

(f.) Notwithstanding anything hereinbefore contained the manufacturer of playing-cards may be permitted to mark the cards with an approved mark during the process of manufacture under such conditions as the Collector may approve.

78. The undermentioned ports are hereby appointed for the importation of playing-cards: Auckland, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Kaipara, Lyttelton, Napier, Nelson, New Plymouth, Oamaru, Patea, Tauranga, Timaru, Wairau, Wanganui, Wellington, Westport.

#### PART IX.

##### (Secs. 148, 309.) REFUNDS AND REMISSIONS OF DUTY.

79. Refunds of duty under section 148 of the said Act shall be made in Form 40. If the Collector so requires, the importer shall submit to him a statement showing in detail particulars of the claim for refund, specifying the name of the importing ship, the number and date of the entry on which the duty was paid, the amount of duty paid, the amount claimed by way of refund, and such other particulars as the Collector may require.

##### (Secs. 149, 152.)

###### *Goods damaged or deteriorated in Condition.*

80. The conditions under which and the extent to which refunds or remissions of duty may be allowed on goods damaged or deteriorated in condition in accordance with section 149 of the said Act shall be as set forth hereunder:—

- (a.) Application shall be made at any time within fourteen days after delivery of the goods from the control of the Customs.
- (b.) Refunds or remissions of duty shall be made in Form 33.
- (c.) The importer shall, at his own expense, produce such reasonable evidence as to the nature, cause, or extent of any such damage or deterioration in condition as the Collector may in any case require.
- (d.) Refund or remission of duty on such goods shall be allowed in proportion to the extent to which they are damaged or deteriorated in condition: Provided that the full duty thereon shall not be refunded or remitted unless the goods are destroyed to the satisfaction of the Collector.

81. Notwithstanding anything in the foregoing regulation the Comptroller may, in special cases, grant refunds or remissions of duty on goods damaged or deteriorated in condition, even though application therefor has not been made within fourteen days after delivery from the control of the Customs.

##### (Secs. 150, 152, 309.)

###### *Warehoused Goods diminished in Value.*

82. Applications for remission of duty under section 150 of the said Act shall be made in Form 33.

83. Remissions of duty under the last-mentioned section of the said Act shall be allowed on goods liable to *ad valorem* duty in the cases in which and to the extent to which the duty that would be payable on the goods if exported from the country of exportation to New Zealand at the time at which application for remission is made is less than the duty payable on the value of the goods as determined by section 114 of the said Act: Provided that in no case shall the full duty be remitted unless the goods are destroyed to the satisfaction of the Collector.

84. The importer shall, at his own expense, produce such reasonable evidence as to the cause or the extent of the diminution in value as the Collector may in any case require.

##### (Secs. 151, 152.) *Goods destroyed, pillaged, or lost.*

85. (1.) The exceptions, restrictions, and conditions under which remissions or refunds of duty may be allowed on goods destroyed, pillaged, or lost in accordance with section 151 of the said Act shall be as set forth hereunder:—

- (a.) Applications for remissions of duty on goods in a licensed warehouse which have been lost through diminution in quantity or weight in a licensed warehouse shall be made in Form 34.