

3. Such Declaration of Ultimate Destination shall be in the form set out in the First Schedule hereto or to the like effect, and shall be made by the actual exporter, or by some responsible representative of the actual exporter having personal knowledge of the inquiries made and of the facts stated in the declaration. Carrying and Customs agents are not competent to make such declarations.

4. Collectors and other officers of Customs shall not permit any goods to be laden on board any exporting ship until the requisite Declaration of Ultimate Destination has been duly made and delivered to the Collector of Customs at the port of shipment, or if such officer has any reason to believe or suspect that the declaration made in respect thereof is untrue.

5. The master of a ship shall not permit to be laden in that ship any goods in respect of which a Declaration of Ultimate Destination is required under these regulations, until and unless a permit for the lading thereof has been issued by a Collector of Customs.

6. Collectors of Customs shall withhold the clearance of any ship so long as there are on board thereof any goods as to which the requisite Declaration of Ultimate Destination has not been made or is believed or suspected to be untrue.

7. The term "Collector of Customs" as used in these regulations has the same meaning as in the Customs Act, 1913.

8. The foregoing regulations shall not apply to goods already shipped on an exporting ship before the coming into operation of these regulations.

9. The Minister of Customs may from time to time, by notice in the *New Zealand Gazette*, grant such exemptions from the requirements of the foregoing regulations as appear to him to be necessary or expedient, and may at any time in like manner withdraw any such exemption.

10. Territory in the military occupation of His Majesty shall be deemed to be British territory within the meaning of these regulations.

#### *Certificates of Origin.*

11. No goods imported into New Zealand from Norway, Sweden, Denmark, Holland, Switzerland, or Italy shall be delivered from the control of the Customs until the importer has delivered to the Collector of Customs a Certificate of Origin thereof in accordance with these regulations.

12. Every such Certificate of Origin shall be in the form set forth in the Second Schedule hereto or to the like effect, and shall be signed by a British Consul or consular authority in the country from which the goods have been so imported.

13. The following goods are exempt from the foregoing requirement of a Certificate of Origin:—

(a.) Goods of a class exempted for the time being by the Minister of Customs by notice published in the *New Zealand Gazette*.

(b.) Consignments not exceeding £25 in value.

(c.) Goods which have already left the country from which they are so imported before the 31st day of January, 1915.

14. If any goods are imported into New Zealand and no Certificate of Origin is produced in respect thereof under these regulations, a Collector of Customs may, in his discretion, refuse to deliver the same from the control of the Customs until and unless he is satisfied by statutory declaration or otherwise that these goods were not imported from Norway, Sweden, Denmark, Holland, Switzerland, or Italy, or are otherwise exempt from the requirement of a Certificate of Origin.

15. If any goods in respect of which a Certificate of Origin is required under these regulations are imported into New Zealand without the production of any such certificate, the Comptroller of Customs may, in his discretion, notwithstanding anything hereinbefore contained, if satisfied by statutory declaration or otherwise that the goods have not been produced or manufactured in enemy territory, deliver them from the control of the Customs on payment by the importer by way of penalty of a sum not exceeding ten per cent. of the fair market value thereof as defined by section 114 of the Customs Act, 1913, and all sums so paid shall be accounted for and dealt with as Customs revenue.

16. The decision of the Comptroller of Customs as to the country from which any goods have been imported into New Zealand, or as to the place of destination