REGULATIONS SURVIVING IN TERMS OF

Customs and Excise Act 20 of 1998
section 131(2)

General Regulations
Government Notice 225 of 1956
(OG 1967)
came into force on date of publication: 17 February 1956

The General Regulations were originally made in terms of section 166 of the Customs Act 55 of 1955, which was repealed by the Customs and Excise Act 91 of 1964, which was subsequently repealed by the Customs and Excise Act 20 of 1998. Pursuant to section 131(2) of the Customs and Excise Act 20 of 1998, the General Regulations are deemed to have been made under that Act. Please note that in terms of these regulations, 1 British Pound (£1) is equivalent to 2 Namibian Dollars (N$2). Additionally, there are 20 shillings in a pound and there are also 240 pence in a pound of British currency. The abbreviation “s” refers to shillings and the abbreviation “d” refers to pence.

as amended by

Government Notice 238 of 1956 (OG 1969)
came into force on date of publication: 17 February 1956

Government Notice 504 of 1956 (OG 1980)
came into force on date of publication: 23 March 1956

Government Notice 539 of 1956 (OG 1982)
came into force on date of publication: 29 March 1956

Government Notice 540 of 1956 (OG 1982)
came into force on 1 April 1956

Government Notice 541 of 1956 (OG 1982)
came into force on 29 June 1956

Government Notice 2247 of 1956 (OG 2048)
came into force on date of publication: 7 December 1956

Government Notice 1646 of 1958 (OG 2171)
came into force on date of publication: 15 November 1958

Government Notice 1677 of 1958 (OG 2172)
came into force on date of publication: 1 December 1958

Government Notice 731 of 1961 (OG 2313)
came into force on date of publication: 1 June 1961

ARRANGEMENT OF REGULATIONS

[The individual regulations have no headings.]

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PART I
GENERAL PROVISIONS
1. In these regulations “the Act” means the Customs Act, No. 55 of 1955, and any expression to which a meaning is assigned in that Act bears when used in these regulations the same meaning, unless inconsistent with the context.

2. Any person transacting business with the customs shall provide at his own expense all relative forms specified in the Schedule to these regulations, and such other forms as may be prescribed from time to time, and any reference in these regulations to any form and to the numbering or lettering thereof, shall, unless otherwise stated, be construed as a reference to the said forms.

PARTICULARS ON BILLS OF ENTRY

3. Any person entering any goods for customs purposes shall do so on the prescribed forms and shall state thereon all particulars specified on such forms. He shall also give full information as to the description, quantities, and values of the goods together with such particulars as are necessary for the compilation of reliable trade returns.

4. All bills of entry and duplicates thereof shall be made out in a legible manner, and an officer may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

5. In case of unintentional omission or accidental error, the proper officer may authorize acceptance of vouchers of correction, in the prescribed form, if he is satisfied that the circumstances of the case justify such relief.

PART II

HOURS OF GENERAL ATTENDANCE, CHARGES FOR EXTRA AND SPECIAL ATTENDANCE

Hours of general attendance

6. The hours of general attendance of officers, except on Sundays and public holidays, or where otherwise stated, for the convenience of the public shall be as follows -

(1) For all ports, except Benoni, Kimberley, Mafeking, Pietermaritzburg and Customs Aerodromes -

(a) At the Custom House -

(i) For receipt of duties and other revenue - 9 a.m. to 12.30 p.m.; Saturdays, 9 a.m. to 12 noon.

(ii) For acceptance of export entries and forms “A” and “B” or “C” and “D” - 8.30 a.m. to 4 p.m.; Saturdays, 8.30 a.m. to 12 noon.

(iii) For other business - 8.30 a.m. to 4.30 p.m.; Saturdays, 8.30 a.m. to 12.30 p.m.

[regulation 6(1)(a) amended by GN 540/1956]

(b) At the searcher’s office, except for passengers and baggage, and at any mercantile marine office -
For ordinary business - 8.30 a.m. to 4.30 p.m.; Saturdays, 8.30 a.m. to 12.30 p.m.

(c) Other than (a) and (b) -

For business in Queen’s warehouses, transit sheds and bonded warehouses, and also for the general business of landing and shipping, including the examination of passengers and their baggage - 7.20 a.m. to 5 p.m.; Saturdays, 7.20 a.m. to 12 noon.

(2) (a) Benoni -
Daily, 8.30 a.m. to 12.30 p.m.

Kimberley -
Daily. 8.30 a.m. to 12.30 p.m.

Mafeking -
Daily. 9 a.m. to 11 a.m.

Pietermaritzburg -
Daily, 8.30 a.m. to 12.30 p.m.

[regulation 6(2)(a) amended by GN 540/1956]

(b) Customs aerodromes -

(i) Rand Airport and Pietersburg Civil Aerodrome - 8 a.m. to 5 p.m.; Saturdays, 8 a.m. to 12 noon.

[subparagraph (i) amended by GN 731/1961]

(ii) Jan Smuts Airport -

(a) For receipt of duties and other revenue - 9 a.m. to 12.30 p.m.; Saturdays, 9 a.m. to 12 noon.

(b) For acceptance of export entries and forms “A” and “B” or “C” and “D” - 8.30 a.m. to 4 p.m.; Saturdays, 8.30 a.m. to 12 noon.

(c) For examination of passengers and their baggage - 6 a.m. to 10 p.m. daily.

(d) For other business - 8.30 a.m. to 4.30 p.m.; Saturdays, 8.30 a.m. to 12.30 p.m.

NOTE. -Attention is invited to the provisions of Government Notice No. 218 of the 17th February, 1956, whereby pilots of aircraft requiring clearance at customs aerodromes other than the Rand Airport and Jan Smuts Airport, are required to give at least 12 hours’ notice of the time and date of their arrival in order that arrangements may be made for the attendance of the necessary officers.

CHARGES FOR SPECIAL AND EXTRA ATTENDANCE
7. Where the attendance of an officer is required on Sundays or public holidays or at any time not covered by the hours mentioned in regulation 6 or for any special service within those hours, the person requiring such attendance must make application to the proper officer on the form approved by the Commissioner, and must guarantee the payment of the fees approved in the following regulations, and shall pay the same immediately on demand. The proper officer may, in his discretion previous to allowing such attendance, demand a deposit of an amount sufficient to cover the charges that will be incurred.

8. For extra attendance given in connection with the examination of passengers and their baggage, post office parcels, the sealing of ships’ and aircraft stores and the rummage of ships and aircraft no charge will be made.

9. The fees for special or extra attendance except when such attendance is given in respect of any of the services mentioned in regulation 8, shall be 6s. per officer per hour or part thereof.

10. All fees recovered for extra and special attendance shall be paid into revenue.

Attendance on Account of Wrecks, Stranded and Distressed Vessels or Their Cargoes

11. In the case of wrecks, stranded and distressed vessels or their cargoes, attendance of the officers necessary for the protection of the revenue will be given at the Government’s expense for the first seven days; provided that neither the ship nor any portion of the cargo is removed or disposed of in any way before the expiration of that time. If any portion of the ship or of the cargo is removed or sold within the seven days, the freedom of the ship or cargo from any charge for customs expenses shall cease from the date of the removal or sale, whichever is the earlier date, and the master or other person in charge of the ship or cargo or the agent of the ship or of the underwriters shall either deposit with the proper officer of customs a sum sufficient to cover all subsequent customs expenses for attendance and subsistence, calculated at the rates prescribed by regulation, and for travelling and accommodation, or give security for the payment of the same to the satisfaction of the proper officer. If no sale takes place within seven days, the deposit or security shall be made or given by such master, other person or agent immediately on the expiration of the said seven days. Customs expenses as described above shall be borne by the master or other person in charge of the ship or cargo, or by the underwriters, whoever has the control of such ship or cargo, so long as any part of the ship or cargo lies unsold or is not abandoned, and after such control ceases such expenses shall be a charge against the ship and unentered unremoved cargo.

[Duties of Officers]

12. (a) Any officer may at any time, should the necessity arise, be called upon to perform temporarily duties other than those ordinarily appertaining to his class and grade. General division officers may also be called upon at any time to perform in addition to their outdoor duties such clerical work as the Commissioner may decide.

(b) An officer shall not, without sufficient cause, refuse to undertake extra attendance when called upon to do so by the proper officer.

PART III
IMPORTATION OF GOODS
ENTRY FOR CUSTOMS PURPOSES

13. (1) The person entering goods on importation shall produce, if required by the proper officer, all documents relating to those goods, and the invoice, which shall be in the form prescribed in Appendix A hereeto, shall contain a certificate of value and origin by the supplier or manufacturer, as the case may be, in the form prescribed in Appendix B; provided that in the case of post office parcels not exceeding £10 in value and which do not contain merchandise for sale, the certificate shall be in the form prescribed in Appendix C.

(2) In respect of the undermentioned goods imported into the Union from any particular territory, if it is claimed that the expenditure in material produced and labour performed in that territory is not less than seventy-five per cent. of the factory or works cost of such goods in their finished state and that the minimum or intermediate rates of duty apply, then in addition to the Certificate of Origin contained in paragraph 5 of Appendix B a further certificate in similar terms must be produced, such certificate to be furnished by a recognised Chamber of Commerce, or similar body approved by the Commissioner, in the territory from which the goods are exported to the Union -

Goods.

Printed woven piece goods containing 50 per cent. or more by weight of cotton (excluding indigo blue discharge prints) of which the free-on-board price does not exceed 11/- per lb. weight.

Printed woven piece goods containing more than 50 per cent. by weight of rayon (excluding indigo blue discharge prints) of which the free-on-board price does not exceed 11/- per lb. weight;
Amount in Currency of Exporting Country. | State in included.
---|---
1. Cartage to rail, docks or airport |  
2. Inland freight (rail or canal) and other charges to the dock area, or airport, including inland insurance |  
3. Labour in packing the goods into outside packages |  
4. Value of outside packages |  
5. If the goods are subject to any charge by way of royalties.. |  

State full particulars of royalties below.

**APPENDIX B**

[Appendix B amended by GN 541/1956, by GN 1677/1958]

**COMBINED CERTIFICATE OF VALUE AND/OR ORIGIN TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES FOR GOODS SENT TO THE UNION.**

I, (1)........of (2)........of (3)....................., manufacturer/supplier of the foods enumerated in this invoice, amounting to........., hereby declare that I (4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I have the means of knowing and do hereby certify as follows: -

**VALUE**

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to any one; and that no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown in this invoice, or as follows (5) …………………………………………………………………………………………

3. That the domestic values shown in the column headed “Current Domestic Values” are not less than those at which the above-mentioned firm or company would be prepared to supply freely to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in the usual wholesale quantities, at (6) ……………………..subject to ...............percent cash discount, and that such values

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1 Here insert manager, chief clerk, or as the case may be.
2 Here insert name of firm or company.
3 Here insert name of city or county.
4 These words should be omitted where the manufacturer or supplier himself signs the certificate.
5 Here insert particulars of any special arrangement.
6 Here insert “warehouse”, “factory” or “port of shipment”.

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include/ exclude the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption.

4. That the said domestic values include any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of customs/excise duty amounting to ................................................ has been/will be allowed by the revenue authorities in the country of exportation.

ORIGIN

5. (a) That every article mentioned in the said invoice has been produced or manufactured in (7) ………… and that in the case of the manufactured articles -

   (i) the final processes of manufacture have been performed in (7) ............;

   (ii) the expenditure in material produced and labour performed in (7) ..........., calculated subject to the qualification hereunder, is not less than ............ per cent. of the factory or works cost of such article in its finished state (see Note below);

   [The paragraph is reproduced as it appears in the Official Gazette, with inconsistent use of full stops.]

6. That in the calculation of such proportion of produce or labour of (7) none of the following items has been included or considered: -

Manufacturer’s profit or remuneration of any trader, agent, broker, or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

NOTE. - In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a country other than the country from which the goods are exported to the Union, only that labour and material which is expended on or added to the goods after their return to the exporting country shall be regarded as the produce or manufacture of that country in calculating the proportion of that country’s labour and material in the factory or works cost of the finished article.

Dated at ................................... this ................................ day of .................................. 19 ..........
Witness ............................................................................................
Signature ...........................................................................

APPENDIX C

CERTIFICATE TO BE ENDORSED ON POSTAL PACKAGES NOT EXCEEDING £10 IN VALUE

The contents of this package are not merchandise for sale and every article herein to the extent of at least one-fourth of its present value is the produce or manufacture of ...................

Dated at ................................... this ................................ day of .................................. 19 ..........
Witness ............................................................................................
Signature ...........................................................................

7 Here insert name of country.
14. The supplier or manufacturer, as the case may be, shall insert opposite each article described on the invoice, and in the columns headed “Current domestic values” and “Selling price to purchaser” the gross value and price thereof, and at the end or in the body of the invoice shall insert and describe the discounts or allowances, if any, granted or permitted by him on such or similar goods.

15. (1) Any person who imports into the Union -

(1) any of the following steel products, viz -

Group A - Joists or beams, angles, channels and tees;
Group B - Flats and special shapes (that is, tapered bars, ovals and half rounds);
Group C - Rounds and squares, hexagonal and triangular bars, and reinforcing rods (also known as ferro-concrete bars);
Group D - Rails and fishplates;
Group E - Plates;
Group F - Galvanized corrugated sheets;
Group G - Galvanized flat sheets;
Group H - Black sheets (also known as plain sheets);

[regulation 15 substituted by GN 238/1956 and by GN 504/1956]

(2)

[regulation 15(2) inserted by GN 238/1956, substituted by GN 2247/1956 and deleted by GN 1646/1958]

shall, when entering such goods on importation, produce an invoice which, in addition to the particulars prescribed in regulations 13 and 14, shall contain, or in a separate specification relating thereto shall give, a full description of the goods, or where a consignment comprises several different sizes or varieties of goods, a full description of each such size or variety, including quantities, weights (net and gross if packed in cases), measurements, sectional dimensions (including thickness or gauge No.) and, in the case of corrugated sheets, the number of and distance between corrugations.

16. The invoice or invoices referred to in subparagraph (1) of regulation 15 shall also show the “c.i.f.” price or prices, that is, the price or prices paid or to be paid by the importer for the 1 said varieties of goods on board ship at the port of discharge in or for the Union, and shall give details thereof under the following heads, which details may alternatively be given in a covering statement instead of on the invoice -

[regulation 16 inserted by GN 238/1956]

(1) Either (a) the basis c.i.f. price at the port of discharge; or (b) the basis f.o.b. price at the port of shipment and the freight and insurance charges;
(2) price extras and deductions, if any, for quality, quantity, sectional or other dimensions, other price extras for services, and freight extras, if any, in respect of goods imported on other than a c.i.f. basis, as specified hereunder for the respective groups

(3) if the steel is of Commercial Thomas quality, a declaration to that effect.

NOTE. - Should any of the above-mentioned products be imported on consignment account or free of charge, the relative invoice must show in detail in the domestic value column the standard price and the separate price extras current in the country of export at the time of exportation, and the importer must also produce particulars of the ocean freight and insurance charges.

Groups A, B and C: Extras for sectional dimensions, length, quantities, tensile quality, copper content, surface inspection, bundling and labelling.

Group D: Extras for length.

Group E: Extras for sectional dimensions, tensile quality, copper content, surface inspection, bundling and labelling.

Group F: Extras or deductions for gauge and length, and extras for heavy coating of spelter, copper-bearing quality and packing.

