

New Zealand.



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1913, No. 63.

Title.	AN ACT to make Provision for the Collection of Duties of Customs. [15th December, 1913.]
Short Title and commencement.	BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:— 1. This Act may be cited as the Customs Act, 1913, and shall come into operation on the first day of April, nineteen hundred and fourteen.
Interpretation.	2. In this Act, except where a contrary intention appears, the following terms have the meanings hereinafter assigned to them, that is to say:— “Boat” means any vessel other than a ship: “Collector” means any officer appointed as Collector of Customs at any port, and includes the Comptroller of Customs, and the chief officer of Customs at any port or other place, and any proper officer acting for the time being in place of the

Collector either generally or in respect of any of his powers or functions, and whether during any vacancy in the office of Collector or otherwise :

- “ Comptroller ” means the Comptroller of Customs under this Act, and includes any officer of Customs acting for the time being, by direction of the Minister, or by virtue of any other authority, in the place of the Comptroller, whether during any vacancy in the office of Comptroller or otherwise :
- “ The Customs ” means the Customs Department of the Executive Government :
- “ Declaration ” means a declaration made in accordance with the provisions of this Act in that behalf :
- “ Documents ” includes books :
- “ Dutiable goods ” means goods of a kind subject to duty on the importation thereof or on the entry thereof for home consumption :
- “ Duty ” means any duty payable on goods on the importation thereof, whether under the Customs Duties Act, 1908, or otherwise, and includes duty payable under this Act on goods produced in a manufacturing-warehouse :
- “ Examining-place ” means a place appointed under this Act for the examination by the Customs of goods subject to the control of the Customs :
- “ Examining-shed ” means a building for the reception, examination, or protection of goods on the lading or unlading thereof while subject to the control of the Customs :
- “ Fine ” means a fine recoverable on summary conviction under the Justices of the Peace Act, 1908 :
- “ Forfeited goods ” means any goods in respect of which a cause of forfeiture has arisen under the Customs Acts :
- “ Goods ” means all kinds of movable personal property, including animals :
- “ Holiday ” means a day lawfully observed by the Customs as a public holiday in accordance with this Act :
- “ Importer ” means any person by or for whom any goods are imported, and includes the consignee of any goods and any person who is or becomes the owner of or entitled to the possession of or beneficially interested in any goods on or at any time after the importation thereof and before the goods have ceased to be subject to the control of the Customs :
- “ Intent to defraud the revenue of Customs ” means—
- (a.) An intent to evade or to enable any other person to evade payment of the duty or any part of the duty payable on any goods ; or
- (b.) An intent to obtain or to enable any other person to obtain, in respect of any goods, any drawback or refund of duty not authorized by law or in excess of that which is authorized by law ; or
- (c.) An intent to evade or to enable any other person to evade payment of any money payable to the Crown under this Act :

- “Master” means the person in charge or command of any ship :
- “Minister” means the Minister of Customs :
- “Officer” or “officer of Customs” means any person employed in the service of the Customs :
- “Owner” includes, in respect of a ship, any person acting as agent for the owner :
- “Parts beyond the seas” means any country outside New Zealand :
- “Penalty” means a pecuniary penalty recoverable as a debt by action in the Supreme Court :
- “Port” or “port of entry” means a port of entry declared as such by the Governor in Council under this Act :
- “Prescribed” means prescribed by regulations made under this Act :
- “Prohibited imports” means goods imported or landed in breach of any prohibition of importation contained in the Customs Acts :
- “Proper officer” means, in relation to any matter, any officer acting or employed in that matter by the order or with the concurrence (whether precedent or subsequent) of the Minister or the Comptroller, or in pursuance of any other lawful authority :
- “Regulations” means regulations made by the Governor in Council under this Act :
- “Restricted goods” means goods the importation or exportation of which is prohibited by the Customs Acts, whether absolutely or subject to any exceptions or qualifications :
- “Seal” means to affix the seal of the Customs :
- “Ship” means any kind of vessel used in navigation, not propelled by oars only :
- “Smuggling” means importing, unshipping, landing, conveying, or otherwise dealing with any goods with intent to defraud the revenue of Customs :
- “Tariff” means the scale of duties in force for the time being :
- “Territorial waters of New Zealand” means any bay, gulf, harbour, river, or other water included within the territorial limits of New Zealand :
- “Uncustomed goods” means goods on which any duty has become due and payable and is unpaid :
- “Vehicle” means any cart, wagon, or other conveyance of any kind whatsoever :
- “Warehouse” means a warehouse licensed under this Act for the storage of dutiable goods entered to be warehoused, and includes a King’s warehouse and a manufacturing-warehouse :
- “Wharf” means a wharf, quay, jetty, or other landing-place appointed as a wharf under this Act, and includes a sufferance wharf :
- “Wharf-owner” means the owner or occupier of any wharf, or any person having the control thereof, and includes any Harbour Board or other local or public authority having the control of any wharf :

3. (1.) In this Act, except where a contrary intention appears, Customs Acts. the expression " Customs Acts " means and includes—

- (a.) This Act ;
- (b.) The Customs Duties Act, 1908 ;
- (c.) The Gold Duty Act, 1908 ;
- (d.) The Beer Duty Act, 1908 ;
- (e.) The Timber Export Act, 1908 ;
- (f.) The Tobacco Act, 1908 ;
- (g.) The Opium Act, 1908 ;
- (h.) The Distillation Act, 1908 ;
- (i.) Every Act amending or substituted for any of the above-mentioned Acts ;
- (j.) All Orders in Council, Proclamations, regulations, or rules made under any such Act by any competent authority.

(2.) In its application to the subject-matter of any other of the Customs Acts this Act shall be read subject to the provisions of that other Act.

4. When there are, in respect of any imported goods, more Importers. importers than one (in accordance with the definition of the term " importer " in this Act) all the provisions of this Act with reference to the importer of those goods shall, except where a contrary intention appears, apply severally and independently to each of those importers.

5. Goods shall be subject to the control of the Customs, within Control of the Customs. the meaning of this Act, as follows :—

- (a.) As to all goods imported, from the time of importation until delivery by the Customs for home consumption, or until exportation to parts beyond the seas, whichever first happens.
- (b.) As to all goods under drawback, from the time of the claim for drawback until exportation to parts beyond the seas.■
- (c.) As to all goods for export, which are subject to export duty or the exportation of which is subject to any condition or restriction under this or any other Act, from the time the goods are brought upon any wharf or are waterborne for export until their exportation to parts beyond the seas.
- (d.) As to all goods on board any ship, and laden in parts beyond the seas, at all times while the ship is within the limits of any port, or in any river, bay, gulf, or other waters included within the territorial limits of New Zealand.
- (e.) As to all goods produced in a manufacturing-warehouse, from the time of the production thereof until delivery by the Customs for home consumption or until exportation to parts beyond the seas, whichever first happens.

PART I.

DEPARTMENT OF CUSTOMS.

6. (1.) The Governor may from time to time appoint a Minister of Customs. Minister of the Crown, being a member of the Executive Council, to be called the Minister of Customs, who shall have charge of the Customs Department and the administration of the Customs Acts.

(2.) The member of the Executive Council who is the Minister of Customs at the commencement of this Act shall be deemed to have been appointed as such under this Act.

Comptroller of
Customs.

7. (1.) There shall be a Comptroller of Customs, who, under the Minister, shall be the permanent head of the Customs, and shall have the chief control thereof.

(2.) The officer who at the commencement of this Act holds office as the Secretary of Customs shall be deemed to have been duly appointed as the Comptroller of Customs under this Act.

Collectors of
Customs.

8. There shall be at every port an officer to be called the Collector of Customs, who shall, subject to the Minister and the Comptroller, have the chief control and management at that port of all matters relating to the Customs Acts.

Officers of Customs.

9. (1.) The Department of Customs shall consist of such other officers as are considered necessary for the efficient administration of the Customs Acts.

(2.) All persons in the service of the Customs at the commencement of this Act shall be deemed to have been lawfully appointed to the like offices under this Act.

Temporary officers.

10. (1.) Such persons as the Minister thinks fit may be temporarily and intermittently employed by him in the Customs, but no person shall be so employed for a greater aggregate period than six months in any financial year.

(2.) All persons so employed shall during the period of their employment be deemed officers of Customs within the meaning of the Customs Acts.

(3.) The Public Service Act, 1912, shall have no application to persons so employed.

Delegation of
powers.

11. (1.) The Minister may from time to time, by writing under his hand, delegate to any officer of Customs all or any of the powers (except this present power of delegation) exercisable by him under the Customs Acts.

(2.) With the written consent of the Minister, the Comptroller may similarly delegate to any officer of Customs all or any of the powers (except this present power of delegation) exercisable by him under the Customs Acts.

(3.) Every such delegation, whether by the Minister or the Comptroller, shall be revocable at will, and no such delegation shall prevent the exercise of any power by the Minister or Comptroller.

(4.) Any such delegation, whether by the Minister or the Comptroller, may be made subject to such restrictions and conditions as the Minister or Comptroller, as the case may be, thinks fit, and may be made either generally or in relation to any particular case.

(5.) Any such delegation shall, until revoked, continue in force according to its tenor, notwithstanding the fact that the Minister or Comptroller by whom it was made has ceased to hold office, and shall continue to have effect as if made by the successor in office of that Minister or Comptroller.

Seal of the Customs.

12. The seal of the Customs shall be the Royal Arms, having the words "New Zealand—H.M. Customs" encircling the arms.

Customs flag.

13. The vessels and boats employed in the service of the Customs shall be distinguished by such flag as shall be prescribed by regulations.

14. If any officer of Customs accepts or agrees or offers to accept any fee, perquisite, gratuity, or reward, whether pecuniary or not, from any person on account of anything done or omitted by him in the execution of his office or otherwise howsoever in relation to the execution of his office, except such as he receives with the permission of the Minister or Comptroller, he shall be guilty of misconduct in his office, and may be dismissed or otherwise dealt with accordingly in pursuance of the law relating to the Public Service.

Misconduct by
officers of Customs.

15. No officer of Customs shall be compellable to serve on any jury.

Exemption from
service on juries.

16. (1.) No day shall be kept as a public holiday by the Customs except Sunday, Christmas Day, the day after Christmas Day, New Year's Day, Good Friday, Easter Monday, the Sovereign's Birthday, Labour Day, and such other days as are appointed by the Governor to be kept as public holidays by the Customs, either generally or at any particular port or place.

Holidays.

(2.) This section shall be subject to the provisions of the Public Holidays Act, 1910.

17. (1.) The working-hours of the Customs shall be as prescribed by regulations.

Working-hours.

(2.) Except when and so far as permitted by the Collector, cargo or stores shall not be received, loaded, or worked on or discharged from any ship on a holiday or outside working-hours.

(3.) If any breach of this section is committed in respect of any ship, the owner and master of that ship shall severally be liable to a penalty of fifty pounds.

(4.) When any such work is done on or in respect of any ship by permission of the Collector on a holiday or outside working-hours, the owner and master of the ship shall be jointly and severally liable to pay charges at the rate prescribed by regulations for the services of the officers of Customs, and the amount of such charges shall constitute a debt due to the Crown accordingly.

(5.) All such charges shall be receivable by the Collector, and shall be paid by him to the officers in respect of whose services they were received.

PART II.

PORTS AND WHARVES.

18. (1.) The Governor may from time to time, by Order in Council, declare any port, harbour, or other place to be a port of entry for the purposes of this Act, and define the limits and determine the name of that port.

Ports of entry.

(2.) The limits of any port of entry so declared may comprise any portion of the marginal or other waters of New Zealand though not included within the territorial limits of New Zealand.

(3.) A port of entry may be so established for any specified limited purposes exclusively, or for all purposes with specified exceptions, or without any such limitation, and if any such limitation is so imposed the port shall be deemed a port of entry in respect of the purposes so authorized only.

(4.) The Governor may from time to time, by Order in Council, declare that any port shall cease to be a port of entry for the purposes of this Act, or alter the limits or the name of any port, or impose any limitation upon the purposes for which any port shall be a port of entry, or remove or alter any such limitation.

(5.) All ports of entry established under the Customs Law Act, 1908, at the commencement of this Act shall be deemed to have been declared ports of entry under this Act, subject, however, to any limitations existing at the commencement of this Act.

Wharves.

19. (1.) The Minister may, by warrant under his hand and gazetted, appoint proper places within any port to be wharves for the lading and unloading of goods, and declare the limits of such wharves and fix the names thereof.

(2.) The Minister may, in like manner, impose such restrictions as he thinks fit with respect to the use of any such wharf, and so long as any such restrictions exist the wharf shall be deemed to be a wharf under this Act for such purposes only as are consistent with those restrictions.

(3.) The Minister may, in like manner, declare that any wharf shall cease to be a wharf for the purposes of this Act, or may alter the limits or the name thereof, or alter or remove any restriction imposed upon the use thereof.

(4.) All wharves, quays, and landing-places lawfully established at the commencement of this Act under the Customs Law Act, 1908, shall be deemed to have been appointed as wharves under this Act, subject, however, to any restrictions existing at the commencement of this Act.

Examining-places.

20. (1.) The Minister may, by warrant under his hand, appoint at any port places for the examination by the Customs of goods subject to the control of the Customs, and any such appointment may be in like manner revoked.

(2.) All such examining-places lawfully appointed at the commencement of this Act under the Customs Law Act, 1908, shall be deemed to have been appointed under this Act.

Duties of wharf-owners.

21. (1.) Every wharf-owner shall provide and maintain to the satisfaction of the Minister—

(a.) Suitable office accommodation on his wharf for the exclusive use of officers employed at that wharf; and

(b.) Such suitable examining-sheds as the Minister may declare to be requisite in respect of that wharf, together with suitable weighing-appliances for use in such examining-sheds by officers of Customs.

(2.) Any wharf-owner who fails to conform to the requirements of this section shall be liable to a penalty of fifty pounds for every month or part of a month during which the default continues.

Storage-charges.

22. (1.) Subject to the next succeeding subsection, no charges shall be made by any Harbour Board or other local or public authority for the reception or storage of goods in any such examining-shed so long as those goods remain subject to the control of the Customs.

(2.) Where any such goods remain subject to the control of the Customs for a longer period than ninety-six hours (exclusive of Sundays or holidays) after their reception into any examining-shed owned,

occupied, or controlled by a Harbour Board or other local or public authority, there shall be payable on those goods by the importer or exporter thereof such storage charges as the Harbour Board or such other authority determines by by-laws made in that behalf. All by-laws at the commencement of this Act in force under section twenty-eight of the Harbours Amendment Act, 1910, shall continue in force as if lawfully made under this Act.

23. When the Comptroller is satisfied that for any particular purpose there is no suitable wharf available, he may, in writing, appoint any place within a port as a sufferance wharf for that purpose, and permit the use thereof for that purpose, subject to such conditions and restrictions and for such time as he thinks fit. Sufferance wharves

24. (1.) Before appointing any wharf or examining-place under this Act, or as a condition of the continuance of any such appointment, the Minister may require the owner, occupier, or other person having the control or use of that wharf or place to give security to the satisfaction of the Minister for the payment of duty on all goods which are wrongfully removed by any person from that wharf or place. Security in respect of wharves and examining-places.

(2.) Any person who gives any such security shall to the extent thereof be liable from time to time for all duty payable on goods which are so wrongfully removed, in the same manner as if those goods had been imported by him and entered for home consumption.

(3.) The Comptroller may in like manner require security in respect of a sufferance wharf, and the provisions of this section shall extend and apply accordingly.

(4.) All the provisions of this Act as to securities required by the Collector shall, so far as applicable, and with all necessary modifications, apply to securities under this section.

(5.) This section shall extend and apply to any Harbour Board or local or public authority having the possession or control of any wharf or examining-place.

25. (1.) The Minister may, by warrant under his hand and gazetted,— Boarding-stations.

(a.) Appoint stations or places at which ships arriving at or departing from any port shall bring to for the boarding or landing of officers of Customs :

(b.) Appoint particular parts of any port at which ships laden with any particular cargo shall moor and discharge such cargo.

(2.) Any such appointment may be in like manner revoked.

(3.) All such appointments in force at the commencement of this Act shall be deemed to have been made under this Act.

PART III.

SHIPS.

Arrival of Ships.

26. (1.) The master of a ship arriving from parts beyond the seas, or having on board any goods subject to the control of the Customs, shall not, without the written permission of a Collector, suffer his ship to Ships to come into port of entry only.

enter any place in New Zealand other than a port established under this Act, unless driven there by stress of weather, want of provisions, or other necessity.

(2.) Any master committing a breach of this section shall be liable to a penalty of five hundred pounds.

Breaking of bulk cargo.

27. (1.) The bulk cargo of a ship arriving within one league of the coast shall not be broken except with the permission of a Collector.

(2.) If the bulk of any cargo is broken in breach of this section, the master of the ship shall be liable to a penalty of one hundred pounds.

Boarding of ships at sea.

28. (1.) The master of every ship arriving within one league of the coast shall bring his ship to for boarding on being approached by or hailed or signalled from any vessel in the service of the Customs having hoisted the Customs flag, or from any other vessel in the service of His Majesty (whether in respect of the Government of New Zealand or otherwise) having hoisted the proper ensign and pendant, and shall by all reasonable means facilitate the boarding of the ship by the officers of Customs or by an officer of the vessel so approaching, hailing, or signalling.

(2.) If the master of any ship commits a breach of this section he shall be liable to a penalty of one hundred pounds.

Boarding of ships at boarding-stations.

29. (1.) The master of every ship arriving from parts beyond the seas at any port shall bring his ship to for boarding at the boarding-station appointed for that port under this Act; and shall by all reasonable means facilitate the boarding of the ship by the officers of Customs.

(2.) A breach of this section shall be punishable by a penalty of fifty pounds.

Stations of ships.

30. (1.) The master of every ship, after his ship has been brought to at the boarding-station and boarded by the officer, shall come up to the proper place of mooring or unloading as quickly as practicable without touching at any other place.

(2.) No ship, after arrival at the proper place of mooring or unloading, shall, except by the authority of the Collector or by direction of the harbour authority, be removed therefrom before the discharge of the cargo intended to be discharged at that port.

(3.) For any breach of this section the master of the ship shall be liable to a penalty of fifty pounds.

Report of ships and inward manifest.

31. (1.) When a ship arrives at any port, whether from parts beyond the seas or otherwise, the master shall—

(a.) Within one day after arrival at that port make report of the ship and her cargo by delivering to the Collector an inward or coastal manifest, as the case may require, in such form, with such duplicates, and containing such particulars as to the cargo, stores, passengers, crew, or voyage, or otherwise relating to the ship, as are prescribed by regulations:

(b.) Answer all questions asked by the Collector or other proper officer relating to the ship and her cargo, crew, passengers, stores, and voyage:

(c.) Produce to the Collector or other proper officer the clearance of the ship from her last port of call, or make and deliver

to the Collector or other proper officer a declaration that at such last port of call (being in parts beyond the seas) no clearance was required by the law there in force:

(d.) Produce to the Collector or other proper officer, if required, a copy of the bills of lading for all cargo, together with such other documents relating to the ship and her cargo, crew, passengers, stores, and voyage as the Collector or other proper officer may require.

(2.) The manifest shall be verified by declaration.

(3.) If the master of any ship commits any breach of this section he shall be liable to a penalty of one hundred pounds.

(4.) If the manifest so delivered to the Collector is false, misleading, or defective in any particular, or if the answer to any question is false or misleading, or if any document so produced is not genuine, or is false or misleading, the master of the ship shall be liable to a penalty of one hundred pounds.

