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Colony and Protectorate of Kenya.

GOVERNMENT NOTICE No. 380.

THE CUSTOMS MANAGEMENT ORDINANCE, 1926.

NOTICE.

WHEREAS by virtue of section 263 of the Customs Management Ordinance, 1926, the Governor in Council is empowered to enter into an agreement with the Government of any territory in Eastern Africa, being a portion of the British Dominions or under the protection of the Crown, or which is administered by a mandate held by His Majesty, providing :—

- (1) That goods grown, produced or manufactured in the Colony and Protectorate of Kenya shall be admitted into that territory free of Customs duty, and that goods grown, produced or manufactured in that territory shall be admitted into the Colony and Protectorate of Kenya free of Customs duty;
- (2) That one party to the agreement shall collect on behalf of the other party the Customs duties imposed in respect of goods which having been imported into its territory are removed into the territory of the other party.

It is hereby notified that by virtue of the powers aforesaid His Excellency the Acting Governor in Council has entered into the Agreement set out in the Schedule hereto with the Government of Tanganyika Territory. The Agreement will come into operation on the 1st day of August, 1927.

By command of His Excellency the Acting Governor.

Nairobi,

This 8th day of July, 1927.

G. A. S. NORTHCOTE,

Acting Colonial Secretary.

SCHEDULE.

AGREEMENT.

AN AGREEMENT made the 8th day of July, 1927, BETWEEN HIS EXCELLENCY Sir Edward Brandis Denham, Knight Commander of the Most Excellent Order of the British Empire, Companion of the Most Distinguished Order of Saint Michael and Saint George, Acting Governor and Commander-in-Chief of the Colony and Protectorate of Kenya, in the presence of and having taken the advice of the members of the Executive Council of the said Colony and Protectorate, for and on behalf of the said Colony and Protectorate under and by virtue of the powers conferred upon him by the Customs Management Ordinance, 1926, of the said Colony and Protectorate of the one part AND HIS EXCELLENCY John Scott, Esquire, Companion of the Most Distinguished Order of Saint Michael and Saint George, Acting Governor and Commander-in-Chief of the Tanganyika Territory, for and on behalf of the said Territory under and by virtue of the powers conferred upon him by the Customs Tariff Ordinance, 1926, of the said Territory of the other part :

WHEREBY IT IS AGREED as follows :—

1. All goods, wares and merchandise grown, produced or manufactured in the territory of either party to this agreement shall be admitted into the territory of the other party free of import duty.
2. Where any goods upon which duty has been collected upon importation into the territory of one party to this Agreement (hereinafter called "the territory in which duty has been collected") are subsequently removed into the territory of the other party (hereinafter called "the consuming territory") the following provisions shall have effect subject to clause 3 of this Agreement :—
 - (a) If the duty paid upon such goods in the territory in which duty has been collected was a specific duty, or if such goods are removed from such territory into the consuming territory in their original packages, then the Governor of the territory in which duty has been collected shall cause the full amount of the duty collected in such territory upon such goods to be paid to the public revenue of the consuming territory;
 - (b) If the duty paid upon such goods in the territory in which duty has been collected was an *ad valorem* duty and such goods are removed from such territory into the consuming territory in packages other than their original packages, then the Governor of the territory in which duty has been collected shall cause to be paid to the public revenue of the consuming territory in respect of such goods a sum equal to two-thirds of the duty payable thereon in the territory in which duty has been collected at the time of the importation of such goods into such territory, provided that the value of such goods for the purpose of calculating the duty payable thereon shall be taken to be their ordinary retail price at the time and place of their exportation to the consuming territory.
3. When any goods are removed from the territory in which duty has been collected into the consuming territory and at the time of such removal the duty imposed in respect of the importation of goods of the same description by the law of the consuming territory is less than the duty imposed upon such goods by the law of the territory in which duty has been collected at the time of the importation of such goods into such territory, then the payment to be made to the public revenue of the consuming territory under clause 2 (a) of this Agreement shall be the duty imposed upon goods of the same description in such territory and the payment to be made under clause 2 (b) of this Agreement shall be a sum equal to two-thirds of such duty, the value of the goods being calculated as provided in the said clause.
4. Either party to this Agreement, or any of his successors in office, may determine the same by giving to the other party, or to any of his successors in office, six months' notice at any time of an intention to withdraw therefrom and at the expiration of six months from the date of such notice this Agreement shall be deemed to have determined.

