

AMENDED: SEE ACT, 1924 NO. 51

Amended by 1927 No. 26

New Zealand.



ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. As to rates of special duty on goods from countries having depreciated currencies. Consequential amendments. 3. Amendment of Tariff. | <ol style="list-style-type: none"> 4. Ratification of certain resolutions imposing duties and allowing exemptions. 5. Saving of treaty with Commonwealth of Australia. 6. Saving of treaty with South Africa. Repeal. 7. Application of Act to Cook Islands. Schedule. |
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1923, No. 15.

Title.

AN ACT to amend the Customs Act, 1913.

[20th August, 1923.]

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

Short Title.

1. This Act may be cited as the Customs Amendment Act, 1923, and shall be read together with and deemed part of the Customs Act, 1913.

As to rates of special duty on goods from countries having depreciated currencies.

2. (1.) The power conferred on the Governor-General by section seven of the Customs Amendment Act, 1922, to determine by Order in Council the rate of special duty chargeable in respect of goods imported from countries having a depreciated currency is hereby extended as follows :—

(a.) In the case of goods imported from countries where the depreciation in the commercial or banking value of the monetary unit in relation to the sovereign does not exceed at the date of exportation ninety per centum of the value of that unit in accordance with the mintage rate of exchange, he may determine the rate of special duty (if any), but not so as to exceed the rate specified in the Second Schedule to the Customs Amendment Act, 1921 :

(b.) In determining rates of special duty, whether under the said section seven or under the last preceding paragraph, he may fix different rates in respect of different classes of goods imported at the same time from the same country.

(2.) Section thirteen of the Customs Amendment Act, 1921, is hereby amended as follows:—

Consequential amendments.

(a.) By omitting from subsection one the words "as set forth," and substituting the words "computed at rates to be fixed by the Governor-General by Order in Council, not exceeding, in any case where the depreciation does not exceed ninety per centum, the rates set forth"; and

(b.) By repealing subsection three thereof.

3. (1.) The duties of Customs imposed and the exemptions from such duties provided by the Customs Amendment Act, 1921, in respect of the goods mentioned in Part I of the Schedule hereto are hereby abolished, and there shall be levied, collected, and paid to and for the use of His Majesty upon the goods mentioned in Part II of the Schedule hereto the duties of Customs (if any) set forth therein.

Amendment of
Tariff.

(2.) The First Schedule to the Customs Amendment Act, 1921, is hereby accordingly amended by repealing so much thereof as is set out in Part I of the Schedule hereto, and substituting therefor the provisions of Part II of that Schedule.

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(3.) Where any item of the Tariff as specified in Part I of the Schedule hereto comprises some only of the goods comprised in the corresponding item as specified in the First Schedule to the Customs Amendment Act, 1921, the last-mentioned item shall be deemed to be amended by omitting therefrom the reference to the goods specified in the corresponding item in Part I of the Schedule hereto, and the duties and exemptions from duty specified in the said First Schedule with respect to such item shall continue to apply to the item as so amended.

4. (1.) Every resolution of the House of Representatives passed on or after the third day of July, nineteen hundred and twenty-three, and before the passing of this Act, purporting to impose any duties of Customs or to create any exemptions from such duties shall be deemed to have taken effect and to have had the force of law according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked before the passing of this Act by a resolution of the House of Representatives.

Ratification of
certain resolutions
imposing duties and
allowing exemptions.

(2.) Every such resolution shall be deemed to be revoked on the passing of this Act.

5. Nothing in this Act shall apply with respect to sugar (including invert sugar and invert syrup) being the produce or manufacture of the Commonwealth of Australia until a date to be fixed in that behalf by the Minister of Customs by notice in the *Gazette*, after agreement in that behalf with the Government of the said Commonwealth, or after six months' notice of intention to impose a duty on sugar as herein provided, given in accordance with the agreement with the said Commonwealth, dated the eleventh day of April, nineteen hundred and twenty-two, and ratified by the Tariff Agreement (New Zealand and Australia) Ratification Act, 1922.

Saving of treaty
with Commonwealth
of Australia.

6. (1.) Nothing in this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs Duties and exemptions contained in an Order in Council made under the authority of the Customs Amendment Act, 1921, on the seventeenth day of November, nineteen hundred and twenty-two, and published in the *Gazette* of the eighteenth day of the same month (fixing rates of duty and exemptions

Saving of treaty
with South Africa.

from duty in respect of certain goods being the produce or manufacture of the Union of South Africa):

Provided that no higher duty shall be levied on any such goods than would be levied if the goods were subject to the British Preferential Tariff.

Repeal.

