

New Zealand.



ANALYSIS.

- |   |  |                            |
|---|--|----------------------------|
| <p>Title.</p> <p>1. Short Title.</p> <p><i>Imposition of Custom Duties on Motor-spirits.</i></p> <p>2. Amendment of Tariff.</p> <p>3. Special as to motor-spirits to be used in Chatham Islands.</p> <p>4. Ratification of resolutions imposing Customs duties on motor-spirits.</p> <p>5. Saving of agreements with Australia and South Africa. Duties imposed by this Act not to apply in Cook Islands.</p> | <p><i>Disposition of Revenues derived from Motor-spirits.</i></p> <p>6. Customs duties received in respect of motor-spirits to be paid into Consolidated Fund.</p> <p>7. Expenses of administration of this Act.</p> <p>8. Refunds of Customs duty in respect of spirits used otherwise than for motor-vehicles.</p> <p>9. Allocation of residue after deduction of expenses of administration.</p> <p>10. Application of moneys paid to Borough Councils.</p> <p>11. Regulations.</p> | <p><i>Regulations.</i></p> |
|---|--|----------------------------|

1927, No. 47.

Title. **AN ACT** to provide for the Imposition of Customs Duties on Motor-spirits and for the Allocation of the Revenues derived therefrom. [15th November, 1927.]

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

Short Title. 1. This Act may be cited as the Motor-spirits Taxation Act, 1927.

*Imposition, of Customs Duties on Motor-spirits.*

Amendment of Tariff. 2. (1.) The First Schedule to the Customs Amendment Act, 1927, is hereby amended by repealing so much thereof as relates to paragraphs (7) and (8) of Tariff Item No. 394, and substituting the following provisions therefor, namely :-

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
" 394 (7) Motor-spirits . . . . .	. . . . .	4d. per gallon	4d. per gallon."
" (8) Coal-tar naphtha n.e.i. ; benzol, toluol, and xylol, crude or refined, n.e.i. . . . .	. . . . .	Free	Free."

(2) For the purposes of the Customs Tariff, as amended by this section, the Minister of Customs may from time to time, by notice in the *Gazette*, determine the temperature, being not lower than fifty-five degrees Fahrenheit and not higher than sixty-five degrees Fahrenheit, at which the quantity of any motor-spirits shall be computed.

(3) Notwithstanding anything to the contrary in the foregoing provisions of this section, the Minister of Customs may exempt any motor-spirit from the duty hereinbefore imposed if he is satisfied that such motor-spirit is intended to be used for manufacturing or scientific purposes, or for such similar purposes as he may determine and that it has been so treated as to be rendered unfit for use as fuel for motor-vehicles.

(4) Notwithstanding anything to the contrary in the foregoing provisions of this section, no duty shall be levied under this Act in respect of any motor-spirits if the Minister of Customs is satisfied that the vessel by which such spirits were shipped to New Zealand had left the country of export with such spirits on board on or before the eighth day of November, nineteen hundred and twenty-seven, and that at the time of their exportation from the country of export they were destined for New Zealand for consumption therein.

3. If the Minister of Customs is satisfied with respect to any motor-spirits imported into New Zealand that such motor-spirits are intended for use in the Chatham Islands, he may, under such conditions as in his discretion he thinks fit, either exempt such motor-spirits from the duty payable under this Act or refund any duty paid under this Act in respect of such motor-spirits at any time after such spirits have been reshipped to the Chatham Islands for use therein.

Special as to motor-spirits to be used in Chatham Islands.

4. (1) The resolutions of the House of Representatives passed on the thirty-first day of October, nineteen hundred and twenty-seven, relating to paragraphs (7) and (8) of Item No. 394 of the Tariff shall be deemed to have taken effect and to have had the force of law according to the tenor thereof and to have so continued until the passing of this Act.

Ratification of resolutions imposing Customs duties on motor-spirits.

(2) The resolutions referred to in the last preceding subsection shall be deemed to be revoked on the passing of this Act :

Provided that all duties which by virtue of the said resolutions have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section :

Provided further that where any duty has been paid under the authority of such resolutions in respect of any motor-spirits exempt from duty under this Act the Collector of Customs shall, without further authority than this section, allow a refund of such duty.

5. (1) The provisions of sections seven and eight of the Customs Amendment Act, 1927, shall apply with respect to the duties and exemptions from duty imposed or allowed by this Act in the same manner as they apply with respect to the duties and exemptions from duty imposed or allowed by the Customs Amendment Act, 1927.

Saving of agreements with Australia and South Africa.

