

HIGH COMMISSIONER'S NOTICE No. 129 of 1925.

BECHUANALAND PROTECTORATE CUSTOMS.

It is hereby notified for general information that under the powers vested in him by section *twelve* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925 (No. 20 of 1925), His Excellency the High Commissioner has been pleased to declare that rebates and refunds of duty as set forth hereunder shall be allowed or made subject to the subjoined regulations.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,
Acting Imperial Secretary.

High Commissioner's Office,
Pretoria, 31st August, 1925.

REBATES AND REFUNDS OF CUSTOMS DUTIES.

GOODS EXPORTED TO CERTAIN COUNTRIES.

A refund of the duty which has been paid on importation into the territory shall be made in respect of goods exported from the territory in the same condition as imported to Kenya, Uganda, Tanganyika, Nyasaland, Belgian Congo, or Portuguese East Africa; provided the following conditions are complied with:—

(1) The exporter shall deliver to the Director of Customs an application for refund in the form as printed herewith, in triplicate, specifying—

- (a) the name of the importer;
- (b) the place from which the goods were imported;
- (c) the name of the country of growth, manufacture, or production;
- (d) the particulars, nature, quantity, and original value of the goods;
- (e) the marks, numbers, and description of the original packages;
- (f) the amount of duty paid, and the date and place of payment;
- (g) the name and address of consignee, and the route and mode of carriage.

(2) The goods shall not be removed until they have been examined, with original and forwarding invoices and the application for rebate, by the proper customs officer, so that he can give a certificate of accuracy. This examination can be allowed to take place before or after the prescribed hours of attendance at the office of the Director of Customs for business other than the receipt of revenue.

(3) The applicant must pay the expenses of the customs officer at the rates prescribed by regulations governing attendance of officers of customs.

(4) The packages must be sealed prior to dispatch.

(5) Proof of export must be produced, and in the case of goods exported overland a declaration signed by the consignee in the country of destination, and countersigned by the proper officer of customs therein, that the goods have actually been received by him.

APPLICATION FOR REFUND OF DUTY ON GOODS TO BE EXPORTED

TO.....

(Required in Triplicate.)

To the Director of Customs.

In terms of High Commissioner's Notice No. 129 of 1925, I/we beg to apply for a refund of duty on the following duty-paid goods imported by Messrs.....from.....

Packages.			Tariff Number.	Country of Origin.	Particulars of the Nature and Quantity of all the Goods contained in the several Packages.	Value of Goods as Originally Entered.	Net Duty Paid.	
Marks.	Numbers.	Number and Description.					Amount.	Number and Date of Original Entry.

Total number of packages..... Total £.....

The original marks and numbers were as follows:—

The above goods are to be forwarded under Customs seal on.....19... by (a)..... to..... and thence to Mr..... at..... for consumption in (b).....

.....Exporter.
..... No.....
.....19...

(a) Here insert mode of conveyance; and if by sea, name of ship.

(b) Here insert the country of destination.

N.B.—To be printed in blue ink.

COMMERCIAL TRAVELLERS' SAMPLES EXPORTED.

A refund of the duty originally paid on bona fide samples intended solely for use in the taking of orders and not for sale, imported by commercial travellers, shall be made on the export thereof, provided such export takes place within twelve months of the date of importation and the following conditions are complied with:—

- (1) Due notice must be given of the intended shipment to the Director of Customs.
- (2) The original invoices bearing the date stamp of the customs officer who verified the importation of the samples in question must be produced and every facility for the examination of the goods shown thereon must be given. The containing packages shall thereafter be sealed up by the customs officer.
- (3) A certificate must be produced from the proper officer of customs to the effect that the packages have been duly shipped and the customs seals were intact.

TOURISTS' EFFECTS, FIRE-ARMS, ETC., EXPORTED.

A refund of the duty originally paid shall be made on all goods not intended for consumption in, but imported into, the territory by bona fide tourists for their own use, provided such goods are exported within six months of the date of importation and the following conditions are complied with:—

- (1) Due notice must be given to the Director of Customs of the intention to export the articles on which a refund of duty will be claimed, and at the same time the owner must produce proof of the original payment of duty.
- (2) A certificate must be produced from a proper officer of customs that the goods referred to therein have been duly shipped.

