

New Parliament.

Hon. Major Atkinson.

Tobacco.

ANALYSIS.

<p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. Interpretation of terms. 3. Commissioner may approve premises in which tobacco may be manufactured. 4. Commissioner may grant licenses for bonded tobacco manufactories. 5. Duration of license. Fee for license. 6. Application for license to be in writing, and to contain description of premises. 7. Manufacturer to enter into bond before license granted. 8. Refusal or suspension of license. 9. Book containing account of tobacco received and delivered to be kept by manufacturer. 10. Stock may be taken of tobacco and materials in tobacco manufactory. 11. Tobacco when manufactured to be warehoused, and cleared thence only by entry at the Customhouse. 12. Rate of duty on tobacco manufactured in New Zealand. 13. No person except duly licensed shall carry on business of tobacco manufacturer. But persons growing tobacco may manufacture for their own private use only without license. 14. All tobacco and other materials, machinery and plant, found in any unlicensed premises may be seized and forfeited. 15. By whom seizures may be made. 16. Seizures may be sold. 17. Tobacco grown in New Zealand when removed from place where grown to be carried directly to tobacco manufactory or to Customs bonded warehouse. 	<ol style="list-style-type: none"> 18. If raw or leaf tobacco found in possession of person other than licensed tobacco manufacturer may be seized. 19. Retail dealers in tobacco having raw or partially manufactured tobacco on premises liable to penalty of £50. 20. Tobacco manufacturers and dealers having possession of materials or deleterious ingredients for mixing with tobacco liable to penalty of £50. 21. All packages of imported tobacco to be stamped at port of importation, and all packages of tobacco manufactured in colony to be stamped before or on being warehoused. 22. Dealers' stocks of duty-paid tobacco to be stamped by Customs. 23. Persons having unstamped tobacco in their possession liable to penalty. Evading tobacco duty. Penalty treble value, or £100. 24. Making or using counterfeit stamps or marks for stamping duty-paid tobacco to be punished as felony. 25. Tobacco manufactured in the colony to be subject to same restrictions as exist in regard to imported tobacco. 26. Duties imposed by this Act to be levied and collected under the provisions of "The Customs Regulations Act, 1858." 27. Fines, &c., recoverable as directed by the said Act and Amendment Act. 28. Provisions of said Act and of Amendment Act not inconsistent with this Act to apply.
---	--

A BILL INTITULED

AN ACT to allow Tobacco to be Manufactured in Bond. Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. The Short Title of this Act is "The Tobacco Act, 1879." Short title.
 5 2. In the construction of this Act, if not inconsistent with the Interpretation of
 context,— terms.

10 The expression "the said Act" means "The Customs Regulation Act, 1858," and the expression "the Amendment Act" means "The Customs Regulation Act Amendment Act, 1868:"

10 The term "tobacco manufacturer" means and includes any person who by himself or his agent carries on any business or process of manufacturing, or in any way preparing, raw tobacco in any shape for smoking or for any other purpose:

“Raw tobacco” means unmanufactured tobacco, or the leaves and stems of the tobacco plant before they have passed through any process of manufacture :

“Manufactured tobacco” means tobacco which has been manufactured or prepared by any means or in any shape for 5 smoking, or for any other purpose.

Commissioner may approve premises in which tobacco may be manufactured.

3. The Commissioner of Customs, hereinafter called the “Commissioner,” may at such ports and places, and subject to such regulations and conditions as he may make from time to time, approve and appoint buildings or premises in which tobacco may be manufactured 10 prior to the payment of duty thereon.

Commissioner may grant licenses for bonded tobacco manufactories.

4. The Commissioner is hereby authorized to grant licenses in accordance with the provisions of this Act, and every license so granted shall specify the premises, to be called a “Bonded tobacco manufactory,” in which the manufacture of tobacco shall be carried on; and 15 no such license shall authorize the person obtaining the same to carry on the business of a tobacco manufacturer in any other place than that mentioned in such license.

Duration of license.

5. All licenses granted under this Act shall continue in force until the thirty-first day of December next following the granting 20 thereof; and there shall be paid to the Commissioner, or other person appointed by him to receive the same, by the person obtaining such license, the sum of *fifty* pounds; but when a license is issued later in any year than the month of January, the sum to be paid for it shall be proportionate to the unexpired portion of the year. 25

Fee for license.

Application for license to be in writing, and to contain description of premises.

6. Any person desirous of obtaining a license under this Act shall make application for such license in writing addressed to the Commissioner, and such application shall contain an exact and accurate description of the premises in respect of which the license is applied for, in such form and with such particulars as the Commissioner may 30 require, and of the locality in which they are situated.

Manufacturer to enter into bond before license granted.

7. Before any license shall be granted under this Act, the person applying for the same, together with two good and sufficient sureties to be approved by the Commissioner, shall enter into a bond to Her Majesty in the sum of one thousand pounds, conditioned for the due 35 and faithful observance of all laws and regulations relating to the manufacture of tobacco in force in the colony, or which may be in force at any time after the execution of such bond.

