

Geneva, May 15th, 1936.

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 9¹**

NINTH SERIES

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Germany.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE GERMAN CONSULATE AT GENEVA,
DATED DECEMBER 16TH, 1935.¹

Ad Article 1.

The new text of the Reich Fiscal Code (*Reichsabgabenordnung*), an important basis of German Customs law (see 1926 Summary, *ad* Articles 1, 2 and 7),² was published on May 22nd, 1931 (see *Reichsgesetzblatt*, 1931, I, page 161). A pocket edition incorporating the numerous amendments subsequent to May 22nd, 1931, was issued in November 1934, and may be obtained from booksellers.

The regulations with regard to Customs formalities in the case of air traffic (see 1926 Summary, *ad* Article 14, No. 1)² were replaced by the *Luftverkehrszollordnung* (Air Traffic Customs Code) of October 13th, 1930 (*Reichszollblatt*, page 415). The *Luftverkehrszollordnung* was extended to cover mixed air and rail goods traffic by the Decree of September 28th, 1933 (*Reichszollblatt*, page 490). This decree now contains a codification of the air Customs law which meets every reasonable requirement.

The regulations on wine in bond (see 1926 Summary, *ad* Article 14, No. 14)² were replaced by the *Weinlagerzollordnung* of November 30th, 1932 (*Reichszollblatt*, page 500).

Customs on the Lake of Constance were regulated by the *Bodenseezollordnung* (Law regarding Customs on the Lake of Constance) of February 24th, 1934 (*Reichszollblatt*, page 123), which provides for numerous facilities for international traffic.

To simplify postal Customs, an Administrative Order of June 28th, 1929 (*Reichszollblatt*, page 158), allows the sending by registered letter of goods that have not paid duty.

Ad Article 4.

A new edition of the instructions on Customs clearance, containing a list of import and export restrictions and prohibitions, and also the provisions in execution of the Tariff Law and the several items of the Customs tariff, was published in 1930. These instructions may be obtained from booksellers.

A new edition of the list of Customs offices (see 1929 Summary, *ad* Article 4)³ was published in 1934. It may be obtained from the State printers in Berlin, and may be consulted at all Customs offices.

Ad Article 5.

New editions of the ordinary Customs tariff, which had become difficult to consult owing to the numerous modifications in tariff and tare rates, were published in 1932 and in 1934. This tariff also indicates the export duties. It may be obtained from booksellers.

The Ordinance of January 9th, 1933, relating to fees for inspection of goods, which contains also a tariff of duties (*Reichszollblatt*, page 7), provides a new solution for the question of the settlement of the cost of inspection of goods.

Under the Turnover Tax Law of January 30th, 1932 (*Reichsgesetzblatt*, I, page 39; *Reichszollblatt*, page 29), replaced by the later Turnover Tax Law of October 16th, 1934 (*Reichsgesetzblatt*, I, page 942), the increase of the internal turnover tax to 2% is compensated by the imposition of a tax (*Umsatzausgleichsteuer*) on the import of foreign goods into German Customs territory. The regulations in execution of the turnover compensation tax, which are based in the main on the Customs law, were published in the Ordinance on Compensatory Taxation of January 30th, 1932 (*Reichsgesetzblatt*, I, page 49; *Reichszollblatt*, page 35). A pocket edition of the Turnover Tax Law of October 16th, 1934, together with the Ordinance on Compensatory Taxation, as amended by the Decrees of September 28th, 1933 (*Reichsministerialblatt*, page 497), and October 17th, 1934 (*Reichsgesetzblatt*, I, page 970), was issued specially for the use of Customs offices; it can be obtained from booksellers.

Ad Article 10.

To encourage the use of samples passes under the Law on Samples Passes of September 24th, 1926 (*Reichszollblatt*, page 299), an Administrative Order of January 1st, 1931 (*Reichszollblatt*, page 173), admitted a simplified procedure for sureties.

Ad Article 11.

Further arrangements have been concluded on the basis of Article 11—*e.g.*, the Agreements with Bulgaria (Article 15), France (Article 14 and Protocol of Signature), and the Arrangement with regard to the Mutual Exchange of Goods concluded with Poland (paragraph No. 4).

¹ For the text of the second summary, see document C.539.M.193.1929.II.

² In document C.354.M.127.1927.II.

³ In document C.539.M.193.1929.II.

Ad Article 13.

Agreements have been concluded with various countries on the basis of Article 13 for the recognition of certificates — *e.g.*, with France (*Reichszollblatt*, 1933, page 244), Finland (*Reichszollblatt*, 1934, page 204), and the Economic Union of Belgium and Luxemburg (*Reichszollblatt*, 1934, page 529).

Ad Article 14, Annex.

Ad No. 1. — The Decree of September 18th, 1930 (*Reichszollblatt*, page 400), admits the ascertaining of the weight of grain in ships' cargoes according to the cubic capacity, where the weighing of the cargo or the ascertainment of the weight from the vessel's tonnage certificate (see 1929 summary *ad* Article 1)¹ is not possible.

