

BECHUANALAND PROTECTORATE.

HIGH COMMISSIONER'S NOTICE
No. 188 of 1939.

ADMISSION UNDER REBATE OF CUSTOMS
DUTY 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 No. 20 of 1925, as amended, His Excellency the High Commissioner has been pleased to prescribe the following conditions and regulations subject to which the goods enumerated in Class XV of the First Schedule to that Proclamation may be admitted under rebate of customs duty.

High Commissioner's Notice No. 153 of 1936 is hereby cancelled, but notwithstanding such cancellation the obligations of importers and manufacturers in respect of goods imported under the conditions and regulations prescribed thereunder shall remain in force and effect as if the said notice had not been cancelled.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 13th October, 1939.

ADMISSION UNDER REBATE OF CUSTOMS
DUTY OF ARTICLES AND MATERIALS
FOR INDUSTRIAL PURPOSES.

REGULATIONS.

1. No person shall be entitled to any rebate of duty on goods imported by him, cleared or received from a bonded warehouse or received from another manufacturer unless he duly complies with these regulations, and any person who has so imported, cleared or received any consignment of goods under rebate of duty shall remain liable for the payment of the duty so rebated on that consignment until he has proved to the satisfaction of the Director of Customs (hereinafter referred to as the Director) that the entire consignment has been properly used by him in the industry in respect of which such consignment shall have been imported, cleared or received.

2. Every person desirous of importing or receiving under rebate of duty any of the articles or substances specified in Class XV of the Customs Tariff shall first make application to the Director 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;
- (d) the class of goods he desires to import or receive under rebate of duty, and the estimated annual value of such goods and the quantity thereof where duty is leviable on other than an *ad valorem* basis;
- (e) the number of operatives, and the class of labour, that is whether male or female, also the proportion of European and non-European labour, he proposes to employ.

3. (i) No person shall be registered as a manufacturer under rebate of duty unless—

- (a) the proposed premises are situated in an area approved by the Resident Commissioner; and are entirely separate from any premises whereon a retail trade in any article is conducted, either by the applicant or by any other person;
- (b) the number of operatives is not less than a number to be specified by the Resident Commissioner in respect of each particular industry, and the proportions of European and non-European labour are in his opinion reasonable.

(ii) The Director may, prior or subsequent to registration, require the manufacturer to provide a properly secured store adequate for the storage of goods on which duty may be rebated and to provide at his own expense such necessary fastenings as will permit of the store being locked with a customs lock.

4. Any person, in order to be registered by the Director as a manufacturer who is permitted to import, clear or receive from a bonded warehouse or from another manufacturer under rebate of duty the goods enumerated in item 359 or in item 378 (1) of the Customs Tariff, shall have, and if registered shall continue to have installed in his factory premises not less than twenty machines engaged exclusively and continuously in the making of garments in each industry in respect of which he is registered:

Provided that should a registered manufacturer who is engaged in both industries at the same time and on the same premises prove to the satisfaction of the Director that owing to pressure of work he requires as a temporary measure, to transfer one or more machines from the one industry to the other: or should so prove that owing to sickness or other causes of a purely temporary nature he cannot continuously use the full number of machines as required, the Director may in his discretion grant temporary exemption from the terms of this regulation.

The provisions of this regulation shall not apply to the manufacturers who were registered by the Director prior to the 1st June, 1928, provided they continue to employ not less than ten operatives.

5. (i) The applicant before being registered shall be required to enter into a bond (in a form approved by the Director) with sufficient surety, and to an amount to be determined by the Director, for the due carrying out of his obligations under these regulations.

(ii) The Director may at any time require a fresh or further bond to be furnished as he may think fit.

6. (i) If the application and bond are approved by the Director he shall register the applicant and notify him accordingly.

(ii) The Director shall also register the premises on which the work of manufacture under rebate is to be carried on and no manufacturer shall without the written consent of the Director perform or permit to be performed any portion of the work of manufacture on any other premises.

7. Upon registration as a manufacturer under rebate the manufacturer shall be permitted to receive and use under these regulations and subject to 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.

8. (i) The manufacturer, or his clearing agent specially authorised by power of attorney to act for him in that behalf, shall at time of first importation or on clearance from a bonded warehouse of goods warehoused in his name declare on the customs bill of entry that such goods are and will remain his property and will be used by him solely for the purposes specified in the respective tariff items, and he shall furnish the proper officer of customs at the port of entry with an additional copy of such bill of entry.

In the case of piece goods entered on first importation under item 337, 340, 359 or 378 of Class XV after three months from date of publication of this notice in the *Gazette* the manufacturer or his agent shall also attach a copy of the relative invoice to the additional copy of the bill of entry as aforesaid.

(ii) The goods enumerated in Class XV of the Customs Tariff may be cleared from a bonded warehouse free of duty for a registered manufacturer provided that before the passing of the customs bill of entry *ex* bond an application to transfer, in the form appended, is submitted to and approved by the proper officer of customs. This application shall be submitted in triplicate and the approval of the proper officer of customs shall be endorsed on one copy which shall be handed back to the applicant. The name and address of the manufacturer and the industry for which the goods are intended shall be specified on the bill of entry.

