

NOTES.—(1.) No deduction from the fair market value is allowed on account of—

- (a.) Any bounty ; or
- (b.) Any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported ; or
- (c.) Any discount allowed for export only, or any special discount except where so clearly and separately specified ; or
- (d.) Specially cut prices or discounts which have been allowed ; or
- (e.) Discounts or prices allowed specially to agents ; or
- (f.) Any arrangement or understanding affecting the purchase-price of goods which has been or will be made or entered into between the exporter and the purchaser, or by any one on behalf of either of them, either by way of special discount, rebate, salary, compensation, or in any manner whatsoever, other than as shown in the invoice ; or
- (g.) Any special consideration whatsoever.

(2.) If the exporter so desires, the above certificate and that prescribed by the Minister under section 6 of the Customs Duties Act, 1908, may be made in Form 56.

* If the goods are sold under a *bona fide* contract of purchase (N.B.—The contracts referred to include only such as actually have been made in the ordinary course of business for sale of the like goods for home consumption in the country of export) made in the ordinary course of business and including a greater quantity of such goods than that which is actually exported at one and the same time, in lieu of the word "quantity" insert the words "quantity to the aggregate quantity included in any *bona fide* contract of sale and exported or to be exported to New Zealand in pursuance thereof within a period of twelve months."

Sec. 309.

FORM 56.

Reg. 132.

New Zealand Customs.

COMBINED CERTIFICATE :

- (a.) OF COUNTRY OF PRODUCE OR MANUFACTURE.
- (b.) IN SUPPORT OF INVOICE VALUES.

I [Full name of person signing certificate], [(Position held—e.g., partner, director, manager, chief clerk, or principal officer—) of (Name of exporter[s])] the exporter[s] of the articles included in this invoice, amounting to [Total value of invoice in words at length], and dated . . . of goods supplied to [Name of purchaser], do hereby declare that [I am duly authorized to make and sign this certificate on behalf of the said exporter(s) and that] I have the means of knowing, and I do hereby certify as follows :—

1. That the said invoice is in all respects true and correct.
2. That every article mentioned in the said invoice has been either wholly or partly produced or manufactured in [Name of part of British dominions], and is *bona fide* the produce or manufacture of that part of the British dominions.
3. As regards those articles only partially produced or manufactured in that part of the British dominions,—
 - (a.) That the final process or processes of manufacture have been performed in that part of the British dominions ;
 - (b.) That the expenditure in material produced in the British dominions and [or] labour performed within such dominions (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the *factory or works cost* of such article in its finished state.
4. That in the calculation of such proportion of produce or labour of the British dominions none of the following items have been included or considered : manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition ; cost of outside packages, or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.
5. That the said invoice exhibits the fair market value of the said goods when sold for cash for home consumption in the ordinary course of business in like condition and quantity* in the principal markets of the country whence and at the time when exported to New Zealand.

Witness : [Signature.]

Dated at this day of 19

NOTE.—No deduction from the fair market value is allowed on account of—

- (a.) Any bounty ; or
- (b.) Any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported ; or
- (c.) Any discount allowed for export only, or any special discount except where so clearly and separately specified ; or
- (d.) Specially cut prices or discounts which have been allowed ; or
- (e.) Discounts or prices allowed specially to agents ; or
- (f.) Any arrangement or understanding affecting the purchase-price of goods which has been or will be made or entered into between the exporter and the purchaser, or by any one on behalf of either of them either by way of special discount, rebate, salary, compensation, or in any manner whatsoever, other than as shown in the invoice ; or
- (g.) Any special consideration whatsoever.

* If the goods are sold under a *bona fide* contract of purchase (N.B.—The contracts referred to include only such as actually have been made in the ordinary course of business for sale of the like goods for home consumption in the country of export) made in the ordinary course of business, and including a greater quantity of such goods than that which is actually exported at one and the same time, in lieu of the word "quantity" insert the words "quantity to the aggregate quantity included in any *bona fide* contract of sale, and exported or to be exported to New Zealand in pursuance thereof within a period of twelve months."

Sec. 309.

FORM 57.

Reg. 134.

New Zealand Customs.

CERTIFICATE OF PRODUCTION OF AUSTRALIAN WINE.

I [Full name of person signing certificate], [(Position held—e.g., partner, director, manager, chief clerk, or principal officer—) of (Name of exporter[s])] the exporter[s] of the articles included in this invoice amounting to [Total value of invoice in words at length], and dated . . . of goods supplied to [Name of purchaser], do hereby declare that [I am duly authorized to make and sign this certificate on behalf of the said exporter(s) and that] I have the means of knowing, and I do hereby certify as follows :—

1. That the said invoice is in all respects true and correct.
2. That every article mentioned in the said invoice has been wholly produced or manufactured in the State of, and is *bona fide* the produce or manufacture of that part of the Commonwealth of Australia.

Dated at this day of 19

[Signature.]