

Supplementary Order Paper

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HOUSE OF REPRESENTATIVES

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Thursday, the 25th Day of August 1966

CUSTOMS BILL

[AS REPORTED FROM THE COMMERCE COMMITTEE]

*Clauses 124 (2), 218 (1), and 250, and pages 475 and 476 of the Second Schedule, as proposed to be amended by the Commerce Committee.*

Words struck out by the Commerce Committee are shown in italics within bold round brackets; words inserted are shown in roman underlined with a double rule.

*Clause 124 (2):*

(2) Any duties imposed under this section shall not, except so far as they are imposed for any of the reasons specified in paragraph (c) or paragraph (d) of (this subsection) subsection (1) of this section or for the protection of any industry, trade, business, or occupation established or carried on in New Zealand, exceed the duties in lieu of which they are imposed.

*Clause 218 (1):*

**218. Requisition to produce documents**—(1) Whenever the Comptroller has reasonable cause to suspect that goods have been unlawfully imported, exported, undervalued, entered, or otherwise unlawfully dealt with by any person contrary to the Customs Acts, or that it is intended by any person so unlawfully to import, export, undervalue, enter, or otherwise deal with any goods, or whenever any goods have been seized as forfeited under the Customs Acts, the Comptroller may, by order under his hand and the seal of the Customs, require that person or any person whom the Comptroller suspects to be or to have been the owner or importer of those goods immediately to produce and deliver to the Comptroller or to any specified officer of Customs all invoices, bills, accounts, and statements of those goods, and of all goods imported by the same person within *(five)* three years next before the date of the order, and also immediately to produce for the inspection of the Comptroller or any specified officer of Customs, and allow him to make copies of or extracts from, all books of

account, invoice-books, or other books or records in which any entry or memorandum appears or may be supposed to appear respecting the purchase, importation, exportation, cost, or value of or payment for the said goods and any other goods so imported within the said period of (*five*) three years.

*Clause 250:*

**250. Ships and aircraft adapted for smuggling**—If any ship or aircraft comes or is found within the territorial limits of New Zealand having—

- (a) False bulkheads, bows, sides, or bottoms adapted for the purpose of concealing goods; or
- (b) Any secret or disguised place adapted for the purpose of concealing goods; or
- (c) Any hole, pipe, or device adapted for the purpose of smuggling or unlawfully importing or exporting goods—

*(the master and owner of the ship or, as the case may be, the pilot in command and owner of the aircraft shall each be)*  
the master and the owner in the case of a ship, or the owner in the case of an aircraft, shall be guilty of an offence and shall be severally liable to a fine not exceeding five hundred pounds.

Cf. 1913, No. 63, s. 216; S.R. 1959/93, reg. 171

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## SECOND SCHEDULE—continued

## PART II—CONCESSIONS—continued

Reference Number	Description	Rates of Duty		
		British Preferential	Most Favoured Nation	General Tariff
26.0	Heirlooms under such conditions as the Minister may prescribe ..	Free	..	Free
27.1	<p>Passengers' baggage and effects:</p> <p>Passengers' baggage and effects in respect of which the Collector is satisfied that they are not intended for any other person or persons or for gift, sale or exchange:</p> <p>(a) Wearing apparel and other personal effects, being such goods as may from time to time be approved by the Minister and subject to such conditions as he may prescribe, in respect of which the Collector is satisfied that—</p> <p>(i) They are the personal property of the person bringing them to New Zealand; and</p> <p>(ii) They have been worn or used by that person before importation .. .. .</p> <p>Provided that goods which have been used only for trial, inspection or demonstration shall not be deemed to have been used for the purposes of this subparagraph.</p> <p>(b) Motor vehicles (including motor cycles) and ships and aircraft, subject to such conditions as the Minister may prescribe (whether generally or in any particular case), which are imported by a person who—</p> <p>(i) Satisfies the Collector that he has arrived in New Zealand for the purpose of thereupon taking up permanent residence; and</p> <p>(ii) Satisfies the Collector that for the whole of the period of twenty-one months preceding his arrival he has resided outside New Zealand or has been domiciled outside New Zealand; and</p> <p>(iii) Satisfies the Collector that, in respect of every such vehicle, <u>ship, or aircraft</u>, he has personally owned and used the vehicle, <u>ship, or aircraft</u> for at least one year before the date of his departure for New Zealand or the date of shipment of the vehicle, <u>ship, or aircraft</u> (or, where the ship or aircraft is imported <u>otherwise than as cargo, the date of its departure for New Zealand</u>), whichever is the earlier; and</p> <p>(iv) Gives a written undertaking, in such form as the Collector may require, that if any such vehicle, <u>ship, or aircraft</u> is sold or otherwise disposed of within two years from the date of its importation he will forthwith pay to the Collector a sum equal to the aggregate of the customs duty and sales tax that would have been payable when the vehicle, <u>ship, or aircraft</u> was entered for home consumption if it had not been admitted under this Part of the Tariff, or such less sum as the Collector may require .. .. .</p>	Free	..	Free
		Free	..	Free

27.1

SECOND SCHEDULE—*continued*

PART II—CONCESSIONS—*continued*

Reference Number	Description	Rates of Duty		
		British Preferential	Most Favoured Nation	General Tariff
	<p>Passengers' baggage and effects—<i>continued</i></p> <p>Passengers' baggage and effects in respect of which the Collector is satisfied that they are not intended for any other person or persons or for gift, sale or exchange—<i>continued</i></p> <p>Provided that in the case of a right-hand drive vehicle of a class or kind for the time being approved by the Comptroller for entry under this proviso, where a person—</p> <ol style="list-style-type: none"> <li>(1) Satisfies the Collector as to the matters specified in paragraph (b) (i) and (ii) above; and</li> <li>(2) Satisfies the Collector that the vehicle imported was that person's personal property before his departure for New Zealand; and</li> <li>(3) Satisfies the Collector that, before that person departed for New Zealand, he had disposed of a left-hand drive vehicle which had been owned and used by him for not less than one year immediately preceding his acquisition of the right-hand drive vehicle imported by him; and</li> <li>(4) Gives a written undertaking, in such form as the Collector may require, that if the vehicle is sold or otherwise disposed of within two years from the date of its importation he will forthwith pay to the Collector a sum equal to the aggregate of the customs duty and sales tax that would have been payable when the vehicle was entered for home consumption if it had not been admitted under this Part of the Tariff, or such less sum as the Collector may require, subject to a deduction in each case of an amount equal to the aggregate of the customs duty and sales tax (if any) already paid on the admission of the vehicle under this proviso—</li> </ol> <p>duty shall be payable at the following rates:</p> <p>On such portion of the current domestic value of the right-hand drive vehicle as is equivalent to the current domestic value of the left-hand vehicle so disposed of .. .. .</p> <p>On the balance of the current domestic value of the right-hand drive vehicle .. .. .</p> <p>(c) Household or other effects, subject to such conditions as the Minister may prescribe (whether generally or in any particular case), which are imported by a person who satisfies the Collector that—</p> <ol style="list-style-type: none"> <li>(i) He has arrived in New Zealand for the purpose of thereupon taking up permanent residence; and</li> <li>(ii) The effects have been personally owned and used by him outside New Zealand for at least one year before the date of his departure for New Zealand or the date of shipment of the goods, whichever is the earlier ..</li> </ol> <p>Provided that if the wearing apparel, other personal effects, motor vehicles, ships, aircraft, or household or other effects are not imported within five years after the date of the arrival in New Zealand of the person by whom they have been owned and used, they shall be admitted under this reference number only with the consent of the Minister.</p>	<p>Free</p> <p>Free</p> <p>Free</p>	<p>..</p> <p>..</p> <p>..</p>	<p>Free</p> <p>Free</p> <p>Free</p>

The rates for the time being applicable under Part I of the Tariff.