



SUPPLEMENT  
TO THE  
**NEW ZEALAND GAZETTE**

OF  
THURSDAY, DECEMBER 22, 1921.

Published by Authority.

WELLINGTON, THURSDAY, DECEMBER 22, 1921.

*Regulations under Customs Acts.*

JELlicoe, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 22nd day of December, 1921.

Present:

His Excellency the Governor-General in Council.

IN pursuance and exercise of the powers and authorities conferred upon him by the Customs Act, 1913, and the Customs Amendment Act, 1921, and of all other powers and authorities enabling him in that behalf, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations.

REGULATIONS.

1. THESE regulations shall be deemed to be part of the Customs Regulations gazetted on the 2nd day of July, 1914.

2. The following shall be the classes of goods which shall be deemed for the purposes of the Customs Amendment Act, 1921, to be the produce or manufacture of countries the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff:—

- (a.) Goods wholly the produce of such countries:
- (b.) Goods wholly manufactured within such countries from materials produced in such countries:
- (c.) Goods wholly manufactured within such countries in which all manufacturing processes are performed in such countries from unmanufactured raw material not produced in such countries:
- (d.) Goods partially produced or partially manufactured in such countries; provided that the final process or processes of manufacture have been performed in such countries, and also that the expenditure in material produced in such countries and (or) labour performed within such countries (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

3. In the calculation of such proportion of produce or labour of such countries none of the following items shall be included or considered:—

- (a.) Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition; or
- (b.) Royalties; or
- (c.) The cost of outside packages or any cost of packing the goods thereinto; or
- (d.) Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

4. Goods which, after shipment from any of such countries, have entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the British Preferential Tariff shall not be deemed to be the produce or manufacture of countries the produce or manufactures of which are entitled to be admitted under the British Preferential Tariff.

5. (1.) The certificate referred to in section 16 of the Customs Amendment Act, 1921, shall be in Form No. 1 in the Schedule hereto.

(2.) Notwithstanding anything in this regulation, if the Collector is satisfied that any goods entered for duty under the British Preferential Tariff are *bona fide* the produce or manufacture of a country the produce or manufactures of which are, under the Customs Acts, entitled to be entered for duty under the British Preferential Tariff, he may accept, with respect to such goods, a certificate in the form prescribed by Minister's Order No. 1001 under the Customs Duties Act, 1908, and gazetted on the 27th day of June, 1912, as modified by Minister's Order No. 1043 gazetted on 3rd July, 1913, provided that such goods are so entered before the 30th day of June, 1922, or before such later date as the Collector may in any special case determine.

6. (1.) All invoices required by the Customs Acts for goods liable to *ad valorem* duty shall, except when not so required by the Collector, be in Form No. 2 in the Schedule hereto.

(2.) All such invoices shall have printed or written thereon a certificate in Form No. 3 in the Schedule hereto.

7. Where under the Customs Acts provision is made for the production to the Collector of an invoice having printed or written thereon—

(a.) A certificate in Form No. 1 in the Schedule hereto; and also

(b.) A certificate in Form No. 3 in the said Schedule;

such certificates shall be combined in one certificate, and shall be in Form No. 4 in the Schedule hereto.

8. Clause 132 of the Customs Regulations is hereby revoked; but, notwithstanding such revocation, invoices may be accepted by the Collector up to and including the 30th June, 1922, or up to such later date as he may in any special case determine, if made out and certified as if this and the two last preceding regulations had not been made: Provided that where any such invoice relates to goods entered for duty under the British Preferential Tariff the Collector must be satisfied that such goods are the produce or manufacture of a country the produce or manufactures of which are, under the Customs Acts, entitled to be entered for duty under the British Preferential Tariff.

9. In every case where, pursuant to section 16 of the Customs Amendment Act, 1921, the full duty under the General Tariff is payable on any goods owing to the non-production to the Collector of an invoice having printed or written thereon a certificate in the prescribed form, and at the time of entry the importer alleges, and the Collector has reason to believe, that such goods are *bona fide* the produce or manufacture of a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff, and that such non-production is due to accident, the following provisions shall apply:—

(a.) Any amount of duty so payable in excess of the duty payable upon the like goods being the produce or manufacture of a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff may be held by the Collector at the port of entry on deposit pending the production of an invoice having printed or written thereon a certificate in the prescribed form.

