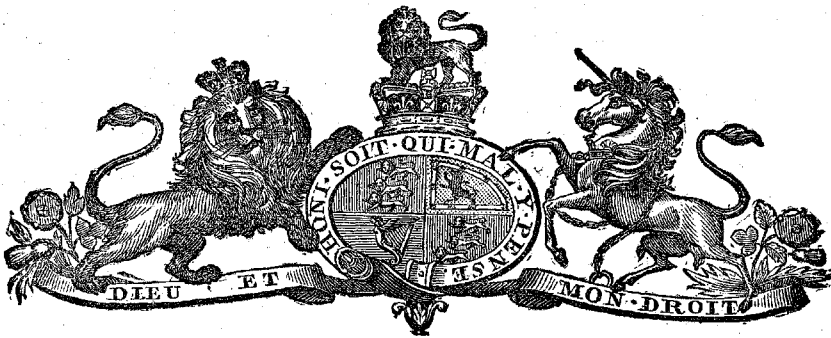


NEW ZEALAND.



TRICESIMO SEPTIMO

VICTORIÆ REGINÆ.

No. XXXVII.

ANALYSIS.

- | | |
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| <p>Title.
Preamble.
1. Short Title.
2. Repeal of 4th and 5th sections of "The Drawbacks Act, 1872."
3. Amended rates of drawback.</p> | <p>4. Drawback of full duty allowed on goods exported in original packages, on certain conditions.
5. Drawback of duty paid under "The Customs Tariff Act, 1873."
6. Act to be read with "The Drawbacks Act, 1872."
Schedules.</p> |
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AN ACT to repeal certain portions of "The Drawbacks Act, 1872," and to make other provisions in lieu thereof. Title.
[29th September, 1873.]

WHEREAS it is expedient to alter "The Drawbacks Act, 1872:" Preamble.
BE IT THEREFORE 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 shall be "The Drawbacks Act Amendment Act, 1873." Short Title.

2. The fourth and fifth sections of "The Drawbacks Act, 1872," (hereinafter referred to as "the said Act,") together with the Schedules to the said Act, shall not apply to drawback of duty allowed on goods imported into the Colony on and after the thirtieth day of July, one thousand eight hundred and seventy-three, but the said sections and Schedules shall remain in force so far as they relate to drawback of duty allowed on goods imported and on which duty was paid before the thirtieth day of July, one thousand eight hundred and seventy-three, for one year from the date of the passing of this Act, after which they shall be and are hereby repealed. Repeal of 4th and 5th sections of "The Drawbacks Act, 1872."

3. There shall be allowed on the exportation to any port or place out of New Zealand of goods which are mentioned in the First Schedule hereto, a drawback of the duty paid thereon, not exceeding Amended rates of drawback.

Drawbacks Act Amendment.

the rate specified against each item respectively, provided that the following conditions are complied with:—

The export entry referred to in section seven of the said Act shall be accompanied by invoices in duplicate specifying—

- Goods liable to a fixed rate of duty on importation;
- Goods liable to an *ad valorem* rate of duty on importation; and
- Goods manufactured in New Zealand from materials liable to duty;

and setting forth legibly, in respect to each specific class of goods, the actual cost price received or to be received from the purchaser of the goods.

In the case of goods liable to an *ad valorem* rate of duty, the following declaration must be made and subscribed to on the entry by the exporter (or if by a firm, by a member thereof):—

I, _____, do hereby declare that I am the exporter of the goods mentioned in this entry and the invoice dated _____ and signed by me; that the values therein given represent the true price paid to me or to be paid on the following terms _____, without any discount, rebate, or other allowance, by _____, the purchaser thereof, trading at _____, in the Colony or port of _____, under the style and title of _____; and I further declare that these goods were properly cleared at the Customs, and duty paid on importation, and that none of the said goods were the produce of or manufactured in New Zealand, except as specified in the said invoice.

If the goods are liable to a fixed rate of duty, the entry shall show whether the goods are in original packages or not, the declaration being as follows:—

I, _____, do hereby declare that I am the exporter of the goods mentioned in this entry; that the quantities therein given are correct; and I further declare that these goods were properly cleared at the Customs and duty paid on importation, and are in their original packages, and that none of the said goods were the produce of or manufactured in New Zealand, except as specified in the said entry.

The invoices of goods entered for drawback shall be stamped at the Custom House on being presented with the drawback export entry.

