

Customs Acts Amendment Act 1963

Public Act 1963 No 37
Date of assent 18 October 1963

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An Act to amend the Customs Acts, and to validate and confirm certain Orders in Council made under the authority of the Customs Amendment Act 1921 and the Customs Acts Amendment Act 1961

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

This Act may be cited as the Customs Acts Amendment Act 1963.

Part I

Customs Duties

2 This Part to be read with Customs Act 1913

This Part of this Act shall be read together with and deemed part of the Customs Act 1913 (in this Part referred to as the principal Act).

3 Control of the Customs

Section 5 of the principal Act is hereby amended by adding the following paragraph:

- “(f) As to all spirits distilled, rectified, or compounded in New Zealand—
- “(i) Pursuant to a licence of the kind referred to in paragraph (a) or paragraph (b) of section 2 of the Distillation Amendment Act 1959, from the time when they are removed from the registered spirit store of any distiller, or from any bonded warehouse appointed under the Distillation Act 1908, until delivery by the Customs for home consumption or until exportation to parts beyond the seas, whichever first happens:
 - “(ii) Pursuant to a licence of the kind referred to in paragraph (c) of section 2 of the Distillation Amendment Act 1959, from the time when they are removed from the cellar or storeroom approved under section 109 of the Distillation Act 1908 until they have been used for fortifying wine produced from fruit grown in New Zealand, or until delivery by the Customs for home consumption, or until exportation to parts beyond the seas, whichever first happens.”

4 Delivery of goods on sight entry

Section 57 of the principal Act is hereby amended by omitting from subsection (1) the words “by way of deposit of money”.

5 Duty on goods temporarily imported

The principal Act is hereby amended by repealing section 155, and substituting the following section:

“155

- (1) Notwithstanding the provisions of section 129 of this Act, in cases and under conditions prescribed by regulations the duty payable on any goods may be secured by way of deposit of money or, in such cases as are approved by the Comptroller, by such other security as is provided for in this Act, and the Collector may on receipt of such security deliver the goods from the control of the Customs.
- “(2) If the goods are exported within the prescribed time, not exceeding twelve months from the date of the landing of the goods, or, in respect of goods imported to be used temporarily in New Zealand for industrial or commercial

purposes, within such period as the Minister may in any particular case determine, the deposit shall be returned to the person by whom it was made or the security released, as the case may require.

“(3) If at the expiry of the period so prescribed or determined any such security has not been dealt with in accordance with subsection (2) of this section, the duty so secured shall be paid to the Collector by the importer within fourteen days after the expiry of that period, and on such payment the security shall be released.

“(4) If the importer makes default in paying any such duty in accordance with subsection (3) of this section he shall be liable to a penalty of fifty pounds for every month or part of a month during which the default has continued.”

6 Duty on goods from countries not forming part of the Commonwealth

(1) The Customs Amendment Act 1927 is hereby amended by repealing section 11, and substituting the following section:

“11

(1) In respect of any goods or of any class or classes of goods, being the produce or manufacture of a country not forming part of the Commonwealth, the Minister in his discretion may, on any of the grounds set out in subsection (2) of this section, direct that such goods or any goods of such class or classes be admitted as if they were the produce or manufacture of some part of the Commonwealth, or, in the alternative, that they be admitted at a rate of duty intermediate between the rate, if any, specified in the British Preferential Tariff and the rate specified in the General Tariff.

“(2) The Minister may exercise the powers conferred by subsection (1) of this section on any of the following grounds, namely:

“(a) On the ground that he is satisfied that goods of a like kind are not economically produced or manufactured in the Commonwealth:

“(b) On the ground that goods of a like kind, being the produce or manufacture of the Commonwealth, are sold or offered for sale in New Zealand at unreasonably high prices and that in the opinion of the Minister the interests of the public are or will be thereby prejudicially affected:

“(c) On the ground that any conditions or restrictions attaching to the importation into New Zealand of goods of a like kind, being the produce or manufacture of the Commonwealth, or attaching to the sale or other disposition of such goods in New Zealand, are such that in the opinion of the Minister the interests of the public are or will be thereby prejudicially affected:

“(d) On the ground that goods of a like kind, being the produce or manufacture of the Commonwealth, constitute an unduly large proportion of the total goods of that kind imported into New Zealand and that in the

opinion of the Minister the interests of the public are or will be thereby prejudicially affected.

