

7. 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.

8. 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 : Provided that goods produced or manufactured in a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff, which after shipment therefrom have entered into the commerce of the Commonwealth of Australia, shall be entitled to be entered for duty under the British Preferential Tariff if the Collector of Customs at the port of entry is satisfied, by the production of a certificate signed by an officer of Customs in Australia, that the said goods are the produce or manufacture of such first-mentioned country : Provided further that, in any special case, the Collector at the port of entry may dispense with the production of the said certificate and admit any such goods under the British Preferential Tariff if he is fully satisfied, by evidence produced to him, that the said goods have been produced or manufactured in a country the produce or manufactures of which are 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. (1.) The certificate referred to in section 16 of the Customs Amendment Act, 1921, shall be in Form 2.

(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, in such special cases as he thinks fit 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.