Group G: Extras or deductions for gauge, length and width, and extras for heavy coating of spelter, copper-bearing quality, re-shearing, patent flattening, circles and packing.

Group H: Extras or deductions for gauge, length and width, and extras for copper bearing quality, re-shearing, patent flattening, pickling, circles, oiling and packing.

17. The proper officer may, if any person entering any goods on behalf of an importer or exporter is unable to give all necessary information relating to the goods, refuse to accept or proceed to the examination of the entry or invoice or goods until the importer or exporter has sent some person able to give such information.

LANDING AND DELIVERY, ETC., OF CARGO

Discharge of Cargo from Ships or Aircraft; Deposit of Cargo on Wharves or in Transit Sheds; Delivery of Cargo from Wharves or Transit Sheds.

18. Except as provided for in this regulation, no person shall discharge goods from a ship or aircraft except between the hours of 7.20 a.m. and 5 p.m. Discharge is not to be effected at any other hour or on Sundays or public holidays except with the special permission in writing of, and under the conditions laid down by, the proper officer in charge of the port or aerodrome.

[regulation 16 substituted by GN 539/1956]

19. Masters, pilots or their agents requesting permission to discharge goods from ships or aircraft at hours other than those specified in regulation 18, or on Sundays or public
holidays, shall pay to the proper officer fees at the prescribed rates for the attendance of such officers as the proper officer may deem necessary.

20. The master, pilot, agent or the representative of such master, pilot or agent, or any other person discharging cargo, shall remove the same into a duly appointed transit shed (or place previously approved by the proper officer) only, and shall stack such cargo in such manner as will readily enable a complete check of all packages to be made. Cargo shall not be removed from one transit shed to another without the specific permission of the proper officer. In transit cargo, or cargo marked for another port or place, shall be kept entirely separate from other cargo, and packages which are damaged or discrepant shall not be placed on board any ship or vehicle for removal to another port or place until they have been examined and their contents ascertained in the presence of an officer, and the packages then repaired to the satisfaction of the said officer and sealed by him.

21. If any package is discharged in a leaking, discrepant or otherwise damaged condition, the master of the ship or the pilot of the aircraft, as the case may be, or his agent, shall cause that package to be removed, immediately upon discharge, to a place of security approved by the proper officer.

22. In the case of a leaking, discrepant or otherwise damaged package removed to a place of security in terms of regulation 21, the importer (or his agent), if the package has been entered for customs purposes, or otherwise the master or pilot (or his agent) of the ship or aircraft, as the case may be, from which the package was discharged, shall cause it to be examined, in the presence of an officer, not later than the end of the second working day following the day on which the package was landed (or, in special circumstances, within such further time as the proper officer may consider reasonable and practicable) and an exact and detailed inventory of its contents to be taken.

23. If a leaking, discrepant or otherwise damaged package is dealt with in accordance with regulations 21 and 22, and the proper officer is satisfied that no loss of contents, except by unavoidable circumstances, took place between the time of landing and the time of the examination, the contents of that package as ascertained by the inventory taken on examination shall be accepted, unless there is evidence to the contrary, as representing all the goods imported in that package.

24. If any damaged or discrepant package is due for removal to the Queen’s Warehouse in terms of section thirty-four of the Act, the master or pilot of the ship or aircraft, as the case may be, in which such package was imported, or the agent of the said master or pilot, shall cause such package to be examined and its contents ascertained in the presence of an officer, and shall then cause the package to be repaired before it is despatched to the Queen’s Warehouse. [In this connection attention is drawn to subsection (3) of section forty-six of the Act.]

25. Cargo shall not be stacked in the open except with the special sanction of the officer in charge of the shed or place at which the cargo is being discharged, or of the preventive officer on duty, and such permission shall only be granted in respect of the following goods -

Asphalt and bitumen,

cement,

paraffin, petrol and other inflammable oils.
explosives,

heavy machinery,

iron and steel,

iron and earthenware piping,

timber, unmanufactured,

and such other goods which the proper officer may deem to be of an inconvenient or dangerous nature.

26. In all cases where goods are deposited in the open the conditions as to stacking stipulated in regulation 20 shall apply.

27. Notwithstanding anything to the contrary in these regulations, goods may be discharged directly from a ship or aircraft into vehicles for immediate conveyance to their destination, but only after permission has been obtained from the officer in charge of the shed or place at which the goods are being discharged or from the preventive officer on duty, and only on condition that the goods are stowed in the vehicles in such manner as will enable them to be readily checked.

28. Delivery of cargo from the dock area or aerodrome before discharge of the ship or aircraft has been completed in accordance with these regulations will be permitted; provided that the customs landing and delivery order proving that the goods have been duly entered has been received by the customs officer or railway official in charge of the shed; and provided further that the goods are not required for examination by the department. All deliveries shall, however, be subject to the conditions contained in regulation 29.

29. (a) No person shall deliver goods discharged from a ship or aircraft from any transit shed, wharf or other approved place until he has produced to the customs officer or railway official in charge of such shed, wharf or other place a copy of his delivery note endorsed with the corresponding number of the relative customs landing and delivery warrant, and in the event of the work of both landing and forwarding being performed by the Railway and Harbours Administration, the rail note, loading note or other equivalent document, which shall likewise be endorsed with the number of the relative customs warrant or order, shall be handed to the said officer or official.

(b) If any goods are delivered in contravention of the terms of paragraph (a), they shall, on demand by the proper officer, be returned to the place whence they were so delivered, or brought to such other place as the proper officer may decide, at the expense of the master or pilot, as the case may be.

30. The Commissioner may enter into such other arrangements with the Railways and Harbours Administration in respect to the handling of goods under regulations 18 to 29 as he deems fit.

31. Every agent, railway official or other person discharging and delivering cargo shall, within fourteen days from the date on which such discharge commences or such further time as the proper officer may allow, hand to the proper officer a statement specifying the packages reported in terms of section twenty-two of the Act but short-landed, and the packages landed but not so reported, and shall before the expiration of the said fourteen days or further
time allowed by the proper officer deliver all cargo landed but not reported, and all cargo in
respect of which due entry has not been made, to the Queen’s Warehouse or such other place as
may be approved by the proper officer.

GOODS UNSHIPPED, LANDED OR BROUGHT OR WASHED ASHORE FROM
WRECKED OR DISTRESSED SHIPS OR AIRCRAFT

32. The person in control of goods recovered from wrecked or distressed ships or
aircraft shall compile a list, in duplicate, of such goods containing such particulars thereof as the
proper officer may require and shall declare in writing that the contents of such list are true and
correct. The said person shall, if the goods are not immediately cleared by entry and payment of
the duties after examination, remove them to a warehouse, shed or other place approved by the
proper officer at the nearest port. The said person shall also furnish a bond in the form approved
by the Commissioner, and with security to the satisfaction of the Commissioner, to cover the
duty on such goods and for compliance with customs requirements in respect of those goods. If
any such goods are prohibited from importation they shall be liable to forfeiture unless they are
immediately warehoused for exportation, or have been otherwise dealt with as directed by the
Commissioner.

33. The lists compiled in terms of regulation 41 shall be handed by the person who
compiles them to the nearest officer who shall retain one copy and transmit the other to the
proper officer at the nearest port, with a statement as to the disposal of the goods concerned.

GOODS DEPOSITED OR TO BE DEPOSITED IN A BONDED WAREHOUSE

34. Goods which have been entered for warehousing in a bonded warehouse
(except packages in a leaking, discrepant, or otherwise damaged condition) shall be conveyed to
the warehouse without delay and there deposited, and the proprietor of the warehouse shall issue
a receipt therefor in the prescribed form. Such goods shall be conveyed to the warehouse only
by the Railways and Harbours Administration or by a person who has given security in terms of
section one hundred and fifty-nine of the Act.

35. Packages entered for warehousing in a bonded warehouse but which are in a
leaking, discrepant or otherwise damaged condition shall not be removed to the warehouse but
shall be retained by the Railways and Harbours Administration or other landing agent
concerned, in a place of security approved by the proper officer, until their removal is
authorized by that officer.

36. The proprietor or occupier of a bonded warehouse shall not cause or permit any
goods to be delivered from the warehouse until he is in possession of a relative bill of entry, in
the prescribed form, signed by the proper officer, and the person entering any goods for delivery
from a bonded warehouse shall do so on the prescribed forms with as many duplicates, and
containing such particulars, as the proper officer may require.

37. When the proper officer has authorized the removal from a bonded warehouse
of any goods, the proprietor or occupier of the warehouse shall cause such goods to be so
removed immediately, unless the special permission of the proper officer has been obtained for
their retention, but the permission of the Commissioner shall be obtained for any retention
exceeding seven days.

38. The proprietor or occupier of a bonded warehouse shall be entirely responsible
to the owner of any goods deposited in his warehouse for the safety, or proper delivery of such
goods, and any delivery by virtue of a customs order or other customs document shall not in any way impose any liability upon the State.

39. The proprietor or occupier of a bonded warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse if it has been approved for general merchandise, and the proprietor or occupier of a warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

40. All goods in a bonded warehouse shall be so arranged and marked as to render them easily accessible for inspection and so that each consignment and the particulars thereof can be readily ascertained and checked.

41. Goods deposited in a bonded warehouse may at any time be examined by the proper officer or by any officer acting under his direction, and the proprietor or occupier of the warehouse or his representative shall be present during such examination.

42. Goods deposited in a bonded warehouse shall not be otherwise examined nor the packages opened or altered in any way except with the written permission of the proper officer and in the presence of an officer, unless immediate action for the safety of the goods is necessary, in which case the proprietor or occupier shall immediately notify the nearest available officer.

43. If in the opinion of the proper officer the security of the revenue at any time is not sufficient, in regard to any bonded warehouse in which goods are deposited, he may at the risk and expense of the owner of such goods cause them to be immediately removed and deposited in another warehouse or place approved by him. Alternatively, the said owner may forthwith pay the duty on the goods.

44. The proprietor or occupier of a bonded warehouse shall keep at the warehouse, in a place available to the proper officer, a register containing a record of all receipts into and deliveries from the warehouse, with such particulars as will enable ready identification of such receipts and deliveries with the goods warehoused, and bearing clear references to the relative customs bills of entry passed in connection therewith.

REMOVAL OF WAREHOUSED GOODS

45. No warehoused goods shall be entered for removal or be removed from any warehousing port in the Union or South West Africa without prior payment of the duty, except -

(a) to another warehousing port in the Union or South West Africa;

(b) for export, as ship’s or aircraft stores or otherwise.

46. Regulations 62 to 64 shall apply to all removals for any purpose from a bonded warehouse.

47. If goods which have been entered for warehousing at the place of importation are required for immediate removal from that place before they have been deposited in the warehouse they may be treated and entered for removal as if they had been so deposited.

EXPORT OF GOODS UNDER BOND FROM BONDED WAREHOUSES
48. In the case of goods entered for export from a bonded warehouse the exporter shall if required by the proper officer deliver the goods, for the purposes of examination, to an examination shed or searcher’s office indicated by that officer, and the said exporter shall ensure that the goods are accompanied by a duplicate of the relative customs export bill of entry or by a wagon or consignment note made out by him, specifying full particulars of the goods and bearing the number and date of the said bill of entry.

49. In the case of goods exported by sea or air the exporter or his agent shall obtain on a duplicate of the entry a receipt from an officer of the ship or aircraft, as the case may be, to the effect that the goods have been received on board the ship or aircraft, which receipt shall be handed to the proper officer within one working day after the departure of the ship or aircraft. He shall also hand to the agent of the ship or aircraft prior to the departure thereof a second duplicate of the entry to be later attached by the said agent to the clearance papers of the ship or aircraft. In the case of goods exported overland the exporter or his agent shall produce proof satisfactory to the proper officer of the arrival of the goods in the country of destination or some other place outside the Union or South West Africa.

50. Any officer may at any time examine the books and documents of the exporter with a view to obtaining proof that the goods have been duly exported and the exporter shall allow his books and documents to be examined for such purpose.

51. If any goods entered for export in bond, or any portion of any such goods, are not shipped or despatched, the exporter shall report the facts immediately to the proper officer and, if called upon to do so by the said officer, shall pay the duty on such goods forthwith and shall, if required, produce them to that officer for examination.

SHIPMENT OF STORES UNDER BOND FROM BONDED WAREHOUSES

52. (1) No person shall cause or permit any goods to be removed from a bonded warehouse and placed on board any ship or aircraft as stores until a relative application in the prescribed form has been made to and granted by the proper officer.

(2) Removal of the stores from the warehouse shall be effected in such manner that the said stores are placed on board the ship or aircraft on the same day that they are so removed, and, except with the special permission of the proper officer, between the hours of 7 a.m. and 5 p.m.

(3) The stores shall be conveyed direct from the warehouse to the ship or aircraft, unless the proper officer requires them to be delivered to him for examination prior to shipment, in which case they shall be so delivered without delay.

(4) The stores shall be kept separate from any goods conveyed on the same vehicle, and shall be accompanied by the original or a duplicate of the application mentioned in paragraph (1) or by a wagon or consignment note made out by the person who removes them from the warehouse, specifying particulars of the stores and bearing a reference to the said application, and shall, unless they are conveyed by the actual shipper or his employee, be carried only by the Railways and Harbours Administration or a person who has given security in terms of section one hundred and fifty-nine of the Act.

53. The quantity of stores of each kind shipped shall be governed by the number of the crew and passengers, and by the period the ship or aircraft is likely to be on its proposed voyage or journey. The proper officer shall decide what are reasonable quantities, and may allow shipment accordingly.
54. The remover or his agent shall obtain on a duplicate of the application a receipt from an officer of the ship or aircraft that the stores have been received on board, and such receipt shall be handed to the proper officer before departure of the ship or aircraft.

[The word “aircraft” is misspelt in the Official Gazette, as reproduced above.]

55. An officer may at any time examine the books and documents of the remover, with a view to obtaining proof that the stores have been duly shipped, and the remover shall allow his books and documents to be examined for such purpose.

56. The remover shall immediately report to the proper officer any short-shipment or non-shipment of goods removed as ships’ or aircraft stores from a bonded warehouse and, if called upon to do so by such officer, shall pay the duty on such goods forthwith and shall, if required, produce them to that officer for examination.

57. The master of a ship or the pilot of an aircraft, as the case may be, shall produce any stores on board his ship or aircraft whenever and wherever required by a proper officer, and shall allow the stores to be placed under seal if that officer deems such procedure necessary. He shall also pay the duty forthwith on any stores which have been shipped from a bonded warehouse in the Union or South West Africa and have been consumed while the ship or aircraft has been at any place in the Union or South West Africa or on voyage or journey between any places in the Union or South West Africa.

GOODS IN TRANSIT

58. Goods intended for transhipment, or for removal to approved places in or outside the Union or South West Africa, and which importers or agents may desire to remove from the port or place of importation without examination or production of invoices, shall be entered for transhipment or removal, as the case may be, on the prescribed forms, with as many duplicates as the proper officer may require.

59. In respect of goods removed overland to places outside the Union or South West Africa, the person who entered the goods at the port or place of importation shall produce proof to the satisfaction of the proper officer of their arrival in the country of destination or some other place outside the Union or South West Africa, and, in the case of goods removed oversea, shall produce as evidence of due exportation a receipt from an officer of the ship or aircraft in which the goods were so removed, or such other evidence as the proper officer may require.

