

East Africa Prot  
No. 10897

Rec'd & Reg'd  
28 Mar 08

Governor No.  
Adler 92

(Subject.)

1908

26 Feb

Customs Bill

Last previous Paper.

Con.  
31327  
✓

Indragato has withheld assent pending  
S.P.'s instructions, which he requests as  
early as possible

(Minutes.)

Mr. Royle  
Mr. Read

Taking first the points raised in the covering  
despatch.

The question of the mode of valuation of goods  
for the purpose of assessing ad valorem duties has  
already been discussed at length, and was left  
to the local Government. It has been dealt  
with in sections 29 and 35. The former  
section provides that the Chief of Customs  
may fix tariff values of any (specific) goods.  
The latter section provides that (presumably in  
the absence of tariff values fixed under s. 29)  
the value shall be

"the cash value, for which the goods are  
capable of being sold without profit or loss to  
the importer or exporter at the time and  
place of importation or exportation."

This definition has been framed to cover  
both imports & exports, but, as regards imports,

Copy to Com 20 April  
also after for use of ...

Next subsequent Paper.

16317  
31631

it seems a cumbersome way of saying cost, freight, insurance and incidental charges, while as regards exports, there will be difficulty in arriving at the value from this definition when the exports have been produced by the exporter, and no tariff values have been fixed under s. 29.

In the case of imports, no provision has been made for the difficulties which arise in determining freight in cases of mixed consignments, where the actual freight on the various classes of articles is not ascertainable separately. This difficulty, which has sometimes been met by drawing up scales for freight estimated as a percentage of the value of different classes of articles, may be left to be dealt with when it crops up.

There is no objection to the provision in s. 3 in a system of percentages to cover certain charges for delivery of imports.

I think the section may be approved, though it may have to be amended later on.

Provision for raising duty on spirits to Rs 5 a gallon, s. 61.

This provision is contrary to the treaty of 20 Dec 1885 between Germany and Tanganyika Art III para 3. The provision seems to be desirable in itself, and the question whether it can be taken to include or to bring it into force for the 20. It will be some time longer has already imposed for the duty is not established by the treaty.

I am sure for reference a full copy of the portion of German extra-territorial rights (20 Dec 1885) which has come

136 of O. 494  
Annex

136 of O. 494  
1910

yet of the proposal to make a fresh treaty with Germany.

585

German rights under the treaty of 1885 appear from p. 46 of O. 494 to extend over the southern half of the coast line of the East Africa Protectorate, as far north as Kipimo. They thus include Mombasa and Malindi.

3 Drawbacks on re-exportation, s. 80

The proposal is to give a drawback equal to the duty paid, charging only a small fee of 25c, and its object is to encourage a depot trade.

With this object the provision seems fully justified, but where there is no depot trade, there forfeits the duty paid (as completely provided) to a more usual rate of drawback.

4 Minor points.

The other alterations in the proposed Draft do not seem to call for remark except

S. 68 Bankers' or other approved guarantees may be taken in lieu of cash for import duty on transit goods.

S. 91 The fees for overtime shall be distributed among the staff of the Customs Dept.

It is more usual, & I think more economical & satisfactory, that the staff should be paid for overtime according to an hourly scale based on their salaries. The Government might reasonably make a profit on the overtime work.

S. 129-132 about the coasting trade are new.

There is awkward drafting or loose English in sections 44(1), 60, 63(1), 102, 116 when marked, and I have also marked a few misprints. The only material one is in s. 12, line 5, where "standing" should be "leading".

Call attention  
to the  
584

First send copy to 30. and ask them  
to take such steps as they may think  
to consider the points raised in connection  
with the Treaty of 1855 and  
to take such steps as they may think  
to consider the points raised in connection  
with the Treaty of 1855 and  
to take such steps as they may think  
to consider the points raised in connection  
with the Treaty of 1855 and

First send copy to 30. and ask them to  
consider the points raised in connection with  
S. 61 and the Treaty of 1855.

Chas 13 Ap

He had so proved

Chas 14/4

Should

Chas 14/4

Chas 14/4

Governor's Office,

Nairobi,

February 26th 1908.

EAST AFRICA PROTECTORATE.

