



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, JULY 2, 1914.

Published by Authority.

WELLINGTON, THURSDAY, JULY 2, 1914.

*Customs Regulations.*

LIVERPOOL, Governor.  
ORDER IN COUNCIL.

At the Government House at Wellington, this twenty-ninth day of June, 1914.

Present :

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

IN pursuance and exercise of the powers and authorities vested in him by the Customs Act, 1913 (hereinafter referred to as "the said Act"), and of all other powers and authorities enabling him in this behalf, His Excellency the Governor of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations and appoint the ports hereinafter mentioned for the purposes set forth.

REGULATIONS.

CITATION.

1. THESE regulations may be cited as the Customs Regulations, and shall, except where hereinafter provided, come into force on the date of the publication thereof in the *New Zealand Gazette*.

INTERPRETATION.

2. In these regulations "authority" means the authority of a Collector of Customs, or of an officer of Customs.

FORMS.

3. The forms prescribed in these regulations are those in the Second Schedule hereto.

4. In cases where the forms revoked by these regulations differ from those prescribed thereby, the Comptroller may permit the continuance of the use of any of the first-mentioned forms, so far as consistent with the said Act, up to and inclusive of the 31st day of December, 1914, or until such further time as he may in any particular case permit.

5. Where a prescribed form contains, by way of note or otherwise, a clear direction or indication of any requirement of the Customs as to—

- (a.) The number of copies of the document to be tendered ;
- (b.) The nature or form of the information to be furnished to the Customs ;
- (c.) Any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used or by his authorized agent ;
- (d.) Receipts to be signed by ships' officers, railway officers, or other persons in proof that the goods described in the form have been received for carriage or otherwise ;

the requirement so indicated shall be deemed to be prescribed, and the words "in duplicate," or similar words, on any form shall be a sufficient indication of the number required.

6. The Collector may require copies of any prescribed form in addition to the number indicated on the form in the Second Schedule hereto.

7. The Collector may accept in lieu of any prescribed form other than a prescribed form of declaration, any document which is substantially in accordance with the prescribed form.

8. Except with the permission of the Comptroller all entries shall be in the size known as foolscap folio, measuring approximately 13 in. in height and 8 in. in width : Provided that this shall not apply to export entries required by section 69 of the said Act.

#### PART I.

##### (Sec. 13.) THE CUSTOMS FLAG.

9. The Customs flag shall be the New Zealand ensign, as defined in section 3 of the Shipping and Seamen Act, 1908, with the addition in the fly of the letters "H.M.C." in white in bold characters.

##### (Sec. 17.) WORKING-HOURS.

10. (1.) The working-hours of the Customs shall be as follows :—

<i>Indoor.</i>		
Head Office staff .. .. .	..	9 a.m. to 5 p.m.
Customhouse—		
Sub-Collector, clerks, and cadets ..	..	9 a.m. to 4.30 p.m.
Warehouse-keeper .. .. .	..	9 a.m. to 5 p.m.

<i>Outdoor.</i>		
Inspectors and Examining Officers ..	..	8 a.m. to 4 p.m.
Lockers .. .. .	..	9 a.m. to 5 p.m.
Messengers .. .. .	..	8.30 a.m. to 5 p.m.

(or such time thereafter as is considered necessary by the Comptroller or the Collector to complete current work).

Boarding Inspectors, Searchers, and Watchmen 8 a.m. to 4 p.m.  
(or such hours as may be required by the Collector according to the requirements of shipping, but as nearly as may be not to exceed forty-eight hours per week) :

Provided that in every case the Collector may make such arrangements as appear to him convenient to permit of officers leaving for lunch.

(2.) On Saturday, except in the case of watchmen, work shall cease at noon.

11. The Collector at any port may require that the discharge of goods subject to the control of the Customs shall cease at any time during working-hours to enable the goods to be received before the conclusion of working-hours into an examining-place, warehouse, or other place of security.

##### (Sec. 17.) OVERTIME.

12. (1.) The rate of overtime to be paid by the owner or master of any ship for the attendance of an officer of Customs occupying any of the following positions, whether temporarily or permanently, shall be as set forth hereunder :—

(a.) Outside working-hours :—		Per Hour.
		s. d.
Inspectors, Examining Officers, Boarding Inspectors, warehouse-keepers, searchers, and clerks .. .. .	..	3 0
Lockers and watchmen .. .. .	..	2 0

(b.) On holidays, double the above rates.

(2.) When any officer occupying any of the positions mentioned in this regulation acts merely as a locker of sheds or ships' hatches, he shall only be entitled to payment of overtime at the rate of 1s. per hour, except on holidays, when the rate shall be 2s. per hour.

## PART II.

**(Sec. 18.)** PORTS OF ENTRY.

13. The ports mentioned in the first column of the First Schedule hereto are hereby declared ports of entry for the purposes of the said Act, and the said ports of entry shall be known by the names set forth in the first column, and have the limits defined as set forth in the second column of the said schedule.

## PART III.

**(Sec. 31.)** ARRIVAL OF SHIPS FROM PARTS BEYOND THE SEAS.

14. Within one day after arrival at any port from parts beyond the seas, the master of every ship shall make report of the ship and her cargo by delivering to the Collector an inward manifest containing such particulars as are set forth, indicated, or required hereafter, viz. :—

- (a.) Inward manifest of cargo and stores and particulars of passengers and crew, in Form 1.
- (b.) Search-list containing particulars of all dutiable goods in the possession of the master or crew, in Form 2.
- (c.) Such further particulars concerning the number and nationality of the crew and passengers and the quantity and description of the stores and cargo as may from time to time be required by the Collector either in connection with the voyage in respect of which the report is being made or in connection with any previous voyage of such ship to or from New Zealand.

**(Sec. 31.)** ARRIVAL OF SHIPS COASTWISE.

15. The master of every ship arriving coastwise at any port in New Zealand shall, within one day after arrival at that port, make report of the ship and her cargo in manner following :—

- (a.) If the ship has on board cargo or stores shipped in parts beyond the seas—by delivering to the Collector an inward manifest in Form 3.
- (b.) If the ship has not on board cargo or stores shipped in parts beyond the seas, and is engaged in the coastal trade, and is not trading under a transire—then by delivering to the Collector an inward manifest in Form 4.
- (c.) If the ship is engaged in the coastal trade and is trading under a transire—then, when carrying goods subject to the control of the Customs, by delivering to the Collector an inward manifest in Form 5: Provided that where a ship trading under a transire arrives at any port for which no goods subject to the control of the Customs have been laden to be discharged the certificate of clearance on board such ship at the time of her arrival at such port which has been issued in accordance with the Customs Acts shall be deemed to be a report of such ship at that port.

**(Sec. 33.)** COASTING SHIPS TRADING UNDER A TRANSIRE.

16. A transire in Form 6 may be issued by a Collector, if he thinks fit, to the master or owner of any ship engaged in the coastal trade, whether the agreement with the crew has been entered into under home-trade articles or not, subject to the restrictions and conditions and on the terms hereafter mentioned, viz. :—

- (a.) The master or owner thereof shall, when required, produce to the Collector the cargo-book, and shall furnish such particulars as to the passengers and cargo as the Collector may at any time demand.
- (b.) On the first day of each month, or as soon as possible thereafter, the master or owner shall attend at the several Customhouses and pay all charges or dues that have become payable thereat.
- (c.) The provisions of the Customs and Post Office Acts, also the requirements of the laws relating to Immigration and Shipping and Seamen, shall be duly complied with.
- (d.) Before the issue of any such transire to any ship every person on board such ship who is subject to the provisions of the Immigration Restriction Act, 1908, and its amendments shall be duly deported from New Zealand or otherwise dealt with to the satisfaction of the Collector.

17. Notwithstanding anything in the preceding regulation, the Collector at any port may require the master or owner of any ship trading under a transire to pay, prior to departure from that port, all charges or dues payable in respect of such ship.

(Sec. 34.) CARGO-BOOKS.

18. The master of every ship trading under a transire shall keep on board a cargo-book in which shall be entered the name of the ship, the port at which she is registered, the name of the master, and from time to time the date of arrival at and departure from each port.

(Sec. 35.) DEPARTURE OF SHIPS.

19. The certificate of clearance shall be in the following forms :—

- (a.) For ships clearing for parts beyond the seas—in Form 7.
- (b.) For ships clearing coastwise with cargo or stores shipped in parts beyond the seas—in Form 8.
- (c.) For ships clearing coastwise not having on board cargo or stores shipped in parts beyond the seas—in Form 8.
- (d.) For ships clearing coastwise trading under transire and carrying goods subject to the control of the Customs—in Form 9: Provided that where a ship trading under a transire departs from any port at which no goods subject to the control of the Customs have been discharged or shipped the certificate of clearance, if any, on board such ship at the time of her arrival at such port which has been issued in accordance with the Customs Acts shall be deemed to be a certificate of clearance received at that port.

(Sec. 36.)

20. The outward manifest required to be delivered by the master to the Collector prior to obtaining the certificate of clearance shall contain such particulars as are set forth, indicated, or required hereafter, viz. :—

- (a.) An outward manifest of cargo and stores and particulars of passengers and crew in Form 10.
- (b.) Such further particulars concerning the number and nationality of the crew and passengers and the quantity and description of the stores and cargo as may from time to time be required by the Collector, either in connection with the voyage on which the ship is about to embark or in connection with any previous voyage of such ship to or from New Zealand.

DEPARTURE OF SHIPS COASTWISE.

21. The master of every ship clearing coastwise at any port in New Zealand shall, prior to receiving the certificate of clearance, proceed in manner following :—

- (a.) If the ship has on board cargo or stores shipped in parts beyond the seas—then he shall deliver to the Collector a coastal manifest in Form 11.
- (b.) If the ship has not on board cargo or stores shipped in parts beyond the seas and is engaged in the coastal trade and is not trading under a transire—then he shall deliver to the Collector a coastal manifest in Form 12.
- (c.) If the ship is engaged in the coastal trade and is trading under a transire—then when carrying goods subject to the control of the Customs he shall deliver to the Collector a coastal manifest consisting of the shipping-bills of all entries for goods shipped at the port which are subject to the control of the Customs.

22. When any goods subject to the control of the Customs are shipped on any ship or forwarded by railway or other inland carriage a responsible officer of the ship, railway, or other carrier shall give a receipt for the same on the entry for the goods.

(Sec. 42.) SHIPS' STORES.

23. The request for ships' stores shall be in Form 13.

24. Prior to the issue of an order for the shipment of stores the Collector may require security in Form 43.

25. A receipt for all stores received on board a ship shall be given by or on behalf of the master, and in the case of all stores of the class referred to in Regulation No. 28 (b) the master must satisfy the Collector that the stores enumerated in the order have actually been fitted into the ship specified therein.

26. The following are the restrictions under which stores may be shipped on any ship under the provisions of section 42 of the said Act :—

- (a.) If any portion of any stores shipped on any ship is brought back into New Zealand, such stores shall, notwithstanding that they are not removed from such ship in New Zealand, be deemed to be imported into New Zealand from parts beyond the seas so soon as they are brought into New Zealand.
- (b.) Stores shall not be shipped under drawback unless the Collector is satisfied that they cannot conveniently be obtained out of a licensed warehouse.

27. The entry of goods shipped as ships' stores under drawback shall be made in Form 37 and in the manner prescribed in Regulation No. 92.

28. The following classes of goods shall be deemed to be stores within the meaning of section 42 of the said Act :—

- (a.) Goods for use or consumption on board ships.
- (b.) Goods to be fitted into ships.

29. The islands hereinafter enumerated, which form part of the Dominion of New Zealand, shall for the purposes of section 42 of the said Act be deemed to be parts beyond the seas : The Antipodes Islands, the Auckland Islands, the Bounty Islands, Campbell Island, and the Kermadec Islands.

30. The provisions of section 42 of the said Act are hereby extended to the following ships departing from New Zealand and returning thereto without going to parts beyond the seas, viz. :—

- (a.) Men-of-war.
- (b.) Whalers, being foreign-going ships within the meaning of section 4 of the Shipping and Seamen Act, 1908.

(Sec. 43.)

31. Entries shall be made and passed and duty paid on stores consumed in accordance with section 43 of the said Act in Form 14, and prior to clearance of the ship from the first port of arrival after the consumption of such stores.

#### PART V.

(Sec. 50.)

#### ENTRIES.

32. The cancellation or amendment of entries shall be made in the manner following, viz. :—

- (a.) The person making the entry shall apply to the Collector for cancellation or amendment, stating the reasons therefor.
- (b.) The Collector may require any such application to be verified by declaration.
- (c.) If such cancellation or amendment is permitted, the Collector shall note on the face of the entry the particulars relating thereto.

(Secs. 49, 51.)

33. Entries for imported goods shall be in the following forms, viz. :—

- (a.) For home consumption—in Form 14.
- (b.) For warehousing—in Form 15.
- (c.) For export, or
- (d.) For removal } in Form 16.

34. (1.) In the preparation of entries for home consumption the details taken from invoices may, if the importer so desires, be summarized by means of a statement to the satisfaction of the Collector in Form 17. Such statement shall for all the purposes of the Customs Acts be deemed and taken to form part of such entry.

(2.) If such statement be not prepared the Collector may require the importer to show on the entry, in such manner as he directs,—

- (a.) Particulars of the contents of the various packages ; and
- (b.) The various ports or places from which the goods enumerated on the entry have been imported.

35. When claim is made for the admission of imported goods free of duty under subsection (1) of section 141 of the said Act, a declaration in the following form respecting such goods shall be made on the entry for home consumption by a duly authorized responsible officer of the Department concerned : “ I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect, and that the above-mentioned goods are the property of the Crown in respect of the Government of New Zealand at the time of making this entry for home consumption.”

36. When claim is made for the admission of imported goods free of duty under subsection (2) of section 141 of the said Act, a declaration in

the following form respecting such goods shall be made on the entry for home consumption by the Governor's Private Secretary or other duly authorized agent: "I, , do hereby declare that the particulars contained in this entry are true and correctly stated in every respect, and that the above-mentioned goods are the property of the Governor of New Zealand at the time of making this entry for home consumption, and that they have not been imported or purchased by him for the purpose of sale."

37. (1.) When entry for removal is made of all the goods shown on the manifest of any ship for any port the following shall be inserted on the entry in lieu of the marks and numbers and the number and description of the packages and the goods: "All cargo for , as set forth on the part manifest of the 'report' made and declared to at the Customhouse this day, and having its pages numbered to ."

(2.) All such goods shall for the purposes of this regulation and of paragraph (d) of Regulation No. 33 be deemed to have arrived at their port of discharge as soon as the master has reported the importing ship at the first port of arrival in New Zealand in accordance with section 31 of the said Act.

38. Except in the case of goods which have been passed on sight entry or with the permission of the Collector, entry shall not be made of portion only of the contents of any package of imported goods.

39. When any imported goods are entered or shipped for export or removal the importer shall, if required by the Collector, make shipping bills in Form 18.

(Secs. 49, 56.)

40. Sight entries shall be in Form 19.

(Sec. 58.)

41. Within twenty-one working-days after the arrival of any goods at any port, entries shall be made of such goods at that port.

(Secs. 49, 60, 309.) *Passengers' Effects.*

42. Goods being personal baggage, household furniture or effects, or tools or instruments of trade or occupation (all of which are hereinafter referred to as "effects") shall not be unshipped or landed from any ship or removed from any wharf or examining-place without the permission of an officer of Customs.

43. The Collector may, when he thinks fit, require any passenger to make a declaration in Form 20 with respect to his effects.

44. When effects do not accompany passengers they shall be deemed to have been entered for home consumption if a declaration in Form 20 has been made in respect thereto and delivered to the Collector or proper officer.

(Secs. 61, 309.) *Unshipment of Goods on Collector's Permit.*

45. The Collector's permit to unship or land goods which are subject to the control of the Customs or which would become subject to that control if unshipped or landed shall be in Form 21, and shall be issued subject to the conditions set forth therein.