No claim for drawback of duty will be entertained unless the debenture be rendered duly completed according to the form in the Second Schedule hereto, marked A or B as the case may be, unless otherwise authorized by the Commissioner of Customs.

For the purpose of paying such drawbacks, debentures shall be prepared computed passed and paid, in the manner and subject to the regulations provided in "The Customs Regulation Act, 1858," except so far as the same are inconsistent with the express provisions of this Act and the said Act.

4. Notwithstanding the rates specified in the Schedule hereto, a drawback of the full duty paid on importation may be allowed on any goods mentioned therein if exported in original packages as imported: Provided that the number and date of the entry on which the import duty was paid be specified in the export entry and in the case of goods liable to *ad valorem* duty, that the original stamped invoices by which the duty was assessed when the goods were imported be produced along with the export entry for drawback, and if the Collector of Customs thinks fit that the goods be compared therewith

Drawback of full duty allowed on goods exported in original packages, on certain conditions.

Drawbacks Act Amendment.

prior to being shipped: And provided also that the Collector in every case satisfies himself and certifies on the entry and drawback debenture that such goods are in all respects in the same condition, and are of the same value, as when they were entered for duty on importation.

5. Drawback of duties imposed by "The Customs Tariff Act, 1873," or by any Act which may hereafter be passed for altering the duties of Customs, shall only be allowed and paid on the exporter proving to the satisfaction of the Collector that the goods entered for drawback were duly entered and duty paid on importation under "The Tariff Act, 1873," or under such other Act as aforesaid.

6. This Act shall be construed and incorporated with "The Drawbacks Act, 1872."

Drawback of duty paid under "The Customs Tariff Act, 1873."

Act to be read with "The Drawbacks Act, 1872."

SCHEDULES.

Schedules.

FIRST SCHEDULE.

	£	s.	d.	
ALMONDS, in shell	0	0	1	the lb.
Almonds, shelled	0	0	3	"
Apparel and Ready-made Clothing, and all Articles made up wholly or in part from silk, cotton, linen, or wool, or of other or of mixed materials	6 per cent.			<i>Ad valorem.</i>
Apples, dried	0	0	1	the lb.
Axles, Axle Arms, and Boxes	7½ per cent.			<i>Ad valorem.</i>
Arrowroot, in bulk (in original packages as imported)	0	0	0½	the lb.
" in bottles, jars, or tins	5 per cent.			<i>Ad valorem.</i>
Arsenic	0	4	0	the cwt.
BAGGING, Bags, Sacks, and Woolpacks, empty ..	6 per cent.			<i>Ad valorem.</i>
Baking Powder	5	"	"	"
Bellows	7½	"	"	"
Bicarbonate of Soda	5	"	"	"
Blacking	5	"	"	"
Blacklead	7½	"	"	"
Blankets	7½	"	"	"
Blind Cord and Tape	6	"	"	"
Boots, Shoes, Slippers, and Goloshes (of known foreign manufacture)	6	"	"	"
Brass Manufactures not otherwise enumerated ..	7½	"	"	"
Brushware not otherwise enumerated, and Brooms ..	5	"	"	"
Buckets and Tubs, of iron	7½	"	"	"
CANDLES, other than tallow (in original packages as imported)	0	0	1	the lb.
Capers	5 per cent.			<i>Ad valorem.</i>
Caps, apparel	6	"	"	"
Carpet Bags	6	"	"	"
Carpets	7½	"	"	"
" of hemp, coir, or jute	7½	"	"	"
Carraway Seeds	5	"	"	"

Drawbacks Act Amendment.

