



THE  
OFFICIAL GAZETTE  
OF THE  
COLONY AND PROTECTORATE OF KENYA.  
(SUPPLEMENT).

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Colony and Protectorate of Kenya.

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NAIROBI, July 7, 1926.

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*His Excellency the Governor has approved of the following  
Bill being introduced into the Legislative Council.*

**G. R. SANDFORD,**  
*Clerk to the Legislative Council.*

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**A Bill to Consolidate and Amend the Law  
Relating to Customs.**

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

PART I.—PRELIMINARY.

1. This Ordinance may be cited as "the Customs Short title, Management Ordinance, 1926."

2. This Ordinance shall come into operation on a date Commencement, to be fixed by notice by the Governor in the Gazette.

5       3. In this Ordinance and in all Customs Ordinances the Interpretation, following words and expressions shall have the meaning hereby assigned to them unless there is something in the subject or context repugnant to such construction :—

"By authority" means by the authority of the Commissioner of Customs or any officer of Customs doing duty in the matter in relation to which the expression is used;

"Carriage" includes vehicles and conveyances of all kinds;

15      "Collector" includes the Commissioner and any collector of Customs and any principal officer of Customs doing duty at the time and place and any officer doing duty in the matter in relation to which the expression is used;

"Commissioner" means the Commissioner of Customs or any officer for the time being lawfully acting in that capacity;

20      "Court" means any duly constituted court having jurisdiction other than a native court;

"Customs Ordinances" includes this Ordinance and all laws and regulations relating to Customs in force within the Territory;

25      "Days" does not include Sundays or public holidays;

"Documents" includes books;

"Drawback" means a repayment of the duty under the provisions of the Customs Ordinances upon goods on exportation. The term "drawback" includes bounty or allowance;

30      "Dutiable goods" includes all goods in respect of which any duty of Customs is payable;

35      "Explosives" means nitro-glycerine, dynamite, gun-cotton, blasting-powder, fulminate of mercury or other metals, and every other explosive substance being any compound of, or having any ingredients in common with, any of the above, and not being gunpowder, percussion caps, rockets, or fuses, but including fireworks;

"Exportation" or "exporting" means the conveyance of goods across the frontier to a foreign port or from a port in the Territory to a foreign port;

Entries.	<b>30.</b> Entries may be made and passed for all goods subject to the control of the Customs.	
Owner to make entry.	<b>31.</b> Entries shall be made by the delivery of the entry with the prescribed number of duplicates thereof by the owner to the collector.	5
Power to allow special entries.	<b>32.</b> The Commissioner may permit the entry of any goods in such form and manner and on such conditions as he may direct, to meet the exigencies of any case to which the provisions of any laws relating to the Customs are not strictly applicable.	10
Person making entries to answer questions.	<b>33.</b> Any person making any entry shall, if required by the collector, answer questions relating to the goods referred to in the entry.	
Collector to pass entry.	<b>34.</b> Entries shall be passed by the collector signing the entry, and on passing of the entry the goods shall be deemed to be entered, and any entry so passed shall be warrant for dealing with the goods in accordance with the entry.	15
Goods to be dealt with according to entry.	<b>35.</b> All goods in respect of which any entry has been made and passed shall forthwith be dealt with in accordance with the entry.	20
Passengers' baggage.	<b>36.</b> Goods being the personal baggage of passengers in any ship may, subject to any prescribed conditions, be imported or exported without entry.	
Inland carriage and navigation.	<b>37.</b> Goods may be imported or exported by inland carriage or navigation or by air subject to the prescribed regulations.	25
Right to require security.	<b>38.</b> The Commissioner shall have the right to require and take securities for compliance with this Ordinance and generally for the protection of the revenue of the Customs, and pending the giving of the required security in relation to any goods subject to the control of the Customs may refuse to deliver the goods or to pass any entry relating thereto.	30
Nature of security.	<b>39.</b> Where any security is required to be given, such security may be by bond or guarantee or cash deposit or all or any of such methods so that in each case the security shall be approved by the collector.	35
General bonds may be given.	<b>40.</b> When security is required for any particular purpose, security may by the authority of the Commissioner be accepted to cover all transactions for such time and for such amount as the Commissioner may approve.	40
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15     “Collector” includes the Commissioner and any collector of Customs and any principal officer of Customs doing duty at the time and place and any officer doing duty in the matter in relation to which the expression is used;

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30     “Dutiable goods” includes all goods in respect of which any duty of Customs is payable;

“Explosives” means nitro-glycerine, dynamite, gun-cotton, blasting-powder, fulminate of mercury or other metals, and every other explosive substance being any compound of, or having any ingredients in common with, any of the above, and not being gunpowder, percussion caps, rockets, or fuses, but including fireworks;

“Exportation” or “exporting” means the conveyance of goods across the frontier to a foreign port or from a port in the Territory to a foreign port;

" Foreign port " means any place beyond the limits of the Territory or of the Uganda Protectorate;

" Gazette " means the Official Gazette of the Colony and Protectorate of Kenya.

" Goods " includes all kinds of movable or personal property including animals; 5

" Goods under drawback " includes all goods in respect of which any claim for drawback has been made;

" Government warehouse " means any place provided by the Government and approved by the Commissioner for the storing of goods entered to be warehoused; 10

" Importation " or " importing " means the bringing of goods into or within the Territory by sea, air or land from a foreign port;

" King's warehouse " means any place approved by the Commissioner for the deposit of goods for the security thereof and of the duties due thereon; 15

" Licensed warehouse " means any warehouse licensed for the deposit of dutiable goods on which duty has not been paid;

" Licensed " means licensed by the Commissioner; 20

" Master " means the person in charge or command of any ship except a pilot;

" Officer " includes all persons employed in the service of the Customs other than labourers, and also includes any Government officer for the time being performing duties in relation to the Customs. 25

" Owner " in respect of a ship includes every person acting as agent for the owner or who receives freight or other charges payable in respect of the ship;

" Owner " in respect of goods includes any person (other than an officer of Customs acting in his official capacity) being or holding himself out to be the owner, importer, exporter, consignee, agent, or person in possession of, or beneficially interested in, or having any control of, or power of disposition over the goods; 30

35

" Parts beyond the seas " means any country or place outside the Colony and Protectorate of Kenya and the Uganda Protectorate;

" Package " includes every means by which goods for carriage may be cased, covered, enclosed, contained or packed; 40

" Port " means any established port;

" Prescribed " means by Regulations;

" Ship " includes every description of vessel used in navigation not propelled by oars only;

" Smuggling " means any importation, exportation, or carriage coastwise, or attempted importation, exportation, or carriage coastwise, of goods with intent to defraud the revenue or to evade any prohibition of, restriction on, or regulation as to the importation, exportation or carriage coastwise of any goods; and "smuggle" and "smuggled goods" have corresponding meanings; 45

50

" Territory " means the Colony and Protectorate of Kenya and the territorial waters thereof;

" The Customs " means the Department of Customs;

" This Ordinance " includes all regulations made thereunder;

" Transit warehouse " means any warehouse appointed by the Commissioner for the landing and assorting of goods (subject to the control of the Customs) for delivery to the consignee or for shipment;

10 " Wharf " means a place for the landing or shipment of goods appointed for the purposes of this Ordinance;

" Wharf-owner " includes any owner or any occupier of any wharf.

4. Whenever by this Ordinance any person is required  
15 to answer any question, such person shall, to the best of his knowledge, information and belief, truly answer any such question that may be asked.

5. Whenever by this Ordinance any person is required  
to produce documents, such person shall, to the best of his  
20 power, produce to the collector all documents relating to the subject-matter mentioned.

Obligation to answer questions.

Obligation to produce documents.

## PART II.—ADMINISTRATION.

6. There shall be a Commissioner who shall be the Commissioner, permanent head of the Customs and shall, under the Governor,  
25 have the chief control of the Customs throughout the Territory.

7. The Commissioner shall have the control and management of the collection of duties and of matters incidental thereto and of the officers and persons employed in the Customs Department, subject to any law governing public service in the  
30 Territory or any regulation in force under such law.

Powers of Commissioner.

8. In relation to any particular matters or class of matters or to any particular province or district, the Commissioner may, with the consent of the Governor, by writing under his hand, delegate any of his powers under any Customs Ordinance  
35 (except this power of delegation) so that the delegated powers may be exercised by the delegate with respect to the matters or class of matters specified or the province or district defined in the instrument of delegation.

Delegation by Commissioner.

9. A delegation shall be revocable in writing at will, Revocation of delegation.  
40 and no delegation shall prevent the exercise of any power by the Commissioner.

10. All persons acting in the service of the Customs at the commencement of this Ordinance shall be deemed to have been duly appointed.

Continuance of officers.

Form or label shall agree with the liable to purpose of exports  
and in particulars

Customs seal.

**11.** The seal of the Customs shall be the seal in use at the commencement of this Ordinance, until a further or other seal be prescribed. Such seal shall be judicially noticed.

Customs flag.

**12.** The vessels and boats employed in the service of the Customs shall be distinguished from other vessels and boats by such flag as shall be prescribed.

Appointment of  
boarding  
stations, etc.

**13.** The Governor may, by notice in the Gazette—

6

Entries.

**30.** Entries may be made and passed for all goods subject to the control of the Customs.

Owner to make  
entry.

**31.** Entries shall be made by the delivery of the entry with the prescribed number of duplicates thereof by the owner to the collector.

Power to allow  
special entries.

**32.** The Commissioner may permit the entry of any goods in such form and manner and on such conditions as he may direct, to meet the exigencies of any case to which the provisions of any laws relating to the Customs are not strictly applicable.

Person making  
entries to  
answer  
questions.

**33.** Any person making any entry shall, if required by the collector, answer questions relating to the goods referred to in the entry.

Collector to  
pass entry.

**34.** Entries shall be passed by the collector signing the entry, and on passing of the entry the goods shall be deemed to be entered, and any entry so passed shall be warrant for dealing with the goods in accordance with the entry.

Goods to be  
dealt with  
according to  
entry.

**35.** All goods in respect of which any entry has been made and passed shall forthwith be dealt with in accordance with the entry.

20

Penalty : Fifty pounds.

Passengers'  
baggage.

**36.** Goods being the personal baggage of passengers in any ship may, subject to any prescribed conditions, be imported or exported without entry.

Inland carriage  
and navigation.

**37.** Goods may be imported or exported by inland carriage or navigation or by air subject to the prescribed regulations.

Penalty : One hundred pounds.

Right to require  
security.

**38.** The Commissioner shall have the right to require and take securities for compliance with this Ordinance and generally for the protection of the revenue of the Customs, and pending the giving of the required security in relation to any goods subject to the control of the Customs may refuse to deliver the goods or to pass any entry relating thereto.

Nature of  
security.

**39.** Where any security is required to be given, such security may be by bond or guarantee or cash deposit or all or any of such methods so that in each case the security shall be approved by the collector.

General bonds  
may be given.

**40.** When security is required for any particular transaction, the Commissioner may by the authority of the Commissioner require security for the performance of the same for three years from the date of the transaction.

New securities.

If the collector shall not at any time be satisfied with the sufficiency of any security the collector may require a fresh security and a fresh security shall be given accordingly.

**43.** The form of Customs security in the First Schedule to this Ordinance shall suffice for all the purposes of a bond or guarantee under this Ordinance, and, unless otherwise provided therein, shall bind its subscribers jointly and severally for the full amount.

Form of  
Customs  
security.

**44.** Whenever any such Customs security is put in suit by the Commissioner, the production thereof without further proof shall entitle the Commissioner to judgment for their stated liability against the persons appearing to have executed the same, unless the defendants shall prove compliance with the condition or that the security was not executed by them or shall prove release or satisfaction.

Effect of  
Customs  
security.

**45.** All permits shall be issued subject to such conditions as may be prescribed, and may be revoked, altered, or suspended by the collector.

Issue of  
permits.

#### PART IV.—THE IMPORTATION OF GOODS.

**46.** For the purposes of securing the importation of Importation goods—

- (1) the ship may be boarded;
- (2) the cargo shall be reported;
- (3) the goods shall be entered, unshipped, and may be examined.

#### DIVISION I.—PROHIBITED AND RESTRICTED IMPORTS.

**47.** (1) The Governor may if he thinks fit, from time to time, by order published in the Gazette, prohibit, restrict, or regulate the importation, whether by land, air or sea, into the Territory or any area or place therein of any goods or class of goods.

Power to  
prohibit  
imports.

(2) An order under this section may specify any goods or class of goods, either generally or in any particular manner, whether with reference to the country of origin or the route of importation or otherwise.

**48.** No prohibited imports shall be imported.

Prohibited  
imports.

Penalty : One hundred pounds.

35 The following are prohibited imports :—

- (a) Goods the importation of which is prohibited by or under the authority of this Ordinance or any law for the time being in force in the Territory.
- (b) False money and counterfeit sterling, coin of the realm, and any money purporting to be such, not being of the established standard in weight or fineness.
- (c) Indecent or obscene prints, paintings, books, cards, lithographic or other engravings or any other indecent or obscene articles.
- (d) Manufactured articles bearing the name, address or trade mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British possession, calculated to impart to them a special character of British manufacture, and not of such manufacture.

