

## New Zealand.

ANNO TRICESIMO

# VICTORIÆ REGINÆ.

No. 43.

### ANALYSIS.

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| <p>Title.<br/>Preamble.<br/>1. Short Title.<br/>2. Repeal of certain Acts.<br/>3. New Tariff of Duties.<br/>4. Standard weights and measures to be used.<br/>5. How measurements to be taken.<br/>6. Customs Regulation Act 1858 to apply.<br/>7. Goods imported for supply of Her Majesty's Forces exempt from duty.</p> | <p>8. Remission of duties on wines for Military and Naval officers.<br/>9. Certain goods may not be warehoused.<br/>10. Goods for General and Provincial Governments to be duty free.<br/>11. Goods undervalued may be detained and sold.<br/>12. Additional duties may be added to prices agreed on in existing contracts.</p> |
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## AN ACT to alter the Duties of Customs. Title. [8th October 1866.]

**W**HEREAS it is expedient to alter the duties of Customs payable on the importation of goods wares and merchandise into the Colony of New Zealand Preamble.

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

I. The Short Title of this Act shall be "The Customs Tariff Act 1866." Short Title.

II. "The New Customs Duties Act 1864" and "The Military Supplies Customs Act 1862" are hereby repealed except as to anything done before the commencement of this Act and except as far as relates to any arrears of duty or to any drawback which shall have become due or payable and except as far as may be necessary for the purpose of supporting or confirming any proceeding heretofore taken or to be taken after the commencement of this Act and except as to the recovery of any penalty for any offence which shall have been committed or any forfeiture which shall have been incurred before the commencement of this Act. Repeal of certain Acts

III. From and after the twenty-eighth day of September one thousand eight hundred and sixty-six in lieu and instead of all other duties of Customs there shall be raised levied collected and paid unto Her Majesty Her heirs and successors upon all goods wares and merchandise imported into any part of the Colony of New Zealand or cleared from any warehouse for home consumption the several duties of Customs inserted described and set forth in Schedule A. of this Act and all the articles goods wares or merchandise described as free in Schedule B. to this Act shall be exempt from the payment of any Customs duties on the importation thereof into this Colony. New Tariff of Duties.

IV. All duties of Customs under this Act shall be charged and paid according to the Standard Imperial Weights and Measures and where Standard weights and measures to be used.

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*Customs Tariff.*

such duties are charged according to any specified quantity weight or size the same shall be chargeable rateably on any greater or less quantity weight or size.

How measurements to be taken.

V. The measurements for duties under this Act shall be taken outside the packages but so as not to include battens bands or hoops.

Customs Regulation Act 1858 to apply.

VI. The duties of Customs imposed by this Act shall be raised levied collected and paid under the provision of "The Customs Regulation Act 1858" 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 import in the Colony of New Zealand.

Goods imported for supply of Her Majesty's Forces exempt from duty.

VII. All goods wares and merchandise imported into the Colony of New Zealand for the supply of Her Majesty's land or sea forces shall be exempt from all duties and imports of every description whatsoever.

Remission of duties on wines for Military and Naval officers.

VIII. A drawback of the whole of such duties shall be allowed for wines intended for the consumption of the officers of Her Majesty's troops serving in the Colony of New Zealand and of the officers of Her Majesty's Navy serving on board any of Her Majesty's ships in the seas adjacent thereto or such wines may be landed on first importation or delivered out of bond free of duty subject in all cases to such regulations as are now in force or as the Governor by Order in Council shall from time to time prescribe and the Governor may from time to time by any further Order in Council rescind or alter any such regulations Provided always if any such wines shall be subsequently sold or otherwise disposed of in the said Colony except for the use or consumption of any of Her Majesty's Military or Naval officers serving as aforesaid the same shall be forfeited and liable to seizure accordingly.

Certain goods may not be warehoused.

IX. The duties on the following goods and on such goods as the Governor in Council may from time to time direct shall be paid on the first importation thereof viz.—carriages carts drays holloware hardware iron ironmongery lead matches powder percussion caps and timber.

Goods for General and Provincial Governments to be duty free.

X. The Governor may by warrant under his hand direct that any articles imported into the Colony for the service of the General Government or for any of the Provincial Governments of New Zealand and at the public charge shall be admitted to entry on importation without any duty being charged thereon.

Goods undervalued may be detained and sold.

