

Hon. Sir J. Vogel.

CUSTOMS AND EXCISE DUTIES.

ANALYSIS.

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| <p>Title.</p> <p>Address.</p> <p>1. Short Title.</p> <p>2. Duties substituted for those hitherto existing.</p> <p>3. Excise duty on tobacco.</p> <p>4. Provision in sixth section of "The Customs and Excise Duties Act, 1881," extended to the 31st December, 1888.</p> | <p>5. When contracts have been entered into, amount of increased or decreased duty to be added or deducted.</p> <p>6. On resolution making change of duties, &amp;c., bond may be required to secure payment at rates passed by Act.</p> <p>7. The Customs Laws and Duties Consolidation Acts, 1882, to apply.</p> <p>8. Operation of Act. Schedule.</p> |
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A BILL INTITULED

AN ACT to alter the Duties of Customs and Excise.

Title.  
Address.

5 MOST GRACIOUS SOVEREIGN,—We, your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

15 1. The Short Title of this Act is "The Customs and Excise Duties Act, 1885."

Short Title.

20 2. On and after the twentieth day of June, one thousand eight hundred and eighty-five, instead of the duties of Customs and Excise heretofore chargeable on the goods wares and merchandise mentioned, and described in the Schedule hereto, there shall be levied collected and paid to Her Majesty, her heirs and successors, upon the same, the several duties inserted, described, and set forth in the said Schedule.

Duties substituted for those hitherto existing.

Excise duty on tobacco.

3. In lieu of the Excise duty chargeable under section five of "The Customs and Excise Duties Act, 1881," there shall be levied collected and paid upon tobacco manufactured in the colony, whether from tobacco grown in the colony or from imported unmanufactured tobacco, a duty of one shilling the pound; and this rate of duty shall remain in force until the ~~thirty-first day of~~ December, one thousand eight hundred and eighty-eight, unless previously altered by Act of the General Assembly.

Provision in sixth section of "The Customs and Excise Duties Act, 1881," extended to 31st December, 1888.

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

4. The sixth section of "The Customs and Excise Duties Act, 1881," is hereby amended, by the substitution therein of the words "One thousand eight hundred and eighty-eight" for the words "One thousand eight hundred and eighty-six."

5. Section thirty-four of "The Customs Laws Consolidation Act, 1882," shall, from and after the passing of this Act, be read as follows:—

In the event of any increase, decrease, or repeal of duties of Customs chargeable upon any goods wares or merchandise after the making of any contract or agreement for the sale or delivery of such goods wares or merchandise duty paid, it shall be lawful for the seller, in case such increase shall accrue before the entry of such goods wares or merchandise at such increased duty, and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the entry of such goods wares and merchandise at such decreased duty or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for in respect of such deduction.

On resolution making change of duties, &c., bond may be required to secure payment at rates passed by Act.

6. In all cases where any new duties of Customs, or other duties, rates, or charges under the management, collection, or control of the Commissioner, are or may be imposed by any resolution of the House of Representatives, in lieu of any duties payable or exemption from duty existing at the time of the passing of such resolution, it shall be lawful for the Commissioner to require each importer to enter into a bond, with or without sureties as the Commissioner may determine, conditioned that such importer shall, within seven days after the coming into operation of an Act of the Assembly passed in the same session of Parliament during which such resolution was passed, pay all such duties of Customs, or other duties, rates, or charges as aforesaid, over and beyond any moneys already paid on account thereof, on any goods wares or merchandise as shall be or become charged thereon by such Act.

The Customs Laws and Duties Consolidation Acts, 1882, to apply.

7. This Act shall be deemed to be incorporated with "The Customs Duties Consolidation Act, 1882," and "The Customs Laws Consolidation Act, 1882;" and all the provisions contained in these Acts, in so far as the same may be applicable, shall apply in respect of the duties granted by this Act.

Operation of Act.

8. This Act shall be deemed to have been in force on and from the twentieth day of June, one thousand eight hundred and eighty-five.

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SCHEDULE.

Schedule.

| Names of Articles.  | Rates of Duty. |    |    |
|---|----------------|----|----|
|   | £              | s. | d. |
| Spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes's hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon... | 0              | 14 | 6  |
| Spirits or strong waters mixed with any ingredient, and although thereby coming under some other designation, for every gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon...  | 0              | 14 | 6  |
| Spirits, other, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid   | 0              | 14 | 6  |
| Bitters, cordials, and liqueurs ... ..  | 0              | 14 | 6  |
| Wine, sparkling ... ..  | 0              | 6  | 6  |
| Wine, Australian, containing less than 35 per cent. of proof-spirit verified by Sykes's hydrometer, the gallon, or for six reputed quart bottles or twelve reputed pint bottles ... ..  | 0              | 4  | 6  |
| Wine, other than sparkling and Australian, in wood or bottle, containing less than 40 per cent. of proof-spirit verified by Sykes's hydrometer, the gallon, or for six reputed quart bottles or twelve reputed pint bottles ... ..  | 0              | 5  | 6  |
| Tobacco unmanufactured, entered to be manufactured in the colony, at the time of removal from a bonded warehouse, or from an importing ship, to any licensed tobacco manufactory, for manufacturing purposes only into tobacco, cigars, or cigarettes ... ..  | 0              | 2  | 0  |

the gallon.  
"  
"  
the lb. until  
the 31st  
December,  
1888.