60. Goods may be transhipped or removed in terms of regulations 58 and 59 only at or from places where a branch office of the department has been established.

61. The only places in the Union and South West Africa to which goods may be removed without examination or production of invoices at the port or place of importation are Cape Town, Port Nolloth, Simonstown, Mossel Bay, Port Elizabeth, East London, Durban, Pietermaritzburg, Johannesburg, Pretoria, Germiston, Komatiepoort, Boksburg, Bloemfontein, Mafeking, Kimberley, Luderitz and Walvis Bay.

62. The consignee of goods removed in bond to approved places in the Union or South West Africa shall not take delivery at the place of destination until he has duly entered the goods at the Custom House at that place, in the prescribed form and with as many duplicates as the proper officer may require, and obtained the written authority of the said officer for such
delivery. The said consignee shall also produce to the proper officer all invoices and documents relating to the goods which that officer may require, and may examine the goods in the presence of an officer. If entry of the goods at the place of destination is not made within seven days after the arrival of the goods at that place, or such further time as the proper officer may allow, the Railways and Harbours Administration or other person having custody of the goods shall deliver them forthwith to the Queen’s Warehouse or other place approved by the proper officer.

63. An importer or agent who desires to deal with goods in terms of regulations 58 to 61 shall enter into a bond, in a form approved by the Commissioner and with security to the Commissioner’s satisfaction for the due observance of the said regulations and compliance with any other relative customs laws or regulations.

64. Any person removing goods in bond to a place in the Union or South West Africa shall consign the goods care of the Principal Officer of Customs at that place and shall conspicuously mark the consignment note “in bond”. The Railways and Harbours Administration or other carrier shall advise its officials or agents at the place of destination that the goods are in bond, and shall not deliver the goods to the actual consignee without the written authority of the proper officer.

(NOTE - Regulations 62 to 64 also apply to all removals from one bonded warehouse to another in the Union or South West Africa, see regulation 46.)

65. All cattle from the Federation of Rhodesia and Nyasaland forwarded in transit through the Union for export overseas shall be conveyed by rail in sealed trucks direct to the port of shipment, where they shall -

(a) immediately be placed on board the exporting vessel; or

(b) pending shipment, be removed to a place approved by the Commissioner; or

(c) be conveyed direct to an abattoir and there slaughtered under the supervision of a duly appointed officer, for immediate export of the beef and other edible portions of the carcass or removal thereof to a bonded warehouse for subsequent export, under such conditions as the proper officer may approve for the purpose of security and identification.

66. Beef in transit through the Union from the Federation of Rhodesia and Nyasaland shall be conveyed by rail in sealed trucks direct from the sending station in the Federation of Rhodesia and Nyasaland to the port of export in the Union, and after having been entered at the customs for warehousing shall either be immediately placed on board the exporting vessel, or pending shipment be stored in a bonded warehouse for subsequent export, under such conditions as the proper officer may approve for the purposes of security and identification.

67. The Railways and Harbours Administration shall not release for disposal as aforesaid any such cattle and beef except on an order granted by the proper officer at the port of export.

EXAMINATION OF GOODS

68. Every importer or exporter or agent shall, whenever required to do so by the proper officer, convey without delay any packages selected for examination to the approved place for such examination, and shall ensure that such packages are opened and ready for
examination within three days of the arrival of the goods at the place of examination. He shall repack the goods as soon as they have been examined and remove them within two days after they have been released by the proper officer, and if he does not ensure that the packages are opened within the time aforementioned or does not so repack and remove the goods they shall be regarded as having been removed to the Queen’s Warehouse and rent at the prescribed rates shall be payable thereon from the date of deposit in the place of examination. The conveyance of goods for the purpose of this regulation shall, except when the goods are conveyed by the Railways and Harbours Administration, be performed only by a person who has entered into a bond in a form approved by the Commissioner, and with security to the Commissioner’s satisfaction, that he will duly observe all relative regulations and all conditions laid down by the Commissioner.

**IMPORTATIONS OVERLAND INTO THE UNION OR SOUTH WEST AFRICA**

69. For the convenience of importers Union customs officers are stationed at Lourenço Marques so that Union customs duties on goods imported into the Union or South West Africa from or through the Province of Mozambique may be paid at that place. The forms prescribed by these regulations for the payment of duty, in the Union shall be used, and in all cases where duty has been paid to the Collector of Union Customs at Lourenço Marques, the Railways and Harbours Administration or other carrier shall not deliver the goods concerned to the consignee in the Union or South West Africa, as the case may be, unless the said Administration or carrier has received with the goods or with the railway advice note, a certified copy of the duty-paid bill of entry or a customs delivery order.

70. In all cases where duty has not been paid to the Collector of Union Customs at Lourenço Marques, goods from the Province of Mozambique may only be sent forward to Pretoria, Johannesburg, Germiston, Boksburg, Komatipoort, Bloemfontein, Durban, Pietermaritzburg, Cape Town, Port Elizabeth, Mossel Bay, East London, Kimberley, Mafeking, Port Nolloth, Simonstown, Luderitz and Walvis Bay, and the Railways and Harbours Administration or other carrier shall, if so required, deliver any goods not duty-paid at Lourenço Marques, but which have been accepted for conveyance to a place other than the above, to the proper officer under whose jurisdiction, as indicated by the Commissioner, such other place falls.

71. Goods removed from Lourenço Marques to the Federation of Rhodesia and Nyasaland, in transit through the Union, shall not be duty-paid at Lourenço Marques, but shall be despatched in bond. The remover shall deliver to the Collector of Union Customs at Lourenço Marques a bill of entry, in the prescribed form, for removal of the goods in bond, in which shall be set forth all the particulars of the goods according to which duty is leviable. The remover shall in addition deposit with the Collector a sum sufficient to cover Union duties on the goods, which deposit shall be refunded to the remover upon the production by him of proof that the goods have arrived and been entered for customs in the country of destination. The Commissioner may in his discretion accept a banker’s guarantee in lieu of such deposit.

72. The Railways and Harbours Administration or other carrier shall not on any account delay delivery to the proper officer in the Union of copies of advice notes or other documents relating to goods brought into the Union from the Province of Mozambique, and in the case of goods conveyed by that Administration the station master at the destination station in the Union shall dispatch the said copies to the proper officer indicated by the Commissioner.

73. At the places mentioned in regulation 70, the consignee shall within seven days of the arrival of the goods, or such further time as the proper officer may permit, enter them for customs purposes on the prescribed forms, and if he does not do so the Railways and Harbours
Administration or other carrier shall deliver the goods to the Queen’s Warehouse, or other place approved by the proper officer.

74. When imported goods which have been released from customs control or goods of Union or South West Africa origin are shipped at any coast port in the Union or South West Africa to Lourenço Marques for removal to places in the Union the shipper shall complete a shipping sufferance in the prescribed form, and shall forward a copy thereof by earliest post to the Collector of Union Customs at Lourenço Marques. Unless this procedure is followed, the goods shall on their return to the Union be regarded as an ordinary importation from Lourenço Marques and liable to duty.

75. When dutiable goods are shipped in bond from a place in the Union or South West Africa to Lourenço Marques in transit to another place in the Union, the shipper shall complete a bill of entry for removal in bond in the prescribed form and shall forward a copy thereof to the Collector of Union Customs at Lourenço Marques.

REMOVAL OF IMPORTED GOODS AND LOCAL PRODUCE BETWEEN THE UNION OF SOUTH AFRICA AND THE TERRITORY OF SOUTH WEST AFRICA

76. When any imported goods which have been released from customs control are consigned or removed from the Union to and for consumption in South West Africa, or from South West Africa to and for consumption in the Union, the consignor or remover, as the case may be, shall complete a notice and an advice in the prescribed forms “A” and “B”, respectively, and the particulars shown on the said forms “A” and “B” shall be the same in every respect.

77. When any goods produced or manufactured in the Union are consigned or removed from the Union to South West Africa or any goods produced or manufactured in South West Africa are consigned or removed from South West Africa to the Union, the consignor or remover, as the case may be, shall complete a declaration and advice in the prescribed forms “C” and “D”, respectively, and the particulars shown on the said forms “C” and “D” shall be the same in every respect.

78. In the case of goods forwarded by post, a declaration in the prescribed form “E” shall be substituted for the notice and advice, or declaration and advice, referred to in regulations 76 and 77. The form “E” shall be handed in at the post office with the parcel and shall be forwarded by the postal authorities to the Commissioner. The postal authorities shall not accept the parcel unless the said form “E”, duly completed, is furnished by the sender.

79. In the case of goods forwarded by rail or air -

(a) where there is a customs officer at the place of despatch, the forms “A” and “B” or “C” and “D”, as the case may be, together with the railway or air consignment note, shall be handed to that officer, who shall endorse the consignment note with the number and date of the relative forms. The officer shall forward the “A” or “C” form to the Commissioner, and the consignor shall transmit the advice “B” or “D” to the consignee;

(b) where no customs officer is stationed, the forms shall be handed to the railway or air transport officials, who shall forward the “A” or “C” form to the Commissioner, and the consignor shall transmit the advice “B” or “D” to the consignee;
(c) no goods shall be despatched by the railway or air transport officials until the above conditions have been complied with.

80. (1) In the case of goods removed by sea, the notice “A” or declaration “C” shall take the place of the usual customs bill of entry for export. The advice “B” or “D” shall be transmitted by the consignor to the consignee.

(2) In the case of goods conveyed otherwise than by post, rail, sea or air, the notice “A” or declaration “C” shall be sent direct to the Commissioner by the consignor of the goods. The advice “B” or “D” shall be handed to the person conveying the goods to be delivered by him to the consignee, who shall deliver it, duly endorsed, to the nearest customs officer, magistrate, or police officer for transmission to the Commissioner.

(3) Before any person in the Union or in South West Africa takes delivery of any goods, other than goods in bond, conveyed by rail, sea or air from the one territory to the other, he shall first produce a relative advice in the form “B” or “D”, and no such goods shall be delivered by the railway, harbour or air transport officials until they have received such advice, which, after delivery of the goods, shall be forwarded by them, duly endorsed, to the Commissioner.

81. Excisable goods manufactured in the Union shall not be removed to South West Africa, and excisable goods manufactured in South West Africa shall not be removed to the Union, unless excise duty has been paid, and in the case of potable spirits, the declaration “C” and advice “D”, and the consignment note or other equivalent document, must be endorsed with the number and date of the permit allowing importation into the territory to which the goods are consigned.

PASSENGERS AND THEIR BAGGAGE

82. A passenger entering the Union shall not remove his baggage, nor any other goods accompanying him, from customs control or cause such baggage or goods to be so removed until they have been released by the proper officer, and agents, including officials of the Railways and Harbours Administration, shall not deliver any such baggage or goods left with or handed to them for delivery until such release has been granted.

83. Passengers shall declare unreservedly to the proper officer what goods they have in their possession, taking particular care to mention articles such as the following - Tobacco, cigars, cigarettes, spirits, including perfumed or toilet spirits commonly called perfumery, fire-arms, dangerous weapons, jewellery, fur clothing, live animals, vegetable matter, habit-forming drugs, and presents or parcels for friends. Passengers shall also produce and deliver up any goods the importation of which is prohibited or restricted.

84. The required declaration may be made verbally to the proper officer or on a written statement, in the form approved by the Commissioner, handed to the agents clearing the baggage through customs. Where the agent, including any official of the Railways and Harbours Administration, takes charge of the goods for clearance and delivery the declaration shall be made on the statement which the agent shall hand to the proper officer.

85. Any goods intended for sale imported by passengers shall be specially declared as cargo, and shall be entered as such for customs purposes on the prescribed forms.

SHIP’S STORES AND PRESENTS
86. The master of a ship or the pilot of an aircraft arriving from any place outside the Union or South West Africa shall, if required by the proper officer, declare on the prescribed form the unconsumed stores of the ship or aircraft which are scalable goods, and the master or pilot and every member of the crew shall also individually declare on the same form all scalable goods which each has on board, either as his property or in his

87. The master or pilot and every member of the crew respectively shall each be allowed to retain for his own consumption the following quantities of the undermentioned goods -

* In the case only of ships/aircraft belonging to countries where wine is provided for in the statutory list of provisions or rations.

This regulation shall not entitle the master or pilot or any member of the crew to land the goods without permission of the proper officer and payment of duty. If required by the proper officer, the master or pilot or any member of the crew shall produce to such officer all sealable goods in his possession.

<table>
<thead>
<tr>
<th></th>
<th>Tobacco, in any form</th>
<th>Potable Spirits in any form</th>
<th>Wine in any form</th>
<th>Beer or Stout in any form</th>
</tr>
</thead>
<tbody>
<tr>
<td>The master or pilot (for a period of four days)</td>
<td>8 ounces</td>
<td>1 reputed quart</td>
<td>4 reputed quarts</td>
<td>4 reputed quarts</td>
</tr>
<tr>
<td>Officers, including pursers, surgeons, chief stewards, wireless operators and serangs (for a period of four days)</td>
<td>6 ounces</td>
<td>1 reputed quart</td>
<td>4 reputed quarts</td>
<td>4 reputed quarts</td>
</tr>
<tr>
<td>Other members of the crew (for a period of four days)</td>
<td>4 ounces</td>
<td>-</td>
<td>4 reputed quarts*</td>
<td>-</td>
</tr>
</tbody>
</table>

* In the case only of ships/aircraft belonging to countries where wine is provided for in the statutory list of provisions or rations.

88. The proper officer shall place all quantities in excess of the above scale and all opium, preparations of opium in any form and opium outfits, cocaine, preparations of cocaine and other habit-forming drugs and saccharine under seal, and the master or pilot shall afford every facility for such sealing.

89. In the case where the master or pilot and crew are on board for more than four days, the proper officer, on request by the master, pilot or any member of the crew, may issue from under seal further quantities at the rate of -

<table>
<thead>
<tr>
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<th>Wine</th>
<th>Beer or Stout</th>
</tr>
</thead>
<tbody>
<tr>
<td>The master or pilot (per day)</td>
<td>.............................</td>
<td>1 ounce</td>
<td>¼ pint (reputed)</td>
<td>1 reputed quart</td>
</tr>
<tr>
<td>Officers, including pursers, surgeons, chief stewards, wireless operators and serangs (per day)</td>
<td>.............................</td>
<td>¼ ounce</td>
<td>¼ pint (reputed)</td>
<td>1 reputed quart</td>
</tr>
<tr>
<td>Other members of the crew (per day)</td>
<td>.............................</td>
<td>½ ounce</td>
<td>-</td>
<td>1 reputed quart*</td>
</tr>
</tbody>
</table>
* In the case only of ships/aircraft belonging to countries where wine is provided for in the statutory list of provisions or rations.

**NOTE** - Regulations 87 and 89 do not apply to stores shipped from bond in the Union or South West Africa.

90. The master of a ship shall not permit any customs seal to be broken while the ship is within the limits of the port, but such seal may be broken as soon as the ship has passed beyond the limits of the port, whether on the way to places outside the Union or South West Africa or on the way to the next port of call in the Union or South West Africa, provided it is not so broken until all contact between the ship and the shore has ceased.

91. The pilot of an aircraft shall not permit any customs seal to be broken until the aircraft is en route to a place outside the Union or South West Africa, without intending to land at any place in the Union or South West Africa.