XI. If upon the examination of any goods entered for duty which are chargeable with duty on the value thereof it shall appear to the officers of Customs that such goods are not valued according to the true value thereof or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as described in the entry it shall be lawful for such officers to detain the same in which case they shall forthwith give notice in writing to the person entering the same of the detention of such goods and of the value thereof as estimated by them either by delivering such notice personally or by transmitting the same by post to such person addressed to him at his place of abode as stated in his entry and the Commissioner of Customs shall within sixty days after the detention of such goods determine either to deliver such goods on the entry of such person or to retain the same for the use of the Crown in which latter case he shall cause the value at which the goods were so entered together with an addition of ten per cent. and the duties already paid on such entry to be paid to the person entering the same in full satisfaction for such goods or may permit such person on his application for that purpose to amend such entry at such value and on such terms as he may direct and if the Commissioner shall retain such goods he shall and may dispose of them for the benefit of the Crown

*Customs Tariff.*

and if the proceeds arising therefrom in case of sale shall exceed the sums so paid and all charges incurred by the Crown one moiety of such surplus shall be paid to a separate fund at the disposal of the Commissioner of Customs and shall be distributed by him at such periods and in such proportions to or amongst such meritorious officers of Customs as the Commissioner of Customs shall select as most deserving and the other moiety shall be accounted for paid and carried to account as duties of Customs for the public uses of the Colony.

XII. In the event of any increase or decrease by law in the duties of Customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid it shall be lawful for the seller in case such increase shall accrue before the clearance and delivery from the warehouse of such goods 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 shall take effect before the clearance and delivery from the warehouse at such decreased duty to deduct so much money from the contract price as will be equivalent to such decrease of duty and he shall not be liable to pay or be sued for or in respect of such deduction.

Additional duties may be added to prices agreed on in existing contracts.

## SCHEDULE A.

<i>Names of Articles.</i>					<i>Rates of Duty.</i>			
					£	s.	d.	
ALE, Porter, Beer of all sorts,	do.	do.	do.	Perry in bottle	the gallon	0	1	3
				in bulk	the gallon	0	1	0
Almonds, in shell	...	...	...	...	the lb.	0	0	1
Almonds, shelled	...	...	...	...	"	0	0	3
Ammunition—Sporting powder	...	...	...	...	"	0	0	6
"	Blasting powder	...	...	...	"	0	0	1
Apparel, not otherwise described	...	...	...	...	the cubic foot	0	5	0
Apples, dried	...	...	...	...	the lb.	0	0	1
Apothecary's wares, not otherwise described	...	...	...	...	the cubic foot	0	3	0
Arms, fire arms	...	...	...	...	each	0	5	0
Axles, axle arms and boxes	...	...	...	...	the cwt.	0	2	0
Arrowroot, in bulk	...	...	...	...	the lb.	0	0	$\frac{1}{2}$
"	in bottles, jars, or tins	...	...	...	the cubic foot	0	2	6
Arsenic	...	...	...	...	the cwt.	0	4	0
BACON and Hams	...	...	...	...	the lb.	0	0	1
Bagging, bags, sacks, and woolpacks, empty	...	...	...	...	the cubic foot	0	1	6
Baskets and Wickerware	...	...	...	...	"	0	0	6
Baking powder	...	...	...	...	"	0	1	0
Beef, salted	...	...	...	...	the cwt.	0	2	0
Bellows	...	...	...	...	the cubic foot	0	1	0
Bicarbonate and Carbonates of Soda	...	...	...	...	the cwt.	0	2	0
Biscuits, plain and unsweetened	...	...	...	...	"	0	3	0
"	fancy	...	...	...	the cubic foot	0	1	0
Bitters	...	...	...	...	the gallon	0	12	0
Blackening	...	...	...	...	the cubic foot	0	1	0
Blacklead	...	...	...	...	"	0	1	0
Blankets and Rugs	...	...	...	...	"	0	3	0
Bonnets and Hats, trimmed	...	...	...	...	"	0	5	0
Bonnets and Hats, untrimmed	...	...	...	...	"	0	3	0
Boots, Shoes, Slippers, and Goloshes	...	...	...	...	"	0	5	0
Boots, Men's common Watertight and Lace-up, and Diggers'	...	...	...	...	"	0	3	0
Long	...	...	...	...	"	0	5	0
Boot and Shoe Vamps and Uppers	...	...	...	...	"	0	5	0
Brass and Brass Manufactures	...	...	...	...	the cwt.	0	4	0
Brushware and Brooms	...	...	...	...	the cubic foot	0	1	0
Buckets, of wood	...	...	...	...	the dozen	0	2	0

