

DOMESTIC

EAST AFR. PROT.  
No 3 3229

33229

Individual  
1906  
Previous Paper  
Subsequent Paper

(Subject)

Dft Customs Ord<sup>ce</sup>

Observing as to subclause (c) in circles which it might stand but it does not appear to cover the system of... so in the... second note on dft... Customs Dept will have power to call for invoices etc but that it will not be bound to accept values given in such invoices.

(Minute)

Mr. Risley

1906 10/9

Mr. Andrew

These matters is now safe for settlement  
Carry out the accounts in 20999

also some in connection to the colony but... original... copy marked A... for this purpose and I could spare... what is required, if you wish

The Copy which I have marked "to be kept here for record" etc be attached to the file. It is a duplicate of the Copy marked A but contains Mr. Harcourt's original... in red ink

- 2/ With reference to 2000, insert amount of the... in 20123, between I & E... appropriate, to further... "all horses & mules"
- 3/ With reference to 21655 the... (including... family) which... I presume that... "all mules & pack animals"

To Mr. Bell 8 days of... 1904 10 Dec... 25000

1906 10/9

and these particular inscriptions must apparently be made  
retrospectively to whatever may be the proper date

(As to amending the legends etc. see on 5185)

4/ Send copy of account with the Customs relating to June 24  
and bear the point alluded to Comins & his advisors

21R 14/9

8ft. for canon.

at once.

H. J. R.

27/9

Mr. Read

I kept this for the Treasury & the  
as to completing machinery building  
mechanics. They had neglected it.  
and the fee. Subsequently it goes  
out accordingly -

As strictness we ought to go to  
Treasury for leave to complete all  
Leas & mules. (per 10)

1706 13/11

at once

H. J. R.

14/11

Mr. Read

Do you think we should warn the  
Comme. to be very careful in his course  
of the four of these inscriptions from  
Customs duties under 35 A., as  
as to avoid infringing the free Bank  
Act of prohibition of favouring neither  
of trade. See the draft on 4300

1706 30/11

When  
decided  
by Treasury  
that the  
same  
and

of this  
we need  
write  
this

I think we should warn  
- I think that after all, we  
had better not to say



Any reply to this Letter  
should be addressed to The  
Secretary  
Customs House,  
London, E.C.

G. O.  
33229

REC-  
SEP 06

Custom House London.

7th September, 1906.

1152H  
1906

Sir,

With reference to Mr. Antrebus's letter of the 12th July last, 20797/06, transmitting, for observations, copy of a clause in a draft Customs Ordinance intended for the East Africa Protectorate which related to the valuation of goods, I am directed by the Commissioners of His Majesty's Customs to acquaint you, for the information of the Secretary of State, that they are of opinion that, in strictness, sub-clause (c) may be considered unnecessary, as it merely prescribes a particular method of arriving at value "free in harbour", whereas under sub-clause (b) any method could be adopted. But after discussing the question with Mr. Marsden, they understand that both the Customs Department and the importer would prefer that, as provided in (c), fixed percentages, to be added to price at port of shipment, should be prescribed in the ordinance, rather than that the method of arriving at the value for duty purposes should be left to the discretion of the Customs. In these circumstances they consider that sub-clause (c) might stand. It does not, however, appear to cover the system referred to in Mr. Marsden's second note

en

on the margin of the draft, of adding a further percentage to the "free in harbour" value, to cover the cost of transporting goods into warehouse and merchant's profit.

The Board presume that power will be given to the Customs Department to call for invoices, bills of lading, and any other documents that may be required, but that the Department will not be bound to accept the values given in such invoices, &c.

I am,

Sir,

Your obedient Servant,

H. J. Reade

The Under Secretary of State,

&c., &c., &c.,

Colonial Office.

Mr. Hoffman

Phila. 6 Sept 1900

Dear Sir

to H  
11/16/9

Here is the draft Ordinance

many thanks. So as is what

is looking for our official

he will go off today or

now

Yours sincerely

W. B. Rieder

over

The appropriate quotation has been  
to me, with reference to your  
us only, Class 34 for observation

Setis superque in benignitas hinc  
ditant, hanc paraverso  
quod aut evenus ut Cheres terra per  
disinctus aut perdem rapos.

I shall certainly have been  
either to buy or to perdere the  
if it had arrived complete.

A.

*This copy to be kept here for...*

AN ORDINANCE enacted by His Majesty's Commissioner for the East Africa Protectorate.

H.M. Commissioner.

No. 1 of 1906.

CUSTOMS.

It is hereby enacted as follows:-

rt Title.

1. This Ordinance may be cited as the Customs Ordinance 1906.



Statement of Application.

Sierra Leone ✓  
1885

2. This Ordinance shall apply to the  
East Africa Protectorate and to the Protectorate waters.

Definitions.

3. For the purposes of this Ordinance,

the following terms shall be understood as hereinafter defined, unless there is something in the subject or context repugnant to such definition; that is to say:-

"The Protectorate" shall mean the past African Protectorate.

"The Jurisdiction" shall mean the local limits to which this Ordinance extends, as defined in the last preceding section;

"Port" includes sub-port;

"Ship" shall include every description of vessel for the conveyance by water of human beings or property;

"Master" when used in relation to any vessel means any person, except a pilot or port officer, having command or charge of a ship;

"Importer" shall include any owner or other person for the time being possessed of or beneficially interested in any goods imported within the limits to which this

Sierra Leone

Sierra Leone

Sierra Leone Sea Customs Act/78. § 3.

do. do. do

Sierra Leone

Ordinance extends] from the time of the importation thereof until they shall, on payment of the duties thereon or otherwise, be delivered or discharged from the custody or control of the Customs;

When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Ordinance and such authorization is approved by the Customs Collector, such person shall, for such purposes, be deemed to be the owner of such goods.

"Transit Agent" means the person in charge of goods declared for transit through the Protectorate whether such person be the owner thereof or his agent.

"Exporter" shall mean the person who actually exports the goods, but shall also include any person who acts for or on behalf of such person.

Natal.

"Importation" or "Importing" shall include and mean the bringing of goods into or within the limits of the Protectorate by sea or land;

336

"Goods" shall mean any article whatever, including animals, and shall, where not directly specified to the contrary, include stores or baggage;

"Exportation" or "Exporting" shall include and mean the conveyance of goods across the frontier or shipment from one port in the Protectorate to a foreign port;

Natal

"Warehouse" shall mean any place provided by the Government for lodging goods therein for security of the Customs duties or wherein goods entered to be warehoused may be lodged kept and secured;

"Customs yard" shall mean any place provided by the Government wherein goods may be temporarily placed until all duties and charges thereon be paid;

"Gazette" means the Official Gazette of the Protectorate;

**Protectorate;**

"Chief of Customs" means the person authorized to exercise subject to His Majesty's Commissioner, the chief control in matters relating to Customs throughout the Jurisdiction;

"Customs Superintendent" and "Customs Master" includes every official of Customs for the time being in charge of a Custom House, or duly authorized to perform all, or any special duties of an officer so in charge;

"Customs port" means any place declared to be a port sub port or place of entry under section 5 for the importing exporting shipment and landing of goods;

"Foreign port" means any place beyond the limits of the Protectorate;

"Officer of Customs" shall include all godown keepers, baggage examiners tally clerks and all other persons employed in the service of the Customs;

"Customs

*Valid  
partly new*



"Custom Collector" means a person authorized to receive declarations and payments of Customs duty and to appraise goods.

"Drawback" means the amount of duty to be remitted or refunded under the provisions of this Ordinance on the exportation to a foreign part of the goods whereon such duty has been paid;

4. Every person employed on any duty or service relating to the Customs, trade or navigation by the orders or with the concurrence of His Majesty's Commissioner (whether previously or subsequently expressed or implied) shall be deemed to be an officer of Customs and all appointments granted to any officers of the Customs in force at the commencement of this Ordinance shall continue in force as if the same had been granted under the authority of this Ordinance.

Sierra Leone  
§ 5.

Appointment of Ports, warehouses, wharves, custom houses, boarding and landing stations

5. His Majesty's Commissioner may by notice in the Gazette from time to time appoint ports sub-ports and places of entry within the jurisdiction, and declare the limits of such ports, sub-ports and places of entry, and appoint proper places within the same to be legal quays or places for the importing, exporting lading and unloading of goods, and declare the bounds and extent of any such quays or places, or annul the limits of any port, sub-port, place of entry or legal quay or place already appointed, or to be hereafter set out and appointed, and declare the same to be no longer a port, sub-port, place of entry or legal quay or place, or alter or vary the names, bounds, and limits thereof; and all ports, sub-ports and place of entry and the respective limits thereof, and all legal

quays or places appointed, set out, and existing as such at the commencement of this Ordinance, shall continue to be such ports, sub-ports, places of entry, legal quays and places until annulled, varied, or altered; and any port, sub-port, place of entry, legal quay or place, or the limits thereof, now annulled or altered, shall continue as annulled or altered until otherwise varied or altered as aforesaid.

