

Serial Number 1938/134.



**THE CUSTOMS (CENTENNIAL EXHIBITION) ORDER 1938.**

GALWAY, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 6th day of October, 1938.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

PURSUANT to sections 27 and 28 of the New Zealand Centennial Act, 1938, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby order as follows :—

1. This Order may be cited as the Customs (Centennial Exhibition) Order 1938.

2. The provisions of the Customs Acts within the meaning of section 3 of the Customs Act, 1913, and of the various Acts indicated in clause 18 hereof, in their application to goods for the exhibition referred to in Part II of the New Zealand Centennial Act, 1938 (hereinafter referred to as the exhibition), are hereby modified to the extent and subject to the conditions set out hereunder.

MODIFICATIONS OF THE CUSTOMS ACTS.

3. (a) The land and buildings at Wellington occupied by the New Zealand Centennial Exhibition Company, Ltd., for the purposes of the exhibition shall, for the purposes of this Order and of the Customs Acts, be deemed to be a licensed warehouse (hereinafter referred to as the exhibition bond).

(b) Notwithstanding anything to the contrary in sections 79 and 80 of the Customs Act, 1913, no license fee shall be payable in respect of the exhibition bond, nor shall the licensee be required to give security in accordance with section 78 of the Customs Act, 1913.

(c) Goods (including materials and fittings) imported for exhibition, use, or sale in the said exhibition may be received into and delivered from the exhibition bond on the conditions set out in this Order.

4. Upon the entry of any goods to be warehoused in the exhibition bond the importer shall produce to the Collector the invoice, in duplicate, for those goods. The Collector shall stamp one copy of the invoice and return it to the importer, and the other copy shall be retained by the Collector.

5. Notwithstanding anything to the contrary in section 4 of the Customs Amendment Act, 1931, goods imported for exhibition, use, or sale in the exhibition shall be exempt from primage duty.

6. In the case of goods intended for sale in the exhibition the amount of duty and/or sales tax payable thereon shall be deposited with the Collector on the entry of the goods for warehousing unless the goods are stored under the Crown lock in a part of the exhibition buildings specially set aside for the purpose. When any such goods are removed from such place of storage for sale in the exhibition the amount of duty and/or sales tax payable thereon shall forthwith be deposited with the Collector as hereinbefore provided.

7. The Collector may, if he so desires, require that jewellery or other valuable goods intended for exhibition only and not for sale shall be secured in show-cases under the Customs seal.

8. Goods warehoused in the exhibition bond may be entered for removal to another licensed warehouse at any time during the exhibition, and for all the purposes of the Customs Acts shall be deemed to have been imported at the date of such entry for removal. At the close of the exhibition all goods liable to duty and/or sales tax shall forthwith be entered for—

- (a) Home consumption ;
- (b) Removal to another licensed warehouse ; or
- (c) Re-exportation.

All goods entered for re-exportation shall be packed under the supervision of the Customs.

9. Customs officers who are on duty in the exhibition bond shall be present simply as revenue officers and shall not in any way be responsible for the goods stored in the exhibition bond.

10. The Collector shall allow goods imported for the purposes of the exhibition to be cleared without payment of duty and/or sales tax in any of the following cases :—

- (a) Paintings, statuary, and other works of art imported to be exhibited in the exhibition but which are subsequently purchased for display in public museums, the buildings of public institutions or art associations registered as corporate bodies, public parks, and other public places or in schools, colleges, or universities on declaration that they will not be removed therefrom without payment of the duty :
- (b) Samples of small value having relation to the goods of exhibitors and distributed free of charge in the exhibition :
- (c) Handbills, circulars, posters, show-cards, calendars, post-cards, and other advertising matter and articles relating to exhibits from beyond New Zealand and displayed or distributed free of charge at the exhibition :
- (d) Stationery *bona fide* used in the exhibition by exhibitors in connection with their exhibits from beyond New Zealand.

11. Where any picture, statuary, or work of art exhibited at the exhibition is subsequently purchased by any person and duty and/or sales tax is payable thereon the Collector may assess the value for duty at one-half the price paid by the purchaser, and in such case the duty and/or sales tax shall be payable accordingly :

Provided that the duty and/or sales tax so computed shall not exceed the amount which would, apart from this Order, be payable under the Customs Acts.

**12.** Where goods, show-cases, stands, fittings, or materials imported for the purposes of the exhibition and used in the exhibition buildings or grounds by any exhibitor or the company or any other person are sold, removed, or disposed of for use or consumption in New Zealand, the Collector shall assess them at a fair value for duty after making allowance for depreciation in value through use, and the duties of Customs and/or sales tax shall be paid on them in accordance with such assessment, which shall be final. Goods imported for the purposes of the exhibition which are liable to duty, other than *ad valorem* duty, and/or sales tax shall be dealt with in a similar way, and a corresponding concession shall be made in the duty and/or sales tax payable thereon.

**13.** Where goods warehoused in the exhibition bond are damaged, depreciated in value, or destroyed in the process of judging by juries of awards, or by reason of their being exhibited, the Collector may, in his discretion, remit the whole or any part of the duty and/or sales tax payable thereon :

Provided that where the whole of the duty and/or sales tax on any such goods is remitted the goods shall be abandoned to the Crown in accordance with clause 14 hereof.

**14.** (a) In lieu of paying duty and/or sales tax on any article (whether an exhibit, or any stand, fitting, show-case, or material used by him for the purposes of his exhibits), the exhibitor may abandon the article to the Crown on giving the Collector three days' previous notice of abandonment and delivering the article to such person as the Collector appoints to receive the same on behalf of the Crown.

(b) All articles so abandoned shall be sold by auction at such times and in such manner as the Collector directs, and the net proceeds of the sale (less expenses of and incidental to the sale) shall be paid into the Public Account as part of the Consolidated Fund.

(c) If in the opinion of the Collector the abandoned article is not worth selling as aforesaid, it shall be destroyed or otherwise disposed of as the Minister of Customs directs.

(d) Any articles which, within sixty days after the official closing of the exhibition, have not been exported, entered for warehousing elsewhere, or otherwise dealt with to the satisfaction of the Collector, shall be deemed to have been abandoned as aforesaid, and may be taken possession of by the Collector and dealt with in accordance with paragraph (b) or paragraph (c) hereof.

**15.** If by any fraud, misrepresentation, or deceit any person obtains or attempts to obtain in respect of any goods any concession of duty under this Order to which he is not legally entitled, he shall be liable to the penalties provided in that behalf by the Customs Acts. Such penalties may include forfeiture of the goods.

**16.** Before granting any concessions of duty and/or sales tax under any of the foregoing provisions in that behalf, the Collector must be satisfied by declaration of some responsible and reputable person, and by such other evidence as he thinks fit to require, that the case comes properly within such provision.

17. All declarations and certificates required by the Collector shall be in such form as he directs, and shall be deemed to be made under the Customs Acts. Any such declaration may be made before any Collector or other officer of Customs, or before a Customs agent or solicitor or notary public, or before any Postmaster or person acting for a Postmaster, or before a Justice of the Peace or such other person as the Collector of Customs at Wellington may, in writing, permit.

MODIFICATIONS OF OTHER ACTS.

18. Goods imported for the purposes of the exhibition shall, subject to the provisions of this clause, be exempt from the provisions of the undermentioned Acts and the regulations made thereunder:—

- (a) The Apiaries Act, 1927 :
- (b) The Arms Act, 1920 :
- (c) The Dangerous Drugs Act, 1927 :
- (d) The Footwear Regulation Act, 1913, and an Order in Council made on the 26th day of February, 1915, and gazetted on the 4th day of March, 1915, which prohibited the importation of certain footwear :
- (e) The Poisons Act, 1934 :
- (f) The Sale of Food and Drugs Act, 1908, and so much of the Customs Acts as prohibits the importation of articles the sale of which in New Zealand would be an offence against that Act.

19. Nevertheless, any of the goods referred to in the last preceding clause hereof shall, on delivery or removal from the exhibition (for purposes other than that of being exported or destroyed under Customs supervision) be liable to the provisions contained in such Acts and regulations as if the goods had then been imported for the first time.

C. A. JEFFERY,  
Clerk of the Executive Council.

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Issued under the authority of the Regulations Act, 1936.  
Date of notification in *Gazette* : 13th day of October, 1938.  
These regulations are administered by the Customs Department.