

Right Hon. Sir Joseph Ward, Bart.

FINANCE.

ANALYSIS.

- Title.
- 1. Short Title.

PART I.

LAND AND INCOME TAX.

- 2. This Part to be read with Land and Income Tax Act, 1916.

Land-tax.

- 3. Land-tax.
- 4. Land-tax to be levied on total unimproved value of land, diminished by certain exemptions. Interpretation.
- 5. Alternative exemption in cases of hardship.
- 6. Special exemption where taxpayer is widow with dependent children.
- 7. Lessees liable as if owners. Deduction from tax payable by lessee.
- 8. Life tenant liable as if owner of fee-simple.
- 9. Joint owners to be assessed jointly.
- 10. Joint owners to be severally assessed also.
- 11. Limitation of special exemptions in cases of joint ownership.
- 12. Shareholders liable as if they were owners of the company's land. "Business premises" defined.
- 13. Two or more companies with substantially the same shareholders to be deemed a single company.
- 14. Joint occupiers to be liable as if joint owners.
- 15. Buyer in possession liable although conveyance has not been executed.
- 16. Seller to remain liable until possession delivered to purchaser. Tax payable by buyer may be deducted from amount payable by seller.
- 17. No disposition of land to be effective for purposes of land-tax so long as possession retained.
- 18. Equitable owners to be liable as if legal owners.
- 19. Trustees to be liable as if beneficially entitled.
- 20. Mortgagees in possession to be liable for land-tax.
- 21. In cases of double taxation for land-tax Commissioner may make adjustment.
- 22. Increase of land-tax in case of absentee taxpayers.

- 23. Notice to be given to Commissioner of change of ownership of land.
- 24. Exemption from land-tax of certain classes of land.
- 25. Reduced rate of land-tax in respect of land held by religious society exclusively for religious or charitable purposes, or of land held by any association of persons exclusively for purposes of outdoor sports not conducted for pecuniary gain.

Land-tax on Native Land.

- 26. Modification of provisions as to land-tax in case of Native land.

Income-tax.

- 27. Section 81 of principal Act (as to special exemption of £300 from assessable income of taxpayers) amended.
- 28. Deduction from income derived from sale or removal of timber.
- 29. Authorizing additional deduction from income in respect of depreciation of buildings.
- 30. Special exemption in respect of income derived from use of land.
- 31. Naval and military pay earned beyond New Zealand not assessable for income-tax.
- 32. Modification of provisions as to computation of income of banking companies.
- 33. Section 94 of principal Act not to apply in certain cases to banking companies during first ten years after commencement of business.
- 34. Allowance to shareholders in companies in certain cases.
- 35. Rates of income-tax for year commencing on 1st April, 1917.

Special War-tax.

- 36. Rates of special war-tax.

Compulsory Subscriptions to War-purposes Loan.

- 37. Taxpayers may be required to contribute to war-purposes loan in accordance with this section.

Repeals.

- 38. Repeals.

## PART II.

## CUSTOMS AND EXCISE DUTIES.

*Customs Duties.*

39. Amendment of Tariff.
40. New rates of duty on goods specified in the Fourth Schedule. Repeal.
41. Third and Fourth Schedules to this Act incorporated in Tariff.

*Beer Duty.*

42. Increased rate of duty on beer manufactured in New Zealand.

*Brewers' Licenses.*

43. Restrictions as to sale of beer by licensed brewers.
44. Brewer's license may be cancelled or suspended if holder convicted of offence against Licensing Act.
45. Minister may cancel or suspend license held by, or refuse to authorize issue of license to, any person not of good character and reputation.

*Duty on Tobacco manufactured in New Zealand.*

46. Increased rate of duty on tobacco manufactured in New Zealand.

*Tobacco Licenses.*

47. Minister may refuse application for license to manufacture tobacco.

*General.*

48. Certain resolutions of the House of Representatives deemed to have force of law.
49. Application of Act to Cook Islands.
50. Treaty with South Africa not affected.
51. Construction of Act.

## PART III.

## AMUSEMENTS-TAX.

52. Interpretation.
53. Duty on payments for admission to entertainments.
54. Conditions as to payment of amusements-tax on admission to entertainments.
55. Mode of computation and payment of amusements-tax.
56. Computation of tax where payment for admission made by way of lump sum.
57. Exemptions from amusements-tax.
58. Refund of amusements-tax in certain cases.
59. Regulations.
60. Authorized officers may enter places of entertainment to see that this Part of Act is complied with.

## PART IV.

## BANKING AND LOANS.

61. Banks carrying on business in New Zealand may be authorized to hold, as part of reserve, securities other than public securities. Duration of section 44 of Finance Act, 1916, extended.
62. War-loan certificates may be acquired on system of time-payments.
63. Authorizing issue of Post Office War Bonds bearing interest at 5 per centum per annum subject to income-tax.
64. Surrender of war-loan certificates in exchange for Post Office War Bonds.
65. Trustees empowered to raise moneys no security of trust estate, and to invest proceeds in loan raised for war purposes. Duration of section.
66. Moneys in Government Insurance Account available for investment may be invested in war-purposes loan. Savings-banks may invest funds (including reserve funds) in war-purposes loan.
67. Restriction on issue of securities available for payment of death duties.
68. Loans for public works, including employment of discharged soldiers. Rate of interest. New Zealand Loans Act applied.
69. Moneys raised under last preceding section to be paid to Discharged Soldiers Employment Account and to Public Works Fund.
70. Expenditure of moneys in Discharged Soldiers Employment Account.
71. Additional borrowing-powers under Fruit-preserving Industry Act.
72. Increased authority to borrow for purposes of Rangitaiki Land Drainage Act. Repeal.
73. Additional borrowing-powers under Discharged Soldiers Settlement Act. Repeal.

## PART V.

## PENSIONS.

74. Provision for payment of allowances in supplementation of old-age and other pensions.
75. Date of payment of pensions.

## PART VI.

## STAMP DUTIES.

76. Method of creating adhesive and impressed stamps.
77. Commissioner may arrange with Public Trustee for payment, by way of composition or otherwise, of stamp duty on cheques and receipts issued or given by the Public Trustee. Schedules.

## A BILL INTITULED

AN ACT to amend the Law with respect to the Assessment of Land-tax and Income-tax, to fix the Rates of such Taxes for the Year commencing on the First Day of April, Nineteen hundred and seventeen, to impose certain Customs and Excise Duties, to authorize the Raising of Moneys in aid of certain Public Works and Purposes, and to make other Provisions for the Financial Arrangements of the Year.

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

1. This Act may be cited as the Finance Act, 1917.

Short Title.

## PART I.

## LAND AND INCOME TAX.

2. This Part of this Act shall be read together with and deemed part of the Land and Income Tax Act, 1916 (in this Part referred to as the principal Act).

This Part to be read with Land and Income Tax Act, 1916.

*Land-tax.*

3. (1.) Subject to the provisions of this Part of this Act, there shall be levied and paid, for the use of His Majesty, in and for the year commencing on the first day of April, nineteen hundred and seventeen, and in and for each year thereafter, a tax herein referred to as land-tax.

Land-tax.  
Cf. 1916, No. 5, sec. 48.

(2.) Subject to the provisions of this Part of this Act, such tax shall be payable by every person on all land of which he was the owner at noon on the thirty-first day of March preceding the year in and for which the tax is payable (herein referred to as the year of assessment).

(3.) Such tax shall be assessed, levied, and paid, for the year commencing on the first day of April, nineteen hundred and seventeen, at the rates specified in Part I of the *First* Schedule hereto, and thereafter at such rate or rates as may be fixed from time to time by any Act to be passed for that purpose (herein referred to as the annual taxing Act).

4. (1.) Subject to the provisions of this Part of this Act, land-tax shall in the case of each owner be levied at the rate or rates aforesaid on the total unimproved value of all land so owned by him, after making, by way of special exemption from that value, the deduction following, that is to say:—

Land-tax to be levied on total unimproved value of land, diminished by certain exemptions.  
Cf. *Ibid.*, sec. 49.

(a.) When that value does not exceed fifteen hundred pounds, a deduction of five hundred pounds; or

(b.) When that value exceeds fifteen hundred pounds, a deduction of five hundred pounds diminished at the rate of one pound for every two pounds of that excess, so as to leave no deduction when that value amounts to or exceeds two thousand five hundred pounds.

(2.) In lieu of the deduction authorized by the *last preceding* subsection, there may be deducted as a special exemption from the total unimproved value of the land of the taxpayer, in cases where that land or any part thereof was at noon on the thirty-first day of

March preceding the year of assessment subject to a mortgage or mortgages, the following amount, that is to say:—

(a.) Where the total unimproved value aforesaid does not exceed three thousand pounds, the sum of one thousand five hundred pounds; or

(b.) Where the total unimproved value aforesaid exceeds three thousand pounds the sum of one thousand five hundred pounds, diminished at the rate of three pounds for every four pounds of that excess, so as to leave no deduction under this paragraph when that value amounts to or exceeds five thousand pounds :

Provided that where the capital value of all mortgages owing by the taxpayer as aforesaid is less than the amount that would be deducted under paragraph (a) or paragraph (b) of this subsection, as the case may be, the capital value of those mortgages shall be deductible in lieu of the deduction provided for by those paragraphs.

Interpretation.

(3.) In this section "mortgage" means any mortgage or charge upon land, howsoever created, if registered under any Act relating to the registration of deeds or instruments affecting title to land, and includes all unpaid purchase-money in respect of land purchased, and any annuity or rent-charge charged upon land or secured by will and payable out of the rents and profits of land although no registered charge exists in respect thereof; but, except as aforesaid, does not include any mortgage or charge not so registered.

(4.) For the purposes of this section the capital value of a mortgage means the full amount of the principal sum owing thereunder at noon on the thirty-first day of March preceding the year of assessment, and in the case of a rent-charge or annuity the capital value thereof means the full amount of the present value of that rent-charge or annuity on that day capitalized at five per centum per annum.

Alternative exemption in cases of hardship. 1916, No. 5, sec. 50.

5. In lieu of the special exemption provided for in the last preceding section, in any case where the Commissioner of Taxes is satisfied that the total income of the owner from all sources, whether in New Zealand or elsewhere, during the year preceding the year of assessment, did not exceed two hundred pounds, and that by reason of age, ill health, or other disability he is incapacitated from earning any further income, and that payment of the land-tax in full would cause hardship, the Commissioner may allow by way of special exemption a deduction not exceeding two thousand pounds.

Special exemption where taxpayer is widow with dependent children. Ibid., sec. 61.

6. In lieu of the special exemptions hereinbefore provided for, the Commissioner may, in his discretion, where he is satisfied that a taxpayer is a widow having a child or children wholly or partly dependent on her for support, and that payment of the land-tax in full would cause hardship, allow by way of special exemption a deduction not exceeding three thousand five hundred pounds.

Lessees liable as if owners. Ibid., sec. 61.

7. (1.) Any person owning any leasehold estate shall be deemed for the purposes of this Part of this Act (though not to the exclusion of the liability of any other person) to be the owner of the fee-simple, and shall be assessed and liable for land-tax accordingly.

Deduction from tax payable by lessee.

(2.) In the case of the owner of a leasehold estate in land there shall be deducted from the amount of land-tax so payable by him in

respect of that land (so far as it exceeds the land-tax, if any, that would be payable by him in respect of the value of his leasehold estate independently of this section) the amount of land-tax (if any) payable in respect of that land by the owner of any freehold estate or of any precedent leasehold estate in the land or any part thereof.

(3.) The provisions of this section shall not apply to leasehold estates in any land of the Crown, or in any Native land, or in any land vested in fee-simple in any person who in respect thereof is wholly exempted from land-tax.

(4.) The provisions of this section shall not apply to any leasehold estate (other than an estate at will or by sufferance, or determinable by the lessor or other person entitled in reversion or remainder) existing on the twenty-sixth day of October, nineteen hundred and seven (being the date of the coming into operation of Land and Income Assessment Act, 1907), unless the owner of that leasehold estate or his predecessor in title has been at any time within five years next before that date the owner at law or in equity of a freehold estate in the land which is subject to the lease.

8. (1.) The owner of any life estate or of any other freehold estate less than the fee-simple shall be deemed for the purposes of this Part of this Act to be the owner of the fee-simple to the exclusion of any person entitled in reversion or remainder, and shall be assessed and liable for land-tax accordingly.

Life tenant liable as if owner of fee-simple. 1916, No. 5, sec. 62.

(2.) Notwithstanding anything in this section, if any person so entitled in reversion or remainder is also entitled in possession to any interest in the land or in the rents or profits thereof, or if the Commissioner is satisfied that any life estate or other freehold estate less than the fee-simple has been created, whether before or after the passing of this Act, for the purpose of obtaining exemption from land-tax for any person entitled in reversion or remainder, the Commissioner may, if he thinks fit, from time to time elect to treat that life estate or other freehold estate as if it was a leasehold estate, and the provisions of the last preceding section shall thereupon apply accordingly.

9. (1.) Whenever two or more persons (hereinafter called joint owners) own land jointly or in common, whether as partners or otherwise, they shall be assessed and liable for land-tax in accordance with the provisions of this section.

Joint owners to be assessed jointly. Cf. *ibid.*, sec. 63 (1) (2).

(2.) The joint owners shall be jointly assessed and liable in respect of the land so owned by them jointly or in common (hereinafter called the joint estate) as if it was owned by a single person, without regard to their respective interests in the same, and without taking into account any land owned by any one of them in severalty, or jointly or in common with any other person.

(3.) One special exemption only shall be allowed to such owners in respect of all land so owned by them jointly or in common.

*Ibid.*, sec. 52 (3).

10. (1.) In addition to the assessment under the last preceding section each joint owner shall be assessed and liable in respect of his individual interest in the joint estate, together with any other land owned by him in severalty, and with his individual interests in any other land.

Joint owners to be severally assessed also. *Ibid.*, sec. 63. (3), (4), (5).

(2.) In the case of each joint owner there shall be deducted from the tax so payable by him under the provisions of this section (so far as such tax exceeds the land-tax that would be payable by him if he owned no interest in any joint estate) his share of the tax so payable in respect of the joint estate. 5

(3.) The share of a joint owner in the tax so payable in respect of the joint estate shall bear the same proportion to the amount of that tax as his interest in the joint estate bears to the whole value of that estate.

Limitation of special exemptions in cases of joint ownership. Cf. 1916, No. 5, sec. 52 (4), (5).

11. (1.) No joint owner assessed under the *two last* preceding sections shall be entitled to a greater special exemption in the aggregate than the special exemption to which he would be entitled if he were assessed only under section *ten* hereof, and in any such case the Commissioner shall, if and so far as necessary, reduce the exemptions otherwise allowable under either of the *two last* preceding sections. 10 15

(2.) For the purposes of this section, but not otherwise, any special exemption allowed in respect of a joint assessment shall be apportioned between the owners in proportion to the interest of each of them in the land in respect of which the exemption is so allowed. 20

Shareholders liable as if they were owners of the company's land. Ibid., sec. 64.

12. (1.) For the purposes of this Part of this Act, all land owned by a company shall be deemed (though not to the exclusion of the liability of the company or of any other persons) to be owned in common by the shareholders of that company in the proportions which their interests in the paid-up capital of the company bear to the total paid-up capital; and the said shareholders shall be individually assessed and liable for land-tax accordingly in manner provided by section *ten* hereof, and shall be entitled to the same deduction as is therein provided; and all references in that section to a joint assessment shall be read as references to the assessment of the company. 25 30

(2.) The term "shareholder" shall for the purposes of this and the *next succeeding* section include all persons on whose behalf a share in the company is held by a trustee or by any other person.

(3.) No shareholder shall be liable to land-tax under this section if his assessable interest, calculated in accordance with this section, in the lands (other than business premises as hereinafter defined) owned by the company is less than five hundred pounds. 35

"Business premises" defined. Ibid., sec. 74 (3), (4).

(4.) "Business premises" means any piece of land included within the area of a building used for business purposes, together with such additional land as immediately adjoins that building and is used and occupied in connection therewith and does not exceed in extent the area of the building itself. When any area so adjoining a building and used and occupied in connection therewith exceeds the area of the building, the Commissioner shall from time to time determine, as he thinks fit, what part of that adjoining area, equal to the area of the building, shall be deemed to be business premises. 40 45

(5.) A building shall be deemed to be used for business purposes within the meaning of this section if it is exclusively or principally used, whether by the owner or by any occupier or occupiers, for the purposes of any business. 50

13. (1.) If two or more companies consist substantially of the same shareholders, those companies shall be deemed for the purposes of land-tax to be a single company, and shall be jointly assessed and jointly and severally liable accordingly, with such right of contribution or indemnity between themselves as is just.

Two or more companies with substantially the same shareholders to be deemed a single company. 1916, No. 5, sec. 65.

(2.) For the purposes of this section two companies shall be deemed to consist substantially of the same shareholders if not less than three-fourths of the paid-up capital of each of them is held by or on behalf of shareholders in the other. Shares in one company held by or on behalf of another company shall for this purpose be deemed to be held by the shareholders in the last-mentioned company.

14. (1.) When two or more persons own land in severalty but occupy it jointly, whether as partners or on joint account or otherwise, the same land-tax shall be payable by them and by each of them as if they owned the whole of the said land jointly, in the proportions which the unimproved values of the lands so severally owned bear to one another, and for the purposes of this Part of this Act they shall be deemed to be joint owners of those lands accordingly.

Joint occupiers to be liable as if joint owners. Ibid., sec. 66.

(2.) Without limiting in any way the meaning of the term "joint occupation," two or more persons shall be deemed to occupy lands jointly within the meaning of this section if those lands are occupied, worked, or managed by any one or more of those persons on behalf of all of them or on a joint account, or if those lands are occupied, worked, or managed by any other person as trustee for or otherwise on behalf of all of those persons:

Provided that this subsection shall not apply in any case where the Commissioner is satisfied that the lands in question are being so occupied, worked, or managed as aforesaid solely by reason of the fact that one or more of the owners may be serving, either in New Zealand or elsewhere, with any of His Majesty's Naval or Military Forces in connection with the present war, and such lands shall not be deemed to be in joint occupation within the meaning of this section.

15. Where an agreement has been made for the sale of land, whether before or after the coming into operation of this Act, the buyer shall be deemed to be the owner of the land for the purposes of this Part of this Act (though not to the exclusion of the liability of any other person) so soon as he has obtained possession of the land so purchased, although the agreement has not yet been completed by conveyance.

Buyer in possession liable although conveyance has not been executed. Ibid., sec. 67.

16. (1.) When any agreement has been made for the sale of land, whether before or after the coming into operation of this Act, and whether the same has been completed by conveyance or not, the seller shall be deemed to remain the owner of the land for the purposes of this Part of this Act (though not to the exclusion of the liability of any other person) until possession of the land has been delivered to the purchaser and at least fifteen per centum of the purchase-money has been paid:

Seller to remain liable until possession delivered to purchaser. Ibid., sec. 68.

Provided that in any case in which possession has been so delivered, but less than fifteen per centum of the purchase-money has been paid, it shall be lawful for the Commissioner to exempt the

seller from the provisions of this section if the Commissioner is satisfied that the agreement for sale has been made in good faith and not for the purpose of evading the payment of land-tax, and that the agreement is still in force. In any such case the decision of the Commissioner shall be final and conclusive. 5

(2.) In estimating the amount of purchase-money which has been so paid all money owing by the purchaser to the seller and secured by any mortgage or other charge on the land, and all money lent to the purchaser by the seller, and all money owing by the purchaser to any other person and directly or indirectly guaranteed by the seller, shall be deemed to be unpaid purchase-money. 10

Tax payable by buyer may be deducted from amount payable by seller.