(5.) In this section the term "inward manifest" means the manifest of a ship arriving from parts beyond the seas, and the term "coastal manifest" means the manifest of a ship arriving from any other port in New Zealand, or otherwise than from parts beyond the seas.

(6.) In the cases provided by section thirty-three of this Act, any ship trading under a transire issued under that section shall be exempt from the requirements of this section.

32. (1.) When any ship having on board any goods laden in parts beyond the seas is lost or wrecked upon or within one league of the coast of New Zealand, or in any port or other waters of New Zealand, the master or owner shall, without unnecessary delay, make report of the ship and cargo by delivering to the Collector a manifest, in accordance with the last preceding section, so far as it is possible for him to do so, at the port nearest to the place where the ship was lost or wrecked. Manifest of wrecked ships.

(2.) If such report is not duly made in accordance with this section, the master and owner shall be severally liable to a penalty of one hundred pounds.

Coasting Ships.

33. (1.) Subject to any restrictions and conditions prescribed by regulations, a Collector may, if he thinks fit, issue to the master or owner of any ship engaged in the coastal trade a transire in such form and on such terms as may be so prescribed. Issue of transire for coastal trade.

(2.) Every ship shall be deemed to be engaged in the coastal trade within the meaning of this section if and so long as that ship carries no cargo laden in parts beyond the seas or laden in New Zealand for carriage to parts beyond the seas.

(3.) Every transire so issued shall be in force until the first day of January following the date thereof, unless sooner cancelled.

(4.) Every transire so issued may at any time and for any reason be cancelled by any Collector.

(5.) So long as any transire is in force with respect to any ship, and so long as that ship is engaged in the coastal trade in accordance with the terms of that transire, the ship shall, except when arriving

from or departing for parts beyond the seas or carrying goods subject to the control of the Customs, be exempt from the provisions of this Act with respect to report and clearance as contained in sections thirty-one and thirty-five hereof.

(6.) Every general transire issued under the Customs Law Act, 1908, and in force at the commencement of this Act shall be deemed to have been issued under this Act.

Cargo-books.

34. (1.) If and so long as any ship trades under a transire, the master shall keep on board a cargo-book, in which shall be entered from time to time in regard to each voyage such particulars as to the ship, her voyage, crew, passengers, and cargo, as may be prescribed by regulations.

(2.) The master shall from time to time, on demand, produce the transire and cargo-book for the inspection of any officer of Customs.

(3.) If the master of any such ship fails to keep or to make proper entries in a cargo-book in accordance with this Act, the owner and master of the ship shall be severally liable to a penalty of one hundred pounds.

Departure of Ships.

Clearance of ships.

35. (1.) The master of a ship shall not depart with his ship from any port, whether for parts beyond the seas or otherwise, without receiving from the Collector a certificate of clearance in the prescribed form.

(2.) In the cases provided by section thirty-three of this Act, every ship trading under a transire issued under that section shall be exempt from the requirements of this section.

(3.) If any breach of this section is committed, the master and owner of the ship shall be severally liable to a penalty of five hundred pounds.

(4.) If the master of a ship attempts, or threatens, or intends to commit an offence against this section, the Collector or other proper officer may (in addition to any power of seizure and detention under Part XVII of this Act for any offence so committed) seize and detain the ship until a certificate of clearance has been obtained, and section two hundred and sixty-nine of this Act (relating to the offence of taking away ships seized) shall apply in the same manner as if the ship had been seized under Part XVII of this Act.

Outward manifest.

36. (1.) Before any certificate of clearance is granted the master of the ship shall—

(a.) Deliver to the Collector an outward or coastal manifest, as the case may require, in such form, with such duplicates, and containing such particulars as to the cargo, stores, passengers, crew, or voyage, or otherwise relating to the ship, as are prescribed by regulations :

(b.) Answer all questions asked by the Collector or proper officer relating to the ship and her cargo, crew, passengers, stores, and voyage ;

(c.) Produce all documents required by the Collector or other proper officer relating to the ship and her cargo.

(2.) The manifest shall be verified by declaration.

(3.) If the manifest so delivered to the Collector is false, misleading, or defective in any particular, or if the answer to any such question is

false or misleading, or if any document so produced is not genuine or is false or misleading, the master of the ship shall be liable to a penalty of one hundred pounds.

(4.) In this section the term "outward manifest" means the manifest of a ship clearing for parts beyond the seas, and the term "coastal manifest" means the manifest of a ship clearing for any other port in New Zealand, or otherwise than for parts beyond the seas.

37. (1.) After the manifest mentioned in the last preceding section has been delivered to the Collector at any port the master of the ship shall not suffer any cargo or stores not specified or referred to in the manifest to be taken on board the ship at that port.

Shipment of goods after delivery of manifest.

(2.) For any breach of this section the master shall be liable to a penalty of one hundred pounds.

38. (1.) A ship shall not be entitled to a certificate of clearance until twenty-four hours after application therefor has been made to the Collector, but nothing in this section shall prevent the Collector, if he thinks fit, from granting such a certificate at any earlier time.

When ship entitled to clearance.

(2.) Subject to the provisions of this and of any other Act, a ship shall be entitled to a certificate of clearance so soon as all her inward cargo and stores have been duly accounted for, and all the other requirements of the law in regard to the ship and her inward and outward cargo and stores have been duly complied with.

39. (1.) The master of every ship departing from any port shall, if required so to do by the proper officer, bring his ship to at the boarding-station appointed for the port, and by all reasonable means facilitate boarding by the officers of Customs.

Boarding of outward ships.

(2.) The master of a ship shall not depart with his ship from any port with any officer of Customs on board in the discharge of his duty, without the consent of that officer.

(3.) For any breach of this section the master shall be liable to a penalty of one hundred pounds.

40. The master of every ship, after clearance, shall, on demand by an officer of Customs, produce the certificate of clearance for examination by him.

Production of clearance.

41. If any ship, without the permission of the Comptroller,—

(a.) Departs for parts beyond the seas from any place in New Zealand other than a port of entry, save after being driven thereto by stress of weather, want of provisions, or other unavoidable circumstances; or

Ships to depart from port of entry only.

(b.) Having cleared from any place in New Zealand for parts beyond the seas, goes to any place in New Zealand other than a port of entry, unless driven thereto by stress of weather, want of provisions, or other unavoidable circumstances,—

the master and owner of the ship shall be severally liable to a penalty of two hundred pounds.

Ships' Stores.

42. (1.) Subject to any restrictions imposed by regulations, in the case of every ship about to depart for parts beyond the seas (whether directly or coastwise) such an allowance of stores for the use of the passengers and crew and the service of the ship as the

Ships' stores exempt from duty.

Collector thinks adequate may be shipped free of duty from any warehouse or under drawback of duty.

(2.) Such stores shall be shipped only on an order of the Collector on request made in the prescribed form and manner by the master or owner of the ship.

(3.) On the issue of any such order in respect of warehoused goods, the stores therein mentioned shall be forthwith shipped in pursuance of the order in the same manner as if they had been entered for export, and all the provisions of this Act as to warehoused goods entered or shipped for export shall, so far as applicable, apply thereto accordingly.

(4.) On the issue of any such order in respect of goods to be shipped under drawback, the goods shall be forthwith entered in the prescribed form and manner for shipment as ships' stores under drawback, and, save so far as is otherwise provided by regulations, all the provisions of Part X of this Act (relating to drawbacks) shall, so far as applicable, apply thereto accordingly, as if the goods were for export, and as if the master or owner of the ship was the exporter.

(5.) Regulations may be made under this Act determining what classes of goods are, or are not, to be deemed stores within the meaning of this section.

(6.) The Governor may, by Order in Council, declare that any islands forming part of the Dominion of New Zealand, shall, for the purposes of this section, be deemed to be parts beyond the seas, and any such Order in Council may be, in like manner, revoked.

(7.) Regulations under this Act may extend the provisions of this section, subject to such restrictions and conditions as are deemed necessary, to whalers and other ships departing from New Zealand and returning thereto without going to parts beyond the seas.

Ships' stores subject to duty.

43. (1.) If any ship not being entitled to receive stores free of duty under the last preceding section leaves any port of entry having on board any stores laden elsewhere than in New Zealand, duty shall be chargeable on those stores as if imported and entered for home consumption so far as they are consumed in the course of any voyage between New Zealand ports or in any New Zealand ports or waters at any time before the ship becomes entitled under the last preceding section to receive stores free of duty.

(2.) Entries shall be made and passed and duty paid on such stores in manner and at the time prescribed by regulations.

(3.) The owner and master of the ship shall be deemed to be the importers of such stores.

(4.) A ship shall not be entitled to a clearance at any port until duty under this section has been paid.

PART IV.

IMPORTATION AND EXPORTATION.

"Importation" defined.

44. (1.) For all the purposes of this Act goods shall, except where otherwise expressly provided, be deemed to be imported into New Zealand if and so soon as in any manner whatever, whether lawfully or unlawfully, they are brought or come into New Zealand from parts beyond the seas.

(2.) Goods whose destination is out of New Zealand and ships' stores shall not be deemed to have been so imported unless they are removed in New Zealand from the ship in which they arrived there, but if so removed they shall for all the purposes of this Act be deemed to have been imported so soon as they were brought into New Zealand as aforesaid.

(3.) For the purposes of this section the term "New Zealand" shall be deemed to include not only all bays, gulfs, rivers, and other waters comprised within the territorial limits of New Zealand, but also the whole of the waters comprised within any port established under this Act.

45. (1.) For the purposes of this Act the time of the exportation of goods shall be deemed to be the time at which the exporting ship leaves the limits of her last port of call in New Zealand. Time of exportation.

(2.) For the purpose of determining whether goods are subject to export duty under any of the Customs Acts the time of exportation shall be deemed to be the time at which the goods are laden upon the exporting ship.

46. (1.) It shall not be lawful to import into New Zealand any of the goods specified in the First Schedule hereto. Prohibited imports.

(2.) The Governor may from time to time, by Order in Council, prohibit the importation into New Zealand of any goods the prohibition of the importation of which is, in his opinion, necessary for the protection of the revenue, or the efficient administration of the Customs Acts, or the prevention of fraud or deception, whether in relation to the Customs Acts or not, or the prevention of any infectious or contagious disease, or the sale of which in New Zealand would be an offence against the law.

(3.) All Orders in Council made under this section shall be notified to each House of Parliament within fourteen days after the making thereof if Parliament is then in session, and, if not, then within fourteen days after the commencement of the next ensuing session.

(4.) All Orders in Council in force at the commencement of this Act prohibiting the importation of any goods into New Zealand shall be deemed to have been made under this section, and shall continue in force accordingly until revoked by Order in Council.

(5.) If any person imports into New Zealand or unships or lands in New Zealand any goods the importation of which is prohibited by this section or by any Order in Council made thereunder and in force at the time of importation, or is knowingly concerned in such importation, unshipment, or landing, he shall be liable to a penalty of two hundred pounds, and the goods shall be forfeited.

(6.) No goods otherwise dutiable shall be exempt from duty because their importation is unlawful.

47. (1.) The Governor may from time to time, by Order in Council gazetted, prohibit the exportation of any goods— Prohibited exports.

(a.) Being arms, explosives, military or naval stores, or being goods which, in his opinion, may, if exported, be used as or in the manufacture of arms, explosives, or military or naval stores, or for any purpose of war; or

(b.) Being goods the prohibition of the exportation of which is, in his opinion, necessary for the preservation of the flora or fauna of New Zealand; or

- (c.) Being goods the prohibition of the exportation of which is, in his opinion, necessary for the protection of the revenue or the prevention of fraud or deception ; or
- (d.) Being goods which have not been prepared or manufactured in accordance with or do not conform to any conditions as to purity, soundness, or freedom from disease imposed by any laws, rules, or regulations in force under any Act ; or
- (e.) Being goods the exportation of which would, in his opinion, be the source of danger to life or property at sea.

(2.) The power so conferred upon the Governor in Council shall extend to authorize the prohibition of the exportation of goods either generally or to any specified place, and either absolutely or so as to allow of the exportation of the goods subject to any conditions or restrictions.

(3.) All Orders in Council made under this section shall be notified to each House of Parliament within fourteen days after the making thereof if Parliament is then in session, and, if not, then within fourteen days after the commencement of the next ensuing session.

(4.) If any person exports, or ships with intent to export, or conspires with any other person (whether within New Zealand or not) to export any goods contrary to the terms of any such prohibition in force with respect thereto, he shall be liable to a penalty of two hundred pounds.

(5.) All goods shipped on board any ship for the purpose of being exported contrary to the terms of any such prohibition in force with respect thereto, and all goods waterborne for the purpose of being so shipped and exported, shall be forfeited.

(6.) No such prohibition shall apply to goods which are already laden upon the exporting ship at the time when the prohibition comes into force.

Ships in which goods may be exported.

48. (1.) Except by the permission of the Collector, no goods subject to the control of the Customs shall be exported in any ship of less than fifty tons gross register.

(2.) If any such goods are exported or laden on board any ship for the purpose of being exported in breach of this section, the owner and the master of the ship, and any person knowingly concerned in such exportation or lading, shall be severally liable to a penalty of one hundred pounds, and the goods shall be forfeited.

PART V.

ENTRIES.

Making and passing of entries.

49. (1.) All entries of goods under this Act shall be made by the delivery of the entry by the person making the same to the Collector or other proper officer.

(2.) Any person making any entry shall truly answer all questions asked by the Collector or other proper officer relating to the goods referred to in the entry.

(3.) Entries shall be passed by the Collector or other proper officer signing the entry, and, on the passing of the entry, the goods shall be deemed to be entered.

(4.) Any entry so passed shall be warrant for dealing with the goods in accordance with the entry.

(5.) Entries shall be in the form prescribed by regulations.

50. (1.) Any entry may, before it has been passed, be cancelled or amended by the person making it.

Cancellation and amendment of entries.

(2.) With the permission of the Collector any entry may, not later than one day after the passing thereof and while the goods still remain subject to the control of the Customs, be cancelled or amended by the person making the same.

(3.) When the Comptroller is satisfied that any entry has been made in error but in good faith, he may permit the entry to be cancelled or amended by the person making the same at any time while the goods remain subject to the control of the Customs.

(4.) No cancellation or amendment of an entry shall take away or affect any penalty, forfeiture, or criminal liability theretofore accrued or incurred in respect of the entry.

(5.) The Collector may make a refund of duty in accordance with any such cancellation or amendment of an entry.

(6.) The cancellation or amendment of entries shall be made in manner prescribed.

51. (1.) When any imported goods have arrived at their port of discharge, or with the consent of the Collector at any time previous to their arrival, they shall be there entered by the importer, either—

Kinds of entry.

(a.) For home consumption ; or

(b.) For warehousing ; or

(c.) For export ; or

(d.) For removal.

52. When any imported goods have been entered for home consumption the importer shall forthwith pay to the Collector or other proper officer the duties (if any) payable thereon.

Entry for home consumption.

53. When any imported goods have been entered for warehousing the importer shall forthwith warehouse the same in accordance with the entry, without payment of duty in the first instance, except where otherwise provided in the Customs Acts.

Entry for warehousing.

54. When any imported goods have been entered for export the importer shall forthwith export the same to parts beyond the seas, in accordance with the entry and with the provisions of this Act relating to the exportation of goods, and no duty shall be payable thereon.

Entry for export.

55. (1.) When any imported goods have been entered for removal the importer shall forthwith remove the same by sea or land to another port of entry in accordance with the entry, without payment of duty in the first instance.

Entry for removal.

(2.) The Collector may require from the importer security for the due removal of the goods in accordance with the entry, and for the payment of the duty thereon.

(3.) When the goods so removed have arrived at their port of destination, or with the consent of the Collector at any time previous to their arrival, they shall be there entered for home consumption, warehousing, export, or further removal, in the same manner as if no former entry had been made therefor, and all the provisions of this Act shall apply accordingly.

(4.) When any goods so entered for removal to another port arrive at that port by way of carriage by land they shall be forthwith brought to an examining-place appointed at that port for the examination of goods subject to the control of the Customs.

Sight entries.

56. (1.) If the importer cannot immediately supply the full particulars for making an entry, and makes by himself or his agent a declaration to that effect before the Collector or other proper officer, he may make a sight entry in the form prescribed by regulations.

(2.) A sight entry, on being passed by the Collector, shall be warrant for the landing and examination of the goods by the importer.

(3.) The importer of the goods included in a sight entry shall, within seven days after the passing of that entry, or within such further time as is allowed by the Collector, make complete entry thereof; and if he makes default in so doing, the goods may be dealt with by the Collector as if no sight entry had been made with respect thereto.

(4.) A complete entry of the goods included in a sight entry shall be made in the same manner as if the sight entry had not been made.

Delivery of goods on sight entry.

57. (1.) The Collector may, if he thinks fit, deliver goods from the control of the Customs for home consumption in pursuance of a sight entry, but only on receiving by way of deposit of money such security as he thinks sufficient to cover the full amount of duty.

(2.) Complete entry of the goods for home consumption shall thereafter be made by the importer within such time as the Collector appoints, and if the importer makes default in making such entry he shall be liable to a penalty of one hundred pounds.

(3.) Goods so delivered on a sight entry shall, on such delivery, be deemed to have been entered for home consumption.

When entry to be made.

58. (1.) Entries shall be made of all goods unshipped or to be unshipped at any port, or removed to any port, within such respective times after the arrival of the goods at that port as may be prescribed by regulations, or within such further time (if any) as the Collector may see fit to allow, but so that, if the goods are placed in quarantine, seven days at the least shall be allowed for entry after their release from quarantine.

(2.) If default is made in the entry of any goods pursuant to this section, the Collector may cause the goods to be removed to a warehouse, and if the goods are not claimed and entries passed therefor within three months after such removal, duty shall thereupon become due and payable on the goods as if entered for home consumption, and the goods may be sold by the Collector.

(3.) If any goods in respect of which default has been so made are of a perishable nature, they may be sold at any time the Collector thinks fit either before or after warehousing.

Goods to be dealt with according to entry.

59. (1.) All goods in respect of which any entry has been made and passed shall forthwith be dealt with in accordance with the entry and with the provisions of this Act with respect to goods so entered.

(2.) Every person who is knowingly concerned in any breach of this section shall be liable to a penalty of fifty pounds.

Personal baggage exempt from entry.

60. Goods being the personal baggage, household furniture or effects, or tools or instruments of trade or occupation, belonging to and accompanying passengers in any ship and not being dutiable goods

imported may, subject to any conditions prescribed by regulations, be imported or exported without entry.

61. (1.) Except as provided by this Act, no goods which are subject to the control of the Customs or which would become subject to that control if unshipped or landed, shall be unshipped or landed, save in pursuance of—

- (a.) An entry made and passed in respect of those goods; or
- (b.) A written permit granted by the Collector in respect thereof.

(2.) Except as provided by this Act, no goods which are subject to the control of the Customs shall be removed from any wharf, examining-place, or warehouse save—

- (c.) With the permission of the proper officer of Customs after entry made and passed in respect thereof; or
- (d.) In pursuance of a written permit granted by the Collector in respect thereof.

(3.) Every person who commits a breach of this section shall be liable to a penalty of one hundred pounds, and the goods in respect of which the offence is committed shall be forfeited.

62. (1.) Goods unshipped, landed, or removed under a Collector's permit shall be dealt with in accordance with the permit and with any directions given by the Collector from time to time.

(2.) This Act shall apply to such goods in the same manner as if they had not been unshipped, landed, or removed, and for this purpose they shall be deemed constructively to have remained upon or in the ship, wharf, examining-place, or warehouse from which they were so unshipped, landed, or removed.

(3.) If such goods are at any time dealt with by any person contrary to the terms of the permit or to the directions of the Collector, they shall be deemed for all the purposes of this Act to have been unlawfully unshipped, landed, or removed by that person as if the permit had not been granted.

63. (1.) All goods which are subject to the control of the Customs, or which would become subject to such control if unshipped or landed, shall, if unshipped, be either—

- (a.) Landed at a wharf directly or after direct conveyance thereto by water within the limits of the port; or
- (b.) Transhipped directly, or after direct conveyance by water within the limits of the port, to the ship into which they are to be transhipped for export or removal.

(2.) Every person who is knowingly concerned in any dealing with goods in breach of this section shall be liable to a penalty of one hundred pounds.

64. (1.) Goods subject to the control of the Customs for exportation or removal coastwise shall be shipped either directly at a wharf, or by way of direct transhipment, or after direct conveyance by water within the limits of the port from a wharf or ship, and not otherwise.

(2.) Every person who ships or is knowingly concerned in shipping goods contrary to this section shall be liable to a penalty of one hundred pounds.

65. (1.) If any goods entered for export or removal coastwise are not shipped according to the entry, the person making the entry shall

Goods not to be landed or dealt with without entry.

Collector's permits

Method of unshipment

Method of shipment.

Goods not shipped according to entry.

immediately report the fact to the Collector and, as required by the Collector, cancel or amend the entry.

(2.) Every person committing a breach of this section shall be liable to a penalty of twenty pounds.

Exported goods not to be reloaded.

66. (1.) No goods shipped for export shall be unshipped or landed, except in parts beyond the seas, without the permission of the Collector or some other proper officer of Customs.

(2.) If any goods which at the time of shipment were subject to the control of the Customs are unshipped or landed in breach of this section, they shall be forfeited.

(3.) If any goods are unshipped or landed in breach of this section, the master and owner of the ship, and every person knowingly concerned in such unshipment or landing, shall be severally liable to a penalty of fifty pounds.

Certificate of exportation.

67. (1.) If required by the Comptroller, a certificate in such form, and to be given by such person as may be prescribed by regulations, shall be produced by the exporter in proof of the due landing, according to the export entry, of any goods which at the time of shipment were subject to the control of the Customs.

(2.) A Collector may refuse to allow any other goods subject to the control of the Customs to be exported by any person who fails within a reasonable time to produce any certificate so required of the landing of any such goods previously exported by him, or to account for such goods to the satisfaction of a Collector.

Entry for export or removal of goods subject to control of Customs.

68. (1.) No goods subject to the control of the Customs shall be shipped or placed on board any boat, lighter, or other vessel to be shipped, whether for export or for carriage coastwise, until entry has been duly made and passed therefor in form and manner prescribed.

(2.) If any goods are dealt with contrary to this section, they shall be forfeited; and any person so dealing with them shall be liable to a penalty of one hundred pounds.

Entry for export of goods not subject to control of Customs.

69. (1.) When goods not subject to the control of the Customs are shipped for export entry thereof for export shall be made in the prescribed form and manner, either before shipment or within six days after shipment, or within such further time as may be prescribed.

(2.) If entry is not made in accordance with this section, the exporter and every person knowingly concerned in the exportation or intended exportation thereof shall be liable to a penalty of fifty pounds.

Documents and securities for exported goods.

70. When any goods have been entered for export the Collector may require the person making the entry to produce all documents relating to those goods, and, if the goods are subject to the control of the Customs, to give security that they will be landed at the place for which they are entered or otherwise accounted for to the satisfaction of the Collector.

Verification of entries.

71. The Collector may, if he thinks fit, require from any person making entry of any goods proof by declaration or the production of documents (in addition to any declaration or documents otherwise required by this Act or by regulations thereunder) of the correctness of the entry, and may refuse to deliver the goods or to pass the entry pending such proof.

PART VI.

WAREHOUSING.

Licensed Warehouses.

72. (1.) Dutiable goods may be warehoused in warehouses licensed by the Minister without payment of duty on the first entry thereof. Licensing of warehouses.

(2.) Any warehouse may be licensed either for the warehousing of dutiable goods generally or for the warehousing of any particular class or classes of dutiable goods, and subject in any case to such conditions and restrictions as the Minister directs.

(3.) Such warehouses may be situated either in any port or outside the limits of any port.

73. Every such license shall be granted to the occupier of the warehouse, and shall be determinable by the Minister at any time by three months' notice expiring on the fifth day of January in any year. Duration of license.

74. Any such license may be at any time cancelled by the Minister by notice gazetted— Cancellation of license.

(a.) If any license fee payable in respect of the warehouse is in arrear and unpaid for one month after the due date thereof ;
or

(b.) If the licensee is convicted of any offence against the Customs Acts ; or

(c.) If the warehouse becomes, in the opinion of the Minister, unfit for the purpose for which it was licensed ; or

(d.) If the licensee becomes bankrupt or insolvent ; or

(e.) If the warehouse ceases to be in the occupation of the licensee.

75. The license for a warehouse may be transferred by the licensee, with the consent of the Minister, but not otherwise, to any successor of the licensee in the occupation of the warehouse. Transfer of license.

76. A license for a warehouse may be surrendered at any time by the licensee by one month's notice to the Comptroller. Surrender of license.

77. On the determination, cancellation, or surrender of the license for any warehouse, or on any warehouse otherwise ceasing to be licensed under this Act, the warehouse shall be closed, and all goods therein which are subject to the control of the Customs shall be removed by the Collector to some other warehouse. Closing of warehouse.

78. (1.) The licensee of a warehouse shall, if the Comptroller so requires, give security by bond with two sufficient sureties, or such other security as the Comptroller approves, and in such sum as the Comptroller requires, for the payment of all duties which may become payable by the licensee under the provisions of this Act in respect of any goods warehoused in that warehouse. Security for warehouse.

(2.) The Comptroller may at any time require such security to be given by any such licensee in substitution for any security theretofore given by him, and may cancel the last-mentioned security accordingly.

(3.) If the licensee fails or refuses to give any security required from him under this section, his license may be cancelled by the Minister by notice published in the *Gazette*.

79. (1.) There shall be payable to the Crown by the licensee of every warehouse an annual license fee computed on the basis of the License fees.

cubical contents of the warehouse or otherwise in accordance with the scale set out in the Second Schedule hereto.

(2.) The measurement of the cubical contents of any warehouse shall be in accordance with regulations under this Act.

(3.) Every such license fee shall be due and payable in advance on the fifth day of January in each year.

(4.) On the first grant of a license a proportionate part of the proper annual license fee, for the period elapsing between the time at which the license takes effect and the fifth day of January next succeeding, shall be due and payable by the licensee.

Exemption from
license fees.

80. (1.) The Governor in Council may exempt wholly or partially from the payment of the license fee under this Act, any warehouse except a warehouse situated in or within five miles of any of the cities and boroughs following, that is to say: Auckland, New Plymouth, Wanganui, Wellington, Napier, Nelson, Greymouth, Hokitika, Lyttelton, Christchurch, Timaru, Oamaru, Dunedin, or Invercargill.

(2.) Any such exemption may be at any time withdrawn by the Governor in Council.

(3.) All exemptions in force at the commencement of this Act shall be deemed to have been granted under this Act.

Refund of fees.

81. On the cancellation, determination, or surrender of the license of any warehouse, the licensee shall be entitled to a refund or remission of a proportionate part of the license fee for the current year, calculated from the date of such cancellation, determination, or surrender to the end of the year.

Harbour Boards and
local authorities may
hold licenses.

82. Notwithstanding anything in any Act to the contrary, any Harbour Board or any public or local authority having the control or management of any harbour under the Harbours Act, 1908, may receive and hold a license under this Act in respect of any warehouse in the occupation of that Board or public or local authority, and shall as the licensee thereof be subject to the same provisions, obligations, and liabilities as any other licensee under this Act.

Existing licenses.

83. (1.) All warehouses lawfully approved or appointed at the commencement of this Act for the warehousing of dutiable goods without payment of duty on the first entry thereof shall be deemed to have been licensed under this Act, subject, however, to any conditions or restrictions existing at the commencement of this Act; but, unless actually licensed under this Act, such warehouses shall cease to be licensed on the fifth day of January, nineteen hundred and fifteen.

(2.) On the grant of any license under this Act in respect of any such warehouse in respect of any period prior to the fifth day of January, nineteen hundred and fifteen, the licensee shall be credited with a proportionate part of the license fee paid by him for the year commencing on the fifth day of January, nineteen hundred and fourteen.

License fee under
existing licenses.

84. (1.) The license fee payable in respect of any warehouse under the Customs Law Act, 1908, on the fifth day of January, nineteen hundred and fourteen, shall be computed in accordance with this Act, and not in accordance with the first-mentioned Act.

(2.) This section shall come into operation on the passing of this Act.

85. No structural additions to or structural alterations of any warehouse and no new means of access or egress into or out of any warehouse shall be made without the written permission of a Collector; and if any breach of this section is committed, the licensee shall be liable to a penalty of fifty pounds.

Structural alterations of warehouse.

Warehousing of Goods.

86. (1.) Upon the entry of any goods to be warehoused, the proper officer shall take an account of the goods in such manner and at such time and place as may be prescribed.

Account of warehoused goods.

(2.) Save where otherwise provided, this account shall be that upon which all duties payable upon those goods shall be ascertained and paid.

87. When any goods entered for warehousing have been duly deposited in the warehouse the proper officer shall certify that the warehousing is complete by signing a receipt for the same.

Certificate of warehousing.

88. If any goods entered to be warehoused are not forthwith warehoused accordingly by the importer, the Collector may remove them to a warehouse.

Removal of goods to warehouse by Collector.

89. Goods entered for warehousing shall be deposited in the warehouse in the packages in which they were imported, except goods repacked or skipped on the wharf with the permission of the Collector.

Packing of warehoused goods.

90. (1.) The Collector may, as prescribed by regulations, permit the importer to sort, bottle, pack, or repack goods in any warehouse.

Repacking of warehoused goods.

(2.) In every such case a fresh account of the goods so dealt with shall be taken by the proper officer, and shall be substituted for the original account.

91. (1.) The licensee of every warehouse shall—

Duties of licensee of warehouse.

(a.) Stack and arrange the goods in the warehouse so that reasonable access to and examination of every package may be had at all times ;

(b.) Provide sufficient lights and just scales and weights for the use of the officers of Customs ;

(c.) Provide all labour and materials requisite for the storing, examining, packing, marking, cooping, weighing, and taking stock of the warehoused goods whenever the Collector may desire.

(2.) For any breach of this section the licensee shall be liable to a penalty of five pounds for every day during which the offence continues.

92. The Collector and other proper officers shall at all hours of the day and night have access to every part of any warehouse and power to examine the goods therein, and may for that purpose break open the warehouse or any premises necessary to be passed through for obtaining access thereto.

Access of officers of Customs to warehouse.

93. Regulations may be made under this Act—

Restriction on right of warehousing.

(a.) Prescribing, in respect of any class of goods, the minimum quantity which may be entered for warehousing or cleared from a warehouse :

(b.) Prohibiting or imposing restrictions or conditions upon the warehousing of dangerous goods or goods in respect of which

any such prohibition, restriction, or condition is deemed necessary for any reason.

Temporary removal
of warehoused
goods.

94. (1.) Subject to any regulations to be made in that behalf, warehoused goods may be permitted by the Collector to be taken out of the warehouse without payment of duty for any temporary purpose for such convenient time and in such suitable quantities as the Collector may approve, provided that sufficient security be taken for the return of the goods and payment of duty thereon.

(2.) So long as any goods so removed remain subject to the control of the Customs they shall be deemed to be constructively warehoused in the warehouse from which they were so removed, and all the provisions of this Act shall continue to apply thereto accordingly.

Sale of goods on
which warehouse
dues in arrear.

95. If the warehouse dues on any warehoused goods are in arrear for six months, the goods may be sold by the Collector, but in the case of a licensed warehouse this power of sale shall not be exercised except at the request of the licensee.

Wrongful access to
warehoused goods.

96. No person shall, except by the authority of the proper officer, open any warehouse or gain access to any goods therein; and any person who commits a breach of this section shall be liable to a penalty of fifty pounds.

Liability of licensee
for duty on missing
goods.

97. (1.) If any dutiable goods are removed from a warehouse by any person without the authority of the proper officer of Customs, or, if any dutiable goods, after being warehoused, are not produced by the licensee to the Collector or other proper officer on demand made at the warehouse, and are not accounted for as having been lawfully delivered from the warehouse, duty shall thereupon become due and payable on those goods as if entered for home consumption, and the duty shall constitute a debt due to the Crown by the licensee and the importer, who shall be jointly and severally liable therefor, subject, however, to the provisions of this Act as to refunds and remissions of duty.

(2.) In this section the term "licensee" includes any person who was the licensee of the warehouse at any time between the warehousing of the goods and the payment of the duties thereon, and all such persons shall be jointly and severally liable accordingly.

Clearance of Warehoused Goods.

Kinds of entry of
warehoused goods.

98. Warehoused goods may at any time be entered by the importer in manner prescribed by regulations—

- (a.) For home consumption; or
- (b.) For export; or
- (c.) For removal for warehousing elsewhere.

Entry of warehoused
goods for home
consumption.

99. When entry for home consumption has been made in respect of any warehoused goods the person making the entry shall forthwith pay to the Collector or other proper officer the duties payable thereon.

Entry of warehoused
goods for export.

100. When any warehoused goods have been entered for export the person making the entry shall forthwith export the goods to parts beyond the seas in accordance with the entry and with the provisions of this Act relating to the exportation of goods.

Entry of warehoused
goods for removal.

101. (1.) When any warehoused goods have been entered for removal for warehousing at any other warehouse (either at the same or any other port or place) they shall forthwith be removed by sea

or inland carriage in accordance with the entry, subject to such conditions as may be prescribed by regulations, and with such security for their due transmission and for the payment of the duty thereon as the Collector requires.

(2.) Upon the arrival of such goods at the port or place of destination they shall be entered and warehoused in accordance with the entry for removal in the same manner, and shall be subject to the same provisions, so far as applicable, as in the case of the entry and warehousing of goods on the first importation thereof.

102. If, after goods have been entered for warehousing either on importation or removal, and before they have been actually warehoused, they are entered for home consumption, exportation, or removal, the goods so entered shall be considered as constructively warehoused, and may be delivered for home consumption, exportation, or removal, as if actually warehoused. Constructive warehousing.

103. (1.) When any goods have remained warehoused for three years (whether in the same or in different warehouses) the importer shall thereupon either— Rewarehousing.

(a.) Make entry of the goods for home consumption ; or

(b.) Make entry of the goods for export ; or

(c.) Rewarehouse the goods.

(2.) No goods shall be rewarehoused without the permission of the Collector.

(3.) Rewarehousing shall be effected as follows :—

(a.) An application for rewarehousing shall be made by the importer to the Collector.

(b.) The goods shall be examined by the Customs at the expense of the applicant.

(c.) Duty shall, subject to the provisions of this Act as to remission of duty, be paid on any goods found deficient.

(d.) A rewarehousing entry shall be made in the prescribed form for the goods according to the result of the examination.

(e.) On the passing of the entry a fresh account shall be substituted for the last account, and this shall complete the rewarehousing.

(4.) When any goods have been rewarehoused this section shall thereafter apply to those goods as if they had been then warehoused for the first time.

(5.) If the importer commits, in respect of any goods, any breach of this section, duty shall forthwith become due and payable on those goods as if entered for home consumption, and they may be sold by the Collector.

(6.) In the application of this section to goods already warehoused at the commencement of this Act, the period during which they have been warehoused before the commencement of this Act shall be included in computing the aforesaid period of three years.

King's Warehouses.

104. (1.) The Minister may, by notice in the *Gazette*, declare any building or other place in the occupation of the Crown and lawfully available for such uses to be a King's warehouse for the purposes of this Act. King's warehouses.

(2.) The Minister may, in like manner, declare that any King's warehouse shall no longer continue to be such.

(3.) All King's warehouses existing at the commencement of this Act shall be deemed to have been established under this Act.

Charges in King's warehouses.

105. Charges shall be made and payable in respect of any goods warehoused in any King's warehouse according to the scale prescribed by regulations.

Duration of warehousing in King's warehouses.

106. If any goods warehoused in a King's warehouse are not lawfully removed within such period after warehousing as may be prescribed by regulations, duty shall become due and payable thereon as if entered for home consumption, and the goods may be sold by the Collector.

Provisions as to licensed warehouses to extend to King's warehouses.

107. King's warehouses shall be wholly under the control of the Customs, and shall be specially available for the examination of goods and the storage of seized and unclaimed goods, but otherwise all the provisions of this Act relating to warehouses shall, so far as practicable, apply to King's warehouses.

Manufacturing-warehouses.

Manufacturing-warehouses.

108. The Minister may license any building or part of a building (whether situated in a port of entry or elsewhere) as a manufacturing-warehouse under this Act in which warehoused goods under the control of the Customs may be utilized in the manufacture of perfumery and other articles in which spirit is a necessary ingredient, or in the manufacture of any other goods which are permitted by regulations under this Act to be produced in a manufacturing-warehouse.

Provisions as to licensed warehouses to be applicable.

109. Save so far as in this Act expressly provided, all the provisions of this Act relating to warehouses shall apply to manufacturing-warehouses.

Restrictions on use of manufacturing-warehouses.

110. The use of a manufacturing-warehouse for the aforesaid purpose of manufacture shall be subject to such conditions, restrictions, or exceptions as are prescribed by regulations or by the license for that warehouse or by the directions of the Comptroller from time to time.

Duties on certain goods produced in manufacturing-warehouses.

111. (1.) On entry for home consumption of any goods so manufactured in a manufacturing-warehouse there shall be payable thereon the duties (if any) specified in the Third Schedule hereto.

(2.) This section shall apply to all goods so entered for home consumption after the commencement of this Act, although manufactured before the commencement thereof.

Duties on other goods so produced.

112. (1.) On entry for home consumption of any goods so manufactured in a manufacturing-warehouse and not specified in the *Third* Schedule hereto, there shall be payable the same duties as if the goods so manufactured had been imported, being the produce or manufacture of British dominions.

(2.) When any such duty is an *ad valorem* duty the value of the goods for the purpose of such duty shall be determined in manner prescribed.

Penalties for wrongful use of manufacturing-warehouse.

113. If the licensee of any manufacturing-warehouse commits a breach of any regulation made in relation thereto, or of any of the provisions of his license or of the directions of the Comptroller, he shall be liable to a penalty of one hundred pounds.

PART VII.

AD VALOREM DUTIES.

114. (1.) When any duty is imposed on goods according to the value thereof such value shall be taken to be the fair market value of such goods when sold for cash in the ordinary course of business for home consumption in the principal markets of the country from which the goods are exported at the time when they were so exported, with ten per centum added to such fair market value.

“Fair market value” defined.

(2.) No deduction of any kind shall be allowed from the fair market value of such goods because of any special or sample discount, or because of any special arrangement concerning the export of the goods, or the exclusive right to the sale thereof within certain territorial limits, or because of any royalty payable upon patent rights but not payable when goods are so exported, or on account of any other consideration by which a special reduction in price has been, or might be, obtained.

(3.) If it is proved to the satisfaction of the Collector that any import duty or excise duty has been actually paid upon the goods in the country from which they were exported, or would have been payable upon the goods in that country if they had been there entered for home consumption instead of being exported therefrom, the amount of that duty shall be deducted from the fair market value of the goods as determined in accordance with the foregoing provisions.

