

*Customs Regulations.*

JELLICOE, Governor-General.

## ORDER IN COUNCIL.

At the Government House at Wellington, this 4th day of December, 1922.

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 (hereinafter referred to as "the principal Act"), and by the Customs Amendment Act, 1921, and of all other powers and authorities enabling him in this 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 revoke the Orders in Council referred to in the First Schedule hereto, and, with the like advice and consent, doth make the following regulations for the purposes of the said Acts.

## REGULATIONS.

1. THESE regulations shall be deemed to be part of the Customs Regulations gazetted on the 2nd day of July, 1914, which are hereinafter referred to as "the principal regulations."

2. (1.) The forms prescribed in these regulations are those in the Second Schedule hereto.

(2.) The forms prescribed in the principal regulations are hereby amended in the manner indicated in the Third Schedule hereto.

(3.) In cases where the forms prescribed by the principal regulations are amended or revoked by these regulations, the Comptroller may permit the continuance of the use of any of the first-mentioned forms until the 31st day of December, 1923, or until such further time as he may in any special case permit.

3. (1.) Where any goods, in which spirit is a necessary ingredient, which are not specified in the Fourth Schedule to the Customs Amendment Act, 1921, are made in a manufacturing warehouse, and the duty payable thereon is an *ad valorem* duty, the value of such goods shall be determined as nearly as possible at the same value as if they had been imported from the United Kingdom at the time the goods so made are entered for home consumption in New Zealand.

(2.) If such value cannot be satisfactorily determined in the manner aforesaid, it shall be determined at the actual cost of manufacture of the said goods in New Zealand with the addition of 10 per centum thereto.

4. Declarations required or authorized by the Customs Act, 1913, may be made before any licensed Customs agent, excepting in the case of declarations prescribed to be made under Forms 1, 3, 4, 10, 11, 12, and 53 of the Second Schedule to the principal regulations.

5. Refunds of duty on materials used in the manufacture in New Zealand of ships, launches, yachts, or boats may be paid under section 28 of the Customs Amendment Act, 1921, in all cases in which the following conditions are complied with, namely—

(a.) Application shall be made in Form 1.

(b.) The applicant for refund shall, at his own expense, obtain and produce such evidence as to the payment of duty on the materials, and the time and place of the manufacture of the ships, launches, yachts, or boats, and such other particulars as the Collector, in any case, may require.

6. 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.