"(iii.) Goods which have been damaged or deteriorated in condition.

"(iv.) Goods the current domestic value of which, if sold duty-paid for home consumption in New Zealand at the time application for drawback is made, would be less than the amount of drawback for which claim can be made:

(v.) Jewellery (including articles of platinum, gold, silver, or alloys of the same), imitation jewellery (including gilt articles or articles of rolled gold), gold and silver plate or platedware.

"(bb.) When the approval of the Comptroller is necessary under this regulation for the allowance of drawback on any goods, no person shall make entry for such goods under drawback until such approval is obtained.'

(3.) By revoking paragraph (e) of clause 92, and substituting the following in lieu thereof :-

"(e.) The drawback on repacked goods subject to ad valorem rates is to be calculated to the nearest penny-e.g., Drapery n.e.i., £4 6s. 8d. (current domestic value), plus 10 per cent. = £4 15s. 4d. ; at 21 per cent. = drawback, £1."

(g.) By revoking clause 105, and substituting in lieu thereof the following:

"105. The ports and places hereinafter mentioned are hereby appointed as ports and places at which persons shall not act as agents under the Customs Acts unless licensed as Customs agents in pursuance of those Acts-viz. : The ports of Auckland, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Kaipara, Lyttelton, Napier, Nelson, New Plymouth, Oamaru, Patea, Tauranga, Timaru, Wairau, Wanganui, Wellington, Westport, and the boroughs of Hawera and Palmerston North."

(h.) By revoking clause 111, and by substituting in lieu thereof the following :

"111. The ports and places hereinafter mentioned are hereby appointed as ports and places at which goods subject to the control of the Customs shall not be carried except by licensed Customs carriers-namely: The ports of Auckland, Dunedin, Gisborne, Greymouth, Hokitika, Invercargill, Kaipara, Lyttelton, Napier, Nelson, New Plymouth, Oamaru, Patea, Tauranga, Timaru, Wairau, Wanganui, Wellington, Westport, and the boroughs of Hawera and Palmerston North."

(i.) (1.) By omitting from paragraph (a) of clause 120 the words "Approved wood naphtha, 11 gallons," and by substituting in lieu thereof the words "Approved wood naphtha, 5 gallons."

(2.) By adding after paragraph (a) of clause 120 the following para-

each vessel containing the same to have securely attached thereto a label with the following words printed thereon in bold sans-serif capital types of not less size than 8 points face measurement :--

METHYLATED SPIRIT.

POISON.

Not to be taken internally. If so taken it may cause blindness or death, and it will induce general physical decay.'

(3.) By adding after paragraph (d) of clause 120 the following para-

by the Comptroller for such purposes and on such conditions as may be permitted by him."

(j.) By omitting from clause 121 the words "1s. 6d. per hour," and by substituting in lieu thereof the words "2s. 6d. per hour." (k.) By inserting after the words "No importer shall" in clause 124

the words "except with the permission of the Collector."

(l.) By revoking clause 131.

16. (1.) Form 20 prescribed by clause 43 of the principal regulations is hereby revoked, and Form 8 is substituted in lieu thereof.

(2.) Form 38 prescribed by clause 90 of the principal regulations is hereby revoked, and Form 9 is substituted in lieu thereof.

(3.) Form 44 prescribed by clause 100 of the principal regulations is hereby revoked, and Form 10 is substituted in lieu thereof.

(4.) Form 48 prescribed by clause 106 of the principal regulations is hereby revoked, and Form 11 is substituted in lieu thereof.