Until altered or added to, the places described in Schedule A to this Ordinance shall be Ports, sub-ports and places of entry within the meaning of this section.

6. H.M. Commissioner may from time to time direct, by notice in the Gazette that all goods or any specified class of goods imported from or exported to any Foreign port to or from a Customs port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Ordinance as imported from or exported to a Customs port as the case may be.

Reciprocity.



7. H.M. Commissioner may from time to time appoint stations or places for ships arriving at or departing from any Customs port to bring to for the boarding or landing of officers of Customs, and may also appoint places to be sufferance wharves for the lading and unloading of goods by sufferance in such cases, under such restrictions, and in such manner as H.M. Commissioner shall see fit, and may also direct at what particular part or parts of any roadstead harbour, dock, quay, or other place in any Customs port ships, laden with any particular cargo, shall meet and discharge such cargo, and the Chief of Customs or other chief officer of Customs of any Customs port may station officers on board any ship in the Protectorate waters.

144

3. H.M. Commissioner may by notice in the Gazette from time to time appoint any Customs port to be a warehousing port for the purposes of this Ordinance, and such Customs port shall thereafter have and possess all the rights and privileges of a warehousing port until the appointment thereof be annulled by H.M. Commissioner and all appointments of warehousing ports existing at the commencement of this Ordinance shall continue in force until so annulled.

Sierra Leone

§ 18

*is retained  
in addition as  
to the  
182*

*should be added to the places mentioned  
in sub-sec B to this Act: shall be warehousing  
ports within the meaning of this section*

Sierra Leone

§ 20

9. Subject to the directions of His Majesty's Commissioner, the Chief of Customs may from time to time approve and appoint warehouses at any warehousing port for the warehousing and securing of goods without payment of duty upon the first entry thereof, and may in such appointment direct whether such warehouses shall be used for the purpose of storing goods imported for home consumption only, or for home consumption and exportation, or for exportation only, and all goods to be stored in such warehouses shall be stored in such manner as the Chief of Customs or other chief officer of Customs shall direct; and the warehouses shall be locked and secured in such manner, and shall be opened and visited at such times only and in presence of such officers and under such rules and regulations as the Chief of Customs subject to the approval of His Majesty's Commissioner shall direct, and all such goods

after

after being landed on importation, shall be carried to the warehouse or shall, after being taken out of the warehouse for exportation, be carried or water-borne to be shipped under such rules and regulations as the Chief of Customs subject to the approval of His Majesty's Commissioner shall direct.

[Private warehousing to be in suit to the  
Sima Leone clauses 21 to 23  
25 to 27.]

for this place  
in brackets 1/11

Sierra Leone

24

10. His Majesty's Commissioner may, by notice in the Gazette, fix, from time to time the rates of rent which shall be payable in respect of any goods deposited or secured in the Customs warehouses and yards in the Protectorate, and it shall be lawful for the chief of Customs or other Chief officer of Customs to detain the goods of any person who shall omit or refuse to pay any money due for rent on goods stored in any of the said warehouses or yards.



Sierra Leone ✓

21, 22, 23, 25, 26, 27

11. It shall be lawful for the Sub  
Commissioner of a Province to license any  
private building within any Customs Port  
situate within such Province and to grant a  
renewal of such licence upon application  
being made before the expiration of such li-  
cence for the free warehousing and securing  
therein of goods imported for home use only  
and also in such licence to declare what sort  
of goods may be warehoused and also by notice  
in writing to revoke or alter such licence  
at any time.

*Handwritten notes:*  
 under the  
 to  
 sub  
 below  
 any  
 to  
 have  
 follow  
 Affair  
 and  
 and  
 to

Sier a Leone ✓

21, 22, 23, 25, 26, 27

11. It shall be lawful for the Sub  
Commissioner of a Province to license any  
private building within any Customs Port  
situate within such Province and to grant a  
renewal of such licence upon application  
being made before the expiration of such li-  
cence for the free warehousing and securing  
therein of goods imported for home use only  
and also in such licence to declare what sort  
of goods may be warehoused and also by notice  
in writing to revoke or alter such licence  
at any time.

*[Faint handwritten notes and scribbles, possibly including the word "license" and other illegible text.]*

12. There shall be payable in respect of each such licence the sum of ~~Rs. 250~~ per annum and each such licence shall be renewable on January 1st in each year.

8 done 22 ✓

13. Every licence granted under the  
last two preceding sections shall be pub-  
lished in the Gazette.

18. The proprietor or occupier of every warehouse licensed under the provisions of section 11 or someone on his behalf shall give or procure to be given security by bond with one or more sufficient securities or such other security as the Chief of Customs subject to the direction of His Majesty's Commissioner may approve for the payment of the full duties of importation or exportation on all such goods as shall from time to time be warehoused therein and no goods shall be warehoused in any such warehouse until such security shall have been given.

15. The proprietor or occupier of every licensed warehouse shall on the requisition of the Chief of Customs or other Chief Officer of Customs at the Customs port where such licensed warehouse is situate receive all goods to whomsoever belonging which may be offered for warehousing so far as the extent of the building will admit and such proprietor or occupier shall be entitled to receive from the owners of any goods deposited or secured in such licensed warehouse the like amounts for rent in respect of such goods as would be payable in respect of the same if deposited or secured in a Customs warehouse and the Chief of Customs or other Chief Officer of Customs shall at the request of such proprietor or occupier detain the goods of any person who may omit or refuse to pay any money due for such rent.

*Handwritten notes:*  
 all...  
 of...  
 bonded...  
 warehouse...  
 where...  
 goods...  
 secured...  
 rent...  
 payable...  
 Customs...  
 warehouse...  
 Chief...  
 Officer...  
 request...  
 detain...  
 goods...  
 person...  
 omit...  
 refuse...  
 pay...  
 money...  
 due...  
 for...  
 such...  
 rent.

16. The proprietor or occupier of any warehouse licensed under the provisions of Section 11 hereof who fails to renew the licence and continues to warehouse goods thereunder, after the expiration of such licence shall be liable to a fine of Rs.75 for every day or part of a day transpiring between the expiration of such licence and its renewal.

28 ✓  
part

17. All licensed warehouses shall be locked and secured in such manner and shall be opened and visited at such times only and in the presence of such officer and under such rules and regulations as the Chief of Customs subject to the approval of the Comptroller shall direct. And all goods to be stored in such warehouses shall be stored in such manner as the Chief of Customs or other Chief Officers of Customs may direct.



*The: chief of the office 8cc 4*

18. The designations of the various officers of Customs shall be as under:-

Chief of Customs

Assistant: to Chief of Customs

Superintendents of Customs

Customs masters.

Para Leone § 6

Subject to the provisions of this Ordinance, the Chief of Customs shall have the general superintendence and control of the entire Customs Department of the Protectorate, with full power and authority at all times to carry into effect the laws relating to the Customs, and to trade and navigation, and the powers and authority of the Chief of Customs and of all his Assistants and other persons acting under his orders and authority, shall extend to and throughout all places within the limits of the jurisdiction.

19. The Assistants to the Chief of Customs shall be competent, in the temporary absence of the Chief of Customs, to exercise all or any of the powers conferred on the Chief of Customs.

Sierra Leone

7 ✓

20. Every officer appointed a Customs Superintendent or Customs master shall act for such port and district as shall be assigned to him for that purpose by the Chief of Customs, and shall, in all matters connected with his duties as Customs superintendent or Customs master or otherwise in relation to Customs, correspond with and be subject to the orders and directions of the Chief of Customs. Provided always that the Commissioner may from time to time make and issue orders for the guidance and government of the Chief of Customs and the other Officers of Customs, and may annul or disallow any order issued by the Chief of Customs or any other Officer of Customs.

*will be made  
 the same which  
 South has made  
 instructions  
 frequently changed  
 instructions  
 and confirm  
 of such procedure  
 will be  
 that*

21. The power to confiscate and the power to impose any penalty hereunder, shall be vested in the Chief of Customs.

22. If any dispute shall arise between any masters or owners of ships, merchants, importers, consignees, shippers, or exporters of goods, or their agents, and any officer of Customs, with reference to the seizure or detention of any ship or goods, or to any apparently accidental omission, inadvertence, or non-compliance with the laws or regulations relating to the Customs, it shall be lawful for the Chief of Customs to dispose of or determine such dispute, in such manner as he

Sierra Leone

§ 45

This is giving the Chief of Customs in my opinion rather much power even if the powers for appeal be added.

