

No. 175.

COLONIAL SECRETARY'S DEPARTMENT.

The following Statutory Rules and Orders are published for general information.

W. T. SOUTHORN,
Colonial Secretary.

17th March, 1933.

STATUTORY RULES AND ORDERS, 1932,

No. 1042.

CUSTOMS.

Ottawa Agreements (Customs Duties).

THE OTTAWA AGREEMENTS CUSTOMS DUTIES (VALUATION OF ARTICLES) REGULATIONS, 1932, DATED DECEMBER 5, 1932, MADE BY THE COMMISSIONERS OF CUSTOMS AND EXCISE UNDER SECTION 15 (3) OF THE IMPORT DUTIES ACT, 1932 (22 & 23 GEO. 5. c. 8) AS APPLIED BY SECTION 1 (5) OF THE OTTAWA AGREEMENTS ACT, 1932 (22 & 23 GEO. 5. c. 53).

The Commissioners of Customs and Excise in pursuance of sub-section (3) of section 15 of the Import Duties Act, 1932, as applied by sub-section (5) of section 1 of the Ottawa Agreements Act, 1932, and of all other powers enabling them in that behalf hereby make the following Regulations.

1. The importer of any article liable to duty under the Ottawa Agreements Act, 1932, shall at the time of making entry, or within such period thereafter as the Commissioners may in special cases allow, produce a declaration in respect of the articles duly completed in one of the forms in the Schedule to these Regulations, or in such other form and manner as the Commissioners may direct, together with the invoices specified in the form.

2. If the Commissioners permit the production of the form to be made subsequently to the presentation of the entry they may do so subject to such conditions as they may see fit to impose, and it shall be the duty of the importer to comply with those conditions.

3. The importer shall give in writing such further particulars as the Commissioners may require and shall produce to an Officer upon demand any books of accounts or other documents of whatever nature relating to the purchase, importation or resale of the articles by the importer.

4. Nothing in these Regulations shall affect the powers of the Commissioners or of their Officers under any Act relating to the Customs.

5.—(1) These Regulations may be cited as the Ottawa Agreements Customs Duties (Valuation of Articles) Regulations, 1932.

(2) In these Regulations unless the context otherwise requires, the following expressions shall have the meanings hereinafter respectively attached to them, that is so say:—

“Commissioners” means Commissioners of Customs and Excise.

“Officer” means any official of the Customs and Excise authorised by the Commissioners.

“Importer” includes an agent of the importer making entry and any other person concerned with the importation of the articles into the United Kingdom.

(3) The Interpretation Act, 1889, (a) applies for the purpose of the interpretation of these Regulations in like manner as it applies for the purpose of the interpretation of an Act of Parliament and as if these Regulations were an Act of Parliament.

Schedule.

A.

Declaration to be made by or on behalf of the Importer in the case of goods imported on a purchase outright.

I
 being the importer or*
 of
 who ^{is}/_{are} the importer(s) of the goods specified in the attached†.....
 invoice(s) marked A, B, C, etc., hereby declare:—

*Insert description (see Note).
 †Insert number of invoices.

(1) that ^I/_{they} have purchased the goods outright from

 who ^{is}/_{are} the vendor(s) for the sum of
 as shown in the said invoices and that no further payment either direct or indirect, with the exception of the charges shown below, has been or will be made by ^{me}/_{them} in respect of the goods;

‡Delete the words inapplicable.

(2) that this amount is payable‡:—
 (i) in sterling
 (ii) in at current rates.
 (iii) in at the fixed rate of to the £1;

§Delete and initial any item which is not borne by the importer. Each deletion should be initialled.

(3) that in addition to the sum stated above the following charges are payable by the importer, § viz.:—
 Commission at per cent. payable to
 Royalty (See note below).
 Packing.
 Carriage and freight.
 Insurance.
 Customs Duty.

- (4) that to the best of my knowledge and belief no person participating in the control of the vendor's business also participates in the control of the importer's business and that no part of the profits on the sale of the goods in this country after importation will accrue either directly or indirectly to the vendor or to any person participating in the control of the vendor's business.

Signed

Date

Note as to Declarations.

Declarations may be made as follows:—

- I.—(a) by the actual importer if an individual, or
 (b) by a clerk in his employment if duly authorised in writing.
- II. In the case of a private company or firm:
 (a) by one of the partners, or
 (b) by a clerk in their employment if duly authorised in writing.
- III. In the case of a company incorporated under the Companies Acts:
 (a) by a director or secretary without authorisation under the seal of the company, or
 (b) by another officer of the company, if duly authorised in writing.

Royalty.—Particulars of payments in the nature of royalties (whether called "royalties" or not) without which articles cannot legitimately be imported and sold or leased in this country must be given.

B.

Declaration in the case of goods imported either by an agent of the consignor or by a firm wholly or partly under the same control as that of the consignor.

I
 being the importer or*
 of
 who ^{is} are the importer(s) of the goods specified in the attached†.....
 invoice(s) marked A, B, C, etc., hereby declare:—

*Insert description (see Note).
 †Insert number of invoices.

- (1) that the importer(s) ^{is} are
 (a) the agent(s) of the consignor(s)‡
 (b) wholly under the same control as the consignor(s)‡
 (c) partly under the same control as the consignor(s)
 by reason only of the fact that shares are held by the
^{consignor(s)‡} importer(s)‡ in the business of the ^{consignor(s)‡} importer(s)

‡Delete as may be necessary. Each deletion should be initialled.

- (2) that the goods shown on the invoice(s) as already sold have been sold at the prices stated on the invoice(s) to the persons named on the invoice(s).

- (3) that the goods not so shown have not been sold to any person or firm in this country but have been consigned to the importers for sale in this country *at the prices shown on the invoice(s)*;

§The words in italics may be deleted and initialled if the information is not available.

†Delete as
may be
necessary
Each deletion
should be
initialled.

(4) that the prices shown are inclusive of all charges except†:—

- Commission at the rate of per cent. payable
- to
- Royalty (see note as to declarations).
- Packing.
- Carriage and freight.
- Insurance.

(5) that to arrive at the selling price in sterling the sums stated in the invoice(s) will be converted at the current rate of exchange or at the fixed rate ofto the £1;

(6) that the prices shown on the invoice(s) include the following items, which I claim should be allowed for in arriving at the value for duty, viz. :—

.....
.....

and that the price so arrived at represents to the best of my knowledge and belief the price which an importer would give for the article delivered freight and insurance paid in bond at the port of importation.

Signed

Date

C.

Declaration where the basis of valuation has been agreed.

I

*Insert description (see Note).

being the importer or*

of

who ^{is}/_{are} the importer(s) of the goods specified in the attached.....

invoice(s) marked A, B, C, etc., hereby declare that the values of the goods as shown on those invoices have been arrived at on the basis agreed with the Commissioners of Customs and Excise in accordance with their letter off†

†Quote date and reference.

Signed

Date

Signed by Order of the Commissioners of Customs and Excise.

W. YOUNG,
Secretary for the Customs and Excise.

Custom House, London, E.C.3.
5th December, 1932.