

Hon. Major Atkinson.

Customs Tariff.

ANALYSIS.

<p>Title. Preamble. 1. Short Title. 2. Duties substituted in lieu of those hitherto payable. First Schedule. Repeal of certain duties. Second Schedule. 3. "The Customs Regulation Act, 1858," to apply. 4. Provisions of "The Customs Tariff Act, 1866," and "The Customs Tariff Act, 1873," and "The Customs Tariff Act, 1878," not inconsistent herewith, to apply.</p>	<p>5. Customs may make copies of invoices. 6. No person making or authorizing a false invoice of any goods shall recover any part of the price thereof. Evidence of fraud. 7. Drawback of duty, not exceeding current rates, may be allowed on exportation of certain articles. 8. Provision of ninth section of "The Customs Tariff Act, 1866," repealed in respect of hardware. Schedules.</p>
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A BILL INTITULED

AN ACT to alter the Duties of Customs.

Title.

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:—

Preamble.

1. The Short Title of this Act is "The Customs Tariff Act, 1879."
2. On and after the eighteenth day of November, one thousand eight hundred and seventy-nine, in lieu of the duties of Customs heretofore chargeable on the articles mentioned in the First Schedule hereto, there shall be levied, collected, and paid to Her Majesty, her heirs and successors, upon the articles mentioned in the said Schedule, on importation into New Zealand, or on being cleared from any warehouse for home consumption, the several duties of Customs specified and set forth in the said Schedule; and the articles mentioned in the Second Schedule to this Act shall be exempt from any Customs duties on the importation thereof into New Zealand.
3. The duties of Customs imposed by this Act shall be raised, levied, collected, and paid under the provisions of "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868," and subject also to all such provisions and regulations as may for the time being be in force for the collection, management, and receipt of the duties of Customs in the Colony of New Zealand; and all fines, forfeitures, penalties, and charges recoverable under this Act may be recovered and applied in the manner directed by "The Customs Regulation Act, 1858," and "The Customs Regulation Act Amendment Act, 1868."

Short Title.

Duties substituted in lieu of those hitherto payable. First Schedule.

Repeal of certain duties. Second Schedule.

"The Customs Regulation Act, 1858," to apply.

Provisions of "The Customs Tariff Act, 1866," and "The Customs Tariff Act, 1873," and "The Customs Tariff Act, 1878," not inconsistent herewith, to apply.

Customs may make copies of invoices.

No person making or authorizing a false invoice of any goods shall recover any part of the price thereof.

Evidence of fraud.

Drawback of duty, not exceeding current rates, may be allowed on exportation of certain articles.

Provision of ninth section of "The Customs Tariff Act, 1866," repealed in respect of hardware.

4. The provisions of "The Customs Tariff Act, 1866," "The Customs Tariff Act, 1873," and "The Customs Tariff Act, 1878," not inconsistent with or expressly altered by or under this Act, shall be read with and as part of this Act.

5. The Collector or proper officer of Customs may make and retain copies of invoices produced to him as the genuine and original invoices of goods chargeable with *ad valorem* duty, and he may refuse to accept, in verification of the value of such goods, invoices made out or prepared by any partner, broker, agent, clerk, or servant of the importer thereof.

6. If any person makes, or sends, or brings into New Zealand, or causes or authorizes the making, sending, or bringing into New Zealand of any invoice or paper, used or intended to be used as an invoice for Customs purposes, wherein any goods are entered or charged at a less price or value than that actually charged or intended to be charged for them, no price or sum of money shall be recoverable by such person, or by any person claiming through or under such person, for the price or on account of the purchase of such goods or any part of them, or on any bill of exchange, note, or other security (unless in the hands of an innocent holder for value without notice), made, given, or executed for the price of, or on account of, the purchase of such goods, or any part of such price; and the production or proof of the existence of any other invoice, account, document, or paper made or sent by the same person, or by his authority, wherein the same goods or any of them are charged or entered at or mentioned as bearing a greater price than that set upon them in any such invoice as first above mentioned, shall be *prima facie* evidence that such first-mentioned invoice was intended to be fraudulently used for Customs purposes; but such intention, or the actual fraudulent use of such invoice, may be proved by any other legal evidence.

7. Subject to the provisions of "The Drawbacks Act, 1872," and "The Drawbacks Act Amendment Act, 1873," a drawback of the duties paid on any of the goods specified in the First Schedule of "The Drawbacks Act Amendment Act, 1873," may be paid and allowed on the exportation of such goods to any port or place out of New Zealand, in the same proportion to the rates of duties for the time being payable under this or any Act hereafter to be passed for altering the duties of Customs as the rates specified in that Schedule bore to the duties chargeable at the time of the passing of "The Drawbacks Act Amendment Act, 1873."