	£	s.	d.	
Catsup	5	per cent.		<i>Ad valorem.</i>
Cement and Plaster of Paris	0	1	0	the barrel.
Chains, except gold and silver, made of wire or rods of $\frac{1}{2}$ an inch diameter and under	7 $\frac{1}{2}$	per cent.		the cwt.
China Ware, Porcelain and Parian Ware	5	per cent.		<i>Ad valorem.</i>
Chocolate	0	0	3	the lb.
Chutney	5	per cent.		<i>Ad valorem.</i>
Cocoa	0	0	3	the lb.
Coffee, Raw	0	0	3	per cent.
" Essence of	5	per cent.		<i>Ad valorem.</i>
Collars and Cuffs, of paper or other material	6	per cent.		per cent.
Combs	6	per cent.		per cent.
Confectionery (of known foreign manufacture)	5	per cent.		per cent.
Copper Manufactures not otherwise enumerated	7 $\frac{1}{2}$	per cent.		per cent.
Copying Presses	7 $\frac{1}{2}$	per cent.		per cent.
Cork Soles	6	per cent.		per cent.
Clogs and Pattens	6	per cent.		per cent.
Cotton Manufactures not otherwise enumerated, and all articles made of cotton mixed with any other material	6	per cent.		per cent.
Cotton Counterpanes	6	per cent.		per cent.
Cream of Tartar	5	per cent.		per cent.
Curry Powder and Paste	5	per cent.		per cent.
Cutlery	7 $\frac{1}{2}$	per cent.		per cent.
DESKS	5	per cent.		per cent.
Drapery not otherwise enumerated	6	per cent.		per cent.
Dressing Cases	5	per cent.		per cent.
Drugs and Druggists' Sundries, and Apothecaries' Wares (in original packages)	5	per cent.		per cent.
Drugget	7 $\frac{1}{2}$	per cent.		per cent.
EARTHENWARE	5	per cent.		per cent.
Engravings, Prints, Drawings, Paintings, and Pictures	5	per cent.		per cent.
Essences, flavouring	5	per cent.		per cent.
FISH , potted and preserved	5	per cent.		per cent.
" Paste	5	per cent.		per cent.
Floor Cloth	7 $\frac{1}{2}$	per cent.		per cent.
Forfar Sheeting	6	per cent.		per cent.
Fruits, bottled or preserved in Syrup (in original packages as imported)	5	per cent.		per cent.
" dried	0	0	1	the lb.
Furniture and Cabinetware, of wood (of known foreign manufacture)	5	per cent.		<i>Ad valorem.</i>
Furs	6	per cent.		per cent.
GELATINE	5	per cent.		per cent.
Glass, Crown and Sheet	0	1	0	the 100 ft. spl.
" Plate	5	per cent.		<i>Ad valorem.</i>
Globes and Chimneys for Lamps	5	per cent.		per cent.
Glassware	5	per cent.		per cent.
Groats, prepared	5	per cent.		per cent.
Grindery	5	per cent.		per cent.
Gutta Percha Manufactures, not being Apparel	7 $\frac{1}{2}$	per cent.		per cent.
HARDWARE	7 $\frac{1}{2}$	per cent.		per cent.
Haberdashery (exported as imported)	6	per cent.		per cent.
Hair Brushes	5	per cent.		per cent.
Harness (of known foreign manufacture)	6	per cent.		per cent.
Hats (of known foreign manufacture)	6	per cent.		per cent.
Hessians	6	per cent.		per cent.
Holloware	7 $\frac{1}{2}$	per cent.		per cent.
Horse Shoes	7 $\frac{1}{2}$	per cent.		per cent.
Hosiery	6	per cent.		per cent.

Drawbacks Act Amendment.

