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PROTECTORATE.

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AN ORDINANCE

No. 1 of 1910.

To amend the Customs Ordinance 1904.

Title.

[January 10th, 1910.]

Date.

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

1. This Ordinance may be cited as "The Customs Tariff Ordinance 1909." Short title.
2. On and after the publication of this Ordinance there shall be raised, Customs duties levied, collected and paid unto His Majesty, his heirs and successors for the use leviable. of the Government of the East Africa Protectorate upon goods imported into 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 Proviso. pay the import or export duty leviable on goods imported or exported by him in kind, if the nature of such goods permit of 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 direct 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 Goods exempt from import duty. annexed shall and may be imported free of duty,
4. (1) The value of goods upon which duty is leviable *ad valorem* shall, for the purposes of this Ordinance, be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer or exporter Definition 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.

- (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.

Repeal.

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.

Table I.

Table of Import Duties.

On distilled liquors (other than drugs and medicines imported for *bona fide* medical purposes) Eau de Cologne and lavender water, per gallon at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees centigrade ... Rs. 5
the duty to be augmented proportionately for each degree above 50 degrees and diminished proportionately for each degree below 50 degrees.

On all other goods of every description not being specially exempted in the 3rd table to this Ordinance an *ad valorem* duty at the rate of ten per cent.

Table II.

Table of Export Duties.

| | | | | | | | | Ad valorem |
|----|--|-----|-----|-----|-----|-----|-----|-------------|
| 1 | Ivory | ... | ... | ... | ... | ... | ... | 15% |
| 2 | Gum copal | ... | ... | ... | ... | ... | ... | 6% |
| 3 | India rubber (other than plantation rubber) | ... | ... | ... | ... | ... | ... | 10% |
| 4 | Borities | ... | ... | ... | ... | ... | ... | 10% |
| 5 | Hides and Skins (other than Sportsmen's trophies) | ... | ... | ... | ... | ... | ... | 10% |
| 6 | Rhinoceros horn and hippopotamus teeth (other than Sportsmen's trophies) | ... | ... | ... | ... | ... | ... | 10% |
| 7 | Tortoise shell | ... | ... | ... | ... | ... | ... | 10% |
| 8 | Chillies | ... | ... | ... | ... | ... | ... | 10% |
| 9 | Ebony and other fine woods as specified from time to time | ... | ... | ... | ... | ... | ... | 5% |
| 10 | Cowrie and other sea shells | ... | ... | ... | ... | ... | ... | 5% |
| 11 | Horses | ... | ... | ... | ... | ... | ... | Rs. 21 each |
| 12 | Camels | ... | ... | ... | ... | ... | ... | " 4 " |
| 13 | Donkeys | ... | ... | ... | ... | ... | ... | " 2 " |

Table III.

Table of Exemptions from Import Duties.

- (1) Personal baggage consisting of wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been actually in use previously, and are the property of the person whose baggage is being passed or of any member of such person's family ;
- (2) Bicycles, binoculars, photographic cameras, and sewing machines which have been used, and instruments intended for the professional use of passengers, forming part of passengers' baggage and not intended for trading purposes ;
- (3) Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East Africa Protectorate or of the Uganda Protectorate ;
- (4) All horses and mules ;

- (5) Other live stock imported for breeding purposes, provided that ;
 - (a) All live stock imported for breeding purposes for which exemption from Customs duty is claimed shall, except in cases where permission is given by a Veterinary Officer, be landed at Kilindini.
 - (b) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country ;
 - (c) Live stock for the purpose of this exemption means cattle, sheep, goats, donkeys, swine, ostriches and poultry ;
- (6) Goods imported by or consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption ;

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 usually 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 powder and other preparations for the composition of sheep and cattle dips and licks.

This exemption shall have effect on and after the 1st day of January 1906, and all such duties paid in respect of such medicines imported after the 31st day of December, 1905, 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 cable or wire or the posts for carrying the same, and not including lamp-posts or lamps or their fittings. This exemption shall have effect on and after the first 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 application 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 any Regimental Mess.
- (22) Officers' camp furniture and fittings imported as a necessary part of their 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 Consular 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 its exclusive use.
- (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, manufactures, learning, science, skill or sport or honourable or meritorious public services; provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented.
- (27) Wire and wire-netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal 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.

NOTICE

The Customs Tariff Ordinance, 1909, No. 1 of 1910.

The Secretary of State for the Colonies has been pleased to notify that His Majesty's power of disallowance will not be exercised with respect to the Customs Tariff Ordinance, 1909, No. 1 of 1910.

By Command of His Excellency,

W. J. MONSON,

Secretary.