

Customs Tariff Act 1873

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An Act to further alter and amend “The Customs Tariff Act, 1866.”

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

1 Short Title.

The Short Title of this Act shall be “The Customs Tariff Act, 1878.”

2 Duties substituted in lieu of those hitherto payable.

On and after the thirtieth day of July, one thousand eight hundred and seventy-three, in lieu of the Duties of Customs chargeable under “The Customs Tariff Act, 1860,” on the articles mentioned in the First Schedule hereto, there shall be levied collected and paid to Her Majesty, Her Heirs and Successors, upon the articles mentioned in the said Schedule, on importation into New Zealand or on being cleared from any warehouse for home consumption, the several Duties of Customs specified and set forth in the said Schedule. The articles mentioned in the Second Schedule hereto shall be exempt from the payment of any Customs Duties on the importation thereof into New Zealand.

3 “Customs Regulation Act, 1858,” to apply.

The Duties of Customs imposed by this Act shall be raised levied collected and paid under the provisions of “The Customs Regulation Act, 1858,” and “The Customs Regulation Act Amendment Act, 1868,” 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; and all fines forfeitures penalties and charges recoverable under this Act, excepting the proceeds of sale of goods under section eleven of “The Customs Tariff Act, 1866,” may be recovered and applied in the manner directed by “The Customs Regulation Act, 1858,” and “The Customs Regulation Act Amendment Act, 1868.”

4 Certain sections of “The Customs Tariff Act, 1866,” incorporated.

The sections of “The Customs Tariff Act, 1866,” numbered four, seven, ten, eleven, and twelve, shall be deemed to be incorporated in this Act.

5 Value of goods, how estimated.

In all cases where any duty is imposed on any goods imported *ad valorem* or according to the true and real value of such goods, such value shall be understood to be the fair market value thereof, including the value of the case cask or covering of any kind in which such goods are contained, in the principal markets of the country whence the same were exported, with ten per centum added.

6 Value of goods in certain cases to be verified by declaration of importer or agent.

In all cases in which goods shall after the passing of this Act be chargeable with a duty *ad valorem* or according to the true and real value of such goods, such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration in the form hereinafter prescribed of the importer of such goods, or, with the consent of the Collector or other proper officer of Customs, of his authorized agent:

Port of .

I, A. B., do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages [*Here specify the several packages and describe the several marks and numbers, as the case may be*]; and that the value of such goods mentioned in the said entry and invoice, and therein stated as [*Here state value*], was the fair market value of such goods at the time of shipment in the principal markets of the country whence the same were exported.

Witness my hand this day of one thousand eight hundred
and .

A. B.

Declared before me the day of .

E. D.,

Collector (for other proper officer).

Penalty on false declaration.

And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared shall, with the addition of ten pounds per centum thereon, be deemed to be the value of the goods upon which duty shall be paid. And any person who shall in any such declaration make any false statement, knowing the same to be false, shall be guilty of a misdemeanour, and shall be liable and subject to the like penalties as in case of perjury.

7 Officer may assess value.

If upon view and examination of such goods or otherwise it appears to the proper officer that the said goods are not valued according to the true and real value thereof as hereinbefore mentioned, then and in such case the proper officer may detain the goods and shall assess the value thereof; and in case the importer or his agent shall object to pay duty according to the value of such goods so assessed by the proper officer, or in case the value of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the Governor in Council may from

time to time make in that behalf, and the duties shall be paid according to the value so ascertained.

8 Examination of importer or agent on oath.

In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may if he think fit, after such examination, dispense with the production of the genuine invoice aforesaid; and in case such importer or agent shall upon being summoned neglect or refuse to attend for examination, or shall refuse to be sworn or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding twenty pounds.

9 How goods to be dealt with if undervalued.

If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon after such examination and assessment as aforesaid, and also the costs of such examination and assessment in the event of the valuation being greater than declared in the bill of entry, the Collector of Customs or proper officer shall detain such goods with the packages thereof, and shall deal with them as directed in the eleventh section of “The Customs Tariff Act, 1866.”

10 Forfeiture of goods in cases of fraud, &c.

If in any invoice or entry any goods entered for *ad valorem* duty have been fraudulently misdescribed with intent to avoid the payment of the duty or any part of the duty on such goods, or if the oath or declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such oath or declaration is wilfully false as aforesaid, shall be forfeited.

11 License may be granted to “Experts” for valuation of goods.

In order to assist the Customs officers in ascertaining the value of goods subject to *ad valorem* duty, the Governor in Council may grant a license to one or more persons well acquainted in the opinion of the Governor, as aforesaid, with the character and value of such goods, to act as “Experts” at any port or place, and who, when required by the said Collector or other proper officer, shall assist in assessing the true value of such goods after the entry thereof: And every such Expert shall, before he shall commence to act as such, make and subscribe before the said Collector or some Justice of the Peace an oath in the following form, that is to say:—

I swear that, whenever I may be called upon to assist the Collector or other officer of Customs in assessing the value of goods liable to *ad valorem* duty, I will assess such value truly, to the best and utmost of my knowledge and judgment. So help me God.

And the fees to be paid to every such valuator for each examination shall not be more than ten guineas nor less than one guinea, in proportion to the quantity and value of the goods for the valuation of which his services may have been required.

12 Collector empowered to administer oath.

Affirmation in lieu of oath.