(iii) A registered manufacturer may transfer to another registered manufacturer goods imported under Class XV of the Customs Tariff provided an application to transfer, in the form appended, is first submitted to and approved by the proper officer of customs. This application shall be submitted in triplicate and the approval of the proper officer shall be endorsed on one copy which shall then be handed back to the registered manufacturer.

(iv) When delivery of the goods has been effected, the transferor shall return his copy of the application to the proper officer of customs with the receipt at the foot thereof duly completed by the person to whom the goods have been transferred; and failing return of such receipt within *fourteen* days of the date of approval of transfer the transferor shall remain liable for the duty otherwise leviable and shall pay the same forthwith on demand.

9. Goods cleared or transferred under regulation 8 shall be conveyed directly to and shall remain stored only in the manufacturer's premises referred to in regulation 6 (ii) or the store referred to in regulation 3 (ii).

10. All casks, puncheons and drums entered under item 372 of the Customs Tariff, shall be marked distinctly and indelibly with distinctive numbers and markings, particulars of which, and of the premises in which such casks, puncheons and drums are stored, shall be furnished in writing to the nearest customs or excise officer. The casks, puncheons and drums shall be stacked in such manner that the markings can readily be ascertained at any time. The manufacturer shall be responsible for the observance of the provisions of this regulation.

11. No person shall use salt entered under item 376 of the Customs Tariff save in premises licensed under the Dairy Produce (Bechuanaland Protectorate) Proclamation, 1929.

12. (i) The manufacturer shall keep a stock book in the form approved by the Director 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.

(ii) The manufacturer shall if required by the Director also keep a "working" book or cards, and shall show therein all receipts to factory *ex* store and the nature and quantities of materials used and of the finished articles manufactured therefrom in such manner as may be accepted by the Director as practicable according to the circumstances of each particular industry.

13. The books, documents, stocks and premises of the manufacturer shall be open for inspection by a duly authorised officer of customs.

14. (i) A person (other than a manufacturer) may be registered by the Director as an importer under rebate of customs duty of the goods enumerated in item 373 (5) of the Customs Tariff for the purposes of being manufactured on his behalf into kerbside and portable meter pumps for petrol or fuel-oil or lubricating oil by a manufacturer who is registered under item 373 (5) of the Customs Tariff.

(ii) The provisions of regulations 1, 2 (a), 2 (d), 5, 6 (i), 7, 8 (i), 12 and 13 shall *mutatis mutandis*, apply to such person.

(iii) Such person shall enter on the customs bill of entry the name and address of the registered manufacturer by whom the pumps are to be manufactured and shall convey such goods or cause such goods to be conveyed directly to and store them or cause them to be stored only in the registered premises or approved store of the manufacturer.

15. A registered manufacturer shall, when required by the Director, carry out under supervision of a customs officer at such times as the Director may deem necessary any manufacturing operation in which rebated materials are being used, and the usual charge for special attendance of such customs official shall be paid by the manufacturer.

16. For the purposes of these regulations, "manufacturer" shall include persons engaged in the copper smelting, fishing, mining, printing, tanning, and woolwashing industries.

17. If any person registered as a manufacturer under these regulations, is reported to the Resident Commissioner as maintaining unsatisfactory labour conditions, and if not less than six weeks and not more than six months after he has been notified of such report he is reported to the Resident Commissioner as having taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Resident Commissioner and he shall thereafter not be permitted to import or receive under rebate of customs duty any of the goods enumerated in Class XV of the Customs Tariff.

18. The Resident Commissioner may at any time cancel or withdraw the registration of any person registered under these regulations, if he is satisfied that such person is not carrying out his obligations thereunder.

19. Any person who in relation to any matter dealt with in these regulations—

- (1) makes any false representation, statement or declaration whether oral or written;
- (2) improperly stores, uses, sells, disposes of or removes any goods on which duty has been rebated;
- (3) fails to account to the satisfaction of the Resident Commissioner or proper officer of customs for any goods on which duty has been rebated;
- (4) in any other way contravenes or fails to comply with these regulations,

shall be guilty of an offence and shall in terms of section *fifty-nine* of the Customs Management Proclamation, 1914, be liable to a fine not exceeding three hundred pounds and forfeiture of any goods concerned.

ANNEXURE.

Customs.

CUSTOMS—BECHUANALAND PROTECTORATE.

APPLICATION TO TRANSFER BOND OR REBATE STOCK TO
A MANUFACTURER UNDER REBATE.

Date.....

To the Director of Customs,

I/We hereby apply for permission to transfer the
undermentioned goods entered per Bill of Entry
No..... date.....
under Class XV/*ex* Bond to Messrs.....
Address.....

Country of Origin.	Description.	Quantity.	Value.

.....
Signature of Importer/Manufacturer.

Approved.

Date.....

.....
Director of Customs.

Received in full the above-described goods, which
I/we hereby declare are and will remain my/our own
property to be used by me/us under the prescribed
regulations solely for the purpose specified in item.....
of the Customs Tariff.

Signature of Manufacturer.....

Address

Date

NOTE.—This form is to be completed in triplicate
and returned to the Director of Customs within
fourteen days of the date of the transfer being
approved.