J.W.B.

may deem just.

*confused*  
 the Chief of Customs  
 cannot leave  
 and other countries  
 Customs duty  
 of the  
 and Africa  
 of the  
 generally  
 of the  
 for  
 power

23. Proceedings shall be for the High Court to set aside any forfeiture, seizure confiscation decision or penalty made or imposed by the Chief of Customs or any other officer of Customs provided that such proceedings shall be instituted within one calendar month from the date of such forfeiture confiscation decision or penalty being made or imposed.

*Sena Leone*  
*Section 41*

24. If upon consideration of the facts and circumstances out of which any dispute shall have arisen, the Chief of Customs shall be of opinion that any penalty or forfeiture has been incurred by any master, owner, merchant, importer, consignee, shipper, exporter, or agent, he may, in case he shall be of opinion that the penalty ought to be remitted, remit and forgo the same accordingly, or in case he shall be of opinion that a mitigated penalty should be imposed and enforced, mitigate any such penalty or forfeiture to such amount as he may deem a sufficient satisfaction for the breach of law or regulation complained of.



25. When any goods are seized by an officer of Customs for any infringement of the provisions of this Ordinance, and any penalty or confiscation shall have been adjudged in consequence, it shall be competent to the Chief of Customs to award to such seizing officer a part of the penalty imposed; or a part of the sale proceeds of such confiscated goods, not exceeding two-fifths of the whole, after deducting the Government duty, if any, and any charges which may have been incurred by or are due to Government.



No penalty is provided in section 46 and section 47 provides for reward.

*stipulate that*  
*with say the*  
*at part*  
*the whole*  
*of such*

*see 46*

26. Whenever an amendment of the valuation is permitted under section ..... in an import or export declaration form, and excess duty, [together with a penalty,] is levied in consequence, [the whole or] a part of such [penalty] shall, at the discretion of the Chief of Customs, be payable to the officer who detected the under-valuation, of goods.

27. Any officer of Customs is liable to be transferred from one place to any other within the Protectorate and shall act for such ports or districts as shall be assigned to him for that purpose by the Chief of Customs and shall perform such duties as may be required of him by the senior Customs official at any particular port or place at which any such officer of Customs may be stationed.

Sierra Leone  
section 8. ✓

Sierra Leone  
section 15.

36

28. The Chief of Customs, with the approval of His Majesty's Commissioner, may appoint the hours of general and special attendance of the Customs Officers in the Custom House and of all other officers and persons in the service of the Customs at their offices and places of employment.

## Levy of Customs duties.

Indian Sea Customs  
Act 1878  
section 20.

29. Customs duties shall be levied at such rates as may be prescribed hereinafter or under any law for the time being in force, on goods imported or exported by sea or land into or from any Customs port from or to any Foreign port.

36. Except for articles imported by parcel post, import duty shall be collected at the Customs port in the Protectorate where the goods are first imported or if in the custody of the Uganda Railway previous to delivery being given to the consignee of such goods in the currency of the Protectorate.

31. Export duty shall be collected at the first Customs port in the Protectorate from which goods are exported or shipped.

See Customs Act  
1878 section 21.

32. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Ordinance forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Exception. Drugs and chemical preparations containing alcohol, perfumes, scents or essences other than Eau de Cologne and Lavender water.



33. The Chief of Customs may from time to time by notification in the Gazette fix for the purpose of levying duties tariff values of any goods exported or imported by sea or land on which Customs duties are leviable.



34.I. Value defined.

For the purposes of this Ordinance

the real value of goods imported shall be:-

(a) The wholesale cash price less trade discount for which goods of the like kind and quality are sold at the time and place of importation less the amount of customs duty payable thereon.

(b) Where such price is not ascertainable the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

(c) Goods imported of which only the first cost price is known i.e. the price in the part of shipment shall be subject to the addition of the following percentages to the first cost in order to bring same up to free in harbour value.

The present unauthorized practice is for 5 - 30% to be added to the invoice value to bring it up to the estimated cost at the port of entry. This addition has been much criticised by importers. J.W.B.

Sea Customs Act, 1912, § 30.

sub sub-section is necessary I think re- being had to the tion of (b).

J.W.B.

*Handwritten notes:*  
this is allowed  
as  
which  
the  
between  
Customs  
and

II. The real value of goods exported in which duty is leviable shall be deemed to be the wholesale cash price of similar goods in Mombasa before Customs duty has been paid and where such price is not ascertainable the value shall be estimated by the Customs Collector, provided that the exporter may when possible pay duty in kind, the percentage of duty being taken out of the quantity of goods shipped.

*This question of "real value" in the most  
 correct sense of the word, is a very  
 important one, and has been the subject of  
 much discussion in the past. It is not  
 sufficient to take the price at which the  
 goods are sold in the market, as this  
 price may be influenced by various  
 factors, such as the quantity of goods  
 offered, the time of day, the season,  
 and the state of the market. It is  
 therefore necessary to ascertain the  
 "real value" of the goods, which is  
 the price at which they would be sold  
 in a normal market, under normal  
 conditions. This is a difficult task,  
 and one which requires the assistance  
 of experienced and reliable persons.  
 The Customs Collector is therefore  
 empowered to estimate the value of  
 goods when such price is not  
 ascertainable. This is a discretionary  
 power, and the Collector must exercise  
 it with care and judgment. The  
 purpose of this provision is to ensure  
 that the duty is levied on the real  
 value of the goods, and not on the  
 price at which they are sold in the  
 market. This is a fair and equitable  
 method of assessing duty, and one  
 which is in accordance with the  
 principles of justice and equity.*

Sea Customs Act,  
1878, § 31.

35. Goods chargeable with duty upon the value thereof but for which a specific tariff value is not fixed hereunder for the purpose of levying duties thereon may without unnecessary delay be examined by an officer of customs. If it appears that the real value of such goods is correctly stated in the declaration form the goods shall be assessed in accordance therewith.

36A. His Majesty's Commissioner may, by special order in each case, exempt from the payment of Customs duty, under circumstances of an exceptional nature, to be stated in such order, any goods on which Customs duties are leviable.

This provision shall not be used for giving a general exemption to a particular article, but only to allow free entry in specific cases.

36. If goods produced or manufactured in the Protectorate be imported into the Protectorate from any Foreign port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof.

Provided that, if such importation takes place within one year after the exportation of such goods, and it is proved to the satisfaction of the Customs Collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods shall be admitted without payment of duty.

an Sea Customs Act,  
27B, 425. ✓

37. Full duty shall be levied on all goods which have undergone any process of manufacture after exportation from the Protectorate when such goods are re-imported into the Protectorate. Owners of goods sent out of the Protectorate for alteration and repairs which have previously paid duty shall obtain a Customs pass at the time of exportation in order that same may be identified when re-imported, otherwise such goods shall be liable to Customs duties.

Sea Customs Act,  
1878, § 27.

38. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in the Protectorate, shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs port, and shall in other respects be dealt with, as if they were imported from a Foreign port, unless it be shown to the satisfaction of the Customs Collector that such goods are the produce or manufacture of any place from which they are entitled to be admitted free of duty.

39. On the importation into, or exportation from, any customs port of any goods, whether dutiable or not, the owner of such goods shall, in his import or export declaration of goods: as the case may be, state the real value, quantity and description of such goods, and shall subscribe his name at the foot of such declaration form (which shall be taken as a declaration of the truth of such statement.)

40. Importers and Exporters shall if required produce their original invoices or other documents, if any, in support of their declarations. If the owner from want of full information, is unable to state the real value or contents of any case, package or parcel, of goods, the officer of Customs shall permit him, previous to the entry thereof to open such case, package, or parcel, and examine the contents in the presence of a Customs Officer and declare the value thereof.

See Customs Act,  
18, § 22.



41. If the importer, consignee or his Agent does not wish to open the package or packages if the nature of the goods will not permit of it, he may, subject to the approval of the senior Customs Officer at the port where the goods are imported, deposit a sum equal to 1 1/2 times the estimated value of such goods and unless a declaration of real value, quantity and description be made within three calendar months against such deposit, the sum paid shall form part of the Customs revenue of the Protectorate and no refund shall be made therefrom.

42. No Importer shall obtain goods on a deposit for Customs duty if the goods upon which a previous deposit for Customs duty has been paid more than three months previously have not been fully declared and supported by certified documents or original invoices.

Sierra Leone

91

43. The Chief of Customs may permit the entry, clearance or exportations of goods in such form and manner, and on such conditions as he may direct, to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable.