- (e) Matches in the manufacture of which white phosphorus has been employed.
- (f) Any article marked without the authority of His Majesty with the Royal Arms or monogram, or arms or monogram so closely resembling the same as to be calculated to deceive.

Restricted imports.

- 49.** Goods of which the importation is for the time being restricted or regulated by or under the authority of this Ordinance or any law for the time being in force in the Territory (in this Ordinance referred to as restricted or regulated imports) shall not be imported except in accordance with the restrictions or regulations applicable.

Penalty : One hundred pounds.

Increase of penalties in war time.

- 50.** If an offence against section 48 or section 49 is committed while a state of war exists in which His Majesty is engaged, the penalty shall extend to five hundred pounds or imprisonment of either description for two years.

Prohibited imports consigned to places outside the Territory.

- 51.** Merchandise on board a ship calling at any port in the Territory, but intended for and consigned to some port or place outside the Territory, shall not be deemed to be unlawfully imported into the Territory if the goods are specified on the ship's manifest and are not transhipped or landed in the Territory or are transhipped or landed by authority.

#### DIVISION II.—THE BOARDING OF SHIPS.

Ships to enter ports.

- 52.** The master of a ship shall not suffer his ship to enter any place other than a port unless from stress or weather or other reasonable cause.

Penalty : One hundred pounds.

Ship to bring to on being signalled.

- 53.** The master of every ship within one league of the coast shall bring his ship to for boarding on being approached by or hailed or signalled from any vessel in the service of the Customs having hoisted the Customs flag, or from any vessel in the service of His Majesty or of the Government of the Territory having hoisted the proper ensign and pennant.

Penalty : One hundred pounds.

35

Ship to bring to at boarding station.

- 54.** The master of every ship from parts beyond the seas bound to or calling at any port shall bring his ship to for boarding at the boarding station appointed for that port.

Penalty : Fifty pounds.

Facility for boarding.

- 55.** The master of every ship bringing to for boarding shall by all reasonable means facilitate boarding by the officer.

Penalty : Twenty pounds.

Ship to come quickly to place of unloading.

- 56.** The master of every ship after his ship has been brought to at the boarding station and boarded by the officer shall come up to the proper place of mooring or unlading as quickly as practicable without touching at any other place.

Penalty : Twenty pounds.

“ Territory ” means the Colony and Protectorate of Kenya and the territorial waters thereof;

“ The Customs ” means the Department of Customs;

“ This Ordinance ” includes all regulations made thereunder;

“ Transit warehouse ” means any warehouse appointed by the Commissioner for the landing and assorting of goods (subject to the control of the Customs) for delivery to the consignee or for shipment;

10 “ Wharf ” means a place for the landing or shipment of goods appointed for the purposes of this Ordinance;

“ Wharf-owner ” includes any owner or any occupier of any wharf.

4. Whenever by this Ordinance any person is required 15 to answer any question, such person shall, to the best of his knowledge, information and belief, truly answer any such question that may be asked.

Obligation to answer questions.

5. Whenever by this Ordinance any person is required 20 to produce documents, such person shall, to the best of his power, produce to the collector all documents relating to the subject-matter mentioned.

Obligation to produce documents.

## PART II.—ADMINISTRATION.

6. There shall be a Commissioner who shall be the Commissioner, permanent head of the Customs and shall, under the Governor, 25 have the chief control of the Customs throughout the Territory.

7. The Commissioner shall have the control and management of the collection of duties and of matters incidental thereto and of the officers and persons employed in the Customs Department, subject to any law governing public service in the 30 Territory or any regulation in force under such law.

Powers of Commissioner.

8. In relation to any particular matters or class of matters or to any particular province or district, the Commissioner may, with the consent of the Governor, by writing under his hand, delegate any of his powers under any Customs Ordinance 35 (except this power of delegation) so that the delegated powers may be exercised by the delegate with respect to the matters or class of matters specified or the province or district defined in the instrument of delegation.

Delegation by Commissioner.

9. A delegation shall be revocable in writing at will, Revocation of delegation. 40 and no delegation shall prevent the exercise of any power by the Commissioner.

10. All persons acting in the service of the Customs at the commencement of this Ordinance shall be deemed to have been duly appointed.

Continuance of officers.

Customs seal.	<b>11.</b> The seal of the Customs shall be the seal in use at the commencement of this Ordinance, until a further or other seal be prescribed. Such seal shall be judicially noticed.	
Customs flag.	<b>12.</b> The vessels and boats employed in the service of the Customs shall be distinguished from other vessels and boats by such flag as shall be prescribed.	
Appointment of boarding stations, etc.	<b>13.</b> The Governor may, by notice in the Gazette— (a) appoint boarding stations for the boarding of ships by officers ; (b) establish ports and fix their limits ; (c) appoint wharves within ports and fix their limits.	10
Appointment of ports and wharves.	<b>14.</b> Ports and wharves may be established or appointed for specified limited purposes or without any such limitation.	
Appointment of sufferance wharves, etc.	<b>15.</b> The Commissioner may, by notice in the Gazette— (a) appoint sufferance wharves in any port ; (b) appoint places for the examination of goods.	15
Continuance of boarding stations, etc.	<b>16.</b> All boarding stations, ports, wharves, and examination places in actual use by authority at the commencement of this Ordinance shall continue as if established or appointed under this Ordinance.	20
Accommodation on wharves.	<b>17.</b> Every wharf-owner shall provide to the satisfaction of the collector suitable office accommodation on his wharf for the exclusive use of the officer employed at the wharf, also such shed accommodation for the protection of goods as the Commissioner may in writing declare to be requisite.	25
	Penalty : Twenty pounds.	
Before whom declarations may be made.	<b>18.</b> Declarations under this Ordinance may be made before the person presiding over any court or before any notary public, commissioner of oaths, or collector, and also before any officer authorised in that behalf by the Commissioner.	30
Declaration by youths.	<b>19.</b> No person shall knowingly receive a declaration made under this Ordinance by any person under the age of eighteen years.	
Working days and hours.	<b>20.</b> The working days and hours of the Customs shall be as prescribed, and except when working overtime is permitted by the collector, cargo shall only be received, loaded, or worked on, or discharged from any ship on working days and during working hours.	35
	Penalty : Fifty pounds.	40
Overtime charges.	<b>21.</b> When working overtime is permitted overtime at prescribed rates shall be charged for the services of the officers, and when the attendance of officers at unappointed places is permitted attendance fees at prescribed rates shall be charged.	

PART III.—CUSTOMS CONTROL, EXAMINATION,  
ENTRIES, AND SECURITIES GENERALLY.

**22.** Goods shall be subject to the control of the Customs as follows :—

Customs  
control of  
goods;

- (a) As to all goods imported, from the time of importation until delivery for home consumption or until exportation whichever shall first happen.
- (b) As to all goods under drawback, from the time of the claim for drawback until exportation.
- (c) As to all goods subject to any export duty, from the time when the same are brought to any port or place for exportation until the payment of the duty.
- (d) As to all goods for export, the exportation of which is subject to compliance with any condition or restriction under any Ordinance, from the time the goods are made or prepared in, or are brought into, any prescribed place for export, until their exportation.

**23.** All goods on board any ship or boat from parts beyond the seas shall also be subject to the control of the Customs whilst the ship or boat is within the limits of any port in the Territory.

Goods on ships  
subject to  
Customs  
control.

**24.** The control of the Customs especially includes the right of the Customs to examine all goods subject to such control.

Right of  
examination.

**25.** All the expenses of any examination of goods shall be borne by the owner.

Cost of  
examination.

**26.** No goods subject to the control of the Customs shall be moved, altered, or interfered with except by authority and in accordance with this Ordinance.

Customs control  
of goods.

Penalty : One hundred pounds.

**27.** Neither the Customs nor the Government shall be liable for any loss or damage occasioned to any goods subject to the control of the Customs except by the wilful act of some officer.

No claim for  
compensation  
for loss.

**28.** Goods imported through the Post Office shall be subject to the control of the Customs equally with goods otherwise imported.

Goods imported  
through post.

**29.** When goods are imported into the Territory through the Post Office the declaration form or label affixed to the package under the Postal Regulations may, at the Commissioner's discretion, be accepted in lieu of the entry required under the provisions of this Ordinance, and the account of the contents, value and other particulars entered on such declaration form or label and signed by the sender may, subject to Customs verification, be accepted for the purpose of assessing the duty payable. All goods contained in any packets imported by post and found not to agree with the particulars entered on the declaration form or label shall be liable to forfeiture.

Procedure  
respecting  
postal packets.

Entries.	<b>30.</b> Entries may be made and passed for all goods subject to the control of the Customs.	
Owner to make entry.	<b>31.</b> Entries shall be made by the delivery of the entry with the prescribed number of duplicates thereof by the owner to the collector.	5
Power to allow special entries.	<b>32.</b> The Commissioner may permit the entry of any goods in such form and manner and on such conditions as he may direct, to meet the exigencies of any case to which the provisions of any laws relating to the Customs are not strictly applicable.	10
Person making entries to answer questions.	<b>33.</b> Any person making any entry shall, if required by the collector, answer questions relating to the goods referred to in the entry.	
Collector to pass entry.	<b>34.</b> Entries shall be passed by the collector signing the entry, and on passing of the entry the goods shall be deemed to be entered, and any entry so passed shall be warrant for dealing with the goods in accordance with the entry.	15
Goods to be dealt with according to entry.	<b>35.</b> All goods in respect of which any entry has been made and passed shall forthwith be dealt with in accordance with the entry.	20
Passengers' baggage.	Penalty : Fifty pounds.	
Inland carriage and navigation.	<b>36.</b> Goods being the personal baggage of passengers in any ship may, subject to any prescribed conditions, be imported or exported without entry.	
Right to require security.	<b>37.</b> Goods may be imported or exported by inland carriage or navigation or by air subject to the prescribed regulations.	25
Nature of security.	Penalty : One hundred pounds.	
General bonds may be given.	<b>38.</b> The Commissioner shall have the right to require and take securities for compliance with this Ordinance and generally for the protection of the revenue of the Customs, and pending the giving of the required security in relation to any goods subject to the control of the Customs may refuse to deliver the goods or to pass any entry relating thereto.	30
Cancellation of bonds.	<b>39.</b> Where any security is required to be given, such security may be by bond or guarantee or cash deposit or all or any of such methods so that in each case the security shall be approved by the collector.	35
New securities.	<b>40.</b> When security is required for any particular purpose, security may by the authority of the Commissioner be accepted to cover all transactions for such time and for such amount as the Commissioner may approve.	40
	<b>41.</b> All Customs securities may, after the expiration of three years from the date thereof or from the time specified for the performance of the conditions thereof, be cancelled by the Commissioner.	45
	<b>42.</b> If the collector shall not at any time be satisfied with the sufficiency of any security the collector may require a fresh security and a fresh security shall be given accordingly.	

**43.** The form of Customs security in the First Schedule to this Ordinance shall suffice for all the purposes of a bond or guarantee under this Ordinance, and, unless otherwise provided therein, shall bind its subscribers jointly and severally for the full amount.

Form of  
Customs  
security.

**44.** Whenever any such Customs security is put in suit by the Commissioner, the production thereof without further proof shall entitle the Commissioner to judgment for their stated liability against the persons appearing to have executed the same, unless the defendants shall prove compliance with the condition or that the security was not executed by them or shall prove release or satisfaction.

Effect of  
Customs  
security.

**45.** All permits shall be issued subject to such conditions as may be prescribed, and may be revoked, altered, or suspended by the collector.

Issue of  
permits.

#### PART IV.—THE IMPORTATION OF GOODS.

**46.** For the purposes of securing the importation of Importation goods—

- (1) the ship may be boarded;
- 20 (2) the cargo shall be reported;
- (3) the goods shall be entered, unshipped, and may be examined.

#### DIVISION I.—PROHIBITED AND RESTRICTED IMPORTS.

**47.** (1) The Governor may if he thinks fit, from time to time, by order published in the Gazette, prohibit, restrict, or regulate the importation, whether by land, air or sea, into the Territory or any area or place therein of any goods or class of goods.

Power to  
prohibit  
imports.

(2) An order under this section may specify any goods or class of goods, either generally or in any particular manner, whether with reference to the country of origin or the route of importation or otherwise.

**48.** No prohibited imports shall be imported.

Prohibited  
imports.

Penalty : One hundred pounds.

35 The following are prohibited imports :—

- (a) Goods the importation of which is prohibited by or under the authority of this Ordinance or any law for the time being in force in the Territory.
- 40 (b) False money and counterfeit sterling, coin of the realm, and any money purporting to be such, not being of the established standard in weight or fineness.
- (c) Indecent or obscene prints, paintings, books, cards, lithographic or other engravings or any other indecent or obscene articles.
- 45 (d) Manufactured articles bearing the name, address or trade mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British possession, calculated to impart to them a special character of British manufacture, and not of such manufacture.

- (e) Matches in the manufacture of which white phosphorus has been employed.
- (f) Any article marked without the authority of His Majesty with the Royal Arms or monogram, or arms or monogram so closely resembling the same as to be calculated to deceive.

Restricted imports.

**49.** Goods of which the importation is for the time being restricted or regulated by or under the authority of this Ordinance or any law for the time being in force in the Territory (in this Ordinance referred to as restricted or regulated imports) shall not be imported except in accordance with the restrictions or regulations applicable.

