

## No. XIX.

NEW ZEALAND  
CUSTOMS DUTIES.An Act to regulate the payment of the Duties of  
Customs in Her Majesty's Dominions in the  
Islands of New Zealand. [13th October, 1840.]

Preamble.

3 Victoria No. 28.

4 Victoria No. 11.

No duties of Customs  
to be levied in New  
Zealand before the  
1st July 1841.On tobacco before  
the 1st January 1843.Goods imported into  
New Zealand and  
thence exported to  
New South Wales to  
be chargeable with  
duty in New South  
Wales the same as if  
they had not been  
landed in New Zea-  
land.

WHEREAS by an Act passed in the present Session of the Legislative Council of the Colony of New South Wales intituled "An Act to declare that the *Laws of New South Wales extend to Her Majesty's Dominions in the Islands of New Zealand and to apply the same so far as applicable in the Administration of Justice therein and to indemnify certain Officers for Acts already done*" it was enacted that all Laws Acts or Ordinances of the Governor and Legislative Council of New South Wales which then were or thereafter might be in force within the said Colony should extend to and be applied in the administration of justice within Her Majesty's Dominions in the Islands of New Zealand so far as the same could be applied therein any law or custom to the contrary thereof in any wise notwithstanding and whereas since the passing of the said Act all the Islands in the South Pacific Ocean known by the name of New Zealand have been by Proclamation published in the *New South Wales Government Gazette* by order of His Excellency the Governor of the said Colony of New South Wales declared to be within the Dominions of Her Majesty and whereas by a certain other Act of the said Governor and Legislative Council passed in the present Session of the said Council intituled "An Act for increasing the Duties on Spirits Wine and other Goods and Merchandise imported into the Colony of New South Wales and its Dependencies" the duties theretofore levied on spirits wine and other goods and merchandise imported into the said Colony of New South Wales were repealed and increased duties imposed in lieu thereof and whereas it is expedient to suspend for a limited time the payment of all rates dues fees and duties of Customs within the said Islands of New Zealand Be it therefore enacted by His Excellency the Governor of New South Wales with the advice of the Legislative Council thereof That until the first day of July one thousand eight hundred and forty-one no rates dues fees or duties of Customs shall be charged or payable or paid on any spirits wine or other goods or merchandise within or imported into the said Islands of New Zealand any thing in the said recited Act or Acts to the contrary notwithstanding and that from and after the said first day of July one thousand eight hundred and forty-one all rates dues fees and duties of Customs which now are or then may be by law charged payable and paid on all spirits wine and other goods and merchandise imported into the parts of New Holland which are within the said Colony of New South Wales shall and may also be charged payable and paid upon all spirits wines and other goods and merchandise (except tobacco) imported into the said Islands of New Zealand Provided however that no duty of Customs shall be charged payable or paid on any tobacco which may be imported into any of the said Islands of New Zealand until the first day of January one thousand eight hundred and forty-three.

2. And whereas for the protection of the Revenue it is expedient and necessary to prevent the importation into any part of New Holland comprised within the Territory of New South Wales of spirits wine or other goods or merchandise from the said Islands of New Zealand without payment of the accustomed duties Be it therefore enacted That any spirits wine or other goods or merchandise whatsoever which may until after the expiration of the time and times

*New Zealand Customs Duties.*

times hereinbefore limited be imported into the said Islands of New Zealand without payment of duty shall if exported from the said Islands of New Zealand and landed in any part of New Holland within the Territory of New South Wales as aforesaid be chargeable with the like duties as they would by law be chargeable with if imported directly into any part of New Holland within the said Territory of New South Wales without having been previously imported into New Zealand.

3. And be it enacted That nothing in this Act contained shall be held or construed to entitle any person whomsoever to any draw-back or exemption from any rates dues fees or duties of Customs which may have been paid or demanded from such person in New Zealand under and by virtue of any Law or Ordinance which may have been in force within the said Colony of New South Wales and its Dependencies before the passing and publication of this Act.

4. And be it enacted That from and after the passing and publication of this Act and until the first day of July one thousand eight hundred and forty-one it shall not be lawful for any person or persons to import into the said Islands of New Zealand or to sell or dispose of by *wholesale* therein any spirituous liquors without having previously obtained from the Governor of the said Colony of New South Wales or from the Lieutenant Governor of the said Islands of New Zealand a license authorizing such person or persons to import or to dispose of the same under a penalty of five hundred pounds provided however that nothing herein contained shall subject to the said penalty or in any manner prevent any person holding a license as a publican within the said Islands of New Zealand from selling or disposing of spirituous liquors by retail pursuant to and under the terms and conditions of such license.

