

Provided that if in the case of any such return the amount of such refund exceeds the amount of sales tax (if any) that would otherwise be payable, the amount of such excess may, at the option of the Collector, either be paid to the taxpayer or be retained by the Collector and applied towards payment of any sales tax that is for the time being payable, or may at any time become payable, by the taxpayer.

(Sec. 31.) *Sales Tax paid in Error.*

27. (1) Applications for refunds of sales tax paid in error shall be made in Form 16, and in every case the applicant shall produce to the Collector such documents and shall furnish such information as the Collector may require.

(2) If the Collector is satisfied that any sales tax has been paid in error, whether of fact or of law, he may refund the same at any time within one year after the payment thereof without any application being made for a refund.

General.

(Secs. 11 (1) (c), 11 (3), 31.)

28. (1) Refunds of sales tax under section 11 of the said Act shall be made in Form 17.

(2) Refunds of sales tax paid in error shall be made in Form 18 :

Provided that where a refund of Customs duty and a refund of sales tax are made in respect of the same entry the said form and the corresponding form prescribed by the Customs regulations shall be combined in Form 19.

DRAWBACKS.

(Sec. 33.)

29. (1) Subject to the following provisions of these regulations, drawback of the full amount of sales tax paid on any goods, or on any materials used in the manufacture of any goods, shall be allowed on the exportation of such goods from New Zealand, whether as ships' stores or as cargo.

(2) The provisions of the Customs Act with respect to the entry of goods for exportation under drawback and with respect to drawback debentures shall, with the necessary modifications, extend and apply to drawbacks of sales tax.

30. Except as provided in the next succeeding clause,—

(a) The entry of goods for drawback shall be in Form 20 :

(b) The debenture for payment of drawback shall be in Form 22 :

Provided that where drawback of Customs duty and drawback of sales tax are claimed in respect of the same goods, the said forms may be combined with the corresponding forms prescribed by the Customs Regulations in Form 21 and Form 23 respectively.

31. The entry of goods exported for drawback per post by any person not engaged in business and the debenture for payment of drawback on such goods shall be in Form 24 :

Provided that where drawback of Customs duty and drawback of sales tax are claimed in respect of the same goods the said form may be combined with the corresponding form prescribed by the Customs Regulations in Form 25.

32. (1) The following are the conditions and restrictions under which the drawbacks hereinbefore provided for may be allowed, that is to say :—

(a) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export goods for drawback, and the exporter shall pay to the Collector a charge of 2s. 6d. per hour or any portion of an hour for the time an officer is employed during official hours in the examination of such goods, together with any expenses incurred as certified by the Collector ; and no debenture shall be passed for payment until such charge and expenses have been paid :

Provided that the said charge shall not be payable in respect of goods exported per post in the following cases :—

- (i) Where the drawback payable on such goods is less than £1 :
- (ii) Where the goods are exported by any person not engaged in business :

Provided further that the said charge shall not be payable under this clause in respect of any examination for which a charge is payable under the corresponding clause of the Customs Regulations.