(2.) Section twenty-one of the Customs Amendment Act, 1921, is hereby repealed.

Application of Act to Cook Islands.

7. The duties and exemptions from duty provided for in this Act shall not be in force in the Cook Islands unless and until the Governor-General by Order in Council so determines, and shall then be in force therein subject to such modifications, if any, as may be made pursuant to section three hundred and two of the Customs Act, 1913.

Schedule.

SCHEDULE.

PART I.

PROVISIONS OF TARIFF AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1921, AND HEREIN REPEALED

	British Preferential Tariff. Column No. 1.	Intermediate Tariff. Column No. 2.	General Tariff. Column No. 3.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea	3d. per lb.	5d. per lb.	5d. per lb.
Tea n.e.i.	5d. per lb.	7d. per lb.	7d. per lb.
Sugar	Free	$\frac{1}{2}$ d. per lb.	$\frac{1}{2}$ d. per lb.
Treacle, molasses, golden syrup, maple syrup, invert sugars, and invert syrups ..	Free	$\frac{1}{2}$ d. per lb.	$\frac{1}{2}$ d. per lb.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
Spirits for fortifying New Zealand wines, when removed to a storeroom approved by the Collector under section 109 of the Distillation Act, 1908, on conditions prescribed by the Minister	18s. per proof gallon	18s. per proof gallon	18s. per proof gallon.
CLASS IV.—DRUGS; CHEMICALS; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS.			
Acid—viz., benzoic; boracic; carbolic; chromic; citric; fluoric; formic; gallic; hydrobromic; hydrocyanic; hydrofluoric; lactic; muriatic; nitric; oleic; oxalic; phosphoric; picric; pyrogallic; pyroligneous, <i>crude</i> ; salicylic; sulphuric; sulphurous; tannic; tartaric	Free	Free	Free.
CLASS VI.—LEATHER, LEATHER-MANUFACTURES, GRINDERY, AND RUBBER GOODS.			
Leather—viz., goat-skins, and kid-skins, however dressed; persians	Free	5% ad val.	10% ad val.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.			
Empty plain glass bottles, not being cut or ground	Free	10% ad val.	10% ad val.

PART I—continued.

PROVISIONS OF TARIFF AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS AMENDMENT ACT, 1921, AND HEREIN REPEALED—continued.

	British Preferential Tariff. Column No. 1.	Intermediate Tariff. Column No. 2.	General Tariff. Column No. 3.
CLASS IX.—PAPER AND STATIONERY.			
Millboard, of size not less than 20 in. by 25 in. or the equivalent, and weighing not less than 2 oz. per sheet of 20 in. by 25 in. or the equivalent	Free	Free	Free.
CLASS X.—METALS AND MACHINERY.			
Pipes, tubes, and tubing, viz. :— (3.) Cast-iron, having a thickness of metal not exceeding $\frac{5}{16}$ in. .. .	20% ad val.	30% ad val.	35% ad val.
CLASS XII.—OILS, GREASES, WAXES, POLISHES, PAINTS, ETC.			
Oils in vessels capable of containing 1 gallon or more, viz. :— Crude petroleum, crude residual oil, once-run shale oil, and crude distillates of petroleum, when conforming to any standard prescribed from time to time by the Minister (NOTE.—Until a standard has been prescribed by the Minister, the oils above named shall be admitted on the same footing as crude petroleum, crude residual oil, once-run shale oil, and once-run petroleum oil, specified in the Tariff of 1907.) Skip-greases, being <i>crude</i> greases, suitable for greasing skips, skids, truck-axles, and for the like uses, of qualities approved by the Minister	$\frac{1}{2}$ d. per gallon	$\frac{1}{2}$ d. per gallon	$\frac{1}{2}$ d. per gallon. $\frac{1}{2}$ d. per gallon.

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PART II.

SCHEDULE OF DUTIES AND EXEMPTIONS TO BE SUBSTITUTED FOR DUTIES AND EXEMPTIONS SPECIFIED IN PART I OF THIS SCHEDULE.

	British Preferential Tariff. Column No. 1.	Intermediate Tariff. Column No. 2.	General Tariff. Column No. 3.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea	Free	2d. per lb.	2d. per lb.
Tea n.e.i.	2d. per lb.	4d. per lb.	4d. per lb.
Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard); invert sugar and invert syrup— Up to and including 31st August, 1923 ..	Free	$\frac{1}{2}$d. per lb.	$\frac{1}{2}$d. per lb.
On and after 1st September, 1923, up to and including 30th September, 1924 ..	5/16d. per lb.	5/16d. per lb.	5/16d. per lb.
On and after 1st October, 1924 ..	Free	Free	Free.