	£	s.	d.	
INK, writing	6	per cent.		<i>Ad valorem.</i>
Iron Fencing Wire, Staples and Standards, Straining Posts and Apparatus	0	1	0	the cwt.
„ Gates and Gate Posts	0	4	0	„
„ Galvanized Sheets, Tiles, Ridging, Guttering, Spouting, Rivets, Washers, Screws, Nails, and Wire Netting	0	1	0	„
Ironmongery	7½	per cent.		<i>Ad valorem.</i>
Isinglass	5	„		„
JAMS, Jellies, and Marmalade (in original packages)	5	„		„
Japanned and Lacquered Metal Ware	7½	„		„
LAMPS, Lanterns, and Lamp Wick	7½	„		„
Lasts and Shoemakers' Wooden Pegs	5	„		„
Lead Piping	7½	„		„
„ Manufactures not otherwise enumerated	7½	„		„
Leather Bags	6	„		„
Leather Cloth Bags	6	„		„
„ Cloth	6	„		„
„ Leggings	6	„		„
„ Manufactures not otherwise enumerated	6	„		„
Linen Manufactures not otherwise enumerated, and all articles made of linen mixed with any other materials	6	„		„
Liquorice	5	„		„
Looking-Glasses	5	„		„
MACCARONI	5	„		„
Maizena and Corn Flour (in original boxes)	5	„		„
Mantel-pieces	7½	„		„
Matches and Wax Vestas	5	„		„
Mats	7½	„		„
Matting	7½	„		„
Meats potted and preserved (in original packages)	5	„		„
Millinery (exported as imported)	6	„		„
Musical Instruments	5	„		„
Mustard	5	„		„
NAILS	7½	„		„
Nuts of all kinds except Cocoa Nuts	0	0	1	the lb.
OIL, Vegetable, in bulk (except Olive and Palm)	0	0	6	the gallon.
„ „ or other, in bottle	5	per cent.		<i>Ad valorem.</i>
„ Mineral	0	0	6	the gallon.
„ Perfumed (in original packages)	5	per cent.		<i>Ad valorem.</i>
„ not otherwise described	0	0	6	the gallon.
Olives	5	per cent.		<i>Ad valorem.</i>
Oysters, Preserved	5	„		„
PAINTS and Colours	0	2	0	the cwt.
Paper, Writing, not otherwise enumerated (on which 10 per cent. duty has been paid)	6	per cent.		<i>Ad valorem.</i>
„ Wrapping and Bags (on which 10 per cent. duty has been paid)	6	„		„
„ Hangings	6	„		„
Papier Maché Ware	5	per cent.		<i>Ad valorem.</i>
Pearl Barley (in original packages as imported)	0	1	0	the cwt.
Peas, Split (in original packages as imported)	0	1	0	„
Pepper and Pimento, unground	0	0	1	the lb.
„ Cayenne	5	per cent.		<i>Ad valorem.</i>
Perambulators	5	„		„
Pickles	5	„		„
Picture Frames	5	„		„
Pipes, Tobacco.	5	„		„

Drawbacks Act Amendment.

	£	s.	d.	
Pitch	0	1	0	the barrel.
Plated Ware	7½		per cent.	<i>Ad valorem.</i>
Portmanteaus	6		"	"
RASPBERRY Vinegar (in original packages)	5		"	"
Rice	0	0	0½	the lb.
Rugs, woollen, cotton, or opossum	6		per cent.	<i>Ad valorem.</i>
SADDLERY (of known foreign manufacture)	6		"	"
Sad Irons	7½		"	"
Safes, iron	7½		"	"
Sago, in bulk	0	2	0	the cwt.
„ in bottles, jars, or tins	5		per cent.	<i>Ad valorem.</i>
Saltpetre	0	2	0	the cwt.
Sauces	5		per cent.	<i>Ad valorem.</i>
Scrim Cloth	6		"	"
Shirts, White, Regatta, Crimean, Navy serge, twilled, and fancy	6		"	"
Silks, and all manufactures containing silk	6		"	"
Soda Crystals (in original packages as imported)	0	1	0	the cwt.
Spirits of Tar	0	0	6	the gallon.
Starch and Blue (in original packages as imported).. .. .	5		per cent.	<i>Ad valorem.</i>
Stationery and Account Books (on which 10 per cent. duty has been paid)	6		"	"
Steel	0	1	0	the cwt.
Sugar, Treacle, and Molasses	0	0	1	the lb.
Sulphur	0	1	0	the cwt.
Syrups	5		per cent.	<i>Ad valorem.</i>
TACKS	7½		"	"
Tapioca, in bulk	0	2	0	the cwt.
„ in bottles, jars, or tins	5		per cent.	<i>Ad valorem.</i>
Tar	0	1	0	the barrel.
Tartaric Acid	5		per cent.	<i>Ad valorem.</i>
Tea	0	0	6	the lb.
Tinware (of known foreign manufacture)	7½		per cent.	<i>Ad valorem.</i>
Tools, Artificers', not otherwise enumerated	7½		"	"
Toys and Fancy Goods	5		"	"
Trowsers, Moleskin and Cord	6		"	"
Twine	6		"	"
Turnery	5		"	"
Trunks	6		"	"
Turpentine	0	0	6	the gallon.
UMBRELLAS and Parasols	6		per cent.	<i>Ad valorem.</i>
VARNISH (in original packages as imported)	0	0	6	the gallon.
Vermicelli	5		per cent.	<i>Ad valorem.</i>
WEIGHING Machines	7½		"	"
Whiting and Chalk	0	1	0	the cwt.
Woollen Manufactures not otherwise enumerated, and all articles made of wool mixed with any other materials	6		per cent.	<i>Ad valorem.</i>
Woodenware not otherwise enumerated (of known foreign manufacture)	5		"	"
ZINC, Sheet	7½		"	"
„ Tiles, Ridging, Guttering, and Piping	0	1	0	the cwt.
„ Manufactures not otherwise enumerated	7½		per cent.	<i>Ad valorem.</i>

Drawbacks Act Amendment.

