

SECOND SCHEDULE—EXEMPTIONS CREATED—*continued***Classes of Goods**

Waste paper and paperboard (other than paper wool); scrap articles of paper or of paperboard, fit only for use in paper-making

**Wax:**

Insect (except beeswax) whether or not coloured  
 Japan  
 Lignite, whether or not coloured  
 Micro-crystalline, whether or not coloured  
 Mineral, whether or not coloured  
 Myrtle  
 Paraffin, whether or not coloured  
 Peat, whether or not coloured  
 Slack, whether or not coloured  
 Vegetable, whether or not coloured

Wood flour

Yarns and thread of glass fibre

Goods or classes of goods as may be approved by the Minister, being bona fide gifts from a person abroad

**Goods which—**

- (1) Do not exceed in value in respect of any one importation the sum of twenty dollars (\$20) (C.I.F. and E. New Zealand currency); and
- (2) Are imported in a postal packet; and
- (3) Are imported by a person for his own domestic use and not for the purposes of sale or business and not for use in the trade, calling or profession of the importer; and
- (4) Are not imported in connection with a contract of sale and purchase wherever effected, which has been negotiated or solicited in New Zealand; and
- (5) Are not imported by the same inward mail as any other goods dispatched from the same country of origin by the same exporter:  
 Provided that goods imported by the same inward mail as any other dispatched from the same country of origin by the same exporter shall be allowed the benefit of this exemption if the importer satisfies the Collector of Customs, by such evidence as the Collector deems sufficient, that the goods comply with all other conditions of this exemption

Heirlooms under such conditions as the Minister may prescribe

Passengers' baggage and effects which are not intended for any other person or persons or for gift, sale, or exchange—

- (a) Wearing apparel and other personal effects which are the property of the person bringing them to New Zealand
- (b) Motor vehicles (including motor cycles), subject to such conditions as the Minister may prescribe, which are imported by a person who satisfies the Collector—
  - (1) That he intends to become a permanent resident of New Zealand;
  - (2) That for the whole of the period of 21 months preceding his arrival he has resided outside New Zealand or has been domiciled outside New Zealand;
  - (3) That, in respect of every such vehicle, he has personally owned and used the vehicle for at least one year before the date of his departure for New Zealand or the date of shipment of the vehicle, whichever is the earlier
- (c) Household or other effects, subject to such conditions as the Minister may prescribe, which are imported by a person who satisfies the Collector that he intends to become a permanent resident of New Zealand, that he has resided or been domiciled outside New Zealand for the whole of the period of 21 months preceding his arrival, and that the effects have been personally owned and used by him outside New Zealand before the date of his departure for New Zealand  
 Provided that if the wearing apparel, other personal effects, motor vehicles, or household or other effects are not imported within five years after the date of arrival in New Zealand of the person by whom they have been owned and used, they shall be admitted under this item only with the consent of the Minister