No. 92

(Incl. 3)

C 11  
10597  
Rec'd  
Feb. 27. 1908

My Lord,

I have the honour to transmit herewith for Your Lordship's approval copies of the Customs Bill as finally passed by the Legislative Council.

2. It will be within Your Lordship's recollection that the original draft prepared by Mr. Barth, at that time Crown Advocate, was assented to with certain suggested amendments, vide Colonial Office despatch No. 781 of November 16th 1906. These have now been incorporated in the Bill.

3. The subsequent establishment of the Legislative Council rendered it necessary that the draft should receive the consideration of that body and it was accordingly introduced as a Bill in August last and formed the subject of the most careful attention and scrutiny by the Council both as a whole and in Special Committee for a period of some five months.

4. As a result of their deliberations certain important amendments have been introduced the scope of which is indicated in the accompanying memorandum by the Crown Advocate. I would wish however to add a few remarks on the more salient points.

S. A. PRINCIPAL SECRETARY OF STATE

FOR THE GOVERNOR,

DOWNING STREET,

LONDON, S.W.

BillMr. Combs  
Jan. 29th

5. The first alteration of note is the method of estimating the ad valorem duty on goods arriving in the Protectorate. The basis now adopted of the value of the merchandise delivered in the Customs House appears to be equitable.

6. As regards the enhanced duties on spirits, I have the honour to request Your Lordship's decision on the question of our power to raise them in view of the Treaty between Zanzibar and Germany which limits them to 25% of the total value. This represents approximately the present rate and would be considerably exceeded by the proposed charge of Rs.5/- per gallon. On the other hand the Zanzibar Government evidently does not consider itself in any way restricted in this respect as it already imposes a duty equal to that which we are proposing.

7. As regards the remission of the duty in the case of goods re-exported commercial considerations of far reaching importance seem to render the concession desirable in order to give Mombasa equal advantages with Zanzibar and the ports of German East Africa as a distributing centre.

8. In conclusion I would express the hope that the Bill, representing the matured opinion of the committee as well as the official committee and the amendments submitted to the propriety and advancement of the trade of the Protectorate may meet Your Lordship's approval.

9. I have withheld my consent to the Bill pending  
Your Lordship's instructions which, I would request,  
may be communicated as early as may be convenient.

I have the honor to be,  
With the highest respect,

My Lord,

Your Lordship's most obedient,  
Humble servant,

*Thos. B. Hall*

C. O. 589  
 10397  
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 REC'D 28 MAR 08

MEMORANDUM

THE CUSTOMS ORDINANCE 1907.

1. A draft Customs Ordinance which was prepared by Mr. Barth was sometime in 1906 transmitted to the Secretary of State for his approval. The draft was returned here in November of that year together with a despatch in which the Secretary of State suggested certain amendments in the draft Ordinance.

The amendments suggested in that despatch together with other amendments of an important character were made in the Ordinance before it was submitted to the Legislative Council.

A special committee of the Council was appointed to consider and report to the Council on the provisions of this Ordinance as introduced and as a result of the recommendations of that Committee some alterations of a substantial nature were made. As the greater part of the Ordinance has been seen and approved by the Secretary of State I propose in this Memorandum to deal only with those alterations which have been made since the draft Ordinance was returned from the Colonial Office and which are not merely alterations in form.

The manner of estimating the value of goods imported or exported.

The original draft Ordinance provided that

The value of all goods when ascertained upon which duty is payable shall be either

- (a) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (b) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (c) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (d) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (e) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (f) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (g) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
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- (o) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (p) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (q) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (r) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (s) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
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- (x) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (y) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or
- (z) The value at the price, less trade discount, for which goods of a like kind and quality are sold, or

(b) When such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

This definition which is that given in the Customs Regulations 1899 (No. 17 of 1899) has always been the cause of vexatious and irritating disputes between the Customs authorities and the public as there are obvious difficulties in ascertaining the wholesale market price of merchandise in this Protectorate where there are but few merchants.

