

**BASUTOLAND, BECHUANALAND
PROTECTORATE, SWAZILAND.
HIGH COMMISSIONER'S NOTICE
No. 4 of 1945.**

**REBATES AND REFUNDS OF CUSTOMS
DUTIES.**

It is hereby notified for general information that, in terms of sub-section (2) of section *seventy-two* of the Basutoland Customs Proclamation, 1944 (No. 46 of 1944), sub-section (2) of section *seventy-two* of the Bechuanaland Protectorate Customs Proclamation, 1944 (No. 51 of 1944), and sub-section (2) of section *seventy-two* of the Swaziland Customs Proclamation, 1944 (No. 49 of 1944), respectively, His Excellency the High Commissioner has been pleased to declare that the rebates and refunds of Customs duty specified in the Schedule hereto shall be allowed in Basutoland, the Bechuanaland Protectorate and Swaziland (each of which is hereinafter respectively referred to as "the Territory"), subject to the relative conditions and regulations set forth in the said Schedule.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Cape Town, 6th January, 1945.

SCHEDULE.

I. SETTLERS' HOUSEHOLD EFFECTS.

A rebate of the whole 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 property of the settler and have been in use by him 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.

**II. GOODS IMPORTED FOR EXPERIMENTAL
PURPOSES.**

A rebate of the whole duty shall be allowed on goods, including seeds not being corn or grain, imported for experimental purposes, on a certificate

from the permanent head of a Government Department 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 aforesaid department;

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 the goods or any portion thereof are sold, used or disposed of for any other purpose, the whole duty rebated will be paid forthwith to the Director.

III. ESSENTIAL RAW MATERIALS AND REQUISITES FOR INDUSTRIAL PURPOSES.

1. A rebate of the whole duty shall be allowed on the following articles when imported or taken out of bond by a manufacturer for use in the respective industries specified hereunder:—

(1) *Fruit and Vegetable Products Manufacturing Industry.*—Cherries, preserved, not crystallized, for use as an ingredient in canned fruit salad for export.

(2) *Brickmaking Industry.*—Calcined magnesite for the manufacture of magnesite bricks.

(3) *Beer Brewing Industry.*—Barley for malting purposes, and malted barley, imported in such quantities and at such time as may be permitted by the Resident Commissioner, for the brewing of beer.

(4) *Motor-bus and Electric Trolley-bus Body Building Industry.*—(a) Metal skeleton framework, assembled and unassembled or in unfinished parts, for bodies, destination boxes, windows and seats, when imported for the building of motor-bus and electric trolley-bus bodies in the Territory.

(b) Motor-bus chassis and the under-carriage (including in each case one tyre and tube per wheel) and driving and trolley equipment of electric railless cars or trolley-buses, for the building of bus bodies in the Territory with or without metal skeleton frameworks imported in terms of paragraph (a).

(c) Metal sections not provided for in item 122 of the Customs Tariff and not perforated, put together or worked up in any way, when imported for the construction in the Territory of the framework of motor-bus and electric trolley-bus bodies, destination boxes, windows and seats.

(d) Pulpboards, putty and upholstery materials in the piece or roll not cut to shape.

For Nos 10, 11, 12, see H 267/46.

(5) *For General Industrial Purposes.*—Caps, nozzles, studs and pressed-in telescopic taps for the manufacture in the Territory of metal and cardboard containers which are ordinary trade packages.

(6) *Copper Smelting Industry.*—Coke.

(7) *Grape-jelly Manufacturing Industry.*—Powdered pectin for the manufacture of jelly from grape concentrate.

(8) *Soap Manufacturing Industry.*—Hardened crude groundnut oil.

(9) *Coffee Manufacturing Industry.*—Chicory root, raw or dried only, imported in such quantities and at such times as may be permitted by the Resident Commissioner.

* 2. ~~A rebate of duty to the extent shown hereunder shall be allowed on the following articles when imported or taken out of bond by a manufacturer for use in the respective industries specified hereunder:—~~

Industry.	Articles.	Amount of Rebate.
A. Papermaking, explosives manufacturing, cyanide (potassium or sodium) manufacturing and such other industries as may be approved by the Resident Commissioner.	Salt.....	10d. per 100 lb.

Can by.
H 124/46

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 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 that no portion of the said consignment has been used or disposed of otherwise than in accordance with the conditions under which, and in the industry in respect of which, such consignment was imported, cleared or received.

