

PART X.

(Secs. 157, 158, 159, 162.) DRAWBACK.

88. Drawback of the full amount of duty paid shall, except as herein-after provided, be allowed on the exportation from New Zealand of the following goods, whether as ships' stores or as cargo, viz. :—

- (a.) Goods on which duty has been paid upon importation, either *ad valorem* or according to specific rates, and whether in original packages or repacked.
- (b.) Goods which are partially composed of materials upon which duty was paid on importation either *ad valorem* or according to specific rates.
- (c.) Goods produced in a manufacturing warehouse on which the duty has been paid.
- (d.) Beer on which excise duty has been paid under the Beer Duty Act, 1908.

89. Entry of goods for drawback shall be in Form 37.

90. The debenture for payment of drawback shall be in Form 38.

91. Entry of goods exported for drawback per post by any person not engaged in business and debenture for payment of drawback on the same shall be in Form 39: Provided that if any dispute should arise as to whether any person is engaged in business within the meaning of these regulations the Collector's decision thereon shall be final.

92. The following are the conditions and restrictions under which the drawbacks hereinbefore provided for may be allowed, that is to say,—

(a.) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export goods for drawback, and the exporter shall pay to the Collector a charge of 1s. 6d. per hour, or any portion of an hour, for the time an officer is employed during official hours in the examination of such goods whether in respect of goods in original packages or repacked, together with any expense incurred as certified by the Collector; and no debenture shall be passed for payment until such charges and expenses have been paid.

(b.) No drawback shall be allowed on spirits, spirituous mixtures, wine, tobacco, cigars, cigarettes, snuff, or opium, except with the approval of the Comptroller, or when the Collector is satisfied that such goods cannot be conveniently obtained out of a licensed warehouse, nor (except as provided for in Regulation No. 88 (b)) shall drawback be allowed, except by special approval of the Comptroller, on goods which have been altered by external agency or used in New Zealand after delivery from the control of the Customs: Provided that—

(i.) Goods which the Collector is satisfied have been temporarily used on trial or for the purpose of inspection, demonstration, or exhibition only shall not be deemed to have been used within the meaning of this regulation; and

(ii.) Beer on which duty has been paid under the Beer Duty Act, 1908, and which has been bottled after delivery from a brewery, shall not be deemed to have been altered by external agency within the meaning of this regulation.

(c.) Nothing in these regulations shall be deemed to authorize any allowance of drawback upon any goods in excess of the amount of duty paid thereon.

(d.) Except in the case of goods exported by post by persons not engaged in business, no goods entered for drawback shall be shipped or removed for shipment for exportation unless security in the prescribed form to the satisfaction of the Collector is given by the exporter.

(e.) The drawback on repacked goods subject to *ad valorem* rates is to be calculated to the nearest penny—*e.g.*: Drapery n.o.e. (fair market value, £4 6s. 8d. plus 10 per cent.) = £4 15s. 4d., at 20 per cent. = drawback, 19s. 1d.

(f.) The drawback claimed on any tariff item or article must on any one entry amount to or exceed 1s. Claims for less than 1s. cannot be recognized.

(g.) Before the examination of any goods for drawback the proper officer may, at his discretion, require the exporter to state on the export entry the number and date of the entry on which duty was duly paid, and may also require a summary, in such form as he may demand, of the particulars appearing on the invoices connected with any entry, and shall also require to be produced the invoice or invoices (if any) which were produced at the time when the goods were entered for duty, except—