

HIGH COMMISSIONER'S NOTICE  
No. 2 of 1939.

BECHUANALAND PROTECTORATE.

CUSTOMS.

It is hereby notified for general information that, in terms of paragraph (i) of section *twelve* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended, His Excellency the High Commissioner has been pleased to declare that, on and after the fourth day of November, 1938, a rebate of the ordinary duty otherwise payable shall be allowed on the following articles to the extent as indicated in paragraphs (A), (B) and (C) hereunder when imported or taken out of bond by a manufacturer for use in the industries specified hereunder subject to the subjoined regulations:—

A. Rebate of the whole duty in respect of:—

(1) *Bias binding manufacturing industry.*

Materials for the manufacture of bias binding for supply to footwear and clothing manufacturers.

(2) *Confectionery manufacturing industry.*

(a) Toys (not metal) for bon-bons, surprise packets and crackers.

(b) Pictorial and ornamental covers for sweet boxes, without printed or lithographed lettering.

(3) *Furniture-making industry.*

Half castors.

(4) *Leather work, including the manufacture of bags, trunks of any material, leggings, belts, straps, harness and saddlery.*

Thread, other than linen, and painted, enamelled or proofed flax fabrics.

(5) *Paint manufacturing industry.*

Oiticica oil.

- (6) *Rubber manufacturing industry.*  
(a) Valve parts, other than metal, for the manufacture of tyre tubes.  
(b) Buckles for use in the manufacture of body protection devices for mine workers.
- (7) *Tin ware manufacturing industry.*  
Caps, nozzles and studs for tins.
- (8) *Iron and steel and engineering industries.*  
Plunger pumps and meters for the construction of meter pumps for lubricating oil.
- (9) *Infants' food manufacturing industry.*  
Lactose.
- (10) *Electric cable manufacturing industry.*  
Proofed cloth, printed or unprinted calender cloth, and cotton tape up to 3 inches in width interwoven with copper wire.
- (11) *Electro-plated ware manufacturing industry.*  
Unplated pressings, stampings and made-up roughs.
- (12) *Copper smelting industry.*  
Coke.
- B. Rebate of the duty in excess of 5 per cent. *ad valorem.*  
(1) Tipping gear for trailers used with motor trucks, traction engines or tractors.
- C. Rebate of duty to the extent of 20 per cent. *ad valorem.*  
(1) *Fruit products manufacturing industry.*  
Formic acid and citric acid.

By Command of His Excellency  
the High Commissioner.

H. LESTER SMITH,  
for Administrative Secretary.

High Commissioner's Office,  
Pretoria, 9th January, 1939.

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#### REGULATIONS.

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1. The rebate of customs duty permitted under the authority of this notice shall only be allowed conditional upon the observance of these regulations; and any duty so rebated on any goods on importation

or delivery from a bonded warehouse shall not be regarded as having been finally rebated until the registered manufacturer shall have proved to the satisfaction of the Director of Customs that the goods so imported or delivered from a bonded warehouse have been used in the manufacturing industry in respect of which such manufacturer is registered.

Failure to produce such proof on demand shall render the goods so imported or delivered liable to the duties rebated on importation or delivery from a bonded warehouse or to the duties payable at tariff rates in force at the time of sale, use, removal or disposal without the written consent of the proper officer of customs whichever duties shall be the greater, and such duties shall forthwith be paid to the Director of Customs on demand.

2. Every person desirous of importing under rebate of customs duty any of the articles or materials specified in this notice 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;
- (d) the class of goods he desires to import under rebate of duty, and the estimated value of such importations per annum.

3. No person shall be registered as a manufacturer under rebate of customs duty unless the applicant when applying for registration signs a written statement declaring that all goods to be imported by him under these regulations are for use, and will only be used, in the manufacturing industry in respect of which application is made.

4. The applicant, if approved, shall enter into a bond with sufficient surety and to an amount to be determined by the Director of Customs having regard to the nature and extent of his contemplated importations.

The conditions of the bond shall be that all goods imported by him, taken out of bonded warehouse or received from another manufacturer under rebate of customs duty, for use in the industry to be named in the bond, will be used solely for the purpose specified in this notice; and that should any portion of the goods so imported or received be sold, used, removed from his factory premises or store, or disposed of for any other purpose, without the written

consent of the proper officer of customs, the amount of customs duty rebated on importation or delivery from a bonded warehouse, or the duty at tariff rates in force at the time of such sale, use, removal or disposal, whichever shall be the greater, will forthwith be paid on the whole of that consignment or on such part as the Director of Customs may determine, having regard to the facts of the case.

The Director of Customs may at any time require fresh or further bond as he may think fit, should the nature or extent of the applicant's importations under rebate of customs duty in any case, require it.

5. 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, the goods enumerated in this notice, and such goods shall be conveyed to and stored only in the premises referred to in regulations Nos. 2 and 3, which shall also be registered.

6. The manufacturer, or his clearing agent specially authorised by power of attorney to act for him in that behalf, shall on 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 his property and are to be used solely for the purposes specified in this notice, and shall furnish the proper officer of customs at the port of entry with an additional copy of such bill of entry.

7. The goods enumerated in this notice 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, shall 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.

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

9. The declaration on transfer referred to in regulations Nos. 7 and 8 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.

10. A person (other than a manufacturer) may be registered by the Director of Customs as an importer of goods under rebate of customs duty, and if so registered may import or clear from a bonded warehouse the goods enumerated in paragraph A (8) of this notice under rebate of duty for the purpose of being manufactured into meter pumps for lubricating oil by a manufacturer who is registered under this notice, provided that such person complies with the conditions imposed on manufacturers by sections 1, 4, 6, 7, 11 (a) and 12 of these regulations and that he specifies on the customs bill of entry the name and address of the registered premises in which the pumps are to be manufactured; and provided further that the goods are directly conveyed to and stored only in such registered premises or in the store mentioned in regulation No. 12.

11. (a) The manufacturer shall keep a stockbook 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.

(b) The manufacturer shall 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 of Customs as practicable according to the circumstances of each particular industry.

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

13. 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.

14. The Resident Commissioner shall have the power to cancel or withdraw the registration of any manufacturer or importer registered under these regulations, if he is satisfied that such manufacturer or importer is not carrying out his obligations thereunder in a satisfactory manner.

15. Any person who is required to comply and who fails to comply with the provisions of these regulations 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.

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

To the Director of Customs,  
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I/We certify that the undermentioned goods entered per Bill of Entry No..... date..... under Notice No..... *ex* Bond have been duly transferred to Messrs..... of..... address.....

.....  
Signature of Importer.

Date.....

Received in full the above-described goods, which I hereby declare are *my own property* to be used solely for the purpose specified in Notice No..... of.....

Signature of Manufacturer.....

Address.....

Date.....

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

SUGGESTED HEADINGS FOR REBATE STOCK BOOK.

RECEIPTS.					DISPOSALS.		
Number of Transfer Form or Bill of Entry and Date.	Goods Received from Ship or Local Firm.	Description of Goods with Quantity and Value.	Date Received.	Date.	Quantity and Value.	If Issued to Factory, Received by.	If otherwise Disposed of, Quote Customs Authority.

The suggested headings do not, of course, concern those manufacturers who are already using stock books in an approved form.