

Serial Number 1951/81

THE CUSTOMS AMENDING REGULATIONS 1951

B. C. FREYBERG, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington, this 10th day of
April, 1951

Present :

THE RIGHT HON. S. G. HOLLAND PRESIDING IN COUNCIL

PURSUANT to the Customs Act, 1913, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Customs Amending Regulations 1951, and shall be read together with and deemed part of the Customs Regulations* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

2. The Second Schedule to the principal regulations is hereby amended by revoking Forms 37 and 38, and substituting the Forms 37 and 38 in the Schedule hereto.

3. Form 9 in the Second Schedule to the Customs Regulations made on the 4th day of December, 1922,† is hereby revoked.

4. Notwithstanding that any form revoked and replaced by a form to the same effect by these regulations differs from the form so substituted, the Comptroller may permit the continuance of the use of the revoked form up to and inclusive of the 30th day of June, 1951, or until such further time as he may in any special case permit.

5. The principal regulations are hereby amended by revoking regulation 90, and substituting the following regulation :—

“ 90. Payment of drawback, otherwise than on goods exported by post by any person not engaged in business, shall be made on Form 38.”

6. The principal regulations are hereby amended by revoking regulation 91, and substituting the following regulation :—

“ 91. Entry for and payment of drawback on goods exported for drawback by post by any person not engaged in business shall be made in Form 39 :

“ Provided that if any dispute arises as to whether any person is engaged in business within the meaning of these regulations the Collector's decision thereon shall be final.”

7. Regulation 92 of the principal regulations is hereby amended by omitting from paragraph (a) the words “ no debenture shall be passed for payment ”, and substituting the words “ payment of drawback shall not be made ”.

8. Regulation 93 of the principal regulations is hereby amended by omitting the words “ debenture to be passed for payment ”, and substituting the words “ entry to be approved for payment ”.

* *Gazette*, 2nd July, 1914, Vol. II, page 2675.

† *Gazette*, 7th December, 1922, Vol. III, page 3143.

SCHEDULE

Form 37

NEW ZEALAND CUSTOMS—EXPORT ENTRY, DRAWBACK—GOODS EXPORTED AS CARGO OR SHIP'S STORES

Sec. 158
Regs. 27, 89.

Port Vessel : Destination : Date :

Exporter :, per, Agent or Clerk

Marks and Nos.	Number and Description of Packages and Goods.	Origin.	Quantity.	Current Domestic Value Under Customs Acts Plus 10%.	Rate of Drawback.	Amount of Drawback.	
							1., claim drawback on the goods described on this entry and do hereby declare— (1) That the entry is in all respects true and correct. (2) That the full duty and/or sales tax chargeable by law on the said goods has been paid. (3) That the exporter has not already made application for or received, directly or indirectly, drawback or refund of any portion of the duty and/or sales tax drawback of which is now claimed. (4) That the said goods have not been damaged or deteriorated in condition or used in New Zealand after delivery from the control of the Customs (or if not so delivered, after sales tax was paid thereon). (5) That the current domestic value of the said goods if sold duty-paid for home consumption in New Zealand at the time of making this entry, is not less than the amount of drawback claimed thereon. (6) That the said goods are not intended to be re-landed or re-imported at any place in New Zealand. (7) That I am entitled to enter the said goods for drawback and to receive the amount of drawback payable.
				Total drawback	..		
							Declared before me at, this day of, 19... Officer of Customs, Postmaster, Solicitor, Notary Public, or Justice of the Peace.
				Less fee for attendance	..		
				Amount payable	..		
				Approved for Payment.	Entry passed.		
			 Sub-Collector. Collector.		
				Voucher Number.	[STAMP.]		
							Number :

I hereby certify that I have examined the goods specified in this entry and find them to be of the description, quantity, and value now shown therein and that the law and regulations in respect thereof have been complied with.

.....
Examining Officer.

I hereby certify that the above-mentioned goods have been

{ Shipped on the above-mentioned vessel.
 Fitted into the above-mentioned vessel.
 Posted in my presence to the above-mentioned destination.

.....
Boarding Inspector or Examining Officer.

I hereby certify that the above-mentioned goods appear on the outward part manifest of the, cleared at on

.....
Export Clerk.

1951/811

Customs Amending Regulations 1951

295

Form 38

New Zealand Customs

Sec. 158.
Reg. 90.

No.

DRAWBACK OF DUTY AND/OR SALES TAX

Customhouse,

....., 19..

To M, Agent for M

I HAVE to inform you that drawback of duty and/or sales tax is payable to you as set out hereunder.

Vessel : Destination of Goods : Drawback Entry No.

Date :

Marks and Numbers.	Particulars.	Origin.	Quantity.	Value.	Rate of Duty or Sales Tax.	Amount.
					Less fee for officer's attendance	
Remarks :				Amount of drawback £		

Certified correct. Certificates of shipment duly given.

Verified, passed for payment.

.....
Drawback Officer......
Sub-Collector.

Cheque No. for £..... issued.

[DATE STAMP.]

....., for Collector.

(To be forwarded to Head Office)

T. J. SHERRARD,
Clerk of the Executive Council.

EXPLANATORY NOTE

[This note is not part of the regulations, but is intended to indicate their general effect]

Provision is made by section 20 of the Finance Act, 1950, for the repeal of sections 159 and 160 of the Customs Act, 1913, relating to drawback debentures and declarations thereon.

The purpose is to simplify the Customs drawback procedure, and these regulations provide for the revocation of the drawback debenture forms and the provision of an amended form of application for drawback applicable in the case of either Customs duty or sales tax.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette* : 12th day of April, 1951.

These regulations are administered in the Customs Department.