SETTLERS' HOUSEHOLD EFFECTS.

A rebate of duty shall be allowed on household effects, to the value of *one hundred pounds* for each adult and *fifty pounds* for each child, but not exceeding *four hundred pounds* in all for each family, imported by persons arriving in the territory to settle therein, provided that—

- (a) the effects are the bona fide property of such settlers and have been in use by them prior to shipment to the territory;
- (b) they are not intended for sale or disposal to other persons; and
- (c) the settler makes a declaration to the above effect.

UNIFORMS FOR BOY SCOUT AND OTHER ASSOCIATIONS.

1. A rebate of the full duty shall be allowed on all appointments and uniforms imported by or on behalf of any recognized boy scout association, boys' naval brigade, or boys' brigade, and on appointments and materials for uniforms imported by or on behalf of any recognized girl guide or similar association, on a certificate signed by the secretary or officer in charge of such association or brigade that the articles are intended solely for the use of members of such association or brigade, or that the materials are intended solely for the manufacture of uniforms for such use, and on an undertaking that, if any of these articles or materials are otherwise sold or disposed of in the Union or the territory, the duty rebated thereon will forthwith be paid to the Director of Customs.

2. The secretary or officer referred to in paragraph 1 shall keep a book showing the receipts and disposals of such appointments, uniforms, and materials, which book shall be open for inspection to an officer of customs at any time.

3. In the case of materials, the book shall also show the quantities received, the number of uniforms made therefrom, and the disposal of such uniforms.

GOODS IMPORTED FOR EXPERIMENTAL PURPOSES.

A rebate of the duty otherwise payable shall be allowed on goods, including seeds, not being corn or grain or potatoes, imported for experimental purposes, on a certificate from the Resident Commissioner or a competent official of the Union Government that—

- (a) the goods in question are imported solely for experimental purposes;
- (b) the importer is authorized to conduct such experiments, which shall be specified;
- (c) such experiments are in the public interest, and will be carried out under the control or supervision of the Government; and

on a declaration by the importer that the goods so admitted under rebate will be used solely for experimental purposes, and on an undertaking in writing by him that if any portion of such goods is sold, used, or disposed of for any other purpose, the whole duty rebated will be forthwith paid to the Director of Customs.

MOULDERS' PATTERNS FOR MANUFACTURE OF CASTINGS.

A refund of the duty paid on moulders' patterns imported for use in the manufacture of castings shall be made upon the export of such patterns: provided export takes place within *six months* of the date of importation, and the following conditions have been complied with:—

- (1) The importer must declare on importation that the patterns are intended solely for use in the manufacture of castings, and specify the factory or foundry where they are to be used.
- (2) Due notice of the intention to export must be given to the Director of Customs in order that examination may be made if considered necessary.
- (3) The applicant for refund must furnish—
 - (a) proof and particulars of the original payment of duty;
 - (b) the invoices on which clearance was effected; and
 - (c) proof of export.

CONTAINERS AND MATERIALS FOR PACKING PETROL IMPORTED IN BULK.

1. A rebate of the whole duty shall be allowed on drums, tins, and wooden cases in shooks, and materials required for the construction thereof, on first importation or when taken out of bond, on a declaration by the importer that such containers and materials are for use by him solely in the packing and conveyance of petrol imported not packed; and on an undertaking in writing by him that if any portion of such containers and materials is sold or otherwise disposed of, the whole of the duty rebated will be paid forthwith to the Director of Customs.

2. The importer when applying for permission to enter such goods under rebate of duty shall furnish the Director of Customs with particulars of the premises on which the packing of petrol is carried on, and goods under rebate shall be conveyed to and stored only in such premises.

3. A record shall be kept by the manufacturer in a book in the form approved by the Director of Customs, of receipts and disposals of all such goods, which book and the premises aforesaid shall be open for inspection by an officer of customs at any time during working hours.

Any person who fails to comply with the provisions of this notice in respect of rebates of duty shall in terms of section *fifty-nine* of the Customs Management Proclamation, 1914, be liable to a fine not exceeding *three hundred pounds* and to the forfeiture of the goods.