2. Every person desirous of importing or receiving under rebate of duty the goods specified in Part III of this Schedule, 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 civilised and uncivilised labour, he proposes to employ.

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

(a) the proposed premises—

(i) are situated in an area approved by the Resident Commissioner; and

(ii) are entirely separate from any premises whereon a retail trade in any article is conducted, either by the applicant or by any other person; and

(b) the number of operatives is not less than a number, if any, specified by the Resident Commissioner in respect of the industry concerned, and the proportion of civilised and uncivilised labour is in his opinion reasonable.

(2) 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. (1) The applicant, before being registered, shall enter into a bond in a form approved by the Director and with security to the satisfaction of the Director, for the due carrying out of his obligations under these regulations.

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

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

(2) The Director shall also register the premises on which the work or 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 or manufacture on any other premises.

6. 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 Part III of the Schedule in respect of the industry specified.

7. (1) The manufacturer, or his clearing agent specially authorized by power of attorney to act for him on that behalf shall at the time of first importation or clearance from a bonded warehouse of goods under rebate, 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 and he shall furnish the proper officer at the port of entry with an additional copy of such bill of entry.

(2) The goods enumerated in Part III of this Schedule may be cleared from a bonded warehouse under rebate 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 prescribed form, is submitted to and approved by the proper officer. The said application shall be in quadruplicate and the approval of the proper officer shall be endorsed on one copy which shall be handed back to the transferor. The name and address of the transferee and the industry for which the goods are intended shall be specified on the bill of entry.

(3) A registered manufacturer may transfer to another appropriately registered manufacturer goods imported or cleared from bond under Part III of this Schedule and sold by him to such other manufacturer, provided that an application to transfer, in the prescribed form, is first submitted to and approved by the proper officer. The said application shall be in quadruplicate and the approval of the proper officer shall be endorsed on one copy which shall then be handed back to the transferor.

(4) When delivery of the goods has been effected, the transferor shall return the original of the application to the proper officer with the receipt at the foot thereof duly completed by the transferee; 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 by the proper officer.

8. (1) The Director may register a person other than a manufacturer as an importer entitled to import under rebate of duty motor-bus chassis and the under-carriages (including in each case one tyre and tube per wheel) and driving and trolley equipment of electric railless cars or trolley-buses, for the building, on behalf of the said person, of railless cars and buses by a manufacturer registered under Part III of this Schedule.

(2) The provisions of regulations 1, 2 (a) and (e), 4, 5, 6, 7, 10, 11, 12 and 14 shall apply *mutatis mutandis* to such person.

(3) Such person shall enter on the relative customs bill of entry the name and address of the registered manufacturer by whom the railless cars and buses are to be built, and shall ensure that the materials entered under rebate are conveyed directly to, and stored only in, the registered premises or approved store of the manufacturer.

9. A person who is a roaster and grinder of coffee but not of chicory and who has been approved by the Director, may be registered by the Director as a person who is entitled to obtain ground chicory derived from chicory root imported under rebate in terms of Part III of this Schedule for the sole purpose of mixing it with coffee roasted and ground by him, and the provisions of these regulations shall apply

mutatis mutandis to such person. Any duty which may be due by persons registered in terms of this regulation shall be calculated on the equivalent quantity of chicory root.

10. Goods cleared or transferred under regulations 7 to 9 shall be conveyed directly to, and shall remain stored only in, the manufacturer's premises referred to in regulation 5 (2) or the store referred to in regulation 3 (2).

11. (1) The manufacturer shall keep a stock book in a form approved by the Director, showing full particulars of all goods entered by him or received from another manufacturer under rebate of duty, and of the use or disposal of such goods. The stock book shall be kept in such a manner that the said goods can be readily accounted for to the satisfaction of the proper officer.

(2) 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.

12. The books, documents, stocks and premises of the manufacturer shall be open at all reasonable times for inspection by a duly authorized officer.

13. A registered manufacturer shall, when required by the Director, carry out under supervision of an officer at such times as the Director may deem necessary any manufacturing operation in which materials acquired under rebate are being used, and fees at the prescribed rates for the special attendance of such officer shall be paid by the manufacturer.

14. 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.

15. A manufacturer who has imported cherries under the provisions of Part III of this Schedule and used them in the manufacture of fruit salad shall on demand by the proper officer either produce such fruit salad for inspection by the said officer or furnish evidence satisfactory to that officer that the said fruit salad has been duly exported for consumption outside the Territory. If the manufacturer is unable to comply with the foregoing provision of this regulation he shall be liable for the duty rebated in terms of this Schedule on the cherries in question, and shall pay the same forthwith on demand by the proper officer.