It has hitherto been the practice in the Customs department when valuing goods for the purposes of laying Customs duty to seek to ascertain the wholesale market price of goods imported by merchants by adding to the C.I.F. price of the goods a percentage to cover the wholesale merchant's profit and the cost of removing the goods from the ship to the merchant's place of business. This practice has very naturally given rise to the complaint that the merchant is called upon to pay a heavier import duty than the private importer whose goods were usually valued in the manner prescribed in paragraph (b).

The Members of the Council were unanimously of opinion that the value of goods for which duty is leviable ad valorem should be the cost of the goods delivered in the Customs house as it was considered that the present cause of complaint would thereby be removed without reducing the revenue derived from Customs duty to any appreciable extent and the definition of "real value" as given in Section 35 of the Ordinance was substituted for the one set out above.

With regard to the duty on spirits.

The East Africa Liquor Ordinance 1902 (No. 27 of 1902) imposed a duty on distilled liquors at the rate of 2 rupees the gallon at 50 degrees of the Gay-Lussac alcoholometer.

At the present time import duty at that rate is levied and



the draft Customs Ordinance provided that the duty at that rate should continue to be leviable on distilled liquors, **can be** Cologne and lavender water.

The special Committee of the Council recommended that the import duty on spirits should be raised from 2 rupees to 5 rupees per gallon and that recommendation was unanimously adopted by the Council and the Ordinance was amended accordingly.

The duty at present leviable on spirits is extremely low and there would appear to be no valid objection to increasing the duty to that provided for by the Ordinance.

I am informed that the Zanzibar Government has by an Order dated December 24th 07 increased the duty on spirits imported into Zanzibar to 5 rupees a gallon and it would therefore appear that the Zanzibar Government does not consider itself bound by such part of the treaties which have been entered into by H.M. the Sultan of Zanzibar as limits the duty which may be imposed on spirits imported into the Sultan's Dominions to 25 percent on the value of the spirits (Article VII of the Treaty between Germany and Zanzibar dated December 20th 1885).

The returns made by the Customs department show that the present duty (2 rupees <sup>per</sup> gallon) equals 25 percent on the declared value of the spirits imported so that the duty provided for by this Ordinance will exceed by a considerable amount the maximum duty permitted to be levied under the treaties referred to.

#### Transit and re-exported goods.

In the original draft Ordinance a distinction was made between "Transit goods" and "re-exported goods".

The draft Ordinance provided that whenever goods should be introduced into the Protectorate and declared to be in transit through the Protectorate, the transit agent should pay the import duty on the declared value of the goods, but that such duty should be repaid when the goods left the Protectorate.

With regard to "re-exported goods" the draft Ordinance provided that whenever goods capable of being easily identified should be re-exported within 12 months from the date of the payment of import duty three quarters of such duty should be refunded.

One of the matters referred to the special Committee for consideration and report was the question as to whether it would be advisable to place goods declared in transit and goods re-exported within 12 months from the date of the payment of import duty thereon in the same position, so that in both cases the whole of the import duty should be refunded.

On this question the Committee reported as follows:-

"After mature consideration and in view of the action recently taken by the Zanzibar Government the Committee have decided to recommend to the Council the utmost liberty as regards these goods".

During the debate on the Bill in general Committee it was decided to increase the drawback or refund on re-exported goods from 3/4ths of the duty originally paid on their import to 5/8ths. The special Committee now recommend that the whole of the duty originally paid be refunded.

The chief reason for recommending this step is that the Zanzibar Government having recently adopted it, there is a danger of merchants with interests not only in the East Africa Protectorate but also in Zanzibar and German East Africa, maintaining the stock of goods at Zanzibar to the detriment of trade in British East Africa.

There will be an immediate loss of revenue by this arrangement which in the figures for 1906-07 would amount to some £1,300 per annum on the old scale of drawback and to half that amount on the 5/8ths scale adopted by the General Committee. This loss will however, be more than covered by the increase in import

duty on spirits. Further, the Committee is of opinion that the ultimate benefit to the Protectorate by the stimulus which will be given to trade will more than counterbalance the loss.

Every/which a steamer spends in the Protectorate Ports in discharging or landing cargo means more money spent in the Protectorate, and the popularising of Mombasa as a depot for merchants with interest in the East Coast of Africa means an increase of population tending to the same ends.

