

AMENDED: See Act, 1921 No. 19

New Zealand.

ANALYSIS.

Title.

1. Short Title.

2. Section 125 of principal Act modified.

3. Section 281 of principal Act amended.

4. Duty on printed matter to be paid before delivery.

1914, No. 21.

Title.

AN ACT to amend the Customs Act, 1913.

[30th September, 1914.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Customs Amendment Act, 1914, and shall form part of and be read together with the Customs Act, 1913 (hereinafter referred to as the principal Act).

Section 125 of principal Act modified.

2. Notwithstanding anything in section one hundred and twenty-five of the principal Act, where any medicinal or toilet preparation is imported for the purpose of sale under any proprietary or trade name, but such preparation is not sold under such proprietary or trade name in the country of export, the fair market value of such preparation for the purpose of *ad valorem* duty shall be determined by the Collector in such manner and at such sum as he thinks just, but as nearly as may be in accordance with the provisions of the said section one hundred and twenty-five.

Section 281 of principal Act amended.

3. Section two hundred and eighty-one of the principal Act is hereby amended by adding to subsection one the words "or before any Postmaster or person for the time being lawfully acting in the place of a Postmaster, or before any such other person as may be prescribed."

Duty on printed matter to be paid before delivery.

4. Where printed matter liable to any duty is included in any mail, whether addressed to separate individuals or not, duty shall be paid on such matter (including the envelope or other covering) before it is delivered from the Post Office.

AMENDED: VIDE INSET