**PART IV**

**REBATE OF DUTY ON GOODS IMPORTED UNDER CLASS XV OF THE CUSTOMS TARIFF FOR MANUFACTURING PURPOSES**

92. No person shall be entitled to any rebate of duty provided for in Class XV of the customs tariff on goods imported by him, cleared or received from a bonded warehouse or received from another manufacturer unless he duly complies with these regulations, and any person who has so imported, cleared or received any consignment of goods under rebate of duty shall remain liable for the payment of the duty so rebated on that consignment until he has proved to the satisfaction of the Commissioner that no portion of the said consignment has been used otherwise than in accordance with the conditions under which, and in the industry in respect of which, such consignment was imported, cleared or received.

93. Any person desirous of importing or receiving under rebate of duty any of the goods specified in Class XV of the customs tariff shall first make application to the Commissioner to be registered as a manufacturer under rebate, and in so doing shall state -

(a) the name under which he trades;

(b) the industry in which he is engaged, and if any other business is carried on in the same premises, the nature of such business;

(c) the locality of his factory or works;

(d) whether the premises are registered under the Factories, Machinery and Building Work Act, No. 22 of 1941, or any like law in force in the Territory of South West Africa, or are a mine or works as defined in section two of the Mines and Works Act, No. 12 of 1911;

(e) the class of goods he desires to import or receive under rebate of duty, and the estimated annual value of such goods and the quantity thereof where duty is leviable on other than an ad valorem basis;

(f) the number of operatives, and the class of labour, that is, whether male or female, also the proportion of civilised and uncivilised labour, he proposes to employ.
94. (1) No person shall be registered as a manufacturer under rebate of duty unless -

(a) the proposed premises -

(i) are situated in an area approved by the Minister, and if a factory, are registered under the Factories, Machinery and Building Work Act, No. 22 of 1941, or any like law in force in the Territory of South West Africa, or are subject to the provisions of the Mines and Works Act, No. 12 of 1911;

(ii) are entirely separate from any premises whereon a retail trade in any article is conducted, either by the applicant or by any other person; and

(b) the number of operatives is not less than the number, if any, prescribed by the Minister in respect of the industry concerned, and the proportion of civilised and uncivilised labour is in his opinion reasonable.

(2) The Commissioner may, prior or subsequent to registration, require the manufacturer to provide, on premises approved by the Commissioner for the purpose, a properly secured store adequate for the storage of goods on which duty may be rebated and to provide at his own expense such necessary fastenings as will permit of the store being locked with a customs lock.

95. The Commissioner may in his discretion refuse to register as a manufacturer who is permitted to obtain under rebate of duty the goods enumerated in item 359 or in item 378(1) of the customs tariff, any person who has less than twenty machines installed in his factory and engaged exclusively and continuously in the making of shirts and pyjamas, or clothing, as the case may be, and the Commissioner may cancel the registration of any person registered in respect of the said items 359 and 378(1) if at any time that person does not have twenty machines engaged exclusively and continuously in the making of shirts and pyjamas, or clothing, as the case may be.

96. (1) The applicant before being registered shall be required to enter into a bond, in a form approved by the Commissioner and with security to the Commissioner’s satisfaction, for the due carrying out of his obligations under these regulations.

(2) The Commissioner may at any time require a fresh or further bond to be furnished as he may think fit.

97. (1) If the application and bond are approved by the Commissioner he shall register the applicant and notify him accordingly; provided that, subject to the right of appeal to the Minister, whose decision shall be final, the Commissioner may refuse to register any person if in his opinion such person should not be permitted to import goods under rebate of duty for use in manufacture.

(2) Subject to the provisions of subparagraph (3), the Commissioner shall also register the premises on which the work of manufacture under rebate is to be carried out, and no manufacturer shall without the written consent of the Commissioner perform or permit to be performed any portion of the work of manufacture on any other premises.

(3) The Commissioner may in his discretion cancel the registration of or refuse to register any premises which he considers unsuitable for the manufacture of goods from
materials imported under rebate of duty, or for the storage of such materials, and may likewise cancel the registration of or refuse to register any premises if:

(a) any business other than manufacturing is or will be carried on in such premises;

(b) more than one of the industries specified in class XV of the customs tariff, or in any notice issued in terms of paragraph (d) of subsection (2) of section one hundred of the Act, is or will be carried on in such premises; or

(c) the premises are occupied by more than one firm or company.

98. Upon registration as a manufacturer under rebate the manufacturer shall be permitted to receive and use under these regulations and subject to withdrawal of the permission at any time by the Minister, the goods enumerated in the appropriate item of class XV of the customs tariff.

99. (1) The manufacturer, or his clearing agent specially authorised by power of attorney to act for him in that behalf, shall at the time of first importation or clearance from a bonded warehouse of goods under rebate declare on the customs bill of entry that such goods are and will remain his property and be used by him solely for the purposes specified in the respective tariff items, and he shall furnish the proper officer at the port of entry with an additional copy of such bill of entry.

(2) In the case of piece goods entered on first importation under item 337, 340, 359 or 378 of the customs tariff the manufacturer or his agent shall also attach a copy of the relative invoice to the additional copy of the bill of entry mentioned in paragraph (1).

100. The goods enumerated in class XV of the customs tariff may be cleared from a bonded warehouse under rebate of duty for a registered manufacturer; provided that before the passing of the customs bill of entry ex bond an application to transfer, in the prescribed form, is submitted to and approved by the proper officer. The said application shall be in quadruplicate and the approval of the proper officer shall be endorsed on one copy which shall be handed back to the transferor. The name and address of the transferee and the industry for which the goods are intended shall be specified on the bill of entry.

101. A registered manufacturer may transfer to another appropriately registered manufacturer goods imported or cleared from bond under class XV of the customs tariff and sold by him to such other manufacturer; provided that an application to transfer, in the prescribed form, is first submitted to and approved by the proper officer. The said application shall be in quadruplicate and the approval of the proper officer shall be endorsed on one copy which shall then be handed back to the transferor.

102. When delivery of the goods has been effected, the transferor shall return the original of the application to the proper officer with the receipt at the foot thereof duly completed by the transferee; and failing such return within fourteen days of the date of approval of transfer the transferor shall remain liable for the duty otherwise leviable and shall pay the same forthwith on demand by the proper officer.

103. Goods cleared or transferred under regulations 99 to 102 shall be conveyed directly to and shall remain stored only in the manufacturer’s premises referred to in regulation 97(2) or the store referred to in regulation 94(2).
104. No person shall convey or store wine or brandy casks entered under item 363 (1) of the customs tariff to or in any place other than a warehouse approved under section six of the Wine and Spirit Control Act, 1924.

105. All casks, puncheons and drums entered under items 366, 368 or 372 of the customs tariff shall be marked distinctly and indelibly with distinctive numbers and markings, particulars of which, and of the premises in which such casks, puncheons and drums are stored, shall be furnished in writing to the nearest customs or excise officer. The casks, puncheons and drums shall be stacked in such manner that the markings can readily be ascertained at any time. The manufacturer shall be responsible for the observance of the provisions of this regulation.

106. No person shall use salt entered under item 376 of the customs tariff save in premises licensed under the Dairy Industry Act, 1918.

107. (1) The manufacturer shall keep a stock book in a form approved by the Commissioner showing full particulars of all goods entered by him or received from another manufacturer under rebate of duty, and of the use or disposal of such goods. The stock book shall be kept in such manner that the said goods can be readily accounted for to the satisfaction of the proper officer.

(2) The manufacturer shall if required by the Commissioner also keep a “working” book or cards, and shall show therein all receipts to factory ex store, and the nature and quantities of materials used and of the finished articles manufactured therefrom, in such manner as may be accepted by the Commissioner as practicable according to the circumstances of each particular industry.

108. The books, documents, stocks and premises of the manufacturer shall be open at all reasonable times for inspection by a duly authorised officer.

109. (1) The Commissioner may register a person other than a manufacturer as an importer entitled to import under rebate of duty the goods enumerated in item 373(5) of the customs tariff for the purpose of being manufactured, on behalf of the said person, into kerbside and portable meter pumps for petrol, fuel-oil or lubricating oil by a manufacturer who is registered under the said item 373(5).

(2) The provisions of regulations 92, 93(a), 96, 97(1), 98, 99(1), 107 and 108 shall, mutatis mutandis, apply to such person.

(3) Such person shall enter on the customs bill of entry the name and address of the registered manufacturer by whom the pumps are to be manufactured and shall ensure that the goods entered under rebate are conveyed directly to, and stored only in the registered premises or approved store of the manufacturer.

110. A registered manufacturer shall, when required by the Commissioner, carry out under supervision of an officer at such times as the Commissioner may deem necessary any manufacturing operation in which materials acquired under rebate are being used, and fees at the prescribed rates for the special attendance of such officer shall be paid by the manufacturer.

111. For the purposes of these regulations, “manufacturer” shall include persons engaged in the copper smelting, fishing, mining, printing, tanning, whaling, wine and spirit and wool-washing industries.
112. If any person registered as a manufacturer under these regulations is reported to the Minister by the Board of Trade and Industries as maintaining unsatisfactory labour conditions, and if not less than six weeks and not more than six months after he has been notified of such report he is reported to the Minister by the said Board as having taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Minister and he shall thereafter not be permitted to import or receive under rebate of duty any of the goods enumerated in class XV of the customs tariff.

113. The Minister may at any time cancel or withdraw the registration of any person registered under these regulations, if he is satisfied that such person is not carrying out his obligations thereunder.

ANNEXURE

SUGGESTED HEADINGS FOR REBATE STOCK BOOK

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Disposals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Received</td>
<td></td>
</tr>
<tr>
<td>Bill of Entry and Date or Transfer Form No.</td>
<td>Name of Ship or Name and Address of Transferor.</td>
</tr>
<tr>
<td></td>
<td>Description and Quantity of Goods.</td>
</tr>
<tr>
<td>Issued to Factory. Received by.</td>
<td>Goods Produced and Quantity.</td>
</tr>
</tbody>
</table>

The suggested headings do not concern those manufacturers who are already using a stock book in an approved form.

PART V

REFUNDS OF DUTY

114. Applications in terms of section one hundred and one of the Act for refunds of duty alleged to have been overpaid shall be in the form approved by the Commissioner and the applicant shall state fully therein the circumstances of the case and the reasons why he considers that a refund is due to him.

115. No application for refund of duty in terms of section one hundred and one of the Act shall be granted unless it is in the prescribed form (Customs S.51) and is received by the proper officer, duly completed, to his satisfaction, and with all relative documents which he may require, within two years of the date on which the duty was paid.

PART VI

COASTING SHIPS AND COASTWISE CARGO

116. The master of a ship or the pilot of a flying boat entering the coasting trade of the Union and becoming a coasting ship or flying boat shall pay all duty leviable on any
unconsumed stores on board the ship or flying boat, or warehouse them in a bonded warehouse. A clearance for the ship or flying boat shall not be issued to him until he has so dealt with such stores.

117. The account mentioned in section one hundred and sixteen of the Act shall be in the prescribed form but the Commissioner may authorise the omission of such particulars called for thereon as he may deem unnecessary at any time. As regards clearance, regulations 122 and 123 shall apply. General or special transfers shall be in the prescribed form and shall contain such additional particulars as the Commissioner may require.

118. The consignee of goods carried coastwise, or his agent, shall obtain a landing and delivery order in the prescribed form from the proper officer and shall produce to that officer the bill of lading, air consignment note, or other evidence satisfactory to the said officer that the goods are from a place in the Union or South West Africa. The Railways and Harbours Administration or other landing authority, as the case may be, shall not deliver the goods until such delivery order is produced.

119. In the case of goods loaded for carriage coastwise by ship or flying boat the shipper shall deliver to the proper officer, before the goods are so loaded, a shipping sufferance in duplicate and in the prescribed form, and the master or pilot or agent of the ship or flying boat concerned shall, if required, deliver to the proper officer, within two days of the departure of the ship or flying boat from the place where the goods were so loaded, a manifest in the prescribed form containing particulars of such goods.

PART VII

CLEARANCE OF SHIPS AND AIRCRAFT FOR PLACES OUTSIDE THE UNION

120. The master of a ship or the pilot of an aircraft clearing direct from a port or place in the Union or South West Africa for a destination outside the Union or South West Africa shall, if such ship or aircraft subsequently calls at another port or place in the Union or South West Africa, again clear for such destination.

121. The master, pilot or agent shall attach to the clearance duplicates of all export bills of entry for nonduty-paid goods and excisable goods which are being exported to places outside the Union or South West Africa, and of any application for the shipment as stores of nonduty-paid imported goods or excisable goods.

122. If the ship or aircraft is also carrying coastwise cargo the master, pilot or agent shall complete separate transfers for each coastal port of destination and on arrival at any such port he shall, before any cargo is unloaded, deliver to the proper officer there the transfer for that port.

123. The master, pilot or agent shall state on such transfer whether there is cargo on board which is being exported in bond, and shall clearly specify thereon all goods (including transhipped cargo) which have been consigned in bond for discharge at the port for which the transfer has been taken out.

124. Regulation 118 shall be complied with in relation also to these voyages.

125. When a ship or aircraft which leaves a port or place in the Union or South West Africa with excisable goods on board consigned to overseas destinations is also carrying cargo consigned to another port or place in the Union or South West Africa, the fact that such
excisable goods are on board is to be noted by the master, pilot or agent on the manifest or transire. The proper officer at such other port or place shall cause examination to be made of delivery orders or tallies, in order to ascertain whether any cargo has been landed on which a refund of excise duty has been granted or claimed.

126. Any such excisable goods which have been landed shall not be removed from customs control unless special authority has been obtained from the proper officer after payment to him of all excise duties due.

PART VIII

REMOVAL OF GOODS BETWEEN THE UNION AND THE FEDERATION OF RHODESIA AND NYASALAND

EXPORTS FROM THE UNION TO THE FEDERATION

127. Whenever any goods, whether the growth, produce or manufacture of the Union, or imported goods duty paid or free, whether on first importation or out of open stocks, are exported from the Union to the Federation the exporter or his agent, as the case may be, shall, except in the case of goods exported by post, enter the goods on the prescribed Bill of Entry Export (Customs S.40). In the case of goods forwarded by post the exporter or his agent, as the case may be, shall complete a declaration in the prescribed form “E”.

128. The exporter of imported goods subsequently exported to the Federation may apply for a refund of the duty paid on importation into the Union provided he complies with the provisions of Part XII of Government Notice No. 224 of the 17th February, 1956.

129. (a) No person shall export to the Federation, excluding that portion mentioned in (c) below, any goods, enumerated hereunder, which are the growth, produce or manufacture of the Union except in terms of a permit issued by or under the authority of the Government of the Federation of Rhodesia and Nyasaland -

Chicks not more than eight days old.
Poultry for slaughter.
Dressed poultry (fresh, frozen or chilled).
Pigs for slaughter.
Lard.
Bacon and ham (whether canned or not).
Cured sides of pork and pickled pork.
Pork (fresh, frozen or chilled).
Butter.
Cheese (Cheddar and Gouda).
Eggs in the shell, or whole or part contents (liquid or dried).
Wheat, wheaten meal and flour.

Barley and oats. Rye, rye meal and flour.

Kaffir corn, gram, rapoko and munga (*Pennisetum typhoides*) (in the grain).

Kaffir corn and munga meal. Maize, maize meal, crushed maize, maize rice, maize, germ feed (maize germ meal) and samp.

Beans (dried, split or ground).

