

*German, Austrian, and Hungarian Goods.*

Customs Department,  
Wellington, 6th February, 1924.

WITH reference to paragraph 8 of the notification gazetted on the 31st May, 1923, respecting the valuation for the purposes of Customs duty of, and the imposition of depreciated-currency duty on, German, Austrian, and Hungarian goods, it is hereby notified, for public information, that the Minister of Customs has now decided as under:—

PART I. GOODS INVOICED AND *bona fide* PURCHASED AND SOLD IN ENGLISH CURRENCY.

The following provisions shall apply to goods manufactured or produced in or exported from Germany, Austria, or Hungary, and imported directly or indirectly from those countries when such goods are invoiced and are *bona fide* purchased and sold in English currency:—

(1.) If the goods are imported directly from Germany, Austria, or Hungary, the current domestic value thereof shall, for the purpose of levying duty, and until further notice, be taken at the value at which such goods are, in the ordinary course of business, sold for cash for export f.o.b. or f.o.r. (as the case may be) in those countries at the date of export, including export tax (if any).

(2.) If the goods are imported directly from the United Kingdom or Australia, the current domestic value thereof shall be assessed as under:—

(a.) If the goods are subject to depreciated-currency duty, the current domestic value thereof shall be determined as if they had been directly imported from Germany, Austria, or Hungary; provided that in cases where the goods have been *bona fide* purchased by the importer from a supplier in the United Kingdom or Australia, who is not the agent or representative of the manufacturer or exporter of such goods in Germany, Austria, or Hungary, and the Collector is satisfied that the export value in the country of origin is unknown to the importer, and that it cannot readily be ascertained, the current domestic value shall be that set out in section 114 of the Customs Act, 1913, less 10 per cent. if the goods are imported from the United Kingdom, and less 20 per cent. if imported from Australia. (These deductions have been estimated as representing the difference between the values in the country of origin and of export.)

(b.) If the goods are not subject to depreciated currency duty, the current domestic value of the goods shall be that set out in section 114 of the Customs Act, 1913.

(3.) If the goods are imported directly from any other country, the current domestic value thereof shall be determined by the Minister.

(4.) The special duty (depreciated-currency duty) under section 13 of the Customs Amendment Act, 1921, shall, subject to the conditions hereinafter stated, be levied at the rate of 33½ per cent. *ad valorem* upon the classes of goods enumerated in the First Schedule hereto.

(5.) Any person aggrieved by the importation of any German, Austrian, or Hungarian goods on which depreciated-currency duty is not charged may make complaint in the prescribed form that such importations are prejudicially or injuriously affecting an industry established in New Zealand or in some other part of the British dominions. Forms for this purpose are obtainable at any Customhouse in New Zealand. These forms may also be used in stating reasons for increasing the existing rate of depreciated-currency duty.

(6.) A complaint with respect to importations affecting an industry established in the United Kingdom, or other part of the British dominions outside New Zealand, will be accepted from a New Zealand agent of the manufacturer, provided that sufficient particulars are supplied to enable satisfactory inquiry to be made.

(7.) Before a decision is arrived at as to whether depreciated-currency duties should be imposed or increased on the goods referred to in any complaint, opportunity is given under the Customs regulations to those interested to submit reasons why such duties should not be levied.

(8.) No articles will be added to the list of goods at present subject to depreciated-currency duty, and the rate of such duty will not be increased, except after notice as under:—

(a.) With respect to goods of a class or kind likely to prejudicially or injuriously affect industries established in New Zealand: At least three months from the date of the publication in the *Gazette* that a complaint in accordance with the Customs regulations has been received asking the Minister to determine whether or not the importation of goods of that class or kind is likely to affect such industries.

(b.) With respect to goods likely to prejudicially or injuriously affect industries established in Great Britain or in other parts of the British dominions (except New Zealand): At least six months' notice as aforesaid, but such alteration shall not take effect before the 1st January next.