Penalty : One hundred pounds.

Increase of penalties in war time.

**50.** If an offence against section 48 or section 49 is committed while a state of war exists in which His Majesty is engaged, the penalty shall extend to five hundred pounds or imprisonment of either description for two years.

Prohibited imports consigned to places outside the Territory.

**51.** Merchandise on board a ship calling at any port in the Territory, but intended for and consigned to some port or place outside the Territory, shall not be deemed to be unlawfully imported into the Territory if the goods are specified on the ship's manifest and are not transhipped or landed in the Territory or are transhipped or landed by authority.

#### DIVISION II.—THE BOARDING OF SHIPS.

Ships to enter ports.

**52.** The master of a ship shall not suffer his ship to enter any place other than a port unless from stress or weather or other reasonable cause.

Penalty : One hundred pounds.

Ship to bring to on being signalled.

**53.** The master of every ship within one league of the coast shall bring his ship to for boarding on being approached by or hailed or signalled from any vessel in the service of the Customs having hoisted the Customs flag, or from any vessel in the service of His Majesty or of the Government of the Territory having hoisted the proper ensign and pennant.

Penalty : One hundred pounds.

35

Ship to bring to at boarding station.

**54.** The master of every ship from parts beyond the seas bound to or calling at any port shall bring his ship to for boarding at the boarding station appointed for that port.

Penalty : Fifty pounds.

Facility for boarding.

**55.** The master of every ship bringing to for boarding shall by all reasonable means facilitate boarding by the officer.

Penalty : Twenty pounds.

Ship to come quickly to place of unloading.

**56.** The master of every ship after his ship has been brought to at the boarding station and boarded by the officer shall come up to the proper place of mooring or unlading as quickly as practicable without touching at any other place.

Penalty : Twenty pounds.

**57.** No ship after arrival at the proper place of mooring or unloading shall, except by authority or by direction of the harbour authority, be removed therefrom before the discharge of the cargo intended to be discharged at the port shall have been completed. Ship not to be moved without authority.

Penalty : Twenty pounds.

**58.** No person, except the port pilot and the health officer or person duly authorised by him, shall board any ship before the proper officer of Customs. Restriction on boarding ship before Customs officer.

10 Penalty : Ten pounds.

#### DIVISION III.—THE REPORT OF THE CARGO.

**59.** The master or a responsible officer of the ship Report of cargo. delegated by the master or the owner of every ship arriving from parts beyond the seas shall—

- 15 (a) within twenty-four hours after arrival at any port make report of the ship and her cargo by delivering to the collector an inward manifest of goods on board ;
- 20 (b) answer questions relating to the ship and her cargo, crew, passengers, stores and voyage ;
- (c) produce documents relating to the ship and her cargo.

Penalty : One hundred pounds.

**60.** The Commissioner shall permit the master or owner Amendment of inward report. of any ship to amend any obvious errors in the manifest or 25 to supply any omission which in the opinion of the Commissioner results from accident or inadvertence by furnishing an amended or supplementary manifest, and the Commissioner may, if he thinks fit, levy thereon such fee as may be prescribed. Except as herein provided no import manifest 30 shall be amended.

**61.** When any ship is lost or wrecked upon the coast, the master or owner shall, without any unnecessary delay, make report of the ship and cargo by delivering to the collector a manifest, so far as it may be possible for him to do so, at 35 the Custom House nearest to the place where the ship was lost or wrecked, or at the Chief Customs Office of the Territory.

Penalty : Twenty pounds.

#### DIVISION IV.—THE ENTRY, UNSHIPMENT, LANDING AND EXAMINATION OF GOODS.

40 **62.** All imported goods shall be entered in the prescribed form either— Kinds of entries.

- (a) for home consumption ; or
- (b) for warehousing ; or
- (c) for transhipment ; or
- 45 (d) for transit.

**63.** If the owner cannot immediately supply the full Provisional entry. particulars for making an entry and shall make a declaration to that effect before the collector, he may make a provisional entry and deposit a sum sufficient to cover the duty involved.

Passing of  
provisional  
entry.

**64.** A provisional entry on being passed by the collector shall be warrant for the landing and examination of the goods : Provided that delivery of the goods may be made as prescribed.

Perfect entry  
within three  
months.

**65.** (1) The owner of goods included in a provisional entry shall, within three months after the passing of the entry or within such further time, if any, as the collector may see fit to allow, make complete entry thereof.

(2) A complete entry of the goods included in a provisional entry shall be made in such a manner as if the provisional entry had not been made.

10

Passing of  
entry.

**66.** Entries shall be made of the whole of any cargo unshipped or to be unshipped within such time after the report of the ship as may be prescribed, or within such further time, if any, as the collector may see fit to allow.

(a) If default shall be made in the entry of any goods pursuant to this section, the collector may cause the goods to be removed to a warehouse ; and if the goods are not claimed and entries passed therefor within three months after such removal, the goods may be sold by the collector.

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(b) If the goods are of a perishable nature they may be sold at any time the collector thinks fit either before or after warehousing.

Breaking bulk.

**67.** The bulk cargo of a ship arriving within one league of the coast shall not be broken, except with the permission of the collector, or as regards goods for which entry has been passed.

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Penalty : One hundred pounds.

Authority for  
unshipment.

**68.** Except as prescribed, goods may be unshipped only pursuant to—

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- (1) a collector's permit, general or special ; or
- (2) an entry passed.

Penalty : One hundred pounds.

Licences for  
boats and  
lighters.

**69.** Boats and lighters may be licensed for the carriage of goods subject to the control of the Customs upon payment of such fees and subject to such conditions as may be prescribed.

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Revocation of  
licences.

**70.** The Commissioner may revoke any or all of such licences when and as he shall think fit, and before granting any such licence may require such security by bond or otherwise as he shall deem necessary.

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Use of  
unlicensed  
boats or  
lighters.

**71.** Except as prescribed, no person shall use any unlicensed boat or lighter for the conveyance of goods subject to the control of the Customs.

Penalty : Twenty pounds.

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Unshipment of  
goods.

**72.** All goods unshipped shall be either—

- (a) landed directly at the wharf or after conveyance thereto in a licensed boat or lighter from the ship, unless the collector shall permit the landing elsewhere than at a wharf of any goods ; or

(b) transhipped direct to the ship into which they are to be transhipped or after conveyance thereto in a licensed boat or lighter direct from the importing ship.

5 Penalty : One hundred pounds.

**73.** Goods unshipped and landed under a collector's Goods landed on permit shall be placed in a transit shed or a place of security approved by the collector and shall be deemed to be still in the ship; and so long as they remain in such shed or warehouse 10 the owners or agents of the ship shall not be relieved from any responsibility, liability or risk in respect thereof, but shall remain responsible and liable therefor in all respects as if the goods had not been removed from the ship and were still therein.

15 **74.** Any goods may by authority be repacked or skipped on the wharf. Repacking on wharf.

## PART V.—THE WAREHOUSING OF GOODS.

### DIVISION I.—LICENSED WAREHOUSES.

**75.** Dutiable goods except as prescribed may be ware- 20 housed in warehouses licensed by the Commissioner subject Dutiable goods may be ware- housed. to the prescribed conditions.

**76.** The Commissioner may specify in such licence in what manner any goods and what sort of goods may and may only be warehoused. Conditions in licences.

25 **77.** There may be two classes of licensed warehouses as follows :— Classes of warehouses.

Class I.—General warehouses to be used for warehousing goods generally.

30 Class II.—Private warehouses to be used only for warehousing goods the property of the licensee.

**78.** Fees for warehouse licences according to a scale Annual fees. prescribed shall be paid by the licensee in advance on the first day of January in each year.

**79.** The proprietor or occupier of any licensed warehouse 35 who fails to renew the licence and continues to warehouse goods thereunder after the expiration of such licence shall be liable to a fine of five pounds for every day or part of a day during which he shall continue so to warehouse goods without licence. Penalty for continuing warehouse without licence.

40 **80.** The Commissioner may by notice in the Gazette cancel the licence— Cancellation of licence by Commissioner.

- (a) in default of payment of any part of the licence fee ; or
- (b) where the owner or keeper of the warehouse has been convicted of a breach of any Customs Ordinance or revenue law or has become a bankrupt.

45 **81.** The Governor may at any time, for good cause, Cancelling by Governor. cancel a licence.

**Effect of cancellation of licence.**

**82. Whenever a licence is cancelled—**

(a) the duties on the warehoused goods shall be paid, or the goods shall be exported or removed to another approved warehouse within such time as the collector shall direct. Goods not so cleared or removed shall be taken by the collector to the King's warehouse at the owner's expense and sold. 5

(b) the warehouse shall be closed.

**Continuation of existing licences.**

**83. All warehouses licensed at the commencement of this Ordinance shall be deemed to be similarly licensed under 10 this Ordinance, but unless actually licensed under this Ordinance such warehouses shall cease to be licensed on the expiration of the period for which the last payment of licence fee was made prior to the commencement of this Ordinance.**

**Officer to take account of goods landed to be warehoused.**

**84. Upon the landing of any goods to be warehoused, 15 or so soon as practicable thereafter, the officer shall take a particular account of the goods and shall enter such account in a book.**

Unless where otherwise provided, such account shall be that upon which the duties shall be ascertained and paid. 20

**Completion of warehousing.**

**85. When any goods entered for warehousing have been duly deposited in the warehouse, the officer shall certify that the warehousing is complete by signing a receipt for the goods.**

**Removal of goods to warehouse.**

**86. If any goods entered to be warehoused are not warehoused accordingly by the owner, the collector may 25 remove them to the warehouse.**

The licensee of the warehouse shall pay all charges for the removal of goods removed by the collector and shall have a lien on the goods for such charges.

**Packages in which goods to be deposited.**

**87. Goods entered for warehousing shall be deposited in 30 the warehouse in the packages in which they were imported, except goods repacked or skipped on the wharf which shall be deposited in the packages in which they were when the account was taken.**

**Duty of licensee.**

**88. The licensee of every warehouse shall—**

- (1) stack and arrange the goods in the warehouse so that reasonable access to and examination of every package may be had at all times;
- (2) provide sufficient lights and just scales and weights for the use of the officer;
- (3) find all labour and materials requisite for the storing, examining, packing, marking, coopering, weighing, and taking stock of the warehoused goods whenever the collector may desire;
- (4) pay the duty on all warehoused goods removed from his warehouse except by authority and on all warehoused goods not produced to the officer on demand unless such goods are accounted for to the satisfaction of the collector. 45

Penalty : Twenty pounds.

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**Opening warehouse.**

**89. No person shall, except by authority, open any warehouse or gain access to the goods therein.**

Penalty : One hundred pounds.

**90.** The collector may require the owner of any goods in any private warehouse, within a time to be specified by him, to remove them to some general warehouse or to pay the duty thereon, and if the order is not complied with the goods may be sold by the collector.

Collector may order removal of goods from private to general warehouse.

**91.** Goods warehoused in any warehouse for two years shall, if not removed therefrom or re-warehoused, be sold by the collector.

Period of warehousing.

**92.** Re-warehousing shall be effected as follows :—

Re-warehousing.

- 10 (a) An application for re-warehousing shall be made by the owner to the collector.
- (b) The goods shall be examined by the officer at the expense of the owner.
- (c) Duty shall be paid on any disallowed deficiency.
- 15 (d) A re-warehousing entry shall be made by the owner for the goods, according to the result of the examination.
- (e) On the passing of the entry a fresh account shall be substituted for the last account, and this shall complete the re-warehousing.
- 20

**93.** Warehoused goods may be permitted to be taken out of the warehouse without payment of duty for the purpose of public exhibition or any similar purpose for such convenient time and in such suitable quantities as may be prescribed by 25 the Commissioner subject to security for the return of the goods or for payment of the duty.

Goods for exhibition.

**94.** The collector at all hours of the day or night shall have access to any part of any warehouse and power to examine the goods therein and for that purpose to break open the 30 warehouse or any premises necessary to be passed through to secure access.

Collector to have access to warehouse.

**95.** Warehoused goods may be regauged, remeasured, reweighed, or examined by the officer, either by direction of the collector or at the request and expense of the owner, and 35 duty shall be payable according to the result, unless the collector is of opinion that any loss shown is excessive, in which case the duty shall be paid on the original entry with any reduction which the collector may see fit to allow :

Regauging or reweighing of goods.

Provided that no allowance shall be made for any 40 deficiency on wines or spirits in bottles.

**96.** The collector may permit moderate samples to be taken by the importer of any warehoused goods without entry and, save in so far as duty may eventually become payable as on the deficiency on the original quantity, without payment 45 of duty.

Sampling of warehoused goods.

**97.** The collector may allow the owner or other person having control of warehoused goods to sort, separate, pack and repack such goods and to make such lawful alterations therein or arrangements and assortments thereof as may be necessary 50 for the preservation of such goods or in preparation for the sale, shipment or legal disposal of the same and also to permit any part of such goods so separated and not worth the duty thereon to be destroyed without payment of duty on the portion so destroyed.

Operations in warehouse.

Revaluation.