(4.) When the fair market value of any goods when sold for cash for home consumption as aforesaid depends in the ordinary course of business upon the quantity sold, such value shall be determined by reference to the quantity actually imported at one and the same time by the same importer from the same seller or supplier, save and except that if the goods are imported under a *bona fide* contract of purchase made in the ordinary course of business and including a greater quantity of such goods than that which is actually imported at one and the same time, the fair market value of such goods shall be estimated by reference to the aggregate quantity so included in that contract and imported or to be imported in pursuance thereof within a period not exceeding twelve months.

(5.) The determination of the Collector or, in the case of an appeal under the provisions hereinafter contained, the determination of the Minister, as to the existence and terms of any such contract as is referred to in the last preceding subsection, and as to the quantity by reference to which the fair market value of any goods is to be estimated in accordance with that subsection, shall be final and conclusive.

115. (1.) For the purpose of determining the value of any goods so subject to *ad valorem* duty the importer or his agent shall on the first entry thereof (other than an entry for removal) produce to the Collector or other proper officer the invoice (as hereinafter defined) for those goods, and make, and deliver to the Collector or other proper officer, a declaration in the prescribed form verifying that invoice, and setting out the true value of the goods for the purposes of duty and such other particulars as may be prescribed.

Production of invoice.

(2.) If a failure to produce the invoice is accounted for to the satisfaction of the Collector or other proper officer, proof of its contents by a copy or otherwise may be received in lieu of its production.

“ Invoice ” defined.

116. The invoice herein referred to means—

(a.) In the case of goods imported on the sale thereof the original invoice prepared and issued by or on behalf of the seller showing the true description of the goods and the actual money price paid or to be paid for the goods by the purchaser ;
or

(b.) In the case of goods consigned for sale in New Zealand, or otherwise than on the sale thereof, the original invoice prepared and issued by the consignor showing the true description of the goods and the fair market value thereof as hereinbefore defined, in the principal markets of the country whence they were exported at the date of exportation thereof.

Valuation of goods
by Collector.

117. (1.) Subject to the provisions of this section, the amount of the invoice, after deducting therefrom all reasonable and lawful deductions in respect of discount, freight, insurance, and other charges, may be accepted by the Collector as sufficient proof of the fair market value of the goods for purposes of duty, and he may value the goods and assess the duty accordingly.

(2.) If the importer satisfies the Collector that the fair market value of the goods for purposes of duty is less than the value as shown by the said invoice after making such deductions as aforesaid, the Collector shall value the goods at such lesser sum accordingly, and shall assess the duty on that value.

(3.) If the Collector has reason to believe or suspect that the fair market value of the goods for purposes of duty is greater than the amount of the said invoice, after making such deductions as aforesaid, he may value the goods at such higher sum as he thinks proper, and assess the duty on that value accordingly.

Special provisions
as to valuation.

118. If it is, in the opinion of the Collector, difficult or impracticable to determine the true value of the goods for purposes of duty in accordance with the foregoing provisions of this Act, either because such goods are not sold for use or consumption in the country of export, or because the exporter retains the property in such goods, or because such goods have a royalty imposed on them which affords no reliable means of estimating their value, or because the goods are usually or exclusively sold or disposed of by agents, or are sold or imported in or under any other unusual or peculiar manner or conditions, the Collector shall value the goods in such manner and at such sum as he thinks just, but as nearly as may be in accordance with the foregoing provisions, and shall assess the duty accordingly.

Valuation presumed
to be correct.

119. Every valuation made by the Collector under this Part of this Act (whether in accordance with the invoice or not) shall be deemed and taken to be correct, and duty shall be payable in accordance therewith, unless, on appeal to the Minister, under the provisions hereinafter contained, or in proceedings taken under this Act in a Court of competent jurisdiction, a different amount is proved to be the correct value of the goods for the purpose of *ad valorem* duty.

120. (1.) From any valuation made by the Collector under this Part of this Act (whether in accordance with the invoice or not) the importer may, if he thinks fit, appeal to the Minister.

Appeal from valuation to Minister.

(2.) Such right of appeal shall be exercised by giving to the Collector within fourteen days after the assessment of duty or within such further time as may be allowed by the Collector, and while the goods still remain subject to the control of the Customs, notice in writing that he appeals to the Minister.

(3.) On any such appeal the Minister shall, by himself or his lawful delegate, after giving a reasonable opportunity to the appellant to be heard, determine the true value of the goods for purposes of duty, and his decision shall, on all questions of fact, be final, except in the case of fraud.

(4.) The Minister may delegate his power of hearing and determining any such appeal to any person or persons, whether officers of the Customs or not, but otherwise all the provisions of this Act as to the delegation of powers by the Minister shall apply to any delegation under this section.

(5.) On any such appeal the burden of proving the true value of the goods shall be upon the appellant.

(6.) If any such appeal is unsuccessful, the reasonable costs incurred by the Customs in the appeal as fixed by the Minister or his delegate, in accordance with such regulations (if any) as may be made in that behalf, shall be added to the duty, and shall be paid by the appellant accordingly.

(7.) If no appeal is so made to the Minister, the other provisions of this Act as to the recovery and refund of duty shall apply as if no such right of appeal had existed.

121. (1.) Where the invoice shows the value of the goods in any currency other than that in force in New Zealand the equivalent value in such last-mentioned currency shall be ascertained according to a fair rate of exchange to be declared in case of doubt by the Minister.

Invoices in foreign currency and documents in foreign language.

(2.) When a document in a foreign language is presented to any officer for any purpose connected with the Customs Acts the Collector may demand to be supplied with an English translation thereof, to be made at the expense of the person producing the document by such person as the Collector may approve, or verified in such manner as the Collector may require; and until such translation is produced the Collector or other proper officer may refuse to do any act in relation to the purposes for which the document was produced.

122. If any person has in his possession, without reasonable excuse, any blank or partly blank invoice-forms, capable of being filled up and used as an invoice in such manner as to be likely to deceive the officers of the Customs, he shall be liable to a penalty of one hundred pounds.

Blank invoices.

123. (1.) For the protection of the revenue against the undervaluation of goods subject to *ad valorem* duty any goods of which entry is made may, at any time while they remain subject to the control of the Customs, be taken by the Crown at a price equal to the declared fair market value thereof, with the addition of such charges for freight, insurance, and other matters incidental to the importation thereof as

Crown's right of compulsory purchase.

the Comptroller thinks reasonable, and with the addition of any duties already paid thereon.

(2.) The aforesaid right of taking goods shall be exercised only by the Comptroller or Minister, and the taking of the goods shall be deemed to have been effected so soon as a warrant for the taking thereof has been signed by the Comptroller or Minister.

(3.) On the signing of such warrant the goods shall become the property of the Crown, and shall be sold by the Collector; and the proceeds of such sale shall be accounted for as Customs revenue.

(4.) The price payable by the Crown for the goods so taken shall be paid out of Customs revenue to the person making the entry.

(5.) This section shall not be so construed as to restrict or take away any other powers possessed by the Customs in respect of the goods or any liability of the importer or any other person in respect of an offence committed in respect of the goods.

Country of export.

124. (1.) Goods exported to New Zealand from any country but passing through another country on their voyage to New Zealand (whether transhipped in that other country or not) shall be valued for duty as if they were imported directly from such first-mentioned country.

(2.) The determination of the Collector as to the true country of export in any such case shall in every Court or judicial proceeding be taken to be correct unless the contrary is proved.

Medicinal and
toilet preparations.

125. In the case of any medicinal or toilet preparation imported for the purpose of sale under any proprietary or trade name the fair market value thereof for the purpose of *ad valorem* duty shall be deemed to be the fair market value as hereinbefore defined of such preparation when completely manufactured, put up, labelled, and sold under such proprietary or trade name in the country of export, notwithstanding the fact that at the time of exportation or importation the preparation may not have been completely manufactured, put up, and labelled as aforesaid, but deducting the estimated cost of labour and material used or expended in New Zealand in completing the manufacture thereof or in putting up or labelling the same.

PART VIII.

ASSESSMENT AND RECOVERY OF DUTY.

Duty on imported
goods a Crown debt.

126. (1.) The duty on any imported goods shall immediately on the importation thereof constitute a Crown debt charged thereon.

(2.) Such debt shall be owing by the importer of the goods, and, if there are several importers (whether at or at any time after the time of importation), then jointly and severally by all of them.

(3.) Subject to any special provisions made by this Act in that behalf, such debt shall become due and payable so soon as entry of the goods for home consumption has been made, or the goods have been wrongfully landed or otherwise wrongfully dealt with without having been entered for home consumption, or any other offence against this Act has been committed with respect thereto.

(4.) Such debt shall be recoverable by action at the suit of the Crown in any Court of competent jurisdiction.

(5.) The right to recover duty as a Crown debt shall not be affected by the fact that the goods have ceased to be subject to the control of the Customs, or that a bond or other security has been given for the payment of duty, or that no proper assessment of duty has been made in due course under this Act, or that a deficient assessment of duty has been made.

127. (1.) The duty on any goods manufactured in a manufacturing-warehouse shall immediately on the manufacture thereof constitute a Crown debt charged thereon.

Duty on goods produced in manufacturing-warehouse a Crown debt.

(2.) Such debt shall be owing by the person who is the licensee of the warehouse at the time when the goods are manufactured and by every person who thereafter becomes the licensee of that warehouse at any time before the duty has been fully paid thereon, and all such persons shall be jointly and severally liable for the duty.

(3.) The last three subsections of the last preceding section shall extend and apply to the duty referred to in this section.

128. (1.) The duty on any goods shall constitute a charge on those goods until fully paid.

Duty a charge on the goods.

(2.) If any duty so charged on any goods is due and unpaid, the Collector may take possession of the goods, and sell the same or any part thereof in satisfaction or part satisfaction of the charge.

129. (1.) No person shall be entitled to obtain delivery of any goods from the control of the Customs until the sum demanded by the Collector or other proper officer of Customs by way of duty on those goods has been paid in full.

Goods not to be delivered till duty paid as demanded.

(2.) No action or other proceeding shall be instituted against the Crown or the Minister or any officer of Customs in respect of the detention of any such goods during any period prior to the payment of the full sum so demanded.

130. (1.) If, after any agreement is made (whether in New Zealand or elsewhere) for the sale of goods, any alteration takes place in the law relating to the liability of such goods to duty or in the rate of such duty, then, in the absence of express written provision to the contrary, the agreement shall be deemed to be modified as follows:—

Effect of alterations of duties on agreements of sale.

(a.) In the event of the alteration being a new or increased duty, the seller, after payment thereof, may add to the agreed price the difference caused by the alteration:

(b.) In the event of the alteration being the reduction of duty, the purchaser may deduct from the agreed price the difference between the amount of duty which the seller would have paid had the alteration not been made and the amount of duty actually paid by him:

(c.) In the event of the alteration being the abolition of duty, the purchaser may deduct from the agreed price the duty which the seller would have paid had the alteration not been made.

(2.) When any such alteration of duties takes place so as to operate retrospectively from any date this section shall also apply retrospectively in like manner as from the same date.

(3.) Any money paid by a buyer to a seller in excess of the amount payable under this section may be recovered from the seller as money paid by mistake whether the error was one of fact or law.

(4.) All the provisions of this section with respect to an alteration of the law shall extend and apply to any alteration of the tariff by authority of the Governor in Council or by any other lawful authority.

Assessment of duty
in particular cases.

131. (1.) When duties are imposed according to a specified quantity, weight, size, or value, the duties shall be charged proportionately on any greater or lesser quantity, weight, size, or value.

(2.) Whenever goods are imported in packages purporting or reputed to be of a size, weight, or quantity greater than their actual size, weight, or quantity, duty shall be assessed and payable according to such first-mentioned size, weight, and quantity.

(3.) For the purposes of assessing duty thereon the strength of spirits shall be ascertained in manner prescribed by regulations, and if on entry for home consumption it is so ascertained that the strength thereof has increased or diminished by natural process of change while the goods were subject to the control of the Customs, duty shall be payable in accordance with the strength as so increased or diminished.

Alteration of goods.

132. In such cases, and under such conditions and restrictions as may be permitted by the Comptroller, imported goods may be so altered as to fall under another heading of the tariff, and the liability of such goods to duty shall be determined accordingly, and a refund or remission of duty may be made or allowed as the case may require.

Minimum duty
collectable.

133. Regulations under this Act may determine the minimum amount of duty that need be collected on any goods; and any goods on which the duty if assessed under this Act would be less than the minimum so prescribed may, if the Collector thinks fit, be admitted free of duty.

Comparative rates
of duty.

134. (1.) If any goods can, apart from this section, be classed under two or more headings of the tariff, they shall be classed under that heading which imposes the highest rate of duty, to the exclusion of any heading which imposes a lower rate of duty or no duty.

(2.) In the application of any provision in this Act relating to comparative rates of duty that duty shall be deemed to be the highest which produces the largest amount of duty.

Substitutes.

135. (1.) Where in the opinion of the Minister any goods not specifically enumerated in the tariff are a substitute for any other goods, the Governor may, by Order in Council, declare that the first-mentioned goods shall be charged with the duty chargeable on the goods for which they are a substitute, or with such duty as the Governor in Council deems proportionate to the degree in which they approximate in their properties or uses to the goods for which they are a substitute, or shall be admitted free if the goods for which they are a substitute are admitted free.

(2.) For the purposes of this section any goods shall be deemed to be substitutes for any other goods when those two classes of goods are, in the opinion of the Minister, so similar in their nature or uses that the difference in their respective liabilities to duty under the tariff is unreasonable, or where goods of the one class are, in the opinion of the Minister, so liable to be used as materials for or to be transformed into goods of the other class, that the difference in their respective liabilities to duty under the tariff is injurious to the revenue of Customs.

(3.) Any such Order in Council may be at any time revoked.

(4.) All directions given by the Governor under section sixty-six of the Customs Law Act, 1908, or under the corresponding provisions of any former law relating to the Customs and in force at the commencement of this Act, shall continue to be in force under this Act, until revoked by Order in Council.

136. (1.) When an article is imported in separate parts for convenience of packing or carriage, those parts, whether otherwise specifically subject to duty or not, shall be classed under the same heading of the tariff as the complete article, save in the case of any part which is specifically exempted from duty by the tariff, or on which the tariff imposes a lower rate of duty than that imposed on the complete article. Articles imported in parts.

(2.) When any part of an article, identifiable as such to the satisfaction of the Collector, and not specifically provided for by the tariff, is imported by itself, such part shall be classed under the same heading of the tariff as the complete article.

(3.) Where the duty on the complete article is specific, or both specific and *ad valorem*, the Minister may, for the purposes of this section, determine the proportionate rate of duty with which any part shall be chargeable, and duty shall be chargeable accordingly

137. When any dutiable article is imported in mechanical combination or connection with an article chargeable with a lower rate of duty or with an article free of duty the composite article shall be chargeable with the highest rate of duty chargeable on any of the mechanically combined or connected articles taken separately, unless the Minister, in his discretion, allows the composite article to be admitted on payment of the aggregate duty which would be payable on each of the constituent articles taken separately, or of such other duty as he thinks just, being intermediate between the said aggregate duty and the duty which would otherwise be payable under this section. Mechanical combinations.

138. (1.) Duty shall be charged on all essences, condensations, concentrations, or preparations of dutiable goods according to the quantity or equivalent of dutiable goods into which such essences, condensations, concentrations, or preparations can be converted according to a standard to be prescribed by regulations. Essences and other preparations.

(2.) In default of any such regulations, or so far as they do not extend, duty shall be chargeable as if this section was not in force.

139. Goods being the produce of New Zealand or samples of duty-paid goods sent out of New Zealand may in the cases and subject to the conditions prescribed by regulations be reimported or brought back to New Zealand without payment of duty. Reimportation of goods produced in New Zealand.

140. In such cases, and under such conditions as may be prescribed by regulations, goods temporarily exported from New Zealand for the purpose of repair or for any other prescribed purpose may, on reimportation into New Zealand at any time within five years after the exportation thereof, be admitted either free of duty or at such duty as is determined by the Minister, not exceeding the duty which would be payable thereon if imported for the first time. Reimportation of goods temporarily exported.

141. (1.) All goods being the property of the Crown in respect of the Government of New Zealand at the time of entry for home consumption shall be admitted free of duty. Goods of the Crown or Governor exempt from duty.

(2.) All goods being the property of the Governor at the time of entry for home consumption and not imported or purchased by him for the purpose of sale shall be admitted free of duty.

Samples of goods under control of Customs.

142. Small samples of the bulk of any goods subject to the control of the Customs may, subject to conditions prescribed by regulations, be delivered free of duty.

Incidence of altered duties.

143. (1.) In the case of any alteration in the law relating to the liability of any goods to duty or the rate of duty to which any goods are liable, such liability or rate shall, except where otherwise expressly provided, be determined—

(a.) In the case of goods warehoused or goods produced in a manufacturing-warehouse (whether before or after such alteration in the law) by the law in force at the time when the goods are entered for home consumption :

(b.) In the case of all other goods, by the law in force at the time of importation or by the law in force at the time at which the goods are thereafter entered for home consumption, whichever is most favourable to the importer.

(2.) In this section the term "alteration of the law" includes any variation which in any manner takes place at any time or periodically in the liability of goods to duty or in the rate of duty to which they are liable.

Playing-cards

144. (1.) Every pack of playing-cards entered for home consumption or manufactured in New Zealand shall respectively be stamped or marked in such manner and at such times as may be prescribed by regulations.

(2.) Every person who sells or has in his possession any pack of cards not duly stamped or marked in accordance with this Act or with the corresponding provisions of the Customs Law Act, 1908, shall be liable to a penalty of ten pounds.

(3.) Nothing in this section shall impose any liability on the manufacturer in New Zealand of any playing-cards for having the same in his possession prior to the time when the same ought to be stamped or marked as prescribed.

(4.) No imported playing-cards shall be landed at any port other than a port appointed by regulations for the importation of playing-cards.

(5.) If any imported playing-cards are landed in breach of this section, the importer and every person knowingly concerned in the landing thereof shall be severally liable to a penalty of one hundred pounds.

Duties on wrecked goods.

145. (1.) Subject to the provisions of Part IX of the Shipping and Seamen Act, 1908, all goods derelict, flotsam, or jetsam, or landed, saved, or coming ashore from any wreck, shall be chargeable with duty as if imported in the ordinary course, and entry thereof shall be forthwith made by the owner or person entitled thereto or having possession thereof at the nearest port, and all the provisions of this Act shall, so far as applicable, apply accordingly.

(2.) If default is made in making such entry, duty shall become due and payable in the same manner as if the goods had been entered for home consumption.

146. (1.) If any cargo or ship's stores are smuggled into or unlawfully landed in New Zealand from any ship being within the territorial waters of New Zealand or elsewhere, the owner and master of that ship shall (in addition to the liability of any other person) be jointly and severally liable for the payment of the duty on such cargo or stores, as if imported by them and entered for home consumption.

Liability of ship-owners for duty on missing goods.

(2.) The Collector at any port may demand from the owner or master of any ship at that port payment of any sum which he believes or suspects to be owing under the foregoing provisions of this section.

(3.) If and so long as any sum so demanded by the Collector remains unpaid, the ship shall not be entitled to a certificate of clearance at any port.

(4.) In all proceedings for the recovery of duty under this section, or for a refund of duty paid under this section, the sum so demanded by the Collector shall be presumed to be due and payable until the contrary is proved.

