



ANALYSIS

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1975, No. 3

An Act to amend the Customs Acts

[23 May 1975]

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 and commencement—(1) This Act may be cited as the Customs Acts Amendment Act 1975.

(2) This Act shall come into force on the 23rd day of May 1975.

PART I

CUSTOMS

2. This Part to be read with Customs Act 1966—This Part of this Act shall be read together with and deemed part of the Customs Act 1966 (in this Part referred to as the principal Act).

3. Amendment of Customs Tariff—(1) The Second Schedule to the principal Act (as substituted by section 4 (1) of the Customs Acts Amendment Act 1974) is hereby amended by repealing so much of Part I of the Customs Tariff as relates to items 22.08.008, 27.10.201, 27.10.202, 27.10.203, 27.10.209, 29.04.002, 36.08.002, 36.08.003, 38.19.241, 38.19.242, and 38.19.243, and substituting the items, rates of duty, and exemptions from duty specified in the First Schedule hereto.

(2) The said Second Schedule is hereby further amended by repealing so much of Part II of the Customs Tariff as relates to items 27.2 and 27.3 and the notes thereto, and substituting the items, rates of duty, exemptions from duty, and notes thereto specified in the Second Schedule hereto.

(3) The Motor Spirits Distribution Act 1953 is hereby consequentially amended by repealing the definition of the term “motor spirits” in section 2, and substituting the following definition:

“ ‘Motor spirits’ has the same meaning as in the Customs Tariff (items 22.08.013, 27.10.201, 27.10.205, and 38.19.245); and includes motor spirits manufactured in New Zealand:”.

(4) The Motor Spirits Duty Act 1961 is hereby consequentially amended by repealing the definition of the term “motor spirits” in section 2, and substituting the following definition:

“ ‘Motor spirits’ means all goods which, if imported, would be admissible for the time being under items 22.08.012, 22.08.013, 27.10.201, 27.10.204, 27.10.205, 27.10.206, 27.10.207, 27.10.208, 36.08.002, 36.08.003, 38.19.244, and 38.19.245 of the Customs Tariff:”.

(5) Every reference in any other enactment (including any Order in Council) in force at the commencement of this Act to any Tariff item referred to in subsection (1) of this section shall thereafter, unless the context otherwise requires, be read as a reference to the corresponding item of the Tariff as substituted by that subsection.

PART II

SALES TAX

4. This Part to be read with Sales Tax Act 1974—This Part of this Act is to be read together with and deemed part of the Sales Tax Act 1974 (in this Part referred to as the principal Act).

5. Discount on prompt payment—Section 36 (1) of the principal Act is hereby amended by adding, after paragraph (d) (as added by section 3 (2) of the Sales Tax Amendment Act 1974), the following paragraphs:

“(e) Where the sales tax is payable in respect of the goods (other than motorcars) at the rate of 50 percent of the sale value thereof, to a discount of $\frac{3}{4}$ of 1 percent of the sales tax so paid:

“(f) Where the sales tax is payable in respect of the goods at the rate of 10 percent of the sale value thereof, to a discount of $2\frac{1}{2}$ percent of the sales tax so paid.”

6. Rates of sales tax—(1) The principal Act is hereby further amended by repealing the First Schedule (as amended by section 4 of the Sales Tax Amendment Act 1974), and substituting the new First Schedule set out in the Third Schedule to this Act.

(2) The Sales Tax Amendment Act 1974 is hereby amended by repealing section 4.

PART III

MOTOR SPIRITS DUTY

7. This Part to be read with Motor Spirits Duty Act 1961—This Part of this Act is to be read together with and deemed part of the Motor Spirits Duty Act 1961 (in this Part referred to as the principal Act).

8. Motor spirits duty—(1) Section 10 of the principal Act (as substituted by section 5 of the Customs Acts Amendment Act 1966 and amended by section 28 of the Customs Acts Amendment Act 1974) is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) Subject to the provisions of this Act, and except in the cases provided in subsection (2) of this section, motor spirits duty shall be levied, collected, and paid on all motor spirits sold, used, or otherwise disposed of by a licensee at the following rates:

“(a) In respect of motor spirits of such kind as may from time to time be determined by the Minister to be aviation fuel—9.36 cents per litre:

“(b) In respect of all other motor spirits—8.70 cents per litre.”

(2) The said section 10 is hereby further amended by repealing paragraph (c) of subsection (2).

(3) The Customs Acts Amendment Act 1974 is hereby consequentially amended by repealing section 28.

9. Returns by licensees—(1) The principal Act is hereby further amended by repealing section 13, and substituting the following section:

“13. (1) Every licensee shall deliver to the Collector, in respect of every period of 7 days ending with a Friday, a return (hereinafter in this Part referred to as the weekly return) in the prescribed form setting out the quantity of motor spirits sold, used, or otherwise disposed of by him during that period, the amount of motor spirits duty payable thereon, and such other particulars as may be prescribed or as may be required by the Collector.