16. For the purposes of these regulations " manufacturer " shall include persons engaged in the copper smelting industry and those engaged in the roasting, grinding and mixing of coffee.

IV. WOODEN BOXES FOR USE IN THE PACKING OF CITRUS FRUITS.

A rebate of the whole duty shall be allowed on wooden boxes, empty or in shooks, imported or taken out of bond for use in the packing of citrus fruits, provided the importer declares in writing on the relative customs bill of entry that such boxes will be used solely for the packing of citrus fruits, and furnishes an undertaking in writing that if any of the said boxes are sold or otherwise disposed of for any other purpose the whole of the duty rebated will be paid forthwith to the Director.

V. GOODS FOR ROAD CONSTRUCTION OR MAINTENANCE.

A rebate of the whole duty shall be allowed on steam wagons, road rollers, trailers, motor trucks and chassis (including the tyres and tubes on the running wheels), imported for or taken out of bond by any local authority for use in road construction or maintenance, provided that the relative customs bill of entry bears a certificate signed by competent authority that the goods are to be used solely in road construction or maintenance by the said local authority, and on a written undertaking to the effect that if any such steam wagons and motor trucks and chassis therefor or vehicles of which the chassis form a part, trailers or road rollers are used for any other purpose or are sold or otherwise disposed of by the said local authority the Director will be advised in writing of such use, sale or disposal and the duty at the rate leviable at the date of such use, sale or disposal will be immediately paid to him by such local authority.

REGULATIONS.

1. The secretary or the accounting officer of any local authority to which the foregoing provisions of this Schedule apply shall keep a stock book showing separately the quantities of all goods received under rebate of the duty, the port at which such goods were entered under rebate and the quantities issued for road construction or maintenance, together with the several dates of receipt and issue, which book shall be open for inspection by the proper officer at all reasonable times.

2. The said secretary or accounting officer shall render at the end of each financial year to the proper officer at each port where the goods were entered under rebate by or on behalf of the local authority concerned a return showing separately the quantities of such goods in stock at the beginning of the year, the

quantities received during the year from each port, the total quantities received and issued during the year and the balances on hand, together with a certificate that the quantities issued have been paid for out of the funds of the said local authority.

VI. ARTICLES FOR PACKING AND CONVEYANCE OF PETROL AND PARAFFIN OIL.

1. A rebate of the whole duty shall be allowed on—
wooden cases in shooks, drums and tins, and materials (other than nails) required for the construction thereof,

on importation or clearance from bond, on a declaration by the importer that such containers and materials are for use solely in the packing and conveyance of petrol and paraffin imported unpacked, and on an undertaking in writing by him that if any portion of the said containers or materials is sold or otherwise used or disposed of, except as provided for in paragraph 2, the whole of the duty rebated will be paid forthwith to the Director.

2. The importer may, subject to prior permission from the proper officer, transfer wooden cases imported under rebate to another packer of petrol or paraffin, who has been previously approved by the Director, provided that a declaration and undertaking in the form appended be furnished in duplicate to the proper officer, and provided further that the cases before transfer be imprinted or branded with the name or mark of the said packer and the nature of the intended contents.

3. The importer when applying for permission to enter under rebate the goods specified in paragraph 1, and the packer to whom cases are to be transferred in terms of paragraph 2, shall furnish the Director with particulars of the premises on which the packing of petrol and paraffin is to be effected, and goods released under rebate of the duty shall be conveyed to and stored only in such premises.

4. A record in a form approved by the Director shall be kept by the importer, and by the packer to whom cases are transferred, showing receipts and disposals of all goods released under rebate, which record, and also the premises mentioned in paragraph 3, shall be open for inspection by an officer at all reasonable times.

DECLARATION AND UNDERTAKING ON TRANSFER OF REBATE STOCKS TO A PACKER OF PETROL AND PARAFFIN OIL.

To the Director of Customs,

I/We certify that the undermentioned containers and materials entered per bill of entry No..... dated....., under Part VI of High

Commissioner's Notice No..... of 19..... have
been duly transferred to—

Messrs.....

Address.....

.....
Signature of Importer.

Date.....

Received in full the above-described.....
which I/we hereby declare are to be used solely for
the purpose of packing and conveying petrol and/or
paraffin from my/our bulk installation at.....
and I/we undertake that if any portion of the said
..... is sold or otherwise dis-
posed of the whole of the duty rebated will be paid
forthwith to the Director.

