



ANALYSIS

<p>Title</p> <p>1. Short Title and commencement</p> <p style="text-align: center;">PART I</p> <p style="text-align: center;">CUSTOMS</p> <p>2. This Part to be read with Customs Act 1966</p> <p>3. Amendment of Customs Tariff</p> <p>4. Increase of excise duty on tobacco manufactured in New Zealand</p> <p>5. Authority to vary rates of excise duty on cigars and snuff</p>	<p style="text-align: center;">PART II</p> <p style="text-align: center;">SALES TAX</p> <p>6. This Part to be read with Sales Tax Act 1974</p> <p>7. Rates of sales tax</p> <p style="text-align: center;">PART III</p> <p style="text-align: center;">DISTILLATION</p> <p>8. This Part to be read with Distillation Act 1971</p> <p>9. Excise duty payable Schedules</p>
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1976, No. 5

An Act to amend the Customs Acts

[30 July 1976]

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 1976.

(2) This Act shall come into force on the 30th day of July 1976.

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 amended by section 3 (1) of the Customs Acts Amendment Act 1975) is hereby amended by repealing so much of Part I of the Customs Tariff as relates to items 22.03.001, 22.03.002, 22.08.006, 22.08.019, 22.09.002, 22.09.009, 22.09.025, 22.09.029, 22.09.035, 22.09.039, 22.09.045, 22.09.049, 22.09.051, 22.09.052, 22.09.053, 22.09.054, 22.09.059, 22.09.061, 22.09.062, 22.09.063, 22.09.064, 22.09.069, 24.02.100, 24.02.201, 24.02.209, 24.02.301, 24.02.302 and 29.04.009, and substituting the items, rates of duty, and exemptions from duty specified in the First Schedule hereto.

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

4. Increase of excise duty on tobacco manufactured in New Zealand—In addition to the duties fixed by section 134 of the principal Act and the Third Schedule to that Act (as amended by section 14 (1) of the Customs Acts Amendment Act 1974), there shall be levied, collected, and paid on tobacco manufactured in New Zealand that is entered for home consumption after the passing of this Act the further excise duties hereinafter specified in respect of the following classes of tobacco, namely:

Class of Tobacco	Additional Rates of Duty
Tobacco, manufactured:	
Cigars and snuff	\$1.77
Cigarettes:	
Not exceeding in weight 1.134 kg per 1000	\$3.21
Exceeding in weight 1.134 kg per 1000	\$2.83
Other manufactured tobacco	\$2.11

5. Authority to vary rates of excise duty on cigars and snuff—(1) Section 135 of the principal Act (as amended by section 13 (1) of the Customs Acts Amendment Act 1974) is hereby amended by omitting the words “\$7.50 per kilogram”, and substituting the words “\$9.00 per kilogram”.

(2) The Customs Acts Amendment Act 1974 is hereby consequentially amended by repealing section 13.

(3) Notwithstanding section 134 of the principal Act the rate of excise duty on all cigars and snuff containing less than 75 percent of tobacco grown in New Zealand shall be \$8.90 per kilogram.

(4) The Excise Duty (Cigars and Snuff) Order 1974 is hereby revoked.

PART II

SALES TAX

6. 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).

7. Rates of sales tax—(1) The principal Act is hereby amended by repealing the First Schedule (as substituted by section 6 (1) of the Customs Acts Amendment Act 1975) and substituting the new First Schedule set out in the Second Schedule to this Act.

(2) The Customs Acts Amendment Act 1975 is hereby amended by repealing section 6.

PART III

DISTILLATION

8. This Part to be read with Distillation Act 1971—This Part of this Act shall be read together with and deemed part of the Distillation Act 1971 (in this Part referred to as the principal Act).

9. Excise duty payable—(1) Section 63 (1) of the principal Act (as amended by section 26 of the Customs Acts Amendment Act 1974) is hereby amended by omitting the words “\$3.96 per proof litre” in both places where they occur, and substituting in each case the words “\$4.60 per proof litre”.

(2) The Customs Acts Amendment Act 1974 is hereby consequentially amended by repealing section 26 (a).

Section 3 (1)

SCHEDULES
FIRST SCHEDULE
THE CUSTOMS TARIFF OF NEW ZEALAND
Duties Imposed and Exemptions Substituted

PART I
THE STANDARD TARIFF

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						
22.03	Beer made from malt:					
	Containing more than 2% of proof spirit:					
22.03.001	Having an original gravity not exceeding 1036	1	1976	\$24.93	\$22.59	Aul \$13.20 per 100 l
	<i>per 100 litres</i>		1977	\$24.93	\$24.93	
	<i>per 100 litres</i>					CPC \$19.07 per 100 l

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 22—<i>continued</i>						
Beverages, spirits and vinegar—<i>continued</i>						
22.03.002	Beer made from malt—<i>continued</i> Containing more than 2% of proof spirit— <i>continued</i> Having an original gravity exceeding 1036	1	1976	\$24.93 <i>plus</i> 48.88c*	\$22.59 <i>plus</i> 48.88c*	Aul \$13.20 <i>per 100 l</i> <i>plus</i>
	<i>per 100 litres</i>		1977	\$24.93 <i>plus</i> 48.88c*	\$24.93 <i>plus</i> 48.88c*	36.66c* Can \$19.07 <i>per 100 l</i> <i>plus</i> 48.88c* CPC \$19.07 <i>per 100 l</i> <i>plus</i> 48.88c*

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:							
	Rectified spirits of wine:							
22.08.006	Other <i>per proof l</i>	proof 1	1976	\$4.677	\$4.631	Aul \$4.60		
	<i>per proof l</i>		1977	\$4.677	\$4.677	<i>per proof l</i>	Can \$4.60	
						<i>per proof l</i>	CPC \$4.60	
22.08.019	Other <i>per proof l</i>	proof 1	1976	\$4.677	\$4.631	<i>per proof l</i>	Aul \$4.60	
	<i>per proof l</i>		1977	\$4.677	\$4.677	<i>per proof l</i>	Can \$4.60	
						<i>per proof l</i>	CPC \$4.60	
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:							
	Cordials, liqueurs, and bitters (other than bitters prepared solely for use as flavouring for food or beverages):							
22.09.002	Containing more than 40% of proof spirit but not exceeding the strength of proof <i>per proof l</i>	proof 1	1976	\$4.60	\$4.60			
22.09.009	Exceeding the strength of proof <i>per proof l</i>	proof 1	1976	\$4.60	\$4.60			

*For each unit of original gravity exceeding 1036.

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 22—*continued*

Beverages, spirits and vinegar—*continued*

	Spirits, etc.—<i>continued</i>					
	Other kinds:					
	Sweetened:					
22.09.025	Containing more than 40% of proof spirit but not exceeding the strength of proof, in combination with other ingredients <i>per proof l</i>	proof l	1976	\$4.677	\$4.631	Aul \$4.60 <i>per proof l</i> Can \$4.60 <i>per proof l</i> CPC \$4.60 <i>per proof l</i>
	<i>per proof l</i>		1977	\$4.677	\$4.677	
22.09.029	Exceeding the strength of proof, in combination with other ingredients <i>per proof l</i>	proof l	1976	\$4.677	\$4.631	Aul \$4.60 <i>per proof l</i> Can \$4.60 <i>per proof l</i> CPC \$4.60 <i>per proof l</i>
	<i>per proof l</i>		1977	\$4.677	\$4.677	

22.09.035	Other kinds: Containing more than 40% of proof spirit but not exceeding the strength of proof	<i>per proof l</i>	proof 1	1976	\$4.677	\$4.631	Aul \$4.60 <i>per proof l</i> Can \$4.60 <i>per proof l</i> CPC \$4.60 <i>per proof l</i>
				1977	\$4.677	\$4.677	
22.09.039	Exceeding the strength of proof	<i>per proof l</i>	proof 1	1976	\$4.677	\$4.631	Aul \$4.60 <i>per proof l</i> Can \$4.60 <i>per proof l</i> CPC \$4.60 <i>per proof l</i>
				1977	\$4.677	\$4.677	
22.09.045	Unsweetened: Containing more than 40% of proof spirit but not exceeding the strength of proof, in com- bination with other ingredients	<i>per proof l</i>	proof 1	1976	\$4.677	\$4.631	Aul \$4.60 <i>per proof l</i> Can \$4.60 <i>per proof l</i> CPC \$4.60 <i>per proof l</i>
				1977	\$4.677	\$4.677	
22.09.049	Exceeding the strength of proof, in combina- tion with other ingredients	<i>per proof l</i>	proof 1	1976	\$4.677	\$4.631	Aul \$4.60 <i>per proof l</i> Can \$4.60 <i>per proof l</i> CPC \$4.60 <i>per proof l</i>
				1977	\$4.677	\$4.677	