- “(3) Any direction given by the Minister under this section may in its application to any goods be revoked at any time before such goods are entered for home consumption.
- “(4) A direction under this section may in the discretion of the Minister be given in respect of any goods entered for home consumption before the date on which the direction is given, if an application for such a direction in respect of those goods has been made at a time not later than the date of entry of the goods for home consumption.
- “(5) Where the Minister gives a direction in accordance with subsection (4) of this section, a refund of the duty paid or of any portion thereof may, subject to such conditions, if any, as the Minister thinks fit, be made accordingly.”
- (2) Where before the passing of this Act an application has been made for a direction to be given under section 11 of the Customs Amendment Act 1927 (as extended by section 14 of the Customs Acts Amendment Act 1930 and repealed by this section) in respect of any goods entered for home consumption, the application may be dealt with by the Minister as if it had been made pursuant to subsection (4) of section 11 of the Customs Amendment Act 1927 (as substituted by subsection (1) of this section), and if a direction is given by the Minister a refund may be made in accordance with subsection (5) of the said section 11 (as so substituted).
- (3) Every direction heretofore given and purporting to have been given under the authority of section 11 of the Customs Amendment Act 1927 or section 14 of the Customs Acts Amendment Act 1930 shall be and be deemed at all times heretofore to have been as valid in all respects as if this section had been in force when the direction was given, and every refund made in consequence of any such direction shall be deemed to have been lawfully made.
- (4) Section 14 of the Customs Acts Amendment Act 1930 is hereby consequentially repealed.

7 Entry of certain goods under former Tariff

Section 4 of the Customs Acts Amendment Act 1961 is hereby amended by omitting from subsection (2) the words “two years”, and substituting the words “three years”.

8 Provisions applying to Orders in Council amending Tariff

Section 5 of the Customs Acts Amendment Act 1961 is hereby amended by omitting from subsection (8) the words “subsections (2) to (4)”, and substituting the words “subsections (3) to (5)”.

9 Alteration of Tariff

The Customs Tariff is hereby amended by repealing so much thereof as is specified in the First Schedule to this Act, and substituting the duties and exemptions from duty specified in the Second Schedule to this Act.

10 Repeals

Section 12 of the Finance Act 1931 (No. 2) and section 9 of the Finance Act 1932–33 (No. 2) are hereby repealed.

Part II Distillation

11 This Part to be read with Distillation Act 1908

This Part of this Act shall be read together with and deemed part of the Distillation Act 1908 (in this Part referred to as the principal Act).

12 Use of still on Sundays and holidays

Section 65 of the principal Act is hereby amended by adding the following proviso:

“Provided that an Inspector may in his discretion, on sufficient reason being given, permit the continued use of any still after the hour of eleven in the evening of any Saturday, or on any such holiday as aforesaid.”

13 Application of Customs Act 1913 to spirits produced in New Zealand

The principal Act is hereby amended by inserting, after section 92, the following section:

“92a

Except as otherwise provided in this Act, the provisions of the Customs Act 1913 shall apply, so far as they are applicable and with the necessary modifications, in respect of spirits distilled, rectified, or compounded pursuant to a licence under the Distillation Amendment Act 1959 as if they were spirits imported into New Zealand and as if the holder of the licence were the importer.”

14 Licences to distil, rectify, and compound spirits

The Distillation Amendment Act 1959 is hereby amended—

- (a) By adding to paragraph (a) of subsection (3) of section 6 the words “, and to remove any such spirits to a warehouse licensed under the Customs Act 1913, there to be dealt with under the provisions of that Act”:
- (b) By adding to paragraph (a) of subsection (3) of section 7 the words “, and to remove any such spirits to a warehouse licensed under the

Customs Act 1913, there to be dealt with under the provisions of that Act”.

Part III

Motor Spirits Duty

15 Definition of “motor spirits”

- (1) Section 2 of the Motor Spirits Duty Act 1961 is hereby amended by repealing the definition of the term “motor spirits” (as amended by subsection (5) of section 11 of the Customs Acts Amendment Act 1961), and substituting the following definition:

“Motor spirits’ means all goods which, if imported, would be admissible for the time being under items 332.100.1, 332.100.2, 332.100.8, 332.100.9, 512.240.4, 599.991.9, 899.330.1, and 899.330.2 of the Customs Tariff:”.

- (2) The Customs Acts Amendment Act 1961 is hereby consequentially amended by repealing so much of the Second Schedule as relates to the Motor Spirits Duty Act 1961.