8. The provision contained in the ninth section of "The Customs Tariff Act, 1866," so far as it applies to holloware, hardware, and ironmongery, is hereby repealed.

SCHEDULES.

FIRST SCHEDULE.

Almonds in the shell and Nuts of all kinds, except Cocoonuts	2d. per pound.
Almonds, shelled, not otherwise enumerated	... 3d. per pound.
Candles, other than tallow	... 1½d. per pound.
Chaff	... 10s. per ton.
Chamois Leather	... 15 per cent. <i>ad valorem</i> .
Cocoa Beans	... 1d. per pound.
Corks, Bottling	... 15 per cent. <i>ad valorem</i> .
Fruits, Dried	... 2d. per pound.
Fowling-pieces, Rifles, and other Firearms	... 15 per cent. <i>ad valorem</i> .
Galvanized corrugated iron sheets, Guttering, Ridging, and Spouting, Washers, Screws, Nails, and Wire Netting	... 40s. per ton.
Glass, Crown, Sheet, and common Window	... 2s. per 100 feet superficial.
Glass, Plate, Polished, Coloured, and other kinds not otherwise enumerated	... 15 per cent. <i>ad valorem</i> .
Grain and Pulse of every kind not otherwise enumerated	... 9d. per 100 pounds.
Grain and Pulse of every kind not otherwise enumerated, when ground or in any way manufactured	... 1s. per 100 pounds.
Hops	... 6d. per pound.
Iron Fencing Wire, Staples, and Standards	... 20s. per ton.

Schedules.

Iron Tanks	5s. each.
Lead and Composition Piping	3s. 6d. per cwt.
Malt	2s. per bushel.
Matches of all kinds	25 per cent. <i>ad valorem</i> .
Milk, Preserved	15 per cent. <i>ad valorem</i> .
Nails, not otherwise enumerated	3s. per cwt.
Peas, Split	1s. per cwt.
Perfumery and Toilet Preparations not otherwise enumerated	25 per cent. <i>ad valorem</i> .
Sashes, plain	2s. per pair.
Sashes, glazed with ornamental glass	4s. per pair.
Doors, plain... ..	2s. each.
Doors, glazed with ornamental glass	4s. each.
Timber, sawn, rough	2s. per 100 feet superficial.
" " dressed	4s. per 100 feet superficial.
" Shingles and Laths	2s. per thousand.
" Palings	2s. per hundred.
" Posts	3s. per hundred.
" Rails	4s. per hundred.
Spirits or strong waters, not being sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Syke'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	14s. per gallon.
Other Spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid	14s. per gallon.
Liqueurs and Cordials	14s. per gallon.
Perfumed Spirits and Cologne Water	21s. per gallon.
Stearine	1d. per pound.
Tobacco	3s. 6d. per pound.
Cigars, Cigarettes, and Snuff	6s. per pound.
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	5s. per gallon.
Wine, Australian, containing not more 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	4s. per gallon.
All articles not otherwise enumerated which are now chargeable with duty at 10 per centum <i>ad valorem</i>	15 per cent. <i>ad valorem</i> .

SECOND SCHEDULE.

Almonds, Barbary, Sicily, and French, used in Confectioners' Manufactures.
Bolts and Nuts.
Buggy Shafts, Bent Wheel-rims, and other Bent Carriage Timber.
Carriage Bolts and Nuts, Tire Bolts, Shackle Holders, and other iron fittings for carriages.
Carriage- and Coach-builders' Rubber Cloth.
Cod Liver Oil.
Coir and Coir Yarn.
Essential Oils.
Fine Iron, Brass, and Copper Wire, and Brush woodware for use in brush-making.
Grindery (excepting Heel and Toe-plates), Boot-lining, Lasts, and Shoemakers' Wooden Pegs.
Glycerine.
Hatters' Galloons, Hatters' Calicoes, and Spale-boards for hat boxes.
Hickory, unwrought.
Maize.
Metal Frames for Bags and Satchels.
Morocco, Roan, Japanned, and Enamelled Leather, and Seal Skins and Goat Skins.
Pea Nuts (African), for manufacture of Oil.
Phosphorus, and Oil of Rhodium.
Plain Sheet Galvanized Iron.
Plain Sheet Zinc.
Saddlers' Ironmongery, Hames, and Mouuts for Harness.
Sulphate of Soda.