**98.** Warehoused goods subject to an *ad valorem* duty which have deteriorated in quality may be revalued on the application of the owner, and duty shall be paid according to the result if the collector is satisfied that the deterioration has been accidentally caused.

5

Goods not worth duty may be destroyed.

**99.** The Commissioner may cause any warehoused goods which in the opinion of the collector are not worth the duty payable thereon to be destroyed and may remit the duty.

The owner of any goods destroyed shall pay to the licensee of the warehouse, or to the collector in case the goods were in a King's warehouse or Government warehouse, the charges payable in respect of the destroyed goods.

Combustible or inflammable goods.

**100.** No goods of a readily combustible or inflammable nature shall be warehoused except by permission of the collector, and if any such goods shall be landed the same may be deposited in any safe available place that the collector shall approve, and whilst so deposited the same shall be deemed to be in a King's warehouse and be liable to be sold by the collector in the same manner as goods of a perishable nature deposited in a King's warehouse unless duly cleared or warehoused in some warehouse with the approval of the collector, and such goods shall be charged with the expenses for removing, securing, watching, and guarding the same until sold.

Penalty : One hundred pounds.

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Entry of warehoused goods.

**101.** Warehoused goods may be entered—

- (a) for home consumption;
- (b) for export to parts beyond the seas;
- (c) for removal for warehousing elsewhere.

Constructive warehousing.

**102.** If, after goods have been entered for warehousing either on importation or removal and before they have been actually warehoused, they shall be entered for home consumption, exportation or removal, the goods so entered shall be considered as constructively warehoused and may be delivered for home consumption, exportation or removal as if actually warehoused.

## DIVISION II.—KING'S WAREHOUSES AND GOVERNMENT WAREHOUSES.

King's warehouses.

**103.** King's warehouses and Government warehouses may be appointed by the Commissioner by notice in the Gazette.

Fees for goods deposited.

**104.** Fees shall be paid in respect of any goods warehoused or deposited in any King's warehouse or Government warehouse according to such scale as may be prescribed.

Fees to be paid before removal of goods.

**105.** All fees shall be paid before the removal of the goods.

Power to sell.

**106.** If any goods deposited in a King's warehouse shall not be lawfully removed within three months after deposit, the goods may be sold by the collector. Perishable goods may be sold at any time the collector may think fit.

**107.** King's warehouses and Government warehouses shall be wholly under the control of the Customs. King's warehouses shall be specially available for the examination of goods and the storage of seized and unclaimed goods, but otherwise all the provisions of this Ordinance relating to warehouses shall so far as practicable apply to King's warehouses and Government warehouses.

**108.** The Commissioner may refuse to allow delivery of any goods deposited in a King's warehouse or Government warehouse until he has been furnished with satisfactory proof that the freight, removal charges and rent due in respect of the goods have been paid.

#### DIVISION III.—TRANSIT WAREHOUSES.

**109.** Goods deposited in a transit warehouse shall remain under the charge of the shipowner, subject to such control by the Customs as may be prescribed.

#### PART VI.—EXPORTATION OF GOODS.

**110.** Goods originating in the Uganda Protectorate and exported from any port in the Territory shall be subject to the duties, restrictions, and conditions provided by this or any other law relating to the Customs.

**111.** (1) The Governor may if he thinks fit, from time to time, by order published in the Gazette, prohibit, restrict, or regulate the exportation from the Territory or from any area or place therein of any goods or class of goods.

(2) An order under this section may specify any goods or class of goods, either generally or in any particular manner, and may prohibit, restrict, or regulate the exportation either to all places or to any particular country or place, and may require any goods to be consigned to a person authorised by the order to receive the goods, and may require the production within a named time of evidence to the satisfaction of the Commissioner of the due delivery of the goods to such consignee.

**112.** (1) No prohibited exports shall be exported.

Prohibited exports.

Penalty : One hundred pounds, and if the offence is committed whilst a state of war in which His Majesty is engaged exists, the penalty shall extend to five hundred pounds or imprisonment of either description for two years.

(2) Prohibited exports are any goods the export of which is for the time being prohibited by or under the authority of this Ordinance or any law for the time being in force in the Territory.

**113.** Goods of which the export is for the time being restricted or regulated by or under the authority of this Ordinance or any law for the time being in force in the Territory (in this Ordinance referred to as restricted or regulated exports) shall not be exported except in accordance with the restrictions or regulations applicable.

**50** Penalty : One hundred pounds, and if the offence is committed whilst a state of war in which His Majesty is engaged exists, the penalty shall extend to five hundred pounds or imprisonment of either description for two years.

Purposes of  
King's  
warehouses.

Payment of  
charges.

Control of  
transit  
warehouses.

Power to  
prohibit  
exports.

Prohibited  
exports.

Restricted  
exports.

Tonnage of  
export ship.

**114.** Warehoused, drawback, or transhipment goods shall not be exported in vessels of less than ten registered tons.

Penalty : One hundred pounds.

Conditions for  
export.

**115.** Before any goods are taken on board a ship for export, the goods shall be entered for export in the prescribed manner.

Goods to be  
shipped at  
wharf.

**116.** Goods subject to the control of the Customs for exportation or removal coastwise shall be shipped either directly at a wharf or after conveyance to the ship in a licensed boat or lighter direct from a wharf.

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Penalty : One hundred pounds.

Short-shipped  
goods.

**117.** If any goods entered for export are not shipped according to the entry—

(1) the owner shall immediately report the fact to the officer and amend his entry for the goods;

15

(2) the goods if dutiable shall forthwith be warehoused or re-entered for subsequent exportation.

Penalty : Twenty pounds.

Documents and  
security.

**118.** The collector may require the owner to produce documents for any goods entered for export, and in the case of goods subject to the control of the Customs to give security that the same will be landed at the place for which they are entered or otherwise accounted for to the satisfaction of the collector.

20

Certificate of  
clearance.

**119.** The master of any ship shall not depart with his ship from any port without receiving from the collector a certificate of clearance.

Penalty : One hundred pounds.

Requisites for  
obtaining  
clearance.

**120.** Before any certificate of clearance shall be granted, the master or owner of the ship shall make due report outwards as prescribed, and—

30

(a) in the case of vessels of less than three hundred registered tons deliver to the collector an outward manifest;

(b) answer questions relating to the ship and her cargo, crew, passengers, stores and voyage;

35

(c) produce documents relating to the ship and her cargo.

Deposit of  
manifest.

**121.** Subject to the provisions of the last preceding section, the master, owner or agent of the ship shall, within twenty-four hours after final clearance, deliver to the collector an outward manifest.

40

Shipment of  
unspecified  
goods.

**122.** The master of any ship shall not suffer any goods, other than passengers' baggage not specified or referred to in the outward manifest, to be taken on board his ship, except as provided in section 115.

Penalty : Fifty pounds.

45

Amendment of  
report.

**123.** The Commissioner shall permit the master or owner of any ship to amend any obvious error in the manifest or to supply any omission which in the opinion of the Commissioner results from accident or inadvertence by furnishing an amended or supplementary manifest in the prescribed manner.

**124.** No certificate of clearance shall be granted for any ship unless all her cargo and stores from parts beyond the seas have been duly accounted for to the satisfaction of the collector, nor unless all the other requirements of the law in regard to such ship and her inward and outward cargoes have been duly complied with.

Conditions for clearance.

**125.** The master of every ship departing from any port shall bring his ship to, if required, at the boarding station appointed for the port and by all reasonable means facilitate 10 boarding by the officer and shall not depart with his ship from any port with any officer on board such ship in the discharge of his duty without the consent of such officer.

Ship to bring to  
at proper  
stations.

Penalty : One hundred pounds.

**126.** The master of every ship after clearance shall—

Master to account for missing goods.

- 15 (a) on demand by an officer produce the certificate of clearance;
- (b) account to the satisfaction of the collector for any goods specified or referred to in the outward manifest and not on board his ship.

20 Penalty : One hundred pounds.

**127.** No goods shipped for export shall be unshipped or landed without the permission of the collector except in parts beyond the seas.

Goods exported to be landed at proper destination.

Penalty : One hundred pounds.

**128.** If required by the Commissioner a certificate from the Chief Customs Officer at the port of destination shall be produced by the exporter in proof of the due landing according to the export entry of any goods subject to the control of the Customs, and the collector may refuse to allow any other goods 30 subject to the control of the Customs to be exported by any person who fails within a reasonable time to produce such certificate of the landing of any such goods previously exported by him or to account for such goods to the satisfaction of the collector.

Certificate of landing.

## 35 PART VII.—SHIPS' STORES.

**129.** Ships' stores, whether shipped in parts beyond the seas or in the Territory, unless entered for home consumption, or except as prescribed, shall only be used by the passengers and crew and for the service of the ship.

Use of ships' stores.

**130.** No ships' stores shall be used contrary to the last preceding section or shall be unshipped except by permission of the collector.

Relanding ships' stores.

Penalty : Fifty pounds.

**131.** Ships' stores shipped from warehouse without payment of duty, or shipped on drawback, must remain under Customs seal whilst the vessel is in any port or place in the Territory or on her passage from one such port or place to another before her final departure on a foreign voyage.

Ships' stores under seal.

Penalty : Fifty pounds.

**Surplus stores  
may be landed  
on permit.**

**132.** Surplus ships' stores may on the permit of and at the discretion of the collector be entered in like manner as merchandise or warehoused for future use as ships' stores.

### PART VIII.—THE DUTIES.

#### DIVISION I.—THE PAYMENT AND COMPUTATION OF DUTIES 5 GENERALLY.

**Goods for the  
Uganda  
Protectorate.**

**133.** Goods imported and intended for transmission to the Uganda Protectorate shall be deemed to be goods imported for consumption within the Territory and shall be liable to the like duties, restrictions and conditions as provided by this or 10 any other law relating to Customs.

**Goods not liable  
to import duty.**

**134.** Customs import duties shall not be levied on the following goods :—

- (a) Goods originating in the Uganda Protectorate.
- (b) Goods imported into the Territory from the Uganda 15 Protectorate on which duty has been paid on im- portation into the Uganda Protectorate.
- (c) Goods which are proved to have been produced or manufactured within the Territory.
- (d) Goods re-imported into the Territory on which no 20 drawback has been allowed on exportation :

Provided that in cases where goods are re-imported after alteration, renovation or repair, duty shall be chargeable on the cost of such alteration, renovation or repair effected in parts beyond the seas.

25

**Sale of Crown,  
etc., goods.**

**135.** (1) All goods which have been imported free of duty on the ground that they are the property of the Crown, or of an officer of the Government, or of any company, firm or individual privileged by contract or otherwise to import such goods free of duty shall, in case of the sale thereof, be liable 30 to and be charged with the same duties as may be payable on the importation of similar goods not being the property of the Crown or of such officer, company, firm or individual.

(2) The officer of a public department in whose charge such goods may be sold or whoever shall cause such goods to 35 be sold shall furnish the Commissioner with particulars of the sale thereof and out of the proceeds of the sale pay to the Commissioner the duties which may be due thereon.

**Time for  
ascertaining  
rate of import  
duties.**

**136.** All import duties shall be paid at the rate in force when the goods are entered for home consumption. 40

**Export duties.**

**137.** All export duties shall be paid at the rate in force when the goods are entered for export.

**Weights and  
measures.**

**138.** Where duties are imposed according to weight or measure, the weight or measurement of the goods shall be ascertained according to the standard weights and measures by 45 law established.

**Allowance for  
tare and draft.**

**139.** Allowances for tare and draft shall be made as prescribed.

**Proportion.**

**140.** Where duties are imposed according to a specified quantity, weight, size or value, the duties shall apply in 50 proportion to any greater or lesser quantity, weight, size or value.

**141.** Whenever goods are sold or prepared for sale as or are reputed to be of a size or quantity greater than their actual size or quantity, duties shall be charged according to such first-mentioned size or quantity. Duty, how fixed.

5      **142.** Duties shall be paid or secured in the manner and at the port or place prescribed, unless the Commissioner otherwise allows. Duties, where payable.

10     **143.** If any goods are or can be classed under two or more names, headings, or descriptions, with a resulting difference as to duty, duty shall be charged when it is a difference between liability to or freedom from duty, and the higher or highest of the duties applicable shall be charged when it is a difference as to two or more duties. Highest duties to be charged.

15     **144.** Goods composed of any article liable to duty as a part or ingredient thereof and not chemically forming another distinct substance shall, at the discretion of the Commissioner, be chargeable with the full duty payable on that article, and as if such article formed the whole composition; if composed of more than one article liable to duty then with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition. When goods composed of two or more materials.

20     **145.** Goods charged with duty by measurement shall at the expense of the owner be heaped, piled, sorted, framed, or otherwise placed in such manner as the collector may require to enable the measurement and account thereof to be taken; and in all cases where the same are measured in bulk the measurement shall be taken to the full extent of the heap or pile. Measurement for duty.

25     **146.** When the duty on any goods sold at any collector's sale shall be *ad valorem*, the value of such goods shall, if approved by the collector, be taken to be the value as shown by the sale. Value of goods sold.

30     **147.** All goods derelict, flotsam, jetsam, or lagan, or landed, saved, or coming ashore from any wreck, or sold as droits of Admiralty, shall be charged with duty and shall be subject to the same conditions as if imported in the ordinary course. Derelict goods dutiable.