(Sec. 67.) *Landing-certificates for Exported Goods.*

46. The certificate referred to in section 67 shall be given by a Collector or principal officer of Customs or some responsible Government official at the port of destination of the goods, and shall be in Form 22.

(Secs. 49, 69.) *Export Entries.*

47. Entries for export of goods not subject to the control of the Customs shall be in Form 23, and shall be made within six days after the clearance of the exporting ship at the final port of departure from New Zealand.

## PART VI.

(Secs. 78, 190.) *LICENSED WAREHOUSES.*

48. The security by bond to be given by the licensee of a warehouse shall be in Form 24.

(Secs. 78, 109, 190.)

49. The security by bond to be given by the licensee of a manufacturing warehouse shall be in Form 25.

**(Sec. 79.)**

50. The cubical contents of every warehouse shall be the measurement of the internal space thereof calculated at 40 cubic feet of space to the ton: Provided that no more than 10 ft. in height upon each floor or story, and that no space in the roof above the level of the wall-plates, shall be included in such measurement.

## WAREHOUSED GOODS.

**(Sec. 86.)***Landing Account.*

51. The account of goods warehoused shall be taken upon the landing of such goods or as soon thereafter as practicable, and at a duly appointed examination-place or such other place as the Collector may approve.

52. The account shall, except in such special cases as the Collector may otherwise order, be entered in a book kept for that purpose.

**(Secs. 49, 90.)***Repacking.*

53. The following goods may be repacked in a warehouse into packages containing not less than the quantities hereunder specified:—

Spirits in bulk	..	..	..	..	14 gallons.
Wine in bulk	..	..	..	..	14 gallons.
Tobacco	..	..	..	..	40 lb.
Cigars, cigarettes, or snuff	..	..	..	..	20 lb.

Other goods into packages so that the duty payable thereon will be not less than £3: Provided that goods intended for ships' stores may be repacked into packages containing such quantities as the Collector may approve.

54. Goods repacked in a warehouse may be labelled or marked in such manner as the Collector approves, but no misleading label or mark shall be placed on them.

55. Entries shall be made of all goods repacked in a warehouse, and shall be in Form 26.

**(Sec. 93.)** *Clearance of Warehoused Goods—Minimum Quantities.*

56. The following are the minimum quantities of the classes of goods enumerated below which may be entered for or cleared from a warehouse:—

Spirits in wood	..	..	..	..	14 gallons.
Spirits in bottle	..	..	..	..	8 gallons.
Spirits (bitters, cordials, or liqueurs)	..	..	..	..	1 case.
Tobacco	..	..	..	..	40 lb.
Cigars, cigarettes, or snuff	..	..	..	..	20 lb.
Wine, other kinds, in bottle	..	..	..	..	10 gallons.
Wine in wood	..	..	..	..	1 octave.
Wine, sparkling	..	..	..	..	10 gallons.
Beer in bottle	..	..	..	..	5 cases.
Coffee, cocoa, or chocolate	..	..	..	..	200 lb.

Other goods in such quantities that the duty payable thereon will be not less than £1: Provided that goods may be cleared for export for ships' stores or otherwise in such quantities as the Collector may approve.

**(Sec. 94.)** *Temporary Removal of Warehoused Goods.*

57. Warehoused goods may be permitted to be taken temporarily out of the warehouse for the following purposes, viz.:—

- (a.) Travellers' samples under the conditions prescribed in Regulation No. 87.
- (b.) Inspection, trial, exhibition, or demonstration.
- (c.) Such other temporary purpose as the Collector may approve.

**(Secs. 49, 98, 309.)** *Clearance of Warehoused Goods.*

58. Entries for clearance of warehoused goods shall be in the following forms, namely:—

- (a.) For home consumption, in Form 27.
- (b.) For export, in Form 28.
- (c.) For removal, in Form 29 or Form 30, as the case requires.

59. When claim is made for the admission of warehoused goods free of duty under subsection (1) of section 141 of the said Act, a declaration in the following form respecting such goods shall be made on the entry for home consumption by a duly authorized responsible officer of the Department concerned: "I, \_\_\_\_\_, do hereby declare that the above-mentioned goods are the property of the Crown in respect of the Government of New Zealand at the time of making this entry for home consumption."

60. When claim is made for the admission of warehoused goods free of duty under subsection (2) of section 141 of the said Act a declaration in the following form respecting such goods shall be made on the entry for home consumption by the Governor's Private Secretary, or other duly authorized agent: "I, \_\_\_\_\_, do hereby declare that the above-mentioned goods are the property of the Governor of New Zealand at the time of making this entry for home consumption, and that they have not been imported or purchased by him for the purpose of sale."

(Secs. 101, 309.)

61. Whenever required by the Collector warehoused goods shall, prior to entry for export or removal for warehousing elsewhere, be remeasured, reweighed, regauged, retested, or re-examined.

62. Goods delivered from a warehouse for shipment and not shipped shall be returned thereto or accounted for to the satisfaction of the Collector.

63. When warehoused goods are entered at any port for export or removal to another port the importer shall make shipping-bill in Form 31.

64. When warehoused goods are entered to be removed from any port by inland carriage to any other port the Importer will be required to defray the cost of sending such notification to the Collector at the port of destination as may at any time be required by the Collector at the port from which the goods are removed.

(Sec. 103.)

*Rewarehousing.*

65. Entries for goods rewarehoused shall be in Form 26.

PART VII.

(Sec. 115.)

AD VALOREM DUTIES.

66. The declaration in respect of the invoice for and the value of goods subject to *ad valorem* duty shall be in Form 32.

(Sec. 120.)

*Costs of Appeals.*

67. The reasonable costs of an appeal under section 120 shall be,—

- (a.) The actual disbursements of the Customs:
- (b.) Such travelling or other expenses of the delegates or officers of Customs as may be approved by the Collector:
- (c.) Fees payable to the delegates (not being officers of Customs) at the rate of £2 per day or any portion thereof.

(Secs. 120, 309.)

68. If any appeal by an importer under section 120 of the said Act be successful the reasonable costs thereof shall be paid by the Collector.

PART VIII.

(Secs. 131, 309.) ASSESSMENT AND RECOVERY OF DUTY.

69. The strength of spirits shall be ascertained by means of Sykes's hydrometer or other instrument approved by the Comptroller.

70. Application to retest spirits in warehouses shall be in Form 34.

(Sec. 133.)

71. (1.) The minimum amount of duty that need be collected on any goods shall be as under, viz:—

- (a.) On postal packets or goods contained therein, 6d.
- (b.) On other goods, 1s.

2. Provided that in the case of postal packets which are deemed to be a single package under Regulation No. 127, the minimum amount of duty that need be collected on such packets at any one port shall be 1s.

GOODS TEMPORARILY EXPORTED FROM NEW ZEALAND.

(Sec. 139.)

*New Zealand Produce and Samples of Duty-paid Goods.*

72. The conditions under which goods being the produce of New Zealand, or samples of duty-paid goods sent out of New Zealand, may be reimported or brought back to New Zealand without payment of duty shall be as under:—

- (a.) The goods shall be reimported or brought back to New Zealand within five years from the date of exportation therefrom or within such further time as the Comptroller may in any special case permit.



(b.) The importer shall satisfy the Collector that—

- (i.) The goods were duly exported from New Zealand.
- (ii.) No alteration has taken place in the character of the goods since the time of their exportation.
- (iii.) In the case of goods being the produce of New Zealand, if a duty is payable in New Zealand on the like goods manufactured therein upon delivery for home consumption, the full duty (if any) chargeable on such goods at the time of the return of the goods exported has been paid.
- (iv.) In the case of samples of duty-paid goods, the full duty (if any) has been paid that would be chargeable if the goods were first imported at the time of their return; but nothing in this regulation shall be deemed to authorize payment of any drawback or refund of duty which would not have been payable if this regulation had not been made.
- (v.) If a drawback has been allowed on such goods on their exportation from New Zealand the duty (if any) provided for under Regulation No. 88 has been paid.
- (vi.) Entry in Form 14 shall be made on which shall be entered, if required by the Collector, the date on which, and the name of the ship by which, the goods were exported, and such other particulars as the Collector may require.

73. The goods referred to in section 139 of the said Act may be re-imported or brought back to New Zealand without payment of duty in all cases in which the conditions in the preceding regulation are complied with.

(Sec. 140.) *Goods exported for Repair, &c.*

74. Goods temporarily exported from New Zealand for the purpose of repair or alteration, or for use or exhibition outside New Zealand, or as patterns, or for any similar purpose, may be admitted under section 140 on condition that—

- (a.) The importer satisfies the Collector that the goods were duly exported from New Zealand:
- (b.) Entry for the goods is made in Form 14, on which shall be entered, if required by the Collector, the date on which, and the name of the ship by which, the goods were exported, and such other particulars as the Collector may require.

75. The goods referred to in section 140 of the said Act may be admitted under that section in all cases in which the conditions in the preceding regulation are complied with.

(Sec. 142.) *Samples allowed free of Duty.*

76. Samples of the undermentioned goods not exceeding the quantities hereafter specified may, on application by the importer, be delivered out of any one line free of duty at the time of the first examination thereof, viz. :—

- Wine and spirits, in bulk, not exceeding 5 gills.
- Tobacco, not exceeding  $\frac{1}{2}$  lb.
- Cigars and cigarettes, not exceeding  $\frac{1}{4}$  lb.

(Sec. 144.) *Stamping of Playing-cards.*

77. The stamping or marking of playing-cards shall be performed in the manner and at the time following, namely :—

- (a.) The stamping or marking is to be done by an officer with a stamp or mark approved by the Comptroller.
- (b.) The stamp is to be imprinted on the card known as the “deuce of diamonds,” and also, if the Collector so requires, on the outside of the wrapper or envelope of each pack. If the pack does not contain the deuce of diamonds, the lowest-numbered card of that suit shall be stamped in lieu thereof.
- (c.) The Collector shall not be required to stamp any playing-cards unless the importer or manufacturer has given twenty-four hours’ notice stating the place and time at which it is desired that the cards should be stamped.
- (d.) Playing-cards entered for home consumption shall be stamped before delivery from the control of the Customs, or at such time thereafter as may be determined by the Collector.
- (e.) Playing-cards manufactured in New Zealand shall be stamped as soon as possible after the manufacture thereof, and before delivery from the premises of the manufacturer, or before they are exposed for sale on such premises.

(f.) Notwithstanding anything hereinbefore contained the manufacturer of playing-cards may be permitted to mark the cards with an approved mark during the process of manufacture under such conditions as the Collector may approve.

78. The undermentioned ports are hereby appointed for the importation of playing-cards: Auckland, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Kaipara, Lyttelton, Napier, Nelson, New Plymouth, Oamaru, Patea, Tauranga, Timaru, Wairau, Wanganui, Wellington, Westport.

#### PART IX.

##### (Secs. 148, 309.) REFUNDS AND REMISSIONS OF DUTY.

79. Refunds of duty under section 148 of the said Act shall be made in Form 40. If the Collector so requires, the importer shall submit to him a statement showing in detail particulars of the claim for refund, specifying the name of the importing ship, the number and date of the entry on which the duty was paid, the amount of duty paid, the amount claimed by way of refund, and such other particulars as the Collector may require.

##### (Secs. 149, 152.)

###### *Goods damaged or deteriorated in Condition.*

80. The conditions under which and the extent to which refunds or remissions of duty may be allowed on goods damaged or deteriorated in condition in accordance with section 149 of the said Act shall be as set forth hereunder:—

- (a.) Application shall be made at any time within fourteen days after delivery of the goods from the control of the Customs.
- (b.) Refunds or remissions of duty shall be made in Form 33.
- (c.) The importer shall, at his own expense, produce such reasonable evidence as to the nature, cause, or extent of any such damage or deterioration in condition as the Collector may in any case require.
- (d.) Refund or remission of duty on such goods shall be allowed in proportion to the extent to which they are damaged or deteriorated in condition: Provided that the full duty thereon shall not be refunded or remitted unless the goods are destroyed to the satisfaction of the Collector.

81. Notwithstanding anything in the foregoing regulation the Comptroller may, in special cases, grant refunds or remissions of duty on goods damaged or deteriorated in condition, even though application therefor has not been made within fourteen days after delivery from the control of the Customs.

##### (Secs. 150, 152, 309.)

###### *Warehoused Goods diminished in Value.*

82. Applications for remission of duty under section 150 of the said Act shall be made in Form 33.

83. Remissions of duty under the last-mentioned section of the said Act shall be allowed on goods liable to *ad valorem* duty in the cases in which and to the extent to which the duty that would be payable on the goods if exported from the country of exportation to New Zealand at the time at which application for remission is made is less than the duty payable on the value of the goods as determined by section 114 of the said Act: Provided that in no case shall the full duty be remitted unless the goods are destroyed to the satisfaction of the Collector.

84. The importer shall, at his own expense, produce such reasonable evidence as to the cause or the extent of the diminution in value as the Collector may in any case require.

##### (Secs. 151, 152.) *Goods destroyed, pillaged, or lost.*

85. (1.) The exceptions, restrictions, and conditions under which remissions or refunds of duty may be allowed on goods destroyed, pillaged, or lost in accordance with section 151 of the said Act shall be as set forth hereunder:—

- (a.) Applications for remissions of duty on goods in a licensed warehouse which have been lost through diminution in quantity or weight in a licensed warehouse shall be made in Form 34.

- (b.) Applications for refunds or remissions of duty on other goods destroyed, pillaged, or lost shall be made in Form 33 at any time within fourteen days after delivery of the goods from the control of the Customs.
  - (c.) Goods in a licensed warehouse shall not without the special approval of the Collector be regauged, remeasured, or reweighed prior to entry for home consumption unless the goods have been stored in such warehouse for a period of at least three months.
  - (d.) The importer shall at his own expense produce such reasonable evidence as to the cause or extent of any such destruction, pillage, or loss as the Collector may in any case require.
- (2.) Notwithstanding anything in this regulation the Comptroller may, in special cases, grant remissions or refunds of duty on goods destroyed, pillaged, or lost, even though application therefor has not been made within fourteen days after delivery from the control of the Customs.

(Sec. 154.) *Materials used in Manufacture of Machinery.*

86. Refunds of duty on materials used in the manufacture in New Zealand of machinery may be paid under section 154 of the said Act in all cases in which the following conditions are complied with, viz:—

- (a.) Application shall be made in Form 35.
- (b.) The applicant for refund shall obtain and produce such evidence as to the payment of duty on the materials, and the time and place of manufacture, and such other particulars as the Collector in any case may require.

(Sec. 155.) *Deposits of Duty by Commercial Travellers and Others.*

87. The duty paid on the following goods may be retained by the Customs on deposit under section 155 of the said Act:—

- (1.) Goods imported to be used temporarily for commercial purposes in New Zealand:
- (2.) Travellers' samples whether on importation or ex warehouse:
- (3.) Goods imported only for the purpose of exhibition or demonstration or for trial in New Zealand:
- (4.) Goods sent on approval:
- (5.) Goods the personal property of *bona fide* tourists or temporary residents:
- (6.) Goods temporarily imported for such other purposes as may be approved by the Comptroller:

Provided that—

- (a.) Entry in Form 36 is made for the goods.
- (b.) The importer or his agent shall, except when not required by the Collector, produce to the proper officer the invoice for the goods referred to in paragraphs (1), (2), (3), and (4) of this regulation, and shall make and deliver to him in the case of *ad valorem* goods a declaration in Form 32 verifying the invoice. With respect to goods referred to in paragraphs (5) and (6) hereof, the Collector may require such evidence of the value of the goods as he thinks fit.
- (c.) The importer shall satisfy the proper officer that the goods have been exported within six months from the date of making entry for the same: Provided that in special cases the Collector may extend the time to a period not exceeding twelve months from the date of the landing of the goods.
- (d.) Duty is paid as estimated by the Collector on the undermentioned goods on the difference between the value for duty as defined by section 114 of the said Act and the value for duty, as so defined, if the goods had been exported to New Zealand at the time of their exportation therefrom:—
  - (i.) Goods imported to be used temporarily for commercial purposes.
  - (ii.) Any other goods on which, in the opinion of the Minister, such duty should be paid.
- (e.) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export such goods, and, in the case of the goods referred to in paragraphs (1), (2), (3), and (4) of this regulation, the importer shall pay to the Collector a charge of 1s. 6d. per hour or any portion of an hour for the time an officer is employed during official hours in the examination of such goods.