22.09.054	Whisky	per proof l per proof l	proof 1	1976 1977	\$4.677 \$4.677	\$4.631 \$4.677	Aul \$4.60 per proof l Can \$4.60 per proof l CPC \$4.60 per proof l
22.09.059	Other	per proof l per proof l	proof 1	1976 1977	\$4.677 \$4.677	\$4.631 \$4.677	Aul \$4.60 per proof l Can \$4.60 per proof l CPC \$4.60 per proof l
22.09.061	In other containers: Rum	per proof l per proof l	proof 1	1976 1977	\$4.754 \$4.754	\$4.661 \$4.754	Aul \$4.60 per proof l Can \$4.60 per proof l CPC \$4.60 per proof l
22.09.062	Brandy	per proof l	proof 1	1976	\$4.60	\$4.60	
22.09.063	Gin, geneva, schnapps	per proof l	proof 1	1976	\$4.60	\$4.60	
22.09.064	Whisky	per proof l per proof l	proof 1	1976 1977	\$4.677 \$4.677	\$4.631 \$4.677	Aul \$4.60 per proof l Can \$4.60 per proof l CPC \$4.60 per proof l
22.09.069	Other	per proof l per proof l	proof 1	1976 1977	\$4.677 \$4.677	\$4.631 \$4.677	Aul \$4.60 per proof l Can \$4.60 per proof l CPC \$4.60 per proof l

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 24						
Tobacco						
24.02	Manufactured tobacco; tobacco extracts and essences:					
24.02.100	Cigars and cheroots, including the weight of every band, wrapper or attachment thereto <i>per kg</i>	kg	1976	\$13.67 <i>plus</i> 12½%	\$13.34 <i>plus</i> 12½%	Aul \$13.11 <i>per kg</i> <i>plus</i> 12½%
	<i>per kg</i>		1977	\$13.67 <i>plus</i> 12½%	\$13.67 <i>plus</i> 12½%	Can \$13.11 <i>per kg</i> <i>plus</i> 12½%
						CPC \$13.11 <i>per kg</i> <i>plus</i> 12½%

24.02.201	Cigarettes: Exceeding in weight 1.134 kg per 1000	<i>per kg</i>	kg	1976	\$14.73	\$14.73	
24.02.209	Not exceeding in weight 1.134 kg per 1000	<i>per 1000</i>	thou- sands	1976	\$16.70	\$16.70	
24.02.301	Snuff	<i>per kg</i> <i>per kg</i>	kg	1976 1977	\$12.83 \$12.83	\$12.65 \$12.83	Aul \$12.55 <i>per kg</i> Can \$12.55 <i>per kg</i> CPC \$12.55 <i>per kg</i>
24.02.302	Other manufactured tobacco ..	<i>per kg</i> <i>per kg</i>	kg	1976 1977	\$11.11 \$11.11	\$10.97 \$11.11	Aul \$10.90 <i>per kg</i> Can \$10.90 <i>per kg</i> CPC \$10.90 <i>per kg</i>

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:						
29.04.009	Methanol (methyl alcohol): Other	<i>per l</i> <i>per l</i>	l	1976 1977	\$4.677 \$4.677	\$4.631 \$4.677	Aul \$4.60 <i>per l</i> Can \$4.60 <i>per l</i> CPC \$4.60 <i>per l</i>

Section 7 (1)

SECOND SCHEDULE

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 2700 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 2000 cubic centimetres, but not exceeding 2700 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 heading 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.
9. Marine outboard engines having a maximum rated output exceeding 7.5 kilowatts.

SECOND 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 1350 cubic centimetres, but not exceeding 2000 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 1350 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.
7. Marine inboard engines and parts and accessories for such engines.
8. Marine outboard engines having a maximum rated output not exceeding 7.5 kilowatts and parts and accessories for marine outboard engines.
9. Microphones and stands therefor, loudspeakers, audio-frequency electric amplifiers, being all goods classified under heading 85.14 of the Customs Tariff and parts and accessories for such apparatus.
10. Radio broadcast and television broadcast reception apparatus classified in heading 85.15 of the Customs Tariff and parts and accessories for such apparatus.
11. Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound heads, television image and sound recorders and reproducers, magnetic, being all goods classified under heading 92.11 of the Customs Tariff and parts and accessories for such apparatus.

“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.
2. Such other goods, not being goods specified in Parts A to E of this Schedule, as may from time to time be determined by the Minister and subject to such conditions as he may prescribe.

SECOND SCHEDULE—*continued*

“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.