35     **148.** If any dutiable goods which are included in the report of any ship shall not be produced to the officer, the master or owner of the ship shall, on demand by the collector, pay the duty thereon as estimated by the collector unless the goods are accounted for to the satisfaction of the collector. As to payment of duty on goods in manifest but not produced or landed.

**149.** Small samples of the bulk of any goods subject to the control of the Customs may, subject to the prescribed conditions, be delivered free of duty. Samples.

40     **150.** If after any agreement is made for the sale or delivery of goods duty paid any alteration takes place in the duty collected affecting such goods before they are entered for home consumption, then, in the absence of express written provision to the contrary, the agreement shall be altered as follows:— Alteration of agreements where duty altered.

- (a) In the event of the alteration being a new or increased duty, the seller after payment of the new or increased duty may add the difference caused by the alteration to the agreed price.

- (b) In the event of the alteration being the abolition or reduction of duty, the purchaser may deduct the difference caused by the alteration from the agreed price.
- (c) Any payment of increased duty or refund resulting from the alteration not being finally adopted shall be allowed between the parties as the case may require. 5

Recovery of duties.

**151.** All duties shall constitute Crown debts charged upon the goods in respect of which same are payable and be payable by the owner of the goods and recoverable at any time in any 10 court of competent jurisdiction by proceedings in the name of the collector.

#### DIVISION II.—INVOICES.

Delivery of invoice with entry.

**152.** With the entry of any goods there shall be delivered to the collector the original invoices, bills of lading, bills of 15 parcels or other such documents showing the value of the articles at the place at which they were purchased together with the freight, insurance and other charges on the same.

Penalty : One hundred pounds.

Invoices.

**153.** Invoices required under the last preceding section 20 shall, at the discretion of the Commissioner, be submitted in duplicate, one copy of which shall be retained and filed as the Commissioner may direct.

Penalty : One hundred pounds.

Particulars on invoices.

**154.** All invoices and certificates thereto relating to goods 25 imported into the Territory shall contain such particulars as may be prescribed by Regulations, and the Commissioner may refuse to accept any invoice or certificate in respect of which the Regulations are not complied with.

Conversion of cost not expressed in sterling.

**155.** Where the invoice cost is not expressed in sterling 30 the Commissioner shall fix the rate at which the invoice cost shall be converted for the purposes of the Customs Ordinances.

Commissioner may require special information.

**156.** The Commissioner at his discretion may require the owner to state the place and date of purchase, and the name and style of the firm from whom the goods are purchased, 35 or any other information he may deem necessary for the purpose of ascertaining the accuracy of the value for duty as shown in any invoice.

Penalty : One hundred pounds.

Value may be assessed.

**157.** Whenever the collector has a doubt as to the 40 accuracy of the declared value of the dutiable goods, he may detain such goods and assess the value thereof.

Should the owner object to the value so assessed he may request that the value may be ascertained by experts in the manner prescribed. 45

Should the owner refuse to pay the duty as assessed by the collector or ascertained by the experts, the collector may sell the goods.

The provisions of this section shall not apply in cases where the Commissioner is of opinion that any evasion of this 50 Ordinance has been committed or attempted.

**DIVISION III.—DEPOSITS, ABATEMENTS, REMISSIONS AND  
REFUNDS OF DUTIES.**

**158.** In prescribed cases the duty payable on any goods may be retained by the Customs on deposit for a period not exceeding six months, and the deposit may be returned to the owner if the goods are exported within the prescribed time. Retention of duty on deposit.

- 159.** Whenever— Refund of duty.
- (a) goods have received damage or have been pillaged during the voyage; or
  - 10 (b) goods have while under Customs control been damaged or destroyed; or
  - (c) duty has been paid through manifest error of fact or patent misconception of the law—
- a refund, rebate, or remission of duty, as the case may require, 15 may be made in the manner prescribed.

**160.** When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied or to whom the refund has erroneously been made shall pay the amount short levied or repay the amount erroneously 20 refunded on demand being made by the collector. Short paid duty may be recovered.

**161.** If any practice of the Customs relating to classifying or enumerating any article for duty shall be altered so that less duty is charged upon such article, no person shall thereby become entitled to any refund on account of any duty paid 25 before such alteration took effect. No refund if duty altered.

**DIVISION IV.—DISPUTE AS TO DUTY.**

**162.** (1) If any dispute arises as to the amount or rate of duty payable in respect of any goods, or as to the liability of any goods to duty, under the Customs Ordinances, the owner 30 of the goods may pay under protest the sum demanded by the collector as the duty payable in respect of the goods, and thereupon the sum so paid shall, as against the owner of the goods, be deemed to be the proper duty payable in respect of the goods, unless the contrary is determined in a suit brought 35 in pursuance of this section. Payment of duty under protest.

(2) The owner may, within the time limited in this section, bring an action against the collector, in any court of competent jurisdiction, for the recovery of the whole or any part of the sum so paid.

40 (3) A protest in pursuance of this section shall be made by writing on the entry of the goods the words "Paid under Protest," and adding the signature of the owner of the goods or his agent.

(4) No suit shall lie for the recovery of any sum paid to 45 the Customs as the duty payable in respect of any goods, unless the payment is made under protest in pursuance of this section and the suit is commenced within six months after the date of payment.

(5) Nothing in this section shall affect the terms and provisions of section 159.

## PART IX.—DRAWBACKS.

Drawbacks allowed.

**163.** Drawbacks of import duty may be allowed on exportation in respect of such goods to such amount and in such manner as may be prescribed.

Limit of value.

**164.** No drawback shall be allowed on any goods of a less value for home consumption than the amount of the drawback or on which the import duty paid did not amount to two pounds.

Examination of goods under drawback.

**165.** All goods in respect of which any claim for drawback shall be made shall before exportation be produced for examination by the Customs and shall be examined accordingly.

Drawback claims.

**166.** For the purpose of claiming drawback a drawback claim shall be presented to the collector in the prescribed form.

15

Declaration on claim.

**167.** The person claiming drawback on any goods shall make a declaration upon the claim that the goods have been exported and have not been relanded and are not intended to be relanded, and that such person at the time of shipping was entitled to the drawback, and the name of such person shall be stated in the claim, and the receipt of such person on the claim countersigned by the holder of such claim if the same shall have been transferred in the meantime, shall be a sufficient discharge for such drawback.

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Restrictions on payment of drawback claim.

**168.** (1) No drawback claim shall be paid except with the consent of the Commissioner unless presented for payment within six months from the date of the shipment of the goods for export.

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(2) The Commissioner may prohibit the payment in whole or in part of any drawback but so as not to deprive the person entitled thereto of any remedy he may have for such drawback.

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## PART X.—THE COASTING TRADE.

What is coasting trade.

**169.** "Coasting trade" means all trade by sea from any place within the limits of the Territory direct to any other place within the said limits, and all vessels when engaged in coasting trade shall be deemed to be coasting vessels to the extent of that trade only.

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Coasters not to take in cargo at sea or deviate.

**170.** The master of any coasting ship shall not suffer any goods to be taken into or put out of his ship from or into any other ship at sea except with the sanction of the collector, nor suffer his ship to deviate from her voyage unless forced to do so by unavoidable circumstances or under circumstances explained to the satisfaction of the collector at the first available opportunity.

40

Penalty : One hundred pounds.

45

Owner may report ship.

**171.** The owner of any ship employed in the coasting trade may with the consent of the collector report such ship inwards or outwards in lieu of the master.

Every such owner so reporting shall be subject to the same provisions and liable to the same penalties under this Ordinance as the master of such ship.

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**172.** The master or owner of every coasting ship shall deliver to the collector particulars of all cargo on board the ship. Particulars of cargo.

Penalty: One hundred pounds.

5      **173.** (1) The Governor may, if he thinks fit, from time to time by order published in the Gazette prohibit, restrict, or regulate the carriage coastwise of any goods or class of goods, and, subject to the terms of any such order, references in this Ordinance to prohibited, restricted, or regulated imports or exports shall, when the context so admits, include goods of which the carriage coastwise is prohibited, restricted, or regulated. Regulation of coasting trade.

10     (2) The coasting trade generally as regards the Customs shall be regulated in manner prescribed and books shall be kept, documents produced, and entries made accordingly. 15

#### PART XI.—AGENTS.

**174.** Any owner of goods may comply with the provisions of this Ordinance by an agent lawfully authorised; such agent shall be either a person exclusively in the employment of the owner or shall be a Customs agent duly licensed in the manner prescribed. Authorised agents.

**175.** Any officer may require from any agent the production of his written authority from the principal for whom he claims to act, and in default of the production of such authority may refuse to recognise the agency. Authority to be produced.

**176.** Any person who acts as the agent of the owner of any goods for any of the purposes of the Customs Ordinances shall be deemed to be the owner of the goods, and shall accordingly be personally liable for payment of any Customs duties payable in respect of the goods, and shall be liable to perform all acts in respect to the goods which the owner is under the Customs Ordinances liable to perform. But nothing herein contained shall relieve the principal from any liability. Liability of agents.

**177.** Any person who authorises an agent to act for him in relation to any goods for any of the purposes of the Customs Ordinances shall be liable for the acts and declarations of his agent, and may accordingly be prosecuted for any offence committed by the agent with respect to any such goods in the same manner as if he had himself committed the offence, but shall not be sentenced to imprisonment unless he actually consented to the commission of the offence. And nothing herein shall relieve the agent from liability to prosecution. Liability of principals.

#### PART XII.—OFFICERS.

##### DIVISION I.—POWERS OF OFFICERS.

45     **178.** The commander or officer in charge of any ship or boat in His Majesty's service or in the service of Customs, such ship or boat having hoisted and carrying the proper ensign or pennant or Customs flag, may chase any ship which does not bring to when lawfully signalled or required to do so and may, after having fired a gun as a signal, fire at or into such ship to compel her to bring to. Ships and boats to bring to.

Officers may board ships hovering on coast.

**179.** Any officer may require the master of any ship hovering within one league of the coast to depart, and if such ship shall fail to depart accordingly within twelve hours thereafter any officer may board and bring such ship into port and search her. 5

The collector may examine all persons on board of such ship and they shall each thereupon answer questions relating to the ship and her cargo, crew, passengers, stores, and voyage, and produce documents relating to the ship and her cargo.

Penalty : One hundred pounds. 10

Power to examine all goods.

**180.** Any officer may at the risk of the owner open packages and examine, weigh, mark and seal any goods subject to the control of the Customs, and the expenses of the examination including the cost of removal to the place of examination shall be borne by the owner. 15

Power to board and search ships.

**181.** Any officer may—

- (1) board any ship;
- (2) search any ship;
- (3) secure any goods on any ship.

Boarding.

**182.** The power of an officer to board shall extend to 20 staying on board any ship, and the collector may station an officer on board any ship, and the master shall provide any suitable sleeping accommodation and suitable and sufficient food for such officer.

Penalty : Fifty pounds. 25

Searching.

**183.** The power of an officer to search shall extend to every part of any ship, and shall authorise the opening of any package, locker, or place, and the examination of all goods.

Securing goods.

**184.** The power of an officer to secure any goods shall 30 extend to fastening down hatchways and other openings into the hold and locking up, sealing, marking, or otherwise securing any goods or the removal of any goods to a King's warehouse.

Seals, etc., not to be broken.

**185.** No fastening, lock, mark, or seal placed by an 35 officer upon any goods or upon any door, hatchway, opening, or place upon any ship shall be opened, altered, broken, or erased, except by authority, whilst the goods upon which the fastening, lock, mark, or seal is placed or which are intended to be secured thereby shall remain subject to the control of 40 the Customs.

Penalty : Fifty pounds.

Or on vessels in port bound to another port within Territory.

**186.** No fastening, lock, mark, or seal placed by an officer upon any goods or upon any door, hatchway, opening, or place for the purpose of securing any stores upon any ship 45 which has arrived in any port from parts beyond the seas and which is bound to any other port within the Territory shall be opened, altered, broken, or erased except by authority; and if any ship enters any port with any such fastening, lock, mark, or seal opened, altered, broken, or erased contrary to 50 this section, the master shall be guilty of an offence against this Ordinance.

Penalty : One hundred pounds.

**187.** Any officer and any person acting in his aid when on duty may patrol upon and pass freely along and over any part of the coast or any railway or the shores, banks, or beaches of any port, bay, harbour, lake or river.

Officers may patrol coasts, etc.

**188.** The officer in charge for the time being of any vessel or boat employed in the service of the Customs may haul any such vessel or boat upon any part of the coast or the shores, banks, or beaches of any port, bay, harbour, lake, or river, and may moor any such vessel or boat thereon and continue such vessel or boat so moored as aforesaid for such time as he shall deem necessary.

Boats on service may be moored in any place.

**189.** Any person on board any ship or boat or who may have landed from or got out of any ship or boat or in any other manner have entered the Territory may be questioned by any officer as to whether he has any dutiable goods or any prohibited, restricted, or regulated imports or exports upon his person or in his possession or in his baggage.

Power to question passenger.

**190.** If any officer of Customs or of police shall have reasonable cause to suspect that any person is unlawfully carrying or has any goods subject to the control of the Customs or any prohibited, restricted, or regulated imports or exports secreted about him the following consequences shall ensue :—

Detention and search of suspected persons.