Part IV

Sales Tax

16 This Part to be read with Sales Tax Act 1932–33

This Part of this Act shall be read together with and deemed part of the Sales Tax Act 1932–33 (in this Part referred to as the principal Act).

17 Additional exemptions from sales tax

- (1) Subject to the provisions of this section,—
- (a) All exemptions from sales tax heretofore made, pursuant to the principal Act, in respect of goods of the classes or kinds specified in the Third Schedule to this Act are hereby revoked; and
 - (b) Goods of the classes or kinds specified in the Fourth Schedule to this Act shall be exempt from sales tax.
- (2) The Governor-General may from time to time, by Order in Council, revoke the exemption from sales tax of any goods of a class or kind exempted under this section.
- (3) Every Order in Council under this section shall come into force on the date of its notification in the *Gazette* or on such earlier or later date as may be specified in that behalf in the Order.

18 Ratification of resolution

- (1) The resolution of the House of Representatives passed on the nineteenth day of September, nineteen hundred and sixty-three, purporting to revoke exemptions from sales tax and to create exemptions therefrom, shall be deemed to have taken effect and to have had the force of law according to its tenor, and to have so continued until the passing of this Act.
- (2) The said resolution shall be deemed to be revoked on the passing of this Act.

19 Special provisions as to computation of sales tax in respect of passengers' motor vehicles

- (1) Notwithstanding anything to the contrary in paragraph (c) of subsection (1) of section 13 of the principal Act, where duty is payable on any portion of the current domestic value of any motor vehicle imported subject to the provisions of the Customs Tariff relating to passengers' effects, the sale value of such vehicle for the purposes of this section shall be the sum of the following amounts, namely:
 - (a) The dutiable portion of the current domestic value of the vehicle:
 - (b) The amount of Customs duty payable on the vehicle:
 - (c) Twenty-five per cent of the sum of the amounts referred to in paragraphs (a) and (b) of this subsection.
- (2) This section shall be deemed to have come into force on the first day of January, nineteen hundred and sixty-three.

20 Securities for payment of tax and compliance with Act

Section 37 of the principal Act is hereby amended—

- (a) By inserting in subsection (1), after the words "licence or", the words "may suspend any licence, or may refuse":
- (b) By adding to subsection (1) the words "During the period of any such suspension the holder of the licence shall be deemed to be unlicensed".

Part V**Confirmation of Orders in Council****21 Orders in Council confirmed**

Whereas by section 31 of the Customs Amendment Act 1921 (as amended by section 18 of the Customs Acts Amendment Act 1961) it is provided that every Order in Council made under section 12 of the Customs Amendment Act 1921 and laid before the House of Representatives in any session pursuant to that section shall expire on the close of the last day of that session except so far as it is expressly validated or confirmed by an Act of Parliament passed during that session: And whereas by subsection (8) of section 5 of the Customs Acts Amendment Act 1961 (as amended by subsection (2) of section 3 of the

Customs Acts Amendment Act 1962) it is provided that the provisions of the said section 31 shall apply to every Order in Council made under subsection (6a) or subsection (7) of the said section 5: And whereas the Orders in Council specified in the Fifth Schedule to this Act have been made under the authority of section 12 of the Customs Amendment Act 1921 and section 5 of the Customs Acts Amendment Act 1961 and have been laid before the House of Representatives during the present session, and it is desirable to validate and confirm those Orders: Be it therefore enacted as follows:

Subject to section 9 of this Act, the Orders in Council specified in the Fifth Schedule to this Act are hereby declared to be valid and are hereby confirmed as required by section 31 of the Customs Amendment Act 1921.

SCHEDULES

FIRST SCHEDULE

PORTIONS OF CUSTOMS TARIFF REPEALED

Section 9

Part I

THE STANDARD TARIFF

Item Number	Tariff and Statistical Items	Rates of Duty				General Tariff	Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		
Group 276							
OTHER MINERALS							
276.300.1	Common salt: Sheep and cattle licks	Free				Free	cwt
276.300.2	Other: Iodised per cwt	Free				1s. 6d.	cwt
276.300.3	Non-iodised per cwt	Free				1s. 6d.	cwt
276.300.4	Pure sodium chloride; salt liquors; sea water	Free				Free	cwt
Group 512							
ORGANIC CHEMICALS							
Subgroup II							