## PART X.

## (Secs. 157, 158, 159, 162.) DRAWBACK.

88. Drawback of the full amount of duty paid shall, except as hereinafter provided, be allowed on the exportation from New Zealand of the following goods, whether as ships' stores or as cargo, viz. :—

- (a.) Goods on which duty has been paid upon importation, either *ad valorem* or according to specific rates, and whether in original packages or repacked.
- (b.) Goods which are partially composed of materials upon which duty was paid on importation either *ad valorem* or according to specific rates.
- (c.) Goods produced in a manufacturing warehouse on which the duty has been paid.
- (d.) Beer on which excise duty has been paid under the Beer Duty Act, 1908.

89. Entry of goods for drawback shall be in Form 37.

90. The debenture for payment of drawback shall be in Form 38.

91. Entry of goods exported for drawback per post by any person not engaged in business and debenture for payment of drawback on the same shall be in Form 39: Provided that if any dispute should arise as to whether any person is engaged in business within the meaning of these regulations the Collector's decision thereon shall be final.

92. The following are the conditions and restrictions under which the drawbacks hereinbefore provided for may be allowed, that is to say,—

- (a.) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export goods for drawback, and the exporter shall pay to the Collector a charge of 1s. 6d. per hour, or any portion of an hour, for the time an officer is employed during official hours in the examination of such goods whether in respect of goods in original packages or repacked, together with any expense incurred as certified by the Collector; and no debenture shall be passed for payment until such charges and expenses have been paid.
- b.) No drawback shall be allowed on spirits, spirituous mixtures, wine, tobacco, cigars, cigarettes, snuff, or opium, except with the approval of the Comptroller, or when the Collector is satisfied that such goods cannot be conveniently obtained out of a licensed warehouse, nor (except as provided for in Regulation No. 88 (b)) shall drawback be allowed, except by special approval of the Comptroller, on goods which have been altered by external agency or used in New Zealand after delivery from the control of the Customs: Provided that—
  - (i.) Goods which the Collector is satisfied have been temporarily used on trial or for the purpose of inspection, demonstration, or exhibition only shall not be deemed to have been used within the meaning of this regulation; and
  - (ii.) Beer on which duty has been paid under the Beer Duty Act, 1908, and which has been bottled after delivery from a brewery, shall not be deemed to have been altered by external agency within the meaning of this regulation.
- (c.) Nothing in these regulations shall be deemed to authorize any allowance of drawback upon any goods in excess of the amount of duty paid thereon.
- (d.) Except in the case of goods exported by post by persons not engaged in business, no goods entered for drawback shall be shipped or removed for shipment for exportation unless security in the prescribed form to the satisfaction of the Collector is given by the exporter.
- (e.) The drawback on repacked goods subject to *ad valorem* rates is to be calculated to the nearest penny—*e.g.*: Drapery n.o.e. (fair market value, £4 6s. 8d. plus 10 per cent.) = £4 15s. 4d., at 20 per cent. = drawback, 19s. 1d.
- (f.) The drawback claimed on any tariff item or article must on any one entry amount to or exceed 1s. Claims for less than 1s. cannot be recognized.
- (g.) Before the examination of any goods for drawback the proper officer may, at his discretion, require the exporter to state on the export entry the number and date of the entry on which duty was duly paid, and may also require a summary, in such form as he may demand, of the particulars appearing on the invoices connected with any entry, and shall also require to be produced the invoice or invoices (if any) which were produced at the time when the goods were entered for duty, except—

(i.) In respect of any item on any entry on which the drawback claimed is less than £1 sterling; or

(ii.) Where goods have changed hands in New Zealand or otherwise lost their identity with the invoice produced upon importation; or

(iii.) When goods are exported per post by any person not engaged in business—

in which cases the Collector may, at his discretion, dispense with the production of such invoice, or may require such evidence of quantity or value or such summary of particulars as he may deem necessary.

(h.) Upon completion of the packing of the goods the packages shall, if so required by the Collector, be secured and sealed by the proper officer, and be forthwith conveyed to the place of shipment by a licensed carrier, there to be shipped in the presence of the proper officer; or, if not so forthwith conveyed and shipped, the packages shall be removed to some place of security approved by the Collector.

(i.) The Collector shall not be required to pay any claims for drawback until the expiration of seven days after the departure from New Zealand of the ship upon which the drawback goods were exported, nor unless the proper officer has in every case satisfied himself and certified on the entry for drawback that such goods are of the description, quantity, or value set forth in the entry, and that the law and regulations in respect thereof have been duly complied with.

93. The Comptroller may, on such conditions as he thinks fit, cause any drawback debenture to be passed for payment, although the foregoing regulations with respect thereto have not been strictly complied with.

**(Sec. 161.)**

94. The goods hereinafter mentioned may be reimported into New Zealand, notwithstanding that they have been shipped for export therefrom under drawback—

(a.) Ships' stores of the kind referred to in Regulation No. 28 (a):

(b.) Travellers' samples:

(c.) Goods exported for sale or return:

(d.) Goods the delivery of which has been refused by the consignee:

(e.) Goods which the Comptroller in special cases permits to be reimported:

under and subject to the restrictions and conditions hereinafter stated, viz. :—

(i.) Duty shall be paid thereon equal in amount to the drawback allowed on the exportation of the like goods at the time of such reimportation.

(ii.) The Collector may require the importer to produce at his own expense such reasonable evidence, and may determine any dispute, as to whether any goods reimported were exported for sale or return, or whether the delivery of any such goods was refused by the consignee.

PART XI.

POWERS OF OFFICERS OF CUSTOMS.

**(Sec. 179.)**

*Official Samples.*

95. Samples of goods subject to the control of the Customs shall be taken or used by an officer of Customs only when they are required in the due performance of his official duties.

96. When not further required, such samples shall on application be returned to the importer. If, after due notice, such samples are not removed by the importer within fourteen days they may be sold or destroyed by the Collector.

**(Sec. 180.)**

*Examination of Goods by Importer.*

97. (1.) With the written consent of the importer the Collector may at his discretion permit any person to examine any goods subject to the control of the Customs.

(2.) The examination of any such goods entered for or stored in a licensed warehouse shall not affect the account of the said goods as taken by the proper officer, but duty shall be chargeable thereon as if such examination had not taken place.

(3.) In this regulation the term "examine" includes measure, count, weigh, gauge, or test.

**(Sec. 181.)**                      *Sales of Goods.*

98. Public notice of sales by the Collector shall be given by advertisement in such local newspapers and at such time before the sales as he thinks fit.

**(Sec. 185.)**                      *Refunds of Duty or License Fees.*

99. (1.) Refunds of export duty, excise duty, or license fees under paragraph (a) of subsection (1) of section 185 of the said Act shall be made in Form 40.

(2.) Except in the cases provided for under paragraphs (a), (b), and (g) of subsection (1) of section 185 of the said Act, no payments shall be made under the said section without the permission of the Minister.

## PART XII.

**(Sec. 190.)**                      SECURITIES.

100. The security by bond which may be required by a Collector before authorizing the dealing with goods as hereinafter set forth shall be in the forms following, viz. :—

- (a.) Exportation of imported goods (*vide* sections 54, 70), or } in Form 41.  
Removal of imported goods (*vide* section 55)
- (b.) Exportation of warehoused goods generally (*vide* sections 70, 100)—  
in Form 42.
- (c.) Exportation of warehoused goods as ships' stores (*vide* sections 42,  
70)—in Form 43.
- (d.) Removal of warehoused goods for rewarehousing elsewhere (*vide*  
section 101)—in Form 44.
- (e.) Exportation of goods for drawback of duty (*vide* section 157)—  
in Form 45.

## PART XIII.

**(Sec. 194.)**                      CUSTOMS AGENTS.

101. The Comptroller may upon written application grant a license in Form 46 to any approved person to act as a Customs Agent.

102. Before any such license is granted the person applying for the same shall give security by bond to the satisfaction of the Comptroller in Form 47.

103. (1.) There shall be payable to the Collector in respect of every such license an annual fee of £1.

(2.) Such fee shall be payable on the first issue of the license, and also on or before the 5th day of January in each succeeding year until the license is given up or cancelled.

(3.) The Comptroller may cancel any license in respect of which such annual fee remains unpaid for thirty days after it becomes due.

(4.) This regulation shall be deemed to have been in force from the 1st day of April, 1914.

104. Any Customs Agent's license may be revoked by the Comptroller by order in writing; but the licensee may, within fourteen days after notice of the revocation, appeal to the Minister against the order, and the Minister's decision thereon shall be final.

**(Sec. 195.)**

105. The ports hereinafter mentioned are hereby appointed as ports at which persons shall not act as Agents under the Customs Acts, unless licensed as Customs Agents in pursuance of the Customs Acts, viz.: Auckland, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Kaipara, Lyttelton, Napier, Nelson, New Plymouth, Oamaru, Patea, Tauranga, Timaru, Wairau, Wanganui, Wellington, Westport.

106. The Collector may on application in Form 48 from any licensed Customs Agent approve of any servant or clerk in the exclusive employment of such Agent acting as agent for any other person in accordance with subsection (2) of section 195 of the said Act.

**(Sec. 200.)**                      CUSTOMS CARRIERS.

107. The Collector may, upon written application, grant a license in Form 49 to any approved person to act as a Customs carrier, whether by water within the limits of a port of entry or by land.

108. Before any such license is granted the person applying for the same shall, when the Collector requires, give security to his satisfaction in Form 50.

109. Any Customs carrier's license may be revoked by the Comptroller by order in writing; but the licensee may, within fourteen days after notice of the revocation, appeal to the Minister against the order, and the Minister's decision thereon shall be final.

110. No vehicle shall be used by any Customs carrier in the carriage by land of goods subject to the control of the Customs unless the owner's name and the words "Licensed by H.M. Customs" are painted or marked thereon in some conspicuous place to the satisfaction of the Collector.

(Sec. 201.)

111. The ports hereinafter mentioned are hereby appointed as ports at which goods subject to the control of the Customs shall not be carried except by licensed carriers: Auckland, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Kaipara, Lyttelton, Napier, Nelson, New Plymouth, Oamaru, Patea, Tauranga, Timaru, Wairau, Wanganui, Wellington, Westport.

PART XVI.

(Sec. 255.)

NOTICE OF SEIZURE.

112. Notice of seizure of any goods which have been seized as forfeited shall be in Form 51.

(Sec. 256.)

NOTICE TO DISPUTE FORFEITURE.

113. Notice to dispute the forfeiture of goods seized shall be in Form 52.

114. Declaration in verification of notice to dispute forfeiture of goods seized shall be in Form 53.

PART XX.

(Sec. 295.)

MANUFACTURE, USE, AND SALE OF METHYLATED SPIRITS.

115. No spirits shall be methylated which are of a lower strength than 50 per cent. overproof.

116. No wood naphtha or pyridine shall be used for the purposes of methylation which have not been approved by the Comptroller of Customs.

117. (1.) Samples of wood naphtha or pyridine to be submitted for approval must be drawn and sealed in the presence of an officer of Customs; the vessels containing the naphtha or pyridine must also be sealed prior to delivery from Customs control.

(2.) Samples must not be less in quantity than a half-pint, and must bear on the label the marks and numbers of the packages of importation, the name of the country of origin, and the initials of the officer in whose presence they were drawn.

118. No wood naphtha shall be approved which is of a less strength than 60 o.p. by Sykes's hydrometer.

119. Pyridine must comply with the following tests:—

(a.) *Colour*.—The colour of the pyridine should not be darker than that of a solution of 2 cc. decinormal iodine solution per litre of distilled water.

(b.) *Behaviour towards Cadmium-chloride*.—10 cc. of a solution of 1 cc. pyridine-bases in 100 cc. water are treated with 5 cc. of a 5-per cent. aqueous solution of water-free fused cadmium-chloride and vigorously shaken, and distinct crystalline separation must soon appear. 10 cc. of the same pyridine-base solution should give a white precipitate with 5 cc. of Nessler's reagent.

(c.) *Boiling-point*.—If 100 cc. of pyridine-bases are distilled in the following manner at least 90 cc. should have passed over at 140 deg. C. 100 cc. of pyridine are placed in a copper flask, with short neck, of 180–200 cc. capacity, and the flask placed on an asbestos plate with a circular opening of 30 mm. diameter. The flask bears a fractionating tube, 12 mm. wide and 170 mm. long, provided with a bulb. It is joined to a Liebig condenser by a side tube set in 1 centimetre above the bulb; the water-envelope of the condenser should be at least 400 mm. long. In the upper opening of the fractionating tube an officially verified thermometer, showing the temperature range of 200 deg. C., is fixed so that its mercury reservoir occupies the centre of the bulb. The distillation is so carried on that about 5 cc. of the distillate passes over per minute; the distillate is caught in a glass cylinder divided into cubic centimetres. At 140 deg. C. and normal barometric pressure of 760 mm. at least 90 cc. of distillate should have passed over. If the barometric pressure during the distillation is not 760 mm., a correction of 1 deg. C. must be applied for every 30 mm. difference: for example, at 770 mm. barometric pressure 90 cc. must have passed over at 140.3 deg. C., and at 750 mm. barometric pressure 90 cc. at 139.7 deg. C.

- (d.) *Miscibility with Water.*—20 cc. of pyridine must give with 40 cc. water a clear or only so slightly opalescent a mixture that printed matter after five minutes is still distinctly recognizable through a column of 15 cm. in depth.
- (e.) *Water-contents.*—On shaking together 20 cc. pyridine-bases with 20 cc. soda-lye of sp. gr. 1.4 at least 18.5 cc. of the bases should separate out after standing for some time.
- (f.) *Titration.*—1 cc. of pyridine-bases dissolved in 10 cc. water is treated with normal sulphuric acid until a drop of the mixture produces a distinct blue border on Congo paper, which soon disappears. Not less than 10 cc. solution should have been used for the appearance of this reaction. For the preparation of Congo paper, filter-paper is immersed in a solution of 1 g. Congo-red per 1 litre of water and dried.

120. The following are the kinds of methylated spirit which may be manufactured:—

- (a.) Completely denatured spirit, for sale without restriction, made by the admixture of ingredients in the following proportions:—
- |                               |   |
|-------------------------------|---|
| Rectified spirit .. .. .      | 100 gallons.  |
| Approved wood naphtha .. .. . | 11 gallons.   |
| Approved pyridine .. .. .     | From 2 to 4 pints, as may be determined by the Collector. |
- (b.) Methylated "finish" without pyridine, for sale without restriction, consisting of rectified spirit mixed with 5 per cent. of approved wood naphtha, and at least 10 per cent. by weight of shellac, copal, or other resins, such resins having been dissolved to the satisfaction of the supervising officer before delivery.
- Packages containing "finish" shall, prior to delivery, be distinctly marked "Methylated finish W.P." (without pyridine).
- (c.) (i.) Methylated spirit without pyridine shall be manufactured with 5 per cent. of approved wood naphtha, and shall not be made except (a) for use in furniture-polishing or in similar industries, or (b) for the use of or delivery to a manufacturer of approved articles, making such articles on his own premises, or (c) for such special purpose as the Comptroller may approve.
- (ii.) Methylated spirit without pyridine for use in furniture-polishing or in similar industries shall, before delivery, be distinctly marked "Methylated spirit W.P." (without pyridine) "for furniture-polishing," and shall only be made in such limited quantity as the Collector may direct or permit.
- (iii.) Methylated spirit without pyridine, for furniture-polishing, shall only be sold on the written guarantee of a *bona fide* furniture-polisher, or such other person as may be approved by the Collector (and on conditions prescribed by him), that all such spirit from time to time sold or delivered to him shall be used and applied solely to furniture-polishing, or such other uses as may be permitted by the Collector.
- (iv.) "Methylated spirit W.P., for furniture-polishing," shall not be purchased or delivered in less quantity than 2 gallons at any one time, nor in greater quantity than 5 gallons in any week, unless upon special permit from the Collector.
- (v.) Every manufacturer or holder for sale of methylated spirit W.P. for furniture-polishing shall keep a book, which shall be open to inspection by any officer of Customs, in which he shall enter with respect to all such spirit the following particulars: (a) The quantity manufactured or purchased; (b) the date of manufacture or purchase; (c) the person to whom delivered; (d) the quantity delivered; (e) the date of delivery.
- (vi.) Methylated spirit without pyridine for the manufacture of approved articles shall, upon methylation, be distinctly marked "Methylated spirit W.P." (without pyridine).
- (vii.) Every holder of duty-paid "Methylated spirit W.P." shall provide a room or place of security approved by the Collector for the storage of such spirit under the Crown lock. He shall also enter into a bond, in Form 54, and shall undertake not to sell or dispose of any unmanufactured or partially manufactured product containing "Methylated spirit W.P."
- (viii.) Every manufacturer of articles approved under these regulations shall keep a book, in which he shall enter all "Methylated spirit W.P." received by him immediately on receipt thereof; such book shall be open to inspection by any officer of



Customs, who shall be permitted to check the balances shown therein with the stock of methylated spirit on hand. The manufacturer shall also, immediately upon delivery from Customs control, enter the quantity of spirit used to dissolve or treat such materials as are enumerated in subparagraphs (ix) and (x) of this paragraph, or such other materials as may from time to time be permitted.

(ix.) "Methylated spirit W.P." for the manufacture of varnishes, lacquers, and polishes shall be mixed with and have in solution, before delivery from the control of the Customs, at least 2 per cent. by weight of either shellac, copal, resin, or other material approved by the Comptroller. Spirit so treated is not to be delivered until the materials added have had time to come into solution.

(x.) "Methylated spirit W.P." for the manufacture of veterinary medicines shall be mixed, while under the control of the Customs, with the ingredients approved for such medicines, time being allowed before delivery for solution, percolation, or maceration where necessary.

(xi.) Every manufacturer of veterinary medicines made with methylated spirit shall cause each packet containing the same, and every bottle, tin, or other receptacle filled upon or delivered from his premises for sale, to be distinctly labelled—

"For veterinary use. Made with methylated spirit."

(xii.) The premises of every holder of "Methylated spirit W.P.," or of "Methylated spirit W.P. for furniture-polishing," shall be open to inspection by an officer of Customs.

(d.) (i.) Spirit methylated by the addition of 1 per cent. of absolute phenol may be manufactured and sold for exclusive use in any public or private hospital, provided that a guarantee satisfactory to the Collector is given by the licensee of a private hospital, or the medical officer of a public hospital, that spirit delivered on such guarantee will be used exclusively for hospital purposes other than the compounding of medicines.

(ii.) Every receptacle containing spirit methylated with phenol shall be distinctly marked with the words "Methylated spirit for exclusive use in hospitals."

(iii.) The provisions of subparagraphs (v) and (vii) of paragraph (c) of this regulation shall, *mutatis mutandis*, apply to such methylated spirit for exclusive use in hospitals.

121. A charge of 1s. 6d. per hour or any portion of an hour will be made for the time an officer of Customs is employed during official hours in supervising the manufacture or delivery of any methylated spirit, "finish," or veterinary medicines made in accordance with these regulations.

## PART XXII.

### (Sec. 310.)

#### POSTAL PACKETS.

122. (1.) Except when required by the Collector, it shall not be necessary for any importer to make entry for postal packets in the following cases:—

- (a.) When the fair market value of the goods imported by him by any one mail is less than one pound sterling.
- (b.) When the importer is a person not engaged in business.
- (c.) When the duty on the goods is paid by some person outside New Zealand.

(2.) In such cases the postal packets shall be deemed to have been entered for home consumption when application is made by the importer for delivery of the same.

123. Any Postmaster may pay out of any revenue in his hands—

- (a.) All lawful refunds of duty on postal packets under the Customs Acts:
- (b.) The amount of any drawback of duty payable on postal packets exported from New Zealand.

124. No importer shall show on any one entry any postal packets arriving by more than one mail.

125. The officers of the Post Office may, in respect of postal packets, exercise or perform for the purposes of the Customs Acts all or any of the powers or duties of an importer or exporter, and, with the consent of the Collector, of those of an officer of Customs.

126. Postal packets on which duty is not paid within the times hereinafter mentioned may, as directed by the Comptroller, be sold, destroyed, or

otherwise disposed of in accordance with the Customs Acts by the Postmaster, that is to say,—

(a.) With respect to printed matter, within six months; and

(b.) With respect to other goods, within twelve months, after the arrival thereof in New Zealand: Provided that goods not liable to *ad valorem* duty shall not be sold at a price less than that sufficient to cover the expenses of the sale and the duty payable on the goods.

127. (1.) Except with the permission of the Collector, separate postal packets posted by any one exporter and arriving by any one mail, whether addressed to the same or to different persons, shall be treated for the purposes of the Customs Acts as a single package consigned to a single person, and duty shall be payable thereon accordingly.

(2.) In such cases the Postmaster shall, if the duty has not been paid, notify the importer or the person forwarding the postal packets to New Zealand that such goods are detained pending payment of the duty.

128. For the purposes of the Customs Acts the person forwarding postal packets to New Zealand may, if the Collector so decides, be deemed to be the importer of the goods.

129. Postmasters and Postal officers acting for them shall, so far as postal packets are concerned, be deemed to be officers of Customs for the purposes of section 281 of the said Act.

130. In these regulations the term "postal packet" includes any goods contained therein.

#### MISCELLANEOUS.

(Sec. 309.)

##### *Invoices.*

131. When in the case of any goods liable to duty *ad valorem* imported on the sale thereof the fair market value of such goods as defined by the said Act is different from the actual money price paid or to be paid therefor by the purchaser as shown on the invoice required by the said Act such invoice shall, except when not required by the Collector, also show such fair market value.

132. All invoices required by the said Act for goods liable to *ad valorem* duty shall, except when not so required by the Collector, have written or printed thereon a certificate in Form 55 signed by the exporter.

##### *Receipt of Moneys.*

133. All duties, fees, or charges payable under the Customs Acts shall be paid at the Customhouse in current coin of the realm, and between the hours of 9 a.m. and noon on Saturdays and 9 a.m. and 3 p.m. on other days of the week: Provided that with the permission of the Collector such payments may be made by cheque or otherwise, and after the hour of 3 p.m.

##### *Australian Wine Certificates.*

134. No wine shall be admitted as Australian wine under the Customs Duties Act, 1908, unless there is produced to the Collector an invoice of the goods, having written or printed thereon a certificate signed by the exporter in Form 57: Provided that certificates in the form prescribed in Minister's Order numbered 115, dated the 8th day of November, 1878, and published in the *New Zealand Gazette*, dated the 14th day of November then instant, may, if presented, be accepted.

##### *Expenses.*

135. Whenever, for the purpose of carrying out any of these regulations, it is necessary that any travelling or other expenses should be incurred by any officer, the Collector may require such expenses to be defrayed by the importer, exporter, remover, manufacturer, or other person concerned.

##### *Goods liable to Export Duty.*

136. Entries for goods liable to export duty shall be in Form 58.

137. When entries are made of goods liable to export duty the exporter shall make shipping-bill in Form 59.

(Secs. 281, 309.)

##### *Declarations.*

138. All declarations required or authorized by the Customs Acts shall, when not elsewhere prescribed, be in Form 60.

139. Any information required or authorized by these regulations shall, when deemed necessary by the Collector, be verified by declaration in Form 60.

(Sec. 312.) *Penalties.*

140. If any person commits a breach of these regulations he shall be liable to a penalty of £50.

(Sec. 313.) *Repeals.*

141. The following are hereby repealed :—

- (a.) The rules, regulations, and forms referred to in the Third Schedule hereto ;
- (b.) All the forms in the schedules to the Customs Law Act, 1908 ;
- (c.) The appointment under the Customs Law Act, 1908, of various ports—as ports of entry, as ports at which persons acting as agents were required to be duly licensed, as ports at which certain goods subject to the control of the Customs were required to be carried only by licensed persons, as approved ports for the importation of playing-cards: Provided that nothing in this paragraph shall apply to any port in the Cook Islands.

Notwithstanding such repeal, all duties which have become due and payable, and all penalties and forfeitures which have been incurred, under any of the rules, regulations, or other acts of authority hereby repealed shall be recovered and enforced in the same manner as if these regulations had not been made.

FIRST SCHEDULE.

PORTS OF ENTRY.

Name.	Limits.
Auckland ..	All the waters of Auckland Harbour, Waitemata River, Rangitoto Channel, Motukoreho Channel, Motuihi Channel, Tamaki River, and Tamaki Strait, inside straight lines drawn from Koherunui Point on the mainland to the south-eastern point of Awaroa Bay, Waiheke Island, from the north-western point of Owhanaki Bay, Waiheke Island, to the north-eastern point of Home Bay, Motutapu Island, across the channel at the narrowest point between Motutapu Island and Rangitoto, and from the western extremity of Rangitoto due west to the mainland; also the land abutting thereon to a distance of half a mile from high-water mark and that comprised in the City of Auckland, together with all the waters of the Manukau Harbour inside a straight line drawn from Paratutai to the South Head, including the land abutting thereon to a distance of half a mile from high-water mark and that comprised in the Borough of Onehunga.
Dunedin ..	All the waters of Otago Harbour within a straight line drawn from Hayward Point to Tairaroa Head, including the land abutting thereon to a distance of half a mile from high-water mark and that comprised in the City of Dunedin and the Borough of Port Chalmers.
Gisborne ..	The waters of Poverty Bay inside a straight line drawn from Tuahine, the North Head, to the South or Young Nick's Head, including the rivers Turanganui, Taruheru, Waimatu, and Waikanae, together with the land abutting thereon to a distance of half a mile from high-water mark and that comprised in the Borough of Gisborne.
Greymouth ..	All such portion of sea, land, and river comprised within a circle with a radius of three miles from the Customhouse, Greymouth.
Hokitika ..	All such portion of the sea, land, and river comprised within a circle with a radius of three miles from the Post-office, Hokitika.
Invercargill ..	All the waters of the New River Harbour and Estuary and the Mokomoko Inlet included inside a straight line drawn from Steep Head to Bushy Point, also the land abutting thereon to a distance of half a mile from high-water mark and the land comprised in the Borough of Invercargill, together with all the waters of Bluff Harbour and Awarua Bay inside a straight line drawn from Starling Point to Tewaewae Point, the land abutting thereon to a distance of half a mile from high-water mark and the land comprised in the Borough of Campbelltown.
Kaipara ..	All the waters, rivers, and creeks within Kaipara Harbour, and all the land abutting thereon to a distance of half a mile from high-water mark.
Lyttelton ..	All such portion of the sea, land, and river comprised within a circle with a radius of seven miles from the Survey Stone at the junction of Oxford Street and Norwich Quay in the Borough of Lyttelton.
Napier ..	The waters of Hawke's Bay and the land adjacent thereto included within a circle with a radius of four miles from the trigonometrical station on the Eastern Spit at the entrance to the Inner Harbour at Napier.

PORTS OF ENTRY—continued.

Name.	Limits.
Nelson .. ..	All such portion of the sea, land, and river comprised within a circle with a radius of three miles from the lighthouse situated on the Boulder Bank near the entrance to Nelson Harbour.
New Plymouth ..	All such portion of the sea and land comprised within a circle with a radius of five miles from the flagstaff at the root of the Breakwater in the Borough of New Plymouth, together with all such portion of sea, land, and river comprised within a circle with a radius of two miles from the flagstaff on the western shore at the entrance to the Waitara River.
Oamaru .. ..	All such portion of sea and land comprised within a circle with a radius of three miles from the Post-office, Oamaru.
Patea .. ..	All such portion of the sea, land, and river comprised within a circle with a radius of two miles from the West Head entrance to the Patea River.
Tauranga .. ..	All such portion of sea, land, and river comprised within a circle with a radius of six miles from the centre of Mount Maunganui at the entrance to Tauranga Harbour.
Timaru.. ..	All such portion of sea and land comprised within a circle with a radius of three miles from the Customhouse, Timaru.
Wairau (including Picton)	All such portion of sea, land, and river comprised within a circle with a radius of eight miles from the north entrance to Wairau River, together with the waters of Queen Charlotte Sound inside a straight line drawn due north from Point Dieffenbach at the western entrance of Tory Channel to the opposite shore of the said sound, the land abutting thereon to a distance of half a mile from high-water mark and that comprised in the Borough of Picton.
Waitangi .. ..	All such portion of the sea and land comprised within a circle with a radius of three miles from the Post-office, Waitangi, Chatham Islands.
Wanganui .. ..	All such portion of the sea, land, and river comprised within a circle with a radius of four miles from the east end of Castlecliff Wharf, situated at the mouth of Wanganui River.
Wellington .. ..	All such portion of the sea, land, and river comprised within a circle with a radius of six miles from the centre of Ward Island, in Port Nicholson.
Westport .. ..	All such portion of the sea, land, and river comprised within a circle with a radius of three miles from the Customhouse, Westport.

SECOND SCHEDULE.

Sec. 31.  
Reg. 14.

FORM 1.  
New Zealand Customs.  
INWARD MANIFEST.  
(In duplicate.)

Port of \_\_\_\_\_, New Zealand.

Ship's Name and Official No.	British or Foreign.	Port of Registry.	Tonnage (net).	Number of Crew.		Name of Master.	Whence.	
				British.	Foreign.			
With		passengers, consisting of		m.	f. adults,	m.	f.	
		children, and		m.	f. infants.			
Bill of Lading No.	Marks and Nos.	Number and Description of Packages and Contents.	Consignee.	If transhipped, give Name of Vessel and whence.	How accounted for.			
					Sight.	Import.	Warehousing.	Transshipment.
	Shipped at	for						

LIST OF STORES.

Brandy .. ..	gals.	Beer .. ..	gals.
Rum .. ..	"	Coffee .. ..	lb.
Gin .. ..	"	Cocoa and chocolate ..	"
Geneva .. ..	"	Tobacco .. ..	"
Whisky .. ..	"	Cigars .. ..	"
Spirits, other kinds ..	"	Cigarettes .. ..	number.
Wine, sparkling .. ..	"	Other articles, viz. :—	
Wine, O.K. .. ..	"		

Name and address of Agent :  
 Tonnage of all cargo laden for New Zealand : tons.  
 Names of passengers, as per list [also such other particulars as are required by the Collector]:  
 Names of crew, as per list.

I declare that the above-written manifest is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that bulk has not been broken nor any goods delivered out of the said ship since her departure from \_\_\_\_\_, the last foreign place of loading, except at \_\_\_\_\_, Master.

Signed and declared at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, in the presence of— \_\_\_\_\_, Officer of Customs.

NOTE.—The cargo for each port must be separately shown, and headed with the port of destination. Every line specified on a bill of lading shall be separately set out on the manifest.

Sec. 31. FORM 2. No. .  
 Reg. 14. New Zealand Customs.

SEARCH LIST.  
 (In duplicate.)

Port of \_\_\_\_\_, New Zealand.

Ship “ \_\_\_\_\_,” from \_\_\_\_\_, arrived \_\_\_\_\_, 19\_\_\_\_.