44. After the Declarations of value have been signed by Importers or Exporters, the goods may be examined by an Officer of Customs.

45. If it appears upon examination, that any goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the Import or Export Declaration Form, the Examining Officer of Customs may detain such goods. In every such case, the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him, and the Chief Customs Officer of the port shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs collector shall

Act S.C.A./78  
§ 32.

cause the full amount stated in the Declaration as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice and without unnecessary delay, cause them to be put up to public auction for cash on delivery.

If the Customs collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day to be publicly notified or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the surplus shall, at the discretion of the Chief of Customs be payable

the S.C.A./78  
§ 32.

cause the full amount stated in the Declaration as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice and without unnecessary delay, cause them to be put up to public auction for cash on delivery.

If the Customs collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day to be publicly notified or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the surplus shall, at the discretion of the Chief of Customs be payable

to the officer or officers who detected the  
under valuation of the goods.



1a S.C.A./78  
6 32 ✓

46. Nothing in the preceding sections shall prevent the Chief of Customs, when he has reason to believe that any such under valuation was solely the result of accident or error, from permitting the owner of goods on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief of Customs may determine.

*Handwritten:*  
Nuo section = 46A

I. It shall be lawful for the importer if he so desire to pay the import duty leviable on goods imported by him in kind if the nature of such goods permit of such payment.

II. Goods received in payment of duty shall be sold [by public auction] and the sums received therefor accredited to the revenue of the Protectorate.

*Handwritten:*  
not always  
desirable to sell  
Public Auction  
in some cases

**NOTE.** The above is I think necessary in view of Art. XI of the Treaty with Zanzibar.

J.W.B.

47. If imported goods have sustained damage before delivery, the owner may apply to the Customs Collector to re-assess the value thereof and the Customs Collector may allow a proportionate abatement of duty if such assessed value is less than the declared value.

48. If goods are sold by public auction the duty may be assessed on the gross amount realised without any abatement or deduction except of so much as represents the duties payable thereon.

49. No abatement of duty on account of

India S.C.A. 78

4 35

duties shall be allowed on spirits or any  
other article on which duties are levied on  
quantity and not on value.

Handwritten notes: "Case 10431" and "2836" with a checkmark.

50. No abatement of duty on goods assessed for duty on the declared value, quantity or description thereof may be claimed after such goods have been removed from the Custom House, provided that the Chief of Customs may grant a refund on good cause being shown.

Sl. I. If goods are warehoused duty thereon shall be payable on the value of the goods at the time when such goods are cleared from the Custom House and duty is paid.

II. The valuation for duty applicable to any dutiable goods exported shall be that at the time when an export declaration is made and duty is paid thereon.

52. If Customs duty is not paid, the Government has a right to re-assess the valuation.



53. When import duty has been paid on any goods and such goods have not been actually imported [or when export duty has been paid on any goods and such goods have not been actually exported] it shall be lawful for the Chief of Customs to refund the duty paid in respect thereof.



54. When Customs charges or duties have been short levied through inadvertence, error, collusion or misconstruction on the part of Customs Officers or through misstatement as to real value, quantity, or description on the part of the owner, or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded, the person chargeable with the duty or charge so short levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made; and the Customs Collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

55. No Customs-duties or charges

383A

which have been paid, and of which repayment wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconception, shall be returned, unless such claim is made within three calendar months from the date of such payment.

S.C.A/78  
§ 40

West Africa Protectorate  
Transit Regulations.

56. The transit agent shall pay the import duty on the declared value of goods declared for transit through the Protectorate; such duty shall be repayable as hereinafter provided.

*Handwritten notes:*  
... will only ...  
... at ...  
... will ...  
... the ...  
... the ...  
... the ...  
... the ...

57. Goods in transit shall be liable to warehouse rent and to all the usual landing and other charges for the time being chargeable on imported goods and further to a charge of 4 annas per package to cover administration expenses in connection with the transit traffic.

58. A manifest in duplicate written in English shall be presented by the transit agent at the place of entry of the goods declared for transit into the Protectorate. Such manifest shall be signed by the transit agent and shall state the correct description of the merchandise, its place of origin, its value at the place of entry its weight or quantity if in bulk and the number and marks of the parcels if packed and the intended place of exit from the Protectorate.

59. One of the duplicate manifests shall be retained by the Customs Authority and the other shall be marked with "visa" by him and returned to the transit agent. The manifest bearing the visa shall then be the transit certificate of the goods and shall be produced whenever required by any Officer of Customs or any Collector or Assistant Collector of the Protectorate.

60. Every package or parcel of goods in transit shall be roped, corded or otherwise securely fastened and shall be stamped with the transit stamp or sealed with the Customs Seal as the case may require.

A 18/1900  
862

12 of 1900  
87

61. The transit certificate shall be delivered to the Chief Officer of Customs at the place of exit and the Customs Seals or stamps removed and on the goods being identified and found intact a note to that effect shall be endorsed on the transit certificate and signed by such Chief Officer of Customs at the place of exit.



~~goods.~~

80

2. If the quantity of goods in transit be found at the place of exit to be less than that specified in the transit certificate the chief officer of Customs at such place of exit shall enter on the transit certificate a note of the amount of the deficiencies and unless such deficiency is accounted for by reasons for which the transit agent is not responsible treble the import duty leviable on goods of the like kind shall be charged on such deficiency and such duty shall be deducted from the amount to be refunded.

101  
28 1041/00  
89

The import duty payable on goods declared for transit shall be repaid, less the deductions, if any, in respect of any deficiency, at the option of the transit agent either at the place of entry or the place of exit. In either case the chief officer of Customs shall make such payment when demanded and shall receive in exchange the ~~import~~ transit certificate and the Customs receipt which shall forthwith be cancelled.

102  
810  
64. If no application for the return  
of any duty paid in respect of goods declared  
for transit be made within six calendar  
months of the date of the issue of the  
transit certificate the goods shall be  
deemed to be imported.

1-10 sections of transit regulations  
and the following additions.

66. The provisions of this Ordinance applicable to the appraising and examining goods imported for home consumption and the assessment of duty thereon shall apply to the appraisement examination and assessment of duty on goods declared in transit.

66. Goods declared "in transit" shall remain the property of the original importer whilst in the Protectorate: if such goods change owners while in transit the duty, if any, leviable thereon shall be paid as if such goods were imported for use in the Protectorate.

57. Prohibited goods shall not be  
admitted to pass in transit.

68. When any goods, capable of being easily identified, which have been imported by sea or land, into any Customs port, and upon which duties of Customs have been paid on importation, are re-exported by sea or land from such Customs port to a Foreign port, three-fourths of such duties shall be refunded.

Provided that, in every case, the goods are identified to the satisfaction of the Customs authorities, and are in the original condition and packing and bulk has not been broken and that the application for such refund is made within twelve calendar months from the date of the payment of import duty.

68. When any goods, capable of being easily identified, which have been imported by sea or land, into any Customs port, and upon which duties of Customs have been paid on importation, are re-exported by sea or land from such Customs port to a Foreign port, three-fourths of such duties shall be refunded.

Provided that, in every case, the goods are identified to the satisfaction of the Customs authorities, and are in the original condition and packing and bulk has not been broken and that the application for such refund is made within twelve calendar months from the date of the payment of import duty.

A 70 ✓  
 8-4-11-3





69. No drawback shall be given on goods on which duty has been paid and which have been used in the Protectorate.

Examples Guns, rifles, cameras, bicycle and horses.

70. Notwithstanding anything herein

before contained, no drawback shall be allowed

(a) upon goods not included in the export manifest, or any other proof showing the goods have left the Protectorate.

(b) upon goods entered for drawback, which are of less value than the amount of drawback claimed thereon, such goods are liable to confiscation and the owner shall be liable to a penalty not exceeding Rs. 1000.

(c) upon goods exported from one Customs port to another in the Protectorate.

(d) unless the claim is entered in the name of the owner who has paid duties originally.

**Transshipment goods.**

71. Goods and merchandise brought to any port in the Protectorate for trans-shipment to any other ship or ships for conveyance to specified foreign port or ports shall be declared for trans-shipment by the Master, Consignee or his agent within 24 hours after arrival.

72. If goods declared for transshipment are not actually shipped for the same Foreign port as originally declared, within a period of six months, from the date of such declaration they shall be treated as goods imported; and while lying in the Custom house shall be liable to the import duties leviable thereon and the prescribed charges and rent.

75. If goods declared for transshipment  
change owners while within the Protectorate  
they shall be charged such import duties as  
are leviable on similar goods imported for  
home consumption provided that the importer  
may claim drawback on exportation and such  
claim is made within 12 calendar months from  
the date of payment of import duty.