PART IX.

REFUNDS AND REMISSIONS OF DUTY.

147. (1.) At any time within one year after the payment of any sum by way of duty the person by whom payment was so made may institute proceedings against His Majesty for a refund of such duty, or of any part thereof, on the ground that the duty was not lawfully chargeable or was charged in excess, and whether the error alleged is one of fact or of law.

Duty paid in error may be recovered.

(2.) Nothing in this section shall be so construed as to entitle any person to take proceedings for a refund of duty on any ground on which the determination of the Collector, or the Comptroller, or the Minister is made final by this Act.

148. (1.) If the Comptroller is satisfied that any duty has been paid in error, whether of law or fact, he may refund the same at any time within three years after the payment thereof.

Comptroller may refund duty paid in error.

(2.) This section shall extend and apply to duties paid in error before the commencement of this Act.

149. Whenever the Collector is satisfied that imported goods—

Refund or remission of duty on damaged goods.

(a.) Have been damaged or deteriorated in condition before importation; or

(b.) Have been damaged or deteriorated in condition after importation and while still subject to the control of the Customs without the wilful act or the negligence of the importer or of the licensee of any warehouse in which they have been warehoused, or of the servants of the importer or licensee—

the importer shall be entitled to a remission or refund of duty on those goods to the extent and subject to any conditions and exceptions prescribed by regulations.

150. (1.) When any imported goods have been warehoused for not less than two years and the Comptroller is satisfied that they have, while so warehoused, diminished in value (otherwise than by reason

Remission of duty on warehoused goods diminished in value.

of damage or deterioration in condition) he may in such case and to such extent as may be prescribed by regulations allow to the importer a remission of duty on those goods.

(2.) In the application of this section to goods already warehoused at the commencement of this Act, the period during which they have been warehoused before the commencement of this Act shall be included in computing the aforesaid period of two years.

Remission or refund of duty on goods destroyed, pillaged, or lost.

151. (1.) If the Collector is satisfied that any goods have, at any time after the importation thereof and while still subject to the control of the Customs, been destroyed, pillaged, or lost without the wilful act or the negligence of the importer or the licensee of any warehouse in which they have been warehoused or of the servants of the importer or licensee, the importer shall, subject to any exceptions, restrictions, or conditions imposed by regulations, be entitled to a remission or refund of the duty on those goods.

(2.) Except where an importer is entitled to exemption from duty under the last preceding subsection, duty on all goods destroyed, pillaged, or lost after importation and while still subject to the control of the Customs shall be due and payable by the importer as if the goods had been entered by him for home consumption on the importation thereof.

(3.) When any goods have diminished in quantity or weight they shall to the extent of that diminution be deemed to have been lost within the meaning of this section.

(4.) All goods specified in the inward manifest of any ship or in any invoice produced in relation to any entry shall be presumed to have been actually imported unless the contrary is proved.

Remission or refund of duty on goods produced in manufacturing-warehouse.

152. The three last preceding sections shall extend and apply, with all necessary modifications, to goods manufactured in a manufacturing-warehouse, as if the manufacture of those goods was the importation thereof, and as if the licensee of the warehouse was the importer of the goods so manufactured.

Remission of duty on goods not worth the duty.

153. The Comptroller may cause any dutiable goods subject to the control of the Customs which, in the opinion of the Collector, are not worth the duty payable thereon to be destroyed or otherwise dealt with as the Minister directs, and may remit the duty.

Refund of duty on materials used in manufacture of machinery.

154. (1.) In such cases and on such conditions as may be prescribed by regulations any person who manufactures machinery in New Zealand shall be entitled to a refund of any duty paid on materials which have been used by him in such manufacture.

(2.) In this section the term "materials" means raw materials used in the manufacture of machinery, and also such parts of machinery as cannot in the opinion of the Comptroller be advantageously manufactured in New Zealand.

(3.) Nothing in this section shall apply to any machinery of such a class that, if imported into New Zealand, it would be liable to any duty, other than duty imposed only on goods not produced in British Dominions.

Retention of duty on deposit.

155. (1.) In cases and under conditions prescribed by regulations the duty paid on any goods may be retained by the Customs on deposit, and the deposit shall be returned to the person by whom it was made

if the goods are exported within the prescribed time, not exceeding twelve months from the date of the landing of the goods.

(2.) If any duty so deposited is not so returned, it shall at the expiry of the period so prescribed be dealt with as Customs revenue.

156. All moneys refunded by the Customs in error, whether of fact or law, shall be recoverable by action at the suit of the Crown at any time within three years after the payment thereof, or without limit of time if the refund has been obtained by fraud. Recovery of duty refunded in error.

PART X.

DRAWBACKS.

157. Drawbacks of duty paid on goods imported into New Zealand or produced in a manufacturing-warehouse (whether before or after the commencement of this Act) may be allowed on the exportation of those goods, in such cases, to such amount, on such conditions, and with such restrictions as are prescribed by regulations. Drawbacks of duty may be allowed on goods exported.

158. (1.) Before any goods are shipped or waterborne to be shipped for exportation under drawback the exporter shall— Entry for exportation under drawback.

(a.) Make entry therefor in the form and manner prescribed by regulations :

(b.) Produce the goods for examination by the Customs.

(2.) The making of any such entry shall be deemed to be the making of a claim for drawback, and the goods shall forthwith become subject to the control of the Customs accordingly.

(3.) If any goods are shipped or waterborne to be shipped for exportation before entry has been duly made and passed under this section, the right of drawback on those goods shall be forfeited.

159. For the purpose of obtaining drawback on any such goods a drawback debenture in the prescribed form shall, after the exportation of the goods, be presented by the exporter to the Collector, who shall pass the debenture for payment. Drawback debentures.

160. The exporter, by himself or his agent, shall make and sign a declaration upon the debenture that the goods have been exported to some specified place beyond the seas, and have not been relanded or reimported, and are not intended to be relanded or reimported, and that the exporter was at the time of shipment entitled to the drawback. Declaration on drawback debenture.

161. (1.) Save in such cases and under and subject to such restrictions and conditions as may be prescribed by regulations, no goods shipped for export under drawback shall at any time thereafter be reimported into New Zealand. Reimportation of goods exported under drawback.

(2.) If any goods are reimported in breach of this section, they shall be forfeited, and the importer or any person knowingly concerned in any such reimportation shall be liable to a penalty of one hundred pounds.

162. (1.) Drawbacks of excise duty paid on beer under the Beer Duty Act, 1908, may be allowed on the exportation thereof, to such amount, on such conditions, and with such restrictions as are prescribed by regulations under this Act. Drawbacks of excise duty on beer.

(2.) All the provisions of this Act with respect to drawbacks of duty shall extend and apply to drawbacks of excise duty under this section.

PART XI.

POWERS OF OFFICERS OF CUSTOMS:

Examination of goods under control of Customs.

163. Any officer may examine, weigh, analyse, and test, or cause to be examined, weighed, analysed, or tested, any goods subject to the control of the Customs, and may for this purpose open or cause to be opened any packages in which such goods are contained, and all expenses so incurred by the Customs shall be a debt recoverable by the Crown from the importer or exporter, as the case may be, in the same manner as duty under this Act.

Examination of goods no longer under control of Customs.

164. (1.) After any goods have ceased to be subject to the control of the Customs the Comptroller or any Collector, if he has reason to believe or suspect that any error has taken place in the administration of the Customs Acts with respect to those goods or that any offence has been committed against the Customs Acts in respect thereto, may, by warrant under the seal of the Customs, require any person who has or is supposed to have possession or control of those goods to produce them for inspection by the officers of Customs.

(2.) Any officer of Customs may thereupon exercise in respect of the goods all the powers conferred by the last preceding section in respect of goods subject to the control of the Customs.

(3.) If any person fails or refuses to produce any goods in accordance with such a warrant, or obstructs an officer of Customs in the exercise of his powers under this section, he shall be liable to a penalty of one hundred pounds, unless he proves that he had not possession or control of the goods or that he was otherwise unable to comply with the warrant.

Boarding of ships.

165. (1.) Any officer may board any ship whether within or without the territorial waters of New Zealand.

(2.) The Collector may station an officer on board any ship in port, and the master shall provide suitable sleeping-accommodation in the cabin and suitable and sufficient food for that officer.

(3.) If the master fails to provide accommodation or food in conformity with this section, he and the owner of the ship shall be severally liable to a penalty of five pounds for every day during which such default continues.

Searching of ships.

166. (1.) Any officer may search any ship whether within the territorial waters of New Zealand or not.

(2.) In the exercise of this power of search an officer may, by force if need be, enter every part of the ship, and open any package, locker, or other place and examine all goods found on board.

Boarding and searching His Majesty's ships.

167. The power conferred upon an officer of Customs by this Act of boarding or searching a ship shall extend—

- (a.) To a ship in the service of His Majesty in respect of the Government of New Zealand; and
- (b.) With the consent of the commander or officer in charge, to any other ship in the service of His Majesty.

168. The commander or officer in charge of any ship in His Majesty's service (whether in respect of the Government of New Zealand or otherwise) having hoisted and carrying the proper ensign and pendant or the Customs flag may (whether in the territorial waters of New Zealand or elsewhere) chase any ship which, being within one league of the coast of New Zealand, does not immediately bring-to when signalled or required so to do, and may, after having fired a gun as a signal, fire at or into such ship to compel her to bring-to.

Firing on ships.

169. (1.) While any ship remains in any port or in the territorial waters of New Zealand an officer may secure any goods on board that ship and subject to the control of the Customs by fastening down hatchways and other openings into the hold and by locking up, sealing, or marking the goods, or otherwise as may be thought necessary, or by the removal of the goods to a King's warehouse or other place of security.

Securing goods on ships.

(2.) If any fastening, lock, mark, or seal so placed by an officer upon any goods or upon any door, hatchway, opening, or place upon any ship is, at any time while the ship is in any port, or in the territorial waters of New Zealand, or in the course of any voyage between two ports of entry in New Zealand, opened, altered, broken, or erased by any person except with the authority of an officer of Customs, the owner and master of the ship and the person so acting shall be severally liable to a penalty of one hundred pounds.

170. Any officer and any person acting in his aid may patrol upon and pass freely along and over any part of the seashore or on the shores or banks of any port, bay, harbour, lake, river, or other waters, or over any part of the land immediately adjoining the seashore or such shores or banks as aforesaid.

Patrolling sea-coast.

171. The officer in charge of any boat or other vessel employed in the service of the Customs may haul that boat or vessel upon any part of the seashore or of the shores or banks of any port, bay, harbour, lake, river, or other waters, or upon any part of the land immediately adjoining such seashore or such shores or banks as aforesaid, and may moor that boat or vessel thereon.

Mooring vessels of Customs.

172. (1.) Any officer may question any person who is on board any ship or boat, or who has within forty-eight hours landed from or got out of any ship or boat, as to whether he has or within the said period of forty-eight hours has had in his possession any dutiable, restricted, uncustomed, or forfeited goods.

Questioning persons.

(2.) Any person who, on being so questioned, refuses or fails to answer any question so put to him, or to answer any such question in writing if so required by the officer, or answers any such question incorrectly, shall be liable to a penalty of fifty pounds.

(3.) Any dutiable, restricted, or uncustomed goods found in the possession of any such person shall be forfeited if, on being so questioned, he has denied or failed to disclose the possession thereof.

173. (1.) If any officer of Customs or of police has reasonable cause to suspect that any person is unlawfully carrying on or about his person any dutiable, restricted, uncustomed, or forfeited goods, he may detain and search the person so suspected.

Searching persons.

(2.) Any person so detained may, before being searched, demand to be taken before a Justice of the Peace or the Collector.

(3.) The Justice of the Peace or Collector may order the person so detained to be searched, or may discharge him without search.

(4.) A woman or girl may be detained as aforesaid but shall not be searched except by a female searcher appointed by the Collector, either generally or for the particular case.

(5.) No person shall be searched under this section unless he has been first informed of his right to be taken before a Collector or Justice of the Peace as aforesaid.

Searching vehicles
or boats.

174. Any officer of Customs or police may, upon reasonable suspicion, stop and search any vehicle or boat for the purpose of ascertaining whether any dutiable, uncustomed, restricted, or forfeited goods are contained therein.

Customs warrants.

175. (1.) The Comptroller may grant a Customs warrant in the form of the Fourth Schedule hereto under the seal of the Customs to any officer of Customs, and such warrant, unless sooner revoked by the Comptroller, shall remain in force so long as the person to whom it has been so granted remains an officer of Customs whether in the same capacity or not.

(2.) No writs of assistance shall hereafter be issued by the Supreme Court to officers of Customs, and all such writs heretofore granted shall become null and void on the commencement of this Act.

(3.) For the purpose of any other Customs Act relating to writs of assistance, a Customs warrant under this Act shall have the same force and effect as if it was a writ of assistance, and all references in the Customs Acts to writs of assistance shall be read and construed accordingly as references to Customs warrants.

Entry and search
under Customs
warrant.

176. (1.) Any officer having with him a Customs warrant granted to him under this Act may at any time in the day or night and on any day of the week enter into, by force if need be, and search any house, premises, or place in which he has reasonable cause to believe or suspect that there are any uncustomed goods, or any goods subject to the control of the Customs, or any goods unlawfully imported, or any forfeited goods, or any goods in respect of which any offence has been committed against the Customs Acts, or any books or other documents relating to any such goods, and may on any such entry break open and search any chests, trunks, packages, or places in which any such goods, books, or documents may be or may be supposed to be.

(2.) Any officer so acting under a Customs warrant may take with him and have the assistance of any officer of police and such other assistants as he thinks necessary.

(3.) Any officer so acting under a Customs warrant shall show his warrant on demand to the occupier of the house, premises, or place which he so enters or proposes to enter.

(4.) No officer or other person lawfully so entering in pursuance of any such Customs warrant shall be deemed to be a trespasser by relation by reason of any act done by him after entry.

(5.) When any entry has been so made any officer of Customs may make copies of or extracts from any such books or documents as aforesaid, and in all Courts and in all proceedings such copies or extracts, if certified by an officer under the seal of the Customs, shall be received as evidence in lieu of the originals.

177. When this Act authorizes or purports to authorize any officer of Customs or other person to exercise any power or authority or to do any other act on or in respect of any ship or boat being in waters not comprised within the territorial limits of New Zealand, the exercise of any such power or authority, or the doing of any such act in accordance with the provisions of this Act, shall by all Courts and in all proceedings whatever, whether civil or criminal, be deemed taken and allowed as lawful and valid, notwithstanding that such power or authority was exercised or such act was done beyond the territorial limits aforesaid.

Exercise of powers beyond territorial limits of New Zealand.

178. The Collector may impound or retain any document presented in connection with any entry or required to be produced under this Act; but the person otherwise entitled to the document shall, in lieu thereof, be entitled to a copy certified as correct by the Collector under the seal of the Customs, and the copy so certified shall be received in all Courts as evidence in lieu of the original.

Impounding documents.

179. Samples of any goods subject to the control of the Customs may, for any purpose deemed necessary, be taken, utilized, and disposed of by any officer of Customs in manner prescribed by regulations.

Taking samples.

180. Subject to regulations, the Collector may permit any person to measure, count, weigh, gauge, test, or examine any goods subject to the control of the Customs.

Permitting examination of goods.

181. Whenever the Collector is empowered by this Act to sell any goods the following provisions shall apply, except so far as different provision is made by this Act in any particular case:—

Mode of exercising power of sale.

- (a.) The goods shall be sold by auction or tender, after such public notice as may be prescribed by regulations; or, in default of any such regulations, after reasonable public notice.
- (b.) The price shall be paid in cash on the acceptance of the bidding or tender.
- (c.) No bidding or tender shall be necessarily accepted, and the goods may be reoffered until sold at a price satisfactory to the Collector.
- (d.) The Collector or any officer of Customs authorized by him may act as an auctioneer in the sale of such goods without being licensed in that behalf.
- (e.) The proceeds of the sale shall be applied in the following manner and order of priority—
 - (i.) In the payment of the expenses of the sale:
 - (ii.) In payment of the duty, as if the goods had been entered for home consumption:
 - (iii.) In payment of warehouse and other charges:
 - (iv.) In payment of any freight due upon the goods, if written notice claiming such freight has been given to the Collector.
- (f.) The residue of the said proceeds shall be paid to the person entitled thereto.

182. (1.) When any dutiable goods are sold by the Collector under the authority of this Act, duty shall be payable thereon by the purchaser in the same manner as if they had been entered by him for home consumption, and the duty so paid shall be deemed to be part of the proceeds of the sale.

Duty payable on goods sold by Collector.

(2.) When the duty on any such goods is *ad valorem* the Collector may, if he thinks fit, and subject to regulations under this Act, accept as the true value thereof, for the purpose of assessing the duty, the price at which they are so sold, or any less sum, instead of the true value thereof as otherwise determined in accordance with this Act.

Sale of forfeited goods.

183. The two last preceding sections shall, so far as applicable, apply to the sale of forfeited goods or other forfeited articles.

Requisition of Comptroller to produce documents.

184. (1.) Whenever the Comptroller has reasonable cause to believe or suspect that goods have been unlawfully imported, exported, undervalued, entered, or otherwise unlawfully dealt with by any person contrary to the Customs Acts, or that it is intended by any person so unlawfully to import, export, undervalue, enter, or otherwise deal with any goods, or whenever any goods have been seized as forfeited under the Customs Acts, the Comptroller may by warrant under his hand and the seal of the Customs require that person or any person whom the Comptroller believes or suspects to be or to have been the owner or importer of those goods immediately to produce and deliver to the Comptroller or to any specified officer of Customs all invoices, bills, accounts, and statements of those goods, and of all goods imported by the same person within five years next before the date of the warrant, and also immediately to produce for the inspection of the Comptroller, or any specified officer of Customs, and allow him to make copies of or extracts from, all books of accounts, letter-books, invoice-books, or other books wherein any entry or memorandum appears or may be supposed to appear respecting the purchase, importation, exportation, cost, or value of or payment for the said goods and any other goods so imported within the said period of five years.

(2.) Any person who fails or refuses to conform to any requisition so made by the Comptroller shall be liable to a penalty of two hundred pounds.

Payments by Collector out of revenue in his hands.

185. (1.) Subject to any regulations which may be made by the Governor in Council, a Collector may pay out of any revenue in his hands and received under the Customs Acts—

- (a.) All lawful refunds of duty, export duty, excise duty, or license fees under those Acts :
- (b.) The amount of any drawback debenture :
- (c.) The amount of any deposits returnable under those Acts :
- (d.) The costs of any legal proceedings under those Acts :
- (e.) All expenses lawfully incurred in the administration of those Acts :
- (f.) All rewards payable to officers of Customs or other persons under those Acts :
- (g.) All moneys declared by this Act to be payable out of Customs revenue.

(2.) This section shall extend and apply to any such moneys payable under any Act hereby repealed.

Expenses of removal and storage of goods by officers of Customs.

186. (1.) All expenses lawfully incurred by the Customs under this Act in the removal or storage of goods subject to the control of the Customs shall constitute a debt due to the Crown by the importer or exporter of the goods, as the case may be, and shall

be a charge on the goods and recoverable in the same manner as duty under this Act.

(2.) In the case of storage of goods in a King's warehouse, the said expenses shall include storage charges at the rate prescribed.

PART XII.

SECURITIES.

187. A Collector shall have the right to require and take securities for payment of duty and generally for compliance with this Act and for the protection of the revenue of Customs, and, pending the giving of the required security, he may refuse to pass any entry or to do any other act in the execution of his office in relation to any matter in respect of which the security is required.

