

(Sec. 79.)

50. The cubical contents of every warehouse shall be the measurement of the internal space thereof calculated at 40 cubic feet of space to the ton: Provided that no more than 10 ft. in height upon each floor or story, and that no space in the roof above the level of the wall-plates, shall be included in such measurement.

WAREHOUSED GOODS.

(Sec. 86.)*Landing Account.*

51. The account of goods warehoused shall be taken upon the landing of such goods or as soon thereafter as practicable, and at a duly appointed examination-place or such other place as the Collector may approve.

52. The account shall, except in such special cases as the Collector may otherwise order, be entered in a book kept for that purpose.

(Secs. 49, 90.)*Repacking.*

53. The following goods may be repacked in a warehouse into packages containing not less than the quantities hereunder specified:—

Spirits in bulk	..	..	..	..	14 gallons.
Wine in bulk	..	..	..	..	14 gallons.
Tobacco	..	..	..	..	40 lb.
Cigars, cigarettes, or snuff	..	..	..	..	20 lb.

Other goods into packages so that the duty payable thereon will be not less than £3: Provided that goods intended for ships' stores may be repacked into packages containing such quantities as the Collector may approve.

54. Goods repacked in a warehouse may be labelled or marked in such manner as the Collector approves, but no misleading label or mark shall be placed on them.

55. Entries shall be made of all goods repacked in a warehouse, and shall be in Form 26.

(Sec. 93.) *Clearance of Warehoused Goods—Minimum Quantities.*

56. The following are the minimum quantities of the classes of goods enumerated below which may be entered for or cleared from a warehouse:—

Spirits in wood	..	..	..	..	14 gallons.
Spirits in bottle	..	..	..	..	8 gallons.
Spirits (bitters, cordials, or liqueurs)	..	..	..	..	1 case.
Tobacco	..	..	..	..	40 lb.
Cigars, cigarettes, or snuff	..	..	..	..	20 lb.
Wine, other kinds, in bottle	..	..	..	..	10 gallons.
Wine in wood	..	..	..	..	1 octave.
Wine, sparkling	..	..	..	..	10 gallons.
Beer in bottle	..	..	..	..	5 cases.
Coffee, cocoa, or chocolate	..	..	..	..	200 lb.

Other goods in such quantities that the duty payable thereon will be not less than £1: Provided that goods may be cleared for export for ships' stores or otherwise in such quantities as the Collector may approve.

(Sec. 94.) *Temporary Removal of Warehoused Goods.*

57. Warehoused goods may be permitted to be taken temporarily out of the warehouse for the following purposes, viz.:—

- (a.) Travellers' samples under the conditions prescribed in Regulation No. 87.
- (b.) Inspection, trial, exhibition, or demonstration.
- (c.) Such other temporary purpose as the Collector may approve.

(Secs. 49, 98, 309.) *Clearance of Warehoused Goods.*

58. Entries for clearance of warehoused goods shall be in the following forms, namely:—

- (a.) For home consumption, in Form 27.
- (b.) For export, in Form 28.
- (c.) For removal, in Form 29 or Form 30, as the case requires.

59. When claim is made for the admission of warehoused goods free of duty under subsection (1) 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 a duly authorized responsible officer of the Department concerned: "I, _____, do hereby declare that the above-mentioned goods are the property of the Crown in respect of the Government of New Zealand at the time of making this entry for home consumption."