74. The transshipment of goods from ship to ship in a port shall be made in the presence of a customs officer or customs constable, and a fee of one anna per package shall be charged.

General provisions affecting vessels  
in port.

~~[This chapter recites the measures  
necessary for the prevention of smuggling.]~~

75. The master of any ship or his agent shall within 24 hours after such vessel has anchored within the limits of the port deliver to the Custom house a true and full manifest of all goods [and treasure] to be landed or transhipped and no goods shall be landed or transhipped until such manifest has been delivered.

76. I. The Customs Collector at any port may at any time depute at his discretion one or more officers of Customs to board any ship in or arriving at such port.

II. Every officer of Customs so sent shall remain on board of such ship by day and by night unless or until the Customs Collector otherwise orders.

III. Whenever an officer of Customs is deputed to board any ship, the Master of such ship shall be bound to receive on board such officer and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

IV. Every officer of Customs so deputed shall have free access to every part of the ship, and may fasten down any hatchway, or entrance to the hold and mark any goods before landing, and lock up, seal, mark or otherwise



secure any goods on board of such ship.

V. - If any box, place or closed receptacle in any such ship be locked, and the key be withheld, such officer shall report the same to the Customs Collector, who may thereupon issue to the officer on board, or to any other officer under his authority a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

This section will not be easily workable with foreign ships. e.g. German owing to treaty rights

J.W.B.

77. Unless permission is obtained from the Collector of Customs, no goods, other than passengers' baggage, shall in any Customs port be discharged from any ship, or be shipped or water-borne ~~to be shipped~~:-

372 (a) On Saturday afternoons and Sundays or on any holiday or day on which the discharge or shipping of cargo as the case may be is prohibited by the Chief of Customs,

(b) On any other day, except between such hours as the Chief of Customs from time to time shall appoint in the Gazette. Until other provision be made as herein provided

The Custom house shall be open daily  
1 for the landing of goods from 7 a.m. to 12 noon and 2 p.m. to 5 p.m.  
2 for paying duty, making declarations, delivery of goods applications for passes and general business from 8 a.m. to 12 noon and from 2 p.m. to 4 p.m.

Landing

78. Landing of goods shall be permissible  
on Saturday afternoons, Sundays and public  
holidays from steamers for the purposes of  
warehousing, on special application being  
made to the Customs Collector.

79. The fees chargeable for keeping  
Custom house open after working hours shall  
be  
Rs 10 per hour or part thereof for night or  
day.

80. I. No person shall land or ship  
import or export any goods ~~in~~ or from the  
Protectorate at any port or place other than  
a Customs port.

II. No person shall ~~in~~ any Customs port  
land or ship any goods at or ~~from~~ any place  
other than a quay or other place appointed  
for that purpose under the provisions of  
section V hereof Provided that permission  
may be obtained from the Collector of Customs  
to land goods or to ship goods from any  
place not duly appointed as a ~~land~~ quay.  
Such permission shall be valid for ~~one~~ ship-  
ment only.

III. Any goods landed or shipped  
imported or exported in contravention hereof  
may be forfeited, and the person so landing  
shipping importing or exporting such goods  
shall be liable to penalty not exceeding  
Rs.1500.

Ceylon Customs  
Ordinance 1859  
section 31. ✓

101 SCA 76 ✓  
§ 76 ✓

31. When any goods are ~~water-borne~~ for  
the purpose of being landed from any ship  
and warehoused or cleared for home consump-  
tion, or of being shipped for exportation  
on-board of any ship, there shall be sent  
with each boat load or other separate des-  
patch, a boat note specifying the number  
of packages so sent and the marks and number  
or other description thereof.

82. Each boat-note for goods to be landed shall be signed by an officer of the ship, and likewise by the officer of Customs if any, on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

42

83. Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the ship on which such goods are to be shipped, shall be delivered to such officer. If no <sup>such</sup> officer be on board, every such boat-note shall be delivered to the Master of the ship, or to an officer of the ship, appointed by him to receive it.



84. The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief of Customs may from time to time direct.

85. In the event of loss or injury occurring to goods while they are being landed, liability in respect thereof shall rest with the Customs unless it be proved that such loss or damage was occasioned by the neglect or wilful act of an officer of Customs.

86. All goods water-borne for the purpose  
of being landed or shipped shall be landed  
or shipped without unnecessary delay

Of the discharge of cargo and entry inwards  
of goods.

87. After the manifest of cargo has  
been delivered, the cargo shall be landed  
and brought to the Custom House and remain  
for entry.

88. Upon the landing and entry of any goods to be warehoused, the proper officer of Customs shall take account of the same at the quay, or wharf, at which they shall be so landed, or in the warehouse, if they be goods for which the account is permitted to be taken in the warehouse, and grant receipts for such goods.

89. All goods which shall be warehoused or lodged in any of the warehouses shall be stored therein in such manner as the Collector or other officer of Customs at the port where in the same shall be so warehoused shall direct, and by and at the expense of the importer or owner of such goods; and if any such importer or owner shall neglect to stow the goods warehoused therein by him so that easy access may be had thereto, or if any importer or owner using any of the warehouses or any part thereof, shall by himself or his agent, or workmen, disarrange the storage of any other goods in the said warehouse and shall neglect to properly re-stow the same, he shall for every neglect after twenty-four hours notice given to him by the Collector or other officer of Customs as last aforesaid, to properly stow or restow the said goods, be liable to a penalty not exceeding 150 Rupees.

90. If any goods shall be removed from any ship, quay, wharf, or other place previous to the examination thereof by the proper officer of Customs, unless with the authority or under the care of the proper officer of Customs and in such manner, at such places, within such time and by such roads or ways as such officer shall direct, such goods shall be forfeited and the person or persons so unlawfully removing such goods shall be liable to the penalty not exceeding £s.1,000.

129  
If any goods be removed from the warehouse in which they were originally lodged, except in the presence or with the sanction, of the proper officer, or under the proper authority for their delivery by any importer, owner, consignee or his agent, such goods shall be forfeited and any person so removing such goods shall be liable to a penalty not exceeding 1,500 rupees.



92. If any person illegally takes any goods out of any warehouse without payment of duty or aids, assists, or is concerned therein such person shall be liable to a penalty not exceeding Rs.1,500.

93. If the Importer or proprietor of any goods warehoused, or any person in his employ, shall clandestinely open the warehouse; or except in the presence of the proper officer of the Customs, acting in the execution of his duty, gain access to the goods such Importer or Proprietor shall, for every such offence be liable to a penalty not exceeding Rs. 1,500.

94. All goods lodged or deposited in any warehouse, or other place of deposit, provided by the Government, shall be so deposited at the risk of the owner, importer or consignee thereof and no liability shall lie on the Crown to compensate for loss by fire, theft, damage or other cause, except such loss be proved to have been caused by the wilful neglect, want, spoil or destruction of any officer of Customs.

25. If any goods are not taken delivery of by the owner within six months from the date of landing, after due notice being given, the same shall be sold by public auction, and the proceeds applied to the payment of duties leviable on such goods and to the payment of other charges (if any) payable in respect of the same.

The surplus, if any, shall be paid to the person from whom such goods were received, and no claim shall thereafter lie against the Customs Authorities.

Provided that the Master or his Agent may apply to the Customs Collector for a postponement of sale in order to communicate with the parties interested in such goods, any such postponement granted shall not exceed one calendar month.

96. If the Customs Collector has taken charge of goods of a perishable nature, he may at any time direct the sale thereof and shall apply the proceeds in like manner as stated in the preceding section.

Exportation or shipment and re-landing.

97. No goods other than passengers' baggage shall be shipped or waterborne to be shipped in any ship in a Customs port until an order has been obtained on making the export declaration of value of goods, duty if any leviable thereon paid and also any other charges that may be due.

98. The provisions of this Ordinance applicable to appraising and examining import cargo shall apply to appraising and examining export cargo unless herein otherwise provided.

Section 111

99. If any goods mentioned in the export declaration are not shipped or are shipped and afterwards re-landed, the owner shall before the expiration of five clear days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the port, give information of such short shipment or re-landing to the Customs Collector, and upon an application being made to the Customs Collector, any duty levied upon such goods not shipped or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: provided that no such refund shall be allowed unless information has been given as above required.

100. The Master or his Agent shall deliver to the Customs authority a manifest of all goods exported on such forms and in such manner as the Chief of Customs may direct.



## Passengers' Baggage.

101. Passengers arriving by vessels on Saturday afternoons, Sundays and holidays shall have their personal baggage examined and cleared through Custom House, free of overtime expense to the vessel or the passenger, agent or other person concerned.