.....
Signature of Packer.

Address.....

Date.....

(This form to be completed in duplicate and returned
immediately to the Director of Customs.)

VII. ARTICLES IMPORTED FOR THE WEL- FARE OF THE BLIND.

1. A rebate of the whole duty shall, subject to the
following conditions, be allowed on machines,
implements and materials for manufacturing articles
for sale when imported by a council, society or other
body of persons approved by the High Commissioner
and the sole or main purpose of which is the promotion
of the welfare of the blind:—

(a) The secretary or person in charge of the said
council, society or other body shall certify on the
relative customs bill of entry that the machines,
implements or materials are intended solely for the
use of the blind for the purpose of manufacturing
articles for sale;

(b) the said secretary or person shall furnish an
undertaking in writing that if any of the machines,
implements or materials imported under rebate of
the duty are used for any purpose other than that
specified in paragraph (a), or are sold or disposed
of in the Territory or the Union, the duty rebated
will forthwith be paid to the Director; and

(c) the said secretary or other person shall keep
a book showing receipts and disposals of all
machines, implements and materials imported under
rebate, which book, and all machines, implements
and unused materials, shall be available at all
reasonable times for inspection by an officer.

2. A rebate of the whole duty shall be allowed on
articles specially constructed or adapted for the use
of the blind, provided that the secretary or other

person in charge of a body approved by the High Commissioner, certifies on the relative customs bill of entry that the articles are specially constructed or adapted, and are intended solely, for the use of the blind.

VIII. IMPORTED GOODS EXPORTED AND SUBSEQUENTLY REIMPORTED AND GOODS OF TERRITORY ORIGIN EXPORTED FROM THE TERRITORY AND SUBSEQUENTLY BROUGHT BACK TO THE TERRITORY.

1. A rebate of the whole duty shall be allowed on goods which having been imported into the Territory (and on which duty was paid on first importation but has not been refunded) are exported from the Territory and thereafter are returned to or brought back by the exporter in the Territory without having been subjected to any process of manufacture or manipulation.

REGULATIONS.

(1) Any person desirous of importing under rebate of duty any goods which were previously imported into the Territory, exported and subsequently reimported, shall at the time of entry of the goods on reimportation notify the proper officer at the port of reimportation—

- (a) the reasons for the reimportation of the goods;
- (b) whether any change in ownership of the goods has taken place;
- (c) whether the goods have been subjected to any process of manufacture or manipulation since they were exported from the Territory; and

(d) the place where duty was paid on the goods on their first importation into the Territory, and the number and date of the customs bill of entry whereby such duty was brought to account: Provided that in the case of goods which are personal and private property and not merchandise or which may have been exported and returned by post, the proper officer may accept any other evidence satisfactory to him that the goods were previously imported and that duty was paid thereon.

(2) The person claiming the rebate shall declare on the customs bill of entry on which the goods are entered on reimportation that no refund of the whole or any part of the duty paid on the goods in respect of their first importation into the Territory has been made to him or, to the best of his knowledge and belief, to any other person.

(3) Except in the case of goods which are personal and private property and not merchandise, or which may have been exported and returned by post, the person claiming the rebate shall enter the goods under such rebate on reimportation of the goods, and shall state on the relative bill of entry the port from

which the goods were exported from the Territory and the number and date of the bill of entry on which they were entered for export.

(4) The person claiming the rebate shall, if required by the proper officer, produce to that officer all documents and correspondence relating to the export and subsequent return of the goods.

2. A rebate of the whole duty shall be granted on goods which having been produced or manufactured in the Territory are exported therefrom and thereafter are returned to or brought back by the exporter in the Territory without having been subjected to any process of manufacture or manipulation: Provided that—

(i) any such goods manufactured and exported in bond shall on their return be liable to the customs duties leviable on those goods at the time when they are brought back;

(ii) any such goods in respect of which a rebate was allowed or a refund was made of customs duties upon their export, shall only be admitted on payment of the duties leviable at the time of reimportation on that portion of the goods in respect of which the refund or draw-back was made;

(iii) any such goods in respect of which a rebate was allowed or a refund was made of excise duties, shall on their return become liable to the excise duties leviable on similar goods produced or manufactured in the Territory at the time when they are brought back; and

(iv) any such goods in respect of which a bounty or subsidy has been paid upon export shall only be admitted under rebate of duty upon payment of an amount equal to such bounty or subsidy.

REGULATIONS.

