

(i.) In respect of any item on any entry on which the drawback claimed is less than £1 sterling; or

(ii.) Where goods have changed hands in New Zealand or otherwise lost their identity with the invoice produced upon importation; or

(iii.) When goods are exported per post by any person not engaged in business—

in which cases the Collector may, at his discretion, dispense with the production of such invoice, or may require such evidence of quantity or value or such summary of particulars as he may deem necessary.

(h.) Upon completion of the packing of the goods the packages shall, if so required by the Collector, be secured and sealed by the proper officer, and be forthwith conveyed to the place of shipment by a licensed carrier, there to be shipped in the presence of the proper officer; or, if not so forthwith conveyed and shipped, the packages shall be removed to some place of security approved by the Collector.

(i.) The Collector shall not be required to pay any claims for drawback until the expiration of seven days after the departure from New Zealand of the ship upon which the drawback goods were exported, nor unless the proper officer has in every case satisfied himself and certified on the entry for drawback that such goods are of the description, quantity, or value set forth in the entry, and that the law and regulations in respect thereof have been duly complied with.

93. The Comptroller may, on such conditions as he thinks fit, cause any drawback debenture to be passed for payment, although the foregoing regulations with respect thereto have not been strictly complied with.

(Sec. 161.)

94. The goods hereinafter mentioned may be reimported into New Zealand, notwithstanding that they have been shipped for export therefrom under drawback—

(a.) Ships' stores of the kind referred to in Regulation No. 28 (a) :

(b.) Travellers' samples :

(c.) Goods exported for sale or return :

(d.) Goods the delivery of which has been refused by the consignee :

(e.) Goods which the Comptroller in special cases permits to be reimported :

under and subject to the restrictions and conditions hereinafter stated, viz. :—

(i.) Duty shall be paid thereon equal in amount to the drawback allowed on the exportation of the like goods at the time of such reimportation.

(ii.) The Collector may require the importer to produce at his own expense such reasonable evidence, and may determine any dispute, as to whether any goods reimported were exported for sale or return, or whether the delivery of any such goods was refused by the consignee.

PART XI.

POWERS OF OFFICERS OF CUSTOMS.

(Sec. 179.)

Official Samples.

95. Samples of goods subject to the control of the Customs shall be taken or used by an officer of Customs only when they are required in the due performance of his official duties.

96. When not further required, such samples shall on application be returned to the importer. If, after due notice, such samples are not removed by the importer within fourteen days they may be sold or destroyed by the Collector.

(Sec. 180.)

Examination of Goods by Importer.

97. (1.) With the written consent of the importer the Collector may at his discretion permit any person to examine any goods subject to the control of the Customs.

(2.) The examination of any such goods entered for or stored in a licensed warehouse shall not affect the account of the said goods as taken by the proper officer, but duty shall be chargeable thereon as if such examination had not taken place.

(3.) In this regulation the term "examine" includes measure, count, weigh, gauge, or test.