Groundnuts (shelled or unshelled, but not otherwise prepared).

Oil-cake and oil-cake meal (groundnut and cotton seed).

Compounded animal feedstuff’s, namely flour, meal, residues and other preparations of a kind suitable only for use as animal feedstuffs, not being oilcake or oil-cake meal (in bulk), chaff, hay or lucerne.

Vegetable oils, namely cotton seed, maize germ, sunflower seed and groundnut oils, including blends thereof with or without other vegetable oils.

Citrus fruit imported during the months of May, June, July, August, September or October.

Apples imported during the months of January, February or March.

Plums imported during the months of November or December.

Onions imported during the months of September, October, November, December or January.

Potatoes.

Tomatoes.

(b) The importation into the Federation, excluding that portion mentioned in (c) below, from the Union of cattle for slaughter or beef (fresh, frozen or chilled) shall be undertaken by the Cold Storage Commission of Southern Rhodesia or other similar body established by a Federal law.

(c) The provisions of (a) and (b) shall not apply to that portion of the Federation which is included within the basin of the Congo and its outlets according to the definition of such basin contained in Chapter I, Article I, of the General Act of the Conference of Berlin relative to the development of trade and civilisation in Africa signed in Berlin on the 26th February, 1885.

**IMPORTS INTO THE UNION FROM THE FEDERATION**

130. (a) The importation into the Union of any goods enumerated in regulation 129 (a), which have been grown, produced or manufactured in the Federation, is prohibited except in terms of a permit issued by or under the authority of the Government of the Union of South Africa.
(b) Slaughter cattle and beef carcases or quarters (fresh, frozen or chilled) exported from the Federation to the Union shall be consigned to the Livestock and Meat Industries Control Board of the Union.

131. Duty free admission into the Union of flue-cured Virginia-type leaf tobacco grown in the Federation shall be subject to a permit issued by the Secretary for Agriculture.

SCHEDULE

Note:

1. The forms detailed in this Schedule shall be printed -
   (a) lengthwise or upright, as indicated;
   (b) on white paper, except where otherwise indicated; and
   (c) in ink of the colour indicated.

2. The forms shall, except where it is otherwise indicated, be of a size 13 ins. by 8 ins., and the space marked “FOR OFFICIAL USE ONLY” shall measure 2 ins. by 2 ins.
3. The columns headed “Railway Advice Note No.” are for use in respect of goods arriving by rail.
4. The columns headed “Code No.” are for official statistical use only.
5. The forms “A”, “B”, “C” and “D” (S.44, S.45, S.46 and S.47 respectively) detailed in this Schedule are printed by the Government Printer, Pretoria, and may be purchased from the Department of Customs and Excise. Such forms may not be printed by private concerns.
**REPORTS INWARDS FOR SHIPS.**

<table>
<thead>
<tr>
<th>FOR OFFICIAL USE ONLY</th>
<th>PORT OF ........................................................................................................</th>
<th>No. ........................................</th>
<th>Date ........................................</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Name of Ship ..........................................................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Nationality and Port of Registry ..........................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Registered tonnage (net) .................................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Name and nationality of master ............................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Name and nationality of owners ............................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Number of crew .......................................................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Date and time of arrival ........................................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Where from (all ports to be mentioned in order of voyage) ....................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Number of passengers for this port .......................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Whether laden or in ballast, and if laden, nature of cargo and tonnage thereof for this port</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Where bound (all ports to be mentioned in order of proposed voyage) ....</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Proposed date of departure ....................................................................</td>
<td>..................................................................................................................</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Manifest of cargo on board attached.

I hereby declare that the abovementioned particulars, and the particulars shown on the manifest (pages 1 to ...) attached, are true and correct. I further declare that bulk has not been broken nor any goods taken on board or delivered out of the ship since its departure from

_____________________  
Master/Agent on behalf of the Master.

Report received this ............................................................ day of ........................................ 19 ........

_____________________  
Collector of Customs and Excise.

(This form shall be printed in black ink.)
## SHIP’S REPORT INWARDS (Continued).
(Manifest of Cargo.)

<table>
<thead>
<tr>
<th>Bill of Lading No.</th>
<th>Packages</th>
<th>Acquittance particulars</th>
<th>Description of goods</th>
<th>Name and address of consignees</th>
<th>Weight</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(This form shall be printed in black ink, may be of any convenient size and may be printed lengthwise or upright.)

## REPORT INWARDS FOR AIRCRAFT.

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>No.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1. **Name/identification mark of aircraft**
2. **Nationality**
3. **Name and nationality of pilot**
4. **Name and nationality of owners**
5. **Number of crew**
6. **Date and time of arrival**
7. **Where from (all places to be mentioned in order of journey)**
8. **Number of passengers for this port**
9. **Whether carrying cargo, and if so, nature and tonnage thereof for this port**
10. **Where bound (all places to be mentioned in order of proposed journey)**
11. **Proposed date of departure**

I hereby declare that the abovementioned particulars are true and correct, and I further declare that bulk has not been broken nor any goods taken on board or delivered out of the aircraft since its departure from

<table>
<thead>
<tr>
<th>Pilot/Agent on behalf of the Pilot.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collector of Customs and Excise.</td>
</tr>
</tbody>
</table>

*(This form shall be printed in black ink.)*
AIRCRAFT .................................................

Name/identification mark ........................................................................................................

PILOT .................................................. 

Name .................................................................................................................................

Residence .............................................................................................................................

Nationality ............................................................................................................................

No. of Licence .........................................................................................................................

Place of departure ...............................................................................................................

Country .................................................................................................................................

Place of destination ..........................................................................................................

Country .................................................................................................................................

Number of declarations annexed ...........................................................................................

The pilot certifies the correctness of the present manifest under the penalties provided by law and has signed and dated this document immediately below the last entry.

<table>
<thead>
<tr>
<th>Number of the Present Order</th>
<th>Marks and Nos. of the Packages</th>
<th>Number (in Figures and Words) and Description of the Packages</th>
<th>Nature of Goods</th>
<th>Weight</th>
<th>Observations</th>
</tr>
</thead>
</table>

Date .................................................................................................................................

Pilot.

(This form shall be printed in black ink, may be of any convenient size and may be printed either lengthwise or upright.)

(CUSTOMS S. 5.)

LIST OF SEALABLE GOODS ON BOARD SHIP OR AIRCRAFT.

UNCONSUMED STORES.

<table>
<thead>
<tr>
<th>Tobacco</th>
<th>Cigars</th>
<th>Cigarettes</th>
<th>Other Preparations of or Substitutes for Tobacco (to be Specified)</th>
<th>Spirits (to be Specified)</th>
<th>Wine (Still or Sparkling)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Description</td>
<td>Description</td>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beer, Stout, Cider or Perry</td>
<td>Other Alcoholic Liquor (to be Specified)</td>
<td>Opium, Opium Preparations and Opium Outfits</td>
<td>Cocaine, Preparations of Cocaine and other Habit-forming Drugs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Saccharine</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Exciseable Goods and Non-duty-Paid Imported Goods Shipped as Stores at a Place in the Union or South, West Africa.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I certify that the abovementioned particulars are true and correct and include all the unconsumed stores on board of these descriptions.

Date .................................................................................................................. ..................................................................................................................

Master/Pilot.

SEALABLE ARTICLES IN POSSESSION OF THE MASTER/PILOT, OFFICERS AND OTHER MEMBERS OF THE CREW.

We, the master/pilot, officers and other members of the crew of the ..............................................................................................................................................................
whose names appear hereunder, declare that we have in our possession, respectively, the quantities of sealable goods, and no more, shown opposite our signatures, and we severally undertake that no portion of these goods will be landed without the permission of the proper officer of customs.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Rank or rating</th>
<th>Tobacco</th>
<th>Cigars</th>
<th>Cigarettes</th>
<th>Other Preparations of or Substitutes for Tobacco (to be Specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Spirits (to be Specified)

<table>
<thead>
<tr>
<th></th>
<th>Spirits in any Potable Form</th>
<th>Wine</th>
<th>Beer, Stout, Cider or Perry</th>
<th>Other Alcoholic Liquor (to be Specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opium, Opium Preparations and Opium Outfits</td>
<td>8 ozs.</td>
<td>1 reputed quart</td>
<td>4 reputed quarts</td>
<td>4 reputed quarts</td>
</tr>
<tr>
<td>Opium, Opium Preparations and Opium Outfits</td>
<td>6 ozs.</td>
<td>1 reputed quart</td>
<td>4 reputed quarts</td>
<td>4 reputed quarts</td>
</tr>
<tr>
<td>Opium, Opium Preparations and Opium Outfits</td>
<td>4 ozs.</td>
<td>—</td>
<td>*4 reputed quarts</td>
<td>—</td>
</tr>
</tbody>
</table>

### TO WHOM IT MAY CONCERN.

1. This list must be completed in readiness to be handed to the customs officer who first visits the ship/aircraft. It must be signed by the master/pilot and every member of the crew, and each person must state opposite his signature the quantity of sealable goods in his possession or that he has no such goods.

2. The master/pilot, officers and other members of the crew who remain on the ship/aircraft during its stay in port/at the aerodrome may each be allowed to retain in their possession the following quantities (to cover 4 days) of the undermentioned sealable goods.

<table>
<thead>
<tr>
<th></th>
<th>Tobacco in any Form</th>
<th>Spirits in any Potable Form</th>
<th>Wine</th>
<th>Beer or Stout</th>
</tr>
</thead>
<tbody>
<tr>
<td>The master/pilot</td>
<td>8 ozs.</td>
<td>1 reputed quart</td>
<td>4 reputed quarts</td>
<td>4 reputed quarts</td>
</tr>
<tr>
<td>Officers (including pursers, surgeons, chief stewards, wireless operators and serangs)</td>
<td>6 ozs.</td>
<td>1 reputed quart</td>
<td>4 reputed quarts</td>
<td>4 reputed quarts</td>
</tr>
<tr>
<td>Other members of the crew</td>
<td>4 ozs.</td>
<td>—</td>
<td>*4 reputed quarts</td>
<td>—</td>
</tr>
</tbody>
</table>

* Only in the case of ships/aircraft belonging to countries where wine is provided for in the statutory list of provisions or rations.
3. When the quantities in possession of the master/pilot, officers or other members of the crew do not exceed those specified in paragraph 2, the goods need not be produced, but otherwise the entire quantities must be produced to the customs officer who will place the excess under Customs seal or release it upon payment of duty.

4. In any case where the master/pilot, officers or other members of the crew remain on board the ship/aircraft for more than four days, the proper officer may on request authorize the issue from under seal, for consumption on board, of the following further quantities per day.

<table>
<thead>
<tr>
<th></th>
<th>Tobacco in any form</th>
<th>Spirits in any potable form</th>
<th>Wine</th>
<th>Beer or Stout</th>
</tr>
</thead>
<tbody>
<tr>
<td>The master/pilot</td>
<td>1 oz.</td>
<td>¼ reputed pint</td>
<td>1 reputed quart</td>
<td>1 reputed quart</td>
</tr>
<tr>
<td>Officers (including pursers, surgeons, chief stewards, wireless operators and serangs)</td>
<td>¼ oz.</td>
<td>¼ reputed pint</td>
<td>1 reputed quart</td>
<td>1 reputed quart</td>
</tr>
<tr>
<td>Other members of the crew</td>
<td>½ oz.</td>
<td>—</td>
<td>*1 reputed quart</td>
<td>—</td>
</tr>
</tbody>
</table>

* Only in the case of ships or aircraft belonging to countries where wine is provided for in the statutory list of provisions or rations.

5. Any sealable articles not enumerated in this list and found in possession of the master/pilot, officers or any other member of the crew will be liable to forfeiture, and the person in whose possession they are found will be liable to prosecution. If any unconsumed stores which are sealable goods are omitted from this list they shall likewise be liable to forfeiture and the master or pilot, as the case may be, will be liable to prosecution.

6. Tobacco in any form, spirits, wine, beer and stout not placed under seal or issued from under seal will be given individually to each person entitled thereto in terms of the foregoing, and will not be released in bulk for distribution by the master/pilot or other person.

7. The master/pilot may break the Customs seal as soon as the ship has passed beyond the limits of the port, or as soon as the aircraft has departed direct for a destination outside the Union, as the case may be, provided, in the case of a ship, that all contact with the shore has ceased.

   (This form shall be printed in black ink, may be of any convenient size and may be printed lengthwise or upright.)

(CUSTOMS S. 6.)

ENTRY OUTWARDS FOR SHIP OR AIRCRAFT.

(This form is not required if the particulars called for have been given on the report inwards—Form S. 1 or S. 3).

1. Name of ship ........................................................................................................................................................................................................................................
2. Registered No. and port of registry ........................................................................................................................................................................................................................................
3. Name/identification mark of aircraft ........................................................................................................................................................................................................................................
4. Nationality .......................................................................................................................................................................................................................................................................
5. Where bound (all ports/places to be mentioned in order of proposed voyage or journey) ........................................................................................................................................................................................................................................................................

(CUSTOMS S. 6.)
6. Proposed date of departure .................................................................
   I declare the above particulars to be true and correct.

Date ........................................... ...........................................

   Master/Pilot or Agent.

   (This form shall be printed in black ink.)

   ______________

   (CUSTOMS S. 7.)

APPLICATION TO LAND CARGO.

The Collector of Customs and Excise,

   ________________________________

   Sir,

   I request permission to land the cargo of the ........................................ consigned to this port as per Report Inwards No. .................. of ..................

   from ................................................................. consigned to this port as per Report Inwards No. .................. of ..................

   before such cargo has been entered for customs purposes, and to place the said cargo in .................................................................

   I hereby undertake to abide by the conditions and regulations governing the granting of such permission, and to account for the cargo in terms of the customs laws.

   Yours faithfully,

   ________________________________

   Master/Pilot or Agent.

   * Particulars transit shed or other approved place must be stated.

   (This form shall be printed in black ink.)

   ______________

   (CUSTOMS S. 8.)

FOR OFFICIAL USE

REPORT OUTWARDS FOR SHIPS.

No. ...........................................
Republic of Namibia 39 Annotated Statutes

REGULATIONS
Customs and Excise Act 20 of 1998
Regulations under the Customs Act 1955

<table>
<thead>
<tr>
<th>ONLY</th>
<th>PORT OF</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of Ship</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Nationality and Port of Registry</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Registered tonnage (net.)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Name and Nationality of Master</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Name and Nationality of Owners</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Number of Crew</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Where bound (all ports to be mentioned in order of proposed voyage)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>If laden or in ballast, and if laden, nature of cargo and tonnage thereof from this port</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Intended date and time of departure</td>
<td></td>
</tr>
</tbody>
</table>

Manifest of cargo laden at this port, and list of exciseable goods and imported non-duty-paid goods shipped as stores, attached.

I hereby declare that the abovementioned particulars, and the particulars shown on the manifest (pages 1 to .................) and lists attached, are true and correct, and I request that the ship be permitted to proceed on its intended voyage.

Permission granted.

Date ........................................

Master/Agent on behalf of the Master.

Collector of Customs and Excise.

(This form shall be printed in black ink.)

(CUSTOMS S. 9.)

FOR OFFICIAL USE ONLY

SHIP’S REPORT OUTWARDS (Continued).
(Manifest of Cargo.)

PORT OF ............................................................ Page ............... 

