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Geneva, March 29th, 1930.

LEAGUE OF NATIONS

**APPLICATION OF THE  
INTERNATIONAL CONVENTION RELATING  
TO THE SIMPLIFICATION OF CUSTOMS  
FORMALITIES.**

Signed at Geneva on November 3rd, 1923.

**MEASURES TAKEN BY THE GOVERNMENTS TO GIVE  
EFFECT TO THE PROVISIONS OF THE CONVENTION.**

Summaries communicated by the Governments Parties  
to the Convention in Execution of Article 9.<sup>1</sup>

**FIFTH SERIES**

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- Document C.354.M.127.1927.II.
- Document C.180.M.56.1928.II.
- Document C.126.M.42.1929.II.
- Document C.539.M.193.1929.II.

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## CHINA

FIRST SUMMARY COMMUNICATED BY LETTER OF THE PERMANENT OFFICE OF THE CHINESE DELEGATION TO THE LEAGUE OF NATIONS AT GENEVA, DATED MARCH 31ST, 1930.

### *Ad Articles 1 and 2.*

The laws, regulations and procedure of the Chinese Customs are mostly in agreement with the stipulations in these articles. Any modifications or revision of these laws, regulations and procedure which may be made in future will be based on the principles contained in these articles.

### *Ad Article 3.*

The import and export prohibitions and restrictions of certain commodities are still in force. In respect of wireless materials and apparatuses, which were only permitted to import for governmental use, the restriction has been repealed. The procedure of issuing licences has avoided all complex formalities in order to facilitate the trade.

### *Ad Article 4.*

All enactment and revision of the laws, regulations and procedure are officially announced by the Government and advertised in newspapers in principal commercial cities by the Maritime Customs before their enforcement.

### *Ad Article 5.*

The import tariff which came into force on February 1st, 1928, was promulgated by the Government in December 1927. The subsequent modifications of the tariff have been published in the *Official Journal* of the Ministry of Finance. The tariff has been published also in book form by the Maritime Customs for the convenience of business men. This tariff is obtainable at booksellers in big cities in China.

### *Ad Article 6.*

Copies of the revised tariff referred to in the above paragraph have been communicated to the following organisations : (1) the Legations of foreign Powers in China ; (2) the Secretariat of the League of Nations ; and (3) the International Office for the Publication of Customs Tariffs at Brussels.

### *Ad Article 7.*

In case of any arbitrary or unjust application of the Customs laws and regulations that might be committed by Customs officers, the merchants concerned may lodge their complaints with the Maritime Customs according to the stipulations contained in the newly enacted regulations governing the import tariff. Besides, there are Commissions for classified tariff assessment whose special duty it is to examine the cases of disputes. These regulations and procedure governing the import tariff have been announced by the Maritime Customs, and collections of them have been communicated to the International Office for the Publication of Customs Tariffs at Brussels.

### *Ad Article 8.*

In the cases of disputes concerning the duty of imported goods, the merchant may dispose of the goods in question without waiting for the settlement of the dispute by depositing a sum as security for the duty he may be held liable. Any surplus of the deposit, if there is any, will be returned as soon as the decision is made.

### *Ad Article 10.*

In regard to the import of samples and specimens, the existing regulations which require a deposit as security for the payment of import duties are in harmony with the provisions of the article.

### *Ad Articles 11, 12 and 13.*

No regulations have yet been in force with reference to certificates of origin, consular invoices and examination of imported goods.

Ad Article 14.

The present practice is entirely in harmony with the principles contained in the article.

Ad Article 15.

Registered baggage may be examined by the Maritime Customs in the interior of the country.

Ad Article 16.

The present practice conforms in general to the stipulations of this article. Any modifications which may be made in future will be based upon these principles.

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## NETHERLANDS.

SECOND SUMMARY COMMUNICATED BY LETTER FROM THE MINISTRY FOR FOREIGN AFFAIRS,  
DATED MARCH 1ST, 1930. <sup>1</sup>

### A. *The Netherlands.*

[*Translation.*]

The summary of the measures adopted by the Netherlands to ensure the simplification of Customs formalities, which was sent on August 28th, 1926, in execution of Article 9 of the Convention of November 3rd, 1923, showed that these measures were already fully in conformity with the provisions laid down in the Convention. During the three years which have elapsed since then, there has therefore been no reason to introduce further measures of any importance in the matter. Where it was necessary to amend existing legislation, these amendments have in every case been based on the principles of the Convention.

