

60. When claim is made for the admission of warehoused goods free of duty under subsection (2) 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 the Governor's Private Secretary, or other duly authorized agent: "I, _____, do hereby declare that the above-mentioned goods are the property of the Governor of New Zealand at the time of making this entry for home consumption, and that they have not been imported or purchased by him for the purpose of sale."

(Secs. 101, 309.)

61. Whenever required by the Collector warehoused goods shall, prior to entry for export or removal for warehousing elsewhere, be remeasured, reweighed, regauged, retested, or re-examined.

62. Goods delivered from a warehouse for shipment and not shipped shall be returned thereto or accounted for to the satisfaction of the Collector.

63. When warehoused goods are entered at any port for export or removal to another port the importer shall make shipping-bill in Form 31.

64. When warehoused goods are entered to be removed from any port by inland carriage to any other port the Importer will be required to defray the cost of sending such notification to the Collector at the port of destination as may at any time be required by the Collector at the port from which the goods are removed.

(Sec. 103.)

Rewarehousing.

65. Entries for goods rewarehoused shall be in Form 26.

PART VII.

(Sec. 115.)

AD VALOREM DUTIES.

66. The declaration in respect of the invoice for and the value of goods subject to *ad valorem* duty shall be in Form 32.

(Sec. 120.)

Costs of Appeals.

67. The reasonable costs of an appeal under section 120 shall be,—

(a.) The actual disbursements of the Customs:

(b.) Such travelling or other expenses of the delegates or officers of Customs as may be approved by the Collector:

(c.) Fees payable to the delegates (not being officers of Customs) at the rate of £2 per day or any portion thereof.

(Secs. 120, 309.)

68. If any appeal by an importer under section 120 of the said Act be successful the reasonable costs thereof shall be paid by the Collector.

PART VIII.

(Secs. 131, 309.) ASSESSMENT AND RECOVERY OF DUTY.

69. The strength of spirits shall be ascertained by means of Sykes's hydrometer or other instrument approved by the Comptroller.

70. Application to retest spirits in warehouses shall be in Form 34.

(Sec. 133.)

71. (1.) The minimum amount of duty that need be collected on any goods shall be as under, viz:—

(a.) On postal packets or goods contained therein, 6d.

(b.) On other goods, 1s.

2. Provided that in the case of postal packets which are deemed to be a single package under Regulation No. 127, the minimum amount of duty that need be collected on such packets at any one port shall be 1s.

GOODS TEMPORARILY EXPORTED FROM NEW ZEALAND.

(Sec. 139.)

New Zealand Produce and Samples of Duty-paid Goods.

72. The conditions under which goods being the produce of New Zealand, or samples of duty-paid goods sent out of New Zealand, may be reimported or brought back to New Zealand without payment of duty shall be as under:—

(a.) The goods shall be reimported or brought back to New Zealand within five years from the date of exportation therefrom or within such further time as the Comptroller may in any special case permit.