

## New Zealand.

ANNO TRICESIMO

V I C T O R I Æ R E G I N Æ .

No. 41.

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**AN ACT to impose a Duty on Bonded Warehouses.** Title.  
*[8th October 1866.]*

**W**HEREAS by the eleventh section of an Act of the General Assembly of New Zealand intituled "The Customs Regulation Act 1858" it is provided that the Governor may from time to time appoint the ports which shall be warehousing ports for the purposes of the said Act and the Commissioner of Customs may by his order from time to time approve and appoint warehouses or places of security in such ports in which goods may be warehoused kept and secured without payment of duty upon the first entry thereof and may approve of any premises as Bonded Sugar-houses for the refining of sugar for exportation and may direct in what cases and with what sureties and to what amount security by bond shall be required in respect of any warehouse so approved or appointed as aforesaid or in respect of any goods deposited therein or for the security of the duties due thereon or in respect of any bonded sugar-house so approved as aforesaid or in respect of any sugar removed thereto or the due refinement and return thereof to the warehouse or the exportation thereof within such period as the Commissioner shall direct or for security of the duties due on such sugar and the Commissioner may also fix the amount of rent and charges for receiving and delivery which shall be payable in respect of any goods deposited or secured in any of the Queen's warehouses and all such sums shall be paid received and appropriated as duties of Customs And whereas it is expedient to impose a duty on such warehouses Preamble.

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

I. The Short Title of this Act shall be "The Bonded Warehouses Duty Act 1866." Short Title.

II. The terms "Collector of Customs" and "Collector" where used in this Act shall mean the Collector of Customs for the time being or other principal officer of Customs at the place where any such warehouse as is herein mentioned shall be. Interpretation.

III. The occupier of any warehouse appointed or hereafter to be appointed for the free warehousing and securing goods therein liable to Bonded warehouses subject to certain duties.

*Duty on Bonded Warehouses.*

duty under the provisions of the said recited Act shall when such warehouse shall have been measured as hereinafter provided pay to the Collector of Customs or such other officer as may from time to time be appointed by the Commissioner of Customs for such purpose an annual duty on such warehouse according to the Schedule hereunto annexed such duty to be paid on the fifth day of January one thousand eight hundred and sixty-seven and on the fifth day of January in every year following and for any arrears of such duty it shall be lawful for the Collector or other person aforesaid to distrain as for rent in arrear Provided that on the approval and appointment of any bonded warehouse to be hereafter appointed a proportionate sum shall be paid for duty according to the portion of the year to elapse up to the fifth day of January then next following And in default of payment of such duties by the occupier or owner of such warehouse the goods bonded in such warehouse may be removed by order of the Commissioner to any other warehouse appointed for bonding purposes under the said recited Act and the expense of such removal shall be chargeable to such defaulting owner or occupier and may be recovered from him in a summary manner before any two Justices of the Peace at the suit of the Collector or such other person as aforesaid and the warehouse in respect of which the payment is due shall not after default made by such owner or occupier in the payment of such duties continue to be used for bonding purposes.

How to be measured.

IV. The cubical contents of every such warehouse shall be ascertained by admeasurement of the internal space to be made by the Collector of Customs or other officer appointed by him for that purpose who shall make and keep entries of such measurement in a book to be kept by him for that purpose and shall calculate forty cubic feet of space to the ton Provided that no more than ten feet in height upon each floor or story and that no space in the roof above the level of the wall-plates of such bonded warehouse shall be measured.

No additions to be made after measurement.

V. No addition to or alteration of any such warehouse shall be made after measurement and no fresh means of access or egress into or out of such warehouse shall be made without the permission of the Collector and in case of any violation of this provision the occupier of any such warehouse shall forfeit and pay the sum of five hundred pounds to be sued for in the name of the Commissioner or Collector of Customs and recovered and applied in the manner provided by and shall be deemed to be a penalty imposed and recoverable under the said recited Act.

No duty on Government bonded warehouses.

VI. No such duty or charge shall be made in the case of any warehouse owned by the Government of New Zealand.

#### SCHEDULE.

For each warehouse the cubical contents of which shall be under 200 tons ...	£25
For each warehouse the cubical contents of which shall be 200 tons and under 500 tons ...	50
For each warehouse the cubical contents of which shall be 500 tons and under 1000 tons ..	75
For each warehouse the cubical contents of which shall be over 1000 tons ...	100

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