It may be urged that the natural advantages which Zanzibar possesses with its good water supply will ensure that port continuing to be more popular than Mombasa. But it must not be overlooked that it is easier to establish a trade than to deflect it and the Special Committee consider that every effort should be made to induce merchants to establish their head-quarters in British territory.

Furthermore the Committee trust that the Government will at no distant date see its way to providing Mombasa with a good permanent water supply in which its superiority as a port will be firmly established. The Committee has also in mind the result which may be expected from the action of the German Government in despatching a high Official, who before accepting office was one of the best known German business men, to inspect the German East African possessions: The Committee therefore trust that the Council will support its recommendations with respect to trading facilities in the Ports in British Territory, however the clerical work which will be thrown upon the Customs department by the opening of re-exported goods will be very considerable. The Committee recommend that for the present, at any rate in administration charge of 25 cents per package be levied on re-exported goods as is at present done with regard to transit goods.

The Committee feel bound to draw attention to the fact that

The Indian Government refunds ~~the~~ and not the whole of the duty paid on re-exported goods but the same conditions which have induced the Committee to make their recommendations do not exist in India.

As regards transit goods the Committee recommends that the present system of insisting on a deposit and subsequent refund of the amount of duty leviable, be modified by allowing merchants to give a bankers guarantee for the amount due.

By the existing system the merchants lose interest on the amount deposited by them, which appears to the Committee to be an unnecessary hardship.

The Council adopted all the recommendations set out above made by the Special Committee and the Ordinance has been altered accordingly.

In the Schedule attached hereto will be found set forth all other alterations which have been made in the Ordinance since the draft was approved by the Secretary of State, together with the reasons for the same.

This Ordinance should be submitted to the Secretary of State before being assented to by His Excellency on behalf of His Majesty.

*W. R. M. Condon*

CROWN ADVOCATE.

29/1/08

## SCHEDULE.

Sections of the "Customs Ordinance 1907" in which alterations or additions have been made since the draft Ordinance was submitted to the Secretary of State.

Sections	Remarks.
Section 3. Definitions.	In the definition of "Port" the words "and place of entry" have been added on the instructions of the Secretary of State.
Section 7. Administrative Officers	The second paragraph of this Section has been added in accordance with the Secretary of State's instructions. ✓
Section 11. Rewards, detection of smuggling.	In the original Section power was given to the Chief of Customs to reward Customs Officer for detecting smuggling. In the Section as amended by the Council that power can only be exercised by the Governor in special cases on the recommendation of the Chief of Customs. Sub-section 2 of Section 11 has been added so as to enable a reward to be made to a person other than a Customs Officer for information given which may lead to a detection of smuggling.
Section 15. The Governor may appoint warehousing ports.	The last paragraph of this Section has been added in accordance with the instructions of the Secretary of State. ✓
Section 17. Rates of storage for goods deposited in warehouses to be fixed.	In the original draft ordinance the second paragraph of this Section fixed the period during which importers would be entitled to leave their goods in the Customs premises free of rent at 72 hours. With the present inadequate accommodation in the Mombasa Customs premises it is often impossible for an importer to find his goods within that period and therefore through no fault of the importer, the goods remain on the Customs premises for more than 72 hours. When the proposed Customs premises at Kilindini are completed it may be found that that 3 days will be sufficient time to permit of the removal of the goods from the Customs premises. For these reasons the paragraph referred to has been altered to fix the period from time to time.
Section 18. Power to license private warehouses.	In line one of this Section "Chief of Customs" has been substituted for "Provincial Commissioner" the Provincial Commissioner being in no way concerned with the Customs Department.

Sections.

Remarks.

of licensed warehouse to receive all goods on requisition of Chief of Customs.

This Section as originally drafted provided that the rent payable in respect of goods deposited in a private warehouse should be the same as that payable in a Customs warehouse. The Section has been altered in accordance with the instructions of the Secretary of State and provision is now made for the rate of rent to be fixed by the Governor from time to time.

Section 25. Penalty for continuing private warehouse without licence.

At the end of this Section the words "during which he shall continue to so warehouse goods without licence" have been substituted for the words "transpiring between the expiration of such licence and its renewal". The latter words would seem to imply that the owner of a licensed warehouse had the right to demand a renewal of his licence.