(2) The duties of Customs imposed by this Act shall have no application in the Cook Islands.

Duties imposed by this Act not to apply in Cook Islands.

*Disposition of Revenues derived from Motor-spirits.*

Customs duties received in respect of motor-spirits to be paid into Consolidated Fund.

6. All moneys received pursuant to this Act as Customs duties in respect of motor-spirits imported into New Zealand or entered for home consumption at any time after the thirty-first day of October, nineteen hundred and twenty-seven, shall be paid into the Consolidated Fund, and shall be dealt with as hereinafter provided.

Expenses of administration of this Act.

7. In respect of the expenses incident to the collection of Customs duties on motor-spirits, to the making of refunds as hereinafter provided, and to the allocation of the residue of the proceeds of such duties there shall, without further authority than this section, be paid out of the revenues received from Customs duties under this Act, to the credit of the appropriate vote, fund, or account, such amount as may be necessary and as the Minister of Finance may approve.

Refunds of Customs duty in respect of spirits used otherwise than for motor-vehicles.

8. (1.) In respect of motor-spirits purchased by the consumer after the first day of February, nineteen hundred and twenty-eight, and used for any purpose other than as fuel for a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924, the person using such spirits shall, on application in the prescribed form to the Registrar of Motor-vehicles, be entitled to a refund of an amount computed at the rate of fourpence for every gallon of motor-spirits so used.

(2) In addition to the refunds authorized by the last preceding subsection, a refund of duty shall be allowed in respect of all motor-spirits purchased by the consumer before the said first day of February, nineteen hundred and twenty-eight, and used otherwise than as fuel for a motor-vehicle as aforesaid if the applicant proves to the satisfaction of the Registrar of Motor-vehicles that the duty imposed by this Act or by the resolutions confirmed by this Act has been paid in respect of such motor-spirits.

(3) No refund shall be allowed under this section unless application therefor is made within ninety days after the date of consumption of the motor-spirits in respect of which the claim is made.

(4) Every such application shall be supported by such declarations or other documentary evidence as the Registrar of Motor-vehicles may require to prove that all motor-spirit in respect of which the application is made was used otherwise than as motor-fuel for a motor-vehicle in respect of which an annual license fee is payable under the Motor-vehicles Act, 1924.

(5) Every person commits an offence, and is liable on summary conviction to a fine of fifty pounds or to imprisonment for three months, who makes any claim under this section that is false in any material particular.

Allocation of residue after deduction of expenses of administration.

9. (1.) The residue of the moneys paid into the Consolidated Fund as hereinbefore provided, after deducting the expenses of administration, the amount of any refunds hereinbefore provided for, and the amount of any refunds or drawbacks of duty made or allowed under the Customs Act, 1913, shall, without further appropriation than this section, be from time to time apportioned as follows :-

- (a) Ninety-two per centum thereof shall be paid into the Revenue Fund of the Main Highways Account established under the Main Highways Act, 1922 ;

(b) The balance shall be apportioned among those Borough Councils in whose districts there is a population of six thousand or upwards, in amounts bearing to each other approximately the same proportions as exist for the time being between the populations of the several boroughs.

(2) The certificate of the Government Statistician as to the population of any borough as at any date shall be conclusive evidence of the facts therein certified to.

(3) For the purposes of this section the Minister of Public Works shall determine the amount to be at any time paid to any Borough Council in accordance with this section, and the decision of the said Minister shall be final.

10. (1) All moneys paid to a Borough Council pursuant to this Act shall be paid into its District Fund Account, and shall, except as provided in the next succeeding subsection, be available only towards defraying the cost of the construction, reconstruction, maintenance, or repair of any street or streets forming a continuation of a main highway within the meaning of the Main Highways Act, 1922, or towards the payment of interest, or of interest and sinking fund, payable in respect of moneys borrowed for the construction or reconstruction of any street or streets forming a continuation of a main highway as aforesaid.

Application of moneys paid to  
Borough Councils

(2) If the moneys paid to any Borough Council as aforesaid are more than sufficient for the purposes specified in the last preceding subsection the Council may, with the prior approval of the Main Highways Board, apply any surplus funds towards the cost of the construction, reconstruction, maintenance, or repair of any other street or streets within the borough, or towards the payment of interest, or of interest and sinking fund, in respect of any loans raised by the Borough Council for street-improvement works.

#### *Regulations.*

11. The Governor-General may from time to time, by Order in Council, make such regulations as he deems necessary for the purpose of giving effect to the provisions of this Act.

Regulations.