- (1) The officer may detain and search the suspected person.
- (2) Before the suspected person shall be searched he may require to be taken before the collector.
- (3) The collector may order the suspected person to be searched or may discharge him without search. But females shall only be searched by a female searcher appointed by the collector.

**191.** No officer shall without reasonable grounds cause any person to be searched.

Penalty for unjustified search.

Penalty : Ten pounds.

**192.** Any officer of Customs or police upon reasonable suspicion may stop and search any carriage for the purpose of ascertaining whether any dutiable goods or any prohibited, restricted, or regulated imports are unlawfully contained therein and the driver of any carriage shall stop and permit such search whenever required by any such officer.

Power to stop vehicles.

**40** Penalty : Twenty pounds.

**193.** For the purposes of preventing or detecting any offence against the Customs Ordinances a collector may authorise any officer of Customs to exercise all or any of the powers of a police officer, either generally or with reference to any particular case or class of cases.

Collector may confer powers of police officer on officer of Customs.

**194.** Any person lawfully making any seizure under any Customs Ordinance may, in the King's name, call upon any person present to assist him, and such assistance shall be rendered accordingly.

Power to call for aid.

**50** Penalty : Twenty pounds.

**195.** Any officer of His Majesty's forces or any officer of Customs or police may seize any forfeited ship or goods upon land or water or any ship or goods which he has reasonable cause to believe are forfeited.

Power to seize goods.

Seized goods  
to be secured.

**196.** All seized goods shall be taken to the nearest King's warehouse or to such other place of security as the collector shall direct.

Notice of  
seizure to be  
given.

**197.** When any ship, boat, or goods have been seized as forfeited, the seizing officer shall give notice in writing of such seizure and the cause thereof to the master or owner or agent of the ship, boat, or goods (unless such master or owner be present at the seizure in which case no notice shall be necessary) either by delivering such notice to him personally or by letter addressed to him and transmitted by post to or delivered at his last-known place of abode or business, and all ships, boats, or goods seized shall be deemed to be condemned and may be sold by the Commissioner unless the person from whom such ship, boat, or goods shall have been seized or the owner shall within one month from the date of seizure give notice in writing to the collector at the nearest port that he claims them; but if any goods so seized shall be of perishable nature or shall be live animals the same may forthwith be sold by the collector.

Seized goods  
may be  
returned on  
security.

**198.** A collector may authorise any ship, boat, or goods seized to be delivered to the claimant on his giving security to pay their value in case of their condemnation.

Procedure after  
seizure of  
goods.

**199.** (1) Whenever any ship, boat, or goods have been seized by any officer and claim to such ship, boat, or goods has been served on the collector by the owner of such ship, boat, or goods, the collector may retain possession of the ship, boat, or goods, and may either—

(a) without taking any proceedings for their condemnation, by notice under his hand require the claimant to institute a suit against him for the recovery of the ship, boat, or goods, in which case, if such claimant shall not within two months after the date of such notice enter such suit, the ship, boat, or goods shall be deemed to be condemned without any further proceedings; or

(b) may himself cause a suit to be instituted in any competent court for the forfeiture of the ship, boat, or goods.

(2) If, within two months after receiving the claim, the collector has neither required the claimant to institute a suit as mentioned in (a) nor himself caused a suit to be instituted as mentioned in (b), the ship, boat or goods shall be handed over to the claimant.

Disposal of  
forfeited ships  
and goods.

**200.** All forfeited ships, boats and goods shall be disposed of or destroyed in such manner as the Commissioner may direct.

Delivery of  
seized goods.

**201.** All goods seized by any person not being a Customs officer shall forthwith be conveyed to the nearest Custom House and there delivered to an officer.

Arrest of  
persons  
suspected of  
smuggling, etc.

**202.** Any officer of Customs or police may without warrant arrest any person whom he has reasonable ground to believe is guilty of committing, or attempting to commit, or being concerned in the commission of any of the following offences—

(a) smuggling; or  
(b) unlawfully conveying or having in his possession any smuggled goods..

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**203.** Any officer arresting any person shall as soon as practicable after arrest give him a statement in writing of the reason for his arrest. Reasons for arrest.

**204.** Every person arrested may be detained until such time as he can without undue delay be taken before a magistrate. Arrested persons to go before magistrate.

**205.** Any magistrate before whom any person is brought under this Ordinance may— Powers of magistrate.

- (1) commit such person to gaol until he can be brought before a court of competent jurisdiction to be dealt with according to law; or
- (2) admit him to bail upon his giving sufficient security for his appearance before a court of competent jurisdiction at the time and place appointed for the hearing of the charge.

**206.** Whenever information in writing has been given on oath to the collector that goods have been smuggled, undervalued, unlawfully entered, or illegally dealt with, or that it is intended to smuggle, undervalue, unlawfully enter, or deal illegally with any goods, or whenever any goods have been seized or detained, the owner shall immediately upon being requested so to do by the collector produce and hand over to him all books and documents relating to any such goods or to any other goods imported or exported by him at any time within the period of five years immediately preceding such request, and shall also produce for the inspection of the collector and permit him or any officer authorised by him to make copies of or extracts from all books or documents of any kind whatsoever wherein any entry or memorandum appears in any way relating to such goods. Production of documents, etc., in cases of seizure.

Penalty : One hundred pounds.

**207.** The collector may impound or retain any document presented in connection with any entry or required to be produced under this Ordinance, but the person otherwise entitled to such document shall in lieu thereof be entitled to a copy certified as correct by the collector and such certified copy shall be received in all courts as evidence and of equal validity with the original. Collector may impound documents.

**208.** The collector may require from the owner of any goods proof by declaration or the production of documents that the goods are owned as claimed and are properly described, valued, or rated for duty, and the collector may refuse to deliver the goods or to pass any entry relating thereto pending such proof. Collector may require further proof of proper entry.

**209.** If any document in a foreign language be presented to any officer for any purpose connected with Customs business, the collector may require to be supplied with an English translation to be made at the expense of the owner by such person as the collector may approve or to be verified as he may require. Translation of foreign documents.

**210.** Samples of any goods under the control of the Customs may for any purpose deemed necessary by the collector be taken, utilised, and disposed of by any officer in manner prescribed. Customs samples.

General power  
of collector.

**211.** In all cases not herein otherwise provided for the collector may exercise any power exercisable by the Customs.

Reasonable  
cause for  
seizure a bar to  
action.

**212.** No officer shall be liable for any seizure under this Ordinance for which there shall have been reasonable cause, and when any claimant recovers any ship, boat, or goods seized, or any proceeds thereof and at the same time reasonable cause for the seizure is found, such finding shall bar all proceedings against all officers concerned in the seizing.

Liability to  
transfer.

#### DIVISION II.—PROTECTION TO OFFICERS.

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Officers taking  
fee or reward  
not authorised.  
to be dismissed.

**213.** Any officer of Customs shall be liable to be transferred from one place to any other place within the Territory or the Uganda Protectorate and shall act for such ports or districts as shall be assigned to him for that purpose by the Commissioner and shall perform such duties as may be required of him by the senior Customs officer at any particular port or place at which any such officer of Customs may be stationed.

**214.** If any officer, clerk, or other person acting in any office or employment in or belonging to the Customs shall take or receive any fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, from any person (not being a person duly appointed to some office in the Customs) on account of anything done or omitted to be done by him in, or in any way relating to, his said office or employment, except such as he shall receive under any law, or by permission of the Governor, such officer, clerk or other person so offending shall, on proof thereof to the satisfaction of the Governor, be dismissed from his office.

Declaration on  
admission to  
office.

**215.** Every person who shall be appointed to any office or employment in the Customs shall, on his admission thereto, in addition to any oath which may be required by law to be taken by him, make the following declaration before a Magistrate :—

“ I, A. B., do declare that I will be true and faithful in the execution to the best of my knowledge and power of the trust committed to my charge and inspection in the service of the Customs of the Colony and Protectorate of Kenya and Uganda Protectorate, and that I will not require, take, or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any sort or description whatever, either directly or indirectly, for any service, act, duty, matter, or thing done or performed, or to be done or performed, in the execution or discharge of any of the duties of my office or employment on any account whatever, other than my salary, and what is or shall be allowed me by law or by any special order of the Governor.”

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Forfeiture  
of ships.

**216.** The following ships or boats not exceeding two hundred and fifty tons registered tonnage shall be forfeited to His Majesty :—

- (1) Any ship or boat used in smuggling or knowingly used in the unlawful conveyance of any smuggled or forfeited goods.

#### DIVISION I.—FORFEITURES.

**216.** The following ships or boats not exceeding two hundred and fifty tons registered tonnage shall be forfeited to His Majesty :—

- (1) Any ship or boat used in smuggling or knowingly used in the unlawful conveyance of any smuggled or forfeited goods.

- (2) Any ship or boat found within one league of the coast failing to bring to for boarding upon being lawfully required to do so.
- 5 (3) Any ship or boat hovering within one league of the coast and not departing within twelve hours after being required to depart by an order.
- (4) Any ship or boat from which goods are thrown overboard, staved or destroyed to prevent seizure by the Customs.
- (5) Any ship or boat found within any port with cargo on board and afterwards found light or in ballast or with the cargo deficient and the master of which is unable to account lawfully for the difference.
- 15 (6) Any ship or boat within one league of the coast having false bulkheads, false bows, sides, or bottoms, or any secret or disguised place adapted for the purpose of concealing goods or having any hole, pipe, or other device adapted for the purpose of running goods.

The owner of any ship exceeding two hundred and fifty tons registered tonnage which would be forfeited if the ship were two hundred and fifty tons registered tonnage or less, shall be liable to a penalty not exceeding one thousand pounds, and the ship may be detained until the penalty is paid or until security is given for its payment.

25 **217.** The following goods shall be forfeited to His <sup>Forfeiture of goods.</sup> Majesty :—

- (a) All smuggled goods.
- (b) All goods imported in contravention of any prohibition, restriction or regulation excepting only goods the importation of which is prohibited, restricted, or regulated by notice and which shall have been shipped to be imported without knowledge of the notice by the shipper and before the expiration of a reasonable time for the acquisition of knowledge thereof at the port of shipment and so that such excepted goods shall, at the discretion of the Commissioner, either be re-exported or be disposed of in such manner as the Commissioner may approve.
- (c) All goods imported in any ship or boat in which goods are prohibited to be imported.
- (d) All dutiable goods found on any ship or boat being unlawfully in any place.
- (e) All goods found on any ship after arrival in any port and not being specified or referred to in the inward manifest and not being baggage belonging to the crew or passengers and not being satisfactorily accounted for.
- (f) All goods in respect of which bulk is unlawfully broken.
- (g) All goods which being subject to the control of the Customs shall be moved, altered or interfered with except by authority and in accordance with this Ordinance.
- (h) All goods which by this Ordinance are required to be removed or dealt with in any way and which shall not be removed or dealt with accordingly.

- (i) All goods in respect of which any entry, invoice, declaration, answer, statement, or representation which is false or wilfully misleading in any particular has been delivered, made or produced.
- (j) Any carriage or animal used in smuggling or in the unauthorised conveyance of smuggled or forfeited goods. 5
- (k) The cargo of any ship or boat which hovers about the coast and does not depart within twelve hours of being required by an officer to depart.
- (l) All goods not being passengers' luggage found on any ship after clearance and not specified or referred to in the outward manifest and not accounted for to the satisfaction of the collector. 10
- (m) All prohibited exports put on any ship or boat for export or brought to any wharf or place for the purpose of export, and all restricted or regulated exports, which, in contravention of any restriction or regulation, are put on any ship or boat for export or brought to any wharf or place for the purpose of export. 15 20
- (n) All dutiable goods concealed in any manner.
- (o) Any package having concealed therein goods not enumerated in the entry or being so packed as to deceive the officer.
- (p) All dutiable goods found in the possession or in the baggage of any person who has got out of or landed from any ship or boat or in any other manner entered the Territory and who has denied that he has any dutiable goods in his possession, or who when questioned by an officer has not fully disclosed that 30 such goods are in his possession or baggage.
- (q) All goods offered for sale on the pretence that the same are prohibited or smuggled goods.
- (r) All warehoused, drawback or transhipment goods shipped for exportation or entered to be so shipped 35 on any vessel of less than ten tons registered tonnage.

Appraisement  
of property  
seized.

**218.** When any suit is instituted for the forfeiture of any ship, boat, or goods seized under the Customs Ordinance, there shall at the same time be filed an appraisement of the ship, boat, or goods seized, made by an officer or other person 40 authorised by the Governor. The appraisement shall be sworn to and shall be final as to the value of the ship, boat or goods for the purposes of jurisdiction.

Forfeited  
packages and  
goods.

**219.** The forfeiture of any goods shall extend to the forfeiture of the packages in which the goods are contained, 45 and the forfeiture of any package under section 217 shall extend to all goods packed or contained in the package.

#### DIVISION II.—PENALTIES.

Assembly for  
smuggling.

**220.** All persons to the number of two or more assembled for the purpose of smuggling, or for preventing the seizure of, 50 or for rescuing after seizure any smuggled goods, shall be guilty of an offence and shall be liable to imprisonment of either description for any term not exceeding five years.

