

Provided that, with the permission of the Collector, such payments may be made by cheque, bank draft, or otherwise.

(2) Sales tax shall be deemed to be paid when payment is received by the Collector at his office in accordance with the last preceding subclause :

Provided that where any cheque, bank draft, or other document received by the Collector or lodged to the credit of the Public Account as aforesaid is not paid on presentment, the amount thereof shall not be deemed to have been received (notwithstanding any receipt given therefor) until such cheque, bank draft, or other document is collected or the amount is otherwise duly paid to the Collector.

ENTRIES IN RESPECT OF IMPORTED GOODS.

(Sec. 11 (1) (c).)

22. (1) Where an entry for home consumption or for warehousing is made under the Customs Act in respect of any goods that are subject to sales tax upon entry for home consumption, a corresponding entry shall be made in respect of such goods under the Sales Tax Act in such of the following forms as the case may require, namely :—

- (a) For home consumption (except as provided in paragraphs (c) and (d) hereof), in Form 6 :
- (b) For warehousing, in Form 8 :
- (c) For home consumption from a warehouse, in Form 10 :
- (d) For home consumption on deposit of sales tax on goods temporarily imported, in Form 12 :

Provided that the said forms may be combined with the corresponding forms prescribed by the Customs Regulations in Form 7, Form 9, Form 11, and Form 13, respectively.

(2) Where any warehoused goods that are subject to sales tax upon entry for home consumption are entered under the Customs Act—

- (a) For repacking in a warehouse ;
- (b) For rewarehousing in a warehouse ;
- (c) For removal coastwise from a warehouse ; or
- (d) For removal from warehouse to warehouse,—

the sale value of such goods shall be stated on the form in which the entry is made.

(Sec. 11 (1) (c).)

23. Subject to clause 13 hereof, a licensed wholesaler who imports any taxable goods need not pay sales tax thereon at the time of the entry for home consumption in the following cases, namely :—

- (a) Where such goods are imported for use by him as materials in the manufacture of goods for sale :
- (b) Where he is unable to state at the time of the entry for home consumption whether or not such goods are imported for sale by him.

Deposits of Sales Tax on Goods temporarily Imported.

(Sec. 3 ; Customs Act, s. 155.)

24. The sales tax paid on the following imported goods may be retained by the Customs on deposit, namely :—

- (1) Goods imported to be used temporarily for commercial purposes in New Zealand :
- (2) Travellers' samples :
- (3) Goods imported only for the purpose of exhibition or demonstration or for trial in New Zealand :
- (4) Goods sent on approval :
- (5) Goods the personal property of *bona fide* tourists or temporary residents :
- (6) Goods temporarily imported for such other purposes as may be approved by the Comptroller :

Provided that—

- (a) The goods are entered for home consumption in Form 12 or in Form 13 :
- (b) The importer shall satisfy the Collector that the goods have been exported within six months from the date of making entry for them :

Provided that in special cases the Collector may extend the time to a period not exceeding twelve months from the date of the landing of the goods :