

otherwise disposed of in accordance with the Customs Acts by the Postmaster, that is to say,—

- (a.) With respect to printed matter, within six months; and
 (b.) With respect to other goods, within twelve months, after the arrival thereof in New Zealand: Provided that goods not liable to *ad valorem* duty shall not be sold at a price less than that sufficient to cover the expenses of the sale and the duty payable on the goods.

127. (1.) Except with the permission of the Collector, separate postal packets posted by any one exporter and arriving by any one mail, whether addressed to the same or to different persons, shall be treated for the purposes of the Customs Acts as a single package consigned to a single person, and duty shall be payable thereon accordingly.

(2.) In such cases the Postmaster shall, if the duty has not been paid, notify the importer or the person forwarding the postal packets to New Zealand that such goods are detained pending payment of the duty.

128. For the purposes of the Customs Acts the person forwarding postal packets to New Zealand may, if the Collector so decides, be deemed to be the importer of the goods.

129. Postmasters and Postal officers acting for them shall, so far as postal packets are concerned, be deemed to be officers of Customs for the purposes of section 281 of the said Act.

130. In these regulations the term "postal packet" includes any goods contained therein.

MISCELLANEOUS.

(Sec. 309.)

Invoices.

131. When in the case of any goods liable to duty *ad valorem* imported on the sale thereof the fair market value of such goods as defined by the said Act is different from the actual money price paid or to be paid therefor by the purchaser as shown on the invoice required by the said Act such invoice shall, except when not required by the Collector, also show such fair market value.

132. All invoices required by the said Act for goods liable to *ad valorem* duty shall, except when not so required by the Collector, have written or printed thereon a certificate in Form 55 signed by the exporter.

Receipt of Moneys.

133. All duties, fees, or charges payable under the Customs Acts shall be paid at the Customhouse in current coin of the realm, and between the hours of 9 a.m. and noon on Saturdays and 9 a.m. and 3 p.m. on other days of the week: Provided that with the permission of the Collector such payments may be made by cheque or otherwise, and after the hour of 3 p.m.

Australian Wine Certificates.

134. No wine shall be admitted as Australian wine under the Customs Duties Act, 1908, unless there is produced to the Collector an invoice of the goods, having written or printed thereon a certificate signed by the exporter in Form 57: Provided that certificates in the form prescribed in Minister's Order numbered 115, dated the 8th day of November, 1878, and published in the *New Zealand Gazette*, dated the 14th day of November then instant, may, if presented, be accepted.

Expenses.

135. Whenever, for the purpose of carrying out any of these regulations, it is necessary that any travelling or other expenses should be incurred by any officer, the Collector may require such expenses to be defrayed by the importer, exporter, remover, manufacturer, or other person concerned.

Goods liable to Export Duty.

136. Entries for goods liable to export duty shall be in Form 58.
 137. When entries are made of goods liable to export duty the exporter shall make shipping-bill in Form 59.

(Secs. 281, 309.)

Declarations.

138. All declarations required or authorized by the Customs Acts shall, when not elsewhere prescribed, be in Form 60.

139. Any information required or authorized by these regulations shall, when deemed necessary by the Collector, be verified by declaration in Form 60.