(3.) When by virtue of this and the *last preceding* section the buyer and seller of land are both liable for land-tax in respect thereof, there shall be deducted from the tax so payable by the seller in respect of the land the amount of the tax payable in respect thereof by the buyer. 15

(4.) Nothing in this section applies to any agreement of sale made, whether before or after the passing of this Act, by a seller who at the date of that agreement was not the owner of land the unimproved value of which, including the unimproved value of the land so sold by him, was more than forty thousand pounds. 20

No disposition of land to be effective for purposes of land-tax so long as possession retained. 1916, No. 5, sec. 69.

17. No conveyance, transfer, declaration of trust, settlement, or other disposition of land (whether made before or after the coming into operation of this Act) shall be effective so as to exempt the person making the same, so long as he remains or is in possession or in receipt of the rents or profits of any such land (whether on his own account or on account of any other person) from any land-tax which would have become payable in respect of that land had no such conveyance, transfer, declaration of trust, settlement, or disposition taken place; and for the purposes of this Part of this Act the person so making the same shall, while he remains or is so in possession of the land or in receipt of the rents or profits thereof, be deemed (though not to the exclusion of the liability of any other person) the owner of the land. 25

Equitable owners to be liable as if legal owners. Ibid., sec. 70.

18. Subject to the other provisions of this Part of this Act, the owner of any equitable estate in land shall be assessed and liable in respect of land-tax as if the estate so owned by him were legal, but there shall be deducted from the tax so payable by him in respect of that estate the amount of any land-tax paid in respect thereof by the legal owner of the land. 30

Trustees to be liable as if beneficially entitled. Ibid., sec. 71.

19. (1.) Any person owning land as a trustee shall be assessed and liable in respect of land-tax as if he were beneficially entitled to the land, save that when he is the owner of different lands in severalty in trust for different beneficial owners who are not, by reason of joint occupation or otherwise, liable to be jointly assessed for land tax in respect of the same, the tax so payable by him shall be separately assessed in respect of each of those lands; and save also that when a trustee is also the beneficial owner of other land he shall be separately assessed in respect of that land and of the land of which he is a trustee, unless, by reason of joint occupancy or for any other reason, he is liable to be jointly assessed independently of this section. 35

(2.) Notwithstanding anything in this section, a trustee may be assessed for land-tax in respect of the interest of any beneficiary in 40



the land owned by the trustee at the rate at which the beneficiary himself is liable to be assessed when, by reason of the ownership of other land, or his absence from New Zealand, or for any other reason, the beneficiary is liable to be assessed at a higher rate than that at which the trustee would be assessed independently of this section.

(3.) For the purpose of any special exemption to be allowed either to the trustee or to the beneficial owner the land shall be deemed to be owned by the beneficial owner, and the exemption shall be allowed or apportioned by the Commissioner accordingly in such manner as he deems just and reasonable.

1916, No. 5, sec. 53 (1).

(4.) When land is held by His Majesty in trust the beneficiaries under that trust shall make returns and be assessable and liable for land-tax as if their interests were legal.

Ibid., sec. 53 (3).

20. A mortgagee in possession of land shall be deemed for the purposes of this Part of this Act, so long as such possession continues (though not to the exclusion of the liability of any other person), to be the beneficial owner of the estate or interest which is subject to the mortgage, and shall be liable for land-tax accordingly; but there shall be deducted from the tax so payable by him the amount of land-tax (if any) paid in respect of that estate or interest by the mortgagor.

Mortgagees in possession to be liable for land-tax. Ibid., sec. 72.

21. Whenever double taxation is imposed by this Part of this Act on the same estate or interest in land by reason of that estate or interest being owned or deemed to be owned by more than one person, and no provision is made in this Part of this Act for such a deduction as will prevent such double taxation, the Commissioner may make such deduction or other adjustment as he deems just and necessary for the avoidance of such double taxation.

In cases of double taxation for land-tax Commissioner may make adjustment. Ibid., sec. 73.

22. (1.) Every taxpayer who on the thirty-first day of March in the year preceding the year of assessment is an absentee within the meaning of this section shall be assessed and liable for land-tax to an amount greater by fifty per centum than the amount for which he would have been assessed independently of this section, including in such last-mentioned amount his share of any land-tax for which he is assessable jointly with any other taxpayer, whether an absentee or not, and the annual taxing Act shall be read and construed accordingly.

Increase of land-tax in case of absentee taxpayers. Ibid., sec. 75.

(2.) Every person shall be deemed to be an absentee for the purposes of this section unless he has been personally present in New Zealand for at least one-half of the period of four years immediately preceding the year of assessment:

Provided that no person who has acquired all his land in New Zealand within the said period of four years shall be deemed to an absentee if he has been personally present in New Zealand for at least one-half of the period which has elapsed between the time when he first acquired any of that land and the commencement of the year of assessment:

Provided also that no person domiciled in New Zealand shall be deemed to be an absentee within the meaning of this section if and so long as he is serving out of New Zealand, during the present war, in any of His Majesty's naval or military Forces or in any capacity in connection with those Forces.

1916, No. 7, sec. 6.

(3.) This section shall not apply to companies, but shall apply to shareholders in companies, in accordance with the provisions of section *twelve* hereof.

(4.) Where any shareholder in a company is assessable as an absentee for land-tax in respect of the land of the company the company shall be deemed for the purposes of this Part of this Act to be the agent of the shareholder, and shall be liable to pay on his behalf the land-tax payable by him so far as it relates to the land of the company, and all the provisions of the principal Act as to agents shall apply accordingly :

Provided that no tax shall be so recovered from the company unless a written demand therefor has been made upon the company by the Commissioner within one year from the due date of the tax, and while the taxpayer continues to remain a shareholder of the company.

(5.) No trustee assessed as such shall be deemed to be an absentee.

Notice to be given to Commissioner of change of ownership of land.  
1916, No. 5, sec. 56.

23. (1.) For the purposes of land-tax every person who is the owner of land at noon on the thirty-first day of March in any year may be deemed (though not to the exclusion of any other person) to continue to be the owner of that land at noon on the thirty-first day of March in the next succeeding year, unless written notice is given by him or on his behalf to the Commissioner, in accordance with this section, of the fact that he has ceased to be the owner of that land, and of the name of his successor in title.

(2.) Such notice shall be given to the Commissioner before the former owner has been assessed for land-tax, in pursuance of this section, for the year following that in which he ceased to be the owner of the land.

(3.) The fact that the former owner has not made a return of the land as still owned by him, or that his successor in title has made a return of that land, shall not in itself be deemed a sufficient notice for the purposes of this section.

(4.) Where no such notice has been given in accordance with this section the Commissioner may assess either the former owner or his successor in title, or both of them ; but the tax shall be recoverable from one of them only.

(5.) Any tax so paid by the former owner shall be deemed to be paid on behalf of his successor in title, so far as it does not exceed the tax for which the successor in title might himself have been assessed in respect of that land, and may to that extent be recovered by the former owner from his successor in title accordingly.

(6.) A former owner shall not be assessable under this section for any year except the year of assessment immediately subsequent to the year in which he ceased to be the owner of the land.

Exemption from land-tax of certain classes of land.  
Ibid., secs. 57, 59.

24. (1.) Land shall be exempt from land-tax in the following cases, and to the following extent :—

(a.) Land owned by or in trust for a local or public authority :

(b.) Land owned by or in trust for a university, college, high school, secondary school, or other similar public educational institution in New Zealand not carried on for private pecuniary profit ;

150

- (c.) Land owned by or in trust for a separate institution under the Hospitals and Charitable Institutions Act, 1909 :
- (d.) Land owned by or in trust for a friendly society, a registered building society, or a savings-bank established under the Savings-banks Act, 1908 :
- (e.) Land owned by or in trust for a society incorporated under the Agricultural and Pastoral Societies Act, 1908, and used by that society as a showground or place of meeting :
- (f.) Land owned by or in trust for any company and used by that company as the permanent-way of a public railway or tramway, or for yards and buildings used for the purposes of the traffic on that railway or tramway :
- (g.) Land owned by or in trust for a society incorporated under the Libraries and Mechanics' Institutes Act, 1908, and used by that society as a site for the purposes of the society :
- (h.) Land owned by or in trust for any society or trustees and used by such society or trustees (otherwise than for private pecuniary profit) as the site of a public library, public museum, public cemetery or burial-ground, public recreation-ground, or public garden, domain, or reserve :
- (i.) Land owned by or in trust for any society or institution established exclusively for charitable, educational, religious, or scientific purposes of a public nature, and not carried on for private pecuniary profit, if the land is used as a site for the purposes of that society or institution :
- Provided that if any such site exceeds fifteen acres in extent this exemption shall be limited to fifteen acres thereof to be selected by the Commissioner :
- (j.) Native customary land within the meaning of the Native Land Act, 1909.

(2.) The benefit of the exemptions provided by this section shall in each case be limited to the owner specified in this section, and shall not extend to any other person who is the owner of any estate or interest in the land (whether as purchaser, lessee, or otherwise howsoever), nor shall it extend to land held by an owner specified in this section in trust for an owner not so specified.

25. (1.) Notwithstanding anything in the foregoing provisions of this Part of this Act, land-tax shall be chargeable in respect of the classes of lands mentioned in subsection *two* hereof, in so far as those lands are not exempt from land-tax by virtue of the *last preceding* section, at one-half the rate that would be chargeable in respect of those lands if this section had not been passed.

- (2.) The classes of lands to which this section relates are,—
- (a.) Land owned by or in trust for any religious society, if such land or the rents or profits thereof are used exclusively for religious, charitable, or educational purposes, and if the principal purpose for which that society is established is the teaching, maintenance, or advancement of religion ; and
- (b.) Land owned by any association or body of persons and held exclusively for the purposes of any outdoor sport (other than horse-racing), and not directly or indirectly for private pecuniary profit :

Reduced rate of land-tax in respect of land held by religious society exclusively for religious or charitable purposes or of land held by any association of persons exclusively for purposes of outdoor sports not conducted for pecuniary gain.

