

Customs, who shall be permitted to check the balances shown therein with the stock of methylated spirit on hand. The manufacturer shall also, immediately upon delivery from Customs control, enter the quantity of spirit used to dissolve or treat such materials as are enumerated in subparagraphs (ix) and (x) of this paragraph, or such other materials as may from time to time be permitted.

(ix.) "Methylated spirit W.P." for the manufacture of varnishes, lacquers, and polishes shall be mixed with and have in solution, before delivery from the control of the Customs, at least 2 per cent. by weight of either shellac, copal, resin, or other material approved by the Comptroller. Spirit so treated is not to be delivered until the materials added have had time to come into solution.

(x.) "Methylated spirit W.P." for the manufacture of veterinary medicines shall be mixed, while under the control of the Customs, with the ingredients approved for such medicines, time being allowed before delivery for solution, percolation, or maceration where necessary.

(xi.) Every manufacturer of veterinary medicines made with methylated spirit shall cause each packet containing the same, and every bottle, tin, or other receptacle filled upon or delivered from his premises for sale, to be distinctly labelled—

"For veterinary use. Made with methylated spirit."

(xii.) The premises of every holder of "Methylated spirit W.P.," or of "Methylated spirit W.P. for furniture-polishing," shall be open to inspection by an officer of Customs.

(d.) (i.) Spirit methylated by the addition of 1 per cent. of absolute phenol may be manufactured and sold for exclusive use in any public or private hospital, provided that a guarantee satisfactory to the Collector is given by the licensee of a private hospital, or the medical officer of a public hospital, that spirit delivered on such guarantee will be used exclusively for hospital purposes other than the compounding of medicines.

(ii.) Every receptacle containing spirit methylated with phenol shall be distinctly marked with the words "Methylated spirit for exclusive use in hospitals."

(iii.) The provisions of subparagraphs (v) and (vii) of paragraph (c) of this regulation shall, *mutatis mutandis*, apply to such methylated spirit for exclusive use in hospitals.

121. A charge of 1s. 6d. per hour or any portion of an hour will be made for the time an officer of Customs is employed during official hours in supervising the manufacture or delivery of any methylated spirit, "finish," or veterinary medicines made in accordance with these regulations.

PART XXII.

(Sec. 310.)

POSTAL PACKETS.

122. (1.) Except when required by the Collector, it shall not be necessary for any importer to make entry for postal packets in the following cases:—

- (a.) When the fair market value of the goods imported by him by any one mail is less than one pound sterling.
- (b.) When the importer is a person not engaged in business.
- (c.) When the duty on the goods is paid by some person outside New Zealand.

(2.) In such cases the postal packets shall be deemed to have been entered for home consumption when application is made by the importer for delivery of the same.

123. Any Postmaster may pay out of any revenue in his hands—

- (a.) All lawful refunds of duty on postal packets under the Customs Acts:
- (b.) The amount of any drawback of duty payable on postal packets exported from New Zealand.

124. No importer shall show on any one entry any postal packets arriving by more than one mail.

125. The officers of the Post Office may, in respect of postal packets, exercise or perform for the purposes of the Customs Acts all or any of the powers or duties of an importer or exporter, and, with the consent of the Collector, of those of an officer of Customs.

126. Postal packets on which duty is not paid within the times hereinafter mentioned may, as directed by the Comptroller, be sold, destroyed, or