LIST OF ALL ARTICLES IN THE POSSESSION OF THE MASTER, OFFICERS, AND MEMBERS OF THE CREW, AND NOT ENUMERATED ON THE SHIP'S REPORT.

- 1. Any such articles found in the ship and not enumerated in this list will be liable to forfeiture, and the owner thereof to prosecution.
- 2. All goods enumerated on this list must be produced to the officer of Customs who first visits the ship, and either cleared by payment of the duty (if any), or placed under seal with the surplus stores.
- 3. This list must be signed by the master and officers, and every member of the crew. Each person must state opposite his signature the articles in his possession. If he has nothing he must state “ Nil ” or “ Nothing.”  
 To the Collector of Customs.

We, the undersigned master, officers, and crew, of the “ \_\_\_\_\_,” declare that we have in our possession respectively the packages or quantities, and no more, placed opposite our signatures, and we severally undertake that neither these goods nor any portion thereof shall be landed without authority of the proper officer of Customs.

Signature.	Rank.	Tobacco.		Cigars.	Cigarettes.	Spirits, other than Perfumed Spirits.	Perfumed Spirits.	Wines.	Other Goods (when Nature is known).	Parcels and Packages (including Presents), whether intended to be landed in New Zealand or elsewhere (when Contents unknown).	Quantities placed under Seal or otherwise disposed of. (This column is to be filled in by the Officer of Customs.)
		Lb.	No.								
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)	

I certify that the foregoing list [or lists numbered \_\_\_\_\_] contain the signatures of all the officers and members of my crew, and that they have been notified that all articles in their possession must be entered thereon.

\_\_\_\_\_, Master.  
 All goods remaining under seal at the time of departure from New Zealand have been checked and found correct (except \_\_\_\_\_, which have been accounted for by \_\_\_\_\_).

Correct. \_\_\_\_\_, Boarding Inspector. \_\_\_\_\_, Collector of Customs.  
 [Date-stamp.] Date : \_\_\_\_\_.

Sec. 31. FORM 3.  
 Reg. 15. New Zealand Customs.  
 INWARD MANIFEST—COASTWISE.  
 (In duplicate.)

Port of \_\_\_\_\_, New Zealand.

MANIFEST of the “ \_\_\_\_\_,” from \_\_\_\_\_, having on board part of original cargo from \_\_\_\_\_, as set forth in part manifests of report made at \_\_\_\_\_, on the day of \_\_\_\_\_, 19\_\_\_\_; also cargo shipped for other ports coastwise, or for exportation, as shown on bills of lading or shipping-notes and shipping-bills, and cargo shipped at other ports for delivery or transhipment at this port, viz. :—

- Shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ EX WAREHOUSE. shipping-bills attached.
- Shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ FOR DRAWBACK. shipping-bills attached.
- Shipped at \_\_\_\_\_ for \_\_\_\_\_, ex “ \_\_\_\_\_,” @ \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.
- Gold shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ RESTRICTED GOODS. shipping-bills attached.
- New Zealand beer shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

UNDER-BOND GOODS, DUTY-PAID OR FREE GOODS, AND NEW ZEALAND PRODUCE.

Marks and Nos.	Number and Description of Packages and Contents.	Consignees.
	Shipped at _____ for _____	

Name and address of Agent :  
 Names of passengers [also such other particulars as are required by the Collector] :  
 Names of crew (as per articles of agreement) :

I declare that the above-written manifest is a just report of the ship and her lading, and that the particulars therein inserted are true to the best of my knowledge.

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, Master [or Agent].

NOTE.—A detailed account is required only of goods subject to the control of the Customs (which are to be so shown) and other cargo to be discharged at the port at which the ship is reporting.

Sec. 31. FORM 4.  
 Reg. 15. New Zealand Customs.

INWARD MANIFEST—COASTWISE.  
 (In duplicate.)

Port of \_\_\_\_\_, New Zealand.

MANIFEST of the “\_\_\_\_\_” from \_\_\_\_\_, having on board cargo shipped for other ports coastwise or for exportation as shown on bills of lading or shipping-notes and shipping-bills, and cargo shipped at other ports for delivery or transhipment at this port, viz. :—

EX WAREHOUSE.

Shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

FOR DRAWBACK.

Shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

FOR TRANSHIPMENT.

Shipped at \_\_\_\_\_ for \_\_\_\_\_ ex “\_\_\_\_\_” @ \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

RESTRICTED GOODS.

Gold shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.  
 New Zealand beer shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

UNDER-BOND GOODS, DUTY-PAID OR FREE GOODS, AND NEW ZEALAND PRODUCE.

Marks and Nos.	Number and Description of Packages and Contents.	Consignees.
	Shipped at _____ for _____	

Name and address of Agent :  
 Names of passengers [also such other particulars as are required by the Collector] :  
 Names of crew (as per articles of agreement).

I declare that the above-written manifest is a just report of the ship and her lading, and that the particulars therein inserted are true to the best of my knowledge.

Declared before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, Master [or Agent].

NOTE.—A detailed account is required only of goods subject to the control of the Customs (which are to be so shown) and other cargo to be discharged at the port at which the ship is reporting.

Sec. 31. FORM 5.  
 Reg. 15. New Zealand Customs.

INWARD MANIFEST—TRANSIRE.  
 (In duplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

INWARD MANIFEST COASTWISE of the ship “\_\_\_\_\_” from \_\_\_\_\_, trading under a transire, and having on board goods subject to the control of the Customs, as per accompanying shipping-bills, &c.

EX WAREHOUSE.

Shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

FOR DRAWBACK.

Shipped at \_\_\_\_\_ for \_\_\_\_\_, as per \_\_\_\_\_ shipping-bills attached.

FOR TRANSHIPMENT.

Shipped at \_\_\_\_\_ for \_\_\_\_\_ ex \_\_\_\_\_ @ \_\_\_\_\_ as per \_\_\_\_\_ shipping-bills attached.

RESTRICTED GOODS.

Gold shipped at for as per shipping-bills attached.  
 New Zealand beer shipped at for as per shipping-bills attached.  
 Name and address of Agent: " " , Master [or Agent].

Sec. 33. Form 6. No. .  
 Reg. 16. New Zealand Customs.

TRANSIRE.

Port of , day of , 19 .

In pursuance of the Customs Acts, I do hereby issue to the ship " " of , a transire which shall be in force at any port of entry in New Zealand until the 1st day of January, 19 , unless sooner cancelled by any Collector, subject to the conditions and restrictions and on the terms hereinafter mentioned, viz.,—

1. The master or owner thereof shall, when required, produce to the Collector the cargo-book and shall furnish such particulars as to the passengers and cargo as the Collector may at any time demand.

2. On the first day of each month, or as soon as possible thereafter, the master or owner shall attend at the several Customhouses and pay all charges or dues that have become payable; but the Collector at any port may at any time require the master or owner to pay prior to departure from that port all charges or dues then payable.

3. The provisions of the Customs and Post Office Acts, also the requirements of the laws relating to Immigration and Shipping and Seamen, shall be duly complied with.

The following extracts from the Customs Act, 1913, and the Customs Regulations, are set forth hereunder for the information of the master or owner of the above-named ship:—

Sec. 33 (5): "So long as any transire is in force with respect to any ship, and so long as that ship is engaged in the coastal trade in accordance with the terms of that transire, the ship shall, except when arriving from or departing for parts beyond the seas or carrying goods subject to the control of the Customs, be exempt from the provisions of this Act with respect to report and clearance as contained in sections thirty-one and thirty-five hereof."

Sec. 34 (3): "If the master of any such ship fails to keep or to make proper entries in a cargo-book in accordance with this Act the owner and master of the ship shall be severally liable to a penalty of one hundred pounds."

Reg. No. 18: "The master of every ship trading under a transire shall keep on board a cargo-book in which shall be entered the name of the ship, the port at which she is registered, the name of the master, and from time to time the date of arrival at and departure from each port."

Reg. No. 22: "When any goods subject to the control of the Customs are shipped on any ship . . . a responsible officer of the ship . . . shall give a receipt for the same on the entry for the goods."

Sec. 35. Form 7.  
 Reg. 19. (Royal Arms.)

New Zealand Customs.

CERTIFICATE OF CLEARANCE.

Port of , New Zealand.

This is to certify to all whom it doth concern that , master or commander of the " " burthen registered tons (net), navigated with men, built, and bound for , having on board , hath here entered and cleared his said ship according to law.

Given under my hand, at the Customhouse at the Port of , in the Dominion of New Zealand, this day of , one thousand nine hundred and

, Collector of Customs.

Sec. 35. FORM 8.  
 Reg. 19. New Zealand Customs.

CERTIFICATE OF CLEARANCE—COASTWISE.  
 (In duplicate.)

I HEREBY certify that the ship " " has this day been cleared for with the following shipping-bills attached:—

	Ex Ware-house.	Draw-backs.	Transhipping.	Gold, &c.	Store List.	Search Lists.
Received from for forward ports ..						
Attached at this port.						
Total						
, Collector of Customs. ....., 191						
Detached at						
Balance forwarded to						
, Collector of Customs.						

NOTE.—This form is to be printed as a continuation of Form 11 and of Form 12.

Sec. 35.  
Reg. 19.

FORM 9.  
New Zealand Customs.

CERTIFICATE OF CLEARANCE—TRANSIRE.

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_

I HEREBY certify that the ship “\_\_\_\_\_”, trading under transire, has this day been cleared for \_\_\_\_\_, having on board goods subject to the control of the Customs, as per accompanying shipping-bills, &c. :—

—	Number of Shipping-bills attached.	Detached at	Ship cleared for	Date of Clearance.	By
For _____					Collector of Customs.
For _____					Collector of Customs.
Total number attached..					

\_\_\_\_\_, Collector of Customs.

Sec. 36.  
Reg. 20.

Form 10.  
New Zealand Customs.

OUTWARD MANIFEST.  
(In duplicate.)

Port of \_\_\_\_\_, New Zealand.

Ship's Name and Official No.	British or Foreign.	Port of Registry.	Tonnage (Net).	Number of Crew.		Name of Master.	Destination.
				British.	Foreign.		

With \_\_\_\_\_ passengers, consisting of \_\_\_\_\_ m. f. adults, \_\_\_\_\_ m. f. children, and \_\_\_\_\_ m. f. infants.

Bill of Lading No.	Marks and Nos.	Number and Description of Packages and Contents.	Entries passed.	Shippers.	State whether Goods are Restricted, ex Warehouse, Drawback, or Transhipped (if Transhipped, Name of Ship and whence).

Name and address of Agent : \_\_\_\_\_  
Tonnage of all cargo shipped in New Zealand : \_\_\_\_\_ tons.  
Names of passengers as per list [also such other particulars as are required by the Collector]: \_\_\_\_\_  
Names of crew as per list. \_\_\_\_\_  
Stores as per store list. \_\_\_\_\_

I do declare that the above-written manifest is a true and correct account of all goods shipped or intended to be shipped on board the above-mentioned ship, and correct in all other particulars.

Signed and declared at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, in the presence of—  
\_\_\_\_\_, Master [or Agent].  
\_\_\_\_\_, Officer of Customs.

NOTE.—Each port of lading and destination is to be shown separately.

Sec. 36.  
Reg. 21.

FORM 11.  
New Zealand Customs.

OUTWARD MANIFEST—COASTWISE.  
(In duplicate.)

Port of \_\_\_\_\_, New Zealand.

MANIFEST of the “\_\_\_\_\_”, for \_\_\_\_\_, having on board part of original cargo from \_\_\_\_\_, as set forth in part-manifests of report made at \_\_\_\_\_, on the day of \_\_\_\_\_, 19\_\_\_\_; also cargo shipped at other ports coastwise, or for exportation, as shown on bills of lading or shipping-notes and shipping-bills, and the following cargo shipped at this port :—

For _____	EX WAREHOUSE.	_____	shipping-bills attached.
For _____	FOR DRAWBACK.	_____	shipping-bills attached.
For _____, ex _____, @ _____	FOR TRANSHIPMENT.	_____	shipping-bills attached.



RESTRICTED GOODS.

Gold for , as per shipping-bills attached.  
 New Zealand beer for , as per shipping-bills attached.  
 Duty-paid or free goods and New Zealand produce as shown on bills of lading or shipping-notes.

Name and address of Agent :  
 Names of passengers (to be given on arrival) ; [also such other particulars as are required by the Collector] :  
 Names of crew as per articles of agreement.

I declare that the above-written manifest is a just report of the ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge.

Declared before me, this day of , 19 , Master [or Agent].  
 , Officer of Customs.

NOTE.—Form 8 is to be printed as a continuation of this form.

Sec. 36. FORM 12.  
 Reg. 21. New Zealand Customs.

OUTWARD MANIFEST—COASTWISE.  
 (In duplicate.)

Port of , New Zealand.

MANIFEST of the “ ”, for , having on board cargo shipped at other ports coastwise, or for exportation as shown on bills of lading or shipping-notes and shipping-bills, and the following cargo shipped at this port :—

EX WAREHOUSE.  
 For , as per shipping-bills attached.  
 FOR DRAWBACK.  
 For , as per shipping-bills attached.  
 FOR TRANSHIPMENT.  
 For , ex , @ , as per shipping-bills attached.

RESTRICTED GOODS.

Gold for , as per shipping-bills attached.  
 New Zealand beer for , as per shipping-bills attached.  
 Duty-paid or free goods and New Zealand produce as shown on bills of lading or shipping-notes.

Name and address of Agent :  
 Names of passengers (to be given on arrival) ; [also such other particulars as are required by the Collector] :  
 Names of crew as per articles of agreement.

I declare that the above-written manifest is a just report of the ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge.

Declared before me, this day of , 19 , Master [or Agent].  
 , Officer of Customs.

NOTE.—Form 8 is to be printed as a continuation of this form.

Sec. 42. FORM 13.  
 Reg. 23. New Zealand Customs.

REQUISITION FOR SHIP'S STORES.

Port of , day of , 19

REQUIRED for the ship “ ”, master , for , the following stores.  
 Number of crew, ; number of passengers, : total, . Probable duration of intended voyage, days.

Articles.	Quantity now on Board.	Quantity now required.	Remarks.
Brandy .. .. . gals.			
Rum .. .. . ”			
Gin .. .. . ”			
Geneva .. .. . ”			
Whisky .. .. . ”			
Spirits, other kinds .. .. . ”			
Wine, sparkling .. .. . ”			
Wine, O.K. .. .. . ”			
Beer .. .. . ”			
Coffee .. .. . lb.			
Cocoa and chocolate .. .. . ”			
Tobacco .. .. . ”			
Cigars .. .. . ”			
Cigarettes .. .. . No.			
Other articles, viz. :—			

I request that the quantities required as above stated may be ordered to be shipped under bond.

To the Collector. , Master [or Agent].  
 Shipment ordered. , Collector.

Secs. 49, 51.  
Reg. 33.

FORM 14.  
New Zealand Customs.

IMPORTS—ENTRY { HOME CONSUMPTION.  
POST.  
COMPLETION OF SIGHT.  
(In quadruplicate.)

Port of , day of , 19 .  
Importer, : per , agent [or clerk].

Wharf.	Name of Ship.	Port or Place whence imported.	

  

Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty: Fair Market Value of, as defined by the Customs Acts.			Value of Goods subject to <i>Ad Valorem</i> Duty and Landed Value of Other Goods.	Quantities for Duty or Statistical Purposes.	Rates of Duty.	Amount of Duty payable.
			per Cent.	per Cent.	per Cent.				
B/L Nos. ....									
Totals..	£							£	

I, , do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the . No. , Importer [or Agent, or Clerk].  
Collector.

Secs. 49, 51.  
Reg. 33.

FORM 15.  
New Zealand Customs.

IMPORTS—WAREHOUSING ENTRY.  
(In quintuplicate.)

Port of , day of , 19 .  
Importer, : per , agent [or clerk].

Wharf.	Name of Ship.	Port or Place whence imported.	

  

Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty: Fair Market Value of, as defined by the Customs Acts.			Value of Goods subject to <i>Ad Valorem</i> Duty and Landed Value of Other Goods.	Quantities for Duty or Statistical Purposes.	Bond Mark.
			per Cent.	per Cent.	per Cent.			
B/L Nos. ....								
Totals	£							

I, , do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the . No. , Importer [or Agent, or Clerk].  
Warehouse-keeper.

Secs. 49, 51.

FORM 16.

Reg. 33.

New Zealand Customs.

ENTRY FOR TRANSHIPMENT OF GOODS FOR REMOVAL (OR EXPORT).  
(In quadruplicate.)

Port of , day of , 19  
Importer's name, : per , agent or clerk.

Name of Importing Ship.	Whence.	Destination of Goods.
Marks and Nos.	Number and Description of Packages and Goods.	Account of Transhipment.
B/L Nos.		
Per “ ”		For

Bond given.  
To the No. , Collector.

Secs. 49, 51.

FORM 17.

Reg. 34.

New Zealand Customs.

Statement compiled from particulars on invoices of goods imported by  
ex , @ Date (of entry) : , 19

Marks and Nos.	Number and Description of Packages and Goods.	Port or Place whence imported.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty: Fair Market Value of, as defined by the Customs Acts.			Quantity for Duty or Statistical Purposes.	Landed Value of Goods not subject to <i>Ad Valorem</i> Duty.
				Goods subject to per Cent. if liable to Preferential Duty and to per Cent. if not.				
	Carried Forward							

Secs. 49, 51.

FORM 18.

Reg. 39.

New Zealand Customs.

SHIPPING-BILL FOR TRANSHIPMENT GOODS FOR REMOVAL (OR EXPORT).

Port of , day of , 19  
Importer's name, : per , agent [or clerk].

On the Ship.		Destination.	
Ex the Ship.		Whence.	
Marks and Nos.	Number and Description of Packages and Goods.	Export Officer's Account.	
		Shipped.	Short-shipped.
Total number of packages shipped			

No.

, Collector.

Secs. 49, 56.  
Reg. 40.

FORM 19.  
New Zealand Customs.  
SIGHT ENTRY.

(In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.  
Importer's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

Wharf.	Name of Ship.	Port or Place whence imported.

Marks and Nos. \_\_\_\_\_ Number and Description of Packages with the Best Description of Goods the Importer is able to give.

B/L Nos. \_\_\_\_\_

I, \_\_\_\_\_ [the duly authorized agent of], the importer of the goods above mentioned, do hereby declare that I have not [or that to the best of my knowledge the importer has not] received sufficient invoices, or other advice [or that the invoice now produced does not give sufficient information], whence the particulars for duty of the goods can be ascertained.

Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, Importer [or Agent, or Clerk].  
\_\_\_\_\_, Officer of Customs [or Postmaster, or Customs Agent, or Solicitor, or Notary Public].  
Deposit, £ : : Voucher No. \_\_\_\_\_  
To the \_\_\_\_\_, Collector. No. \_\_\_\_\_

Secs. 49, 60, 309.  
Reg. 43.

FORM 20.  
New Zealand Customs.  
BAGGAGE SUFFERANCE.

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.  
In the ship "\_\_\_\_\_", from \_\_\_\_\_.

Marks, Nos, or Address.	Number and Description of Packages.	Examination Account.
(1.)	(2.)	(3.)

Examining Officer. \_\_\_\_\_

I [Name in full] do hereby declare that with the exception of goods liable to duty enumerated above [If the packages contain any dutiable goods these should be enumerated as such in column (2) above] the packages above described contain only passengers' baggage and effects, including only wearing-apparel and other personal effects that have been worn or are in use by \_\_\_\_\_; also \_\_\_\_\_ implements, instruments, and tools of trade, occupation, or employment, not exceeding £50 sterling in value, and household effects not exceeding £100 sterling in value, which have been in use for twelve months prior to embarkation by \_\_\_\_\_; also that \_\_\_\_\_ entitled by law, as passenger to this Dominion by the [Name of ship], arrived [Date of ship's arrival in the Dominion]; and I further declare that none of the above goods are intended for any other person or persons or for sale.

Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_ [Signature].  
\_\_\_\_\_, Officer of Customs [or Postmaster, or Customs Agent, or Solicitor, or Notary Public].  
To the Examining Officer. No. \_\_\_\_\_, Collector.

Secs. 61, 309.  
Reg. 45.

FORM 21.  
New Zealand Customs.  
COLLECTOR'S PERMIT TO UNSHIP GOODS.

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

To the Collector. \_\_\_\_\_

SIR,—  
I [or We] request permission to unship or land from the ship "\_\_\_\_\_" from \_\_\_\_\_ (or from all ships) for (or of) which I am (or we are) agent(s) (or master, or owner), all goods on board such ship[s] which are subject to the control of the Customs, or which would become subject to that control if unshipped or landed.

- I [or We] undertake to comply with the following conditions, viz. :—
- (1.) To pay all dues to which the ship[s] may be liable, and to pay the regulation overtime allowance for services of officers attending after official working-hours for the purposes of the Customs, Shipping and Seamen, or Immigration Restriction Acts.
  - (2.) To give to the proper officer due notice of the time or times of intended discharge.
  - (3.) To secure in duly appointed examination places or account to the satisfaction of the Collector for all goods or passengers' effects unshipped or landed from or reported by the said ship[s].

Permission granted. \_\_\_\_\_, Master [or Owner, or Agent(s)].  
 [Date.] \_\_\_\_\_, Collector.

Sec. 67. FORM 22.  
 Reg. 46. New Zealand Customs.

LANDING CERTIFICATE—GOODS EXPORTED.

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19 \_\_\_\_\_.

THIS is to certify that the undermentioned goods appearing on the clearance of the ship "\_\_\_\_\_" from \_\_\_\_\_, New Zealand, dated the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_, have been duly landed at this port, viz. :—

Marks and Nos.	Number and Description of Packages, and Quantity or Value of Goods.

[Seal or stamp.] \_\_\_\_\_, Collector of Customs [or other responsible Government official].

Secs. 49, 69. FORM 23.  
 Reg. 47. New Zealand Customs.

ENTRY FOR EXPORT OF GOODS FREE OF DUTY.  
 (In duplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19 \_\_\_\_\_.  
 Exporter's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

Name of Ship.	Destination.

Marks and Nos.	Number and Description of Packages and Goods.	Quantity.	Average Rate.	Value (in Pounds Sterling only).	
				New Zealand Produce.	Produce of Countries other than New Zealand.
Totals .. £					

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the \_\_\_\_\_, No. \_\_\_\_\_, Exporter [or Agent, or Clerk].  
 \_\_\_\_\_, Collector.

Secs. 78, 190. FORM 24.  
 Reg. 48. New Zealand Customs.

BOND FOR LICENSED WAREHOUSE.

Know all men by these presents that we [Name, residence, and occupation, in words at length, of the occupier of the warehouse] (hereinafter referred to as "the licensee"), and [Names, residences, and occupations, in words at length, of two sureties], are held and firmly bound unto His Majesty the King in the sum of [Amount of penalty in words at length] pounds sterling, to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [Date of first signature in words at length] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS the licensee is the occupier of a warehouse situated at \_\_\_\_\_, in the Port of \_\_\_\_\_, and known or to be known as \_\_\_\_\_ Warehouse, and licensed or to be licensed by the Minister of Customs under the provisions of the Customs Act, 1913: Now, the condition of the above obligation is such that if the full duties due on all goods which shall from time to time or at any time be warehoused in the said warehouse be paid to the Collector of Customs at the said port, and if no part of such goods

be taken out of such warehouse until duly entered in accordance with the Customs Acts, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 78, 109, 190.

FORM 25.

Reg. 49.

*New Zealand Customs.*

**BOND FOR MANUFACTURING WAREHOUSE.**

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of the occupier of the warehouse*] (hereinafter referred to as "the licensee"), and [*Names, residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of [*Amount of penalty in words at length*] pounds sterling, to be paid to His Majesty the King, his heirs and successors; for which payment to be well and truly made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_

WHEREAS the licensee is the occupier of a warehouse situated at \_\_\_\_\_, in the Port of \_\_\_\_\_, and known, or to be known, as \_\_\_\_\_ Manufacturing Warehouse, and licensed, or to be licensed, by the Minister of Customs under the Customs Acts as a manufacturing warehouse:

Now, the condition of this obligation is such that if the licensee shall duly comply with all the provisions of the Customs Acts with respect to all goods removed to or warehoused in the said warehouse, and if all goods which shall from time to time be so removed to or warehoused in the said warehouse be used therein to the satisfaction of the Collector of Customs at the said port only in the manufacture of articles, the making of which in such warehouse is authorized under the Customs Acts, and if no part of such goods be taken out of such warehouse except with the approval of the said Collector, or until they have been duly entered in accordance with the Customs Acts, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Secs. 49, 90, 103.

FORM 26.

Regs. 55, 65.

*New Zealand Customs.*

**ENTRY FOR REPACKING OR REWAREHOUSING IN WAREHOUSE.**

(In duplicate.)

I [*or We*] hereby apply for permission to repack or rewarehouse the undermentioned goods in \_\_\_\_\_ Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_ Warehouse.

Importer: \_\_\_\_\_ per \_\_\_\_\_, Agent [*or Clerk*].

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Particulars for Duty.	New Bonding Marks and Nos.

Permit the goods above described to be repacked [*or rewarehoused*] and remarked.

To the \_\_\_\_\_ No. \_\_\_\_\_, Warehouse-keeper.

Secs. 49, 98.

FORM 27.

Reg. 58.

*New Zealand Customs.*

**ENTRY FOR HOME CONSUMPTION FROM WAREHOUSE.**

(In quadruplicate.)

For delivery from \_\_\_\_\_ Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_ Warehouse of the undermentioned goods for home consumption.

Owner's name, \_\_\_\_\_: per \_\_\_\_\_, agent [*or clerk*].

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Particulars for Duty.	Rate of Duty.	Amount of Duty.
Total amount of duty payable on this entry				..	£	

To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.

Deliver the goods above described.

\_\_\_\_\_, Warehouse-keeper.

Secs. 49, 98. **FORM 28.**  
 Reg. 58. *New Zealand Customs.*  
**ENTRY FOR EXPORT OF GOODS FROM WAREHOUSE AS CARGO**  
**[OR SHIPS' STORES].**  
 (In quadruplicate).

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.  
 For delivery from \_\_\_\_\_ Warehouse of the undermentioned goods, for exportation  
 per " \_\_\_\_\_ " to \_\_\_\_\_  
 Exporter's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Quantity.	Value (in Pounds Sterling only).
Total value £					

To be removed by \_\_\_\_\_, Customs' carrier, for shipment at \_\_\_\_\_ Wharf.  
 Bond given.  
 To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.  
 Deliver the goods above described.  
 \_\_\_\_\_, Warehouse-keeper.

Secs. 49, 98. **FORM 29.**  
 Reg. 58. *New Zealand Customs.*  
**ENTRY FOR REMOVAL COASTWISE FROM WAREHOUSE.**  
 (In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.  
 For delivery from \_\_\_\_\_ Warehouse of the undermentioned goods, for removal per  
 to \_\_\_\_\_, there to be rewarehoused.  
 Remover's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Particulars for Duty.	Remarks.

To be removed by \_\_\_\_\_, Customs carrier, for shipment at \_\_\_\_\_ Wharf.  
 Bond given.  
 To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.  
 Deliver the goods above described.  
 \_\_\_\_\_, Warehouse-keeper.

Secs. 49, 98. **FORM 30.**  
 Reg. 58. *New Zealand Customs.*  
**ENTRY FOR REMOVAL OF GOODS FROM WAREHOUSE TO WAREHOUSE.**  
 (In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.  
 For delivery from \_\_\_\_\_ Warehouse of the undermentioned goods, for removal to  
 Warehouse, there to be rewarehoused.  
 Remover's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Particulars for Duty.	New Bonding Marks and Nos.

To be removed by \_\_\_\_\_, Customs carrier. Bond given.  
 To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.  
 Deliver the goods above described.  
 \_\_\_\_\_, Warehouse-keeper.

Secs. 101, 309.

FORM 31.

Reg. 63.

New Zealand Customs.

SHIPPING-BILL FOR EXPORT [OR REMOVAL COASTWISE] OF GOODS FROM WAREHOUSE AS CARGO [OR SHIPS' STORES].

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.  
 Exporter's [or Remover's] name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

Name of Ship.	Destination.

Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Particulars for Duty.	Export Officer's Account.	
				Shipped.	Short-shipped.
	Total	number of packages shipped			

No. \_\_\_\_\_, Collector.

Sec. 115.

FORM 32.

Reg. 66.

New Zealand Customs.

DECLARATION FOR AD VALOREM GOODS.

I [Name in full] do hereby declare that I am [the agent duly authorized by (Name of importer), and that they are or he is] the importer of the undermentioned goods, chargeable with *ad valorem* duty, by the ship [Name of ship] from [Name of place whence goods imported]—viz. [Marks, numbers, and description of packages and of the goods; or, if the declaration be endorsed on the entry for the goods, say "as described in the within entry"]; and that the fair market value of the said goods as defined by the Customs Acts is [Total value in words at length].

I do also declare that the [Number of invoices in words at length] invoice[s], marked with [Signature, initial, or stamp] and numbered [Sequent numbers allotted in figures, thus 1/10], now produced in verification of such value, is [or are] the original invoice[s] from the seller[s] or consignor[s], and that the said invoice[s] contain[s] a true statement of the description and quantity of, and of the prices charged for, and of the total amount paid or to be paid by the said importer in respect of, the said goods.

And I do further declare that no invoice, letter, statement, or other document, nor any intimation relating to the said goods, indicating any addition to or alteration of the said fair market value, prices, or total amount, or showing descriptions or quantities differing from those in the said invoice[s], which has not been produced, has been received [by the said importer, or (To be struck out if inapplicable)] by myself, or, so far as I know, by any person in New Zealand.

Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, Importer [or Authorized Agent],  
 \_\_\_\_\_, Officer of Customs [or Postmaster, or Customs Agent, or Solicitor, or Notary Public].

[To be filled up and signed when not endorsed on an entry.] This declaration is made for the *ad valorem* goods on import [or warehousing] entry No. \_\_\_\_\_ of [Date of entry].  
 \_\_\_\_\_, Importer [or Authorized Agent].

NOTES.—(1.) The foregoing form of declaration is to be filled up, as directed in the notes in brackets, by or for the importer of the goods. No declaration will be deemed sufficient to enable an entry to be passed at the Customs until it has been so filled up, and until every alteration or correction therein has been initialled by the declarant and by the person before whom the declaration is made.

(2.) In the case of goods imported otherwise than on the sale thereof, the words "and of the prices charged for, and of the total amount paid or to be paid by the said importer in respect of the said goods," in the second paragraph, and the words "prices or total amount," in the third paragraph, may be struck out.

Secs. 149, 150, 151, 152.

FORM 33.

No. \_\_\_\_\_

Regs. 80, 82, 85.

New Zealand Customs.

REFUND OR REMISSION OF DUTY ON GOODS DAMAGED OR DETERIORATED IN CONDITION [OR DIMINISHED IN VALUE, OR DESTROYED, PILLAGED, OR LOST].

(In duplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

I [Name in full] [duly authorized agent (To be struck out if inapplicable)] of [Name of firm (if any), place of business, and occupation] [hereinafter referred to as "my firm" (To be struck out if inapplicable)] hereby make application for refund or remission of duty on the undermentioned goods imported by the ship "\_\_\_\_\_" @ [or warehoused in \_\_\_\_\_ Warehouse], on the ground that the said goods have diminished in value [or been damaged or deteriorated in condition, or been destroyed,



pillaged, or lost] [after importation but] before delivery from the control of the Customs, [and I do hereby declare that the said damage or deterioration (if any) (or destruction, pillage, or loss) has not been caused by the wilful act or the negligence of myself (or of my firm, or of the licensee of the said warehouse), or of my (or his, their) servants (*To be struck out if inapplicable*).]

Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, Importer [or Agent].  
 \_\_\_\_\_, Officer of Customs [Postmaster, or Customs Agent, or Solicitor, or Notary Public].

We [have examined and] do find the undermentioned goods so diminished in value [or damaged or deteriorated in condition, or destroyed, pillaged, or lost] that we are of opinion that the allowance stated below would be a proper allowance therefor.

Approved. \_\_\_\_\_, Inspector.  
 \_\_\_\_\_, Examining Officer.  
 \_\_\_\_\_, Collector.

Number, Date, and Kind of Entry.	Import or Bond Marks and Nos.	Number and Description of Packages and Goods.	Quantity or Value.	Rate of Duty.	Amount of Duty paid (or payable).	Allowance made (Percentage or Quantity, &c.).	Amount of Refund.
Amount of refund .. .. .							£

Received this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, from the Collector of Customs, the sum of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence, in full payment of the above claim.

\_\_\_\_\_ , Importer [or Authorized Agent].

NOTE.—Where goods entered for warehouse are examined prior to clearance therefrom the proper officer shall note hereon that the Warehouse Account has been amended in accordance with the result of the examination.

Secs. 151, 131. FORM 34.  
 Regs. 70, 85. New Zealand Customs.

APPLICATION TO REGAUGE, REMEASURE, RETEST, OR REWEIGH GOODS IN A LICENSED WAREHOUSE.

I HEREBY apply for remission of duty on the undermentioned goods in the Warehouse, and request that they may be regauged [or remeasured, or retested, or reweighed]. I certify that to the best of my knowledge no portion of the said goods has been lost through the wilful act or negligence of myself or of the importer or of the licensee of the said warehouse.

\_\_\_\_\_ , Importer [or Agent].

Bond Marks.	Number and Description of Packages.

Regauged [or remeasured, or retested, or reweighed] as under.

Checked. \_\_\_\_\_, Warehouse-keeper. \_\_\_\_\_, Locker [or Examining Officer].

NOTE.—To be endorsed when necessary on entries for home consumption, removal and export from warehouse, and rewarehousing and repacking therein.

Sec. 154. FORM 35.  
 Reg. 86. New Zealand Customs.

APPLICATION FOR REFUND OF DUTY PAID ON MATERIALS USED IN THE MANUFACTURE OF MACHINERY IN NEW ZEALAND.

I [Name in full] [duly authorized agent (*To be struck out if inapplicable*)] of [Name of firm (if any), place of business, and occupation], hereby make application for refund of duty under section 154 of the Customs Act, 1913, on the materials shown in the accompanying list; and I do declare that the said materials have been used in New Zealand in the manufacture of the machinery specified in the said list. I do also declare that the duty chargeable on the importation of the said materials has been duly paid.

\_\_\_\_\_ , Importer [or Agent].

Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, \_\_\_\_\_, Officer of Customs [or Postmaster, or Customs Agent, or Solicitor, or Notary Public].

Sec. 155. FORM 36.  
Reg. 87. *New Zealand Customs.*  
**IMPORTS—ENTRY—GOODS ON DEPOSIT.**  
(In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

Importer, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

Wharf.	Name of Ship.	Port or Place whence imported.

Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty: Fair Market Value of, as defined by the Customs Acts.			Value of Goods subject to <i>Ad Valorem</i> Duty and Landed Value of other Goods.	Quantity for Duty or Statistical Purposes.	Rates of Duty.	Amount of Duty payable.
			per Cent.	per Cent.	per Cent.				
B/L Nos.									
Totals £								£	

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect, and I undertake that the above-mentioned goods will be exported from New Zealand within six months from the date of this entry, and that prior to exportation they will be produced for examination to an officer of Customs at the port at which they are to be placed on board the ship by which they will ultimately leave New Zealand.

Deposit, £ \_\_\_\_\_ : \_\_\_\_\_ Voucher No. \_\_\_\_\_, Importer [or Agent].  
To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.

Sec. 158. FORM 37.  
Regs. 27, 89. *New Zealand Customs.*  
**ENTRY FOR EXPORT OF GOODS AS CARGO [OR SHIPS' STORES] FOR DRAW-BACK OF DUTIES.**  
(In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

Exporter's name \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

On the Ship (if by Parcels Post, to be so stated).	Destination.

Marks and Nos.	Number and Description of Packages and Goods.	Produced or manufactured in	Quantity.	Fair Market Value under Customs Acts plus 10 per Cent. (Value shown to be inclusive of the 10 per Cent.)	Rate of Drawback.	Amount of Drawback.
Total value of goods, and amount of drawback claimed on this entry				£	£	

I, \_\_\_\_\_, claim drawback on the above-mentioned goods in the amount stated above; and do hereby declare that the description, quantity, and value of the said goods are correctly stated herein [and] that the full duties chargeable thereon by law have been paid [and that the said goods have not been altered by external agency or used after delivery from the control of the Customs].\*

Bond given, \_\_\_\_\_, Exporter [or Agent].  
To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.

I hereby certify that I have examined the goods specified in this entry, and find that such goods are of the description, quantity, and value set forth herein, and that the law and regulations in respect thereof have been duly complied with.

\_\_\_\_\_, Examining Officer.  
I hereby certify that the above-mentioned goods have been duly fitted into the \_\_\_\_\_ (shipped for exportation in the above-mentioned ship, or \_\_\_\_\_ (posted in my pre-  
above-mentioned ship, or \_\_\_\_\_  
sence to the above-mentioned destination.

\_\_\_\_\_, Examining Officer [or Boarding Inspector].  
\* These words in brackets are to be struck out if the goods on which drawback is claimed are *partially* composed of materials upon which duty was paid on importation (see Regulation No. 88 (b)).

NOTE.—A shipping-bill in the above form will also be required, with the heading altered by inserting the words "Shipping-bill" in lieu of the word "Entry."

Sec. 159.  
Reg. 90.

FORM 38.  
New Zealand Customs.  
DRAWBACK DEBENTURE.  
(In duplicate.)

Voucher No. . . .

Port of . . .

I HEREBY claim drawback of duty paid on the goods entered and shipped [or posted] for export on entry No. . . . of . . . and exported in the ship " . . . " [or per parcels post] for . . . on the . . . day of . . . 19 . . . , and recapitulated as hereunder shown.

Marks and Nos.	Number and Description of Packages and Goods.	Produced or manufactured in	Quantity.	Fair Market Value under Customs Acts, plus 10 per Cent. (Value shown to be inclusive of the 10 per Cent.)	Rate of Drawback.	Amount of Drawback.
Total value of goods and amount of drawback claimed				£		£

I, . . . , do hereby declare that the goods above specified have been duly exported to the country as stated herein, and have not been reloaded or reimported, and are not intended to be reloaded or reimported, in any part of New Zealand, and that the exporter was [were] at the time of shipment of the goods entitled to the drawback thereon.

Declared before me, at . . . , this . . . day of . . . , 19 . . . ,  
 . . . , Exporter [or Agent].  
 . . . , Officer of Customs [or Postmaster, or Customs Agent, or Solicitor, or Notary Public].

Examined and found correct. . . . , Sub-Collector.

Received this . . . day of . . . 19 . . . , from the Collector of Customs, the sum of . . . pounds . . . shillings and . . . pence, in full payment of the above claim for drawback.  
 £ . . . : . . . : . . . , Exporter [or Authorized Agent].

Secs. 158, 159.  
Reg. 91.

FORM 39.  
New Zealand Customs.  
DRAWBACK OF DUTY ON GOODS EXPORTED BY POST.  
(In duplicate.)

Voucher No. . . .

Port of . . . , day of . . . , 19 . . .

Exporter's name, . . . : per . . . , agent.

Destination. (Full Address to be stated.)	Description of Goods.	Produced or Manufactured in	Quantity	Fair Market Value under Customs Acts, plus 10 per Cent. (Value shown to be inclusive of the 10 per Cent.)	Rate of Drawback.	Amount of Drawback.
Total value of goods and amount of drawback claimed				£		£

I, . . . , claim drawback on the above-mentioned goods in the amount stated above, and do hereby declare that—

- (1.) The description, quantity, and value of the said goods are correctly stated herein.
- (2.) The full duties chargeable thereon by law have been paid.
- (3.) The said goods have been duly posted for exportation to the destination stated herein, and are not intended to be reloaded or reimported in any part of New Zealand.
- (4.) The exporter[s] was [were] at the time of posting the goods entitled to drawback thereon.

Declared before me, at . . . , this . . . day of . . . , 19 . . . ,  
 . . . , Exporter [or Agent].  
 . . . , Officer of Customs [or Postmaster].

I hereby certify that I have examined the above-mentioned goods and find that they are of the description, quantity, and value set forth herein, and that the law and regulations in respect thereof have been duly complied with, and that the said goods have been duly posted in my presence to the above-mentioned destination.

Examined and found correct.

Examining Officer.  
Sub-Collector.

Received this day of 19, from the [Chief] Post-master the sum of pounds shillings pence, in full payment of the above claim for drawback.

Credit claimed.
Date-stamp.

£ : : , Exporter [or Authorized Agent].

N.B.—This form is to be used only in the case of goods exported by persons not engaged in business.

Secs. 148, 185. FORM 40. No.  
Regs. 79, 99. New Zealand Customs.

OVERPAYMENT OF DUTY.

Port of , day of , 19

To M  
I BEG to notify you that duty appears to have been overpaid by you as follows. Collector.

Ship “ ,” from . Entry No. , dated .

Marks and Nos.	Particulars of Goods.	Manufactured or produced in	Quantity or Value.	Rate of Duty.	Amount of Duty.		
					£	s.	d.
	Passed as						
	Instead of						
Amount of overpayment ..					£		

I certify that the above particulars are correct.

Examining Officer.  
Verified by , Inspector.  
I claim refund of duty.

Received from the Collector of Customs, this day of 19, the above sum of pounds shillings and pence. Importer [or Agent].  
Importer [or Authorized Agent].

Sec. 190. FORM 41.  
Reg. 100. New Zealand Customs.

BOND FOR TRANSHIPMENT [EXPORT, or REMOVAL].

Know all men by these presents that we [Name, residence, and occupation, in words at length, of the importer] (hereinafter referred to as “the importer”), and [Names, residences, and occupations, in words at length, of two sureties], are held and firmly bound unto His Majesty the King in the sum of [Amount of penalty in words at length] pounds sterling, to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves, and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [Date of first signature in words at length] day of , in the year of our Lord one thousand nine hundred and

WHEREAS provision is made under the Customs Acts for the export or removal (both of which are hereinafter included in and referred to by the term “transhipment”) of imported goods: And whereas the importer from time to time enters such goods for transhipment from the Port of :

Now, the condition of the above obligation is such that if all and every portion of such goods as may from time to time be entered by the importer for transhipment from the said port shall with all due diligence and despatch be duly removed or exported to and accounted for at the place or places for which they have been entered for transhipment to the satisfaction of the Collector of Customs at the said port, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [Names of principals and sureties in words at length] in the presence of

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 190.

FORM 42.

Reg. 100.

*New Zealand Customs.*

## BOND FOR EXPORT OF WAREHOUSED GOODS.

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of the exporter*] (hereinafter referred to as "the exporter"), and [*Names, residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of [*Amount of penalty in words at length*] pounds sterling, to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our any every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS provision is made under the Customs Acts for the exportation of warehoused goods: And whereas the exporter from time to time enters such goods for export from the Port of \_\_\_\_\_:

Now, the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the exporter for export from the said port shall with all due diligence and despatch be duly shipped on board the ship for which the same shall have been entered and be duly exported to and landed at the place or places for which they have been entered for export, and shall not be unshipped or landed anywhere within the Dominion of New Zealand, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of \_\_\_\_\_

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 190.

FORM 43.

Regs. 24. 100.

*New Zealand Customs.*

## BOND FOR EXPORT OF SHIPS' STORES.

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of the exporter*] (hereinafter referred to as "the exporter"), and [*Names, residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of [*Amount of penalty in words at length*] pounds sterling, to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS provision is made under the Customs Acts for the exportation as ships' stores of warehoused goods: And whereas the exporter from time to time enters such goods for export as ships' stores from the Port of \_\_\_\_\_:

Now, the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the exporter for export as ships' stores from the said port shall with all due diligence and despatch and to the satisfaction of the Collector of Customs at the said port be duly shipped on board or fitted into and exported by the ship for which the same shall have been entered, and shall not, except with the permission of a Collector of Customs, be unshipped or landed anywhere within the Dominion of New Zealand, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of \_\_\_\_\_

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 190.

FORM 44.

Reg. 100.

*New Zealand Customs.*

## BOND FOR REMOVAL OF WAREHOUSED GOODS.

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of the remover*] (hereinafter referred to as "the remover"), and [*Names, residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of [*Amount of penalty in words at length*] pounds sterling, to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS provision is made under the Customs Acts for the removal of warehoused goods for rewarehousing elsewhere: And whereas the remover from time to time enters such goods for such removal from the Port of \_\_\_\_\_:

Now, the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the remover for removal from the said port shall with all due diligence and despatch, and to the satisfaction of the Collector of Customs at the said port, be duly removed to and rewarehoused and accounted for at the place or places for which they have been entered for removal, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of \_\_\_\_\_

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 190.  
Reg. 100.

FORM 45.

*New Zealand Customs.*

## BOND FOR EXPORT FOR DRAWBACK.

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of the exporter*] (hereinafter referred to as "the exporter"), and [*Names, residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of [*Amount of penalty in words at length*] pounds sterling, to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS provision is made under the Customs Acts for the exportation of goods under drawback of duty: And whereas the exporter from time to time exports such goods from the Port of \_\_\_\_\_:

Now, the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered for exportation under drawback by the exporter from the said port shall with all due diligence and despatch, and to the satisfaction of the Collector of Customs at the said port be duly shipped on board or fitted into and exported from New Zealand by the ship for which the same shall have been entered, and shall not, except with the permission of a Collector of Customs or in accordance with the Customs Acts, be unshipped or landed in or reimported into the Dominion of New Zealand, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of \_\_\_\_\_

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 194.  
Reg. 101.

FORM 46.

*New Zealand Customs.*

No. \_\_\_\_\_

## CUSTOMS AGENT'S LICENSE.

PURSUANT to the provisions of the Customs Act, 1913, \_\_\_\_\_ of \_\_\_\_\_, is hereby licensed to act as a Customs Agent at any port of entry in New Zealand.

Given under my hand, at Wellington, in the Dominion of New Zealand, this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_, Comptroller of Customs.

*Extracts from the Customs Act, 1913.*

Section 196: Any officer of Customs may require, from any person acting as or holding himself out as the agent of any other person in any matter relating to the Customs Acts, the production of a written authority from his principal; and, in default of the production of such an authority, may refuse to recognize the agency.

Section 198: (1.) Every declaration made or other act done by an agent in the course of his agency in relation to the report, entry, or clearance of ships or goods, or otherwise in relation to the Customs Acts, shall be deemed to have been made or done by his principal also, and the principal shall be liable accordingly to all penalties or fines imposed by the Customs Acts.

(2.) For the purposes of this section the knowledge and intent of the agent shall be imputed to the principal in addition to his own.

(3.) This section shall apply whether the appointment of the agent was made in accordance with this Act or not.

(4.) For the purposes of this section the agent of an agent shall be deemed to be also the agent of the principal.

Section 199: When any person acts or assumes to act as the agent of any other person in relation to the entry of goods, or in relation to any other purposes or provisions of the Customs Acts, he shall be liable to the same penalties or fines as if he were the principal for whom he so acts or assumes to act.

Sec. 194.  
Reg. 102.

FORM 47.