“(2) Every weekly return shall be delivered before 4 p.m. on the 21st day after the last day of the period to which it relates.”

(2) The principal Act is hereby consequentially amended—

(a) By repealing sections 17 (3) and 18:

(b) By omitting from section 20 the words “or section 18”.

(3) Notwithstanding anything in this section, sections 13, 17, 18, and 20 of the principal Act, as in force before the commencement of this Act, shall continue to apply to monthly returns in respect of any accounting month which includes any period ending on or before the 16th day of May 1975.

SCHEDULES

Section 3 (1)

FIRST SCHEDULE
DUTIES IMPOSED AND EXEMPTIONS SUBSTITUTED

PART I
THE STANDARD TARIFF

1975, No. 3

Customs Acts Amendment

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 22

Beverages, spirits and vinegar

22.08	Ethyl alcohol or neutral spirits, undenatured, containing not less than 140% of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:					
	Ethyl alcohol or neutral spirits, denatured, to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as may be approved by the Minister and under such conditions as he may prescribe					
22.08.012	As may be determined by the Minister <i>per l</i>	l	1974	9.36c	9.36c	
22.08.013	Other <i>per l</i>	l	1974	8.7c	8.7c	Aul 8.7c <i>per l</i>

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FIRST SCHEDULE—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 27

**Mineral fuels, mineral oils and products of their distillation;
bituminous substances; mineral waxes**

27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:					
	Motor spirit:					
	In bulk in ships' bottoms or in containers of a capacity of 4.546 litres or more:					
27.10.201	Imported by the holder of a licence under the Motor Spirits Duty Act 1961	1	1974	Free	Free	Aul Free
	Otherwise imported:					
27.10.204	As may be determined by the Minister <i>per l</i>	1	1974	9.36c	9.36c	

27.10.205	Other	per l	1	1974	8.7c	8.7c	Aul 8.7c per
27.10.206	In other containers: As may be determined by the Minister	per l	1	1974	9.36c	9.36c	
27.10.207	Other	per l	1	1974	25% plus 5.87c	21% plus 5.87c	Aul 20% plus 5.87c per l
		per l		1975	or† 25% plus 5.87c	or† 22% plus 5.87c	or† Can 20% plus 5.87c per l
		per l		1976	or† 25% plus 5.87c	or† 23% plus 5.87c	or† CPC 20% plus 5.87c per l
		per l		1977	or† 25% plus 5.87c	or† 25% plus 5.87c	or† 5.87c per l
27.10.208		per l	1	1974	9.17c	8.64c	Aul 8.51c
		per l		1975	9.17c	8.77c	per l
		per l		1976	9.17c	8.90c	Can 8.51c
		per l		1977	9.17c	9.17c	per l CPC 8.51c per l

†Where alternative rates are shown the rate chargeable is that which returns the higher duty.

FIRST SCHEDULE—*continued*

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	
Chapter 29						
Organic chemicals						
II—ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
29.04.002	Methanol (methyl alcohol): When declared for use solely as racing fuel <i>per l</i>	1	1974	8.7c	8.7c	

Chapter 36
Explosives; pyrotechnic products; matches; pyrophoric alloys;
certain combustible preparations

36.08	Other combustible preparations and products: Liquid fuels of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm ³ :					
36.08.002	Motor spirit as defined in Note 5 to Chapter 27	1	1974	25% plus 5.87c or†	21% plus 5.87c or†	Aul 20% plus 5.87c per l or†
	<i>per l</i>		1975	25% plus 5.87c or†	22% plus 5.87c or†	Can 20% plus 5.87c per l or†
	<i>per l</i>		1976	25% plus 5.87c or†	23% plus 5.87c or†	CPC 20% plus 5.87c per l or†
	<i>per l</i>		1977	25% plus 5.87c or†	25% plus 5.87c or†	5.87c per l or†
36.08.003		1	1974	9.17c	8.64c	Aul 8.51c
	<i>per l</i>		1975	9.17c	8.77c	per l
	<i>per l</i>		1976	9.17c	8.90c	Can 8.51c
	<i>per l</i>		1977	9.17c	9.17c	per l CPC 8.51c per l

†Where alternative rates are shown the rate chargeable is that which returns the higher duty.