NAME OF SHIP .............................................................
<table>
<thead>
<tr>
<th>Bill of Lading No.</th>
<th>Packages</th>
<th></th>
<th>Destination of Goods</th>
<th>Name of Shipper</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Marks</td>
<td>Numbers</td>
<td>Number and Description</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(This form shall be printed in black ink, may be of any convenient size and may be printed lengthwise or upright.)

CERTIFICATE OF CLEARANCE FOR SHIPS

1. Name of ship .......................... .................................................................
2. Nationality and port of registry .................................................................
3. Registered tonnage (nett) .................................................................
4. Name and nationality of master .................................................................
5. Name and nationality of owners .................................................................
6. Where bound (ports to be mentioned in order of intended voyage) .................................
7. Nature of cargo .......................... .................................................................

TO WHOM IT MAY CONCERN.

This is to certify that the above-mentioned ship has been duly entered and cleared for the ports mentioned.

Date .................................................. .................................................................
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.</strong> Name/identification mark of aircraft</td>
<td></td>
</tr>
<tr>
<td><strong>2.</strong> Nationality</td>
<td></td>
</tr>
<tr>
<td><strong>3.</strong> Name and nationality of pilot</td>
<td></td>
</tr>
<tr>
<td><strong>4.</strong> Name and nationality of owners</td>
<td></td>
</tr>
<tr>
<td><strong>5.</strong> Number of crew</td>
<td></td>
</tr>
<tr>
<td><strong>6.</strong> Where bound (all places to be mentioned in order of intended voyage)</td>
<td></td>
</tr>
<tr>
<td><strong>7.</strong> If laden, nature of cargo and tonnage thereof from this port</td>
<td></td>
</tr>
<tr>
<td><strong>8.</strong> Intended date and time of departure</td>
<td></td>
</tr>
</tbody>
</table>

Manifest of cargo laden at this port, and list of excisable goods and imported non-duty-paid goods shipped as stores, attached.

I hereby certify that the above-mentioned particulars and the particulars shown on the manifest and lists attached are true and correct, and I request that the aircraft be permitted to proceed on its intended journey.

Permission granted.

(Pilot/Agent on behalf of the Pilot)

Date __________________________

Collector of Customs and Excise.

(P)
REPORT OUTWARDS FOR AIRCRAFT (Continued)
(Manifest and General Declaration of Cargo.)

<table>
<thead>
<tr>
<th>AIRCRAFT identification mark</th>
<th>PILOT Name ..........................................................</th>
<th>Residence ...........................................</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Nationality .....................................................</td>
<td>No of Licence .....................................</td>
</tr>
<tr>
<td></td>
<td>Place of departure ................................................</td>
<td>Country ...............................................</td>
</tr>
<tr>
<td></td>
<td>Place of destination ...............................................</td>
<td>Country ...............................................</td>
</tr>
<tr>
<td></td>
<td>Number of declarations annexed ..................................</td>
<td></td>
</tr>
</tbody>
</table>

The pilot certifies the correctness of the present manifest under the penalties provided by law, and has signed and dated this document immediately below the last entry.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I undertake to produce the goods at the customs office at the arrival aerodrome within ......................................................... days, under penalty of punishment by law.

Date .......................................................... .......................................................... .......................................................... .......................................................... .......................................................... .......................................................... Pilot.

(This form shall be printed in black ink, may be of any convenient size and may be printed lengthwise or upright.)
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of ship/flying boat</td>
<td>No.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Date</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Nationality</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Name and nationality of master/pilot</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Name and nationality of owners</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Date and time of arrival</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Nature of voyage or journey</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Where from (all places to be mentioned in order of voyage or journey)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Nature of cargo and tonnage thereof for this port</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Where bound (all places to be mentioned in order of proposed voyage or journey)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Nature and tonnage of cargo taken from this port</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Intended date and time of departure</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

List of exciseable goods and imported non-duty-paid goods on board attached.

I declare that the above-mentioned particulars, and the particulars shown on the lists attached, are true and correct.

Master/Pilot or Agent on behalf of the Master/Pilot.

Report received this day of _______ 19 ........

Collector of Customs and Excise.

(This form shall be printed in black ink.)
BILL OF ENTRY—SIGHT.

PORT OF .............................................

SHIP .............................................

ex AIRCRAFT .....................................

RAIL .............................................

FROM .............................................

NAME OF IMPORTER .............................................

ADDRESS .............................................

NAME OF IMPORTER .............................................

ADDRESS .............................................

I, the undersigned, ............................................., for importer, declare that I cannot, for want of full information, make due entry of the contents of the above-mentioned packages, and I request permission to examine the said contents under customs supervision.

Declared this ............................................. day of ............................................. 19...........

for Importer.

Collector of Customs and Excise.

For OFFICIAL USE ONLY.

This form shall be printed in black ink.)

BILL OF ENTRY AFTER SIGHT—OTHER THAN WAREHOUSING. (CUSTOMS S. 15.)
PORT OF .................................................................

For revenue stamp (on original only).

NAME OF IMPORTER ......................................................................

ADDRESS ...........................................................................................

FROM .................................................................

SIGHT BILL OF ENTRY No. .......... dated .................................

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. cost</th>
<th>Value for duty purposes</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total No. of packages ..........</td>
<td>B/L, No. and date</td>
<td>C.i.f. and c. £</td>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I, the undersigned, ............................................. for importer, declare that all the particulars shown hereon are true and correct and that the values entered for duty purposes are as defined by law.

for Importer.

Declared this ........................................ day of ....................... 19........

Collector of Customs and Excise.

I certify that I have examined the goods contained in the packages mentioned hereon, and that the descriptions and quantities of the said goods, as stated above, are correct.

Date .........................................................

Examing Officer.

(This form shall be printed in black ink.)
VOUCHER OF CORRECTION—BILL OF ENTRY AFTER SIGHT (OTHER THAN WAREHOUSING)

BILL OF ENTRY No. ........................................ dated ........................................

PORT OF .............................................................................................. NAME OF IMPORTER ...........................................................

NAME OF SHIP/AIRCRAFT .............................................. ADDRESS ..............................................................

FROM .............................................................................................. ..............................................................

BY RAIL FROM .............................................................................................. ..............................................................

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. cost</th>
<th>Value for duty purposes</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total No. of packages: B/L. No. and date C.i.f. and c. £ Total:

EXAMINING OFFICER

ORIGINALLY ENTERED AS:

|                              |                              |                              |                              |                              |                              |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Total No. of packages:       | B/L. No. and date            | C.i.f. and £.                | Total:                       |                              |

Signed, for importer, this .................................... day of .................................... 19............ DIFFERENCE IN DUTY £ : :
BILL OF ENTRY AFTER SIGHT—WAREHOUSING.

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>NAME OF IMPORTER</th>
<th>ADDRESS</th>
<th>SHIP (on original only)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AIRCRAFT</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RAIL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FROM</th>
<th>SIGHT BILL OF ENTRY No.</th>
<th>dateg</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. cost</th>
<th>Value for duty purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total No. of packages: B/L. No. and date C.i.f. and c. £ Total

I, the undersigned, for importer, declare that all the particulars shown hereon are true and correct, and that the values entered for duty purposes are as defined by law. I enter the abovementioned goods for warehousing in bonded warehouse.*
Declared this ................................ day of .................................. 19 .................. ..........................................................

for Importer.

Collector of Customs and Excise.

I certify that I have examined the goods contained in the packages mentioned hereon, and that the descriptions and quantities of the said goods, as stated above are correct.

Date ..........................................................

Examining Officer.

* Situation of warehouse to be stated.

(This form shall be printed in red ink.)

---

VOUCHER OF CORRECTION—WAREHOUSING BILL OF ENTRY AFTER SIGHT.

(CUSTOMS S. 16A.)

PORT OF ........................................... BILL OF ENTRY No. ............. dated ......................................................

NAME OF SHIP/AIRCRAFT ........................................... NAME OF IMPORTER ...........................................

FROM ................................................... ADDRESS ..............................................

BY RAIL FROM ................................................... ..........................................................

<table>
<thead>
<tr>
<th>EXAMINING OFFICER</th>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. cost</th>
<th>Value for duty purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>£</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Republic of Namibia 49 Annotated Statutes
REGULATIONS
Customs and Excise Act 20 of 1998
Regulations under the Customs Act 1955

<table>
<thead>
<tr>
<th>Total No. of packages:</th>
<th>B/L. No. and date</th>
<th>C.i.f. and c. £</th>
<th>Total</th>
</tr>
</thead>
</table>

ORIGINALLY ENTERED AS:

<table>
<thead>
<tr>
<th>Total No. of packages:</th>
<th>B/L. No. and date</th>
<th>C.i.f. and c. £</th>
<th>Total</th>
</tr>
</thead>
</table>

Signed for importer, this ................................... day of ........................................ 19 ............

for Importer.

GOODS WAREHOUSED IN ......................................................... BONDED WAREHOUSE.* ..................................................

Collector of Customs and Excise.

* Situation of warehouse to be specified.

(System shall be printed in red ink.)

PORT OF .................................................................

ex AIRCRAFT .............................................................

SHIP .................................................................

RAIL .................................................................

FROM .................................................................

BILL OF ENTRY—DUTY-PAID OR FREE.

NAME OF IMPORTER .............................................................

For revenue stamp (on original only).

ADDRESS .................................................................

FOR OFFICIAL USE ONLY.

Packages | Country of manufacture or origin | Railway Advice | Tariff item | Code No. | Description of goods | Weight, tare or gauge | F.o.b. cost | Value for duty purposes | Duty |
|----------|---------------------------------|---------------|------------|----------|----------------------|----------------------|------------|------------------------|------|
Republic of Namibia 50 Annotated Statutes

REGULATIONS
Customs and Excise Act 20 of 1998
Regulations under the Customs Act 1955

<table>
<thead>
<tr>
<th>Marks</th>
<th>Numbers</th>
<th>Number and description</th>
<th>production</th>
<th>Note No.</th>
<th>£</th>
<th>£</th>
<th>s</th>
<th>£</th>
<th>s</th>
<th>d</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total No. of packages: B/L, No. and date C.i.f. and c. £ Total:

I, the undersigned, ................................ for importer, declare that all the particulars shown hereon are true and correct and that the values entered for duty purposes are as defined by law.

for Importer.

Declared this ................................... day of ................................ 19........... Collector of Customs and Excise.

(This form shall be printed in black ink.)

VOUCHER OF CORRECTION—BILL OF ENTRY DUTY-PAID OR FREE.

BILL OF ENTRY No. ....................... dated .......................  

PORT OF ........................................ NAME OF IMPORTER .................................

NAME OF SHIP/AIRCRAFT .......................... ADDRESS .................................

FROM .............................................. FOR OFFICIAL USE ONLY.

<table>
<thead>
<tr>
<th>EXAMINI</th>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. cost £</th>
<th>Value for duty purposes £</th>
<th>Duty £</th>
<th>s</th>
<th>d</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Customs S. 17A.)
### SCHEDULE VOUCHER OF CORRECTION OF BILLS OF ENTRY FOR PAYMENT OF DUTY.

<table>
<thead>
<tr>
<th>Bill of Entry</th>
<th>Originally entered as:</th>
<th>Should be:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Number</td>
<td>Date</td>
</tr>
<tr>
<td>PORT OF</td>
<td>NAME OF IMPORTER/OWNER</td>
<td>ADDRESS</td>
</tr>
</tbody>
</table>
### BILL OF ENTRY—UNDER REBATE OF DUTY ON FIRST IMPORTATION

(CUSTOMS S. 19)

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>NAME OF IMPORTER</th>
<th>FOR OFFICIAL USE ONLY.</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHIP</td>
<td>For revenue stamp (on original only).</td>
<td></td>
</tr>
<tr>
<td>ex AIRCRAFT</td>
<td>ADDRESS</td>
<td></td>
</tr>
<tr>
<td>RAIL</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FROM</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. Cost</th>
<th>Value for duty purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Duty to be (if any)</th>
<th>£</th>
<th>s</th>
<th>d</th>
</tr>
</thead>
</table>

Signed, for importer, this ................. day of ................. 19 ............

for Importer.

Collector of Customs and Excise.

No.

(This form shall be printed in black ink.)
Total No. of packages: | B/L, No. and date | C.i.f. and c. £ | Total:
--- | --- | --- | ---

I, the undersigned, ................................................., for and on behalf of the importer, ................................................. declare that the said importer is registered with the Commissioner of Customs and Excise as a manufacturer under rebate in respect of item ................................................. of the customs tariff/in terms of Government Notice No. ................................................. dated ................................................., and that the goods entered hereon under rebate of duty are and will remain the property of the said importer to be used by him under the relative regulations solely for the purpose specified in the said item ................................................. /Notice No. ................................................. in the manufacturer of .................................................. I further declare that all the particulars shown hereon are true and correct, and that the values entered for duty purposes are as defined by law.

................................................. for Importer.

Declared this ................................................. day of ................................................. 19 ............ Collector of Customs and Excise.

(This form shall be printed in black ink on GREEN paper.)

VOUCHER OF CORRECTION—BILL OF ENTRY UNDER REBATE OF FIRST IMPORTATION.

BILL OF ENTRY No. ................................................. dated .................................................
PORT OF ................................................. NAME OF IMPORTER .................................................
NAME OF SHIP/AIRCRAFT ................................................. ADDRESS .................................................
FROM ................................................. BY RAIL FROM .................................................
<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale or gauge</th>
<th>F.o.b. cost</th>
<th>Value for duty purposes</th>
<th>Duty to paid (if any)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total No. of packages:</td>
<td>B/L. No. and date</td>
<td>C.i.f. and c. £</td>
<td>Total:</td>
<td></td>
<td></td>
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</tbody>
</table>

**ORIGINALLY ENTERED AS:**

<table>
<thead>
<tr>
<th>Total No. of packages:</th>
<th>B/L. No. and date</th>
<th>C.i.f. and c. £</th>
<th>Total:</th>
</tr>
</thead>
</table>

Signed, for importer, this ................. day of ....................... 19.......... . DIFFERENCE IN DUTY £ : :

.................................................................

/for Importer.

.................................................................

Collector of Customs and Excise.

No.

(This form shall be printed in black ink on GREEN paper.)

---

**BILL OF ENTRY—PUBLIC STORES ON FIRST IMPORTATION.**

PORT OF ................................................. OFFICE OF THE ....................................................... FOR OFFICIAL USE ONLY.

ex

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SHIP</td>
<td></td>
</tr>
<tr>
<td>AIRCRAFT</td>
<td></td>
</tr>
<tr>
<td>RAIL</td>
<td></td>
</tr>
</tbody>
</table>
Regulations under the Customs Act 1955

FROM: .................................................................

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tale gauge</th>
<th>Value £</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Total No. of packages: B/L. No. and date: Total

I, the undersigned, ................................................. for the Department/Administration of ............................................. certify that the goods entered hereon are public stores for the sole and exclusive use of the Government of ............................................. and that any duty levied on such goods would be borne directly by the said government. I undertake on behalf of the said Department/Administration that none of the said goods, used or unused, will be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Commissioner of Customs and Excise and the payment to him of the duties liveable on the goods.

Signed this ........................................................... day of ................................ 19 ............ .......................................................... (Title.)

Collector of Customs and Excise.

(This form shall be printed in black ink.)

(Customs S. 20A)

Voucher of Correction—Bill of Entry for Public Stores on First Importation

BILL OF ENTRY No. ................. dated .........................