## Customs Tariff.

Names of Articles.		Rate of Duty.		
		£	s.	d.
Buckets and Tubs, of iron	the cwt.	0	4	0
Butter	the lb.	0	0	1
CANDIED Peel	"	0	0	3
Candles, tallow	"	0	0	$\frac{1}{2}$
" other than tallow	"	0	0	1
Capers	the cubic foot	0	2	6
Caps, apparel	"	0	3	0
" percussion	the thousand	0	1	0
Cards, playing	the pack	0	0	6
Carpet bags	the cubic foot	0	3	0
Carpets, woollen	"	0	2	0
" of hemp, coir, or jute	"	0	1	0
Carraway Seeds	"	0	2	6
Carriages, Carts, Drays and Waggon	ad valorem	5	per cent.	
Carriage and Cart Wheels	per pair	0	5	0
Catsup	the cubic foot	0	2	6
Cement and Plaster of Paris	the barrel	0	1	0
Chains, except gold and silver, $\frac{3}{8}$ ths of an inch diameter, and under	the cwt.	0	2	0
Cheese	the lb.	0	0	1
Chicory	"	0	0	3
China, Porcelain and Parian Ware	the cubic foot	0	1	0
Chocolate	the lb.	0	0	3
Chutney	the cubic foot	0	2	6
Cigars	the lb.	0	5	0
Cocoa	"	0	0	3
Coffee	"	0	0	3
" Essence of	the cubic foot	0	2	6
Collars and Cuffs, of paper	"	0	5	0
Combs	"	0	1	0
Confectionery	"	0	5	0
Copper Manufactures, not otherwise described	the cwt.	0	4	0
Copying Presses	"	0	4	0
Cordage, three inches in circumference and under	"	0	3	0
Cordials	the gallon	0	12	0
Clocks and Watches	for every £100 value	10	0	0
Cotton Manufactures not otherwise described, and all articles made of cotton mixed with any other material	the cubic foot	0	5	0
Cotton Counterpanes	"	0	3	0
Cream of Tartar	the lb.	0	0	1
Curry Powder and Paste	the cubic foot	0	2	6
Cutlery	the cwt.	0	4	0
DOORS, of wood	each	0	1	0
Drapery, not otherwise described	the cubic foot	0	5	0
Drugs and Druggist's sundries not otherwise described	"	0	3	0
EARTHENWARE	"	0	0	3
Engravings, Prints, Drawings, Paintings and Pictures	"	0	1	0
Essences, flavoring	"	0	2	6
FISH, dried, pickled, or salted	the cwt.	0	2	0
" potted and preserved	the cubic foot	0	2	6
" Paste	"	0	2	6
Floor Cloth	"	0	1	0
Forfar Sheeting, unbleached	"	0	3	0
Fruits, bottled or preserved in Syrup	"	0	2	6
" dried	the lb.	0	0	1
Furniture and Cabinetware, of wood	the cubic foot	0	0	6
Furs	"	0	5	0
GELATINE	the cubic foot	0	2	6
Glass, Crown and Sheet	the 100 ft. spfcl.	0	1	0
" plate	the cubic foot	0	1	0
Globes and Chimneys for lamps	"	0	0	6
Glassware	"	0	1	0
Glue	the cwt.	0	2	0
Groats, prepared	the cubic foot	0	1	0