(1) Any person desirous of importing under rebate of duty any goods which were produced or manufactured in the Territory and exported therefrom, shall at the time of entry of the goods notify the proper officer at the port of entry in the Territory—

(a) the reasons for the return of the goods to the Territory;

(b) whether any change in ownership of the goods has taken place;

(c) whether the goods have been subjected to any process of manufacture or manipulation since they were first exported;

(d) whether the goods were manufactured and exported in bond;

(e) whether any refund was made or rebate allowed of customs or excise duties at the time of export or any other time, in respect of the materials from which they were manufactured; and

(f) whether any bounty or subsidy was paid upon export in respect of the goods; and shall give full particulars in each case.

(2) Proof satisfactory to the proper officer at the port of entry in the Territory that the goods concerned were produced or manufactured in the Territory must be produced to that officer.

(3) Except in the case of goods which are personal and private property and not merchandise or which may have been exported and returned by post, the importer or person claiming the rebate shall enter the goods under such rebate on importation, and shall state on the relative bill of entry the port from which the goods were exported from the Territory and the number and date of the bill of entry on which they were entered for export.

(4) The importer or person claiming the rebate shall, if required by the proper officer, produce to that officer all documents and correspondence relating to the export and subsequent return of the goods.

EXCEPTIONS.

The provisions of this part shall not apply to any of the undermentioned products of the Territory unless the importer thereof obtains in respect of each consignment the written approval of the Resident Commissioner for the importation of such consignment under rebate of the duties otherwise payable:—

Butter, cheese, maize, maize products, sugar, wine, brandy and spirituous liquors.

IX. MATERIALS USED IN THE MANUFACTURE OF GOODS EXPORTED AND ARTICLES USED AS CONTAINERS FOR SUCH GOODS.

The duty shall be refunded on—

(a) materials used in the manufacture in the Territory of—

- (i) motor vehicles; and
- (ii) explosives,

which have been exported to countries other than the Union of South Africa, Northern Rhodesia, Basutoland, Bechuanaland Protectorate and Swaziland;

(b) engines (steam or motor) fitted into vessels built in the Territory and exported to countries other than the Union of South Africa, Northern Rhodesia, Basutoland, Bechuanaland Protectorate and Swaziland;

(c) wooden boxes and casks imported in pieces, shooks or staves, assembled in the Territory and exported, as containers of goods produced or manufactured in the Territory, to countries other than the Union of South Africa, Northern Rhodesia, Basutoland, Bechuanaland Protectorate and Swaziland;

(*d*) glass jars exported, as containers of fish or fish paste of Territory origin or manufacture to countries other than the Union of South Africa, Northern Rhodesia, Basutoland, Bechuanaland Protectorate and Swaziland; and

(*e*) bottles exported, as containers of grape juice or perfumery manufactured in the Territory, to countries other than the Union of South Africa, Northern Rhodesia, Basutoland, Bechuanaland Protectorate and Swaziland.

REGULATIONS.

1. The person applying for a refund of duty in terms of Part IX of this Schedule shall furnish the proper officer to whom such application is made with a statement showing—

(*a*) the nature, quantity and value, as originally entered for payment of duty, of the goods on which a refund of duty is sought;

(*b*) the place at which such duty was paid and the number and date of the relative customs bill of entry;

(*c*) the nature and quantity of the articles manufactured or produced in the Territory and exported therefrom; and

(*d*) proof satisfactory to the proper officer of the export of the said articles, and shall make and subscribe to a sworn declaration as to the truth of the information furnished.

2. The manufacturer shall keep a record in a form approved by the Director of all imported goods in respect of which it is intended to claim a refund of duty in terms of these regulations, which record shall be available at all reasonable times for inspection by an officer.

3. The Director may require that imported goods in respect of which it is intended to claim a refund of duty in terms of these regulations shall be stored apart from any other goods, and should the proper officer deem it necessary to station an officer on the premises of the importer at any time for the purpose of supervision, fees for the attendance of such officer shall be paid by the importer at the prescribed rates.

X. APPOINTMENTS AND MATERIALS IMPORTED FOR UNIFORMS FOR HOSPITAL NURSES AND CERTAIN RECOGNIZED ASSOCIATIONS.

1. A rebate or refund of the whole duty shall be allowed on material for hospital nurses' uniforms imported by or on behalf of the board of any public hospital, and on appointments and material for uniforms imported by or on behalf of—

(*a*) the St. John Ambulance Association;

(*b*) the South African Red Cross Society;

(c) the Boy Scouts' or Girl Guides' Association, on production of a certificate signed by the secretary of such board, or officer in charge of such association, as the case may be, that the material intended solely for the manufacture of nurses' uniforms for hospital use, or of uniforms for the use of members of such association, or that the appointments are intended solely for the use of such members, as the case may be, and on an undertaking that if any of the said material or appointments are sold or otherwise used or disposed of the duty rebated or refunded thereon will forthwith be paid to the Director.