It will be understood that the examination and clearance are, wherever practicable, to take place within ordinary landing hours, or at all events during daylight, But should there be reasons requiring delivery to take place at other times, the proper Officers will attend for that purpose.

do not think  
necessary to include  
section in the  
rules.

J.W.B.

12. Personal baggage shall be exempt from duty only when it consists of articles free of duty, or of personal wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been actually in use previously, and are the property of the person whose baggage is being passed or of any members of his family.

Customs Officers are allowed to exercise their discretion to the extent of admitting a single dress or a few pairs of gloves or shoes, &c., even over and above what may be considered fairly to form part of the personal wardrobe of a lady or gentleman, governing themselves by the general aspect of the transaction and the situation in life of the parties.

necessary to include this in the ordinance.  
J.W.B.

103. Passenger's baggage accompanying the passenger, consisting of used bicycles, binoculars, photographic cameras, and sewing machines; and instruments intended for the professional use of passengers, shall be exempt from duty

104. On arrival of any postal parcels from a foreign port the Postmaster General shall not deliver such parcels until the Customs duty payable thereon has been received: Should the value be absent from any postal parcel or should the Customs Officer have reason to doubt the correctness of the declaration of any Postal parcel, he may order the examination of the contents so as to verify or re-assess the value thereof.

105. The transmission by the Foreign Letter Post of articles liable to Customs duty is prohibited. Any letter or packet received in the Protectorate by the Foreign post and suspected to contain any such article shall be opened at the post office of delivery in the presence of the addressee or his agents, and the contents, if found to be dutiable, shall be retained, until the amount of the duty is assessed by the Customs authorities and collected.

106. Any Officer of Customs under the direction of the Chief of Customs at Noumea or Customs Superintendents or Customs master at any other Customs port may open any package, and examine any goods brought by sea or land to or shipped or brought for shipment to any Customs port.

107. Any person making in any particular whatever a false declaration of any goods imported or exported (or an untrue statement in connection with any matter relating to the Customs, shall be guilty of an offence punishable by a fine not exceeding Rs.1,500. Such punishment shall not affect the liability of any such person to any forfeiture or penalty otherwise prescribed by law provided that he shall not be punished twice for the same offence.

102. The District Collectors may on the entry or clearance of any goods, or at any time while such goods are being passed through the Customs House, take samples of such goods, for examination or for ascertaining the value thereof, on which duties are payable or for any other necessary purpose: and such samples on application of the owner or owners thereof, shall be returned but if no application be made within the space of one calendar month, they may be sold and the proceeds of sale carried to the credit of the general revenue of the Protectorate.



109. The unshipping, carrying, shipping, and landing of all goods, and the conveyance thereof to the proper place for customs examination or weighing, and all labour necessary for such examination (or weighing and the opening, unpacking, bulking, sorting, letting, marking and numbering of goods, where such operations are necessary or permitted, and the removal of goods to their destination shall be performed by or at the expense of the owner of such goods:

110. An importer or shipper entering any timber or wood to be charged with duty by measurement, shall, at his expense, pile, sort, frame, or otherwise place the same in such manner as the Chief of Customs or other Customs officer may deem necessary to enable the officers to measure and take the account thereof.

111. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom house, or any Custom house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

112. If any timber or other heavy or bulky articles be left on any public quay, jetty, wharf, beach, or landing place in any port or sub-port in the Protectorate, for more than one day, so as to interrupt or hinder the free use of such public quay, jetty, wharf, beach or landing place, it shall be lawful for the Chief of Customs, after twelve hours' notice in writing given to the owner thereof, or to his agent, to remove the same; and such owner shall be liable to a penalty not exceeding Rs.150 and such goods shall not be delivered up to the owner thereof until after payment of the said penalty together with the charges attending the removal of the same. And if such goods shall not be removed within six days after the notice given as aforesaid, it shall be lawful for the Customs Collector to sell the same by public auction, and to deduct from the proceeds the amount of such penalty, and all

which may have been incurred on account of  
such goods, and the surplus if any shall be  
paid to the owner.

0

113. Certificates of cargo landed, goods damaged, or short landed, contents of a case, package, bundle or bag, or a duplicate of any certificate, manifest, declaration, pass note or any other document may, on payment of a fee not exceeding ten Rupees, be furnished, at the discretion of the Chief of Customs, to any person applying for the same, if the Chief of Customs is satisfied that no fraud has been committed or is intended by the applicant.

114. His Majesty's Commissioner may from time to time make rules for governing and controlling porters, coolies, cartmen and others carrying goods or using trucks, and carts within the Customs' premises.

115. If the Importer, consignee, his agent or any person having charge of any tar, pitch, spirituous liquors liquor, turpentine oil, aqua fortis, lucifer matches or any other article of a combustible or dangerous nature whatsoever shall suffer the same to remain in the Customs' premises beyond the space of five hours after he shall have been required by any Customs Officer to remove the same therefrom, then and in every such case every person so offending shall for every such offence be liable to a fine not exceeding Rs.15 and not less than Rs.3 for every hour that any of the said articles or goods shall be or remain in the place aforesaid after the expiration of the said five hours.

Rs. 15/



*Colours to be fixed*

USA

Samples (~~bona fide~~) having no value

is I think  
necessary.  
J.W.B.

and goods on which there is no duty, should  
*be* ~~be~~ *be* examined and verified by the Customs  
*Officer.* *Custom*

Officer.

*It is not provided in  
the Public Law  
concerning  
the new goods  
law of 1930  
that the  
value of goods  
is to be ascertained  
at the time of  
importation.*

Natal  
§ 74 ✓

116. I. All goods, wares, and merchandise, which have been imported free of duty on the grounds that they are the property of the Crown shall, in case of sale thereof, be liable to, and be charged with, the same duties as may be payable on the importation of similar goods, wares, or merchandise not being the property of the Crown.

II. The Officer of a Public Department in whose charge such goods may be sold, shall furnish the Chief of Customs with the particulars of the sale thereof, and out of the proceeds of the same pay to the said Chief of Customs the duties which may be due thereon.

*to be allowed to make free of duty  
of imported goods  
used by E. or Contractors  
sold off work finished  
Buddy Contractors  
American  
By  
I think they all pay duty  
country as they are*

117. The burden of proof that the proper duties payable with respect to any goods have been paid, and that all requirements of this Ordinance with regard to the entries of any goods or otherwise have been complied with and fulfilled, shall, in all cases, lie upon the person whose duty it was to comply with and fulfill the same.

118. No goods for export shall be taken  
on board any vessel unless accompanied by a  
shipping order issued from the ship's agent's  
Office and duly visé at the Custom House: in  
case of shows a pass-note is sufficient.

83

119. All boats, lighters or other  
craft used in landing or shipping any goods  
from or to any vessel in any port shall be  
properly registered and marked, in such  
manner as may from time to time be prescribed  
by the Port Authority.

§4

120. The Customs authority shall not be responsible for the incorrect delivery arising out of goods

- (a) illegibly marked,
- (b) where marks are absent
- (c) same marks for two or more different consignees.

121. The Act of the Imperial Parliament

intituled "The Merchant Shipping Act 1894"

shall so far as the provisions thereof relate

to the matters and things here provided for

and are not inconsistent therewith, be appli-

cable thereto, and shall be read together

with this Ordinance.

practice has been for the duties on exports for Uganda to be collected in East Africa and (2) for Uganda to collect its own duties on exports. Some authority is in my opinion required for (1).

J.W.B.

It shall be lawful for the Chief of Customs to collect the Customs duties due on the importation into the Uganda Protectorate of all goods landed in the Protectorate for transmission to the Uganda Protectorate.

*authorities*  
*Dispatched to*  
*the Hon. Secy*  
*dated 1899*



List of Exemptions

The following goods shall be exempt from the payment of import duties

(123) I. Goods imported by His Majesty's Commissioner.

II. Goods when imported by, and consigned to and for the use of the Governments of the Protectorate or of the Uganda Protectorate, or for the Uganda Railway.

(a) III. Live stock imported for breeding purposes.

(b) (i) All live stock imported for breeding purposes for which exemption from customs duty is claimed shall be landed at Mombasa or Kilindini.

(b) (ii) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country.

x It is I think scarcely necessary to especially include the Uganda Railway since it is now a department of the Government.  
J.V.B.

(c) (2) Live stock for the purpose of this exemption means bulls, cows, heifers, calves, sheep, goats, horses, donkeys, swine and poultry.

