

- (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.