In order to encourage air traffic, provision has been made for a simplified procedure in the case of transit (*Überweisung*) of goods sent by air from one airport to another, or from a railway Customs office to an airport or *vice versa*, within the same Customs area (§§ 14 and 20 of the *Luftverkehrszollordnung*, as amended by the Decree of September 28th, 1933; *Reichszollblatt*, page 490).

The Decree of September 27th, 1933 (*Reichszollblatt*, page 494), regulates Customs clearing procedure in the case of motor-lorries.

Ad No. 8. — The provisions with regard to abatement of taxes on equitable grounds have been revised (*Reichszollblatt*, 1932, page 496) and extended (*Reichszollblatt*, 1933, page 156).

Ad No. 18. — The international railway Customs form (see 1929 Summary, *ad* Article 14, No. 18)¹ has given excellent results and is in general use in traffic between Germany, Italy, Yugoslavia, Austria, Switzerland, Czechoslovakia and Hungary (*Reichszollblatt*, 1930, pages 1 and 490). An Administrative Order of September 29th, 1931 (*Reichszollblatt*, page 328), extends its application to goods sent in parcels.

Ad Article 16.

The regulations with regard to Customs formalities in the case of the temporary importation or exportation of goods have been simplified by the Administrative Order with regard to Import-duty Vouchers and Identification Vouchers, of June 21st, 1932 (*Reichszollblatt*, page 247). Regulations with regard to the temporary exportation of goods liable to export duty are contained in the Ordinance on Export Duties, of March 21st, 1932 (*Reichszollblatt*, page 110). The new regulations are in accordance with the suggestions contained in the annex to Article 16.

Provision has been made to facilitate the Customs procedure in the handling of goods for exhibition (*Reichszollblatt*, 1929, page 193, and 1930, page 341).

An Administrative Order of September 5th, 1931 (*Reichszollblatt*, page 317), regulates the Customs treatment of containers,² the use of which is becoming more and more frequent in Customs traffic.

To facilitate the temporary use of foreign vehicles of all kinds within German Customs territory, the pass-bill book system has been developed. An Administrative Order of December 11th, 1934 (*Reichszollblatt*, page 744), allows sheets of a pass-bill book, the extension of the validity of which is attested by the visa of a foreign Customs authority, to retain their validity in German Customs territory during the period of the extension. The pass-bill book system is allowed, not only in the case of land traffic (*Reichszollblatt*, 1929, page 187), but also in the case of air transport (*Reichszollblatt*, 1930, page 2) and water transport (*Reichszollblatt*, 1929, page 310, and 1931, page 374).

In order to simplify as far as possible the procedure in the case of pass-bill books, Germany has acceded to the agreement concluded at Geneva by certain Customs Administrations with regard to facilities in connection with pass-bill books. The procedure is regulated by the Administration Orders of April 21st, 1933 (*Reichszollblatt*, page 193), July 15th, 1933 (*Reichszollblatt*, page 358), and January 15th, 1934 (*Reichszollblatt*, page 26).

Reciprocity agreements with regard to exemption from taxation of motor-cars imported temporarily have been concluded with various countries, such as Switzerland (*Reichszollblatt*, 1929, page 50), Luxemburg and the Netherlands (*Reichszollblatt*, 1930, page 356), Denmark (*Reichszollblatt*, 1931, page 264), Liechtenstein (*Reichszollblatt*, 1934, page 189) and Belgium (*Reichszollblatt*, 1935, page 68). It is further provided by an Administrative Order of March 26th, 1934 (*Reichszollblatt*, page 323), that foreign private passenger cars entering Germany, which are to stay in the country only temporarily, shall not be liable to the residence tax for a period up to three successive months — and that, whether or not reciprocal treatment is accorded. The stay in Germany can be repeated any number of times.

¹ In document C.539.M.193.1929.II.

² Large cases specially constructed for the transport of goods.

The Customs treatment of foreign rail freight cars temporarily in use in German Customs territory is regulated by the Administrative Order of November 15th, 1932 (*Reichszollblatt*, page 492). The maintenance of these very far-reaching concessions will, however, depend on the extent to which neighbouring countries conform to the German attitude in the matter.

An Administrative Order of February 16th, 1935 (*Reichszollblatt*, page 90), extends the conditional exemption from taxes granted in a number of commercial treaties in the case of goods imported not necessarily for sale, to goods imported from countries with which Germany has commercial treaties, or to which she accords most-favoured-nation treatment, for inspection or with a view to obtaining orders.

Commonwealth of Australia.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE DEPARTMENT FOR EXTERNAL AFFAIRS, MELBOURNE, DATED MAY 14TH, 1935.¹

The law and practice of the Commonwealth of Australia follow closely the provisions of the Convention relating to the Simplification of Customs Formalities, and very little action has therefore been necessary on the part of the Commonwealth, since the date of the previous report, to give effect to those provisions.

Since the date of the last report, action has been taken by the Commonwealth to reduce import and export prohibitions, with the result that the list of goods the importation or exportation of which is totally prohibited is now very short. For many years past, import and export prohibitions were imposed by means of proclamations issued under the Customs Act. By the terms of a recent amendment to this act, such prohibitions must now be imposed by regulation. As a result, all import and export prohibitions are now stated in the regulations, which clearly and fully set out the goods prohibited as also, in the case of goods not prohibited absolutely, the conditions and restrictions applicable. This information consequently is now made available to the public in a much more convenient form.