Provided that in no such case shall the rate chargeable be less than the minimum rate chargeable in respect of other land, or the total of the minimum rates in cases where by the annual taxing Act provision is made for two or more rates in respect of the same land, or for a rate to be increased by a percentage thereof or otherwise. 5

*Land-tax on Native Land.*

Modification of provisions as to land-tax in case of Native land. 1916, No. 5, secs. 76, 77, 78.

26. (1.) No Native shall be chargeable with land-tax in respect of his interest in Native land unless the land is, as to his interest therein, in the occupation or possession of any person other than the Native owner or a trustee for him. 10

(2.) A Native shall be chargeable with land-tax in respect of his interest in Native land at one-half of the rate applicable to European land, if such Native land is, as to his interest therein, in the occupation or possession of any person other than the Native owner or a trustee for him. 15

(3.) A European shall be chargeable with land-tax, in respect of any interest owned by him in Native land, in the same manner and to the same extent as if it was not Native land, save that the owner of a leasehold estate in Native land shall not be deemed by virtue of this Part of this Act to be the owner of the fee-simple thereof. 20

(4.) This section shall apply to the trustee of a Native in the manner in which it applies to that Native himself.

*Income-tax.*

Section 81 of principal Act (as to special exemption of £300 from assessable income of taxpayers) amended.

27. Section eighty-one of the principal Act is hereby amended by repealing subsection one and substituting the following:— 25

“(1.) From the yearly assessable income of every person, other than a company or an absentee, there shall, for the purpose of assessing income-tax on that income, be deducted by way of special exemption the sum of three hundred pounds, diminished at the rate of one pound for every pound of the excess of that income over six hundred pounds, so as to leave no deduction under this section when the yearly assessable income amounts to or exceeds nine hundred pounds.” 30

Deduction from income derived from sale or removal of timber.

28. Section eighty-five of the principal Act is hereby amended by adding to paragraph (d) the following proviso:— 35

“Provided that in the case of profits or gains derived as aforesaid from the removal or sale of timber a deduction shall be allowed equal to the cost of the timber removed or sold by the taxpayer during the income-year.”

Authorizing additional deduction from income in respect of depreciation of buildings.

29. Section eighty-six of the principal Act is hereby amended by inserting before the word “implements,” wherever that word occurs in the proviso to paragraph (b), the word “premises.” 40

Special exemption in respect of income derived from use of land.

30. (1.) Section eighty-seven of the principal Act is hereby amended by omitting from subsections one and seven the word “capital” and in each case substituting the word “unimproved.” 45

(2.) For the purposes of the said section eighty-seven as amended by this section the term “unimproved value,” with respect to the interest of a taxpayer in any land, has the same meaning as in section forty of the principal Act, as modified by section forty-two of that Act.

(3.) Section eighty-seven of the principal Act is hereby further amended by repealing subsections three, four, five, and six thereof.

31. Section eighty-eight of the principal Act is hereby amended as from the date of the passing thereof by adding to subsection two  
5 the following proviso:—

“Provided that, in the case of persons resident in New Zealand and engaged beyond New Zealand in any of His Majesty’s Naval or Military Forces in connection with the present war, the pay earned by them beyond New Zealand as members of such Forces shall not  
10 be assessable for income-tax.”

32. Section ninety-four of the principal Act is hereby amended by omitting all words after the words “required by law,” and substituting the words “less an amount equal to the income derived by the banking company on its own account during that year as interest  
15 on any debentures or other Government securities if and so far as such income is expressly exempted from income-tax by any Act, and income-tax shall be payable accordingly.”

33. (1.) Section ninety-four of the principal Act shall not apply to a banking company in and for any year during the first ten years  
20 after it has commenced to carry on the business of banking in New Zealand if the Commissioner is satisfied that its business of banking in New Zealand for that year has resulted in a loss, or has produced a profit less than the amount of its taxable income for that year, computed in the manner prescribed by the said section ninety-four.

25 (2.) In any case where pursuant to this section the taxable income of a company is computed otherwise than in the manner prescribed by section ninety-four of the principal Act, the company shall be assessed and liable for income-tax in the same manner as if it were a company carrying on in New Zealand a business other than  
30 the business of banking.

(3.) Nothing in this section shall apply to a banking company in respect of the computation of its taxable income for any year prior to the year of assessment commencing on the first day of April, nineteen hundred and seventeen.

35 34. (1.) If the Commissioner is satisfied, with respect to a shareholder in any company liable to income-tax, that the total income of that shareholder from all sources, whether in New Zealand or elsewhere, during the income-year did not exceed *three* hundred pounds, the Commissioner may pay to the shareholder an amount  
40 equal to the amount of tax paid or payable by the company in respect of an amount of its income equal to the dividends paid by it to the shareholder.

(2.) All payments made by the Commissioner under this section may be paid as if they were refunds of tax paid in excess.

45 35. Subject to the provisions of the principal Act as amended by this Act, income-tax shall be levied and paid for the use of His Majesty, in and for the year commencing on the first day of April, nineteen hundred and seventeen, at the rates specified in Part II of the *First* Schedule hereto.

Naval and military pay earned beyond New Zealand not assessable for income-tax.

Modification of provisions as to computation of income of banking companies.

Section 94 of principal Act not to apply in certain cases to banking companies during first ten years after commencement of business.

Allowance to shareholders in companies in certain cases.

Rates of income-tax for year commencing on 1st April, 1917.

*Special War-tax.*

Rates of special  
war-tax.

36. In addition to the rates of income-tax prescribed in Part II of the First Schedule hereto there shall be levied and paid for the use of His Majesty, for the year commencing on the first day of April, nineteen hundred and seventeen, as a special war-tax, duties by way of income-tax at the rates specified in the *Second* Schedule hereto on all assessable income for that year in excess of three hundred pounds. 5

*Compulsory Subscriptions to War-purposes Loan.*

Taxpayers may be  
required to  
contribute to war-  
purposes loan in  
accordance with  
this section.

37. (1.) Subject to the provisions of this section, it shall be the duty of every taxpayer whose taxable income for the income year ended on the thirty-first day of March, nineteen hundred and seventeen, was not less than *seven* hundred pounds to subscribe to the loan authorized to be raised by the War Purposes Loan Act, 1917 (hereinafter referred to as the war-purposes loan), an amount equal to *three* times the total amount of land-tax and income-tax (exclusive of excess-profits duty) for which he was liable under the Finance Act, 1916: 10 15

Provided that no obligation to subscribe to that loan shall be enforceable under this section unless and until a notice under the hand of the Commissioner of Taxes is served on the taxpayer under subsection *five* hereof. 20

(2.) If any taxpayer to whom this section relates has subscribed to the loan authorized to be raised by section thirty-five of the Finance Act, 1916, an amount exceeding one and a half times the amount of tax for which he was liable as aforesaid, the amount so contributed by him in excess shall be deducted from the amount which he is obliged under this section to subscribe to the war-purposes loan, and his obligation to subscribe to that loan shall be modified accordingly. 25 30

(3.) If any taxpayer to whom this section relates has not subscribed any amount to the loan authorized by section thirty-five of the Finance Act, 1916, as aforesaid, the amount which he is obliged to subscribe to the war-purposes loan under subsection *one* hereof shall be increased by an amount equal to one and a half times the amount of land-tax and income-tax (exclusive of excess-profits duty) for which he was liable under the Finance Act, 1916. 35

(4.) If any taxpayer to whom this section relates has subscribed to the loan authorized by section thirty-five of the Finance Act, 1916, an amount less than one and a half times the amount of land-tax and income-tax (exclusive of excess-profits duty) for which he was liable under the Finance Act, 1916, the amount which he is obliged to subscribe to the war-purposes loan under subsection *one* hereof shall be increased by an amount equal to the difference between the amount so subscribed by him and one and a half times the amount of tax aforesaid. 40 45

(5.) If the Commissioner of Taxes has reason to believe that any person has not subscribed to the war-purposes loan to the extent to which he is bound so to do by this section, he may, by direction of the Minister of Finance, by notice in writing under his 50

hand or by successive notices, call upon that person to subscribe to that loan, within such time or times as may be specified in the notice or notices, an amount to be therein specified, not exceeding in the aggregate the amount which by this section he is obliged to  
5 subscribe.

(6.) Any person upon whom a notice under this section is served as aforesaid may within fourteen days thereafter appeal therefrom to the Commissioner of Taxes on such grounds as he may specify in his notice of appeal, and may on appeal produce such  
10 evidence as he thinks fit to show cause why he should not be bound to comply with the terms of the notice.

(7.) For the purposes of any such appeal the Commissioner of Taxes shall have the same powers as if he were acting pursuant to section one hundred and fifty-four of the principal Act.

(8.) If on the hearing of an appeal under this section it is proved to the satisfaction of the Commissioner that the appellant has subscribed to any war fund or other patriotic fund in connection with the war, he shall deduct the amount of such subscription or the total  
15 amount of all such subscriptions from the amount which the appellant is obliged to subscribe to the war-purposes loan under this  
20 section.

(9.) Subject to the provisions of the *last preceding* subsection the Commissioner may, if he thinks fit, on any appeal under this section, exempt the appellant either wholly or in part from his  
25 obligation to subscribe to the loan, or may allow time for the payment of the whole or any portion of the amount demanded, or he may in his discretion dismiss the appeal.

(10.) For the purposes of an appeal under this section the Commissioner may have associated with him the Secretary to the  
30 Treasury and the Government Insurance Commissioner, but the determination of every such appeal shall be with the Commissioner of Taxes.

