REGULATION 21.—OFFENCES.

(1) Every person commits an offence against these regulations who-

(a) With intent to deceive, makes any false or misleading statement or any material omission in any declaration made for the purposes of these regulations or in any communication with or application to the Minister or any other person (whether in writing or otherwise) for the purposes of these regulations:

(b) Resists, obstructs, or deceives any person who is exercising or attempting to exercise any power or function under these

regulations:

(c) Without lawful excuse, acts in contravention of or fails to comply in any respect with any provision of these regulations or any direction, notice, requirement, or condition given or imposed under these regulations.

(2) Every person who commits an offence against these regulations

- shall be liable on summary conviction,—

 (a) In the case of an individual, to imprisonment for a term not exceeding twelve months, or to a fine not exceeding £200 (or, if the offence is a continuing one, to a fine not exceeding £200 for every day during which the offence continues), or to both such imprisonment and to such fine:
 - (b) In the case of a body corporate, to a fine not exceeding £1,000 or, if the offence is a continuing one, to a fine not exceeding £1,000 for every day during which the offence continues.

REGULATION 22.—PENALTIES.

(1) Every person who, in respect of any gold, currency, or securities, wilfully commits an offence against Regulation 5, clause (1) or clause (2) of Regulation 6, or clause (2), clause (3), or clause (6) of Regulation 7 hereof shall be liable to a penalty of an amount equal to the value of that gold or currency or of those securities, as the case may be.

(2) Every such penalty shall constitute a debt due by the offender to His Majesty the King, and shall be recoverable, together with costs of suit, by a civil action in the Supreme Court, instituted by the Attorney-General for and in the name

of His Majesty.

(3) Every penalty recovered under this regulation shall be paid into the War Expenses Account.

SCHEDULE.

Finance Emergency Regulations 1940 (No. 2).

DECLARATION BY TRAVELLERS (SIXTEEN YEARS OR OVER) RESPECTING MONEY AND SECURITIES.

I, [Name in full], of [Address], being about to depart from New Zealand in the [Name of ressel], do hereby solemnly declare that I am not taking from New Zealand either on my person or otherwise any money or securities except the money or securities detailed hereunder:—

Parti	culars.	Authority for taking from New Zeafand.
Money:		
Securities :		
and animal and an		
		Signature :

Note.—(1) This declaration must be signed immediately prior to the departure of the traveller, and it must be delivered to an officer of the Customs of member of the Police Force or other authorized officer when the traveller is boarding the vessel or aircraft.

(2) The traveller must have any money or securities that he has been authorized to take in readiness for production to the authorized officer at the time of presentation to him of the declaration, together with evidence of the authority.

> C. A. JEFFERY, Clerk of the Executive Council.