PORT OF .................................................. OFFICE OF THE ..........................................................

NAME OF SHIP/AIRCRAFT ........................................

FOR OFFICIAL USE ONLY.
FROM .......................................................... ..........................................................

BY RAIL FROM ..........................................................

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tare gauge</th>
<th>Value £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Total No. of packages: B/L. No. and date: Total

ORIGINALLY ENTERED AS:

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Code No.</th>
<th>Description of goods</th>
<th>Weight, tare gauge</th>
<th>Value £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Total No. of packages: B/L. No. and date: Total

Signed, for Department of ....................................................., this .................................. day of ..................................................... 19 ........

..........................................................

(Title.)

..........................................................

Collector of Customs and Excise.

(This form shall be printed in black ink.)

..........................................................

(CUSTOMS S. 21.)
**BILL OF ENTRY—WAREHOUSING.**

<table>
<thead>
<tr>
<th>Packs</th>
<th>Country of Manufacture or Production</th>
<th>Railway Advice Note No.</th>
<th>Tariff Item</th>
<th>Code No.</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>F.o.b. Cost</th>
<th>Value for Duty purposes</th>
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</table>

**For revenue stamp (on original only).**

NAME OF IMPORTER ............................................................

ADDRESS ........................................................................

.................................

PORT OF .................................................................

**FOR OFFICIAL USE ONLY.**

**FROM .................................................................**

<table>
<thead>
<tr>
<th>MARKS</th>
<th>NUMBERS</th>
<th>NUMBER AND DESCRIPTION</th>
<th>B/L. NO. AND DATE</th>
<th>C.I.F. AND C. £</th>
<th>TOTAL:</th>
</tr>
</thead>
<tbody>
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</table>

Total No. of Packages:                        

I, the undersigned, ................................., for importer, declare that all the particulars shown hereon are true and correct, and that the values entered for duty purposes are as defined by law. I enter the abovementioned goods for warehousing in ................................. warehouse.*

Declared this ........................................ day of * ................................. 19 ............ for Importer.

..................................................

Collector of Customs and Excise.

* Situation of warehouse to be stated.

(This form shall be printed in red ink.)
VOUCHER OF CORRECTION—BILL OF ENTRY WAREHOUSING.

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of manufacture or Production</th>
<th>Railway Advice Note No.</th>
<th>Tariff Item</th>
<th>Code No.</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>F.o.b. Cost</th>
<th>Value for Duty Purposes</th>
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</tbody>
</table>

Total No. of Packages: B/L. No. and date C.i.f. & c. £ Total:

ORIGINALLY ENTERED AS:

Total No. of Packages: B/L. No. and Date C.i.f. & c. £ Total:

Signed, for importer, this ____________________________ day of ____________________________ 19 __________.

__________________________________________________________

for Importer.

__________________________________________________________

Collector of Customs and Excise.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>OWNER OF GOODS</th>
<th>TRANSFER FROM</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex</td>
<td>Address</td>
<td>LOCAL WAREHOUSE*</td>
</tr>
<tr>
<td>SHIP</td>
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<tr>
<td>AIRCRAFT</td>
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</tbody>
</table>

BILL OF ENTRY—RE-WAREHOUSING.

<table>
<thead>
<tr>
<th>Original Whg. B/E.</th>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff Item</th>
<th>Code No.</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>F.o.b. Cost</th>
<th>Value for Duty Purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Marks</td>
<td>Numbers</td>
<td>Number and description</td>
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</tbody>
</table>

Total No. of Packages:  
I, the undersigned, .........................................................., for the owner of the abovementioned goods, declare that all the particulars shown hereon are true and correct and that the values entered for duty purposes are as defined by law. I enter the goods for re-warehousing in ........................................................... warehouse.*

Declared this ............................................. day of ..................................... 19 .......... ........................................................... for Owner.

Collector of Customs and Excise.  

* Situation of warehouse to be stated.
VOUCHER OF CORRECTION—BILL OF ENTRY RE-WAREHOUSING.

BILL OF ENTRY No. ........................................... dated .........................

PORT OF ............................................... OWNER OF GOODS .............................................

NAME OF SHIP/AIRCRAFT .............................. ADDRESS ......................................................

FROM .................................................................................................................................

BY RAIL FROM ..................................................................................................................

TRANSFER FROM ........................................... LOCAL WAREHOUSE*/PORT OF .........................

<table>
<thead>
<tr>
<th>Original Whg. B/E.</th>
<th>Packages</th>
<th>Country of manufacture or production</th>
<th>Railway Advice Note No.</th>
<th>Tariff item</th>
<th>Code No.</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>F.o.b. Cost</th>
<th>Value for Duty Purposes</th>
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<td>Numbers</td>
<td>Numbers and description</td>
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<td>Total No. of Packages:</td>
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</table>

EXAMINING OFFICER.

ORIGINALLY ENTERED AS:

| Total No. of Packages: |          |       |         |                          |          |         |                      |                      |            |                        |

Signed, for owner, this ....................... day of ....................... 19............ .................................................................
for Owner.

Collector of Customs and Excise.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

PROPRIETOR’S RECEIPT FOR WAREHOUSED GOODS.

PORT OF .................................................................
RECEIVED INTO ........................................... WAREHOUSE,*
IN GOOD OUTWARD ORDER AND CONDITION, THE FOLLOWING GOODS
EX ................................................................. ENTERED FOR WAREHOUSING
BY .................................................................

<table>
<thead>
<tr>
<th>Warehousing Bill of Entry</th>
<th>Packages</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Marks</td>
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Signed this .............................................. day of ...................... 19............

Proprietor of Warehouse.
NOTE. — Damaged or discrepant packages must not be received into a bonded warehouse.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

BILL OF ENTRY – DUTY PAID FOR WAREHOUSED GOODS.

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>OWNER OF GOODS</th>
<th>For Revenue Stamp (on Original only)</th>
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<tbody>
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GOODS WAREHOUSED IN .......... WAREHOUSE*/REMOVED FROM PORT OF  ...............

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Total No. of Packages  

I, the undersigned .................................................., for the owner, declare that all the particulars shown hereon are true and correct and that the values entered for duty purpose are as defined by law.

................................................................. for Owner.

Declared this ........................................... day of ...................... 19  ...............
The above-mentioned goods may be removed from the warehouse by Collector of Customs and Excise.

.................................................................

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

(CUSTOMS S 24 A)

VOUCHER OF CORRECTION - BILL OF ENTRY DUTY PAID FOR WAREHOUSED GOODS.

BILL OF ENTRY No ............................................

PORT OF ........................................................

OWNER OF GOODS ............................................

ADDRESS ..................................................................

GOODS WAREHOUSED IN ........................... WAREHOUSE*/REMOVED FROM PORT OF ..........................

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Total No. of Packages: Total

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</tbody>
</table>

Total No. of Packages: Total

Signed, for importer, this .................... day of .................... 19............. Difference in Duty ........................... £ : :

........................................................................................................................................

for Owner.
The above-mentioned goods may be removed from the warehouse by
                                                                                                                Collector of Customs and Excise.
                                                                                                                  No.
                                                                                                         * Situation of warehouse to be stated.
                                                                                                         (This form shall be printed in red ink.)

BILL OF ENTRY - UNDER REBATE OF DUTY EX BONDED WAREHOUSE.

PORT OF ....................................................

OWNER OF GOODS ............................................

FOR OFFICIAL USE ONLY.

GOODS WAREHOUSED IN .................................. WAREHOUSE*/REMOVED FROM PORT OF .................................

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<tbody>
<tr>
<td>No</td>
<td>Date.</td>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td>£</td>
<td>£</td>
<td>s.</td>
<td>£</td>
<td>s.</td>
<td>d.</td>
</tr>
</tbody>
</table>

Total No. of Packages Total

I, the undersigned ................................................ for and on behalf of the owner, ........................................... , declare that the said owner is registered with the Commissioner of Customs and Excise as a manufacturer under rebate in respect of item ........................................... of the customs tariff/at terms of Government Notice No ........................................... dated ......................................... and that the goods entered hereon under rebate of duty are and will remain the property of the said owner to be used by him under the relative regulations solely for the purpose specified in the said item ............................../Notice No .......... in the manufacture of ........................................... , I further declare that all the particulars shown hereon are true and correct, and that the values entered for duty purposes are as defined by law.
Declared this ........................................ day of ................................ 19 ............ .................................................................

for Owner.

The above-mentioned goods may be removed from the warehouse by.................................................................

Collector of Customs and Excise. No.

* Situation of warehouse to be stated.

(This form shall be printed in red ink on GREEN paper.)

VOUCHER OF CORRECTION - BILL OF ENTRY UNDER REBATE OF DUTY EX BONDED WAREHOUSE.

(CUSTOMS S. 25 A.)

BILL OF ENTRY No ........ dated ............... OWNER OF GOODS .................................................................

PORT OF ......................................... ADDRESS .................................................................

GOODS WAREHOUSED IN ......................... WAREHOUSE* REMOVED FROM PORT OF .........................

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<td>Number and Description.</td>
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<td>Total No. of Packages:</td>
<td>Total</td>
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<td>£</td>
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<td>£</td>
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</tbody>
</table>

ORIGINALLY ENTERED AS:

<table>
<thead>
<tr>
<th>Total No. of Packages:</th>
<th>Total</th>
</tr>
</thead>
</table>

EXAMINING OFFICER.
Republic of Namibia 66 Annotated Statutes

REGULATIONS
Customs and Excise Act 20 of 1998
Regulations under the Customs Act 1955

<table>
<thead>
<tr>
<th>Certified for owner, this............................... day of............................... 19.....................</th>
</tr>
</thead>
<tbody>
<tr>
<td>The above-mentioned goods may be removed from the warehouse by ........................................</td>
</tr>
<tr>
<td>Collector of Customs and Excise.</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Difference in Duty</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>for Owner.</td>
<td></td>
</tr>
</tbody>
</table>

* Situation of warehouse to be stated.
(This form shall be printed in red ink on GREEN paper.)

---

**BILL OF ENTRY - PUBLIC STORES EX BONDED WAREHOUSE**

<table>
<thead>
<tr>
<th>PORT OF .................................................................. OFFICE OF THE ..................................................................</th>
</tr>
</thead>
<tbody>
<tr>
<td>(CUSTOMS S. 26.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GOODS WAREHOUSED IN .................................... WAREHOUSE*/REMOVED FROM PORT OF ..................................</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date.</td>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td></td>
<td></td>
<td>£ s.</td>
</tr>
</tbody>
</table>

Total No. of packages: __________ Total __________

I certify that the goods entered hereon are intended for transfer in bond to the................................. Government, in accordance with Order No .................................. dated .................................. issued by the Department/Administration of .................................. and that the goods are no longer my property nor have I any further control over the disposal thereof. I undertake, however, that if any portion of the said goods is short-delivered or not accepted by the said Department/Administration I will bring the duty to account thereon immediately. I declare that the goods are not being retained in substitution of goods already supplied or to be supplied from duty-paid stocks.

Date.................................................................
I, the undersigned ..........................................., for the Department/Administration of ..........................................., certify that the goods entered hereon are public stores for the sole and exclusive use of the Government of and that any duty levied on such goods would be borne directly by the said Government. I undertake on behalf of the said Department/Administration that none of the said goods, used or unused, will be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Commissioner of Customs and Excise and payment to him of the duties leviable on the said goods.

Date .............................................................................

(Title)

The above-mentioned goods may be removed from the warehouse by ............................................................................. Collector of Customs and Excise.

* Situation of warehouse to be stated.

(This form shall be printed in red ink.)

---

<table>
<thead>
<tr>
<th>EXAMINING OFFICER</th>
<th>Warehousing B/E.</th>
<th>Packages.</th>
<th>Country of Manufacture or Production.</th>
<th>Railway Advice Note No.</th>
<th>Code No.</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge.</th>
<th>Value</th>
</tr>
</thead>
</table>

---

(CUSTOMS S. 26 A.)
**Bill of Entry—Removal in Bond Ex Bonded Warehouse.**

<table>
<thead>
<tr>
<th>Total No. of Packages:</th>
<th>Total No of Packages</th>
<th>Signed for Department/Administration of</th>
<th>(Title)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

this ............ day of ................................ 19 ............

The above-mentioned goods may be removed from the warehouse by

......................................................................................

Collector of Customs and Excise.

No.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

---

**Customs S. 27.**

<table>
<thead>
<tr>
<th>Port of</th>
<th>Remover</th>
<th>Address</th>
<th>Advice No.</th>
<th>Destination of Goods</th>
<th>Consignee</th>
<th>Address</th>
<th>Goods Warehoused in</th>
<th>Warehouse.*</th>
</tr>
</thead>
</table>

For revenue stamp (on original only).

|-----------------|----------|---------------------------|--------------|----------|-----------------------|------------------------|-------------|------------------------|

---
Republic of Namibia Annotated Statutes

REGULATIONS
Customs and Excise Act 20 of 1998
Regulations under the Customs Act 1955

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Marks</th>
<th>Numbers</th>
<th>Description</th>
<th>£</th>
<th>£</th>
<th>s.</th>
</tr>
</thead>
</table>

PARTICULARS OF CLEARANCE AT DESTINATION.
The goods shown hereon have been duly entered per B/E. No. ................. dated ............... received into the Queen’s Warehouse, with the exception of ................. packages Nos. .................
PORT OF ......................... Date ......................... ..........................

Total No. of packages: ........................ Total

I, the undersigned, ................................... , for remover, declare that all the particulars shown hereon are true and correct and that the values entered for duty purposes are as defined by law. I enter the goods for removal in bond to ........................................
Declared this ................................ day of ......................... 19........... ..........................

for Remover.
The above-mentioned goods may be removed from the warehouse by ........................................ ..........................
Collector of Customs and Excise.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

VOUCHER OF CORRECTION—BILL OF ENTRY FOR REMOVAL IN BOND EX BONDED WAREHOUSE.
BILL OF ENTRY No. ......................... dated ......................... Advice No. .........................
PORT OF ........................................ DESTINATION OF GOODS ........................................

(CUSTOMS S. 27A.)
REGULATIONS
Customs and Excise Act 20 of 1998
Regulations under the Customs Act 1955

REMOVER ........................................... CONSIGNEE ...........................................
ADDRESS ........................................... ADDRESS ...............................................
GOODS EX ........................................... WAREHOUSE*

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Number of Packages: Total

ORIGINALLY ENTERED AS:

|                  |          |                                      |             |         |                      |                        |             |                        |
|                  |          |                                      |             |         |                      |                        |             |                        |
|                  |          |                                      |             |         |                      |                        |             |                        |

Total No. of Packages: Total

Signed, for remover, this ...................... day of ...................... 19.......... .......................................................... for Remover.

The above-mentioned goods may be removed from the warehouse by ........................................... .......................................................... Collector of Customs and Excise.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)
APPLICATION TO SHIP STORES EX BONDED WAREHOUSE.

PORT OF ..............................................
To the Collector of Customs and Excise,
Sir,

I hereby apply for permission to ship on board the ship/aircraft .............................................., as stores, the undermentioned goods ex .............................................. bonded warehouse,* and I hereby undertake that if any of the said goods are consumed while the ship/aircraft is in, or on a voyage or journey between, any ports or places in the Union or South-West Africa, the nearest proper officer of customs will be notified accordingly and all duties leviable on the said goods paid to him forthwith. I further undertake that none of the goods will be landed at any port or place in the Union or South-West Africa without the prior permission of a proper officer of customs.

