

to be retained in the Bill. The power to amend the Bill is reserved to the Minister of Customs. The Commission has advised that it is necessary to amend the Bill in order to give effect to the recommendations of the Commission. The Commission has also advised that it is necessary to amend the Bill in order to give effect to the recommendations of the Commission. The Commission has also advised that it is necessary to amend the Bill in order to give effect to the recommendations of the Commission.

HOUSE OF REPRESENTATIVES

Supplementary Order Paper

Friday, the 26th Day of November 1976

ALCOHOLIC LIQUOR ADVISORY COUNCIL BILL

Proposed Amendments

Hon. Mr THOMSON, in Committee, to move the following amendments:

Clause 2: To omit subclause (2) on page 4.

To insert in line 24 on that page, after the words "unit of beer," the words "or spirits,"

To insert in subclause (3) on that page, after paragraph (a), the following paragraph:

(aa) By 42, in the case of spirits:

Clause 26: To omit from lines 33 to 35 on page 14 the words "(calculated in the case of beer, fortified wine, or unfortified wine, in accordance with section 2 (2) of this Act)".

Clause 29: To omit from lines 33 and 34 on page 15 the words "deemed to be amounts payable by way of beer duty", and substitute the words "payable to the Collector of Customs at the same time as beer duty is payable in respect of the beer".

To omit from lines 37 and 38 on that page the words "amounts payable by way of customs duty under Part V of", and substituting the words "payable to the Collector of Customs at the time when the beer is entered for home consumption under".

Clause 30: To omit from lines 8 and 9 on page 16 the words "deemed to be amounts payable by way of excise duty", and substitute the words "payable to the Collector of Customs at the same time as excise duty is payable in respect of the spirits".

To omit from lines 12 to 14 on that page the words "deemed to be amounts payable by way of customs duty under Part V of", and substitute the words "payable to the Collector of Customs at the time when the spirits are entered for home consumption under".

Clause 31: To omit from lines 40 and 41 on that page the words "deemed to be amounts payable by way of customs duty under Part V of", and substitute the words "payable to the Collector of Customs at the time when the wine is entered for home consumption under".

Proposed clause 31A: To insert on page 16, after clause 31, the following clause:

31A. Powers of Minister, Comptroller, and Collectors of Customs—The powers and authorities of the Minister of Customs, the Comptroller of Customs, and every Collector under the Customs Act 1966 shall, with all necessary modifications, apply in the same manner to the collection of a levy under this Act as they apply to the collection of duty under that Act.

EXPLANATORY NOTE

Clause 2: The amendments relate to the manner in which the aggregate amount to be imposed under the Bill by way of levy in any year is to be apportioned between the various classes of liquor. *Clause 26 (2)* requires the levy to be apportioned between the four classes of liquor in the same ratio as the number of alcohol units of those classes manufactured in or imported into New Zealand bears to one another.

As the Bill is presently drafted, the number of units of alcohol is to be calculated in accordance with *clause 2 (3)* in the case of beer, fortified wine, and unfortified wine. (This provides, in effect, that the number of units is to be calculated by multiplying the total number of litres of liquor of each class manufactured in or imported into New Zealand by the appropriate figure specified in the subclause, being the average alcoholic strength of liquor of that class.)

However, subclause (2) of clause 2 equates the figure for spirits with the total number of proof litres of spirits manufactured in or imported into New Zealand.

The amendments to clause 2 remove this distinction. Instead, the figure for spirits is to be calculated on the same basis as it is for the other classes of liquor.

Clause 26: The amendment is consequential upon the amendments to clause 2.

Clauses 29 to 31 are technical drafting amendments designed to make it clear that levies payable to a Collector of Customs under the Bill in respect of any liquor are payable at the same time as duty is payable to the Collector in respect of the liquor under the other specified enactments.

The proposed clause 31A confers on the Minister of Customs, the Comptroller of Customs, and every Collector of Customs the same powers in respect of the collection of levies under the Bill as they have in respect of the collection of duty under the Customs Act 1966.