(b.) If the invoice, having written or printed thereon a certificate as aforesaid, is produced to the Collector within six months from the date of payment of the deposit, and the Collector is satisfied that the goods are the produce or manufacture of a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff, such deposit shall be returned to the importer; but if such invoice is not so produced, the amount of the deposit shall be paid into the Public Account as duty payable under the said section, unless the Minister shall, in any case at his discretion, direct—

(i.) That the amount of the deposit shall be returned to the importer; or

(ii.) That the amount of the deposit shall be returned to the importer on payment of a penalty not exceeding the amount of such deposit.

10. Before any warehoused goods are, in accordance with section 94 of the Customs Act, 1913, permitted by the Collector to be taken out of a warehouse for a temporary purpose without payment of duty, application shall be made to the Collector in Form No. 5 in the Schedule hereto.

#### SCHEDULE.

##### Form No. 1.

#### CERTIFICATE OF ORIGIN TO BE WRITTEN OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION TO NEW ZEALAND.

I, [Here insert manager, chief clerk, or as the case may be], of [Here insert name of firm or company], of [Here insert name of city or country], manufacturer/supplier of the goods enumerated in this invoice amounting to \_\_\_\_\_, hereby declare that I [(These words should be omitted where the manufacturer or supplier himself signs the certificate) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I] have the means of knowing and do hereby certify as follows:—

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

[Delete whichever of 2 (a) or 2 (b) is not applicable. If 2 (a) is used, delete 3 and 4; if 2 (b) is used, insert required particulars in 3 and 4.]

2. (a.) That every article mentioned in the said invoice has been wholly produced or manufactured in [Insert "United Kingdom" or name of other part of British Dominions].

2. (b.) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in [Insert "United Kingdom" or name of other part of British Dominions].

3. As regards those articles only partially produced or manufactured in [Insert "United Kingdom" or name of other part of British Dominions],—

(a.) That the final process or processes of manufacture have been performed in that part of the British Dominions ;

(b.) That the expenditure in material produced in [Insert "United Kingdom" or name of other part of British Dominions], and/or labour performed in [Insert "United Kingdom" or name of other part of British Dominions], calculated subject to qualifications hereunder, in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

4. That in the calculation of such proportion of produce or labour of the [Insert "United Kingdom" or name of other part of British Dominions] none of the following items has been included or considered :—

Manufacturer's profit, or remuneration of any trader, agent, broker, or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

Dated at this day of , 19 .

Signature : .....

Witness : .....

Form No. 2.

FORM OF INVOICE.

[Here insert usual particulars, including place and date, name and address of supplier, &c.]

Country of Origin.	Marks and Numbers on Packages.	Quantity and Description of Goods.	Current Domestic Values in Currency of Exporting Country. (See pars. 3 and 4 of certificate.)		Selling-price to Purchaser.	
			@	Amount.	@	Amount.

Enumerate the following charges, and state whether each amount has been included in or excluded from the above current domestic value :—

	Amount in Currency of Exporting Country.	State if included.
(1.) Cartage to rail and/or to docks .. .. .		
(2.) Inland freight (rail or canal) and other charges to the dock area, including inland insurance		
(3.) Labour in packing the goods into outside packages .. .. .		
(4.) Value of outside packages .. .. .		
(5.) If the goods are subject to any charge by way of royalties		

State full particulars of royalties below :—

Form No. 3.

CERTIFICATE OF VALUE TO BE WRITTEN OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION TO NEW ZEALAND.

I, [Here insert manager, chief clerk, or as the case may be], of [Here insert name of firm or company], of [Here insert name of city or country], manufacturer/supplier of the goods enumerated in this invoice amounting to , hereby declare that I [(These words should be omitted where the manufacturer or supplier himself signs the certificate) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I] have the means of knowing and do hereby certify as follows :—

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone ; and that no arrangement or understanding affecting the purchase-price of the

said goods has been or will be made or entered into between the exporter and purchaser, or by any one on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows [*Here insert particulars of any special arrangement*].

