

*Additional Customs Regulations. (C. No. 49).*

CHARLES FERGUSSON, Governor-General.

ORDER IN COUNCIL.

At the Government House, at Wellington, this 11th day of July, 1927.

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, and 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, to the extent hereinafter appearing, hereby modify the Customs (Tariff Preference and General) Regulations, 1925, made by Order in Council of the twenty-first day of November, one thousand nine hundred and twenty-five, and gazetted on the twenty-sixth day of the same month; and doth, with the like advice and consent, make the following regulations for the purposes of the said Acts; and doth hereby order that such modifications shall take effect and that the following regulations shall come into force on and from the first day of August, one thousand nine hundred and twenty-seven.

ADDITIONAL CUSTOMS REGULATIONS.

1. THESE regulations may be cited as "The Customs (Tariff Preference and Tea) Regulations, 1927," and shall be deemed part of the Customs Regulations gazetted on the 2nd day of July, 1914.

2. For the purposes of these regulations "tea" includes all tea, whether in bulk or in packets.

3. The forms prescribed in these regulations are those in the Schedule hereto.

4. Nothing in clause 5 of the Customs (Tariff Preference and General) Regulations, 1925, shall be deemed to apply to tea. Tea, all of which is the growth of a country or countries the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff shall, provided that the final process of manufacture of all such tea shall have been performed in some part of the British Dominions, be a class of goods which shall be deemed for the purposes of the Customs Amendment Act, 1921, to be the produce or manufacture of such country or countries.

5. Except as modified by these regulations, or except in so far as they are inconsistent with these regulations, the Customs (Tariff Preference and General) Regulations, 1925, shall, *mutatis mutandis*, apply to tea.

6. With respect to tea, the certificate referred to in section 16 of the Customs Amendment Act, 1921, shall be in Form 1 in the Schedule hereto, provided that where under the Customs Acts a certificate in Form 2 in the Second Schedule to the Customs (Tariff Preference and General) Regulations, 1925, is also required, both certificates shall be combined in one certificate, and shall be in Form 2 in the Schedule hereto.

7. Notwithstanding anything in these regulations, if the Collector is satisfied that any tea entered for duty under the British Preferential Tariff is *bona fide* entitled under these regulations to be so entered, he may, in such special cases as he thinks fit, accept with respect to such tea a certificate in Form 3 or 4 in the Second Schedule to the Customs (Tariff Preference and General) Regulations, 1925, provided that such certificate is so modified as to satisfy the Collector that the tea mentioned in the said certificate is entitled, under these regulations, to be entered for duty under the British Preferential Tariff; provided further that, except with the special permission of the Comptroller, such certificate shall not be accepted after the 31st day of October, 1927.

8. Notwithstanding the making of these regulations all duties which have become due and payable and all penalties and forfeitures which have been incurred prior to the coming into force of these regulations shall be recovered and enforced in the same manner as if these regulations had not been made.