5. This Agreement shall come into operation on the 1st day of August, 1927.

Signed by the aforesaid Sir
Edward Brandis Denham,
K.B.E., C.M.G., in Ex-
ecutive Council, at Nairobi,
in the presence of J. E. S.
Merrick, Clerk to Executive
Council.

EDWARD DENHAM.

Signed by the aforesaid John
Scott, Esq., C.M.G., at
Dar-es-Salaam, in the pres-
ence of G. J. Welsh, of the
Governor's Office, Dar-es-
Salaam.

JOHN SCOTT.

GOVERNMENT NOTICE No. 381.

TRANSFER OF GOODS BETWEEN KENYA, UGANDA
AND TANGANYIKA TERRITORY.

In accordance with the Agreements reached between the Governments of Kenya, Uganda and Tanganyika Territory under Section 263 of the Customs Management Ordinance, 1926, governing the Customs control of goods transferred between the territories, the following procedure in amplification of Regulation 118, published in Supplement No. 5 to the Official Gazette of the 18th May, 1927, will be adopted as from the 1st August, 1927 :—

1. GOODS IN TRANSIT.—A certified copy of the relative Customs Transit entry must be produced to the Railway authorities at the time of consignment, the goods being produced to the proper officer of Customs at the place of final exportation from Kenya and Uganda.

2. GOODS UNDER BOND.—A certified copy of the Customs Removal entry must be produced to the Railway authorities at the time of consignment, the relative way-bill being endorsed by the Customs officer in charge at the place of arrival as authority for delivery of the goods. In the case of bonded goods removed by sea no alteration in existing procedure will be made.

3. IMPORTED GOODS DUTY-PAID AND FREE.—Subject to the provisions of the Customs Tariff Ordinance, 1927, goods imported and duty-paid in Kenya, Uganda or Tanganyika Territory and subsequently exported to another of these territories will be admitted into the consuming territory without additional payment of duty provided that the following conditions are complied with, viz. :—

(a) *By Rail*.—Forms A and B must be duly completed, the former being handed to the Railway authorities at the time of consignment and the latter forwarded to the consignee for presentation to the Railway authorities at the place of arrival of the goods. The forms should be endorsed with the number of the relative Railway consignment note.

(b) *By Sea*.—Form A in triplicate and Advice B must be produced at the Customs House in place of re-export entries hitherto required. Advice C certified by the Customs Department at the port of despatch must be forwarded to the consignee as the warrant for the free admission of goods into the consuming territory.

(c) *By Post*.—Form E must be completed and handed to the postal authorities at the time of posting.

(d) *By Road, etc.*—Form A must be completed by the consignor and sent direct to the Commissioner of Customs, Mombasa. Advice B must accompany the goods for production when required and subsequent despatch to the principal officer of Customs in the receiving territory.

4. LOCAL PRODUCE.—Forms C and D must be used in manner similar in all respects to that specified in paragraph 3 (a), (b) and (d) above.

5. In regard to transfers of goods between Kenya or Uganda and Tanganyika Territory, Forms A, C and E must be submitted *in duplicate*.

The above regulations are framed with the following objects in view :—

- (a) the avoidance of double payment of duty on imported goods passing between the territories;
- (b) the proper allocation of Customs revenue to the consuming territory, and
- (c) the compilation of adequate statistics of the trans-frontier trade of the territories.

Attention is therefore directed to the necessity for accurate declaration and the penalty which may be inflicted in the event of non-compliance with the Regulations.

Copies of Forms A, B, C and D will be made available at Railway despatching stations and copies of Form E at all Post Offices. Supplies of all forms can be obtained on application at any Customs office.

Customs House, Mombasa.

5th July, 1927.

G. WALSH,

Commissioner of Customs, Kenya and Uganda.