

**(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 Removal of imported goods (*vide* section 55) in Form 41.
- (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.