Collector may require securities.

188. Any security under this Act may, as required by the Collector, be by bond (with or without sureties) or guarantee to His Majesty the King, or by a deposit of cash, or by all or any of those methods, to the satisfaction of the Collector.

Kinds of securities.

189. Any such security may be given either in relation to any particular transaction, or generally with respect to any class of transactions, or to all transactions, and for such period and amount as the Collector thinks fit.

Special and general securities.

190. Regulations under this Act may prescribe forms of bonds, guarantees, and other securities; and any security may be either in the prescribed form, or to the like effect, or in such other form as the Comptroller in any particular case approves.

Form of securities.

191. Any bond or other security entered into or given under this Act by a person under the age of twenty-one years (otherwise than as a surety or guarantor) shall have the same force, effect, and validity as if that person had been of full age.

Securities by minors.

192. If the Collector is at any time dissatisfied with the sufficiency of any security, he may require a new security in lieu thereof, or in addition thereto; and, in default of such new security being given, he may refuse to pass any entry or to do any other act in the execution of his office in relation to any matter in respect of which the new security is required.

New securities may be required.

193. All securities in force at the commencement of this Act under the Customs Law Act, 1908, shall enure for the purpose of this Act as if given thereunder.

Existing securities.

PART XIII.

AGENTS AND CARRIERS.

Customs Agents.

194. Regulations may be made under this Act for the licensing of persons as Customs agents and for the revocation of such licenses, and prescribing annual or other fees payable by the licensees, and prescribing any conditions of the grant or continuance of any such license, and the security to be given by the licensees.

Licensing of Customs agents.

Appointment of
ports at which
agents must be
licensed.

195. (1.) The Governor may, by Order in Council, appoint any ports or places as ports or places at which persons shall not act as agents under the Customs Acts, unless licensed as Customs agents in pursuance of regulations made in that behalf; and any such appointment may at any time be revoked.

(2.) So long as any such appointment remains in force at any port or place no person shall act as agent for any other person in the report, entry, or clearance of ships or goods or otherwise for the purposes of the Customs Acts in relation to ships or goods unless the person so acting is either—

(a.) A Customs agent duly licensed as aforesaid; or

(b.) A servant or clerk in the exclusive employment of his principal; or

(c.) A servant or clerk in the exclusive employment of a licensed Customs agent, and approved as such by the Collector in accordance with regulations made in that behalf.

(3.) Any person who acts as an agent in breach of the provisions of this section or who acts as an agent for any other person in any matter relating to the Customs Acts without being authorized by that person so to act shall be liable to a penalty of fifty pounds.

Written authority
of agents.

196. Any officer of Customs may require, from any person acting as or holding himself out as the agent of any other person in any matter relating to the Customs Acts, the production of a written authority from his principal, and, in default of the production of such an authority, may refuse to recognize the agency.

Existing licenses.

197. All licenses heretofore granted by the Minister to any persons to act as agents for transacting business relating to the report, entry, and clearance of ships or goods and in force at the commencement of this Act shall be deemed to have been granted under the corresponding provisions of this Act and the regulations made thereunder; and the persons so licensed shall, until their licenses are revoked under this Act, be deemed to be duly licensed Customs agents.

Liability of principal
for acts of his agent.

198. (1.) Every declaration made or other act done by an agent in the course of his agency in relation to the report, entry, or clearance of ships or goods, or otherwise in relation to the Customs Acts, shall be deemed to have been made or done by his principal also, and the principal shall be liable accordingly to all penalties or fines imposed by the Customs Acts.

(2.) For the purposes of this section the knowledge and intent of the agent shall be imputed to the principal in addition to his own.

(3.) This section shall apply whether the appointment of the agent was made in accordance with this Act or not.

(4.) For the purposes of this section the agent of an agent shall be deemed to be also the agent of the principal.

Liability of agents.

199. When any person acts or assumes to act as the agent of any other person in relation to the entry of goods, or in relation to any other purposes or provisions of the Customs Acts, he shall be liable to the same penalties or fines as if he were the principal for whom he so acts or assumes to act.

Customs Carriers.

Licensing of
Customs carriers.

200. (1.) Regulations may be made under this Act for the licensing of persons as Customs carriers, whether by water within the limits

of a port of entry or by land, and for the revocation of such licenses, and prescribing annual or other fees payable by the licensees, and the conditions of the grant or continuance of any such license, and the security to be given by the licensees.

(2.) All licenses in force at the commencement of this Act under the corresponding provisions of the Customs Law Act, 1908, shall be deemed to have been issued under this Act.

201. (1.) The Governor may from time to time, by Order in Council, appoint ports or places at which goods subject to the control of the Customs shall not be carried except by licensed Customs carriers.

Appointment of ports where carriers must be licensed.

(2.) So long as any such appointment remains in force in any port or place it shall not be lawful for any person other than a licensed Customs carrier to convey in that port or place any goods subject to the control of the Customs either by land or water.

(3.) Nothing in this section shall apply to the conveyance of goods on any railway or in any ship by which the goods are brought into or taken out of any port, or to the carriage of goods by the servants of any Harbour Board or local or public authority having the control of any wharf.

(4.) Any person who conveys or is concerned in conveying any goods subject to the control of the Customs contrary to the provisions of this section shall be liable to a penalty of fifty pounds.

PART XIV.

OFFENCES.

202. Whoever aids, abets, counsels, or procures the commission of an offence against this Act shall be deemed to have committed that offence, and shall be liable accordingly.

Aiding and abetting offences.

203. Any attempt to commit an offence against this Act shall be an offence punishable in like manner and constituting the like cause of forfeiture as if the offence so attempted had been actually committed.

Attempts.

204. Any person who commits an offence against this Act for which no other penalty is provided shall be liable to a penalty of ten pounds.

General penalty.

205. All penalties under this Act shall be in addition to and independent of any forfeiture.

Penalties in addition to forfeitures.

206. When this Act imposes or purports to impose any penalty on the master of a ship or on any other person in respect of any act or event committed or happening in waters not comprised within the territorial limits of New Zealand, the person on whom such penalty is or purports to be imposed shall be guilty of an offence punishable by the like penalty if he comes into New Zealand at any time within one year after the act or event aforesaid, but no such person shall be punished both for the act or event aforesaid and also for the act of thereafter coming into New Zealand.

Offences beyond territorial limits of New Zealand.

207. Every person who smuggles any goods shall be liable to a penalty of one hundred pounds or of three times the value of those goods, whichever sum is the greater, and the goods shall be forfeited.

Smuggling.

Defrauding the
revenue of Customs.

208. Every person who commits any offence against this Act or does any other act, with intent, in either case, to defraud the revenue of Customs,—

(a.) By evading or enabling any other person to evade payment of duty or full duty on any goods ; or

(b.) By obtaining or enabling any other person to obtain any money by way of drawback or refund of duty on any goods ; or

(c.) In any other manner whatsoever in relation to any goods ; or who conspires with any other person (whether that other person is in New Zealand or not) so to defraud the revenue of Customs in relation to any goods, shall be liable to a penalty of one hundred pounds or of three times the value of those goods, whichever sum is the greater, and the goods shall be forfeited.

Erroneous entries.

209. (1.) Any person who makes any entry (whether for home consumption or otherwise) which is erroneous or defective in any particular shall be liable to a penalty of one hundred pounds or three times the amount of any deficient duty, whichever sum is the greater.

(2.) In this section the term “deficient duty” means the full duty on the goods which are comprised or ought to have been comprised in the entry less the amount of duty (if any) payable if computed in accordance with the entry as actually made and as if the goods had been entered for home consumption.

(3.) For the purposes of this section every declaration, invoice, certificate, or written statement required or authorized by this Act to be made or produced by the person making an entry shall be deemed to form part of that entry.

(4.) For the purposes of this section every amendment of an entry shall be deemed to form part of that entry, but not so as to relieve any person from any penalty incurred in respect of the entry before amendment thereof.

Erroneous
drawbacks or
refunds.

210. Every person who obtains any drawback, refund, or remission of duty by means of any erroneous or defective declaration or written statement, or by producing to an officer of Customs any declaration or other document of any kind whatsoever which is not genuine or which is in any respect erroneous or defective, shall be liable to a penalty of one hundred pounds or three times the amount of that drawback, refund, or remission, whichever sum is the greater.

Erroneous
declarations.

211. Any person who makes any declaration under this Act which is erroneous in any particular shall be liable to a penalty of one hundred pounds.

Wilfully false
declarations.

212. Any person who knowingly makes any false declaration under this Act shall be guilty of an indictable offence punishable by imprisonment with hard labour for a term not exceeding two years.

Production of false
documents.

213. Any person who produces or delivers to an officer of Customs in the execution of his office any document as genuine which is not genuine, or any document as true which is in any respect erroneous, shall be liable to a penalty of one hundred pounds.

Wrongful alteration
of goods.

214. (1.) So long as any imported goods or goods for export remain subject to the control of the Customs it shall not be lawful for any person, except with the permission of the proper officer of Customs, to make any alteration either in the condition of those goods or in the packages containing them, or to unpack or repack any such goods.

(2.) Every person who commits a breach of this section shall be liable to a penalty of one hundred pounds.

215. If the master or owner of any ship suffers the ship to be used for the purpose of smuggling goods or for the unlawful importation, exportation, or conveyance of goods, he shall be liable to the same penalty as if he had himself smuggled or unlawfully imported, exported, or conveyed the same goods.

Small text: Suffering ship to be used for smuggling.

216. If any ship comes or is found within one league of the coast of New Zealand or within the territorial waters of New Zealand having false bulkheads, bows, sides, or bottoms, or any secret or disguised place adapted for the purpose of concealing goods, or having any hole, pipe, or other device adapted for the purpose of smuggling or unlawfully importing or exporting goods, the master and owner of that ship shall be severally liable to a penalty of five hundred pounds.

Small text: Ships adapted for smuggling.

217. Every person who—

(a.) Gives or procures to be given, or offers or promises to give or procure to be given, any bribe, recompense, or reward to any officer of Customs to induce him to neglect his duty, or by threats, demands, or promises attempts to influence or does influence any such officer in the discharge of his duty; or

Small text: Bribing or resisting officers of Customs.

(b.) Assaults, or by force resists, obstructs, intimidates, or endeavours to intimidate any officer of Customs or any person acting in his aid in the execution of his duties—

shall be guilty of an indictable offence, and shall be liable to imprisonment with hard labour for a term not exceeding five years.

218. Every person is liable to a penalty of one hundred pounds who, without reasonable excuse, has in his possession, or makes, or uses any counterfeit seal, stamp, or mark in imitation of or colourably resembling any seal, stamp, or mark used by the Customs for the purposes of the Customs Acts.

Small text: Counterfeit seals or marks.

219. (1.) When under the tariff any goods are, if entered for a particular purpose, exempt from duty or liable to a lower rate of duty than if entered for other purposes, and they have been entered for that particular purpose accordingly, any person who at any time thereafter knowingly uses those goods for any purpose other than that for which they have been so entered shall be liable to a penalty of three times the amount of the duty or additional duty which would have been payable thereon if the goods had been entered otherwise than for the particular purpose aforesaid, or to a penalty of one hundred pounds, whichever sum is the greater, and the goods shall be forfeited.

Small text: Goods entered for one purpose and used for another.

(2.) The Comptroller may at any time, if he thinks fit, accept from the owner of any goods so entered for a particular purpose the amount of duty or additional duty which would have been payable thereon if the goods had been entered otherwise than for that purpose, and thereafter this section shall cease to apply to any subsequent use of those goods.

220. Any person who wilfully obstructs any officer of Customs in the exercise or performance of any power or duty conferred or imposed upon him by the Customs Acts shall be liable to a penalty of twenty pounds.

Small text: Obstructing officers of Customs.

Abusing or threatening language.

221. Any person who uses abusive, insulting, obscene, or threatening language to an officer of Customs, or in respect of and in the hearing of an officer of Customs, while in the execution of his duties under the Customs Acts, shall be liable to a penalty of twenty pounds.

Failure to assist officers of Customs.

222. (1.) Any person making any seizure under the Customs Acts may call upon any person present in the King's name to assist him, and such assistance shall be rendered accordingly.

(2.) Any person so called upon, who, without reasonable excuse, fails to render such assistance to the best of his ability, shall be liable to a penalty of twenty pounds.

Possession of uncustomed goods or prohibited imports.

223. Any person found in possession of any uncustomed goods or of any prohibited imports shall be liable to a penalty of one hundred pounds, unless he proves—

(a.) That he obtained possession thereof without knowledge that they were uncustomed goods or prohibited imports; or

(b.) That he obtained possession thereof with some other lawful justification.

Possession of concealed goods.

224. Any person found in possession of any dutiable or restricted goods concealed in any manner on any ship or boat shall be liable to a penalty of one hundred pounds.

Failure to answer questions truly.

225. Every person is liable to a penalty of fifty pounds who, when required under this Act to answer any question put to him, fails or refuses to answer such question, or does not truly answer the same.

Provision where offence both indictable and punishable by penalty.

226. (1.) When any act is both an indictable offence and also an offence punishable by a penalty under this Act, the offender may be proceeded against either by indictment or by way of proceedings for the recovery of such penalty, but no person shall be punished in both these modes for the same offence.

(2.) The conviction of any person on indictment shall not affect any forfeiture.

Alternative penalties.

227. When any offence is punishable under two or more different provisions of the Customs Acts the offender may be proceeded against under any of those provisions, but he shall not be punished twice for the same offence.

Charge of intent to defraud the revenue.

228. Whenever under this Act any act is an offence although done without intent to defraud the revenue of Customs, the offender may be convicted of that offence on an information charging him with doing the act with that intent, and shall not be acquitted on that information merely because the intent is not proved.

Value of goods for purpose of penalty.

229. When the amount of any penalty under this Act is to be determined by reference to the value of any goods, the value thereof shall be estimated according to the price for which goods of the like kind and of the best quality, upon which the duties (if any) have been paid, are saleable in New Zealand at the time of the offence.

Imprisonment for second offence.

230. Any person who is convicted summarily of an offence against this Act, and who has within two years before the conviction been summarily convicted of the like offence or of any other offence against this Act or against the Customs Law Act, 1908, may, if the convicting Magistrate or Justices think fit, be sentenced to imprisonment, with or without hard labour, for a period not exceeding three months, in lieu of being sentenced to pay a fine.

PART XV.

RECOVERY OF PENALTIES.

Recovery of Penalties by Action.

231. (1.) Every penalty imposed by this Act shall constitute a debt due by the offender to His Majesty, and may be recovered by action at the suit of His Majesty in the Supreme Court. Penalty recoverable as a debt.

(2.) Every such action shall be commenced within five years after the cause of action has arisen.

232. (1.) When two or more persons are parties to the same offence against this Act each of them shall be severally liable to a separate penalty in respect of that offence in the same manner as if he alone had committed the offence. Separate liability of each offender.

(2.) Such persons may be joined as defendants in the same action, and separate judgments may be given against each of them.

233. Any such action may be brought either for the full amount of the penalty or for any less sum; and if brought for a less sum, judgment for the Crown in that action shall operate as an abandonment of the excess, and the excess shall not thereafter be recoverable from the defendant. Recovery of sum less than full penalty.

234. In any action at the suit of His Majesty in the Supreme Court for the recovery of any penalty under this Act an order for the arrest of the defendant may be made under section fifty-five of the Judicature Act, 1908, on application made *ex parte* on behalf of His Majesty at any time after the issue of the writ of summons, in the same manner and to the same effect as if the defendant was about to quit New Zealand, and the security required under any such order shall be security that any sum recovered against the defendant in the action shall be paid or that the defendant shall be rendered to prison. Order of arrest.

235. The Supreme Court may give leave to serve out of New Zealand the writ of summons in any such action for the recovery of duty or penalties in the same manner in which such leave is granted in other cases. Service of process out of New Zealand.

236. (1.) When any penalty has been recovered in the Supreme Court under this Act payment of that penalty and of any costs recovered in the same proceedings may be enforced by writ of attachment, which shall be issued as of course and without leave, and shall (subject to any rules of Court which may be made in that behalf) be in the same form and have the same operation as a writ of attachment issued by way of execution of a judgment in other cases. Writ of attachment.

(2.) Notwithstanding anything to the contrary in any other Act, the maximum period for which any person may be imprisoned under a writ of attachment issued in pursuance of this section shall be two years.

(3.) The issue or execution of any such writ shall not affect or take away any other mode of execution that would otherwise be available.

237. When any penalty has been recovered from any person in the Supreme Court under this Act the Collector of any port may levy the amount of that penalty together with any costs which have been recovered in the same proceedings by the seizure and sale of any goods belonging to that person which may then or thereafter be subject to the control of the Customs. Sale of goods in satisfaction of penalty.

Recovery of Penalties on Summary Prosecution.

Recovery of penalties on summary conviction.

238. (1.) Without prejudice to the right of His Majesty to sue in the Supreme Court for the recovery of any penalty under this Act, every offence for which a penalty is imposed by this Act shall be an offence punishable on summary conviction before a Magistrate or two Justices of the Peace, and the penalty shall be recoverable accordingly as a fine under the Justices of the Peace Act, 1908.

Maximum and minimum fines.

239. (1.) Although the penalty imposed by this Act for any offence may exceed one hundred pounds, no fine greater than one hundred pounds shall be recovered on summary conviction of that offence.

(2.) The minimum fine which may be imposed on summary conviction of any offence shall be one-fourth of the maximum fine which can be summarily recovered for that offence.

Information to be laid by Collector.

240. Every information under the Justices of the Peace Act, 1908, for an offence against this Act shall be laid by a Collector.

Fine in full satisfaction of penalty.

241. Every fine recovered summarily for an offence against this Act shall be in full satisfaction and discharge of the entire penalty incurred by the defendant in respect of the offence.

Procedure in summary prosecutions.

242. Notwithstanding anything to the contrary in the Justices of the Peace Act, 1908,—

(a.) Any information or conviction for an offence against this Act may include two or more offences committed either by the same or different defendants :

(b.) Any information for an offence against this Act may be laid at any time within five years after the date of the offence :

(c.) Any information may charge offences against this Act in the alternative.

Arrest of offenders.

243. (1.) Any officer of Customs or of police who has reasonable cause to believe or suspect that any person has committed any offence against this Act with intent to defraud the revenue of Customs may, at any time within seven days after the supposed date of the offence, arrest that person without warrant.

(2.) The person so arrested shall be forthwith brought before a Magistrate or Justice of the Peace, but shall not be summarily tried for the offence except on an information laid by a Collector under the Justices of the Peace Act, 1908, in accordance with this Act.

(3.) Pending the laying of such an information the Magistrate or Justice of the Peace before whom the accused is so brought may either discharge the accused from custody or adjourn the proceedings for any period not exceeding forty-eight hours, and may, if the proceedings are so adjourned, either remand the accused in custody or release him on recognizance to appear at the time and place to which the proceedings have been so adjourned in the same manner, so far as may be, as if an information had been laid against the accused by the officer by whom he has been so arrested.

(4.) If at the time to which the proceedings have been so adjourned no information for any offence against this Act has already been laid in accordance with this Act, the accused shall be discharged.

(5.) The arrest or discharge of any person under this section shall not take away or in any manner affect the right of proceeding against him, either summarily or in the Supreme Court, for the recovery of a

penalty for the offence for which he was so arrested, or of proceeding against him by way of indictment if that offence is indictable.

Imposition of Penalties by Minister or Collector.

