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Colony and Protectorate of Kenya.

AN ORDINANCE

No 1 OF 1930

Assented to in His Majesty's name this seventeenth day of April, 1930

EDWARD GRIGG,
Governor

[17TH APRIL, 1930] Date of assent

An Ordinance to Consolidate and Amend the Law relating to Customs Tariffs

17th April, 1930

Date of commencement

ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows —

1 This Ordinance may be cited as “ the Customs Tariff Ordinance, 1930,” and shall come into operation on the 17th day of April, 1930

Short title and commencement

2 Subject to the exemptions and to any suspensions, rebates and conditions permitted or provided for by or under the authority of this Ordinance and subject also to the provisions of any law relating to the management of Customs, there shall be charged, levied, collected and paid for the benefit of the general revenue of the Colony, Customs duties in respect of goods imported into the Colony at the rates set forth in the Schedule hereto

Customs duties leviable

3 The Governor with the approval of the Legislative Council may by Proclamation impose any duty (either in part or in full) referred to as a “ suspended duty ” in the Schedule to this Ordinance

Suspended duties

4 For the purpose of assessing the amount of any *ad valorem* Customs duty and for the purpose of the declarations and oaths which may at any time be required by law or regulation in relation to any question of such duty, the value of goods for purposes of duty shall be taken to be the domestic value, as hereinafter defined, plus the extra cost of packing and packages for export, carriage to the port of shipment and all expenses incidental to placing the goods on board the ship, together with the cost of freight, insurance, and all other charges up to the time of importation into the Colony. Provided that in no case shall the value for purposes of duty be less than the cost of the goods to the importer at the place of importation

Value of goods for duty