In addition is the suggestion of the Veterinary officer who points out that any entire animal however weedy must be admitted under the existing Ordinance free of duty and suggests that such was not the intention of the framers of the Ordinance but that the exemption was meant to apply to specially imported stock from home or elsewhere for the improvement of breeds.

The Veterinary officer further proposes that all horses should be admitted free of duty and a definition of live stock should

be added (3)

IV. Goods consigned direct to officers and men on board vessels of His Majesty's Navy, for their own personal use or consumption.

If goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported.

V. Ships and vessels for inland navigation imported entire or in sections.

VI. Materials for the construction and maintenance of Railways, tramways and roads such goods shall include permanent way and rolling stock, that is to say, cylinders, girders, and other material for bridges, rails, sleepers, bearings and fish plates, fish bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, break gear, couplings and springs, signals, turn tables, weigh bridges, engines, tenders, carriages, waggons, trolleys, trucks, and the component parts.

thereof: also cranes and water cranes, water tanks, and standards, wire, and other material for fencing, Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1900 as applied to the Protectorate.

VII. Trees plants and seeds intended for cultivation.

VIII. Tombstones and ornament for graves.

IX. Coal.

X. Books maps and printed matter.

XI. Gold bullion and gold coins,

XII. Coin admitted to circulation in the Protectorate.

XIII. Agricultural Implements.

XIV. (a) Sheep and cattle medicines whether for internal or external application for the purpose of the exemption medicines shall be deemed to include powders and other preparations for the composition of sheep and cattle dips

(b) This exemption shall have

have effect on and from the 1st day of  
January 1906 and all duties paid in respect  
of such medicines imported after the 1st  
day of January 1906 shall be refunded

with  
may be  
the

XX

*Sporonin Trophic (an anti  
lumpy) required under a  
shooting license.*

124. Import duty shall be levied on all  
 goods reported into Protectorate other  
 than those exempted from payment of duty by  
 this Ordinance and on distilled liquors  
 at the rate of 10% ad valorem.

125. Import duty shall be levied on  
distilled liquors, Eau de Cologne and  
lavender water imported into the Protectorate  
in accordance with the provisions of the  
Liquor Ordinance 1902 section 6 or any  
enactment substituted therefor.

126. Export duty shall be levied on goods exported from the Kingdom in accordance with the law contained in Schedule B hereof.



127. If any goods enumerated or described in the following Table of Prohibitions and Restrictions shall be imported or brought within the jurisdiction then such goods shall be forfeited and the importer shall be liable to a penalty not exceeding Rs.1,500.

A TABLE OF PROHIBITIONS AND RESTRICTIONS.

Coin, viz: False money or counterfeit sterling or counterfeit Protectorate currency.

Coin: Silver of the realm or any money purporting to be such not being of the established standard in weight or measure.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings or any other indecent or obscene articles.

And any other article or articles which the Commissioner by Proclamation in the Gazette may prescribe.

CRANAGE FEES.

The fees set forth in Schedule C.

hereof shall be chargeable for the use of the Government cranes at any Customs Port.

SMUGGLING

SMUGGLING, SEIZURES, AND  
RECOVERY OF PENALTIES.

Any ship, boat, carriage or other conveyance used for the purpose of concealing or removing any goods in contravention of the provisions of this Ordinance shall be liable to forfeiture.

All goods and all ships, boats or other conveyances which by this Ordinance are declared to be forfeited or liable to forfeiture shall and may be seized by an officer of Customs and such forfeiture of any ship or boat shall include the guns, tackle, apparel and furniture of the same and such forfeiture of any goods shall include all other goods which shall be packed with them as well as the packages in which they are contained.

And such forfeiture of any carriage or other means of conveyance, shall include all horses or other animals made use of therewith

Any

Customs Ordinance,  
§ 101.

Any person who shall evade or attempt  
to evade the payment of Customs duties or who  
shall be in any way concerned in the evasion  
of such payments or in carrying or concealing  
uncustomed goods shall be liable to a penalty  
not exceeding Rs.1,500.

Customs Ordinance,  
1953.

Under the authority of a Writ of Assistance  
granted by any Judge of the High Court who are  
hereby authorized and required to grant such  
writs of assistance upon application made to  
them for that purpose by the Chief of Customs  
it shall be lawful for any officer of Customs  
taking with him a police officer to enter into  
and search any building or other place in  
the day-time and in case of resistance to  
break open doors, chests, trunks or other  
packages and to seize and to secure any goods  
upon which the duties have not been paid or  
are supposed not to have been paid and which  
are liable to forfeiture under this Ordinance.

And all such writs of assistance shall con-  
tinue to be in force during the whole of the  
reign in which such writ shall have been 172  
granted and for twelve calendar months from  
the conclusion of such reign.

Customs Ordinances,  
§ 111.

This provision is  
not to be exercised in  
any way so as to  
prevent the lawful  
trade of any person  
and the officers are  
not to be liable in  
any case of damages  
for such search.  
J.W.B.

It shall be lawful for any officer  
of Customs to search any person who shall  
have landed from any ship or who shall have  
passed or being passed through a Custom  
House or Yard provided such officer shall  
have good reason to suppose that such person  
shall have any uncustomed or prohibited goods  
secreted about his person and if such person  
shall obstruct any officer in the per-  
formance of any such duty, he shall be guilty  
of an offence and shall be liable to a fine  
not exceeding Rs.1,500.

Customs Ordinances,  
§ 112.

Before any person shall be searched  
as aforesaid it shall be lawful for such  
person to require the Customs officer to take  
him before a Magistrate or before the

483

Customs or Assistant to the Chief of Customs who shall determine if there is reasonable ground for supposing that such person has any uncustomed or prohibited goods about his person and if it shall appear to such Magistrate, Chief of Customs or Assistant to the Chief of Customs that there is such reasonable ground he shall direct such person to be searched in such manner as he shall think fit but if it shall appear to such Magistrate Chief of Customs or Assistant to the Chief of Customs that there is not such reasonable ground for supposing that such person has any uncustomed or prohibited goods about his person then such Magistrate, Chief of Customs or Assistant to the Chief of Customs shall discharge such person who shall not in such case be liable to be searched and every Customs Officer is hereby authorized to and required to take such person on demand before such Magistrate, Chief of Customs or Assistant

to the Chief of Customs detaining him in  
the meantime.

Provided that no female shall be  
searched by any person other than a female  
duly authorized for that purpose by the Chief  
of Customs.

It shall be lawful for any officer of  
Customs upon reasonable suspicion to stop  
and examine any cart, carriage, or other  
means of conveyance for the purpose of as-  
certaining whether any smuggled goods are  
contained therein and if no such goods shall  
be found therein, then the Officer so stop-  
ping and examining such cart, carriage, or  
other conveyance having had probable cause to  
suspect that such cart, carriage, or other  
conveyance had smuggled goods contained there-  
in shall not on account of such stoppage, or  
search be liable to any prosecution  
on account thereof, and also

conducting or in charge of such cart, carriage  
or conveyance refusing to stop when required  
so to do shall be guilty of an offence and  
liable on conviction to a fine not exceeding  
Rs.1,500.

COLLUSIVE SEIZURES.

Section 5116.

If any Officer of Customs or any other person duly employed for the prevention of smuggling shall make any collusive seizure or deliver up or make any agreement to deliver up or not to seize any ship, boat or goods liable to forfeiture or shall take any bribe, gratuity, recompense, or reward for the neglect or non-performance of his duty or conspire or connive with any person to import within the limits of the jurisdiction or being in any way concerned in the importation within the said limits of any goods prohibited to be imported or liable to duties of Customs or in the exportation from the said limits of any goods liable to duties of Customs for the purpose of evading any ship, boat or goods and obtaining any reward for such seizure or otherwise every such officer



or other person shall forfeit for every such  
offence the sum of Rs. 5,000 and be rendered  
incapable of serving the Government the  
Protectorate in any capacity whatsoever and  
every person who shall give or offer or  
promise to give or procure to be given any  
bribe, recompense or reward to or shall make  
any collusive agreement with any such officer  
or person as aforesaid to induce him in any  
way to neglect his duty or to do, conceal, or  
connive at anything whereby any of the pro-  
visions of this Ordinance or any law relating  
to the Customs may be evaded shall forfeit  
the sum of Rs. 3,000.

Legal Proceedings.

The <sup>ion</sup> ~~contravention~~ infringement or wilful disregard of any obligation or prohibition imposed by this Ordinance or by any rules or regulations hereunder shall be deemed an offence.

The enforcement of the penalties and forfeitures imposed by this Ordinance or by any rules or regulations hereunder shall be by criminal prosecution in any competent Court or any such penalties or forfeitures may be sued for by a civil action at the instance of the Chief of Customs without prejudice however to the exercise of any powers of seizure and forfeiture competent under this Ordinance.

