

*New Zealand and South Seas Exhibition (1925-26).—Modification of Various Acts. (C. No. 20.)*

CHARLES FERGUSSON, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 9th day of March, 1925.

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers and authorities conferred upon him by Part IV of the Finance Act, 1924, 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 modify the provisions of the various Acts indicated hereunder in their application to goods for the New Zealand and South Seas Exhibition (1925-1926) to be held at Dunedin, to the extent and subject to the conditions set out hereunder:

MODIFICATIONS OF THE CUSTOMS ACTS.

1. The land and buildings occupied by the New Zealand and South Seas Exhibition Company (Limited) for the purposes of an exhibition at Dunedin shall for the purposes of this Order and of the Customs Acts be deemed to be a licensed warehouse and is hereafter referred to as the Exhibition Bond. No license fee shall be payable in respect of the Exhibition Bond. Goods (including materials and fittings) imported from places outside of New Zealand for exhibition or use in the said Exhibition may be received into and delivered from the Exhibition Bond on the conditions set out in this Order.

2. Warehousing entries for such goods shall be made and delivered to the Customs, and duplicate invoices containing the detailed descriptions and values thereof shall be produced. These invoices will be stamped by the Customs and one copy will be returned to the exhibitor and the other retained by the Customs.

3. Goods imported for the purposes of the Exhibition will be exempt from payment of primage duty, except as provided in clause 6 of this Order.

4. Duty (other than primage duty) chargeable on dutiable goods intended for sale shall be deposited with the Customs before they are either exhibited or sold.

5. Jewellery and other valuable goods intended for exhibition and not for sale, may be exhibited in show-cases, secured under Customs seal, without deposit.

6. At the close of the Exhibition all dutiable goods intended for re-exportation shall be packed in the presence of a Customs Officer, who shall require duty to be paid on any goods not so dealt with, unless they are otherwise exempted from payment of duty. Exhibitors may, at the close of the Exhibition (or previously if they so desire), enter dutiable goods to be warehoused under bond in a licensed warehouse other than the Exhibition Bond, instead of entering them for re-exportation, and in such cases the goods shall, for all the purposes of the Customs Acts (including liability to primage or other duty) be deemed to be, at date of such warehousing, imported for the first time.

7. The Customs officers will be present simply as revenue officers, and will not be in any way responsible for the goods stored in the Exhibition Bond.

8. The Collector of Customs at Dunedin shall allow goods imported for the purposes of the Exhibition to be cleared without payment of duty in any of the following cases, that is to say:—

(a.) Pictures, statuary, and works of art exhibited at the Exhibition and subsequently purchased by any public institution (meaning thereby any public institution or Art Association registered as a corporate body, or any public school, college, or university) for display in the buildings of such institution, and not to be sold or otherwise disposed of by such institution.

(b.) Samples of small value distributed free of charge within the Exhibition buildings or grounds by exhibitors and having relation to the goods of exhibitors.

(c.) Handbills, circulars, posters, show-cards, calendars, postcards, and other advertising matter and articles relating to exhibits from beyond New Zealand and displayed or distributed free of charge within the Exhibition buildings or grounds.

(d.) Stationery *bona fide* used in the Exhibition buildings or grounds by exhibitors in connection with their exhibits from beyond New Zealand.

9. Where any picture, statuary, or work of art exhibited at the Exhibition is subsequently purchased by any person and duty is payable thereon, the Collector may assess the

value for duty at one-half the price paid by the purchaser, and in such case the duty shall be payable accordingly, provided that duty so computed shall not exceed the amount which would, apart from this order, be payable under the Customs Acts.

10. Where goods, show-cases, stands, fittings, or materials imported for the purposes of the Exhibition and used in the Exhibition buildings or grounds by any exhibitor or the company or any other person are sold, removed, or disposed of for use or consumption in New Zealand, the Collector shall assess them at a fair value for duty after making allowance for depreciation in value through use, and the duties of Customs shall be paid on them in accordance with such assessment, which shall be final. Goods imported for the purposes of the Exhibition which are liable to duty other than *ad valorem* duty shall be dealt with in a similar way and a corresponding concession shall be made in the duty payable thereon.

11. Where goods exhibited are injured, depreciated in value, or destroyed in the process of judging by juries of awards, or by reason of their being exhibited, the Collector may, in his discretion, remit the whole or any part of the duty payable thereon:

Provided that where the whole of the duty on any such goods is remitted the goods shall be abandoned to the Crown in accordance with clause 12 hereof.

12. (a.) In lieu of paying duty on any article (whether an exhibit, or any stand, fitting, show-case, or material used by him for the purposes of his exhibits), the exhibitor may abandon the article to the Crown on giving the Collector three days' previous notice of abandonment and delivering the article to such person as the Collector appoints to receive the same on behalf of the Crown.

(b.) All articles so abandoned shall be sold by auction at such times and in such manner as the Collector directs, and the net proceeds of the sale (less expenses of and incidental to the sale) shall be paid into the Public Account as part of the Consolidated Fund.

(c.) If in the opinion of the Collector the abandoned article is not worth selling as aforesaid, it shall be destroyed or otherwise disposed of as the Minister of Customs directs.

(d.) Any articles which, within sixty days after the official closing of the Exhibition, have not been exported, entered for warehousing elsewhere, or otherwise dealt with to the satisfaction of the Collector, shall be deemed to have been abandoned as aforesaid, and may be taken possession of by the Collector and dealt with in accordance with paragraph (b) or paragraph (c) hereof.

13. If by any fraud, misrepresentation, or deceit any person obtains or attempts to obtain in respect of any goods any concession of duty under this Order to which he is not legally entitled, he shall be liable to the penalties provided in that behalf by the Customs Acts. Such penalties may include forfeiture of the goods.

14. Before granting any concessions of duty under any of the foregoing provisions in that behalf, the Collector must be satisfied by declaration of some responsible and reputable person, and by such other evidence as he thinks fit to require, that the case comes properly within such provision.

15. All declarations and certificates required by the Collector shall be in such form as he directs, and shall be deemed to be made under the Customs Acts. Any such declaration may be made before any Collector or other officer of Customs, or before a Customs Agent or solicitor or notary public, or before any Postmaster or person acting for a Postmaster, or before such other person as the Collector of Customs at Dunedin may, in writing, permit.

MODIFICATIONS OF OTHER ACTS.

16. Goods (including birds or animals) imported for the purposes of the Exhibition, shall, subject to the provisions of this clause, be exempt from—

(a.) The Animals Protection and Game Act, 1921-22.

(b.) The Arms Act, 1920.

(c.) The Explosive and Dangerous Goods Act, 1908.

(d.) The Opium Act, 1908, and the Opium Regulations made by an Order in Council on thirty-first July, one thousand nine hundred and twenty-two, and gazetted on third August, one thousand nine hundred and twenty-two.

(e.) The Poisons Act, 1908.

(f.) The Sale of Food and Drugs Act, 1908, and so much of the Customs Acts as prohibits the importation of articles the sale of which in New Zealand would be an offence against that Act.

(g.) The Footwear Regulation Act, 1913, and an Order in Council made on twenty-sixth day of February, one thousand nine hundred and fifteen, and gazetted on fourth day of March, one thousand nine hundred and fifteen, which prohibited the importation of certain footwear.