5. And be it enacted That any person desirous of obtaining such license as first aforesaid shall make application in writing for the same to the Colonial Secretary for the said Colony of New South Wales or to the Colonial Secretary of the said Islands of New Zealand and if such application shall be approved by the Governor of the said Colony of New South Wales or by the Lieutenant Governor of the said Islands of New Zealand it shall be lawful for the Colonial Treasurer of the said Colony of New South Wales or the Colonial Treasurer of the said Islands of New Zealand on payment of the sum of thirty pounds by the party requiring the same to issue such license authorizing such party to import into the said Islands of New Zealand and to sell and dispose of by *wholesale* therein any spirituous liquors for any period between the passing of this Act and the first day of July one thousand eight hundred and forty-one.

6. And be it enacted That from and after the passing and publication of this Act and until the first day of January one thousand eight hundred and forty-two it shall be lawful for any Officer of Customs with his assistants from time to time to enter into and upon the stores of all wholesale dealers in spirituous liquors and into and upon the premises of all licensed publicans and to take an account of the stock or quantity of spirituous liquors respectively found therein and no wholesale dealer shall remove from off his premises (after such stock has been taken) any spirituous liquors without procuring from the nearest Custom House Officer or (where there is no such officer) from the Police Magistrate a permit for such removal and all spirituous liquors removed without such permit may if the quantity exceeds two gallons be seized together with the cart and horse or boat used for their removal by any Officer of Customs or Police and shall be liable to forfeiture and the person causing them so to be removed shall forfeit and pay a penalty of ten pounds.

*New Zealand Customs Duties.*

Powers given to Officers of Customs to enter the premises of such dealers and publicans.

Penalties for obstructing them.

Persons holding licenses to sell spirituous liquors either by wholesale or retail to make oath between the 1st and 7th of July 1841 as to the precise quantity of spirituous liquors then in their possession and to pay the duty thereon.

Application of penalties.

Penalties and forfeitures how to be sued for.

7. And be it enacted That in case any person shall refuse to permit such officer and his assistants (after a demand for that purpose being made by such officer) to enter into any such stores or premises as aforesaid or in case any person after such entrance shall hinder interrupt or prevent such officer from making such examination and taking such account as aforesaid every such person shall be liable to a penalty of five hundred pounds.

8. And in order that the true amount of duties payable on all spirits held by any licensed person may be ascertained Be it enacted That all persons holding licenses for the sale of spirituous liquors whether by wholesale or retail shall between the first and seventh days of July one thousand eight hundred and forty-one repair to the nearest Custom House provided such Custom House be within the distance of ten miles from the residence of such licensed person and then and there declare on oath before the Collector or other Principal Officer of Customs what is the precise quantity of spirits then in his or her possession and if the distance of such Custom House be more than ten miles from the residence of such licensed person such person shall either proceed to such Custom House and make such declaration as aforesaid or shall before some Justice of the Peace make a return or declaration on oath of the quantity of spirits then in his or her possession which declaration or return shall be transmitted by the said Justice of the Peace to the Collector of the Customs at the nearest Custom House and that in either case the said licensed person shall be held within the first and the fourteenth days of July in the same year to pay or cause to be paid to the said Collector of Customs the whole of the duties which would be chargeable on the same spirits if they had been imported into New Zealand on or after the said first day of July and the whole or any part of the spirits so returned as being in the possession of such licensed person may be seized and held as security by any Officer of Customs for the due payment of the said duties on or before the fourteenth day of July as aforesaid and that if such duties shall not be paid on the said fourteenth day of July or security given to the satisfaction of the Collector for the payment of the same the said spirits shall be forfeited together with the casks or vessels in which they may be contained and any spirits or cordials subsequently found in the stores or possession of any such licensed person or in or upon any other stores or premises (if the quantity exceeds ten gallons) on which it shall not be proved that the duty has been paid shall together with the casks or vessels containing the same be liable to be seized and forfeited.

9. And be it enacted That all forfeitures and penalties recovered under this Act shall be divided paid and applied (after deducting the charges of prosecution and other contingent expenses) as follows that is to say one moiety to Her Majesty for the public uses of the said Islands and the other moiety to the seizing Officer or to the person or persons who shall sue or shall have sued for such penalty.

10. And be it enacted That all penalties and forfeitures incurred or imposed by this Act shall and may be sued for prosecuted and recovered by action of debt bill plaint or information in any of Her Majesty's Courts of Record in the said Islands or in the Courts of Vice Admiralty in the name of Her Majesty's Attorney General or in the name or names of some Officer or Officers of Her Majesty's Customs or by information before any two or more Justices of the Peace for the said Islands.