The provisions of the said Act as to bonds and other securities relating to the Customs shall apply to bonds given under this Act. 40

Refusal or suspension of license.

8. The Commissioner may refuse to renew, or may suspend or annul, any license granted under this Act, upon proof being given to his satisfaction that the provisions and requirements of this Act, or of any regulations made thereunder, have been contravened or have not 45 been fulfilled, or if the person to whom it was granted has evaded or assisted in evading the payment of any duty or impost leviable under this Act or any Act altering or amending it.

Book containing account of tobacco received and delivered to be kept by manufacturer.

9. Every person licensed under this Act shall keep a book or books, in such form as may be prescribed or approved of by the Commissioner, in which such licensee shall enter or cause to be entered 50 day by day a true account of the weight or quantity of all tobacco received into his bonded tobacco manufactory, and of all materials for sweetening or flavouring such tobacco, and the particulars and weight of all manufactured tobacco delivered out of such manufactory, and such book shall be accessible at all times to any Officer of 55 Customs.

Stock may be taken of tobacco and materials in tobacco manufactory.

10. Officers of Customs may take an account of the stock of tobacco and materials remaining in any bonded tobacco manufactory licensed under this Act as often as they may think proper, and strike a balance, and if there be a deficiency greater than can be accounted 60

for to the satisfaction of the Commissioner, the manufacturer shall forthwith pay the duty on such deficiency.

11. Before any manufactured tobacco shall be removed from any bonded tobacco manufactory to any Customs bonded warehouse, an entry of the same, in the usual and proper form for warehousing goods under bond, shall be passed at the Customhouse; and such tobacco shall be forthwith removed to, and deposited in, such warehouse, and shall only be cleared thence by entry at the Customhouse in the same manner as is required in respect of imported tobacco deposited in a bonded warehouse.

Tobacco when manufactured to be warehoused, and cleared thence only by entry at the Customhouse.

12. The duty on tobacco manufactured in the colony shall be the same as the Customs duty for the time being on imported tobacco of a like kind; but there shall be allowed to every licensed tobacco manufacturer during the years one thousand eight hundred and eighty and one thousand eight hundred and eighty-one a bonus of sixpence for every pound of tobacco manufactured in the colony on which the duty hereby imposed shall be paid, and such bonus shall be paid by the Customs as a refund of revenue.

Rate of duty on tobacco manufactured in New Zealand.

13. No person, except he shall have been licensed as herein provided, shall carry on the business or trade of a tobacco manufacturer.

No person except duly licensed shall carry on business of tobacco manufacturer.

Any person who shall have in his possession, or on his premises, or who shall be aiding, assisting, or otherwise concerned in the use of any tobacco press or apparatus for manufacturing raw tobacco, or who shall carry on the business of a tobacco manufacturer, or who shall be aiding, assisting, or concerned in the manufacture of tobacco, except on premises licensed under this Act, shall be liable to a penalty of one hundred pounds, or to imprisonment with or without hard labour for six months: Provided that any person growing tobacco on his own ground and manufacturing the same for the use of himself and the members of his own family residing with him, and not for disposal to any other person by sale, barter, or otherwise shall not require a license for so doing.

But persons growing tobacco may manufacture for their own private use only without license.

14. All raw tobacco and other material or stock, and all engines, machinery, presses, or other apparatus or appliances, and all manufactured tobacco, whether completely or partly manufactured or prepared, which may at any time be found in any building, premises, or place used for the purpose of manufacturing tobacco, but not approved or appointed under this Act may be seized, and, when seized, shall be forfeited to the Crown.

All tobacco and other materials, machinery, and plant, found in any unlicensed premises may be seized and forfeited.

15. Any goods or things by this Act declared forfeited or liable to forfeiture may be seized by any officer of Customs, Constabulary, or Police, or by any person having authority from the Commissioner to seize goods liable to forfeiture under any Act relating to the Customs, or duly employed for the prevention of smuggling; and all things so seized shall forthwith be delivered to the care of the Collector or other proper officer of Customs at the nearest Customhouse.

By whom seizures may be made.

16. All seizures whatsoever made under this Act shall be disposed of in such manner as the Commissioner may direct.

Seizures may be sold.

17. All tobacco grown in the colony and prepared for sale shall, when it passes out of the possession of the occupant of the place or premises upon which it is grown, be carried by the shortest or usual route directly to and deposited, either in a licensed bonded tobacco manufactory, and entered in the stock-book of the manufacturer, or in a Customs bonded warehouse, where it shall be duly warehoused in the same manner and under the same conditions as are provided by the said Act with respect to imported tobacco.

Tobacco grown in New Zealand when removed from place where grown to be carried directly to tobacco manufactory or to Customs bonded warehouse.