Thus, as regards the Law on Value of 1906 (*Legal Gazette*, No. 216), modified by Law of December 27th, 1926 (*Legal Gazette*, No. 413), the procedure for the settlement of disputes in regard to the amount to be declared — which might arise between the declarants of imported goods dutiable *ad valorem* and the Customs authorities — was simplified.

Under Royal Decree of November 11th, 1927 (*Legal Gazette*, No. 357), amending the Decree of March 26th, 1872 (*Legal Gazette*, No. 19), the formalities for the delivery of certificates in respect of ocean-going vessels were simplified. This certificate, which proves that all the Customs requirements have been fulfilled in the case of a vessel which has entered a port and passed through the Customs, so that the vessel is free to leave the port, had formerly to be issued by the collector of the import duties at the last (or only) port of discharge. As a result of the amendment mentioned above, this document can now be issued by the Customs officials who inspect the vessel, and a vessel whose final discharge takes place after the collector's office is closed may thus leave without delay. It is also possible, if a vessel about to leave is cleared at the Customs office at which the final discharge takes place, for the formality of a certificate to be waived.

Under Law of May 18th, 1929 (*Legal Gazette*, No. 259), modifying the Customs Law of 1924 (*Legal Gazette*, No. 568), the time allowed for claiming and exercising the privilege of franchise in various cases was extended. As regards the goods referred to in Article 14 of the Customs Law, which, after being exported are re-imported in their original condition, and in respect of which exemption from import and excise duties may be granted, re-import need no longer take place within a fixed period.

An important measure came into force on November 4th, 1929, when, as the result of the Convention with regard to Rhine navigation, concluded at Berlin on April 28th, 1928, and approved by Law of June 22nd, 1929 (*Legal Gazette*, No. 323), simultaneous Customs clearance at the frontier between the Netherlands and Germany was instituted.

Moreover, since May 1926, certain administrative arrangements have been in operation with a view to the simplification of Customs formalities or for the purpose of facilitating Customs traffic.

The Minister of Finance has issued instructions that the payment of import and excise duties on passengers' baggage which does not contain merchandise and is registered as personal luggage, when this is not cleared at the frontier but is sent on to the place of destination, may in every case be effected at the Customs office at the place of discharge. Consequently, the passenger is no longer obliged to present himself at the collector's office as was formerly the case.

In the interest of international passenger traffic, it has been arranged that certain offices on the German and Belgian frontiers shall remain open during the afternoon hours,

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<sup>1</sup> For the text of the first summary, see document C.354.M.127.1927.II.

when other offices are closed, for the purpose of enabling travellers to comply with the Customs and road-tax formalities to which their motor-cars and motor-bicycles are subject, and to pay the duties on their luggage, provided that the latter does not consist of merchandise and that the quantity is not so great as to require a written declaration.

An arrangement has also been concluded with Germany, establishing uniform hours of opening for the Customs offices on the roads on either side of the frontier between the Netherlands and Germany. The hours of opening of the offices correspond to traffic requirements, and some are open all day and all night for the international passenger traffic.

Finally, as regards goods which, after import, are to be transported under Customs supervision to a place of discharge situated inland or to the place of re-export, greater facilities will be given for substituting the Customs seal by a label bearing the word *douanegoed* (Customs goods), to be affixed to the package.

#### B. *Overseas Territories.*

. . . . .

The measures to ensure the simplification of Customs formalities in the Netherlands East Indies, Surinam and Curaçao, which come under Articles 1 to 8 of the Convention, have not been modified since the 1926 summary was communicated. As regards Article 10 of the Convention, however, we would point out that in the Netherlands East Indies, Surinam and Curaçao commercial travellers are no longer required to provide themselves with identity cards.

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#### SIAM.

SECOND SUMMARY COMMUNICATED BY LETTER OF THE MINISTER FOR FOREIGN AFFAIRS,  
BANGKOK, DATED FEBRUARY 7TH, 1930.<sup>1</sup>

Ad *Articles 1, 4 and 7.*

The Customs Law (B.E. 2469) came into operation on November 15th, 1926. As anticipated in the initial summary, it has proved an adequate instrument for the purpose of stabilising a procedure consistent with the obligations recognised by the States signatory to the Customs Convention of 1923.

A few Statutory Regulations have been promulgated. They have been published, advertised and distributed in the prescribed manner.