FIRST SCHEDULE—continued

Number	Description	Unit	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
			Year	Normal Tariff	British Preferential	

Chapter 38

Miscellaneous chemical products

38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: <i>Methanol (methyl alcohol) to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as to make it suitable for use as fuel in piston engines of motor vehicles or aircraft:</i>					
38.19.244	As may be determined by the Minister <i>per l</i>	l	1974	9.36c	9.36c	
38.19.245	Other <i>per l</i>	l	1974	8.7c	8.7c	
38.19.246	Metalworkers' surface- and case-hardening preparations	1974	Free	Free	Aul Free
38.19.247	Mixed gases, liquefied or compressed	kg	1974	Free	Free	Aul Free

SECOND SCHEDULE

Section 3 (2)

PROVISIONS SUBSTITUTED IN PART II OF THE CUSTOMS TARIFF (CONCESSIONS)

PART II

THE STANDARD TARIFF

Reference Number	Description	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
		Year	Normal Tariff	British Preferential	
27.2	Bona fide personal baggage and effects accompanying a passenger, being dutiable goods not covered by the provisions of reference number 27.1 and not imported on behalf of any other person or persons or for sale or exchange or use in the passenger's business or profession: Not exceeding \$50.00 in total value	1974	Free	Free	

SECOND SCHEDULE—*continued*

Reference Number	Description	Rates of Duty Effective On and After 1 July			Other Preferential Rates of Duty
		Year	Normal Tariff	British Preferential	
27.3	<p>Exceeding \$50.00 but not exceeding \$150.00 in total value— On the excess over \$50.00</p> <p>NOTES— (1) Where the total value of dutiable goods exceeds \$150.00 duty shall be payable on the excess over \$150.00 in accordance with the Tariff. (2) Reference numbers 27.2 and 27.3 shall not apply to— (a) Any of the following: (i) Tobacco products: (ii) Alcoholic beverages: (iii) Fur apparel: (iv) Television sets: (v) Sound reproduction apparatus (comprising tape and/or record players, speakers and amplifiers), whether or not incorporating a radio receiver, and whether the constituent parts are imported together or separately: (b) More than one camera: (c) More than one radio receiver or tape-recorder or radio receiver/tape-recorder combination.</p>	1974	25%	25%	

THIRD SCHEDULE Section 6 (1)
NEW FIRST SCHEDULE TO SALES TAX ACT 1974
"FIRST SCHEDULE
RATES OF SALES TAX

PART A

"GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 60 PERCENT OF THEIR SALE VALUE

1. Motorcars having piston engines with a total piston displacement exceeding 2,700 cubic centimetres.

PART B

"GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 50 PERCENT OF THEIR SALE VALUE

1. Motorcars having piston engines with a total piston displacement exceeding 2,000 cubic centimetres, but not exceeding 2,700 cubic centimetres
2. Cameras; photographic flashlight apparatus; camera stands, tripods, and other parts and accessories for use with cameras or photographic flashlight apparatus.
3. Film in rolls, sensitised, unexposed (but excluding sensitised surfaces specially suited for use in X-ray photography).
4. Refracting telescopes (binocular), prismatic or not.
5. Smokers' lighters.
6. Stereoscopes.

PART C

"GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 40 PERCENT OF THEIR SALE VALUE

1. Motor vehicles (other than motorcars to which Part A or Part B or Part D or Part E of this Schedule applies); trailers for motor vehicles.
2. Cuff links, studs, tie slides, tie tacks, and similar accessories; combs and hairslides.
3. Gramophone records and other sound recordings.
4. Prepared tapes, wires, strips, and like articles of a kind used for sound recording.
5. Jewellery of all kinds, pearls, and precious or semi-precious stones.
6. Office machines (being all goods classified under headings 84.51, 84.52, 84.53, or 84.54 of the Customs Tariff), photocopying and thermocopying apparatus classified under heading 90.10 of the Customs Tariff, and parts and accessories for such machines and apparatus.
7. Perfumery, cosmetics, and toilet preparations.
8. Statuettes, vases, and ornaments.

THIRD SCHEDULE—*continued*“FIRST SCHEDULE—*continued*”

PART D

“GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 37½ PERCENT OF THEIR SALE VALUE

1. Motorcars having piston engines with a total piston displacement exceeding 1,350 cubic centimetres, but not exceeding 2,000 cubic centimetres.

PART E

“GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 30 PERCENT OF THEIR SALE VALUE

1. Motorcars having piston engines with a total piston displacement not exceeding 1,350 cubic centimetres.
2. Apparatus and equipment of a kind used in photographic or cinematographic laboratories; film measuring apparatus and footage counters; shearing and cutting machines (including guillotines) peculiar to use in photography.
3. Watches and parts of watches.
4. Cinematograph and other image projectors, and parts and accessories therefor.
5. Firearms, ammunition, explosives, and fireworks.
6. Thermometers, barometers, and hygrometers, other than those designed for industrial, scientific, or clinical use.

PART F

“GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 10 PERCENT OF THEIR SALE VALUE

1. Aircraft.

PART G

“GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 20 PERCENT OF THEIR SALE VALUE

All other goods, being goods not subject to any other rate of sales tax.”

This Act is administered in the Customs Department.