(9.) No articles will be removed from the list of goods at present subject to depreciated-currency duty, and the rate of such duty at present charged on those goods will not be reduced, except after at least three months' notice.

(10.) If the goods are imported in abnormally large quantities, they will be dealt with in accordance with Part II hereof, even though invoiced and sold in English currency.

PART II. GOODS NOT INVOICED OR *bona fide* PURCHASED AND SOLD IN ENGLISH CURRENCY.

(1.) Goods not invoiced or *bona fide* purchased and sold in English currency can only be delivered on payment—

(a.) Of duty on such value as may in any case be determined in accordance with section 23 of the Customs Amendment Act, 1921, as amended by section 8 of the Customs Amendment Act, 1922; or

(b.) Of such depreciated-currency duty as may in any case be imposed.

(2.) Importers should understand that, if such importations arrive, early delivery cannot be guaranteed. It will be necessary to refer all such cases to this office, so that uniformity of practice throughout New Zealand may, if possible, be ensured.

## PART III. FORMS OF INVOICE, ETC.

(1.) Invoices for goods imported directly from Germany, Austria, and Hungary should be made out and certified in the forms prescribed in the Customs regulations gazetted on 7th December, 1922; but although it is desirable that the current domestic value in the currency of the exporting country should be stated on invoices and duly certified, this will not in the meantime be insisted upon.

(2.) For convenience, the forms of invoice and certificate are set out in the Second Schedule hereto.

## PART IV. DATE OF TAKING EFFECT.

The foregoing provisions shall come into force on and after the 7th day of May, 1924, when the notification gazetted on the 31st day of May, 1923, shall be deemed to be revoked.

GEO. CRAIG,  
Comptroller of Customs.

## FIRST SCHEDULE.

## CLASSES OR KINDS OF GOODS SUBJECT TO DEPRECIATED-CURRENCY DUTY.

## Firearms.

Hats of felt (including felt hoods, blocked, sewn, or otherwise worked), whether of wool, fur, or other material or mixtures of the same.

Paper, writing.

Paper, printing.

Perfumed spirits and Cologne water, if, under the Tariff, liable to *ad valorem* duty.

## Pianofortes.

Pipes, tubes, and tubing of cast or wrought iron (including boiler-tubes, flanged or unflanged), and knees, bends, elbows, junction and inspection boxes and covers, and any other fittings of any material for the same.

The goods included under the Tariff headings quoted here under:—

## Class VI: Rubber goods—

Rubber tires, rubber tiring, and inner tubes of rubber for pneumatic tires, n.e.i.

Rubber tires, bicycle, tricycle, perambulator and similar, and inner tubes of rubber for pneumatic tires, not exceeding 1½ in. in diameter.

## Class VII: Glass, &amp;c.—

Empty plain glass bottles, not being cut or ground; infants' feeding-bottles, with or without attachments; jars, plain glass.

Glass, bevelled, silvered, or with rounded or polished edges; mirrors and looking-glasses, framed or unframed.

Glass, crown, sheet, common window, plate, polished, coloured, bent, and other kinds, cut to any size or shape, n.e.i.

Glassware, n.e.i.; globes and chimneys for lamps, n.e.i. Roofing tiles, ridging, and finials, glass and earthen; sheets, plain or corrugated; roofing slates and tiles, ridging, and finials, composed of cement and asbestos or of similar materials; plaster-pulp sheets, plain and unornamental.

## Class VIII: Fancy goods, &amp;c.—

Toilet preparations and perfumery, n.e.i., including perfumed oil.

## Class IX: Paper—

Wrapping-paper, all kinds, glazed, mill-glazed, or unglazed, including browns, caps, casings, sulphites, sugars, and all other bag papers, candle carton paper, tissues, and tinfoil paper, not printed, n.e.i., in sheets or rolls of any size, if, under the Tariff, liable to *ad valorem* duty.