

26. The following are the restrictions under which stores may be shipped on any ship under the provisions of section 42 of the said Act :—

- (a.) If any portion of any stores shipped on any ship is brought back into New Zealand, such stores shall, notwithstanding that they are not removed from such ship in New Zealand, be deemed to be imported into New Zealand from parts beyond the seas so soon as they are brought into New Zealand.
- (b.) Stores shall not be shipped under drawback unless the Collector is satisfied that they cannot conveniently be obtained out of a licensed warehouse.

27. The entry of goods shipped as ships' stores under drawback shall be made in Form 37 and in the manner prescribed in Regulation No. 92.

28. The following classes of goods shall be deemed to be stores within the meaning of section 42 of the said Act :—

- (a.) Goods for use or consumption on board ships.
- (b.) Goods to be fitted into ships.

29. The islands hereinafter enumerated, which form part of the Dominion of New Zealand, shall for the purposes of section 42 of the said Act be deemed to be parts beyond the seas: The Antipodes Islands, the Auckland Islands, the Bounty Islands, Campbell Island, and the Kermadec Islands.

30. The provisions of section 42 of the said Act are hereby extended to the following ships departing from New Zealand and returning thereto without going to parts beyond the seas, viz. :—

- (a.) Men-of-war.
- (b.) Whalers, being foreign-going ships within the meaning of section 4 of the Shipping and Seamen Act, 1908.

(Sec. 43.)

31. Entries shall be made and passed and duty paid on stores consumed in accordance with section 43 of the said Act in Form 14, and prior to clearance of the ship from the first port of arrival after the consumption of such stores.

PART V.

(Sec. 50.)

ENTRIES.

32. The cancellation or amendment of entries shall be made in the manner following, viz. :—

- (a.) The person making the entry shall apply to the Collector for cancellation or amendment, stating the reasons therefor.
- (b.) The Collector may require any such application to be verified by declaration.
- (c.) If such cancellation or amendment is permitted, the Collector shall note on the face of the entry the particulars relating thereto.

(Secs. 49, 51.)

33. Entries for imported goods shall be in the following forms, viz. :—

- (a.) For home consumption—in Form 14.
- (b.) For warehousing—in Form 15.
- (c.) For export, or
- (d.) For removal } in Form 16.

34. (1.) In the preparation of entries for home consumption the details taken from invoices may, if the importer so desires, be summarized by means of a statement to the satisfaction of the Collector in Form 17. Such statement shall for all the purposes of the Customs Acts be deemed and taken to form part of such entry.

(2.) If such statement be not prepared the Collector may require the importer to show on the entry, in such manner as he directs,—

- (a.) Particulars of the contents of the various packages; and
- (b.) The various ports or places from which the goods enumerated on the entry have been imported.

35. When claim is made for the admission of imported goods free of duty under subsection (1) of section 141 of the said Act, a declaration in the following form respecting such goods shall be made on the entry for home consumption by a duly authorized responsible officer of the Department concerned: "I, _____, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect, and that the above-mentioned goods are the property of the Crown in respect of the Government of New Zealand at the time of making this entry for home consumption."

36. When claim is made for the admission of imported goods free of duty under subsection (2) of section 141 of the said Act, a declaration in