(11.) If any person on whom a notice is served under this section and who has not appealed or whose appeal has not been  
35 allowed refuses or fails to comply with the terms of that notice, or with the terms of that notice as modified by the Commissioner on appeal under this section, he shall be chargeable by way of penalty with an additional tax (herein referred to as a penal tax) equal to double the total amount of the land-tax and income-tax (exclusive  
40 of excess-profits duty) payable by him under the Finance Act, 1916.

(12.) Any amount chargeable by way of penal tax under this section shall be recoverable by the Commissioner as if it were a penal tax chargeable under section one hundred and forty-four of the principal Act.

(13.) The Governor-General may by Order in Council make such regulations as may be deemed necessary for the purpose of  
45 giving effect to the provisions of this section.

#### *Repeals.*

38. (1.) Sections forty-eight to seventy-eight of the principal  
50 Act are hereby repealed. Repeals.

(2.) Section two of the principal Act is hereby amended by repealing the definition of "land-tax."

## PART II.

## CUSTOMS AND EXCISE DUTIES.

*Customs Duties.*Amendment of  
Tariff.

39. (1) The duties of Customs imposed and the exemptions from such duties provided by sections three, four, and five of the Customs Duties Act, 1908, and by section twenty-four of the Finance Act, 1915, upon the goods mentioned in the first column of the *Third* Schedule hereto are hereby abolished, and there shall be levied, collected, and paid to and for the use of his Majesty upon those goods the duties of Customs set forth in the second and third columns of the said *Third* Schedule.

(2.) For the purposes of this section the rate of duty in the second column of the said *Third* Schedule set opposite to any item shall be payable on all goods to which the item relates, and the rate of duty in the third column of the same Schedule set opposite to any item shall be payable on all goods to which the item relates, not being the produce or manufacture of some part of the British dominions, and the provisions of section six of the Customs Duties Act, 1908, shall extend thereto accordingly.

New rates of duty  
on goods specified  
in the Fourth  
Schedule.

40. (1) The duties imposed by section twenty-six of the Finance Act, 1915, are hereby abolished, and in lieu thereof there shall be levied, collected, and paid upon the goods mentioned in the *Fourth* Schedule to this Act the duties specified with respect to those goods in that Schedule.

Repeal.

(2.) Section twenty-six of the Finance Act, 1915, and the *Fourth* Schedule to that Act are hereby repealed.

Third and Fourth  
Schedules to this  
Act incorporated in  
Tariff.

41. The *Third* and *Fourth* Schedules hereto shall be deemed part of the Tariff, and so much of the Tariff as relates to the goods mentioned in those Schedules and is inconsistent therewith is hereby accordingly repealed.

*Beer Duty.*Increased rate of  
duty on beer  
manufactured in  
New Zealand.

42. Section forty-six of the Finance Act, 1915 (imposing rates of duty on beer brewed in New Zealand), is hereby amended by repealing paragraphs (a), (b), and (c) of subsection one thereof, and substituting therefor the following new paragraphs:—

“(a.) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047, the duty shall be at the rate of fivepence and twelve-sixteenths of a penny per gallon of the beer;

“(b.) Where the specific gravity of the worts exceeds 1,047 the duty per gallon shall be at the rate aforesaid increased by one-sixteenth of a penny for every unit of specific gravity above 1,047, but so that in no case shall the rate exceed sixpence per gallon.

*Brewers' Licenses.*Restrictions as to  
sale of beer by  
licensed brewers.

43. (1) A brewer shall not be entitled to sell or deliver any beer on Christmas Day or Good Friday, or on any Sunday, or on any



other day or at any other time when it is unlawful to sell intoxicating liquor in any licensed premises within the district, and, except with the permission in writing of the Collector of Customs, shall not be entitled to sell any beer under the authority of his license, or to deliver any such beer, except between the hours of seven o'clock in the morning and six o'clock in the evening of any other day.

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(2.) No beer shall be sold under the authority of a brewer's license except at a brewery, or at a depot or bottling-store approved for the purpose by the Collector, and no beer shall be delivered by the brewer from any place other than such brewery, depot, or bottling-store.

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(3.) For the purpose of subsection *one* of this section, the term "district" means a licensing district under the Licensing Act, 1908, in which is situated any brewery, depot, or bottling-store approved under the *last preceding* subsection.

15

(4.) If any brewer, either by himself or his authorized agent, sells or delivers any beer contrary to the provisions of this section, he shall be liable to a penalty not exceeding *fifty* pounds.

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44. Section sixty-eight of the Finance Act, 1915, is hereby amended by inserting, after the words "this Part of this Act," the words "or against the Licensing Act, 1908."

Brewer's license may be cancelled or suspended if holder convicted of offence against Licensing Act.

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45. (1.) If it appears to the Minister, on the report of the Collector of Customs, and on such other evidence (if any) as he considers sufficient, that the holder of a brewer's license is, by reason of the fact that he is not a person of good character and reputation, unfitted to be the holder of such license, the Minister may, in his discretion, cancel the license, or suspend the same for any period not exceeding six months, or may direct the Collector of Customs that on the expiry of the license by effluxion of time the license shall not be renewed.

Minister may cancel or suspend license held by, or refuse to authorize issue of license to, any person not of good character and reputation.

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(2.) If it appears to the Minister, on the report of the Collector of Customs, and on such other evidence (if any) as he considers sufficient, that any applicant for a brewer's license is, by reason of the fact that he is not a person of good character and reputation, unfitted to be the holder of such license, the Minister may, in his discretion, refuse his approval of the issue of a license to the applicant.

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(3.) If any person is aggrieved by reason of the cancellation or suspension of his license under this section, or by reason of the refusal of a Collector of Customs, acting by direction of the Minister as aforesaid, to renew any license or to grant a new license, he may, within fourteen days after the decision of the Minister or Collector, as the case may be, has been formally communicated to him, appeal from the decision to the Licensing Committee exercising jurisdiction in the licensing district in which is situated the office of the Collector of Customs, or, where there is no such Licensing Committee, then to such Licensing Committee as the Minister of Customs may appoint for the purpose, and that Licensing Committee shall thereupon have jurisdiction to hear and determine such appeal accordingly.

45

(4.) For the purposes of an appeal under this section the Licensing Committee shall have all the powers (including the power to make an order as to costs) that it has under the Licensing Act,

50

1908, in respect of the hearing of applications for the issue or renewal of licenses under that Act.

(5.) The decision of the Licensing Committee on any such appeal shall be final and conclusive.

(6.) The Governor-General may make such regulations as may be necessary or expedient for the purpose of giving effect to the provisions of this section. 5

(7.) The powers to suspend or cancel licenses, to direct that any existing license shall not be renewed, and to refuse to approve any application for a new license, conferred on the Minister by this section, shall be in addition to and not in substitution of any powers in that behalf conferred on the Minister by Part III of the Finance Act, 1915. 10

*Duty on Tobacco manufactured in New Zealand.*

Increased rate of duty on tobacco manufactured in New Zealand.

46. (1.) Section three of the Tobacco Act, 1908, is hereby amended by omitting from subsection one the references to cigars, snuff, and cigarettes and the rates of excise duties thereon, and substituting therefor the following:— 15

“(a.) On cigars and snuff .... Four shillings the pound.

“(b.) On cigarettes, if manufactured by machinery .... Three shillings and sixpence the pound. 20

“On cigarettes if made by hand .... Two shillings the pound.”

(2.) Notwithstanding anything in the *last preceding* subsection, if the manufacture of cigars and snuff containing less than seventy-five per centum of tobacco grown in New Zealand is, in the opinion of the Minister of Customs, at any time hereafter unduly detrimental to the public revenues, the Governor-General may, by Order in Council gazetted, fix the maximum quantity of such cigars and snuff that may be made in any year by any manufacturer at the aforesaid rate of four shillings the pound, and may prescribe a rate of duty not exceeding six shillings and sixpence the pound upon all cigars and snuff made by or on behalf of that manufacturer in excess of such maximum quantity. 25 30 35

*Tobacco Licenses.*

Minister may refuse application for license to manufacture tobacco.

47. Where application for a tobacco license, not being an application for the renewal of a license, is made under the Tobacco Act, 1908, the Minister of Customs may refuse to grant such license on such grounds as, in his discretion, he may think sufficient. 40

*General.*

Certain resolutions of the House of Representatives deemed to have force of law.

48. (1.) Every resolution of the House of Representatives passed on or after the first day of August, nineteen hundred and seventeen, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law according to the tenor of such resolution, and to have so continued until the passing of this Act or until revoked before the passing of this Act by a resolution of the House of Representatives: 45

Provided that where any duty has been paid pursuant to any such resolution on any goods at a rate in excess of the rate of duty fixed in respect of those goods by this Act, the Collector shall, on application, allow a refund of the amount of duty so paid in excess :

5 Provided also that where pursuant to a resolution of the House of Representatives, passed on the first day of August, nineteen hundred and seventeen, duty at the rate of thirty per centum ad valorem has since that date and before the fifteenth day of August, nineteen hundred and seventeen, been paid on any goods included

10 under the following Tariff heading, namely:—

Silks, satins, velvets, plushes, not otherwise enumerated, composed of pure silk, or of silk mixed with any other material, in the piece, and including also *imitation silks*, composed of any material or substance whatsoever,—

15 the Collector shall, on application, allow a refund of the duty so paid on such goods in excess of the rate of twenty per centum ad valorem fixed by this Act.

(2.) Every such resolution as is mentioned in the *last* preceding subsection shall be deemed to be revoked on the passing of this Act.

20 49. This Part of this Act shall not come into operation in the Cook Islands until a day to be specified in that behalf by the Governor-General in Council, and in the meantime the duties and exemptions now in force in those Islands shall continue to be paid and allowed, save so far as the same may be modified by lawful

Application of Act to Cook Islands.

25 authority.

