

11. All invoices shall, except where not so required by the Collector, be in Form 3, and shall have printed or written thereon a certificate in Form 4.

12. 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 2; and also

(b.) A certificate in Form 4;

such certificates shall be combined in one certificate, and shall be in Form 5:

Provided that invoices may be accepted by the Collector, as he may in any special case determine, if made out and certified as if these regulations and the Customs Regulations gazetted on the 22nd day of December, 1921, had not been made:

Provided further 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.

13. The complaint to be made by any person aggrieved by the importation of any goods of a class or kind on which the special duty under section 13 of the Customs Amendment Act, 1921, as amended by section 18 of the Finance Act, 1921-22, is not imposed shall be in Form 6.

14. The standard from which shall be ascertained the quantity or equivalent of dutiable goods obtainable from any essences, condensations, concentrations, or preparations of dutiable goods shall be the factor ascertained by the Dominion Analyst by which the quantity of any such essence, condensation, concentration, or preparation as aforesaid must be multiplied to arrive at the quantity or equivalent required.

15. The principal regulations are hereby amended in the manner and to the extent following, namely:—

(a.) By inserting in the introductory words to clauses 14 and 15,—

(i.) After the word "master," the words "or owner"; and

(ii.) After the words "within one day," the words "or within such longer time as may be permitted by the Collector."

(b.) By inserting after the words "Warehoused goods may" in clause 57 the words "upon application in Form 7."

(c.) By adding to the provisos to clause 87 the following additional proviso:—

"(f.) Nothing in this regulation shall, except with the special approval of the Collector, apply to films for cinematographs and the like instruments, or to the goods hereinafter referred to in subparagraph (v) of paragraph (b) of clause 92 of the principal regulations."

(d.) By omitting from paragraph (e) of clause 87 the words "1s. 6d. per hour," and by substituting in lieu thereof the words "2s. 6d. per hour."

(e.) By revoking paragraph (d) of clause 88 thereof, and by substituting in lieu thereof the following:—

"(d.) Beer on which excise duty has been paid under the Finance Act, 1915, as amended by the Finance Act, 1921 (No. 2)."

(f.) (1.) By omitting from paragraph (a) of clause 92 the words "1s. 6d. per hour," and by substituting in lieu thereof the words "2s. 6d. per hour"; and by adding to the same paragraph (a) the words "provided that the said charge shall not be paid in respect of goods exported per post in the following cases:—

"(i.) Where the drawback payable on such goods is less than £1 sterling; and

"(ii.) Where the goods are exported by any person not engaged in business."

(2.) By revoking paragraph (b) of clause 92, and substituting in lieu thereof the following:—

"(b.) Except with the approval of the Comptroller and to the extent and under the conditions permitted by him, drawback shall not be allowed on—

"(i.) Spirits, spirituous mixtures, wine, tobacco, cigars, cigarettes, or snuff; provided that where the Collector is satisfied that such goods cannot be conveniently obtained out of a licensed warehouse, he may allow drawback thereon:

"(ii.) Goods which have been used in New Zealand after delivery from the control of the Customs; provided that goods which the Collector is satisfied have been temporarily used on trial or for the purpose of inspection or demonstration only shall not be deemed to have been used within the meaning of this regulation: