

No.

505 1909



East Africa Protectorate.

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 IN THE NINTH YEAR OF THE REIGN OF
 HIS MAJESTY KING EDWARD VII.

 Sir EDOUARD PERCY CRANWILL GIROUARD,
 K.C.M.G., D.S.O., R.E.

Governor.

An Ordinance to amend the Customs Ordinance

 BE it enacted by the Governor of the East Africa Protectorate with
 advice and consent of the Legislative Council thereof:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance 1909".
2. On and after the publication of this Ordinance there shall be levied, collected and paid unto His Majesty, his heirs and successors for the Government of the East Africa Protectorate upon goods imported and exported from the East Africa Protectorate, the several duties of customs as the same are respectively inserted, described and set forth in the 1st and 2nd Tables of duties of customs to this Ordinance annexed.

Provided that

- (1) It shall be lawful for the importer or exporter if he so desire to pay the import or export duty leviable on goods imported or exported by him in kind, if the nature of such goods permit such payment.
- (2) Goods received in payment of duty shall be sold by public auction or otherwise disposed of as the Chief of Customs shall think fit and the sum received therefor credited to the revenue of the Protectorate.
3. The goods enumerated and described in the 3rd table to this Ordinance annexed shall and may be imported free of duty.
4. (1) The value of goods upon which duty is leviable *ad valorem* for the purposes of this Ordinance, be deemed to be the price for which the goods are capable of being sold in the Customs House without profit or loss to the importer or exporter at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of duties payable on the importation thereof. Definition
- (2) The Chief of Customs may, with the approval of the Governor fix a scale or scales of percentages to be added to the first cost of goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.
5. Section 2 and Schedules A and B of the Customs Ordinance 1904, Section 9 of the Customs Regulations 1899, and sections 6 and 7 of the East Africa Liquor Ordinance 1902, are hereby repealed.

If goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported;

- (7) Ships and vessels imported entire or in section;
- (8) Material for the construction and maintenance of Railways, tramways and roads;
- (9) Trees, plants and seeds intended for cultivation;
- (10) Tombstones and ornaments for graves, memorial windows, tablets and brasses;
- (11) Coal;
- (12) Photographs, engravings, pictures and maps;
- (13) Gold bullion;
- (14) Coin admitted to circulation in the Protectorate;
- (15) Agricultural implements and machinery and all apparatus and plant used and principally employed in farming operations.
- (16) Sheep and cattle medicines whether for internal or external application. For the purpose of this exemption, medicines shall be deemed to include poisons and other preparations for the composition of sheep and cattle dips and such duties paid in respect of such medicines imported after the 31st day of December, 1906, shall be refunded, provided that applications for such refund shall be made within six months of the date of the publication of this Ordinance.
- (17) Manures and insecticides;
- (18) Industrial machinery and apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cables, wire or the posts for carrying the same, and not including lamp-post lamps or their fittings. This exemption shall have effect on and after the 1st day of June, 1906, and all duties paid in respect of such machinery imported after the 31st day of May, 1906, shall be refunded, provided that applications for such refund shall be made within six months of the publication of this Ordinance.
- (19) Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes.
- (20) Officers' Uniforms, viz: the uniform of a Naval, Military, or Protectorate Officer including the necessary arms, badges and accoutrements thereto;
- (21) Regimental plate, furniture, and other mess fittings and band instruments, the property of any Regimental Mess or the joint property of the Officers of a Regimental Mess.
- (22) Officers' camp furniture and fittings imported as a necessary part of the equipment.
- (23) Goods imported for the use of His Majesty's Land and Sea Forces in the East Africa Protectorate on satisfactory proof to the Chief of Customs that they have been imported solely for the use of His Majesty's Land and Sea Forces and are the property of His Majesty;
- (24) All articles necessary for maintaining telegraphic communication between British East Africa, and other parts of the World;
- (25) All coats of arms, flags, seals and Official stationery and such other goods as the Governor may from time to time by notice in the "Official Gazette" declare to be within the exemption in respect of any consulate imported by a Consul or Officer on presentation by him at the Customs House of a certificate given by the Consulate for which they are destined, that the articles are for the exclusive use of the Consulate.
- (26) Cups, medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows or other public competitions, for excellence in art, bravery, good conduct, humanity, industry, invention, manufacture, learning, science, skill or sport or honourable or meritorious public services, provided that such articles shall on importation or delivery from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presenter and the occasion or purpose for which presented.
- (27) Wire and wire-netting for fencing, droppers, gates, hurdles, posts, wire-strainers, staples, stiles, winders, and other materials or fastenings of any kind ordinarily used for agricultural or railway fencing.
- (28) Empty bags (other than paper bags) and crates for flour, manure, produce, sugar, wool, coal, and minerals, and bagging and sacking in the piece and binding twine.
- (29) Bands and belting of all kinds for driving machinery.

Passed in the Legislative Council on the 11th day of October in the year of Our Lord, one thousand nine hundred and nine.

This printed impression has been carefully compared by me with the Bill which has passed the Legislative Council and found by me to be a true and correct printed copy of the said Bill.

