

shall be laid before both Houses of the Parliament within thirty days after the expiration of the present financial year, if the Parliament is then sitting, and, if not, then within thirty days after the next meeting of the Parliament.

Regulations.

15. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular for prescribing penalties not exceeding Fifty pounds or imprisonment for a period not exceeding three months for any breach of the regulations.

NEW ZEALAND RE-EXPORTS.

No. 21 of 1924.

An Act relating to the Value for Duty of Goods not the produce or manufacture of New Zealand, which are imported into Australia from New Zealand.

[Assented to 16th September, 1924.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title and citation.

1. This Act may be cited as the *New Zealand Re-exports Act 1924*.

Commencement.

2. This Act shall commence on a date to be fixed by proclamation after the Governor-General is satisfied that reciprocal provisions have been made by the Government of the Dominion of New Zealand in relation to goods, not of Australian produce or manufacture, which are imported into that Dominion from Australia, and, upon the publication in the *Gazette* of a notice by the Governor-General that such reciprocal provisions are no longer in force, this Act shall cease to have effect.

Value for duty of goods re-exported to Australia from New Zealand.

3.—(1.) Where goods, which are not of New Zealand produce or manufacture, are imported into Australia from New Zealand, the value for duty of those goods shall, notwithstanding anything

contained in section one hundred and fifty-four of the *Customs Act* 1901-1923, be the sum of the following :—

- (a) the current domestic value in the country whence the goods were exported to New Zealand at the date of export to New Zealand ;
- (b) all charges payable or ordinarily payable for placing the goods free on board at the port of export to New Zealand ;
- (c) ten per centum of the sum of the amounts specified in the last two preceding paragraphs ; and
- (d) ten per centum of the sum of the amounts specified in the last three preceding paragraphs.

(2.) Where entry is made of goods to which the last preceding sub-section applies, the owner shall deliver to the Collector the original invoice or a copy of the original invoice certified by the competent Customs authority in New Zealand and shall make, in the presence of the Collector, a declaration in the prescribed form.

(3.) Where goods to which sub-section (1.) of this section applies are imported into Australia, and the Collector is satisfied that goods of a similar class or kind have, since the date of exportation to New Zealand, increased in value in the country of exportation to such an extent that their value for duty under sub-section (1.) of this section is less than their value for duty if imported directly into Australia from the country whence they were exported to New Zealand, such increased current domestic value shall be taken into account in assessing those first-mentioned goods for duty under this Act instead of the value specified in paragraph (a) of sub-section (1.) of this section.

(4.) In the absence of the original invoice or a copy of the original invoice as required by sub-section (2.) of this section or in the absence of any other necessary evidence of the current domestic value of any goods to which this section applies, the value for duty of the goods shall be—

- (a) the current domestic value in New Zealand at the date of export to Australia, and
- (b) all charges payable or ordinarily payable for placing the goods free on board at the port of export in New Zealand, and
- (c) ten per centum of the sum of the amounts ascertained under the last two preceding paragraphs.

(5.) The value for duty of any goods to which this Act applies shall not, in any case, be higher than the value at which they would be assessed if they were goods to which the last preceding sub-section applied.

4. Except in so far as they are inconsistent with this Act, the provisions of the *Customs Act* 1901-1923 and the regulations thereunder, shall apply to any goods to which this Act applies and, unless the contrary intention appears, expressions used in this Act shall have the same meaning as in that Act.

Customs Act
to apply.