**221.** Whoever—Collusive  
seizure.

- (a) being an officer of the Customs or Police makes any collusive seizure or delivers up or makes any agreement to deliver up or not to seize any ship, boat, carriage, or goods liable to forfeiture, conspires or connives with any person to import or export, or is in any way concerned in the smuggling of any goods for the purpose of seizing any ship, boat, carriage, or goods and obtaining any reward for such seizure; or
- (b) gives, or procures to be given, or offers, or promises to give or procure to be given any bribe, recompense or reward to, or makes any collusive agreement with any officer to induce him in any way to neglect his duty, or who by threats, demands, or promises attempts to influence any officer in the discharge of his duty; or
- (c) rescues any goods which have been seized or, before Rescuing goods.  
or after seizure, staves, breaks, or destroys any goods or documents relating thereto to prevent the seizure thereof or the securing the same or the proof of any offence,

shall be guilty of an offence, and shall be liable to imprisonment of either description for a term of not exceeding five years.

**222.** Whoever—Shooting at  
Customs ship,  
etc.

- (a) shoots at any ship or boat in the services of the Customs; or
- (b) shoots at any officer in the execution of his duty; or
- (c) wounds or maims any officer in the execution of his duty,

shall be guilty of an offence, and shall be liable to imprisonment of either description for life.

**223.** Whoever—Removal or  
destruction of  
dutiable goods.

- (a) removes any dutiable goods from a warehouse without paying the duty; or
- (b) wilfully destroys any goods duly warehoused; or
- (c) by force or violence assaults, resists, or obstructs any officer of Customs or other person duly employed for the prevention of smuggling in the execution of his duty,

shall be guilty of an offence and shall be liable to a fine not exceeding one hundred pounds, or to imprisonment of either description for two years. On the conviction of an officer of an offence under (b), no duty on the said goods shall be paid and the Governor may order compensation to be paid out of the general revenue of the Territory.

**224.** No person shall—

Smuggling.

- (a) smuggle any goods; or
- (b) without lawful excuse (proof whereof shall lie upon him) have in his possession, on board any ship, any such goods or prohibited imports; or
- (c) have in his possession, power, or control any goods of which the export is for the time being prohibited, restricted, or regulated with intent to smuggle, or knowing that they are intended to be smuggled.

Penalty : One hundred pounds.

Master not to  
use or allow use  
of ships for  
smuggling, etc.

**225.** The master or owner of a ship or boat shall not use his ship or boat, or knowingly suffer her to be used, in smuggling.

Penalty : One hundred pounds.

Special  
provision in  
relation to  
prohibited  
imports.

**226.** (1) Any person who, in regard to any prohibited, restricted, or regulated import to which this section applies,

- (a) without any reasonable excuse (proof whereof shall lie upon him) has in his possession, on board any ship, any such import; or
- (b) smuggles, or attempts to smuggle, into the Territory of any such import; or
- (c) without lawful excuse (proof whereof shall lie upon him) has in his possession any such import which has been smuggled into the Territory; or
- (d) aids, abets, counsels, or procures, or is in any way knowingly concerned in the smuggling into the Territory of any such import; or
- (e) fails to disclose to an officer on demand any knowledge in his possession or power concerning the smuggling or intended smuggling into the Territory of any such import,

shall be guilty of an offence against this Ordinance.

Penalty : Imprisonment of either description for two years.

(2) This section shall apply to all prohibited, restricted, or regulated imports to which the Governor by order declares that it shall apply.

(3) This section shall not prevent any person from being proceeded against for any offence against any other section of this Ordinance, but he shall not be liable to be punished twice in respect of any one offence.

Customs  
offences.

**227.** No person shall--

- (a) evade payment of any duty which is payable; or
- (b) obtain any drawback which is not payable; or
- (c) prepare, pass or present any document purporting to be a genuine invoice which is not in fact a genuine invoice; or
- (d) bring into the Territory or have in his possession without lawful excuse (the proof of which shall lie upon him) any bill heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice for goods from foreign parts; or
- (e) make any entry which is false or incorrect in any particular; or
- (f) make in any declaration or document produced to any officer any statement which is untrue or incorrect in any particular or produce or deliver to any officer any declaration or document containing any such statement; or
- (g) mislead any officer in any particular likely to affect the discharge of his duty; or

- (h) move, alter or interfere with, except by authority, any goods subject to the control of the Customs; or
- (i) refuse or fail to answer questions or to produce documents; or
- (j) sell or offer for sale any goods upon the pretence that such goods are prohibited imports or smuggled goods; or
- (k) sell or expose for sale or have in his possession for sale or any purpose of trade on board any ship in a port any goods not shown as required by section 59 on the ship's report.

**Penalty:** One hundred pounds.

Provided that the Commissioner may issue licences subject to such conditions as he may think necessary for securing payment of any export or import duties payable—

- (a) to persons from the shore to trade on board ships; and
- (b) for such articles as are carried on board ship for sale to passengers to be sold to persons visiting the ship in harbour; and
- 20 (c) for the sale from the ship of ice, fresh provisions and similar goods.

**228.** (1) Any person who contravenes any of the General penalty provisions of this Ordinance shall be guilty of an offence, and, subject to the provisions of this Ordinance, shall be liable on conviction to a penalty or imprisonment not exceeding the amount of the pecuniary penalty or the term of imprisonment set forth and provided in respect of the particular provision of the Ordinance which has been so contravened, or to both such fine and imprisonment, or, if no pecuniary penalty or imprisonment is provided, to a fine not exceeding ten pounds.

(2) Provided always that the Attorney-General or the Commissioner may at his discretion, in lieu of prosecuting an offence under this section, sue for and recover by civil suit or other appropriate proceedings any penalty which may have been incurred (but so that the court shall have power to reduce the penalty), and no person against whom any such suit or other appropriate proceedings shall have been had shall be liable to prosecution for any offence under this section in respect of the same subject-matter.

**229.** When a penalty is jointly and severally incurred by any number of persons, such persons shall each and every one be liable to pay the whole penalty.

**230.** Whoever aids, abets, counsels, or procures or by act or omission is in any way directly or indirectly concerned in the commission of any offence against this Ordinance shall be deemed to have committed such offence and shall be punishable accordingly.

**231.** Any attempt to commit an offence against this Ordinance shall be punishable as if the offence had been committed.

**232.** All penalties shall be in addition to any forfeiture.

Penalties in addition to forfeiture.

Maximum  
penalty in  
certain cases.

Value for  
purpose of  
penalty.

Maximum  
penalty in case  
of intent to  
defraud.

If previous  
conviction  
defendant may  
be imprisoned.

Meaning of  
Customs  
prosecutions.

How instituted.

Application of  
Petitions of  
Right  
Ordinance,  
*Cap. 17.*

Limitation of  
Customs  
prosecutions.

Protection to  
witnesses.

**233.** If any penalty hereby provided shall be less than three times the value of any goods in respect of which the offence has been committed, the maximum penalty shall be thrice the value of such goods.

**234.** In any Customs prosecution or proceedings where 5 the penalty is based on the value of the goods, such value shall be taken to be the value of goods of the like kind but of the best quality upon which the duties of importation shall have been paid as sold at about the time of the offence at Mombasa, even though such penalty may have been incurred 10 at any other place in the Territory.

**235.** Any person may at the same time be charged with an offence against this Ordinance and with intent to defraud the revenue, and if in addition to such offence he is convicted of such intent, the maximum pecuniary penalty shall be double 15 that otherwise provided.

**236.** When any person is convicted of an offence against this Ordinance punishable by a pecuniary penalty, but not by imprisonment for a term of two years or more, and it shall appear that such person had at any time within the previous 20 five years been previously convicted of any offence against this Ordinance, the court may, in lieu of or in addition to imposing any pecuniary penalty, sentence such person to imprisonment of either description for any period not exceeding two years and with or without the right of release on payment of a 25 penalty.

#### PART XIV.—CUSTOMS PROSECUTIONS.

**237.** Prosecutions for offences against this Ordinance, and proceedings for the recovery of Customs duties or penalties, or for the condemnation, or forfeiture of ships, boats, or goods 30 are herein referred to as "Customs prosecutions."

**238.** Customs prosecutions may be instituted in the name of the Attorney-General or the Commissioner by suit, information, or other appropriate proceeding in any court having jurisdiction therein.

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**239.** Subject to the provisions of this Ordinance, the Petitions of Right Ordinance, shall apply to all civil proceedings under this Ordinance by or against the Attorney-General or the Commissioner in like manner as it applies to suits by or against the Government, except that the consent of the 40 Governor shall not be required to any proceeding which is by this Ordinance expressly permitted to be taken against the Attorney-General or the Commissioner.

**240.** Customs prosecutions shall be instituted within five years next after the date of the offence committed.

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**241.** No witness on behalf of the Attorney-General or the Commissioner in any Customs prosecution shall be compelled to disclose the fact that he received any information or the nature thereof or the name of the person who gave such information, and no officer appearing as a witness shall be 50 compelled to produce any reports made or received by him confidentially in his official capacity or containing confidential information.

**242.** In every Customs prosecution the averment of the prosecutor or plaintiff, and in every proceeding under this Ordinance against the Attorney-General or the Commissioner the averment of the defendant shall be deemed to be proved in the absence of proof to the contrary, but so that—

- (a) when an attempt to defraud the revenue is charged the averment shall not be deemed sufficient to prove the intent; and
- 10 (b) no person shall be sentenced to imprisonment unless his guilt is established by evidence.

**243.** The production of the Gazette containing any order, Gazette notice, or regulation appearing to have been issued or made under this Ordinance, or the production of any document purporting to be certified by the collector to be a true copy of or extract from any such order, Gazette notice, or regulation issued or made under this Ordinance, shall be *prima facie* evidence of the issue or making of such order, Gazette notice, or regulation and that the same is in force.

**244.** If in any Customs prosecution or in any proceedings under section 199 for the recovery of any ship, boat, or goods seized by a Customs officer any question shall arise whether or not the duties of Customs have been paid in respect of any goods or whether or not any goods have been lawfully imported, exported, carried coastwise, unshipped, or shipped, the burden of proof that such duties have been paid or that such goods have been lawfully imported, exported, carried coastwise, unshipped, or shipped, as the case may be, shall lie on the defendant in a Customs prosecution and on the plaintiff in the aforesaid proceedings under section 199.

30 **245.** In any Customs prosecution the fact that any person is an officer may be proved by *viva voce* evidence.

**246.** Where the committal of any offence causes a forfeiture of any ship, boat, or goods, the conviction of any person for such offence or the judgment or decree of a civil court for recovery of any part of a penalty attached to the commission of such offence shall have effect as a condemnation of the ship, boat, or goods in respect of which the offence is committed.

#### PART XV.—SETTLEMENT OF CASES BY THE 40 COMMISSIONER.

**247.** If any dispute shall arise between any officer and any person with reference to any contravention of this Ordinance, the Commissioner may with the consent of such person in manner prescribed inquire into and determine the dispute and shall have power by order to impose, enforce, mitigate or remit any penalty or forfeiture which he shall determine has been incurred.

**248.** Every such order shall be final and without appeal and shall not be liable to be quashed on any account, and a copy thereof shall be delivered to such person and may be enforced in the same manner as a decree or order of the Supreme Court.

Averment of cause sufficient.

Proof of order, etc.

Conviction to operate as a condemnation.

Commissioner's order to be final.

Power of  
Commissioner to  
impose penalties  
of limited  
amount.

**249.** Notwithstanding anything contained in sections 247 and 248 and in any case under this Ordinance in which a penalty is provided or in which anything is liable to confiscation or forfeiture, such penalty may be imposed or such confiscation or forfeiture may be ordered by the Commissioner without the consent of the person liable, but only to the extent of ten pounds in value or amount.

Powers of  
Commissioner  
at inquiries.

**250.** (1) The Commissioner or other duly appointed person in holding any Inquiry under this part of this Ordinance may hold such inquiry in public, and may—

- (a) summon the parties and any witness before him;
- (b) take evidence on oath;
- (c) require the production of documents;
- (d) allow reasonable expenses to witnesses and costs to successful parties.

(2) No person being summoned as a witness at any inquiry under this Ordinance shall—

- (a) disobey such summons;
- (b) refuse to be sworn as such witness;
- (c) refuse or fail to produce any documents he may be required to produce;
- (d) being sworn as witness, refuse or fail to answer any questions lawfully put to him.

Penalty : Twenty pounds.

Receiving of  
costs.

**251.** Costs may be awarded for reasonable expenses incurred by either party and shall be recoverable as debt in the same manner as costs awarded by a court.

#### PART XVI.—REGULATIONS.

Power to make  
Regulations.

**252.** (1) The Governor in Council may make Regulations not inconsistent with this Ordinance prescribing all matters which by this Ordinance are required or permitted to be prescribed or for giving effect to this Ordinance or for the conduct of any business relating to the Customs and in particular for prescribing—

- (a) the conditions under which goods may pass through the Territory in transit;
  - (b) the fee to be paid for any licence issued under this Ordinance and generally;
  - (c) the charge to be made for rent on goods on premises administered by the Customs;
  - (d) the conditions under which the removal from or into the Territory may take place of goods which are subject to any agreement made under this Ordinance with the Government of any other territory;
  - (e) a penalty not exceeding fifty pounds for the breach of such regulations.
- (2) All such Regulations shall be published in the Gazette.