SECOND SCHEDULE.

FORM A.

FORM FOR CLAIM FOR DRAWBACK UPON GOODS SUBJECT TO AN AD VALOREM DUTY.

Port of _____, New Zealand.

Her Majesty's Government, Dr. to _____ £ s. d.
To drawback of duty upon the goods specified in Export Warrant }
No. _____, 18____, and exported on the _____ for }

Total amount of invoice ... _____

Drawback at _____ per cent. ... _____

I, _____, of _____, carrying on business at _____ under the style and title of _____, do hereby declare that the goods above specified have been landed at _____, as per certificate at the back hereof, and that the said firm exported the said goods, and is alone entitled to the drawback thereon, and which I on behalf of the said firm hereby claim.

Signature of Claimant—

Declared before me at the Custom House, this }
day of _____, 18____ }

Examined and found correct— Approved—

Landing Surveyor.

Collector of Customs.

Received this _____ day of _____, 18____, from the Collector of Customs, the sum of _____ pounds _____ shillings and _____ pence, in full payment of the above drawback.

CERTIFICATE OF THE CONSIGNEE.

I, _____, of _____, trading under the style and title of _____, do hereby declare that the goods or merchandise hereinafter described have been landed at this port between the _____ and the _____, 18____, from on board the _____ of _____, whereof _____ is at present master, viz. :—

Marks _____ Numbers _____ Description of Goods _____ Value _____

And I further declare that the goods are of the value herein represented, being the actual purchase money paid by me to _____, of _____, or to be paid upon the following terms, *i.e.*, without any rebate, discount, or other allowance, and that the said goods have arrived in good order.

Signature of Consignee—

Declared before me at the Custom House, this }
day of _____, 18____ }

CERTIFICATE OF COLLECTOR OF CUSTOMS, OR OTHER ACKNOWLEDGED OFFICIAL.

I, _____, Collector of Customs at the Port of _____, hereby certify that the goods above described were imported and landed at this port; that they were duly entered at the Custom House here on the _____ day of _____, 18____; that the said goods were worth the duty at the time of such entry; and that the duties imposed by law in this Colony upon the said goods have been paid or secured to be paid at the value above specified.

Collector of Customs.

Custom House, _____, 18____ } (SEAL.) [or British Consul, if no Collector of Customs].

FORM B.

FORM FOR CLAIM FOR DRAWBACK UPON GOODS SUBJECT TO A FIXED RATE OF DUTY.

Port of _____, New Zealand.

Her Majesty's Government, Dr to _____ £ s. d.
To drawback of duty upon the goods specified in Export Warrant }
No. _____, 18____, and exported on the _____ for }

Total quantity ... _____

Drawback at _____

Drawbacks Act Amendment.

I, _____, of _____, carrying on business at _____, under the style and title of _____, do hereby declare that the goods above specified were exported by the said firm and have been landed at _____, as per certificate at the back hereof, and that the said firm exported the said goods, and is alone entitled to the drawback thereon, and which I, on behalf of the said firm, hereby claim.

Signature of Claimant—

Declared before me at the Custom House, }
this _____ day of _____, 18 . }

Examined and found correct—

Approved—

Landing Surveyor.

Collector of Customs.

Received this _____ day of _____, 18 _____, from the Collector of Customs, the sum of _____ pounds _____ shillings and _____ pence, in full payment of above drawback.

CERTIFICATE OF COLLECTOR OF CUSTOMS, OR OTHER ACKNOWLEDGED OFFICIAL.

I, _____, Collector of Customs at the Port of _____, hereby certify that the goods above described were imported and landed at this port; that they were duly entered at the Custom House here on the _____ day of _____, 18 .; that the said goods were worth the duty at the time of such entry; and that the duties imposed by law in this Colony upon the said goods have been paid or secured to be paid at the value above specified.

Collector of Customs.

Custom House, _____, 18 . }

(SEAL.) [or British Consul, if no Collector of Customs].

WELLINGTON, NEW ZEALAND:

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