



**THE CUSTOMS DUTY ON GOVERNMENT GOODS ORDER 1944**

C. L. N. NEWALL, Governor-General

By his Deputy,  
MICHAEL MYERS

PURSUANT to section 141 of the Customs Act, 1913, as amended by the Customs Amendment Act, 1921, His Excellency the Governor-General doth hereby determine as follows :—

1. This determination may be cited as the Customs Duty on Government Goods Order 1944.

2. The determinations respecting the payment of Customs duty on goods being the property of the Crown in respect of the Government of New Zealand dated respectively the 10th day of February, 1938, and the 12th day of April, 1938, are revoked.

3. Duty in accordance with the Customs Act, 1913, shall be levied, collected, and paid on all goods and classes of goods being the property of the Crown in respect of the Government of New Zealand and imported into New Zealand or entered for home consumption by or for any of the undermentioned Departments of State, namely :—

- (1) The Government Insurance Department :
- (2) The Post and Telegraph Department, except in respect of goods used for capital works :
- (3) The Marketing Department :
- (4) The Public Trust Office :
- (5) The State Advances Corporation :
- (6) The State Fire Insurance Office :
- (7) The Mines Department, for the working of State coal-mines or purposes ancillary thereto :
- (8) The Broadcasting Department, for the purposes of any broadcasting service carried on under the Broadcasting Act, 1936 :
- (9) The Industries and Commerce, Tourist and Publicity Department, for sale or use in hotels or hostels under the control of that Department :
- (10) The State Forest Service, for the purpose of any manufacturing, including sawmilling operations, or purposes ancillary thereto, except goods that the Minister of Customs, having regard to their use, may decide shall not be liable to duty :
- (11) The Public Works Department—
  - (a) For the purposes of the construction or maintenance of any scheme for the generation, supply, or sale of electric energy ; or
  - (b) For the purpose of constructing houses, dwelling-places, and other buildings for letting or for sale under any Government housing scheme :

- (12) The Government Railways Department—
- (a) For sale ; or
  - (b) For use in the manufacture of goods for sale (including goods for use in refreshment-rooms or for sale in refreshment-rooms or bookstalls) ; or
  - (c) For use in any Department of State hereinbefore mentioned and, in the case of the Mines Department, Broadcasting Department, the Industries and Commerce, Tourist and Publicity Department, the State Forest Service, and the Public Works Department, for the respective purposes hereinbefore set out ; or
  - (d) For use in the manufacture of goods to be used in any Department of State hereinbefore mentioned and, in the case of the Mines Department, Broadcasting Department, the Industries and Commerce, Tourist and Publicity Department, the State Forest Service, and the Public Works Department, for the respective purposes hereinbefore set out.
- (13) The Ministry of Supply for supply to Departments of State or to persons or firms, if the goods would have been liable to Customs duty had they been imported or entered for home consumption by such Departments, persons, or firms :
- (14) Any Department, if the goods are sold or otherwise disposed of except goods that the Minister of Customs, having regard to their condition, the manner of their disposal, and any other special consideration, may decide shall not be liable to duty.

As witness the hand of His Excellency the Governor-General, this 23rd day of June, 1944.

A. H. NORDMEYER,  
Acting for the Minister of Customs.

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These regulations are administered in the Customs Department.