The Collector of Customs or proper officer shall have authority to take the sworn declaration mentioned in section eight of this Act: Provided that any person required to take an oath under this Act may in lieu thereof make affirmation in the manner provided by "The Law Amendment Act, 1856," which affirmation such officer is hereby authorized to take; and such affirmation shall be of the same force and effect as if the person taking it had taken an oath in the usual form.

SCHEDULES

FIRST SCHEDULE

Confectionery not otherwise enumerated.	10 per centum ad valorem.
Furniture and Cabinet Ware, Desks, Dressing Cases, Picture Frames, Framed Paintings, Engravings and Prints, Looking Glasses, Papier Maché Ware, Turnery, Buckets and Tubs of wood, and Woodenware not otherwise enumerated.	
Matches and Vestas	
Musical Instruments	
Oilman's Stores, viz. Arrowroot in bottles jars or tins, Baking Powder, Capers, Caraway Seeds, Catsup, Chutney, Curry Powder and Paste, Essence of Coffee, Fish potted and preserved, Fish Paste, Fruits bottled or preserved in syrup, Flavouring Essences, Gelatine, Groats prepared, Isinglass, Jams, Jellies, and Marmalade, Liquorice, Macaroni, Maizena and Corn Flour, Meats potted and preserved, Mustard, Olives, Oysters preserved, Pepper Cayenne, Pickles, Raspberry Vinegar, Rice ground, Sago and Tapioca in bottles jars or tins, Sauces, Syrups, Oil vegetable or other in bottle, Oil perfumed, Starch and Blue, Soap Powder, Washing Powder, Vegetables dried or preserved, Vermicelli.	

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, Bonnets, Hats and Caps, Furs, Collars and Cuffs of paper or other material, Blankets, Woollen Cotton and Opossum or other Rugs, Cotton Counterpanes.

Boots, Shoes, Slippers and Goloshes, Boot and Shoo Vamps and Uppers, Cork Soles, Clogs and Pattens, Leather Leggings, Leather cut into shapes, and Leather Manufactures not otherwise enumerated.

Brushware not otherwise enumerated, and Brooms.

Carpets, Drugget, Mats, Matting and Floor Cloth.

Chinaware, Porcelain, Parianware, Earthenware, Glassware, Plate Glass, and Globes and Chimneys for Lamps.

Cotton Manufactures not otherwise enumerated, and all articles made of cotton mixed with any other material.

Drapery not otherwise enumerated.

Forfar Sheeting, Scrim Cloth, and Hessians.

Gutta Percha Manufactures not being apparel.

Haberdashery, Millinery, and Hosiery.

Linen Manufactures not otherwise enumerated, and all articles made of linen mixed with any other material.

Portmanteaus, Trunks, Carpet Bags, and Leather or Leather-cloth Bags.

Saddlery and Harness, Whips and Walking-sticks.

Shirts, White, Regatta, Crimean, Navy serge, Twilled, and Fancy.

Silks and all Manufactures containing silk.

Trowsers, Moleskin and Cord.

Toys, Tobacco Pipes, and Fancy Goods.

Umbrellas and Parasols.

Woollen Manufactures not otherwise enumerated, and all articles made of wool mixed with any other material.

Bagging, Bags, Sacks and Woolpacks, empty.

Baskets and Wickerware.

Carriages, Carts, Drays and Waggons, Carriage and Cart Wheels, Axles, Axle Arms and Boxes, Perambulators.

Drugs, Druggists' Sundries, and Apothecaries' Wares, Cream of Tartar, Tartaric Acid and Bicarbonate of Soda, Perfumery, Scented and Fancy Soap, Hair Brushes and Combs.

Grindery, Lasts, and Shoemakers' Wooden Pegs.

Hardware, Ironmongery, Cutlery, Plated Ware, Holloware, Nails, Tacks, Brass, Copper, Zinc, and Lead Manufactures not otherwise enumerated; Horse Shoes, Iron Safes, Sad Irons, Buckets and Tubs of iron, Tinware, Japanned and Lacquered Metal Ware, Artificers' Tools not otherwise enumerated; Weighing Machines, Lamps, Lanterns and Lamp Wick, Bellows, Blacking, Blacklead, Lead Piping, Sheet Zinc, Chains (except of gold and silver) made of wire, or rods of half an inch in diameter and under.

Leather Cloth, Blind Cord and Tape.

Mantel Pieces.

Stationery, Account Books, Writing Paper, Writing Ink, Copying Presses, Paper Bags, Wrapping Paper, Paper Hangings, Unframed Paintings, Drawings, Pictures, Engravings and Prints.

Twine.

Biscuits, fancy. the lb., 2d.

Boiled Sugars, Comfits, Lozenges, Scotch Mixtures, and Sugar Candy. the lb., 2d.

Rope and Cordage.. the cwt., 5s.

Solid Wort. the lb., 6d.

SECOND SCHEDULE

LIST OF GOODS EXEMPTED FROM IMPORT DUTY

Lead, Copper, Brass, and Tin in pigs, bars, or sheets.

Common or Black Sheet Iron.

Hogskins and Saddle-trees.

Hatters' Silk Plush, Felt Hoods, and Shellac.

Card and Mill Boards.

Bookbinders' Cloth.

Writing Paper of sizes not less than the size known as "Demy," when in original wrappers and with uncut edges as it leaves the mill.

Hair Seating, Curled Hair, Upholsterers' Webbing, and Metal Springs.