50. Nothing in this Part of this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs duties and exemptions specified in the Order in Council made by the Governor on the seventh day of January, nineteen hundred and

30 seven, and published in the *Gazette* of the same date, as amended by the Order in Council made by the Governor on the thirty-first day of March, nineteen hundred and nine, and published in the *Gazette* of the fifteenth day of April, nineteen hundred and nine, such Orders in Council having been made for the purpose of carrying into effect

35 a certain treaty made between the Government of New Zealand and the Governments of certain colonies in South Africa.

Treaty with South Africa not affected.

51. This Part of this Act shall be deemed part of the Customs Acts, within the meaning of the Customs Act, 1913, and shall be construed accordingly.

Construction of Act.

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### PART III.

#### AMUSEMENTS-TAX.

52. In this Part of this Act, except where a contrary intention appears,—

Interpretation.  
Cf. 6 Geo. V, c. 11,  
sec. 1 (6).

45 “Admission” to an entertainment means admission as a spectator or as one of an audience, and includes admission to any place in which the entertainment is held :

“Commissioner” means the Commissioner of Stamps under the Stamp Duties Act, 1908, and includes a Deputy Commissioner under that Act :

50 “Entertainment” includes any exhibition, performance, amusement, game, or sport to which persons are admitted for payment :

“Payment on admission” to an entertainment includes any payment made by or on behalf of a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a further payment is required: 5

“Proprietor” in relation to any entertainment includes any person responsible for the management thereof.

Duty on payments for admission to entertainments. Cf. 6 Geo. V, c. 11, sec. 1.

53. On and after the first day of *November*, nineteen hundred *seventeen*, there shall, subject to the provisions of this Part of this and Act, be charged, levied, and paid for admission to all entertainments within the meaning of this Part of this Act an excise duty (hereinafter referred to as an amusements-tax) at the rates specified in the *Fifth* Schedule to this Act. 10

Conditions as to payment of amusements-tax on admission to entertainments. *Ibid.*, sec. 1 (2).

54. (1.) No person shall be admitted for payment to any entertainment where the payment is subject to amusements-tax except— 15

(a.) With a ticket stamped with a stamp (not before used) denoting that the proper amusements-tax has been paid; or

(b.) In special cases, with the approval of the Commissioner, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted— 20

unless the proprietor of the entertainment has made arrangements, approved by the Commissioner, for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Commissioner for the payment of duty. 25

(2.) If any person is admitted for payment to any place of entertainment and the provisions of this section are not complied with, the person admitted and the proprietor of the entertainment to which he is admitted shall be liable in respect of each offence to a penalty, in the case of the person admitted of *five* pounds and in the case of the proprietor of *fifty* pounds, and the proprietor shall in addition be liable to pay any duty which should have been paid. 30

Mode of computation and payment of amusements-tax. *Ibid.*, sec. 1 (3).

55. (1.) Amusements-tax shall be charged in respect of each person admitted for payment, and in the case of admission by stamped ticket shall be paid by means of the stamp on the ticket, and in the case of admission otherwise than by stamped ticket shall be calculated and paid on the number of admissions. 35

(2.) Amusements-tax in the case of admission otherwise than by stamped ticket shall be recoverable from the proprietor as a debt due to the Crown. 40

Computation of tax where payment for admission made by way of lump sum. *Ibid.*, sec. 1 (4).

56. Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any club, association, or society, or for a season-ticket, or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the amusements-tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that payment of a lump sum or any payment for a ticket represents payment for other privileges, rights, or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to 45 50

the Commissioner to represent the right of admission to entertainments in respect of which amusements-tax is payable.

57. Amusements-tax shall not be charged on payments for admission to any entertainment where the Commissioner is satisfied—

- 5 (a.) That the whole takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or
- 10 (b.) That the entertainment is of a wholly educational character or is exclusively for the benefit of any school or other educational institution or institutions not established or conducted for profit; or
- (c.) That the entertainment is intended only for the amusement of children, and that the charge is not more than one penny for each person; or
- 15 (d.) That the entertainment is provided for partly educational and partly scientific purposes (but for no other purpose) by a society, institution, or committee not conducted or established for profit.

Exemptions from amusements-tax.  
Cf. 6 Geo. V, c. 11, sec. 1 (5); 6 and 7 Geo. V, c. 24, sec. 12.

20 58. (1.) Where the Commissioner is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per centum of the receipts, there shall be refunded to the proprietor the amount of amusements-tax paid in respect of the entertainment.

Refund of amusements-tax in certain cases.  
Cf. 6 Geo. V, c. 11, sec. 1 (5).

25 (2.) All moneys payable under this Act by way of refund of duty shall, without further appropriation than this Act, be paid by the Minister of Finance out of the Consolidated Fund.

30 59. (1.) The Governor-General may, by Order in Council, make regulations for the purposes of this Part of this Act for all or any of the following matters:—

Regulations.  
Ibid., sec. 2.

- (a.) For the supply and use of stamps or stamped tickets, and for securing the defacement of stamps when used;
- 35 (b.) For the use of tickets covering the admission of more than one person and the calculation of the duty thereon, and for the payment of duty on the transfer from one part of a place of entertainment to another;
- (c.) For controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances; and
- 40 (d.) Generally with respect to such other matters or things as may be deemed necessary or expedient for the purpose of carrying this Part of this Act into effect.
- 45 (2.) If any person acts in contravention of or fails to comply with any such regulations he shall be liable in respect of each offence to a fine of *fifty* pounds.

50 60. (1.) Any person authorized for the purpose by writing under the hand of the Commissioner may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at all reasonable times, with a view to seeing whether the provisions of this Part of this Act or any regulations made thereunder are being complied with.

Authorized officers may enter places of entertainment to see that this Part Act is complied with.  
Ibid., sec. 2 (2).

(2.) If any person prevents or obstructs the entry of any person so authorized he shall be liable on summary conviction to a fine not exceeding *twenty* pounds.

## PART IV.

## BANKING AND LOANS.

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Banks carrying on business in New Zealand may be authorized to hold, as part of reserve, securities other than public securities.

Duration of section 44 of Finance Act, 1916, extended.

War-loan certificates may be acquired on system of time-payments.

61. (1.) Section forty-four of the Finance Act, 1916, is hereby amended by adding to paragraph (b) the words "and for the recognition of approved securities other than public securities for the purposes of and as part of such reserve."

(2.) Notwithstanding the provisions of section forty-eight of the Finance Act, 1916, section forty-four of that Act shall continue in force until a day to be fixed by the Governor-General by Order in Council gazetted, being not earlier than the date of the expiration of five years after the termination of the present war with Germany. On the day fixed by the Governor-General as aforesaid the said section forty-four shall be deemed to be repealed. 15

62. (1.) In order to encourage and facilitate the investment of small sums of money in the war-purposes loan by means of the purchase of war-loan certificates issued under section three of the War Purposes Loan Act, 1917, the Postmaster-General may agree to issue such certificates on condition that the purchase-money of those certificates shall be paid by monthly or other instalments extending over a period not exceeding sixteen months: 20

Provided that certificates issued under this section shall be issued at such higher price than that at which certificates are issued for immediate payment as is, in the opinion of the Postmaster-General, sufficient to cover the loss of interest occasioned by reason of the deferred payment. 25

(2.) Every certificate so issued shall bear date not later than the date when the first instalment of the purchase-money becomes payable. 30

(3.) When any person employed in the service of the Government, or of any other employer, agrees to purchase war-loan certificates under this section, the purchase-money may, with his consent, be deducted from his salary or wages in such monthly or other instalments as may be agreed on, but so that the time allowed by this section for the completion of the purchase shall not be exceeded. 35

(4.) Every person who agrees to purchase war-loan certificates under this section may at any time pay off the whole or any portion of the balance of the purchase-money outstanding with respect to those certificates. 40

(5.) Any person who agrees to purchase war-loan certificates under this section shall be entitled to receive delivery thereof on payment of the final instalment or of any outstanding balance in respect of those certificates, and shall at any time before that date be entitled on demand to receive a certificate under the hand of such officer as may be appointed by the Postmaster-General for the purpose, certifying as to the amount paid by him in respect of war-loan certificates under this section and as to the amount of the balance of purchase-money for the time being outstanding in respect thereof. 45

(6.) Any person who enters into an agreement to purchase war-loan certificates under this section may by writing under his hand, in the prescribed form, assign his interest in those certificates to any other person. 50

(7.) All moneys deducted from the salary or wages of any person in respect of the purchase by him of war-loan certificates under this section shall be forthwith paid into the Post Office Account.

(8.) The Governor-General may make such regulations as may be necessary for the purpose of carrying into effect the provisions of this section.

63. (1.) For the purpose of raising any portion of the loan authorized to be raised by the War Purposes Loan Act, 1917, the Minister of Finance may issue debentures or other securities (herein referred to as Post Office War Bonds) for amounts not less than one hundred pounds and not more than five hundred pounds.

Authorizing issue of Post Office War Bonds bearing interest at 5 per centum per annum subject to income-tax.

(2.) Post Office War Bonds shall be issued subject to the provisions of the New Zealand Loans Act, 1908, and its amendments, and shall be obtainable at all post-office money-order offices throughout New Zealand.

(3.) Interest at the rate of five per centum per annum shall be payable half-yearly on all Post Office War Bonds issued under this section, and shall be computed from such date or dates as the Minister of Finance may prescribe in that behalf.

(4.) Notwithstanding anything to the contrary in section four of the New Zealand Loans Amendment Act, 1915, or in section four of the War Purposes Loan Act, 1917, or in any other Act, interest on Post Office War Bonds issued under this section shall be assessable for income-tax under the Land and Income Tax Act, 1916.

(5.) No person shall be competent to have issued to him Post Office War Bonds of a greater nominal value in the aggregate than five hundred pounds, and every applicant for any such bond shall be required to make and subscribe a statutory declaration to the effect that the value of the bonds held by him, together with the value of the bond or bonds for which application is made, does not exceed five hundred pounds.