Signed this ................................................ day of ................................ 19...........

Master/Pilot, or Agent.

<table>
<thead>
<tr>
<th>Warehousing B/E.</th>
<th>Packages</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>Value as Entered for Warehousing</th>
<th>Export Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Permission granted this .................................. day of ................................ 19...........

The above-mentioned goods may be removed from the warehouse by .............................................................. Collector of Customs and Excise.

The above-mentioned goods received on board the ........................................ this .................................. day of ........................................ 19...........

................................................................. Master/Pilot, or Agent.
**BILL OF ENTRY-EXPORT OF WAREHOUSED GOODS.**

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>For revenue stamp (on original only).</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPERTER</td>
<td>ADDRESS</td>
</tr>
<tr>
<td>ADDRESS</td>
<td></td>
</tr>
<tr>
<td>TO</td>
<td>WAREHOUSE.*</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date.</td>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td>No.</td>
<td>Description of Goods.</td>
<td>Weight, Tale or Gauge.</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total No. of packages: Total

I, the undersigned, .........................................................., for exporter, declare that all the particulars shown hereon are true and correct and that the values entered are as defined by law. I enter the goods for export in bond to .......................................................... ..........................................................

Declared this ........................................ day of .................................. 19........... for Exporter.

The above-mentioned goods may be removed from the warehouse by ..........................................................
Collector of Customs and Excise.

* Situation of warehouse to be stated.
(This form shall be printed in red ink.)

---

**VOUCHER OF CORRECTION—BILL OF ENTRY FOR EXPORT OF WAREHOUSED GOODS.**

BILL OF ENTRY No. .......................... dated .........................

PORT OF .........................................................
SHIP ...............................................................
AIRCRAFT .......................................................
RAIL .............................................................

TO .................................................................

EX ................................................................. WAREHOUSE.*

<table>
<thead>
<tr>
<th>Warehousing B/E.</th>
<th>Packages</th>
<th>Country of Manufacture or Production</th>
<th>Tariff Item (import)</th>
<th>Code No.</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>Value as Entered for Warehousing</th>
<th>Export Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date.</td>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td>£</td>
<td>£</td>
<td>s.</td>
<td>s.</td>
</tr>
<tr>
<td>Total No. of Packages</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EXAMINING OFFICER**

**ORIGINALLY ENTERED AS:**

<table>
<thead>
<tr>
<th>Total No. of Packages</th>
<th>Total</th>
</tr>
</thead>
</table>
Signed, for Exporter, this ................................ day of ................................ 19.......... ................................................................. for Exporter.

The above-mentioned goods may be removed from the Warehouse by ................................. ................................................................. Collector of Customs and Excise.

* Situation of Warehouse to be stated.
   (This form shall be printed in red ink.)

PERMIT FOR DESTRUCTION OF WAREHOUSED GOODS.
PORT OF .................................................. WAREHOUSE * .................................. OWNER OF GOODS .................................................................
To the Collector of Customs and Excise:
I, the undersigned, .................................................., for proprietor of the warehouse/owner of the goods, request permission to destroy the under mentioned goods in bond on account of their being .................................................................
Date ................................................................. ................................................................. for Proprietor/Owner.

<table>
<thead>
<tr>
<th>Warehousing B/E.</th>
<th>Packages.</th>
<th>Description of Goods.</th>
<th>Weight, Tale or Gauge.</th>
<th>Value as Entered for Warehousing.</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date.</td>
<td>Marks. Numbers.</td>
<td>Number and Description.</td>
<td>£    s.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The abovementioned goods may, subject to the regulations, be destroyed under the direct supervision of .................................................................
**VOUCHER FOR WRITING OFF DEFICIENCIES IN A BONDED WAREHOUSE.**

PORT OF ........................................ WAREHOUSE * .................................. OWNER OF GOODS ........................................

To the Collector of Customs and Excise:

I, the undersigned, .............................., for proprietor of warehouse/owner of the goods, request that the under mentioned deficiencies in bond which are due to ................................. be allowed.

Date ........................................ 19........

for Proprietor/Owner.

<table>
<thead>
<tr>
<th>Warehousing B/E.</th>
<th>Packages</th>
<th>Description of Goods</th>
<th>Deficiencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date.</td>
<td>Marks.</td>
<td>Numbers.</td>
</tr>
</tbody>
</table>

* Situation of warehouse to be stated.

(This form shall be printed in red ink.)

(CUSTOMS S. 32.)

For Official Use Only.
I certify that the abovementioned deficiencies have occurred and that, to the best of my knowledge and belief, they are due to ..................................................... and have not been caused by negligence or illegal or improper means.

Date ..................................................... ...........................

The abovementioned deficiencies may be written off the warehouse register.

Date ..................................................... 19...........

Collector of Customs and Excise.

* Situation of warehouse to be stated.

(This form shall be printed in red ink.)

<table>
<thead>
<tr>
<th>PORT OF</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHIP</td>
</tr>
<tr>
<td>AIRCRAFT</td>
</tr>
<tr>
<td>RAIL</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ex</th>
</tr>
</thead>
</table>

| FROM |

<table>
<thead>
<tr>
<th>BILL OF ENTRY—DIRECT REMOVAL IN BOND.</th>
</tr>
</thead>
<tbody>
<tr>
<td>For Revenue Stamp (on Original only).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ADVICE No.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>DESTINATION OF GOODS</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>REMOVER</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>ADDRESS</th>
</tr>
</thead>
</table>

| CONSIGNEE |

<table>
<thead>
<tr>
<th>Packages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks.</td>
</tr>
<tr>
<td>Numbers.</td>
</tr>
<tr>
<td>Number and Description.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Country of Manufacture or Production.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Description of Goods.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Weight, Tale or Gauge.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Value. £</th>
</tr>
</thead>
</table>

(CUSTOMS S. 33.)

For OFFICIAL USE ONLY.
**PARTICULARS OF CLEARANCE AT DESTINATION:**

The goods shown hereon have been entered per .......... B/E. No. .............. dated .............. /received into the Queen’s Warehouse, with the exception of ................. packages Nos. ..................

Port of ........ Date ...................

<table>
<thead>
<tr>
<th>Total No. of Packages:</th>
<th>BL. No.</th>
<th>Total</th>
</tr>
</thead>
</table>

I, the undersigned, ................., for remover, declare that all the particulars shown hereon are true and correct, and I enter the goods for removal in bond direct ex ship/aircraft/rail to .................

Declared this ............... day of ............... 19........... for Remover.

Collector of Customs and Excise.

(This form shall be printed in red ink.)

---

**VOUCHER OF CORRECTION—BILL OF ENTRY FOR DIRECT REMOVAL IN BOND.**

BILL OF ENTRY No. .............. dated ..............

PORT OF .................

ex

SHIP .................

AIRCRAFT .................

RAIL .................

ADVICE No. .................

DESTINATION OF GOODS .................

REMOVER .................

ADDRESS .................

(CUSTOMS S. 33A.)
| FROM .......................................................... | CONSIGNEE ............................................................ |
| Packages. | Country of Manufacture or Production. | Description of Goods. | Weight, Tale or Gauge. | Value £ |
| Marks. | Numbers. | Number and Description. |
| Total No. of Packages: | | Total |
| ORIGINALLY ENTERED AS: | |
| Total No. of Packages: | Total |

Signed, for remover, this ....................... day of ........................................19...... .................................................................


for Remover.

Collector of Customs and Excise.

No. (This form shall be printed in red ink.)

BILL OF ENTRY—SUPPLEMENTARY.

PORT OF ..........................................................

ex { SHIP ...........................................................

GOODS ORIGINALLY ENTERED PER

(CUSTOMS S. 34.)
**Regulations under the Customs Act 1955**

---

**AIRCRAFT** ........................................ BILL OF ENTRY No. .......... dated .................

**RAIL** ........................................ AND SHORTHANDED ex .......... .................

FROM ........................................ FROM .................................. IMPORTER .................

<table>
<thead>
<tr>
<th>Packages</th>
<th>Country of Manufacture or Production</th>
<th>Tariff Item</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>£</td>
</tr>
</tbody>
</table>

Total Number of Packages: Total ............

---

I, the undersigned, ........................................, for importer/remover, declare that the particulars shown hereon are true and correct.

Declared this ........................................ day of ........................................ 19...........

for Importer/Remover.

Collector of Customs and Excise.

I certify that I have investigated the circumstances of this importation and am satisfied from examination of the goods, or other evidence produced to me, that the said goods are those originally entered on the abovementioned Bill of Entry No. ........................................ dated .........................................

Date ........................................

Examine Officer.

---

[This form shall be printed in (a) black ink when used in respect of duty-free goods or goods originally entered for payment of duty; and (b) red ink when used in respect of dutiable goods originally entered without payment of duty.]

---

**BILL OF ENTRY—TRANSSHIPMENT.**
[NOTE: This form is for use only—  
(a) by ship or aircraft agents in respect of cargo landed at a port or place in the Union to which it was not consigned; and  
(b) in respect of the despatch out of the Union of goods consigned thereto for transhipment.]

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>ex</th>
<th>DESTINATION OF GOODS</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHIP</td>
<td>AIRCRAFT</td>
<td>RAIL</td>
</tr>
</tbody>
</table>

| For Revenue Stamp (on original only). |

| OFFICIAL USE ONLY. |

| ADVICE No. |

| OFFICIAL USE ONLY. |

| TOTAL |

<table>
<thead>
<tr>
<th>MARKS</th>
<th>NUMBERS</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Packages.</td>
<td>Description of Goods as far as Known.</td>
<td>Weight, Tale or Gauge as far as Known.</td>
</tr>
<tr>
<td>--------</td>
<td>----------------</td>
<td>-----------------</td>
</tr>
</tbody>
</table>

| PARTICULARS OF CLEARANCE AT DESTINATION: |
| The packages shown hereon have been duly entered per .......... B/E. No. ...............dated ................./received into the Queen’s Warehouse, with the exception of .......... Date ............... Customs Officer. |

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>Date</th>
<th>Customs Officer.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>TOTAL Number of Packages:</th>
</tr>
</thead>
</table>
| I, the undersigned, ................................... , for transhipped, declare that the particulars shown hereon are true and correct. I enter the abovementioned packages for trans-shipment to ........................................... .  
Declared this ................................... day of ................................... 19.......... ................................... for Transshipper.  
Collector of Customs and Excise. |

| No. |

<p>| (This form shall be printed in red ink.) |</p>
<table>
<thead>
<tr>
<th>Packages.</th>
<th>Description of Goods as far as known.</th>
<th>Weight, Tale or Gauge as far as known.</th>
<th>Value as far as known. £</th>
<th>Tonnage of Cargo.</th>
<th>Name/Identification Mark of Transit Ship/Aircraft and Date of Departure.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total No. of Packages:</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ORIGINALLY ENTERED AS:

<table>
<thead>
<tr>
<th>Packages.</th>
<th>Description of Goods as far as known.</th>
<th>Weight, Tale or Gauge as far as known.</th>
<th>Value as far as known. £</th>
<th>Tonnage of Cargo.</th>
<th>Name/Identification Mark of Transit Ship/Aircraft and Date of Departure.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total No. of Packages:</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signed, for transshipper, this ............... day of ...................... 19 ............

_for Transshipper._
LANDING SUFFERANCE FOR COASTWISE CARGO.

<table>
<thead>
<tr>
<th>PORT OF</th>
<th>CONSIGNEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex</td>
<td>ADDRESS</td>
</tr>
<tr>
<td>FROM</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Packages</th>
<th>Description of Goods</th>
<th>Weight, Tale or Gauge</th>
<th>Value (£ s.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marks.</td>
<td>Numbers.</td>
<td>Number and Description.</td>
<td>Total.</td>
</tr>
</tbody>
</table>

Total No. of Packages: 

I, the undersigned, ..................................................., for consignee, request permission to take delivery of the abovementioned goods, which are either (a) goods the produce or manufactured of the Union or South-West Africa or (b) imported goods which have previously been cleared though customs and released from customs control.

Date ................................................... 19...........

Received this ...................................... day of ..................................19...........  

Collector of Customs and Excise.
(This form shall be printed in red ink.)

LANDING, DELIVERY AND FORWARDING ORDER.
(FOR USE AT COAST PORTS.)

To the South African Railways and Harbours .............................................. Station ...................................................... 19 .......

Please forward/deliver the following packages to:

<table>
<thead>
<tr>
<th>Consignee</th>
<th>Destination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Full Address</th>
<th>R ailage paid or to pay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Value £</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Landed ex</th>
<th>From</th>
<th>B/L. No.</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Date.</th>
<th>Truck No.</th>
<th>Goods.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>D.P B/E No.</th>
<th>.......... of ..........</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>
Total number of packages (in words) ..................................................  
Values (in words) ..................................................................................................

<table>
<thead>
<tr>
<th>Tonnage Value.</th>
<th>Rate.</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wharfage</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Lighterage</td>
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<tr>
<td>Landing</td>
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</tr>
<tr>
<td>Haulage</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Extra cartage</td>
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<td>Labour</td>
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<td>Sorting</td>
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<td>Fines</td>
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<td>Rent</td>
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<tr>
<td>Total</td>
<td></td>
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</tr>
</tbody>
</table>

EXAMINING OFFICER.

S.A.R. & H. Stamp.

Customs Stamp.

We agree that the above-mentioned goods be forwarded to said destination in accordance with the conditions published in the Official Tariff Books (or any amendment thereof or supplement thereto), of the South African Railways and Harbours Administration and its Regulations, or the conditions and regulations of any other Railway Administration over whose lines the goods may travel to reach their destination, as set forth hereon, and it is agreed that the said conditions and regulations shall be applicable to this contract in the same manner as though they were fully set out hereon.

NOTE. — The South African Railways and Harbours Administration does not hold itself responsible for the weight or contents of consignments being correctly stated hereon.

This Forwarding Order is accepted subject to, and in terms of, the receipt granted by the Administration to the ship.
LANDING DELIVERY AND FORWARDING ORDER AND DECLARATION FOR EXPLOSIVES AND OTHER DANGEROUS GOODS.

To the South African Railways and Harbours

Please forward/deliver the following packages to:

Consignee

Full Address

Railage paid or to pay

Measurement

Landed ex


Marks. | No. of Packages. | Description of Packages. | Description of Explosive or other Dangerous Goods. | Weight in lb | Forwarding Particulars.
---|---|---|---|---|---

Date. | Truck No. | Goods.
All consignments must be fully marked or addressed and all old marks or addresses obliterated in accordance with the Administration's requirements, otherwise they will not be accepted for conveyance by rail.

<table>
<thead>
<tr>
<th></th>
<th>Tonnage Value</th>
<th>Rate</th>
<th>£</th>
<th>s</th>
<th>d</th>
<th>EXAMINING OFFICER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wharfage</td>
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NOTE. — The South African Railways and Harbours Administration does not hold itself responsible for the weight or contents of consignments being correctly stated hereon.

This Forwarding Order is accepted subject to, and in terms of, the receipt granted by the Administration to the ship.

Signature of Sender or Person duly authorized to sign the contract .......................................................... ..........................................................

(This form shall be printed in black ink when used in respect of duty paid or free goods, and in red ink when used in respect of dutiable goods on which duty has not been paid. It may be printed either lengthwise or upright.)