Item Number	Tariff and Statistical Items	Rates of Duty					General Tariff	Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)			
ALCOHOLS, PHENOLS, GLYCERINE								
512.210.1	Alcohols, phenols, glycerine: Methyl alcohol (methanol): As may be approved by the Minister and under such conditions as he may prescribe	Free					Free	proof gal
512.210.9	Other per gal having a specific gravity at 60°f of 0.91976	120s.					123s.	proof gal
Group 719								
MACHINERY AND APPLIANCES AND MACHINE PARTS N.E.I.								
719.930.8	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches, and shaft couplings: Other transmission shafts, cranks, bearing housings, gears and gearing (including friction gears and gear boxes and other variable speed gears), flywheels, pulleys, clutches, and shaft couplings, designed for use solely or principally in a particular machine or appliance	The rates applicable to the machine or appliance for which the article has been designed, but not exceeding						

Item Number	Tariff and Statistical Items	Rates of Duty				General Tariff	Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		
		25%	35%	35%		60%	

SECOND SCHEDULE
SUBSTITUTED PROVISIONS OF THE CUSTOMS TARIFF

Section 9

Part I
THE STANDARD TARIFF

Item Number	Tariff and Statistical Items	Rates of Duty				General Tariff	Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		
Group 276							
OTHER MINERALS							
	Common salt (including rock salt, sea salt, and table salt); pure sodium chloride; salt liquors; sea water:						
276.300.1	Sheep and cattle licks	Free				Free	cwt
276.300.2	Salt, iodised per cwt	Free				1s. 6d.	cwt
276.300.3	Salt, not iodised; pure sodium chloride per cwt	Free				1s. 6d.	cwt
276.300.4	Other	Free				Free	cwt

Group 512

ORGANIC CHEMICALS

Subgroup II

Item Number	Tariff and Statistical Items	Rates of Duty					General Tariff	Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)			
ALCOHOLS, PHENOLS, GLYCERINE								
512.210.1	Alcohols, phenols, glycerine: Methyl alcohol (methanol): As may be approved by the Minister and under such conditions as he may prescribe	Free					Free	
512.210.9	Other per proof gal	120s.					123s.	
Group 719								
MACHINERY AND APPLIANCES AND MACHINE PARTS N.E.I.								
719.930.8	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches, and shaft couplings: Other transmission shafts, cranks, bearing housings, gears and gearing (including friction gears and gear boxes and other variable speed gears), flywheels, pulleys, clutches, and shaft couplings, designed for use solely or principally in a particular machine or appliance	The rates applicable to the machine or appliance for which the article has been designed, but not exceeding						

THIRD SCHEDULE Sales Tax Exemptions Revoked

Section 17(1)(a)

Item No.	Goods
177	Methylated spirits without pyridine.
263	Rubber, and articles manufactured therefrom, viz: Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, of rubber (including sponge rubber and rubber backed with textile or other material) but not including camelback.
318	Vehicles, tractors, and fittings therefor, viz: Bicycles, being cycles propelled only by pedals and having wheels not less than 16 in. in diameter, and rubber tyres and tubes therefor.

FOURTH SCHEDULE Exemptions from Sales Tax Created or Substituted

Section 17(1)(b)

Item No.	Goods
119a	Graphite and plumbago.
119b	Gratings, pit, gully, and trench, and frames therefor.
177	Methylated spirits.
237b	Printed matter and stationery, viz: Albums, all kinds.
263	Rubber, and articles manufactured therefrom, viz: Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, of rubber (including sponge rubber and rubber backed with textile or other material).
318	Vehicles, tractors, and fittings therefor, viz: Bicycles, tricycles, and scooters, other than power-driven; pedal cars and other wheeled toys designed to be ridden by children; wheels, tyres, and tubes for the foregoing.
319a	Chassis, under security that they will be used only in the manufacture of vehicles which, when completely built-up, are exempt from sales tax.

FIFTH SCHEDULE
Orders in Council Made Under Section 12 of the Customs
Amendment Act 1921 and Section 5 of the Customs Acts
Amendment Act 1961 and Confirmed by this Act

Section 21

Title	Statutory Regulations Serial Number
The Customs Tariff Amendment Order 1963	1963/36
The Customs Tariff Amendment Order (No. 2) 1963	1963/99
The Customs Tariff Amendment Order (No. 3) 1963	1963/100
The Customs Duties Suspension (Inter-Governmental Agreements) Order 1963	1963/150
The Customs Tariff Amendment Order (No. 4) 1963	1963/159

This Act is administered in the Customs Department.