244. (1.) If any person admits in writing that he has committed an offence against the Customs Acts, the Minister may, at any time before judgment or conviction, whether proceedings have been commenced in respect of that offence or not, accept from that person in full satisfaction of the penalty or fine thereby incurred by him such sum as the Minister thinks fit. Penalties imposed by Minister.

(2.) The sum so accepted by the Minister may be less than the penalty or fine provided for the offence.

(3.) The Minister may cause to be published in the *Gazette* a notice of the particulars of any settlement made by him in pursuance of this section.

245. Where any person is guilty of smuggling, and the duty on the goods smuggled does not exceed one pound, any Collector may, on receiving from that person an admission in writing that he has committed the offence, and, at any time before proceedings have been commenced in respect of the offence, accept from him any sum not less than two pounds and not more than five pounds in full satisfaction of any penalty incurred for the offence. Penalties imposed by Collector.

Rewards and Remissions.

246. The Minister may order to be paid or distributed out of the revenue of Customs, to or among any officers or other persons by or through whom any seizure is made or penalty or fine recovered under the Customs Acts, such rewards as the Minister thinks fit, not exceeding in the aggregate, in the case of a seizure, half the value as determined by the Minister of the property seized, or, in the case of a penalty or fine, half the amount of the penalty or fine. Rewards for seizures and convictions.

247. When any penalty has been incurred under this Act the Governor may, whether before or after judgment therefor, remit the penalty whether wholly or in part. Remission of penalties by Governor.

PART XVI.

FORFEITURES.

248. This Part of this Act shall apply to all forfeitures accruing either under this Act or under any other of the Customs Acts. Application of this Part.

Forfeiture.

249. In addition to all other goods elsewhere declared by the Customs Acts to be forfeited, the following goods shall be forfeited to His Majesty— Goods forfeited.

- (a.) All dutiable or restricted goods found on any vessel being unlawfully in any place :
- (b.) All dutiable or restricted goods found on any ship after arrival in any port from parts beyond the seas, and not being specified or referred to in the inward manifest, and not being

baggage belonging to the crew or passengers, and not being accounted for to the satisfaction of the Collector :

- (c.) All dutiable or restricted goods found concealed in any manner on a ship or boat :
- (d.) Any package having therein goods not enumerated in the entry :
- (e.) All dutiable or restricted goods found so packed as to be likely to deceive the officers of Customs:
- (f.) All uncustomed goods which are found concealed in any manner in any place.

Boats and vehicles forfeited.

250. Every boat, vehicle, or animal used in smuggling goods, or in unlawfully conveying goods with intent to defraud the revenue of Customs, or in the importation or conveyance of prohibited imports or forfeited goods, shall be forfeited.

Forfeiture to take effect on seizure.

251. When it is provided by this Act or any other Customs Act that any goods are forfeited, the forfeiture shall take effect without suit or judgment of condemnation so soon as the goods have been seized in accordance with this Act or with the Act under which the forfeiture has accrued, and any such forfeiture so completed by seizure shall for all purposes relate back to the date of the act or event from which the forfeiture accrued.

Seizure.

Seizure of forfeited goods.

252. (1.) Any officer of Customs or police may seize any forfeited goods or any goods which he has reasonable and probable cause for believing or suspecting to be forfeited.

(2.) In any such case such force may be used as is reasonably necessary for effecting the seizure and securing the goods.

(3.) All goods so seized shall be taken to a King's warehouse or to such other place of security as the Collector or other proper officer directs.

(4.) No goods shall be so seized at any time except within one year after the cause of forfeiture has arisen.

Where goods may be seized.

253. Goods may be seized as forfeited wherever found, whether on land in New Zealand or in the territorial waters of New Zealand, or at sea.

Rescue of seized goods.

254. Every person who, without the permission of the Collector or other proper officer of Customs, whether pretending to be the owner or not, either secretly or openly, and whether with or without force or violence, takes or carries away, or otherwise converts to his own use any goods which have been seized as forfeited, at any time before the same have been declared by competent authority to have been seized without due cause, shall be deemed to have stolen such goods being the property of His Majesty, and shall be guilty of theft accordingly, and liable on indictment to imprisonment with hard labour for a term not exceeding five years.

Notice of seizure.

255. When any goods have been seized as forfeited the Collector of the port at which they are seized or of the port nearest to the place of seizure, or the Comptroller, shall, except when the goods are seized in the presence of some person having or claiming an interest therein, give immediate notice of the seizure in writing in the prescribed form to the importer or some other person known or believed to have an interest in the goods, either by delivering such notice personally or by letter addressed to him and delivered at or transmitted by post to his last-

known place of abode or business, but no seizure shall be invalidated or rendered illegal by any failure to give such notice.

Condemnation.

256. (1.) All goods seized as forfeited shall be deemed and taken to be condemned, as if by suit and judgment of condemnation, unless within one month after the day of the seizure some person gives notice in the prescribed form and verified by declaration in the prescribed form to the Collector of the port of seizure or of the port nearest to the place of seizure or to the Comptroller, that he, or some one on whose behalf he acts, is entitled to the goods or to an interest therein, and intends to dispute the forfeiture thereof.

Condemnation
without suit.

(2.) The burden of proving in any proceedings that any such notice was duly given shall be upon the person alleging it.

(3.) Proceedings for the condemnation of any goods seized as forfeited may be commenced and prosecuted to judgment whether any such notice as is referred to in this section has been given or not.

257. (1.) Proceedings for the condemnation of any goods seized as forfeited may in any case be instituted in the Supreme Court by information *in rem* by the Attorney-General.

Condemnation by
Supreme Court.

(2.) The procedure on any such information shall, subject to this Act, be in accordance with rules of Court to be made in that behalf, and in default of such rules or so far as they do not extend, then in accordance with the usual practice of the Supreme Court in civil proceedings at the suit of the Attorney-General so far as applicable, or so far as not applicable, then in accordance with the directions of the Court or a Judge thereof.

(3.) On the filing of any such information in the Supreme Court by the Attorney-General notice of the proceedings shall be served on or given to such persons and in such manner as the Court or a Judge thereof directs.

(4.) Any person claiming any interest in the goods to which the information relates may at any time within one month after the filing of the information or within such further time as the Court or a Judge allows, file a statement of defence, and shall thereupon become a party to the proceedings.

(5.) Every statement of defence shall set out the interest of the defendant in the goods to which the information relates, and shall be accompanied by an affidavit verifying the existence and nature of that interest.

(6.) If no such statement of defence is duly filed by any person, judgment of condemnation of the goods to which the information relates shall be entered.

(7.) Every such information shall be heard and tried before a Judge alone, unless the Court or a Judge is of opinion that it should be heard and tried before a jury, and makes an order accordingly.

(8.) On any such information costs may be awarded to or against the Attorney-General or any other party to the proceedings.

258. While any proceedings for condemnation are pending no action or other proceeding for the recovery of damages for the seizure of or detention of the things seized, or for the recovery of the possession thereof, or for the recovery of money deposited in lieu thereof, or of the

No other action
competent while
condemnation
proceedings are
pending.

proceeds of the sale thereof, shall be commenced, or, if already commenced, shall be continued, without the leave of the Attorney-General or a Judge of the Supreme Court.

Condemnation by a Magistrate.

259. (1.) If in any case the Collector at or nearest to the place of seizure is satisfied that the goods seized as forfeited are of a less value than one hundred pounds, proceedings for condemnation thereof may be instituted by him before a Magistrate in accordance with this section instead of by the Attorney-General in the Supreme Court.

(2.) In any such proceedings the Collector shall lay an information on oath before a Magistrate charging the goods as forfeited and praying condemnation thereof.

(3.) Every such information shall contain an allegation that the informant believes that the goods to which it relates are of a less value than one hundred pounds.

(4.) The Magistrate shall thereupon fix a time and place for the hearing of the information, and notice of the proceedings and of the time and place so fixed shall be given in such manner and to such persons as the Magistrate directs, but in any case it shall be sufficient, if the Magistrate so directs, to cause public notice thereof to be advertised in some newspaper circulating at or near the place of seizure, or exhibited on some public place at or near the place of seizure.

(5.) Any person claiming to be interested in the goods to which the information relates may appear to answer the information, and shall thereby become a party to the proceedings.

(6.) The information may be heard either by the Magistrate before whom it was laid or by any other Magistrate.

(7.) If any person appears to answer the information, the Magistrate shall hear and determine the matter in a summary manner and acquit or condemn the goods, but if no person so appears, an order of condemnation shall be made.

(8.) All such proceedings shall be subject to the provisions of the Justices of the Peace Act, 1908, in the same manner, so far as applicable and with all necessary modifications, as if the information was for an offence punishable on summary conviction.

(9.) An appeal, whether in respect of law or fact, shall lie at the suit of any party to the proceedings, from any such order of condemnation, or from a refusal to make such an order, in the same manner as from a conviction under the Justices of the Peace Act, 1908, irrespective of the value of the property in question.

(10.) On any such information costs may be awarded by or against any party to the proceedings in the same manner as in the case of informations for offences punishable on summary conviction, and any such order for costs shall be enforceable accordingly.

Miscellaneous.

Delivery of goods seized on deposit of value.

260. (1.) When any goods have been seized as forfeited the Collector at or nearest to the place of seizure may, if he thinks fit, at any time before condemnation thereof, deliver the goods to the owner or other person from whom they were seized, on the deposit with the Collector of a sum equal to the duty-paid value of the goods as determined by the Collector.

(2.) In any such case the money so deposited shall be deemed to be substituted for the goods so seized, and all the provisions of this Act with respect to condemnation shall, so far as applicable, extend and apply to the money so deposited accordingly, as if a claim thereto had been duly made under section two hundred and fifty-six of this Act by the person depositing the same.

261. (1.) When any animals or perishable goods have been seized as forfeited the Collector at or nearest to the place of seizure may, if he thinks fit, sell the things so seized before the condemnation thereof.

Sale of perishable articles seized.

(2.) In any such case the net proceeds of such sale shall be deemed to be substituted for the things so sold, and all the provisions of this Act with respect to notice of claim and condemnation shall apply to such proceeds accordingly.

262. All forfeited goods shall, on forfeiture, become the property of His Majesty the King, and shall be sold, destroyed, or otherwise disposed of as in any case the Comptroller or the Minister may direct.

Disposal of forfeited goods.

263. The forfeiture of any goods shall extend to the forfeiture of the case, covering, or other enclosure in which the goods are contained at the time of seizure.

Forfeiture of packages.

264. When any forfeiture has accrued under the Customs Acts the Governor may, whether before or after seizure or condemnation, waive the forfeiture (whether in whole or in part), and direct the restoration of any property so seized.

Waiver of forfeiture by Governor.

265. All the provisions of this Act with respect to the forfeiture of goods shall extend and apply to any boat, vehicle, or other thing forfeited under the Customs Acts.

Application of forfeiture provisions.

PART XVII.

DETENTION OF SHIPS.

266. When any offence has been committed for which the owner or master of a ship is liable as such to a penalty under this Act, or when the owner or master of a ship has used the ship or suffered it to be used for the purpose of smuggling, or unlawfully importing, exporting, or conveying any goods, the ship shall be liable to detention in accordance with the provisions of this Part of this Act.

Ships liable to detention.

267. (1.) Any officer of Customs may seize any ship which is liable to detention under this Act or which he has reasonable and probable cause for believing or suspecting to be so liable.

Seizure of ships.

(2.) Any such seizure may be made in the same manner as a seizure of forfeited goods.

(3.) No ship shall be so seized at any time except within one year after the act or event which rendered it liable to detention.

268. Except in the case of a ship which has unlawfully* departed from a port of entry, no ship shall be so seized elsewhere than in a port of entry or the territorial waters of New Zealand, but the right of seizure shall not be affected by the fact that the ship was not within any such port or waters at the time of the act or event which rendered it liable to detention.

Where ships may be seized.

269. (1.) Every person who, without the permission of the Collector or other proper officer of Customs, whether under any claim or

Rescue of ships seized.

right or not, and either secretly or openly, and whether with or without force or violence, takes away any ship so seized as being liable to detention, at any time before it has been declared by competent authority to have been seized without due cause, shall be deemed to have stolen such ship being the property of His Majesty, and shall be guilty of theft accordingly and liable on indictment to imprisonment with hard labour for a term not exceeding seven years.

(2.) For the purposes of this section the seizure of a ship shall be deemed to be complete so soon as any officer of Customs has boarded the ship and notified to the master or any other officer of the ship that it is seized by the Customs, or so soon as any such officer has been resisted or obstructed in his endeavour to board the ship for that purpose.

Security to be given
before release of ship
seized.

270. Every ship so seized may be detained by the Customs until security is given to the satisfaction of the Collector or Comptroller in such sum as he thinks sufficient by or on behalf of the owner or master of the ship or some person claiming an interest therein, for the payment of any penalties and costs which may theretofore have been imposed or may thereafter be imposed upon the owner or master of the ship in respect of the offence by which the liability of the ship to detention accrued, or in respect of the offence of coming into New Zealand after any such offence committed in waters out of New Zealand.

Avoidance of
security.

271. If no such penalty is imposed on the owner or master of the ship either before or within six months after the date of the seizure of the ship, any such security shall become null and void, and the ship, if no such security has been given, shall cease to be subject to detention.

Enforcement of
security.

272. If any such penalty is imposed upon the owner or master of the ship either before or within six months after the date of the seizure of the ship, any security so given shall become available for the recovery of the amount of such penalty and of any costs awarded.

Service of process.

273. For the purpose of recovering any such penalty, any writ, summons, or other process may be served upon the owner or master of any ship so seized (whether the defendant is within New Zealand or not) by leaving the same or a copy thereof on board the ship, but nothing in this section shall preclude any other lawful method of service.

PART XVIII.

EVIDENCE.

Criminating
questions and
documents.

274. (1.) In any action or other proceeding, whether civil or criminal, and whether judicial or not, under the Customs Acts, for the recovery of duty, or a penalty or fine, or in relation to any forfeiture, or otherwise in pursuance of the said Acts (other than a criminal prosecution for an indictable offence) no person, whether a party to the proceedings or not, shall be excused from answering any question put to him by interrogatory or otherwise or from producing or making discovery of any document, on the ground that the answer to the question or the production or discovery of the document would tend to criminate him in respect of any offence against those Acts.

(2.) In every such judicial proceeding as aforesaid the defendant shall be compellable to give evidence.

275. No officer of Customs or officer of police and no witness for the Crown in any proceedings for the recovery of penalties or in any prosecution for an offence against the Customs Acts, or in any proceedings relative to the seizure, detention, or condemnation of ships or goods under those Acts, shall be compellable to disclose the fact that he received any information, or the nature or source thereof, or to produce or disclose the existence or nature of any reports made by or received by him in an official or confidential capacity.

Source of information need not be disclosed.

276. (1.) In any proceedings under the Customs Acts instituted by or on behalf of or against His Majesty (other than a prosecution for an indictable offence) every allegation made on behalf of His Majesty in any statement of claim, statement of defence, plea, or information, and relating to the identity or nature of any goods, or to their value for *ad valorem* duty, or to the country or time of their exportation, or to the fact or time of their importation, or to their place of manufacture, production, or origin, or to the payment of any duty thereon, or to any act done or omitted with respect thereto by any person, shall be presumed to be true unless the contrary is proved.

Burden of proof in proceedings under the Customs Acts.

(2.) The aforesaid presumption shall not be excluded by the fact that evidence is produced on behalf of His Majesty in support of any such allegation.

(3.) For the purposes of this section a summary prosecution for an offence against the Customs Acts shall be deemed to be a proceeding instituted on behalf of His Majesty.

(4.) If any civil proceeding under the Customs Acts is instituted against His Majesty in a Magistrate's Court in pursuance of the Crown Suits Act, 1908, a statement of defence may be filed on behalf of His Majesty, and this section shall apply to the allegations contained in that statement accordingly.

(5.) For the purposes of this and the next succeeding section every proceeding instituted by or against His Majesty in which any question arises as to the rights, powers, obligations, or liabilities of His Majesty or any other person under the Customs Acts shall be deemed to be a proceeding under those Acts.

(6.) The provisions of this section shall extend and apply to proceedings in which the existence of an intent to defraud the revenue of Customs is in issue.

277. When any offence has been committed against this Act it shall for all the purposes of this Act and in all proceedings thereunder be presumed to have been committed with intent to defraud the revenue of Customs, unless the contrary is proved; and this presumption shall not be excluded by the fact that evidence has been produced on behalf of His Majesty or the prosecutor of the existence of such an intent.

Offences presumed to have been committed with intent to defraud revenue of Customs.

278. In all proceedings which are instituted against the Crown, or against the Minister or an officer of Customs or police or any other person, for any seizure, arrest, or other act done in pursuance of the Customs Acts, and in which the existence of reasonable or probable cause or of any other justification for such act is in issue, the burden of proving the want of reasonable or probable cause or the absence of such justification shall be on the plaintiff.

Burden of proof of justification.

279. All documents purporting to be signed by or on behalf of the Minister or Comptroller, or to be sealed with the seal of the Cus-

Presumption of authenticity of documents.

toms, shall in all Courts and in all proceedings under the Customs Acts be deemed to have been so signed or sealed with due authority, unless the contrary is proved.

What evidence
receivable.

280. In all actions and other proceedings under the Customs Acts, whether civil or criminal (other than prosecutions for an indictable offence), the Court may in proof of any fact in issue admit and accept as sufficient such evidence as it thinks fit, whether such evidence is legally admissible in other proceedings or not.

Declarations under
this Act.

281. (1.) Every declaration required or authorized by this Act shall be made and subscribed in the form or forms prescribed by regulations under this Act, before the Comptroller or any Collector or other officer of Customs or before a Solicitor or Notary Public.

(2.) Every such declaration shall be exempt from stamp duty.

(3.) No person shall knowingly receive any such declaration made by any person under the age of eighteen years.

(4.) The Comptroller and any Collector shall have authority to administer and receive any oath or affirmation required or permitted to be made by the Customs Acts.

PART XIX.

PROTECTION OF OFFICERS.

Notice of action.

282. (1.) No action shall be commenced in any Court against the Minister or any officer of Customs or police for anything done by him in the execution of his office under the Customs Acts until the expiry of one month after notice in writing has been delivered to him or left at his usual place of abode or business by the plaintiff, his solicitor, or agent, stating the cause of action, the relief claimed, the Court in which the action is intended to be commenced, the name and place of abode or business of the plaintiff, and the name and place of business of his solicitor.

(2.) In any action commenced in pursuance of such notice the plaintiff shall not be permitted to rely on any cause of action or to claim any relief except such as has been specifically stated and claimed in the notice.

(3.) No such notice shall be deemed invalid by reason of any defect or inaccuracy therein, unless the Judge of the Court in which the action is instituted is of opinion that the defect or inaccuracy is of such a nature as to mislead or prejudice the defendant.

(4.) Notwithstanding anything in this section, a Judge of the Supreme Court may grant leave to a plaintiff to commence any such action in any Court without any such notice as aforesaid.

Limitation of
actions.

283. No action shall be commenced against the Minister or any officer of Customs or police for anything done by him in the execution of his office under the Customs Acts except within six months after the cause of action has first arisen, whether the cause of action is continuing or not.

Actions pending
alterations of tariff.

284. (1.) When any resolution in favour of an alteration of the tariff has in any session been passed by the House of Representatives or any Committee thereof no person shall be competent to commence, at any time before the end of the session, any proceedings of any

description whatever against the Crown or the Minister, or any officer of Customs or police, or any other person on any cause of action or on any ground which would not have been sufficient if the said resolution had possessed the force of law according to the tenor thereof as an amendment of the Customs Acts.

