

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.]