

HIGH COMMISSIONER'S NOTICE No. 90 of 1929.

BECHUANALAND PROTECTORATE.

REBATE OF CUSTOMS DUTIES ON CERTAIN ARTICLES
FOR USE IN MANUFACTURES.

It is hereby notified for general information that, in terms of paragraph (i) of section *twelve* of the Bechuanaland Protectorate Customs Tariff and Excise Duties Amendment Proclamation, 1925 (No. 20 of 1925), His Excellency the High Commissioner has been pleased to declare that on and after the date of publication of this notice in the *Gazette* a rebate of the whole duty otherwise payable shall, subject to the subjoined regulations, be allowed on the following articles when imported or taken out of bond by a manufacturer for use in the industry specified hereunder:—

CONFECTIONERY MANUFACTURING INDUSTRY:

Deodorized or hydrogenated refined vegetable fats, in bulk.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,

Imperial Secretary.

High Commissioner's Office,
Capetown, 20th September, 1929.

REGULATIONS.

1. Every person desirous of importing free of duty deodorized or hydrogenated refined vegetable fats in bulk shall first make application to the Director of Customs to be registered as a manufacturer under rebate and in so doing 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.

(NOTE.—In the case of persons or firms already registered as manufacturers under rebate, it will suffice if applicant furnishes the Director of Customs with particulars of the name under which he trades and the estimated value of the materials he proposes to import per annum under this notice.)

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, taken out of a 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, 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 withdrawal of the permission at any time by the Resident Commissioner, deodorized or hydrogenated refined vegetable fats in bulk, 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 agents specially authorised 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 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 in question may be cleared from 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 vegetable fats imported under this notice, 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 vegetable fats 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 of 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 authorised 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.

Any person who fails to comply with the provisions of this notice shall, in terms of section fifty-nine of the Customs Management Proclamation, 1914, be liable to a fine of three hundred pounds and forfeiture of the goods.

Customs.....

CUSTOMS: BECHUANALAND PROTECTORATE.

DECLARATION ON TRANSFER OF REBATE/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.....rebate/ex bond have been duly transferred to:—

Messrs.....
Address.....
Signature of importer.....
Date.....

Received in full the above-described goods, which I/we hereby declare are to be used solely in the confectionery manufacturing industry.

Signature of manufacturer.....
Address.....
Date.....

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 the date of the transfer.