- (b) the number of copies of the document to be tendered (the words "in duplicate" or similar words shall be sufficient indication of the number required);
- (c) the nature of, and the information to be furnished to the Customs;
- (d) any action to be taken by the person concerned or his agent in respect of transaction in which the document is used;
- (e) receipts to be issued by the collector to the owner or other person in proof that the documents have been received; and
- (f) any documents so issued as shall be prescribed.

(2) The Commissioner may prescribe form in addition to the prescribed form.

(3) In cases where the forms prescribed differ from existing forms, the Commissioner may permit the continuance of the use of the latter until such time as he may think fit.

Collector's sale.

**261. At sales by the collector—**

- (a) the goods shall be sold by auction or by tender and after such public notice as may be prescribed and where not prescribed after reasonable public notice;
- (b) the goods may be sold either free of or subject to duty and charges;
- (c) no bidding or tender shall be necessarily accepted and the goods may be re-offered until sold at a price satisfactory to the collector;
- (d) the purchase money shall be paid in cash on the acceptance of the bid or tender; if not so paid the lot may be again offered, but the person whose bid was accepted shall be liable to pay to the collector any loss sustained by reason of his failure to comply with this condition;
- (e) should there be any discrepancy between the quantity stated in the sale list and the actual quantity available, the collector shall not be bound to deliver more than the quantity available for delivery;
- (f) the goods shall be removed from the warehouse within three days after the sale, and if not so removed, shall be charged warehouse fees from the date of sale up to the date of delivery;
- (g) all goods remaining in the warehouse after the sale shall be at the purchaser's risk and expense.

Proceeds of sales.

**262. The proceeds of any goods sold by the collector shall be applied as follows:—**

*Firstly*, in the payment of expenses of the sale.

*Secondly*, in payment of the duty.

*Thirdly*, in the payment of the warehouse rent and charges.

*Fourthly*, in the payment of the freight, if any, due upon the goods if written notice of such freight shall have been given to the collector.

And the balance, if any, shall be paid into general revenue, but may be refunded to the person entitled thereto if claimed within six months from the date of sale.

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## PART XVII.—MISCELLANEOUS.

- 253.** The person in command of any ship holding commission from His Majesty or from any foreign state having on board any goods other than ships' stores laden in parts beyond the seas shall, when called upon by the Commissioner or an officer specially authorised by the Commissioner, so to do—
- deliver an account in writing of the quantity of such marks and numbers thereof, and the names of the ships and consignees, and where to the best of his knowledge such goods are to be found;
  - state whether such goods are to be found in H. M. ships or in ships of any foreign state;
- 254.** Ships of any foreign state laden in parts beyond the seas may be boarded and searched by an officer esp[ecially] authorised as mentioned in the last preceding section in the same manner as other ships, and the officer may bring any such goods ashore and place them in a King's warehouse.
- 255.** The Governor may award to any officer or other person detaining any person liable to detention under any law relating to Customs, if such person shall be convicted, such reward as he may think fit, not exceeding the sum of ten pounds for each person so detained.
- 256.** The Governor may order such reward as he may see fit to be paid out of any pecuniary penalty or composition to any officer or other person by whose means the same is recovered.
- 257.** The Governor may order to be paid in respect of any seizure made under any law relating to the Customs to the person or persons making the same such rewards as he may see fit, not exceeding the value of goods or things so seized: Provided that the Governor, on the recommendation of the Commissioner, may make special rewards exceeding the value of the goods seized in the case of the seizure of any prohibited, restricted, or regulated imports to the person or persons making the same, but no such reward shall exceed the sum of one hundred pounds.
- 258.** The Governor may, on the condemnation of any ships, boats, or goods, or on the apprehension of any parties, or on the recovery of any penalties under any law relating to the Customs, direct the seizer's share of such ships, boats, or goods, or of any penalties or reward that may be recovered on account of any such seizure to be distributed so that any other person, through whose information or means such seizure shall have been made, or penalty recovered, or party apprehended, and whom he may deem to be so entitled, may participate in such proportions as the Governor shall deem expedient.
- 259.** The Commissioner may prescribe the form of all bonds, documents, and papers necessary for the carrying out of this Ordinance, and make any addition or alteration to existing or prescribed forms.
- 260.** (1) Where a prescribed form contains by way of note or otherwise a clear direction or indication of any requirement of the Customs as to—
- the colour or size of the form;

Commissioned ships to be reported.

Power to search commissioned ships.

Rewards for detaining persons.

Rewards out of penalties.

Rewards to officers making seizure.

Power of Governor to distribute seizer's share of seizure so as to reward persons not actually present.

Commissioner may prescribe forms.

Requirements as to forms.

**263.** The Governor in Council may enter into an agreement with the Government of any territory in Eastern Africa, being a portion of the British Dominions or under the protection of the Crown, or which is administered by a mandate held by His Majesty, providing—

Agreements  
with Govern-  
ments of other  
East African  
territories.

- (1) That goods grown, produced or manufactured in the Colony and Protectorate of Kenya shall be admitted goods, that is to say free of customs duty, and that of the goods produced or manufactured in that truth they shall be admitted into the Colony to answer questions.

- (2) That the payment of the amount of the compensation due to the ship owners for damages under claim of the community or community having on board which having been imported into beyond the frontier removed into the territory of the Colony especially au

15.

in the

**264.** (1) The Customs Ordinance (Chapter 87 of the Revised Laws), and the Customs (Amendment) Ordinance, 1925, are hereby repealed.

Repeal and  
savings.

20.

(2) All proclamations, rules, regulations and notices duly made or issued under the Ordinances hereby repealed shall, so far as applicable for the purposes of this Ordinance, be of the same validity and effect as if they had been made or issued under this Ordinance. All such proclamations, rules, regulations and notices shall remain in force until revoked, altered, or varied by regulations duly made under the provisions of this Ordinance.

## SCHEDEULE.

### SECURITY TO THE CUSTOMS.

(Section 43.)

By this security the subscribers are, pursuant to the Customs Management Ordinance, 1926, bound to the Commissioner of Customs of the Colony and Protectorate of Kenya and the Uganda Protectorate in the sum of.....(here insert amount or mode of ascertaining amount intended to be paid in default of compliance with condition), subject only to this condition that if.....(here insert the condition of the security), then this security shall be thereby discharged.

Form of  
security.

Dated the.....day of.....19....

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures of Witnesses.

NOTE.—If liability is not intended to be joint and several and for the full amount here state what is intended as, for example, this : “The liability of the subscriber is joint only,” or “The liability of (mentioning subscriber) is limited to.....,.....” (here state amount of limit of liability or mode of ascertaining limit).

## RELATIVE SECTIONS IN EXISTING ENACTMENTS.

Customs Management Bill Clause		Tangan Territory	Other Countries
1	Cust. & O.G. (Chap. 83 of Reis. News.)	—	See title of 1976 Act.
2	—	—	—
3	—	—	Some defined in Ken Act. United Kingdom and South African Acts.
4	—	—	—
5	—	—	—
6	—	—	—
7	—	—	South African 9/13, sec. rule 1 (2)
8	—	—	—
9	—	—	—
10	—	—	—
11	—	—	—
12	—	—	—
13	13, 15	12	—
14	13	13	—
15	15	14	—
16	13	15	—
17	—	16	—
18	—	17	—
19	—	18	—
20	8, 57, 105	19	—
21	11, 165	20	—
22	98	21	—
23	—	22	—
24	65, 105	23	—
25	—	24	—
26	—	25	—
27	86-7	26	—
28, 29	52	27	South African 9/13, sec. 51 (slightly amended).
30, 31	114	28, 29	—
32	119	—	—
33	—	30	—
34	—	31	—
35	—	32	—
36	117	33	—
37	121	34	—
38, 39, 40	89	35, 36, 37	—
41, 42	159	38, 39	—
43, 44	160	40, 41	—
45	—	42	—
46	55	43	—
47	49, 51	44	—
48 (a) (d)	53, O.G., Procl. 83/22.	45	—
(e) (f)	194	46	—
49	—	47	—
50	155	48	—
51	—	49	—
52	131	50	—
53	15, 54	51	—
54	—	52	—
55	54	53	—
56	54	54	—
57	56	55	—
58	58-60	56	—
59	—	—	—
60	—	—	—
61	26	57	—
62, 63	60, 63, 66, 69, 70, 116, 123.	58, 59	—
64	71	60	—
65	71-72	61	—
66	74	62	—
67	—	63	—
68	—	64	—

## RELATIVE SECTIONS IN EXISTING ENACTMENTS.—(CONTD.)

Customs Management Bill Cl.	Kenya	Tanganyika Territory	Other Countries.
69, 70	—	65, 67	Customs Consolidation Act, 1876, sec. 16.
72	49, 57	—	—
73	—	—	S.A. 9/13, sec. 16.
74	—	—	—
75	16	—	—
76	—	—	C.C. Act, 1876, sec. 12.
77	—	—	—
78	—	—	—
79	—	—	—
80	—	—	—
81	—	—	—
82	—	—	—
83	—	—	—
84, 85	—	—	—
86	—	80	—
87	—	81	—
88	78, 82-3, 86, 98, 181	82	—
89	—	83	—
90	—	84	—
91, 92	92, 93	85, 86	—
93	97	87	—
94	—	88	—
95	94, 100, 102	89	—
96	96	—	—
97	94	—	—
98	—	90	—
99	—	91	—
100	166	92	—
101 (c)	88	93	—
102	68, 91	94	—
103	—	95	—
104	18 (1) and (2)	96	—
105	18 (3)	97	—
106	—	98	—
107	—	99	—
108	—	—	S.A. 9/13, sec. 37 (2).
109	—	100	—
110	2	—	—
111	—	102	—
112	—	103	—
113	—	104	—
114	103	—	C.C. Act, 1876, sec. 100.
115	105, 107-8, 110, 168	105	—
116	105, 179	106	—
117	127	107	—
118	106	108	—
119	129	109	—
120, 121	126	110	—
122	127	111	—
123	—	—	—
124	—	112	—
125	54, 131, 133	113	—
126	—	114	—
127	127	115	—
128	—	116	—
129	—	117	—
130	—	118	—
131	132	—	S.A. 9/13, sec. 69; C.C. Act, 1876, sec. 135.
132	—	119	—
133	28	—	—
134 (a), (b)	28 (1)	—	(Proviso inserted to answer local requirements).
(c)	32	—	—
(d)	32-34	—	—
135	172	—	—
136	37, 64	120	—
137	—	121	—
138	—	122	—
139	—	123	—
140	—	124	—

## RELATIVE SECTIONS IN EXISTING ENACTMENTS.—(CONTD.)

Customs Management Bill Clas.	Tanganyika Territory	Other P. L. C. S.
41	—	—
42	—	—
43	—	—
44	Customs Tax Chap. 50 of laws. See below. Sect.	—
45	—	—
46	—	—
47	26, 35	—
48	—	—
49	—	—
50	—	—
51	6	138
52	65 (3)	139
53	—	—
54	—	S.A. 9/13, sec. 28.
55	—	140
56	—	141
57	65	142
58	—	143
59	76, 87, 169, 171	144
60	170	145
61	—	146
62	—	147
63	156	148
64	157 (c) and (e).	149
65	—	150
66	—	151
67	—	152
68	—	153
69	135	154
70	136	155
71	—	156
72	138-9	157
73	137	158
74	—	159
75	38	160
76	—	161
77	—	162
78	—	163
79	—	164
80	78, 196	165
81	—	166
82	197, 15, 54	167
83	—	168
84	55	169
85	55	170
86	55, 132	171
87	—	172
88	—	173
89	207	174
90	207-8	175
91	209	—
92	198	176
93	199-200	177
94	—	178
95, 96	202, 203	179, 180
97	205, 243, 245	181
98	246	182
99	247-248	183
200	—	184
201	—	185
202	—	186
203	—	187
204, 205	215, 235	188, 189
206	—	190
207	—	191
208	—	192

## RELATIVE SECTIONS IN EXISTING ENACTMENTS.—(CONTD.)

M.A.	Countries	Tariff	Particulars
211	—	221	—
212	—	222	—
223 (a)	—	223	—
223 (e)	—	224	—
224	—	225	—
225	—	226	—
227 (h)	211	210	205, 206
228	—	210	207
229	—	210	—
230	—	211	—
231	—	212	—
232	—	213	—
233	—	214	—
234	—	215	—
235	—	216	—
236	—	217	—
237	—	218	—
238, 239	224	219, 220	—
240	—	221	—
241	—	222	—
242	—	223	—
243	258	224	—
244	258	225	—
245	257	226	—
246	—	227	—
247	40	228	—
248	—	229	—
249	39	—	—
250	—	230	—
251	—	231	—
252	29, 161, 181	232 (1) (c)	S.A. 26/14, sec. 14 (c).
253	—	233	—
254	—	234	—
255, 256	233	235, 236	—
257	—	237	—
258	—	238	—
259	260	239	—
260	—	—	—
261	—	240	—
262	74, 93	241	—
263	—	—	—
264	—	242	S.A. 26/14, sec. 11.