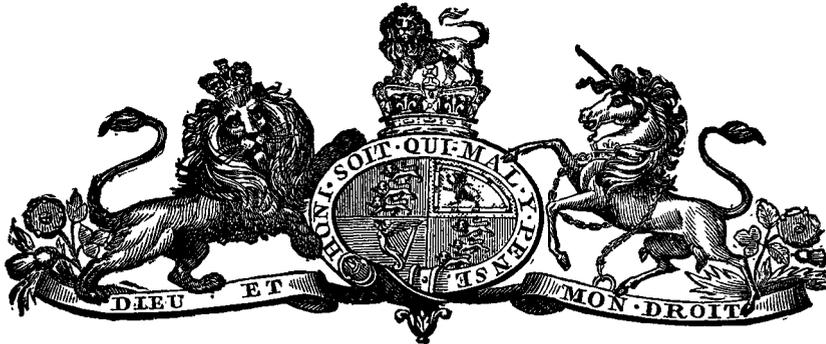


NEW ZEALAND.



TRICESIMO TERTIO ET TRICESIMO QUARTO

VICTORIÆ REGINÆ.

No. LXXXIII.

ANALYSIS.

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| <p>Title.
Preamble.
1. Short Title.
2. Drawbacks to be allowed on exportation of certain goods.</p> | <p>3. Certain sections of "The Customs Regulation Act 1858" incorporated.
4. Drawbacks not allowed when duty under £5.
5. Drawback not allowed on goods not worth the duty.
6. Recovery of penalties &c.
7. Interpretation of "South Sea Islands."</p> |
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AN ACT to facilitate Trade with the Islands of the North and South Pacific. [12th September 1870.]

WHEREAS it is expedient to extend and facilitate commercial intercourse between New Zealand and the South Sea Islands

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 South Sea Islands Drawbacks Act 1870."

2. There shall be allowed upon the exportation to any of the South Sea Islands of goods imported into the Colony except the goods hereinafter mentioned a drawback of the duty paid thereon Provided that such exportation shall be made within two years from the date of importation of such goods and that due proof be made to the satisfaction of the Collector of Customs that the full duties due on the importation thereof had been paid and that such goods had been duly landed at the port or place for which the same were cleared No drawback shall be allowed on the following goods that is to say Ale and Beer Bacon Hams Cheese Biscuits Cordage Soap Leather Beef and Pork salted Coffee roasted and ground Spirits and Strong Waters of every kind Wine Liqueurs Tobacco Cigars and Snuff Nor shall any drawback be allowed on goods in respect of which the duty is assessed by measurement unless such goods be exported in the original packages and in the same condition as when imported into the Colony.

South Sea Islands Drawbacks.

Certain sections of
"The Customs
Regulation Act
1858" incorporated.

3. The sections of "The Customs Regulation Act 1858" numbered one hundred one hundred and one one hundred and five one hundred and ten one hundred and eleven one hundred and twelve and one hundred and thirteen shall be deemed to be incorporated in this Act.

Drawback not
allowed when duty
under £5.

4. Section one hundred and three of "The Customs Regulation Act 1858" shall not apply to goods exported for drawback under the provisions of this Act but no drawback shall be allowed upon the exportation of any goods entered for drawback to any of the South Sea Islands on which the duty on any single shipment shall not amount to five pounds.

Drawback not
allowed on goods not
worth the duty.

5. If any goods upon which any drawback shall be claimed or allowed shall be brought to any quay wharf or other place to be shipped for exportation or shall be actually shipped and shall on examination by the proper Officers of Customs be found not to agree in quantity quality or description with the entry in the shipping bill debenture or other proper document or authority for allowance of drawback on shipment or shall be found to be of less value for home use than the amount of the drawback claimed all such goods and the package containing the same with all the other contents therein shall be forfeited and the persons entering such goods and claiming the drawback thereon or claiming more drawback on any goods than the value thereof or than shall be legally due shall in every such case forfeit two hundred pounds or treble the value of the goods or the amount of the drawback claimed at the election of the Commissioner of Customs.

Recovery of penalties
&c.

6. All the provisions of "The Customs Regulation Act 1858" relating to the recovery enforcing remission and mitigation of penalties and seizing condemnation and selling or otherwise dealing with forfeitures shall apply to the penalties and forfeitures imposed by or incurred under this Act.

Interpretation of
"South Sea Islands."

7. For the purpose of this Act the term "South Sea Islands" shall include all islands lying between the parallels of 30° North and 30° South Latitude and the meridians of 155° East and 130° West Longitude.

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