(6.) Every Postmaster or person for the time being acting as a Postmaster shall be competent to take and receive statutory declarations for the purposes of this section, but unless duly authorized under some authority other than this section shall not be competent to take and receive statutory declarations for any other purpose. All statutory declarations heretofore taken and received with reference to the issue of Post Office War Bonds by persons authorized by this section to take and receive such declarations shall be deemed to have been taken and received under the authority of this section.

(7.) All statutory declarations made for the purposes of this section shall be exempt from stamp duty.

64. Subject to the provisions of this section, the holder of any war-loan certificates issued pursuant to section thirty-six of the Finance Act, 1916, or to section three of the War Purposes Loan Act, 1917, may, at any time within six months after the passing of this Act, surrender the same and accept in exchange therefor Post Office War Bonds issued under the *last preceding* section:

Surrender of war-loan certificates in exchange for Post Office War Bonds.

Provided that no certificates may be surrendered by any one holder under this section of a present value, at the date of surrender, of less than one hundred pounds or more than five hundred pounds.

65. (1.) Trustees are hereby empowered, in their discretion, to borrow moneys, upon the security of the whole or any part of the trust estate vested in them, for the purpose of investing the moneys so borrowed upon inscribed stock of the loan raised or to be

Trustees empowered to raise moneys on security of trust estate, and to invest proceeds in loan raised for war purposes.

raised under the authority of the War Purposes Loan Act, 1917, and upon inscribed stock of any loan hereafter to be raised for war purposes under the authority of any Act that may be hereafter passed.

(2.) Trustees may borrow moneys for the purpose aforesaid upon such terms and subject to such conditions as they, in their discretion, deem necessary or expedient, and may borrow such moneys from any bank upon terms requiring such moneys to be repayable on demand. All mortgages and other instruments of security granted by the trustees over the trust estate or any part thereof for the purposes of this section shall be exempt from stamp duty. 5 10

(3.) It shall be the duty of the trustees forthwith to invest all moneys so borrowed by them upon such inscribed stock as aforesaid, to be registered by the trustees in their own names, but to be held as part of the capital of the trust estate. 15

(4.) The moneys so borrowed shall be repaid by the trustees out of the first capital moneys of the trust estate coming to their hands. For the purposes of this subsection extension of time for payment of any sum owing to the trustees upon mortgage or otherwise may be granted by the trustees, in their discretion and from time to time, to the person or persons owing such sum; and where such extension is granted such sum shall not be deemed to be capital moneys of the trust estate coming to the hands of the trustees at the commencement of or during any such extended period. 20

(5.) No beneficiary under any trust shall have any cause of action against the trustees in respect of the exercise by the trustees of the discretion conferred on them by this section by reason that the net income of such beneficiary may be thereby reduced, or on any other ground whatsoever. 25

Duration of section.

(6.) This section shall be read together with and deemed part of the Trustee Act, 1908, and shall continue in force until the thirty-first day of August, nineteen hundred and *eighteen*, and shall then expire unless further continued: 30

Provided that the expiration of this section shall not invalidate or terminate any contract lawfully entered into by the trustees pursuant to the authority of this section. 35

Moneys in Government Insurance Account available for investment may be invested in war-purposes loan.

66. (1.) Notwithstanding anything to the contrary in section twenty-eight of the Government Life Insurance Act, 1908, it shall be lawful, with the approval of the Board constituted under that Act, to invest any part of the moneys from time to time in the Government Insurance Account upon inscribed stock of the loan raised or to be raised under the authority of the War Purposes Loan Act, 1917, or upon inscribed stock of any loan hereafter to be raised for war purposes under the authority of any Act that may be hereafter passed. 40 45

Savings-banks may invest funds (including reserve funds) in war purposes loan.

(2.) Notwithstanding anything to the contrary in the proviso to section thirty-three of the Savings-banks Act, 1908, it shall be lawful for the trustees of any savings-bank to invest the whole or any portion of the funds of the bank in securities issued in respect of the loan raised or to be raised under the authority of the War Purposes Loan Act, 1917, or in securities issued in respect of any loan hereafter to be raised for war purposes under the authority of any Act that may be hereafter passed. 50

Restriction on issue of securities available for payment of death duties.

67. (1.) Notwithstanding anything in section five of the War Purposes Loan Act, 1917 (relating to securities available for the 55



173

payment of death duties), no securities other than inscribed stock shall be issued under that section.

(2.) No transfer of such stock shall be registered, and no stock-certificate shall be issued in respect of such stock during the lifetime  
5 of the registered holder.

(3.) If the holder of any inscribed stock under this section exchanges such inscribed stock for debentures or other securities pursuant to the authority in that behalf of section three of the New Zealand Inscribed Stock Act, 1917, the debentures or other securities  
10 so issued in exchange shall not themselves be deemed to be available for the payment of death duties.

(4.) If on the death of the registered holder of any inscribed stock under this section the whole or any portion of that stock is not used for the payment of death duties in respect of the estate of the  
15 deceased, such stock so remaining unused shall cease to be stock available for the payment of death duties, and may be dealt with accordingly.

68. (1.) The Minister of Finance is hereby empowered to raise, on the security of and charged upon the public revenues of New Zealand, such sums of money, not exceeding in the whole the sum of one million eight hundred and fifty thousand pounds, as he thinks fit. Loans for public works, including employment of discharged soldiers.

(2.) The sums so raised shall bear interest at such rate, not exceeding four and half per centum per annum, as the Minister of  
25 Finance prescribes : Rate of interest.

Provided that this section shall be construed subject to the provisions of section forty-two of the Finance Act, 1916.

(3.) This section shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1908, and the  
30 moneys herein authorized to be raised shall be raised under and subject to the provisions of that Act accordingly. New Zealand Loans Act applied.

69. Of the moneys raised pursuant to the *last preceding* section, the Minister of Finance shall pay such amount as he thinks fit, not exceeding one million pounds, to the credit of a special  
35 account of the Public Account to be known as the Discharged Soldiers Employment Account; and the balance of the moneys so raised shall be paid into the Public Works Fund, and shall from time to time be applied to the works and purposes specified in the *Sixth* Schedule hereto in such amounts as are from time to time  
40 appropriated by Parliament. Moneys raised under last preceding section to be paid to Discharged Soldiers Employment Account and to Public Works Fund.

70. (1.) All moneys in the Discharged Soldiers Employment Account may, without further appropriation than this section, be expended by the Minister of Finance for the purposes of any public work that may be undertaken by the Government with a view to  
45 providing employment for discharged soldiers. Expenditure of moneys in Discharged Soldiers Employment Account.

(2.) The Governor-General may, by Order in Council, make such regulations as may be deemed necessary with respect to the expenditure under this section of moneys in the Discharged Soldiers Employment Account.

71. Section two of the Fruit-preserving Industry Act, 1913, is hereby amended by adding to subsection one the following proviso :—  
50 “ Provided that whenever the total amount authorized to be raised under this section in any one financial year is not raised Additional borrowing-powers under Fruit-preserving Industry Act.

within that year, the balance unraised may be raised in any subsequent year in addition to the amount otherwise authorized to be raised in that year, save that not more than *forty* thousand pounds shall be raised under this section in any financial year."

Increased authority to borrow for purposes of Rangitaiki Land Drainage Act.

72. (1.) Section two of the Rangitaiki Land Drainage Amendment Act, 1913, as amended by section two of the Rangitaiki Land Drainage Amendment Act, 1914, is hereby amended by omitting from subsection one the words "one hundred thousand pounds," and substituting the words "one hundred and forty thousand pounds."

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Repeal.

(2.) The Rangitaiki Land Drainage Amendment Act, 1914, is hereby repealed.

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Additional borrowing-powers under Discharged Soldiers Settlement Act.

73. (1.) Section eight of the Discharged Soldiers Settlement Act, 1915, as amended by section seven of the Discharged Soldiers Settlement Amendment Act, 1916, is hereby amended by omitting the words "one hundred thousand pounds," and substituting the words "five hundred thousand pounds."

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Repeal.

(2.) Section seven of the Discharged Soldiers Settlement Amendment Act, 1916, is hereby repealed.

## PART V.

### PENSIONS.

Provision for payment of allowances in supplementation of old-age and other pensions.

74. (1.) While this section remains in force there shall be payable out of the Consolidated Fund, without further appropriation than this section, to persons for the time being in receipt of pensions as hereinafter mentioned amounts in supplementation of such pensions calculated at the following rates, namely:—

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(a.) To every person in receipt of a pension under Part I of the Pensions Act, 1913 (relating to old-age pensions), an allowance at the rate of thirteen pounds a year;

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(b.) To every person in receipt of a pension under Part II of the Pensions Act, 1913 (relating to widows' pensions), an allowance at the rate of six pounds a year for each child of the pensioner to whom Part II of the said Act applies;

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(c.) To every person in receipt of a pension under Part III of the Pensions Act, 1913 (relating to military pensions), an allowance at the rate of thirteen pounds a year:

Provided that no allowance shall be paid under this section so as to increase the total income from all sources of the pensioner (including his pension and the allowance under this section) to a rate exceeding two hundred pounds a year;

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(d.) To every person in receipt of a pension under the Miner's Phthisis Act, 1915, an allowance at the rate of thirteen pounds a year:

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Provided that no person in receipt of an allowance under this paragraph shall be entitled to an allowance under any of the preceding paragraphs of this section.

45

(2.) All moneys payable out of the Consolidated Fund under this section shall be paid into the Post Office Account by way of imprest, and every allowance under this section shall be paid to or on behalf

175

of the pensioner entitled thereto by equal monthly instalments, in the same manner in all respects as if it were part of the pension payable as aforesaid.

(3.) Moneys paid by way of allowance under this section shall not be taken into account in estimating the amount of the income of the pensioner for the purpose of determining the amount of pension payable to him in any subsequent year.

(4.) This section shall be deemed to have been in force as from the first day of September, nineteen hundred and seventeen, and shall continue in force during the present war with Germany and for twelve months thereafter, and no longer.

