

BECHUANALAND PROTECTORATE.

ADMISSION DUTY FREE OF ARTICLES AND MATERIALS  
FOR INDUSTRIAL PURPOSES.

It is hereby notified for general information that, in terms of section two of the Customs Tariff and Excise Duties Amendment Proclamation, 1925, His Excellency the High Commissioner has prescribed the following conditions and regulations subject to which the goods enumerated in Class XV of the First Schedule to that Proclamation may be admitted free of customs duty:—

REGULATIONS.

1. Every person desirous of importing free of duty any of the articles or substances specified in items 336 to 371 of the Customs Tariff shall first make application to the Director of Customs to be registered as a manufacturer under rebate, and in doing so shall state—

- (a) the name under which he trades;
- (b) the industry in which he is engaged, and if any other business is carried on in the same premises, the nature of such business;
- (c) the locality of his factory or works, and the number of operatives employed;
- (d) the class of goods he desires to import under rebate of the duty, and the estimated value of such importations per annum.

2. The applicant, if approved, shall enter into a bond with sufficient surety and to an amount not less than *one hundred pounds*, to be determined by the Director of Customs, the conditions of the bond being that all goods imported by him, taking out of bonded warehouse, or received from another manufacturer under rebate for use in the industry to be named in the bond, will be used solely for the purpose specified in the respective tariff item, and if any portion of a consignment so imported or received be sold, used, removed from his factory or store, or disposed of for any other purpose, without the written consent of the proper officer of customs, duty at the full rate otherwise leviable shall be paid on the whole consignment.

3. The applicant shall thereupon be registered as a manufacturer under rebate, and permitted to receive, under these regulations and subject to the withdrawal of the permission at any time by the Resident Commissioner, the goods enumerated in the appropriate items of Class XV of the Customs Tariff, and such goods shall be conveyed to and stored only in the premises referred to in regulation *one*, which shall also be registered.

4. The manufacturer, or his clearing agent specially authorized by power of attorney to act for him in that behalf, shall on first importation declare on the customs bill of entry that such goods are to be used solely for the purposes specified in the respective tariff items, and shall furnish the proper officer of customs at the port of entry with an additional copy of such bill of entry.

5. The goods enumerated in Class XV of the Customs Tariff, with the exception of item 359, may be cleared from a bonded warehouse free of duty for a registered manufacturer, provided that in addition to the customs bill of entry *ex bond* a declaration on transfer, in the form appended, be furnished in duplicate to the proper officer of customs. The bill of entry shall specify the name and address of the manufacturer and the industry for which the goods are intended.

6. A registered manufacturer may, subject to permission previously obtained from the proper officer of customs, transfer to another registered manufacturer goods imported under Class XV of the Customs Tariff, provided a declaration on transfer in the form appended be furnished in duplicate to the aforesaid officer.

7. The declaration on transfer referred to in regulations five and six must be completed with a receipt from the manufacturer to whom the goods are transferred, and failing the return of such receipt to the proper officer of customs within fourteen days, the person transferring the goods shall remain liable for the duty otherwise leviable, and shall pay the same forthwith on demand.

8. The manufacturer shall keep a stock-book in the form approved by the Director of Customs showing full particulars of all receipts and disposals, and in such manner that the goods entered for industrial purposes can readily be accounted for to the satisfaction of the proper officer of customs.

9. The manufacturer shall, if required by the proper officer of customs, provide a properly secured store for such goods, and shall provide at his own expense such necessary fastenings as will permit the store being locked with a customs lock.

10. The books and premises of the manufacturer shall be open for inspection at any time during working hours by a duly authorized officer of customs; and should it be deemed necessary at any time to retain an officer on the premises for any period for supervision, the usual charge for special attendance of a customs officer shall be paid by the manufacturer.

11. A registered manufacturer of shirts, collars, and pyjama suits shall, in addition to conforming to the above-mentioned condition, give twenty-four hours' clear notice to the nearest officer of customs of his intention to dispatch from his factory any articles made from materials imported free of duty, and any removal thereof without such notice having been given shall be regarded as disposal of the materials for purposes other than those authorized by these regulations.

12. For the purposes of these regulations, "manufacturer" shall be held to include persons engaged in the mining, printing, tanning, and woolwashing industries.

13. Any person who fails to comply with the provisions of this notice shall, in terms of section fifty-nine of the Bechuanaland Protectorate Customs Management Proclamation, No. 84 of 1914, be liable to a fine of three hundred pounds and forfeiture of the goods.

By Command of His Excellency  
the High Commissioner.

B. E. H. CLIFFORD,  
Imperial Secretary.

High Commissioner's Office,  
Capetown, 19th March, 1926.

CUSTOMS.

DECLARATION ON TRANSFER REBATE/OF BOND STOCKS  
TO A MANUFACTURER UNDER REBATE.

To  
The Director of Customs,

I/We certify that the undermentioned goods entered per Bill  
of Entry No. .... date ..... under Class XV /ex Bond  
have been duly transferred to Messrs. ....

Address .....  
Signature of Importer .....

Date .....

Received in full the above-mentioned goods, which I hereby  
declare are to be used solely for the purpose specified in item .....  
of the Customs Tariff.

Signature of Manufacturer .....

Address .....

NOTE.—Should these goods or any portion thereof be sold or  
otherwise disposed of so as to come into the possession of any  
parties not entitled to import free of duty, full duty will be levied  
on the whole consignment.

This form to be completed in duplicate and returned to the  
Director of Customs within fourteen days from date of the transfer.