A number of decisions and many General Orders codifying procedure have been issued by the Customs Department. Copies have been supplied to the local Chamber of Commerce and to leading mercantile houses. The decisions deal with such subjects as tariff interpretation, calculation of overtime rates and admissibility of certain classes of documentary evidence. The orders include a complete Warehousing Code and Coasting Code, collected regulations regarding the entering of imports and payment of duties, and a number of rules concerning the landing and examination of high-duty goods and goods subject to restriction. When the codification of procedure is complete, a suitable handbook will be prepared for issue to the general public.

Ad *Article 2.*

In the matter of Customs procedure, there is no discrimination against the citizens or the trade of any State, whether contracting or non-contracting.

Ad *Article 3.*

Skimmed milk has now been added to the list of import prohibitions, and an Act passed for the suppression of traffic in obscene articles. These two additional items have been added to all published lists of prohibitions and restrictions. The signature of Siam to the 1927 Convention has been ratified.

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<sup>1</sup> For the text of the first summary, see document C.354.M.127.1927.II.

Ad Article 5.

A new Customs Tariff came into operation on March 27th, 1927. Printed summaries of import and export duties and of the authorised exemptions were immediately made available in all suitable quarters. Changes, when they occur, are published in the *Government Gazette*, and English translations are supplied to the local foreign Press and to all applicants.

Ad Article 6.

The information which has to be communicated to the authorities and organisations mentioned in Article 6 continues to be regularly transmitted in the manner laid down.

Ad Article 8.

Section 112 of the Customs Law has become the statutory authority and guarantee for the procedure required under Article 8.

Ad Article 10.

Samples fit only to be used as such are statutorily exempted from import duty. Other samples, when not for sale, are accorded all the facilities indicated in Article 10. As the rate of duty on general merchandise is only 5 per cent *ad valorem*, it will be realised that mutual agreement as to procedure between the merchant and the Customs is fairly easily attained.

The commercial travellers who visit Siam generally bring goods which are for sale, although described for convenience as "samples". Procedure is governed by published regulations, of which the following is an extract :

" The saleable effects of commercial travellers are required to be declared on an entry form (Sch. 2) and a sum deposited sufficient to cover the estimated duty. Contents are checked by a valuator at the time of arrival and at the time of departure. A perfect entry is finally presented for the goods disposed of in Siam. The difference between the correct duty and the amount of the deposit is refunded when the unsold remainder is certified across the frontier. "

The period allowed for the re-exportation of travellers' samples without payment of duty is not limited to six months ; but steps may be taken to fix such a limitation should it ever become necessary in the interests of revenue security or departmental efficiency.

In more than ninety-five cases out of a hundred the effects of commercial travellers leave Siam either direct by ship from Bangkok or across the southern frontier by rail. Refund is available in Bangkok as soon as a certificate from the ship's side or the frontier is produced. The overland exit is a roadless railway village, where the local disbursement of cash refunds would be quite impossible.

Ad Article 11.

There are no differential tariffs in connection with Siamese Customs, and consequently certificates of origin are never required. It has been notified in the prescribed manner that certificates of origin may be issued to applicants in Siam by the Customs Department.

Ad Article 12.

Consular invoices are not required, and are not considered except as contributory evidence.

Ad Article 13.

No invitation has been received to enter into agreements on the lines of Article 13 ; and, as Siamese interests have not prompted any initiative action, there has been no occasion to give effect to the suggestions in the article.

Ad Article 14.

All the recommendations which are applicable to Siamese conditions have been made effective, as foreshadowed in the initial summary. Since the issue of that summary, two bonded warehouses have been opened in Bangkok. The procedure laid down in connection with them is published, and is consistent with the recommendations annexed to Article 14,

*Ad Article 15.*

Registered baggage is treated in accordance with the undertaking of Article 15. Hand baggage is dealt with at the point of entry into Siam.

*Ad Article 16.*

Siamese law and practice are inconsistent with the recommendations of Article 16 in one particular : goods imported to undergo a manufacturing process are not privileged as temporary importations, nor are they eligible for Customs drawback. No change of policy is contemplated in regard to this class of trade, which, at present, is negligible. A draft law is under consideration which will give statutory effect to practically all other requirements of the article. Meanwhile, the treatment of recognised temporary importations by the Customs Department accords with the principles laid down in the annex to the article.