2. The secretary or officer referred to in paragraph 1 shall keep a register in a form approved by the Director showing receipts and disposals of material and appointments on which duty has been rebated or refunded, which register shall be open at all reasonable times for inspection by an officer.

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

XI. GOODS EXPORTED TO CERTAIN COUNTRIES.

A refund of the whole duty shall be allowed on goods exceeding one pound in value imported into the Territory and subsequently exported therefrom for trade purposes in the same condition as imported, to St. Helena, Mauritius, Kenya, Uganda, Tanganyika, Nyasaland, French Equatorial Africa, The French Cameroons, Belgian Congo, Southern Rhodesia or Portuguese East Africa.

REGULATIONS.

(1) The exporter shall deliver to the principal officer of customs nearest the place whence the goods are to be removed, an application for refund in triplicate and in the prescribed form.

(2) Except with the prior permission of the proper officer, the goods shall not be exported until they have been examined by an officer and compared with original and forwarding invoices or such other evidence of identification as that officer may require, and the applicant shall pay at the prescribed rates for the attendance of the officer conducting the examination.

(3) The packages entered for export must be sealed prior to despatch unless the prior authority of the Director to dispense with such sealing has been obtained.

(4) Proof of export satisfactory to the proper officer 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 in that country.

XII. COMMERCIAL TRAVELLERS' SAMPLES EXPORTED.

A refund of the duty paid on bona fide samples not intended for sale, but solely for use in taking orders, by representatives of the manufacturer or supplier on the importation of such samples, shall be allowed upon the export of those samples provided such export takes place within twelve months of the date of entry on importation, and the following conditions are complied with:—

(1) Notice of the intended exportation must be given to the proper officer at the place of despatch from the Territory;

(2) the original invoices bearing the date stamp of the officer who released the samples in question on importation must be produced to the proper officer at the place of despatch, and every facility for the examination of the goods shown thereon must be given to that officer, by whom the packages containing the samples shall be sealed;

(3) a certificate must be produced from the proper officer at the place of despatch to the effect that the packages have been duly exported from the Territory and that the seals were intact.

XIII. TOURISTS' EFFECTS.

In respect of goods imported by bona fide tourists for their own use but not intended for consumption in the Territory, a refund of the duty shall be allowed when those goods are exported within twelve months of the date of entry on importation, provided that—

(1) notice of the intended exportation is given to the proper officer at the place of despatch from the Territory; and

(2) proof of payment of duty on importation is produced and also a certificate from the proper officer at the place of despatch that the goods in question have been duly exported or removed from the Territory.

XIV. MOULDERS' PATTERNS FOR MANUFACTURE OF CASTINGS.

A refund of the whole duty on moulders' patterns imported for use in the manufacture of castings shall be allowed upon the export of such patterns, provided export takes place within six months of the date of entry on importation, and the following conditions are 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) Notice of the intended exportation must be given to the proper officer at the place of despatch in the Territory in order that the patterns may, at the discretion of the said officer, be examined prior to export.

(3) The application for refund must include—

(a) proof and particulars of the original payment of duty;

(b) the invoices on which clearance was effected; and

(c) proof of export.

XV. GOODS NOT INTENDED FOR TRADE PURPOSES IMPORTED BY POST AND RETURNED TO THE SENDER.

A refund of duty shall be allowed, subject to the following conditions, on goods not intended for trade purposes imported by post when such goods are returned by the addressee to the sender, in the same condition as imported, within seven days of the date on which duty was paid or within such further time as the Director may, in his discretion, permit:—

(1) Return of the goods to the sender must take place under the supervision of a customs officer or post office official, and proof, to the satisfaction of that officer or official, of payment of duty on importation must be furnished.

(2) The application for refund must be in a form approved by the Director and must be supported by a certificate by the customs officer or post office official concerned that the requirements of paragraph (1) have been met.

General Note.

Any expression to which a meaning is assigned in section *one* of the Proclamations referred to in the preamble to this notice bears the same meaning when used in this notice, unless inconsistent with the context.