Section 27. Export duty to be collected at the first Customs port from which goods are exported.

The proviso to this Section has been added to permit merchants resident in Mombasa paying in Mombasa Customs duty in respect of produce exported through agents from some of the smaller sea ports.

Section 32. Re-imported articles of foreign produce.

This Section has been added at the request of the Chief of Customs who complains that the time of his staff is considerably wasted in dealing with claims made by persons for a remission of import duty in respect of goods alleged to be re-imported. The provisions with regard to guns and rifles is added as guns and rifles are easily identified owing to the fact that they are stamped and registered on information.

Section 34. Real value defined.

This is a new definition of real value substituted for that given in the original draft Ordinance. The reason for this alteration in the law is given in paragraph 2 of of the Memorandum herewith.

Section 35. Deposit of money duty in certain cases to be levied.

In the original draft this Section provided that an importer should in the case mentioned by the Section deposit 10 times the value of the goods. This was originally a mistake and has been altered to be three times the import duty on the goods.

Section 36. Deposits to be cleared up in six months.

Section 36 provides that at the time when an importer is making a final declaration of value when he has been permitted to deposit import duty under the preceding Section has been extended from three to six months. This extension has been considered necessary to enable Coast Agents to obtain the necessary information from their clients who may be travelling in the outlying districts and with whom it may be difficult to get into communication.

## Sections.

## Remarks.

<p>Sections 42 and 43. Such goods are treated as dutiable.</p>	<p>In this Section and in Section 43 the order of regarding an officer for detecting smuggling has been transferred from the Chief of Customs to the Governor. It is considered that such rewards should be given in special cases only.</p>
<p>Section 52. No refund of charges erroneously levied or paid unless claimed within six months.</p>	<p>This Section is originally drafted provided that an application for a refund of duty paid in error should be made within three months. This period has been extended to six months to permit of Coast Agents receiving instructions from their clients in the outlying districts.</p>
<p>Section 53. Crown goods or goods exempted from duty to be liable, thereon when sold.</p>	<p>This Section has been extended in accordance with the Secretary of State's instructions so as to include gun, ammunition, horses allowed to Officials free of duty, wines and stores of Governor if sold, and materials used by Government contractors if imported free and sold.</p>
<p>Section 61. Special rates for distilled liquors, Eau-de-Cologne and Lavender Water imported.</p>	<p>This import duty under this Section has been increased from 2 Rupees per gallon to five rupees a gallon. (See para 3 of the Memorandum hereto).</p>
<p>Section 63. List of exemptions from import duty.</p>	<p>The following exemptions have been added:-          (4) "All horses and mules".          This has been added with the consent of the Secretary of State (C.O. despatch No. 731 of 05).          (5) Ostriches have been included in the definition of stock.          (10) "General windows and brasses" have been placed in the same position as Tombstones and ornaments for graves.          (11) This originally read "Gold bullion and silver coin".          The words "and gold coins" have been deleted. The sovereign is exempt under (14).          (15) The words "and links" have been added to this exemption as it is considered that as well imported for the purpose of cattle links should be exempt to import duty.          (17) "Manures" have been added with the consent of the Secretary of State (C.O. despatch No. 170 of 07).          "Preservatives" were added to the list of exemptions by the Legislative Council.          (18) "Industrial machinery".          This addition was made in accordance with instructions from the Secretary of State (C.O. despatch No. 28 of 07).</p>

Section.

Remarks.

4.

Section 67

Goods imported for conveyance by Uganda Railway in transit to pass through Kilindini Customs House.

Transit and Re-export Ordinances 1905.  
As the Customs premises at Kilindini are not yet completed this provision is made in the Section for postponing the operation of the Section until such time as they may properly be enforced.

Section 68.

Transit agent to pay duty on declared value of goods or give a bankers guarantee.

The original provision was to the effect that the transit agent should in every case deposit the whole of the import duty on the goods. This has been altered so as to permit the Chief of Customs to accept in lieu of the deposit a sufficient guarantee that the duty will be paid if the goods are not re-exported within 6 months.

This alteration has been made at the request and in the interest of merchants who under the existing law lose the interest on their money deposited.