*New Zealand Customs.*

## BOND FOR CUSTOMS AGENT.

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of Customs agent*] (hereinafter referred to as "the licensee"), and [*Names, residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of five hundred pounds sterling (£500), to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS under the Customs Acts provision is made for the licensing of persons as Customs agents: And whereas the licensee has made application for, or has been granted, a license as a Customs agent:

Now, the condition of the above obligation is such that if the licensee shall conduct himself faithfully and incorruptly as such agent and in the due observance of the said Acts, and shall cause his clerk or clerks to conduct himself or themselves faithfully and incorruptly therein whilst the licensee shall be licensed as aforesaid, and shall surrender his said license to the Comptroller of Customs when required by the said Comptroller, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of \_\_\_\_\_

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 195. FORM 48.  
Reg. 106. *New Zealand Customs.*

AUTHORITY FOR AGENT OR CLERK.

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

To the Collector of Customs,  
I HAVE authorized [*Name in full*] to attend to all business required to be transacted at the Customhouse, and to sign all declarations or documents required by the Customs Acts on behalf of myself.

This authority [revokes that issued to \_\_\_\_\_, and (*To be struck out if inapplicable*)] shall remain in force until revoked by me.

Approved. \_\_\_\_\_, Customs Agent.  
[Date.] \_\_\_\_\_, Collector.

Sec. 200. FORM 49.  
Reg. 107. *New Zealand Customs.* No. \_\_\_\_\_

CUSTOMS CARRIER'S LICENSE.

Port of \_\_\_\_\_

PURSUANT to the provisions of the Customs Act, 1913, \_\_\_\_\_, of \_\_\_\_\_, is hereby licensed to act as a Customs carrier at the Port of \_\_\_\_\_ for the carriage of goods subject to the control of the Customs by land [or water within the limits of the said port], subject to the provisions of the Customs Acts and to the conditions of the security furnished by the licensee.

Given under my hand, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, Collector of Customs.

*Extract from the Customs Regulations.*

Regulation No. 110: No vehicle shall be used by any Customs carrier in the carriage by land of goods subject to the control of the Customs unless the owner's name and the words "Licensed by H.M. Customs" are painted or marked thereon in some conspicuous place to the satisfaction of the Collector.

Sec. 200. FORM 50.  
Reg. 108. *New Zealand Customs.*

BOND FOR CUSTOMS CARRIER.

Know all men by these presents that we [*Name, residence, and occupation, in words at length, of carrier*] (hereinafter referred to as "the licensee"), and [*Names residences, and occupations, in words at length, of two sureties*], are held and firmly bound unto His Majesty the King in the sum of five hundred pounds sterling (£500), to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [*Date of first signature in words at length*] day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS under the Customs Acts provision is made for the licensing of persons as Customs carriers, whether by water within the limits of a port of entry or by land: And whereas the licensee has made application for or has been granted a license as a Customs carrier at the Port of \_\_\_\_\_:

Now, the condition of the above obligation is such that if the licensee shall conduct himself faithfully and incorruptly in the discharge of his duties as a Customs carrier and in the due observance of the provisions of the Customs Acts, and shall cause his servant or servants to conduct himself or themselves faithfully and incorruptly therein whilst the licensee shall be licensed as aforesaid, and shall surrender his said license to the Collector of Customs at the said port when required by the said Collector, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [*Names of principals and sureties in words at length*] in the presence of \_\_\_\_\_.

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 255. FORM 51.  
Reg. 112. [*Royal Arms.*]  
*New Zealand Customs.*

NOTICE OF SEIZURE UNDER CUSTOMS ACTS.

Port of \_\_\_\_\_, N.Z., day of \_\_\_\_\_, 19\_\_\_\_.

No. \_\_\_\_\_

To [*Name of importer, or some other person known or believed to have an interest in the goods, &c.*].

TAKE notice that [*Insert particulars as to the goods, &c., seized*] has this day been seized as forfeited to His Majesty on account of a breach of the [*State whether Customs Act, 1913, or Beer Duty Act, 1908, or other Customs Act*], namely, that [*Insert particulars of offence—e.g., the said package has therein goods not enumerated in the entry, or the said boat has been used in smuggling goods*].

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, Collector of Customs.

*Extract from the Customs Act, 1913.*

Section 256: (1.) All goods seized as forfeited shall be deemed and taken to be condemned, as if by suit and judgment of condemnation, unless within one month after the day of the seizure some person gives notice in the prescribed form, and verified by declaration in the prescribed form, to the Collector of the port of seizure or of the port nearest to the place of seizure, or to the Comptroller, that he, or some one on whose behalf he acts, is entitled to the goods or to an interest therein, and intends to dispute the forfeiture thereof.

(2.) The burden of proving in any proceedings that any such notice was duly given shall be upon the person alleging it.

(3.) Proceedings for the condemnation of any goods seized as forfeited may be commenced and prosecuted to judgment whether any such notice as is referred to in this section has been given or not.

Sec. 256.

FORM 52.

Reg. 113.

*New Zealand Customs.*NOTICE TO DISPUTE FORFEITURE OF GOODS.  
(In duplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_.

To the Collector [or Comptroller] of Customs.

TAKE notice that [Name of person claiming to be entitled to the goods or to an interest therein] is [are] entitled to [Insert particulars as to goods, &c., seized] or to an interest therein, and that I [we] intend to dispute the forfeiture of the same on the grounds that [Insert grounds on which forfeiture is disputed].

[Signature.]

Sec. 256.

FORM 53.

Reg. 114.

*New Zealand Customs.*DECLARATION IN VERIFICATION OF NOTICE TO DISPUTE FORFEITURE  
OF GOODS BY THE COLLECTOR OF CUSTOMS.  
(In duplicate.)

I, \_\_\_\_\_, of \_\_\_\_\_ [Occupation], do hereby declare that I am [or my firm is] entitled to [Insert particulars as to goods, &c., seized], which have been seized as forfeited, or to an interest in the said goods; and that [Insert facts which are grounds for disputing forfeiture].

[Signature.]

Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_, Officer of Customs [or Solicitor, or Notary Public].

Sec. 295.

FORM 54.

Reg. 120.

*New Zealand Customs.*

## BOND FOR MANUFACTURE OF VARNISH, ETC.

Know all men by these presents that we [Name, residence, and occupation, in words at length, of the manufacturer] (hereinafter referred to as "the manufacturer"), and [Names, residences, and occupations, in words at length, of two sureties], are held and firmly bound unto His Majesty the King in the sum of one hundred pounds sterling (£100) to be paid to His Majesty the King, his heirs and successors; to which payment well and truly to be made we bind ourselves and every of us, jointly and severally, for and in the whole, our and every of our heirs, executors, administrators, successors, and assigns, firmly by these presents. Sealed with our seals. Dated this [Date of first signature in words at length] \_\_\_\_\_ day of \_\_\_\_\_, in the year of our Lord one thousand nine hundred and \_\_\_\_\_.

WHEREAS provision is made under the Customs Acts for persons to keep upon their premises in approved places of security methylated spirit without pyridine for the purpose of making lacquers, varnishes, polishes, and other approved articles: And whereas the manufacturer from time to time so keeps upon his premises such methylated spirit:

Now, the condition of this obligation is such that if the methylated spirit, without pyridine, from time to time delivered to the manufacturer shall be used only in the manufacture of lacquers, varnishes, polishes, and other approved articles, and if the manufacturer shall in all respects faithfully comply with all the provisions of the Customs Acts with respect to such spirit, then this obligation shall be void and of no effect, but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered by the above-named [Names of principals and sureties in words at length], in the presence of \_\_\_\_\_.

NOTE.—A seal to be affixed for each party, and the bond to be signed in the presence of two witnesses, who must sign their names, adding their residences and occupations. An attestation must be added for each separate witnessing.

Sec. 309.

FORM 55.

Reg. 132.

*New Zealand Customs.*

## CERTIFICATE IN SUPPORT OF INVOICE VALUES.

I [Full name of person signing certificate], [(Position held—e.g., partner, director, manager, chief clerk, or principal officer—) of (Name of exporter[s])], the exporter [s] of the articles included in this invoice, amounting to [Total value of invoice in words at length], and dated \_\_\_\_\_, of goods supplied to [Name of purchaser], do hereby declare that [I am duly authorized to make and sign this certificate on behalf of the said exporter(s) and that] I have the means of knowing, and I do hereby certify as follows:—

1. That the said invoice is in all respects true and correct.
2. That the said invoice exhibits the fair market value of the said goods when sold for cash for home consumption in the ordinary course of business in like condition and quantity\* in the principal markets of the country whence and at the time when exported to New Zealand.

Witness:

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

[Signature.]



NOTES.—(1.) No deduction from the fair market value is allowed on account of—

- (a.) Any bounty ; or
- (b.) Any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported ; or
- (c.) Any discount allowed for export only, or any special discount except where so clearly and separately specified ; or
- (d.) Specially cut prices or discounts which have been allowed ; or
- (e.) Discounts or prices allowed specially to agents ; or
- (f.) Any arrangement or understanding affecting the purchase-price of goods which has been or will be made or entered into between the exporter and the purchaser, or by any one on behalf of either of them, either by way of special discount, rebate, salary, compensation, or in any manner whatsoever, other than as shown in the invoice ; or
- (g.) Any special consideration whatsoever.

(2.) If the exporter so desires, the above certificate and that prescribed by the Minister under section 6 of the Customs Duties Act, 1908, may be made in Form 56.

\* If the goods are sold under a *bona fide* contract of purchase (N.B.—The contracts referred to *include only* such as actually have been made in the ordinary course of business for sale of the like goods for home consumption in the country of export) made in the ordinary course of business and including a greater quantity of such goods than that which is actually exported at one and the same time, in lieu of the word "quantity" insert the words "quantity to the aggregate quantity included in any *bona fide* contract of sale and exported or to be exported to New Zealand in pursuance thereof within a period of twelve months."

Sec. 309.

FORM 56.

Reg. 132.

New Zealand Customs.

COMBINED CERTIFICATE :

- (a.) OF COUNTRY OF PRODUCE OR MANUFACTURE.
- (b.) IN SUPPORT OF INVOICE VALUES.

I [Full name of person signing certificate], [(Position held—e.g., partner, director, manager, chief clerk, or principal officer—) of (Name of exporter[s])] the exporter[s] of the articles included in this invoice, amounting to [Total value of invoice in words at length] and dated , of goods supplied to [Name of purchaser], do hereby declare that [I am duly authorized to make and sign this certificate on behalf of the said exporter(s) and that] I have the means of knowing, and I do hereby certify as follows :—

1. That the said invoice is in all respects true and correct.
2. That every article mentioned in the said invoice has been either wholly or partly produced or manufactured in [Name of part of British dominions], and is *bona fide* the produce or manufacture of that part of the British dominions.
3. As regards those articles only partially produced or manufactured in that part of the British dominions,—
  - (a.) That the final process or processes of manufacture have been performed in that part of the British dominions ;
  - (b.) That the expenditure in material produced in the British dominions and [or] labour performed within such dominions (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.
4. That in the calculation of such proportion of produce or labour of the British dominions none of the following items have been included or considered : manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition ; cost of outside packages, or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.
5. That the said invoice exhibits the fair market value of the said goods when sold for cash for home consumption in the ordinary course of business in like condition and quantity\* in the principal markets of the country whence and at the time when exported to New Zealand.

Witness :

Dated at , this day of , 19

[Signature.]

NOTE.—No deduction from the fair market value is allowed on account of—

- (a.) Any bounty ; or
- (b.) Any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported ; or
- (c.) Any discount allowed for export only, or any special discount except where so clearly and separately specified ; or
- (d.) Specially cut prices or discounts which have been allowed ; or
- (e.) Discounts or prices allowed specially to agents ; or
- (f.) Any arrangement or understanding affecting the purchase-price of goods which has been or will be made or entered into between the exporter and the purchaser, or by any one on behalf of either of them either by way of special discount, rebate, salary, compensation, or in any manner whatsoever, other than as shown in the invoice ; or
- (g.) Any special consideration whatsoever.

\* If the goods are sold under a *bona fide* contract of purchase (N.B.—The contracts referred to *include only* such as actually have been made in the ordinary course of business for sale of the like goods for home consumption in the country of export) made in the ordinary course of business, and including a greater quantity of such goods than that which is actually exported at one and the same time, in lieu of the word "quantity" insert the words "quantity to the aggregate quantity included in any *bona fide* contract of sale, and exported or to be exported to New Zealand in pursuance thereof within a period of twelve months."

Sec. 309.

FORM 57.

Reg. 134.

New Zealand Customs.

CERTIFICATE OF PRODUCTION OF AUSTRALIAN WINE.

I [Full name of person signing certificate], [(Position held—e.g., partner, director, manager, chief clerk, or principal officer—) of (Name of exporter[s])] the exporter[s] of the articles included in this invoice amounting to [Total value of invoice in words at length], and dated , of goods supplied to [Name of purchaser], do hereby declare that [I am duly authorized to make and sign this certificate on behalf of the said exporter(s) and that] I have the means of knowing, and I do hereby certify as follows :—

1. That the said invoice is in all respects true and correct.
2. That every article mentioned in the said invoice has been wholly produced or manufactured in the State of , and is *bona fide* the produce or manufacture of that part of the Commonwealth of Australia.

[Signature.]

Dated at , this day of , 19

Sec. 309. **FORM 58.**  
 Reg. 136. *New Zealand Customs.*  
**ENTRY FOR GOODS SUBJECT TO EXPORT DUTY.**  
 (In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_  
 Exporter's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

On the Ship.	Destination.

Marks and Nos.	Number and Description of Packages and Goods.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
<b>Totals ..</b>					

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the \_\_\_\_\_ No. \_\_\_\_\_, Exporter [or Agent, or Clerk].  
 \_\_\_\_\_, Collector.  
 NOTE.—When gold is entered for export, the name of the county or borough in which the gold was produced is to be shown.

Sec. 309. **FORM 59.**  
 Reg. 137. *New Zealand Customs.*  
**SHIPPING-BILL FOR GOODS SUBJECT TO EXPORT DUTY.**

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19\_\_\_\_  
 Exporter's name, \_\_\_\_\_ : per \_\_\_\_\_, agent [or clerk].

On the Ship.	Destination.

Marks and Nos.	Number and Description of Packages and Goods.	Quantity.	Export Officer's Account.	
			Shipped.	Short-shipped.

No. \_\_\_\_\_, Collector.

Secs. 281, 309. **FORM 60.**  
 Reg. 138. *New Zealand Customs.*  
**DECLARATION UNDER CUSTOMS ACTS.**

I, [Full name], \_\_\_\_\_, do hereby declare that [Insert facts]—  
 [Signature.]  
 Declared before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_  
 \_\_\_\_\_, Officer of Customs [or Postmaster, or Customs Agent, or Solicitor, or Notary Public].

**THIRD SCHEDULE.**

Sec. 313.  
 Reg. 141.

Nature of Rules, Regulations, or Forms.	How made or prescribed.	Date of Order.	Date of Gazette in which published.
Rules respecting transhipment of goods ..	Commissioner's Order	24 Nov., 1882	1 Dec., 1882.
Authorizing issue of ship's stores ..	..	24 ..	1 ..
Fixing period for exporter's entry ..	Commissioner's Order No. 188	26 July, 1883	2 Aug., 1883.
Drawback Regulations ..	Order in Council ..	18 April, 1906	26 April, 1906.
Prescribing form of declaration for <i>ad valorem</i> goods ..	Minister's Order No. 985	22 July, 1908	30 July, 1908.
Prescribing form of declaration for passengers' baggage and effects ..	Minister's Order No. 993	18 Dec., 1911	21 Dec., 1911.
Regulations for manufacture, use, and sale of methylated spirits ..	Minister's Order No. 1058	8 Feb., 1912	15 Feb., 1912.
Authorizing sale of unclaimed postal packets ..	Order in Council ..	28 Oct., 1913	30 Oct., 1913.
		18 Feb., 1914	26 Feb., 1914.

J. F. ANDREWS,  
 Clerk of the Executive Council.