## Customs Tariff.

Names of Articles.		Rates of Duty.		
		£	s.	d.
Grindery	the cubic foot	0	1	0
Gutta Percha Manufactures, not being Apparel	"	0	1	0
<b>HARDWARE</b>	the cwt.	0	4	0
Haberdashery	the cubic foot	0	5	0
Hair Seating	"	0	1	0
Hams	the lb.	0	0	1
Harness	the cubic foot	0	2	0
Hats	"	0	3	0
Holloware	the cwt.	0	4	0
Hops	the lb.	0	0	1
Horse Shoes	the cwt.	0	1	0
Hosiery	the cubic foot	0	5	0
INK, writing	"	0	1	0
Iron, Fencing Wire, Staples and Standards, straining posts and apparatus	the cwt.	0	1	0
" Gates and Gate Posts	"	0	4	0
" Galvanized Sheets, Tiles, ridging, guttering, spouting, rivets, washers, screws nails, and wire netting	"	0	1	0
Ironmongery	"	0	4	0
Isinglass	the cubic foot	0	2	6
JAMS, Jellies, and Marmalade	"	0	2	6
Japanned and Lacquered Metal Ware	the cwt.	0	4	0
Jewelry	for every £100 value	10	0	0
LAMPS, Lanterns, and Lamp Wick	the cubic foot	0	1	0
Lasts and Shoemakers' Wooden Pegs	"	0	1	0
Lead—Sheet, Pig, and Piping	the cwt.	0	1	0
" Manufactures not otherwise described	"	0	4	0
Leather—Sole	the lb.	0	0	0½
" Other kinds	"	0	0	1
" Bags	the cubic foot	0	5	0
" Leggings	"	0	5	0
" Manufactures not otherwise described	"	0	1	0
Linen manufactures not otherwise described, and all articles made of linen mixed with any other materials	"	0	5	0
Liqueurs	the gallon	0	12	0
Liquorice	the cubic foot	0	2	6
Looking Glasses	"	0	1	0
MACCARONI	"	0	2	6
Maizena and Corn Flour	"	0	1	0
Malt	the bushel	0	0	6
Mantel-pieces	the cubic foot	0	1	0
Marbles (toys)	"	0	1	0
Matches and Wax Vestas	"	0	1	0
Mats (door mats)	"	0	1	0
Matting of cocoa fibre and other kinds	"	0	0	6
Meats, potted and preserved	"	0	2	6
Millinery, not otherwise described	"	0	5	0
Musical Instruments...	"	0	1	0
Mustard	"	0	2	6
NAILS, of Iron	the cwt.	0	1	0
Nuts of all kinds except Cocoa Nuts	the lb.	0	0	1
OIL, Vegetable, in bulk	the gallon	0	0	6
" " in bottle	the cubic foot	0	2	6
" Mineral	the gallon	0	0	6
" in bottle	the cubic foot	0	2	6
" Perfumed	"	0	2	6
" not otherwise described	the gallon	0	0	6
Olives	the cubic foot	0	2	6
Opium	the lb.	1	0	0
Oysters, Preserved	the cubic foot	0	2	6
PAINTS and Colors	the cwt.	0	2	0
Paper, Writing	the cubic foot	0	1	0

*Customs Tariff.*

<i>Names of Articles.</i>		<i>Rates of Duty.</i>		
		£	s.	d.
Paper, Wrapping and Bags	...			
" Hangings	...			
Papier Maché Ware	...			
Pearl Barley	...			
Peas, Split	...			
Pepper and Pimento, unground	...			
" Cayenne	...			
Perambulators	...			
Percussion Caps	...			
Perfumery, not otherwise described	...			
Pickles	...			
Picture Frames	...			
Pipes, Tobacco	...			
Pitch	...			
Plate, Gold and Silver	...			
Plated Ware	...			
Pork, Salted	...			
Portmanteaus	...			
RASPBERRY Vinegar	...			
Rice	...			
" ground	...			
Rosin	...			
Rugs, woollen, cotton, or opossum	...			
SADDLERY	...			
Sad Irons	...			
Safes, iron	...			
Sago, in bulk	...			
" in bottles or canister	...			
Saltpetre	...			
Sauces	...			
Sashes, window	...			
Serim Cloth	...			
Shirts, Navy serge, and Scotch twill	...			
" White, Regatta, Crimean	...			
Shot	...			
Silk manufactures	...			
Snuff	...			
Soap, common	...			
" scented and fancy	...			
" powder, and washing powder	...			
Soda Crystals	...			
Spices—Cassia, Cinnamon, Cloves, Ginger, Mace, Nutmegs, mixed and ground spices	...			
Spirits, and strong waters of every kind, sweetened or otherwise, of any strength not exceeding the strength of proof by Sykes' Hydrometer, and so on in proportion for any greater strength than the strength of proof	...			
Spirits of Tar	...			
Starch and Blue	...			
Stationery and Account Books	...			
Steel	...			
Sugar, Treacle and Molasses	...			
Sulphur	...			
Swords	...			
Syrups	...			
TACKS	...			
Tapioca, in bulk	...			
" in bottles, jars or tins	...			
Tar	...			
Tartaric Acid	...			
Tea	...			
Tinware	...			
Timber, sawn	...			
" Shingles and laths	...			
" Palings	...			
" Posts	...			