75. (1.) Notwithstanding anything to the contrary in paragraph (c) of section twenty-eight of the Pensions Act, 1913, instalments of any pension payable under that Act, or under the Miner's Phthisis Act, 1915, may be paid at any time not earlier than the twenty-third day of the month preceding the due date of payment.

(2.) This section shall be deemed to have been in operation as from the first day of July, nineteen hundred and seventeen, and shall continue in force for twelve months after the termination of the present war with Germany, and no longer.

Date of payment of pensions.

## PART VI.

### STAMP DUTIES.

76. Section nine of the Stamp Duties Act, 1908, is hereby amended by omitting from subsection one the words "only at the Head Office," and substituting the words "in manner prescribed by regulations made by the Governor-General in Council, or, in default of such regulations or so far as they do not extend, then in manner approved by the Minister of Stamp Duties."

Method of creating adhesive and impressed stamps.

77. The Commissioner of Stamps is hereby empowered to dispense with the payment of stamp duty on cheques and receipts issued or given by the Public Trustee otherwise than on behalf of His Majesty or the Government of New Zealand, and, in lieu of duty on such cheques and receipts, to accept payment in a lump sum, by way of composition or otherwise, on such date or dates in each year as may be fixed by the Commissioner in respect of all such cheques issued and receipts given by the Public Trustee prior to the date of payment, and in respect of which stamp duty has not been paid.

Commissioner may arrange with Public Trustee for payment, by way of composition or otherwise, of stamp duty on cheques and receipts issued or given by the Public Trustee.

Schedules.

## SCHEDULES.

## FIRST SCHEDULE.

RATES OF LAND-TAX AND INCOME-TAX FOR THE YEAR COMMENCING ON THE  
1ST APRIL, 1917.

*Part I. Land-tax.*

1. Where the unimproved value on which land-tax is payable does not exceed £1,000 the rate of land-tax shall be 1d. for every £1 thereof.
2. Where the unimproved value on which land-tax is payable exceeds £1,000 the rate of land-tax shall be 1d. for every £1 thereof increased by one thirty-two-thousandth part of 1d. for every £1 in excess of £1,000, but so as not to exceed in any case the rate of 7d. in the £1.
3. In addition to the land-tax payable as provided in clause 1 or clause 2 of this Part of this Schedule, as the case may be, there shall in every case be payable by way of land-tax an amount equal to 50 per centum of the land-tax so payable.

*Part II. Income-tax.*

1. On income assessable under subsection (3) of section 112 of the Land and Income Tax Act, 1916, the rate of income-tax shall be 1s. for every £1 thereof.
2. On the taxable income of companies the rates of income-tax shall be as follows:—
  - (a.) Where the income on which tax is payable does not exceed £1,600 the rate shall be 1s. for every £1 thereof.
  - (b.) Where such income exceeds £1,600 the rate shall be 1s. for every £1 thereof increased by one two-hundredth part of 1d. for every £1 in excess of £1,600, but so as not to exceed in any case the rate of 3s. in the £1.
3. On the taxable income of all taxpayers other than those referred to in clauses 1 and 2 hereof the rates of income-tax shall be as follows:—
  - (a.) Where the income on which tax is payable does not exceed £400 the rate shall be 6d. for every £1 thereof.
  - (b.) Where such income exceeds £400 the rate shall be 6d. for every £1 thereof increased by one two-hundredth part of 1d. for every £1 in excess of £400, but so as not to exceed in any case the rate of 3s. in the £1.

## SECOND SCHEDULE.

## RATES OF SPECIAL WAR-TAX.

1. Where the income on which the special war-tax is payable does not exceed £400 the rate shall be 6d. for every £1 thereof increased as provided in clause 3 hereof.
2. Where the income on which the special war-tax is payable exceeds £400 the rate shall be 6d. for every £1 thereof increased by one two-hundredth part of 1d. for every £1 in excess of £400, but so as not to exceed 3s. in the £1, and further increased as provided in clause 3 hereof.
3. To the rates prescribed by clauses 1 and 2 hereof, respectively, there shall be added an additional rate equal to 50 per centum thereof, and the total shall be the rate of special war-tax payable by the taxpayer.

## THIRD SCHEDULE.

Column No. 1.  Tariff Heading.	Rate of Duty.	
	Column No. 2.  On all Goods.	Column No. 3.  Preferential Surtax on Goods not being the Produce or Manufacture of the British Dominions.
Fruits, preserved in juice or syrup ... ..	25 per cent. ad valorem	12½ per cent. ad valorem.
Fruits, preserved in juice or syrup, fortified with alcohol to any extent exceeding 33 per cent. of proof spirit	25 per cent. ad valorem, with an additional duty of 18s. the proof gallon of juice or syrup	12½ per cent. ad valorem.
Cordials, bitters, and liqueurs, when exceeding the strength of 33 per cent. of proof spirit, but not exceeding the strength of proof	18s. the liquid gallon.	...
Cordials, bitters, and liqueurs, when exceeding the strength of proof	18s. the proof gallon.	...
Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument (No allowance beyond 16·5 under-proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under-proof.)	18s. the proof gallon.	...
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when not exceeding the strength of proof	18s. the liquid gallon.	...
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when exceeding the strength of proof	18s. the proof gallon.	...
Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows:—viz., two gallons and under as two gallons; over two gallons and not exceeding three as three gallons; over three gallons and not exceeding four as four gallons; and so on for any greater quantity contained in any case: provided that with the sanction of the Collector the foregoing restriction need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery, or toilet purposes, or to trade samples.		
Spirits, and spirituous mixtures, containing more than 33 per cent. of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated.	18s. the liquid gallon.	...
Wine of any kind containing more than 40 per cent. of proof spirit	18s. the liquid gallon.	...
Wine, sparkling, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	15s. the gallon.	...
Essences, flavouring, containing more than 33 per cent. of proof spirit	18s. the liquid gallon.	...
Cigars, including the weight of every band, wrapper, or attachment, to any cigar	12s. the pound.	...
Snuff ... ..	12s. the pound.	...
Cigarettes, not exceeding in weight 2½ lb. per 1,000 ...	20s. 6d. the 1,000.	...
Cigarettes not otherwise enumerated ... ..	9s. 6d. the pound.	...
Tea not otherwise enumerated ... ..	5d. the pound.	2d. the pound.
Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea	3d. the pound.	2d. the pound.

THIRD SCHEDULE—*continued.*

Column No. 1.  Tariff Heading.	Rate of Duty.	
	Column No. 2.  On all Goods.	Column No. 3.  Preferential Surtax on Goods not being the Produce or Manufacture of the British Dominions.
All articles not otherwise enumerated, made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20 per cent. ad valorem	10 per cent. ad valorem.
Drapery not otherwise enumerated ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Flags ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Haberdashery not otherwise enumerated ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Lace, and laces, not otherwise enumerated ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Ribbons, and crape, all kinds ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Rugs, woollen, cotton, opossum, or other ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Textile piece-goods not otherwise enumerated, including silks, satins, velvets, plushes, not otherwise enumerated, composed of pure silk, or of silk mixed with any other material, in the piece, and including also <i>imitation silks</i> , composed of any material or substance whatsoever	20 per cent. ad valorem	10 per cent. ad valorem.
Umbrellas, parasols, and sunshades ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Yarns not otherwise enumerated ... ..	20 per cent. ad valorem	10 per cent. ad valorem.
Apparel, and ready-made clothing, not otherwise enumerated	25 per cent. ad valorem	12½ per cent. ad valorem.
Feathers, ornamental (including ostrich); artificial flowers, leaves, and sprays	25 per cent. ad valorem	12½ per cent. ad valorem.
Furs, and fur trimmings ... ..	25 per cent. ad valorem	12½ per cent. ad valorem.
Hats of all kinds (including straw hats), also caps ...	25 per cent. ad valorem	12½ per cent. ad valorem.
Hosiery not otherwise enumerated ... ..	25 per cent. ad valorem	12½ per cent. ad valorem.
Millinery of all kinds, including trimmed hats, caps, and bonnets	25 per cent. ad valorem	12½ per cent. ad valorem.
Apparel made to the order, or measurement, of residents in New Zealand, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise	40 per cent. ad valorem	20 per cent. ad valorem.
Apparel—viz., Volunteer clothing made to measurements sent from New Zealand	40 per cent. ad valorem	20 per cent. ad valorem.

## FOURTH SCHEDULE.

## DUTIES ON GOODS PRODUCED IN MANUFACTURING-WAREHOUSES.

	£	s.	d.	
On perfumed spirit ... ..	1	0	0	the liquid gallon.
On toilet preparations which are subject to a duty of 18s. the liquid gallon on importation ... ..	0	14	0	the liquid gallon.
On toilet preparations which are subject to a duty of 25 per cent. on importation ... ..	0	6	0	the liquid gallon.
On culinary and flavouring essences ... ..	0	14	0	the liquid gallon.
On medicinal preparations (excepting medicated wine or wine mixed with food) containing more than 50 per cent. of proof spirit ...	0	0	9	the pound.
On medicinal preparations (excepting medicated wine or wine mixed with food) containing not more than 50 per cent. of proof spirit...	No duty.			

## FIFTH SCHEDULE.

## RATES OF AMUSEMENTS-TAX.

Payment for Admission (exclusive of the Amount of Tax).	Amusements-tax payable.
Exceeding 6d. but not exceeding 2s. 6d. ... ..	1d.
Exceeding 2s. 6d. but not exceeding 5s. ... ..	2d.
Exceeding 5s. but not exceeding 7s. 6d. ... ..	3d.
Exceeding 7s. 6d. but not exceeding 12s. 6d. ... ..	6d.
Exceeding 12s. 6d. ... ..	1s. for the first 12s. 6d., and 1s. for every 10s. or part of 10s. over 12s. 6d.

## SIXTH SCHEDULE.

Works and Purposes.	Amount.
1. In respect of telegraph extension ... ..	£ 250,000
2. In respect of other public works ... ..	600,000
Total ... ..	£850,000