(2.) For the purpose of any period of limitation established by this or any other Act, any cause of action which is subject to the last preceding subsection shall be deemed to have first arisen on the last day of the said session of Parliament and no sooner.

(3.) For the purpose of determining whether any act done by the Minister or any officer of Customs or police was done in the execution of his office under the Customs Acts, his office shall be deemed to include the duty of acting at all times during the said session of Parliament in accordance with any such resolution as aforesaid as if it had the force of law according to its tenor.

285. No person shall be liable for any arrest, seizure, detention, or sale under the Customs Acts unless it is proved that there was no reasonable or probable cause therefor. Reasonable and probable cause.

286. (1.) Neither His Majesty, nor the Minister, nor any officer of Customs shall be responsible to any person for the safe custody of any goods subject to the control of the Customs, or shall be under any liability in respect of the erroneous delivery of any goods from such control. No liability for safe custody of goods.

(2.) This section shall not apply to goods warehoused in a King's warehouse.

PART XX.

METHYLATED SPIRIT.

287. In this Part of this Act—

“Methylated spirit” means any spirit mixed with methyl alcohol or with wood spirit, or to which any other substance has been added which has the like effect as methyl alcohol or wood spirit in rendering spirit unsuitable for human consumption; and includes any spirit from which methyl alcohol, wood spirit, or such other substance has been unlawfully removed; and also includes all spirit, whether imported or made in New Zealand, which has been entered for home consumption as methylated spirit: Interpretation.

“To purify methylated spirit” means—

(a.) To deodorize, rectify, or distil methylated spirit, either wholly or partially; or

(b.) To abstract from methylated spirit, either wholly or partially, any substance which has been added thereto for the purpose of methylating such spirit; or

(c.) To add to methylated spirit any substance for the purpose of disguising the odour or taste thereof, or whereby such spirit may be rendered fit for use as a toilet preparation, perfume, food, or drink, or as an ingredient in any toilet preparation, perfume, food, or drink.

288. Every person is guilty of an offence who purifies or attempts to purify, or is in any way concerned in purifying or attempting to purify, any methylated spirit for any purpose whatever. Purifying methylated spirit.

Selling purified
methylated spirit.

289. Every person is guilty of an offence who knowingly sells or has in his possession any methylated spirit which has been purified in breach of this Act, or who knowingly sells or has in his possession any methylated spirit which has been purified before the coming into operation of this Act.

Wrongful use of
methylated spirit.

290. Save so far as is otherwise provided by regulations made under this Act, every person is guilty of an offence who uses methylated spirit as an ingredient in any perfume, toilet preparation, flavouring-essence, or tincture, or in any medicine whether for internal or external application.

Penalties.

291. Every person who commits any offence against this part of this Act is liable to a penalty of one hundred pounds; and all methylated spirit found in his possession, and all vessels, utensils, apparatus, implements, and materials found in his possession which have been used or are intended for use in breach of this Part of this Act, shall be forfeited.

Purchase of samples.

292. If any officer of Customs applies to purchase in any shop, store, factory, or place any spirit or any compound which he thinks may contain spirit, and offers a reasonable price for the quantity he requires and selects, not being more than is reasonably requisite for the purpose of analysis, and the owner or the person having the custody of such spirit or compound refuses to sell the same to that officer, or to permit him to examine the contents of any vessel for the purpose of such selection, such owner or person shall be guilty of an offence.

Method of dealing
with samples.

293. Where any officer purchases any spirit, or any compound which he thinks may contain spirit, under the last preceding section, he shall, after the purchase has been completed, forthwith notify the owner or the person having custody of the goods of his intention to have the same analysed, and shall offer to divide the sample into three parts, each to be then and there marked and sealed, and shall, if required to do so, proceed accordingly, and shall deliver one of such parts to the owner or the person having the custody of the goods.

Collector may refuse
delivery of
methylated spirit.

294. The Collector may refuse to permit the delivery from the control of the Customs of any spirit entered as methylated spirit which does not in his opinion conform to the standard for spirit methylated within New Zealand; or may require any spirit so entered to be subjected, before delivery, to such further methylation as he deems necessary, in default of which such spirit shall be forfeited if not exported within such time as he directs.

Regulations as to
methylated spirit.

295. The Governor may, by Order in Council, make regulations under this Act for the following purposes:—

- (a.) Prescribing standards for methylated spirit, and the conditions on which such spirit or articles in which such spirit is an ingredient may be manufactured;
- (b.) Prescribing the conditions on which methylated spirit may be used and sold;
- (c.) Requiring persons desiring to use methylated spirit for any special purpose to give security that such spirit shall be used for that purpose only;
- (d.) Prescribing the fees to be paid for the service of officers supervising the manufacture of methylated spirit or of articles in which such spirit is an ingredient.

PART XXI.

THE COOK ISLANDS.

296. For the purposes of the Customs Acts the Cook Islands shall be deemed not to form part of New Zealand. Cook Islands not part of New Zealand.

297. (1.) This Act and the Customs Duties Act, 1908, shall be in force in the Cook Islands. Application of this Act to Cook Islands.

(2.) In the application of the said Acts to the Cook Islands all references to New Zealand shall, except where a contrary intention appears, be read and construed as being references to the Cook Islands, and New Zealand shall be deemed to be parts beyond the seas.

298. (1.) Save so far as expressly provided to the contrary by this Part of this Act, all goods imported into the Cook Islands from New Zealand, whether the produce or manufacture of New Zealand or not, shall be admitted into the Cook Islands free of duty. Goods may be imported from New Zealand into Cook Islands free of duty.

(2.) Nothing in this section shall apply to—

- (a.) Goods in respect of which on their exportation from New Zealand any claim for drawback of duty has been made and allowed;
- (b.) Goods which by reason of warehousing or for any other reason have been exported from New Zealand without payment of duty on their importation into New Zealand;
- (c.) Goods produced in a manufacturing-warehouse in New Zealand, unless they have been entered in New Zealand for home consumption and the duty (if any) paid thereon;
- (d.) Goods subject to excise duty in New Zealand under the Customs Acts, unless such excise duty has been paid thereon as if they had not been exported.

299. (1.) Save so far as expressly provided to the contrary by this Part of this Act, all goods imported into New Zealand from the Cook Islands, whether the produce or manufacture of the Cook Islands or not, shall be admitted into New Zealand free of duty. Goods may be imported from Cook Islands into New Zealand free of duty.

(2.) Nothing in this section shall apply to—

- (a.) Goods in respect of which on their exportation from the Cook Islands any claim for drawback of duty has been made and allowed;
- (b.) Goods which, by reason of warehousing or for any other reason, have been exported from the Cook Islands without payment of duty on their importation into those islands;
- (c.) Goods produced in a manufacturing-warehouse in the Cook Islands, unless they have been entered in those islands for home consumption, and the duty (if any) paid thereon;
- (d.) Goods on which a lower rate of duty has been paid in the Cook Islands than that to which such goods are subject in New Zealand at the time of the importation thereof into New Zealand;
- (e.) Goods subject to any excise duty in the Cook Islands, unless such duty has been paid thereon as if they had not been exported.

Special duties on goods imported into Cook Islands.

300. (1.) Notwithstanding anything in this Act or in the Customs Duties Act, 1908, to the contrary, there shall be charged on goods imported into the Cook Islands, whether from New Zealand or elsewhere, and whether the produce or manufacture of New Zealand or not, the following duties in addition to all other duties otherwise chargeable :—

- (a.) On sugar, a duty of one halfpenny for every pound ;
- (b.) On cotton piece-goods (except calico), linen piece-goods, and piece-goods of mixed linen and cotton, a duty of ten per centum *ad valorem*.

(2.) It shall be lawful for the Governor, by Order in Council, at any time to reduce or remit any of the duties imposed by this section upon the said goods or any class thereof, and so long as any such Order in Council remains in force, the said duties shall be reduced or remitted accordingly.

Governor in Council may impose certain duties in Cook Islands.

301. Notwithstanding anything in this Act or the Customs Duties Act, 1908, there shall be chargeable on all goods which are imported into the Cook Islands from any place other than New Zealand, and which would, if imported into New Zealand, be admitted free of duty, such *ad valorem* duty, not exceeding ten per centum, as the Governor from time to time, by Order in Council, determines.

Governor in Council may modify tariff in its application to Cook Islands.

302. Notwithstanding anything in this Act or the Customs Duties Act, 1908, the Governor may from time to time, by Order in Council, modify the tariff in its application to goods imported into the Cook Islands, but so that such modification shall not have the effect of imposing higher duties than those imposed by the tariff.

Orders in Council to be laid before Parliament.

303. Every Order in Council made under this Part of this Act imposing, remitting, or altering duties of Customs shall be laid before Parliament within fourteen days after the making thereof if Parliament is then in session, and, if not, then within fourteen days after the commencement of the next ensuing session.

Federal and Island Councils not to impose duties.

304. It shall not be lawful for the Federal Council or for any Island Council in the Cook Islands to pass any ordinance or other enactment imposing any duties on the importation or exportation of any goods into or from the Cook Islands.

Repeal.

305. (1.) Sections fourteen and fifteen and paragraph (a) of section seventeen of the Cook Islands Government Act, 1908, are hereby repealed.

(2.) All ports appointed under paragraph (a) of section seventeen of the said Act, or otherwise established at the commencement of this Act as ports of entry under the Customs Acts shall be deemed to have been established as ports of entry under this Act until provision is made by the Governor in Council to the contrary.

Repeal.

306. Section eleven of the Customs Duties Act, 1908 (relating to the Cook Islands), is hereby repealed.

Existing Orders in Council.

307. All Orders in Council which, at the commencement of this Act, are in force in the Cook Islands and relate to duties of Customs shall remain in full force and effect until revoked by Order in Council.

Actions and prosecutions in relation to Cook Islands.

308. (1.) All actions and other proceedings, whether civil or criminal, under this Act in relation to goods imported into the Cook Islands or in relation to any offence committed or cause

of action arising in the Cook Islands may be instituted and taken either—

(a.) In New Zealand, in the same manner as if the Cook Islands formed part of New Zealand for the purposes of this Act;
or

(b.) Subject to any restrictions imposed by regulations under this Act, in the High Court of the Cook Islands, and that Court shall have jurisdiction accordingly.

(2.) For the purpose of any such proceedings in the High Court of the Cook Islands, all references in this Act to the Supreme Court shall be read as references to the said High Court.

(3.) Regulations may be made by the Governor in Council prescribing the procedure in proceedings in the said High Court under this Act and modifying in their application to that Court any of the provisions of this Act relative to procedure.

PART XXII.

MISCELLANEOUS.

309. (1.) The Governor may by Order in Council make regulations under this Act prescribing all matters which by this Act are required or permitted to be prescribed, or with respect to which regulations are necessary or convenient for giving effect to this Act, or for the conduct of any business relating to the Customs. General power to make regulations.

(2.) Whenever the term “prescribed” is used in this Act with respect to any matter, the Governor may by Order in Council make regulations with respect to that matter.

310. (1.) Section fifty-six and paragraphs (b) and (c) of section fifty-seven of the Post and Telegraph Act, 1908, are hereby repealed. Repeal

(2.) Subject to this section and to any regulations made thereunder, the provisions of the Customs Acts shall apply to postal packets and to goods contained therein in the same manner as to any other goods. Application of Customs Acts to goods passing through Post Office

(3.) The Governor in Council may make regulations under this Act—

(a.) Modifying any provisions of the Customs Acts in their application to postal packets or goods contained therein, or exempting such postal packets or goods from the application of any provisions of the Customs Acts, but not so as to affect the liability of any goods to duty or the rate of any duty, or the law as to prohibited imports or exports:

(b.) Securing, in respect of such packets or goods, the observance of the Customs Acts and the payment of duty:

(c.) Enabling the officers of the Post Office to exercise or perform for the purpose of the Customs Acts all or any of the powers or duties of the importer, exporter, or officers of Customs in respect of such packets or goods:

(d.) Authorizing the destruction or other mode of disposition of postal packets or goods therein on which duty is not paid within such time as may be prescribed;

(e.) Providing that any separate postal packets and any goods therein, whether addressed to the same or to different persons, may be treated for the purposes of the Customs Acts as a single package consigned to a single person, and that duty shall be payable thereon accordingly :

(f.) Prescribing the persons who shall be deemed for the purposes of the Customs Acts to be the importers or exporters of such postal packets or goods.

(4.) In this section the term "postal packet" means any letter, parcel, packet, or other article whatever received or transmitted by or through the Post Office under the Post and Telegraph Act, 1908.

Matters as to which regulations may be made.

311. The Governor may by Order in Council make regulations prescribing—

(a.) The nature, size, and material of the packages in which imported goods or goods for export or carriage coastwise are to be packed :

(b.) The maximum weight or quantity of imported goods or goods for export or carriage coastwise which may be contained in any one package :

(c.) The conditions of preparation or manufacture for export of any articles used for food or drink by man or used in the manufacture of articles so used :

(d.) The conditions as to purity, soundness, and freedom from disease to be conformed to by goods for export :

(e.) The manner in which goods shall be weighed or measured for the purposes of the Customs Acts, and the allowances or deductions which may be permitted in such weighing or measuring.

Penalties imposed by regulations.

312. Any regulations made by the Governor in Council under this Act may prescribe penalties, not exceeding fifty pounds, for the breach thereof, and all the provisions of this Act with respect to penalties shall apply to penalties imposed by any such regulations.

Saving of existing regulations.

313. All rules or regulations made by any competent authority and in force at the commencement of this Act under the Customs Law Act, 1908, or under section fifty-seven of the Post and Telegraph Act, 1908, and all forms prescribed in the Schedules to the Customs Law Act, 1908, shall, so far as they are consistent with this Act, continue in full force and effect as if made or prescribed by the Governor in Council under this Act, and shall enure for the purposes of this Act accordingly, until they are revoked by Order in Council under this Act.

Repeal.

314. (1.) Section one hundred and thirty-four and subsection four of section one hundred and fourteen of the Distillation Act, 1908, are hereby repealed.

(2.) All fines imposed by that Act shall be recoverable in the same manner as if they were penalties imposed by this Act, and the provisions of this Act shall extend and apply thereto accordingly.

Repeal.

315. Section sixty-one of the Harbours Act, 1908, and section twenty-eight of the Harbours Amendment Act, 1910, are hereby repealed.

Repeal.

316. Section eight of the Opium Act, 1908, is hereby repealed.

317. Section fourteen of the Gold Duty Act, 1908, is hereby repealed. Repeal.

318. Section sixteen of the Evidence Act, 1908, is hereby amended by omitting from subsection one thereof the words— Section 16 of
Evidence Act, 1908,
amended.

“(a.) Duties of Customs; or.”

319. (1.) The Customs Duties Act, 1908, and every Act amending the same, whether already passed or to be hereafter passed, shall be deemed to be incorporated with this Act and to form part thereof, and the expression “this Act” wherever herein used shall, unless the contrary intention appears, be read and construed as including the Customs Duties Act, 1908, and every such amendment thereof accordingly. Customs Duties
Act, 1908,
incorporated and
amended.

(2.) Section twelve of the Customs Duties Act, 1908, is hereby repealed.

(3.) Every reference in the Customs Duties Act, 1908, or in any other Act to the Customs Law Act, 1908, shall be construed as a reference to the corresponding provisions of this Act.

(4.) Section six of the Customs Duties Act, 1908, is hereby amended—

(a.) By omitting from subsection three thereof the words “after due inquiry he is satisfied that.” :

(b.) By repealing subsection four thereof :

(c.) By omitting the word “fines” in subsection seven thereof, and substituting the word “penalties.”

320. (1.) The Customs Law Act, 1908, is hereby repealed, except sections two hundred and four, two hundred and five, and two hundred and six thereof. Repeal.

(2.) This Act shall apply to all goods which are subject to the control of the Customs, within the meaning of this Act, at the time at which this Act comes into operation, although imported before that time.

(3.) All duties which have become due and payable and all penalties and forfeitures which have been incurred prior to the commencement of this Act shall be recovered and enforced in the same manner as if this Act had not been passed.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

PROHIBITED IMPORTS.

Opium in any form suitable for smoking.

Opium, or any article or preparation containing opium, for the importation of which a permit is required under the Opium Act, 1908, and which is imported otherwise than in pursuance of such a permit.

Every article the sale of which in New Zealand would be an offence against the Sale of Food and Drugs Act, 1908.

All indecent documents within the meaning of the Indecent Publications Act, 1910, and all other indecent or obscene articles.

False or counterfeit money or bank-notes, and any money not being of the established standard in weight or fineness, and any coin intended for circulation in New Zealand and not being legal tender in New Zealand.

SECOND SCHEDULE.

ANNUAL LICENSE FEES FOR WAREHOUSES.

Cubical Contents of Warehouse.	Annual Fee.
Less than 200 tons	£ 30
Not less than 200 tons and less than 300 tons	40
Not less than 300 tons and less than 400 tons	50
Not less than 400 tons and less than 500 tons	60
Not less than 500 tons and less than 600 tons	70
Not less than 600 tons and less than 700 tons	80
Not less than 700 tons and less than 800 tons	90
Not less than 800 tons and less than 900 tons	100
Not less than 900 tons and less than 1,000 tons	110
Not less than 1,000 tons	120

(a.) When any warehouse requires the entire services of an officer or officers of Customs, the annual license fee for that warehouse shall, in lieu of the above amounts, be £150 for the first officer so required, and an additional sum of £120 for each additional officer, and all questions as to the number of officers required and the time for which their services are required shall be determined from time to time by the Comptroller, whose determination shall be final.

(b.) When any warehouse is used for the storage of goods during a portion only of the year, or the services of any officer of Customs are required at that warehouse during a portion only of the year, the Comptroller may remit or refund a proportionate part of the license fee otherwise payable, calculated in respect of the period during which the warehouse is not so used or the services of that officer are not required.

THIRD SCHEDULE.

DUTIES ON GOODS PRODUCED IN MANUFACTURING-WAREHOUSES.

	£	s.	d.	
On perfumed spirit	1	0	0	the liquid gallon.
On toilet preparations which are subject to a duty of 16s. the liquid gallon on importation	0	12	0	„
On toilet preparations which are subject to a duty of 25 per cent. on importation	0	6	0	„
On culinary and flavouring essences	0	12	0	„
On medicinal preparations (excepting medicated wine or wine mixed with food) containing more than 50 per cent. of proof spirit	0	0	9	the pound.
On medicinal preparations (excepting medicated wine or wine mixed with food) containing not more than 50 per cent. of proof spirit	No duty.			

FOURTH SCHEDULE.

CUSTOMS WARRANT.

To

In pursuance of the Customs Act, 1913, you are hereby authorized to enter by day or night, and whether peaceably or by force if need be, any house, premises, or place in which you have reasonable cause to believe or suspect that there are any uncustomed goods, or any goods subject to the control of the Customs or unlawfully imported, or any goods in respect of which an offence has been committed against the Customs Acts,

or any books or other documents relating to any such goods, and to search any house, premises, or place so entered, and there to break open and search any chests, trunks, packages, or places in which any such goods, books, or documents may be or be supposed to be; and on any such entry to seize and carry away any forfeited goods or any goods which there is reasonable cause to believe or suspect to be forfeited; and in so acting you are hereby authorized to take with you and have the assistance of any officer of police and such other assistants as you deem necessary. For all which this shall be your sufficient warrant.

Given under my hand and the seal of the Customs, this day of ,

19 .

(Customs Seal.)

Comptroller of Customs.