*Customs Tariff.*

<i>Names of Articles.</i>		<i>Rates of Duty.</i>		
		£	s.	d.
Timber, Rails	the 100	0	2	0
Tobacco	the lb.	0	2	6
„ for sheepwash subject to its being rendered unfit for human consumption, and to such Regulations as the Commissioner of Customs shall from time to time prescribe in that behalf	„	0	0	3
Tools, carpenters and others not otherwise described	the cwt.	0	4	0
Toys and Fancy Goods not otherwise described	the cubic foot	0	1	0
Trowsers, Moleskin and Cord	„	0	3	0
Twine	the cwt.	0	2	0
Tubs, of wood	the nest	0	2	0
Turpentine	the gallon	0	0	6
UMBRELLAS and Parasols	the cubic foot	0	5	0
VARNISH	the gallon	0	0	6
Vermicelli	the cubic foot	0	2	6
Vinegar	the gallon	0	0	6
WEIGHING Machines	the cwt.	0	4	0
Whips and Walking Sticks	the cubic foot	0	1	0
Whiting and Chalk	the cwt.	0	1	0
Wine, in wood and bottle, containing less than 25 per cent. of alcohol of a specific gravity of .825 at the temperature of 60 degrees of Fahrenheit's thermometer, the gallon, or for six reputed quart bottles, or twelve reputed pint bottles	the gallon	0	4	0
Woollen manufactures not otherwise enumerated, and all articles made of wool mixed with any other materials	the cubic foot	0	5	0
ZINC Sheets, Tiles, Ridging, Guttering, Piping, and Roll	the cwt.	0	1	0
„ Manufactures not otherwise described	„	0	4	0

## SCHEDULE B.

## TABLE OF EXEMPTIONS.

## ANCHORS.

Anvils.

## BLACKSMITHS' Bellows.

Bottles of all kinds (empty).

CABIN Furniture and Effects, which have been in use, and not imported for sale.

Carriage Springs, Mountings, and Trimmings.

Chain Cables, and Shackles over 3-8ths of an inch diameter.

Churns.

Cotton Waste.

Copper and Composition Rod, Bolts, Sheathing, and Nails.

Corn Sieves and Riddles.

Crab-Winches, Cranes, Capstans, and Windlasses.

## DRAINAGE Pipes and Tiles.

FELT for Sheathing.

Filters.

Fire Engines and Hose.

Fish Oil in bulk.

Forges.

GAS Pipes and Machinery—and all Material which may be specially imported for the construction of Gas Works.

IRON Bridges, and all Material which may be specially imported for the construction of Bridges, Wharves, Jetties, or Patent Slips.

Iron Rod, Bolt, Bar, Hoop, and Pig.

Iron Lamp Posts.

„ Tanks.

„ Plates, Rivets, Bolts, Nuts, Screws, and Castings for Ships.

„ Weighbridges for Carts.

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*Customs Tariff.*


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MACHINERY for Agricultural Purposes.  
 „ for Boring, Brick and Tile Making, Planing, Punching, Sawing,  
 Shearing, Turning, and Quartz-crushing.  
 „ for Mills and Looms.  
 „ for Steam Vessels.  
 „ for Wool and Hay Pressing.

Machine Saws.  
 Maps and Charts.

ORGANS, Harmoniums, Bells and Furniture, specially imported for Places of Public  
 Worship.

PASSENGERS' Baggage.  
 Printing Machinery, Presses, Type, and Materials; Printing Ink, and Paper.  
 Printed Books, Papers, and Music.  
 Ploughs and Harrows.  
 Pumps and other Apparatus for Raising Water.

RAILWAY Plant, and all Materials which may be specially imported for the construc-  
 tion of Railways and Tramways.  
 Rope above three inches in circumference.

SAIL Cloth.  
 Sewing Machines.  
 Ships' Blocks.  
 Ship Chandlery not otherwise described.  
 School Books, Slates and Apparatus.  
 Soda Ash and Caustic Soda.  
 Soda Water Machines.  
 Steam Engines and parts of Steam Engines.

**TARPAULINS**

WATER Pipes, not otherwise described, and all material which may be specially  
 imported for the purpose of constructing Water Works.

And all other articles not otherwise described.

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