H. W. Gray

Clerk of the Legislative Council.

Presented for authentication and assent as a correctly and faithfully printed copy of the Bill as passed by the Legislative Council.

A. H. Clarke

Crown Advocate.

W. H. Brown

Treasurer

Assented to in his Majesty's name this day of 1909.

Governor.

Printed by the Govt. Printer, Nairobi.

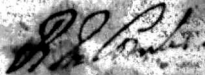
THE CUSTOMS TARIFF ORDINANCE 1909.

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It has been thought advisable that so much of the Customs Ordinance 1907, (passed by the Legislative Council but which has not been become law) as prescribed the duties to be levied on goods imported or exported should be made the subject of a separate Ordinance and should not be incorporated in an Ordinance making provision for the general management of the Customs. This Ordinance deals only with the duties to be levied, whilst a Bill for another Ordinance making provision for the management of the Customs has been drafted and will shortly be introduced.

It is believed that the provisions of the 1907 Ordinance in so far as they related to the duties to be levied and the goods to be exempt from duty were generally approved by the Secretary of State. This Ordinance is based on these provisions but certain alterations in duties and additions to the Schedule of exemptions have been made. I attach hereto a comparative table showing the alterations and additions made by this Ordinance.

This Ordinance should be submitted to the Secretary of State for his approval before being assented to by His Excellency.



GROWN ADVOCATE.

THE CUSTOMS TARIFF ORDINANCE 1909.

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Section 1. Short Title.	
Section 2. Customs duties.	The first proviso is necessary owing to treaty rights.
Section 3. Goods exempt from export duty.	
Section 4. Definition.	Section 35 of the Customs Ordinance 1907 except that in the 3rd line of the 1st sub-section the words "in the Customs House" have been inserted to make it clear that in estimating the value of goods at the place of importation the cost of landing the goods must be taken into account.
Section 5. Title.	
Article I Title of Import duties.	Sections 60 and 61 of the Customs Ordinance 1907. No alteration.
Article II. Title of Export duties.	Schedule D of the Customs Ordinance 1907. 1. In that Ordinance a duty of 30 per cent was imposed on cloves. As no cloves are grown in the Protectorate at the present time this duty has been taken out of the Schedule. Should cloves be growing in this Protectorate ever become a proposition a duty could then be imposed.

2. The duty on Gum Copal has been reduced from 15 per cent to 6 per cent as is levied in Italian Somaliland. Having regard to the opening up of Jubaland and the probability of Gum Copal being exported from that part it is considered advisable that the export-duty on that product should not exceed the duty levied on the Italian side of the river. 509

3. Under the 1907 Ordinance export-duty would have been leviable on all rubber, whether wild or cultivated. The new Ordinance exempts plantation rubber from duty.

Section 63 of the Customs Ordinance 1907.

1. The wording of the 2nd exemption has been altered so as to include only such bicycles, photographic cameras, etc. as have been used.
2. The 3rd exemption has been altered so as to include goods consigned to a merchant but purchased by the Government before being cleared through the Customs.
3. In the 6th exemption the words "imported by" have been inserted to cover the case of a Naval Officer landing his rifles, etc. for use in the Protectorate.
4. The words "for inland navigation" have been omitted from the 7th exemption. A company trading on the Juba River is proposing to import vessels which will be used partly on the Juba River and partly in the part of Kismayu. These vessels would not be exempt from duty under the earlier Ordinance. It is considered that import-

11. The articles in exemption 20 were not expressly mentioned but the practice has been to allow such articles in free of duty.

12. Exemption 21 is a usual exemption.

13. It has been the practice to exempt the articles mentioned in 22, 23, 24, 25, 27 and 29.

14. The articles mentioned in (26) are exempt from import-duty in South Africa. A case in point has arisen lately in connection with the "Manning Cup" which is competed for annually by the Battalions of the King's African Rifles and which may every year pass from one of the British Protectorates to another and unless expressly exempted from duty would be liable to duty on each occasion.

duty should not be levied on the vessels imported by that Company, and that it would be preferable to exempt all vessels imported rather than to grant a special privilege to the Company.

5. The Proviso to exemption 8 has been omitted as being unnecessary.

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6. In the 10th exemption the word "tablets" has been inserted.

7. In the 1907 Ordinance the 12th exemption read "Books, maps and printed matter". In the new Ordinance "printed matter" is made the subject of a separate Clause (19) and is defined.

It was intended to move an amendment to the 12th exemption in the new Ordinance by the addition of such words as "not intended for trading purposes". This proposed amendment was in error overlooked. There would appear to be no sufficient reason for exempting such things as pictures, post-cards imported for trading purposes; I would therefore suggest that the Ordinance should be returned to the Council for the re-consideration of this provision before being assented to.

8. The wording of (15) has been altered.

9. In 18 special reference has been made to plant used for the generating and storing of electricity and the provision is so drafted as to exempt such plant but not wire, posts and lamps.

10. A definition of printed matter has been inserted in (19).

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