Section 69.

Drawback allowed on re-export.

Under the Ordinance as originally drafted only three-fourths of the import duty was refunded in the event of the goods being re-exported. This has been altered and under this Section the whole of the duty is refunded (see para 4 of the Memorandum hereto). The proviso has been altered to the extent of making it necessary that the person claiming the refund should produce the receipt granted in respect of the import duty originally paid.

Section 81.

Conditions of grant of drawbacks.

Condition (f) has been added at the request of the Chief of Customs. Considerable search in the books of the department is required in order to verify an application for refund and it is therefore neither in the interest of the service or the public that the demand for a refund of a very small sum should be allowed.

Section 83.

Goods to be declared for transhipment within 7 days after arrival.

The period within which such declaration may be made has been extended from 24 hours to 7 days.

Section 84.

Goods not to be landed on Sundays or holidays without permission, and to be landed within 24 hours.

In line 3 of this Section the word "landed" has been substituted for "discharged". As there appears to be no sufficient reason for disallowing goods to be discharged into lighters on Sundays and holidays the hours during which the Customs House at Mombasa and Kilindini shall be open for the landing and shipping of goods has been fixed at "from 7 a.m. to 6 p.m. instead of from 7 a.m. to 12 noon; and from 2 p.m. to 5 p.m. as was originally provided."



Sections.

Remarks.

Section 90.  
Application to be made to ship or land goods on Sundays and working days.

This Section has been altered so as to allow of goods being shipped and landed on Sundays and holidays provided that notice is given to the Customs authorities.  
Under the Section as originally drafted, the permission of an Officer of Customs was necessary before goods could be landed or shipped.  
The Section has been further altered so as to permit of the fees payable for samples, the Customs of a cov routine being allowed for a definite time.

Section 102.  
No compensation for loss or injury except on proof of neglect or wilful act.

The words "by the neglect or wilful act of an Officer of Customs" in the last line of this Section have been substituted for the words "by the wilful embezzlement, waste, spoil or destruction of any Officer of Customs".

Section 116.  
Notice of non-shipment or re-landing and return of duty thereon.

In this Section the words "and if the Chief of Customs is satisfied that a re-shipment could not have been effected" have been added.

Chapter X.  
Coasting trade  
Sections 129, 130, 131 & 132.

This Chapter has been inserted in the original Bill. The provision was made with regard to the Coasting Trade.  
The provisions of Section 130 are necessary in order that some check may be put upon crews which will purporting to carry goods to one port in the Protectorate to another port in the Protectorate, in case of detection shall be liable of the Protectorate.

Section 133.  
Prohibitions.

In this Section the words from "manufactured articles" to the words "and not of such manufacture" have been inserted.

Schedule D.  
Export Duties.

In the original Schedule Ostrich feathers with an export duty of 10 percent was included in this Schedule. Under the Ostrich Ordinance 1903 provision has been made whereby the export duty on ostrich feather is suspended for 4 years and therefore the provision with regard to ostrich feather has been deleted.

Schedule E.  
Crane tariff.

The fees leviable for the use of the Government Cranes have been reduced.  
It was considered that if the scale originally inserted in this Schedule was retained the Government would make no profit on what is practically a trade monopoly.  
The scale of charges now fixed is sufficient for the working and maintaining of the cranes.

For 2000  
10847

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28 April 1908

Sir,

I am directed by the Earl of Crewe to transmit to you, to be laid before Her Majesty, the accompanying copy of a despatch which has been received from the Gov: of the E.A.P., enclosing a copy of a Customs Bill which has been passed by the Legislative Council of the Port.

2. Before authorizing the Gov: to assent to the Bill, Her Majesty will be glad to be furnished with Her Majesty's views on the point raised in the

DRAFT.

to the U.S. off.

F.O.

Amount 16317

MINUTE.

- Mr. Bouverie 25/4
- Mr. Read 11/21/4/1
- Mr. Juss.
- Mr. Anstobus.
- Mr. Cox.
- Mr. Lucas.
- Sir F. Hopwood.
- Mr. Churchill.
- The Earl of Elgin.

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19 207

For 2000 26 Feb  
10847