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above-mentioned firm or company would be prepared to supply to any purchaser for home consumption in the country of exportation, and at the date of exportation, identically similar goods in equal quantities, at [*Here insert "warehouse," "factory," or "port of shipment"*], subject to per cent. cash discount, and that such values include/exclude the cost of outside packages (if any) in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to \_\_\_\_\_ has been/will be allowed by the revenue authorities in the country of exportation.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature : .....

Witness : .....

Form No. 4.

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION TO NEW ZEALAND.

I, [*Here insert manager, chief clerk, or as the case may be*], of [*Here insert name of firm or company*], of [*Here insert name of city or country*], manufacturer/supplier of the goods enumerated in this invoice amounting to \_\_\_\_\_, hereby declare that I [*These words should be omitted where the manufacturer or supplier himself signs the certificate*] have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I] have the means of knowing and do hereby certify as follows :—

VALUE.

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangement or understanding affecting the purchase-price of the said goods has been or will be made or entered into between the exporter and purchaser, or by any one on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows [*Here insert particulars of any special arrangement*].

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above-mentioned firm or company would be prepared to supply to any purchaser for home consumption in the country of exportation, and at the date of exportation, identically similar goods in equal quantities, at [*Here insert "warehouse," "factory," or "port of shipment"*], subject to per cent. cash discount, and that such values include/exclude the cost of outside packages (if any) in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to \_\_\_\_\_ has been/will be allowed by the revenue authorities in the country of exportation.

ORIGIN.

[*Delete whichever of 5 (a) or 5 (b) is not applicable. If 5 (a) is used, delete 6 and 7; if 5 (b) is used, insert required particulars in 6 and 7.*]

5. (a.) That every article mentioned in the said invoice has been wholly produced or manufactured in [*Insert "United Kingdom" or name of other part of British Dominions*].

5. (b.) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in [*Insert "United Kingdom" or name of other part of British Dominions*].

6. As regards those articles only partially produced or manufactured in [*Insert "United Kingdom" or name of other part of British Dominions*],—

(a.) That the final process or processes of manufacture have been performed in that part of the British Dominions.

(b.) That the expenditure in material produced in [*Insert "United Kingdom" or name of other part of British Dominions*], and/or labour performed in [*Insert "United Kingdom" or name of other part of British Dominions*], calculated subject to qualifications hereunder, in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

7. That in the calculation of such proportion of produce or labour of the [*Insert "United Kingdom" or name of other part of British Dominions*], none of the following items has been included or considered :—

Manufacturer's profit, or remuneration of any trader, agent, broker, or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature : .....

Witness : .....

Form No. 5.

New Zealand Customs.

APPLICATION FOR TEMPORARY REMOVAL OF GOODS FROM A LICENSED WAREHOUSE.

(In Triplicate.)

Port of

Date : , 19 .

To the Collector,

I/WE do hereby apply for permission for the removal of the undermentioned goods from warehouse for the purpose of ; and I/we undertake to return the said goods to the said warehouse within [*Period of time within which to be returned*] from the date hereof in the same condition as when they were delivered from the said warehouse, save and except for such alterations therein as may be made by permission of the Collector of Customs :—

Bond Marks and Nos.	Number and Description of Packages and Goods (including sufficient particulars to enable the goods to be identified on their return to the warehouse).	Quantity or Value.

....., Importer(s) [*or Agent*].

To the Locker, Warehouse.

Deliver the goods above described for the purpose aforesaid.

Deposit, £ . Voucher No. . [*Or Bond given on (Date).*]

....., Collector.

No. .

The goods above described were delivered on the day of , 19 .

....., Locker.

I hereby certify that the goods above described were duly returned to the above-named warehouse on the day of , 19 .

....., Locker.

F. D. THOMSON,  
Clerk of the Executive Council.

*Applying the General Tariff to Goods being the Produce or Manufacture of the Commonwealth of Australia.*

JELLICOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 22nd day of December, 1921.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

**I**N pursuance and exercise of the powers and authorities conferred upon him by section six of the Customs Amendment Act, 1921, and of all other powers and authorities enabling him in that behalf, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby apply the General Tariff, in whole, to goods being the produce or manufacture of the Commonwealth of Australia.

F. D. THOMSON,  
Clerk of the Executive Council.

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