REFER TO INSET APPENDED

PART II—*continued.*SCHEDULE OF DUTIES AND EXEMPTIONS TO BE SUBSTITUTED FOR DUTIES AND EXEMPTIONS SPECIFIED IN PART I OF THIS SCHEDULE—*continued.*

	British Preferential Tariff. Column No. 1.	Intermediate Tariff. Column No. 2.	General Tariff. Column No. 3.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
Sugar n.e.i.; treacle, molasses, golden syrup, maple sugar, and maple syrup— Up to and including 15th August, 1923..	Free	½d. per lb.	½d. per lb.
On and after 16th August, 1923 ..	Free	Free	Free.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
Spirits for fortifying New Zealand wines, when removed to a storeroom approved by the Collector, and under conditions prescribed by the Minister	18s. per proof gallon	18s. per proof gallon	18s. per proof gallon.
CLASS IV.—DRUGS; CHEMICALS; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS.			
Acids—viz., <i>inorganic</i> acids n.e.i.; also benzoic, carbolic, citric, formic, gallic, lactic, oleic, oxalic, picric, pyrogallic, pyroligneous (<i>crude</i>), salicylic, tannic, and tartaric acids	Free	Free	Free.
CLASS VI.—LEATHER, LEATHER-MANUFACTURES, SHOE-LEATHER, AND RUBBER GOODS.			
Leather—viz., goat-skins and kid-skins, however dressed; persians— Up to and including 31st December, 1923	Free	5% ad val.	10% ad val.
On and after 1st January, 1924 ..	Free	5% ad val.*	10% ad val.*
Leather—viz., <i>suede</i> leathers (other than sheep-skins and lamb-skins)— Up to and including 31st December, 1923	15% ad val., or 3d. per lb., whichever rate returns the higher duty	20% ad val., or 4d. per lb., whichever rate returns the higher duty	25% ad val., or 5d. per lb., whichever rate returns the higher duty.
On and after 1st January, 1924 ..	15% ad val., or 3d. per lb., whichever rate returns the higher duty*	20% ad val., or 4d. per lb., whichever rate returns the higher duty*	25% ad val., or 5d. per lb., whichever rate returns the higher duty.*
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.			
Empty <i>plain</i> glass bottles, not being cut or ground, having a <i>capacity</i> not exceeding 8 fluid ounces	Free	10% ad val.	10% ad val.
Empty <i>plain</i> glass bottles, not being cut or ground, n.e.i.— Up to and including 31st December, 1923	Free	10% ad val.	10% ad val.
On and after 1st January, 1924 ..	10% ad val.	15% ad val.	25% ad val.
CLASS IX.—PAPER AND STATIONERY.			
<i>Millboard</i> in sizes prescribed by the Minister	Free	Free	Free.

PART II—*continued.*SCHEDULE OF DUTIES AND EXEMPTIONS TO BE SUBSTITUTED FOR DUTIES AND EXEMPTIONS SPECIFIED IN PART I OF THIS SCHEDULE—*continued.*

	British Preferential Tariff. Column No. 1.	Intermediate Tariff. Column No. 2.	General Tariff. Column No. 3.
CLASS X.—METALS AND MACHINERY.			
Pipes, tubes, and tubing, viz. :— (3.) Cast iron <i>rain-water, soil, and similar</i> pipes, having a thickness of metal not exceeding $\frac{5}{16}$ in.	20% ad val.	30% ad val.	35% ad val.
Metal <i>poles, plain</i> (not being pipes, tubes, or tubing, or towers or <i>similar articles</i>), specially suited for use in electrical transmission-lines	Free	10% ad val.	10% ad val.
CLASS XII.—OILS, GREASES, WAXES, POLISHES, PAINTS, ETC.			
Oils in vessels capable of containing 1 gallon or more, viz. :— Crude petroleum, crude residual oil, once-run shale oil, and crude distillates of petroleum, when conforming to any standard prescribed from time to time by the Minister	$\frac{1}{2}$ d. per gallon*	$\frac{1}{2}$ d. per gallon*	$\frac{1}{2}$ d. per gallon.*
Skip-greases, being <i>crude greases</i> suitable for greasing skips, skids, and truck-axles, and for the like uses, of qualities approved by the Minister	$\frac{1}{2}$ d. per gallon*	$\frac{1}{2}$ d. per gallon*	$\frac{1}{2}$ d. per gallon.*

*Suspended duty, which may be brought into operation by Order in Council issued pursuant to section 9 of the Customs Amendment Act, 1921.