18. All raw tobacco grown in the colony, not warehoused or deposited as herein required, and removed from the place or premises whereon it was grown, and in the possession of any person other than a licensed tobacco manufacturer, except only for the purpose of carrying

If raw or leaf tobacco found in possession of person other than licensed tobacco manufacturer may be seized.

or conveying it directly to some licensed bonded tobacco manufactory or to a Customs bonded warehouse, the proof whereof shall lie on the person having possession thereof, shall be seized, and shall be and remain forfeited to the Crown.

Retail dealers in tobacco having raw or partially manufactured tobacco on premises liable to penalty of £50.

19. Any person, other than a person growing and manufacturing tobacco for his own use as herein provided, who shall have in his possession or on his premises any raw or partially manufactured tobacco shall be liable to a penalty of *fifty* pounds, and all such tobacco may be seized, and, when seized, shall be forfeited. 5

Tobacco manufacturers and dealers having possession of materials or deleterious ingredients for mixing with tobacco liable to penalty of £50.

20. No tobacco manufacturer, tobacconist, or retailer of tobacco shall cut, colour, manufacture, or prepare, or have in his possession any leaves, wood, herb, vegetable, or other material to imitate or to be mixed with tobacco; and any tobacco found on the premises or in the possession of any tobacco manufacturer or retailer of tobacco having any such vegetable or material, or any deleterious ingredient mixed therewith, may be seized, and the person in whose possession the same may be found shall be liable to a penalty of *fifty* pounds. 10 15

All packages of imported tobacco to be stamped at port of importation, and all packages of tobacco manufactured in colony to be stamped before or on being warehoused.

21. Every package of tobacco imported into New Zealand, and every package, box, case, jar, canister, or parcel of tobacco manufactured in the colony, shall, before being delivered from any place appointed for the examination of goods or from any bonded warehouse, and after the duty has been paid thereon, be stamped or marked by an officer of Customs or other person appointed for the purpose, in such manner and under such regulations, as the Commissioner may make from time to time. 20 25

Dealers' stocks of duty-paid tobacco to be stamped by Customs.

22. Every person having in his possession any duty-paid manufactured tobacco shall, on or before the *first* day of *January*, one thousand eight hundred and *eighty*, prepare and send in to the Collector of Customs at the nearest Customhouse a descriptive list of all packages of such manufactured tobacco, showing the weight of each; and such Collector shall cause the same to be stamped or marked as required by this Act. 30

Persons having unstamped tobacco in their possession liable to penalty.

23. Every person who, after the *first* day of *January*, one thousand eight hundred and *eighty*, shall sell or offer for sale, or have in his possession, any package of manufactured tobacco which has not been stamped or marked as required by this Act, or who shall knowingly acquire possession of, or harbour, keep, or conceal, or be in any way knowingly concerned in carrying, removing, depositing, concealing, or in any way dealing with any manufactured tobacco with intent to defraud Her Majesty of any duties due thereon, shall, for each such offence, forfeit either treble the value of such tobacco, including the duty payable thereon, or *one hundred* pounds, at the election of the Commissioner; and the offender may be detained and dealt with in the manner provided by the said Act in respect of persons detained for offences against Acts relating to the Customs. 35 40 45

Evading tobacco duty.

Penalty treble value, or £100.

24. Every person having in his possession, or who makes, or uses, or knowingly aids, abets, assists, or is in any way concerned in making, procuring, or using any counterfeit stamp or mark in imitation of or colourably resembling the stamps or marks used under the directions of the Commissioner for stamping or marking packages of manufactured tobacco, or who, in any manner, deals with any package of tobacco, knowing the same to be marked with a counterfeit stamp or mark, with intent to defraud Her Majesty of the duty payable thereon, shall be guilty of felony, and, upon being convicted, shall be liable to penal servitude for any term not less than seven years, or to be imprisoned with or without hard labour for any term not exceeding four years. 50 55

Making or using counterfeit stamps or marks for stamping duty-paid tobacco to be punished as felony.

Tobacco manufactured in the colony to be subject to same restrictions as exist in regard to imported tobacco.

25. Tobacco prepared or manufactured in any bonded tobacco manufactory shall, so far as the same can be made applicable thereto, be subject to the same regulations, restrictions, and conditions as tobacco imported into the colony is liable to under the said Act.

26. The duties imposed by this Act shall be under the management of the Commissioner for the time being, and shall be raised, levied, collected, and paid under the provisions of the said Act and the Amendment Act, and shall be subject 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.

Duties imposed by this Act to be levied and collected under the provisions of "The Customs Regulations Act, 1853."

27. All fines, forfeitures, penalties, and charges recoverable under or in pursuance of this Act may be recovered and applied in the manner directed by the said Act and the Amendment Act.

Fines, &c., recoverable as directed by said Act and Amendment Act.

10 28. The provisions of the said Act and the Amendment Act shall, in all cases not herein expressly provided for, and so far as the same are not superseded by and are consistent with the express provisions of this Act, be duly observed, applied, and put in execution, as fully and effectually as if the same were repeated and re-enacted in 15 the body of this Act.

Provisions of said Act and of Amendment Act not inconsistent with this Act to apply.