

(b.) The importer shall satisfy the Collector that—

- (i.) The goods were duly exported from New Zealand.
- (ii.) No alteration has taken place in the character of the goods since the time of their exportation.
- (iii.) In the case of goods being the produce of New Zealand, if a duty is payable in New Zealand on the like goods manufactured therein upon delivery for home consumption, the full duty (if any) chargeable on such goods at the time of the return of the goods exported has been paid.
- (iv.) In the case of samples of duty-paid goods, the full duty (if any) has been paid that would be chargeable if the goods were first imported at the time of their return; but nothing in this regulation shall be deemed to authorize payment of any drawback or refund of duty which would not have been payable if this regulation had not been made.
- (v.) If a drawback has been allowed on such goods on their exportation from New Zealand the duty (if any) provided for under Regulation No. 88 has been paid.
- (vi.) Entry in Form 14 shall be made on which shall be entered, if required by the Collector, the date on which, and the name of the ship by which, the goods were exported, and such other particulars as the Collector may require.

73. The goods referred to in section 139 of the said Act may be re-imported or brought back to New Zealand without payment of duty in all cases in which the conditions in the preceding regulation are complied with.

(Sec. 140.) *Goods exported for Repair, &c.*

74. Goods temporarily exported from New Zealand for the purpose of repair or alteration, or for use or exhibition outside New Zealand, or as patterns, or for any similar purpose, may be admitted under section 140 on condition that—

- (a.) The importer satisfies the Collector that the goods were duly exported from New Zealand:
- (b.) Entry for the goods is made in Form 14, on which shall be entered, if required by the Collector, the date on which, and the name of the ship by which, the goods were exported, and such other particulars as the Collector may require.

75. The goods referred to in section 140 of the said Act may be admitted under that section in all cases in which the conditions in the preceding regulation are complied with.

(Sec. 142.) *Samples allowed free of Duty.*

76. Samples of the undermentioned goods not exceeding the quantities hereafter specified may, on application by the importer, be delivered out of any one line free of duty at the time of the first examination thereof, viz. :—

- Wine and spirits, in bulk, not exceeding 5 gills.
- Tobacco, not exceeding $\frac{1}{2}$ lb.
- Cigars and cigarettes, not exceeding $\frac{1}{4}$ lb.

(Sec. 144.) *Stamping of Playing-cards.*

77. The stamping or marking of playing-cards shall be performed in the manner and at the time following, namely :—

- (a.) The stamping or marking is to be done by an officer with a stamp or mark approved by the Comptroller.
- (b.) The stamp is to be imprinted on the card known as the "deuce of diamonds," and also, if the Collector so requires, on the outside of the wrapper or envelope of each pack. If the pack does not contain the deuce of diamonds, the lowest-numbered card of that suit shall be stamped in lieu thereof.
- (c.) The Collector shall not be required to stamp any playing-cards unless the importer or manufacturer has given twenty-four hours' notice stating the place and time at which it is desired that the cards should be stamped.
- (d.) Playing-cards entered for home consumption shall be stamped before delivery from the control of the Customs, or at such time thereafter as may be determined by the Collector.
- (e.) Playing-cards manufactured in New Zealand shall be stamped as soon as possible after the manufacture thereof, and before delivery from the premises of the manufacturer, or before they are exposed for sale on such premises.