If any penalty be not paid on conviction the judge or magistrate may forthwith commit the offender to prison there to suffer

Malta Customs Consol.  
and Shipping Act 1899  
§ 143.

Ditto § 141

imprisonment

Imprisonment of either kind for such term not exceeding six calendar months as a judge or magistrate shall see fit to order and he shall be within the competency of the Court.

All offences for which no special punishment is provided shall be cognizable in any Magistrate's Court and punishable by fine not exceeding Rs. 1500 or imprisonment of either kind not exceeding six calendar months or both according to the ordinary jurisdiction of such Courts.

Any Officer of Customs shall have the power in all cases where a person is detected or is concerned in an attempt to transport goods or to evade the payment of duties upon any goods to forthwith take the offender or offenders before a magistrate to be summarily dealt with or to secure such offender in the police station until he can be so taken before a magistrate.

1.25

812

The Regulations and Ordinances set forth  
E in Schedule D are hereby amended to  
extent therein specific

Schedule A.

The places set forth in the following Table are Ports and-ports and places of entry within the meaning of Section 5 to this Ordinance.

<u>Ports</u>	<u>Ports</u>
Vangwe	Masseini
Shimoda	Masi
Kilindi	Seven House (Mombasa)
Mombasa	Siaya
Kilifi	Nganiko
Malindi	Dakaungu
Lamu	Nyu
Kismayu	Kara
Kisumu	Kisumu Kyungu
	Porto
	Gobwe
	Taveta
	Karungu

SCHEDULE B.

The following places shall be the warehousing Ports and Air-ports within the meaning of the above section.

Schedule is in opinion not necessary Section 3. I.W.B.

Import warehouses

Export warehouses

Vanga

Vanga

Kilimani

Kilimani

Monibassa

Taraganiko

Takavasa

Takavasa

Malindi

Malindi

Java

Java

Kismayu

Kismayu

DUTIES.

See Sec 12  
or 12A

Liquors (other than drugs or medicines imported for bona fide medicinal purposes) eau de Cologne and lavender water

no duty under Sec 3 of the Liquor Ordinance, 1902, or any enactment substituted therefor.

trees, plants and seeds intended for cultivation  
live stock for breeding purposes

no duty

no duty

grave stones and ornaments for graves  
surgical and medical instruments imported by a doctor on arrival for his own use

no duty

no duty

no duty

no duty

books, maps and printed matter  
gold, bullion and coin

no duty

no duty

newspapers admitted to circulation in the Protectorate  
agricultural implements

no duty

no duty

materials for the construction and maintenance of railways, tramways and roads

no duty

posters, notices, programmes, etc.

no duty

All goods other than those enumerated above 10% ad valorem

SCHEDULE B  
EXPORT DUTIES

(without distinction as to origin)	30 per cent ad valorem
Copal	15
Rubber	15
Gums	10
Resins	10
Carbuncle horn and hippopotamus teeth	10
Bees Shell	10
Waxes	10
Bird feathers	10
and other fine woods as specified	10
from time to time	5
and other sea shells	5
	5
	Rs. 21 each
	4
	2

Sched D  
E. Panay, Inc.

This is to certify



Schedule D.

Title of Enactment.

Extent of Enactment

The Customs Regulations  
1899

The whole

The Transit and Re-export  
Regulations 1900

The whole

The Liquor Ordinance 1902

Sections 1-4

The Customs Ordinance 1904

The whole

no. 33229

33229

1850

DRAFT.

East Africa

1906

MINUTE

Mr. Sc. Offham  
Mr. W. Leslie  
Mr. Head

Mr. Anstruther

Mr. Cox.

Mr. Lucas.

Mr. Graham.

Mr. B. Ommanney

Mr. Churchill

The Earl of Elgin

I have the honor to  
transmit to you for  
consideration with  
your despatch of  
of February the accompanying  
copy of a draft customs  
ordinance, as prepared by  
Bath, with

copy marked (A)  
original draft  
12 July 1850  
33229

in section 15 that the  
owner of any goods deposited  
in a bonded warehouse  
should pay the same rent  
as would be payable if  
such goods were deposited  
in a custom's warehouse,  
and I endorse his suggestion  
that a scale of rent  
should be drawn up by  
the Chief of Customs and  
approved by the Board.  
The section should be  
amended accordingly.

Sections 18-20 27 &  
28 which deal with

of office should be  
inserted after Sec. 44 in  
order that the various  
provisions as to officers  
may be at the beginning  
of the Ordinance

44. I agree with  
Mr. Madden's suggestion that  
a clause should be added  
to Sect. 20 regarding the  
powers of Administrative  
Officers to give instructions  
to Customs Officers under  
the Ordinance, and the  
following clause should  
be inserted as sub-section  
(2) of Section 20. -

(2) Every such Customs  
Superintendent or  
Officer shall give notice

of the Ordinance, which he  
may receive from the  
Administrative Officer of  
the district in which he  
is located, provided always  
that such instructions shall  
be subject to confirmation  
or amendment by the  
Chief of Customs.

5. Section 23 should ~~be~~  
and ~~repealed~~ ~~and~~ ~~repealed~~ ~~and~~ ~~repealed~~  
inserted ~~at~~ ~~the~~ ~~end~~ ~~of~~ ~~the~~ ~~Act~~  
to follow Section 24.

6. With ref. to Sect 34  
I have to transmit  
to you the accompanying  
copy of correspondence with  
the Board of Customs and  
the ~~Board~~ ~~of~~ ~~Customs~~ ~~and~~ ~~Excise~~

DRAFT.

MINUTE.

- Mr
- Mr
- Mr. Antrobus
- Mr. Cox.
- Mr. Lucas.
- Mr. Graham
- Sir M. O'Malley
- Mr. Churchill
- The Earl of Elgin

of goods, and you will  
be able to see  
consultation with you  
advices about further  
should be adopted.  
7. A clause should be  
added to Section 56,  
respecting goods declared for  
transit and conveyance on  
the Uganda Railway, in  
accordance with Mr. Warden's  
suggestion.

8. Section 116 should be  
extended to include Guns  
and Ammunition, Horses &  
allowance to officials free of  
duty, Horses and Hires  
of Commission of sale, and  
material used by Government  
contractors of imported free  
land.

sold after work is  
finished -

I have to draw

your attention to the

difference in scope of Sect

121 as compared with the

section of the S. Leone Order

on which it was based.

The clause in the S. Leone

Order only applies to Part

of the Order, relating to Sec

4, which only consists of

four sections, whereas

Sect 121 of the draft Order

applies generally to the

whole Order, and the

Merchant Shipping Act

refers a number of powers

and in fact a number

on the subject of

business I presume

that of this draft section

has been carefully considered

may be  
approved the  
all has

and should be made

respectively to

the

of the  
Order from <sup>files</sup> ~~range~~  
which should be section

127 should be broken  
up into sections.

John

DRAFT.

E. A. P. No 484

18 December 86

Comr  
Ch. Pether

Sir

MINUTE.

- Mr. *W. H. P. 12/12*
- Mr. *Read 17*
- Mr. *Antrobus 14 J.O.*
- Mr. Cox.
- Mr. Lucas.
- Mr. Graham.
- Sir M. Ommalley.
- Mr. Churchill
- The Earl of Elgin.

2 D/10 for comr

With refer to my  
 despatch No 431 of the  
 16th ult. transmitting  
 a draft of the new  
 Customs Order for  
 the E. A. P. I have the  
 honour to request that  
 you will <sup>point out</sup> ~~request~~ that  
 in granting exemptions  
 from duty under  
 cl. 35 A. you will be  
 very careful to avoid  
 infringing the  
 provisions of the Rules  
 that prohibit differen-  
 tial duties, and favour  
 an equality of trade (Article



It will probably be  
well for you to consult  
the Crown Advocate  
before entering any  
such complaint.

Y<sup>rs</sup>

The Sec. to the

15 December

Treasury

Sir

I am directed by the  
Secretary of the Treasury  
to inform you that the  
Treasury has received  
from the Hon. Secy of the  
Interior a report of the  
Commissioner of the  
General Land Office  
relating to the  
proposed sale of  
certain lands in  
the Territory of  
New Mexico.  
The report states that  
the lands in question  
are situated in the  
County of Santa Fe  
and are of the  
class known as  
"Public Lands."  
The Commission  
has recommended  
that the lands be  
sold at public  
auction for cash  
to the highest  
bidder.  
The Treasury  
has approved the  
Commissioner's  
report and has  
directed that the  
lands be sold  
according to the  
terms of the  
report.