

factory bulk store for manufacture in such quantities and at such times as the Collector permits.

5. No other business or work except that of manufacturing tobacco shall be carried on within any bonded tobacco-factory, and no such factory shall be in direct communication with any shop or premises wherein duty-paid tobacco is stored or sold by retail.

6. A room or enclosed office in the factory, to the satisfaction of the Collector, shall, if so required by him, be provided for and devoted to the exclusive use of an Officer of Customs.

7. Suitable weights and scales or approved weighing-machines shall be provided by the holder of the tobacco license, and shall be kept in the factory for weighing tobacco and other materials received into and delivered from the factory.

8. All raw tobacco and all materials for sweetening or flavouring or manufacturing tobacco shall, immediately on being received into any bonded tobacco-factory, be weighed in the presence of an Officer of Customs if he so requires.

9. Every holder of a tobacco license shall, if required by the Collector, provide a room, to be known as "the tobacco-room," in which shall be stored all manufactured tobacco which is ready for delivery for consumption. If any dispute shall arise as to when any manufactured tobacco is so ready for delivery the decision of the Collector shall be final.

10. Any tobacco stored in the tobacco-room may, with the approval of the Collector, be returned to the factory, provided due entry thereof is made in the tobacco-manufacturer's book.

11. (1.) Any person other than a person growing and manufacturing tobacco solely for his own use shall, as soon as any raw tobacco grown by him is harvested, make a return to the nearest Collector of Customs showing the kind and quantity of such tobacco, the number and description of the packages (if any) in which it is packed, and the purpose for which it is intended to be used.

(2.) Before any such tobacco is removed from the premises on which it has been grown, notice as to the place to which it is to be removed shall be sent to the nearest Collector of Customs.

TOBACCO LICENSES.

12. Tobacco licenses shall be in the form set forth in the form No. 1 of the Schedule hereto. Any such license may, subject to the provisions of section 8 of the said Act, be renewed from year to year by payment of the prescribed fee to the Collector of Customs on or before the 5th day of January in each year.

TOBACCO-MANUFACTURER'S BOOK.

13. The book (hereinafter called "the tobacco-manufacturer's book") which is required to be kept by the holder of a tobacco license in accordance with section 9 of the said Act shall be in the form set forth in the form No. 2 of the Schedule hereto.

14. The tobacco-manufacturer's book shall be balanced to the satisfaction of the Collector on the last days of March, June, September, and December in each year.

15. Every holder of a tobacco license shall, not later than the 10th day of January, April, July, and October in each year, render to the Collector a correct transcript from the tobacco-manufacturer's book of all entries made therein since the date of the last preceding return, verified by declaration in the following form made before an Officer of Customs, a Postmaster, or a Customs Agent:—

"I, [duly authorized agent of], the holder of a tobacco license for Bonded Tobacco-factory, do hereby declare that the foregoing particulars are true and correctly stated in every respect."

PENALTY.

16. If any person commits a breach of these regulations he shall be liable to a fine of £50.

SCHEDULE.

Form No. 1.

TOBACCO LICENSE.

I, _____, the Minister of Customs, do hereby grant to _____ this license to manufacture tobacco, subject to the provisions of the Tobacco Act, 1908, in the _____ Bonded Tobacco-factory at _____. This license shall continue in force until the 31st day of December, 19____, unless it is sooner suspended or annulled pursuant to section 8 of the said Act, but may be from time to time renewed on payment of the prescribed fee.

Given under my hand at _____, this _____ day of _____, 191____.

Minister of Customs.

Form No. 2.

TOBACCO-MANUFACTURER'S BOOK.

Bonded Tobacco-factory.

Showing the Quantity of Raw Tobacco and Materials received into and delivered from the Factory Bulk Store for manufacture, and also the Quantity of Manufactured Tobacco and other Materials produced in and delivered from the above Factory, during the Three Months ended _____ day of _____, 191____.

Tobacco and Materials received into Factory Bulk Store.		Tobacco and Materials delivered from Factory Bulk Store for Manufacture.		Manufactured Tobacco, &c., removed to the Tobacco-room.*		Manufactured Tobacco, Cigars, Cigarettes, and Snuff delivered for Home Consumption.	
Numbers and Description of Packages.	Marks and Numbers of Packages.	Nature of Goods and Quantity thereof.	Marks and Numbers of Packages.	Nature of Goods and Quantity thereof.	Marks and Numbers of Packages.	Nature of Goods and Quantity thereof.	Marks and Numbers of Packages.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco (Plug).	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Manufactured Tobacco (Plug).	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Manufactured Tobacco (Cut (Pipe)).	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Manufactured Tobacco (Cut (Cigarette)).	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Cigars.	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Cigarettes.	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Snuff.	Lb.
Raw Tobacco grown in New Zealand.	Lb.	Raw Tobacco imported.	Lb.	Raw Tobacco grown in New Zealand.	Lb.	Remarks: Showing Gain or Loss in Manufacture, if not shown elsewhere (the Gain or Loss on each Line manufactured to be stated, if possible).	Lb.

* If all tobacco, cigars, cigarettes, and snuff are delivered for consumption from the factory as soon as they are ready for such delivery, these columns may be omitted.

J. F. ANDREWS,
Clerk of the Executive Council.