The Customs Act has also been amended in order to extend from six to twelve months the period within which commercial travellers may re-export their samples and obtain a refund of the duty deposited thereon at the time of importation. This period has been similarly extended in respect of goods imported for purposes of public exhibition, touring vehicles, and goods for approved industrial purposes; provided the above-mentioned goods are exported within a period of twelve months, a refund of the deposit lodged at the time of importation may now be made.

Copies of all the publications referred to in Articles 4 and 5 of the Convention are being made available to the representatives of contracting parties in accordance with the terms of Article 6 of the Convention.

United Kingdom.

FOURTH SUMMARY, COMMUNICATED BY LETTER OF THE FOREIGN OFFICE, LONDON, DATED FEBRUARY 19TH, 1935.²

The practice in the United Kingdom continues to be generally as described in detail in the statement communicated to the League of Nations on November 16th, 1925.³ The principles laid down in the Convention have been borne in mind in framing the requirements necessitated by the introduction of the General Tariff.

The obligations under Articles 4, 5 and 6 have been strictly observed. The Customs Tariff is now published by His Majesty's Stationery Office at the price of 9d. and can be procured through any bookseller. A revised edition of the handbook entitled "Customs Regulations and Procedure" is being prepared.

With reference to Article 11, certificates of origin were required in connection with the duties which were imposed on certain goods produced or manufactured in France.

Certificates were accepted from organisations designated for the purpose by the States concerned. The duties in question went out of force on July 1st, 1934, pursuant to the Commercial Convention between the United Kingdom and France which was signed on June 27th, 1934.

With reference to paragraph 9 of the Annex to Article 14, catalogues, trade lists and advertising material imported by post in a packet not exceeding eight ounces in gross weight have been exempted from duty.

¹ For the text of the second summary, see document C.539.M.193.1929.II.

² For the text of the third summary, see document C.270.M.140.1933.II.

³ See document C.354.M.127.1927.II.

Bulgaria.

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE PERMANENT BULGARIAN DELEGATION TO THE LEAGUE OF NATIONS, GENEVA, DATED MARCH 7TH, 1935.¹

All the Bulgarian Customs formalities are entirely in accordance with the provisions of the International Convention relating to the Simplification of Customs Formalities, and the Bulgarian Government does not consider it necessary therefore, as regards its own country, to undertake any further simplification. One of the essential modifications for the simplification of the formalities at present in force is the abandonment of the consular visa on certificates of origin. Bulgaria applies this measure on the basis of reciprocity. Agreements for the reciprocal abandonment of the consular visa on certificates of origin have already been concluded with many countries — *e.g.*, the United Kingdom, France, Italy, Czechoslovakia and Hungary. Attention should also be drawn to a special clause in the Commercial Treaty between Bulgaria and Czechoslovakia, by which postal parcels sent by air are exempted from any certificate of origin. This exemption only applies as between Bulgaria and Czechoslovakia, but might well be extended to other countries — on a basis of reciprocity, of course.

China.

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE PERMANENT BUREAU OF THE CHINESE DELEGATION TO THE LEAGUE OF NATIONS, GENEVA, DATED NOVEMBER 16TH, 1935.²

Ad *Articles 1 and 2.*

The various regulations and procedure enforced by the Chinese Maritime Customs are mostly in agreement with the provisions in these articles.

Ad *Article 3.*

All import and export prohibitions or restrictions on commodities are applied in conformity with the principles contained in this article.

Ad *Article 4.*

All new regulations and procedure of the Chinese Maritime Customs are widely published. For the convenience of business men who wish for exact information on the regulations and procedure in question, the Chinese Maritime Customs has, moreover, had them printed in a book in Chinese and English under the title " Code of Customs Regulations and Procedure ", the first edition of which was published in 1933 and the second in June 1935.³

Ad *Article 5.*

1. Abolition of Miscellaneous Taxes. — In order to abolish the miscellaneous taxes and to lighten the burden on trade and industry, the Chinese Government abolished " likin ", transit dues and the " native Customs duties outside the 50-li radius " on January 1st, 1931, as also the " native Customs duties inside the 50-li radius " in June the same year. Inter-port duty on postal parcels was also abolished as from November 16th, 1934.

2. Revision of Import and Export Tariff. — The revised import tariff was put into force by the Chinese Government on January 1st, 1931. The same tariff was again revised in 1933 and in July 1934.

The new export tariff was put into force by the Chinese Government on June 1st, 1931, and the old export duties then became " transshipment duties ". All native goods, when carried coastwise between open ports, now pay transshipment duties at rates in accordance with the old export tariff.

In October 1932, the Chinese Government promulgated and put into force Export Tariff Provisional Rules, which are partly similar to the Import Tariff Provisional Rules. In June 1934, the new export tariff was revised.

The above-mentioned import and export tariffs have been published by the Chinese Maritime Customs and put on sale to the public. Any changes in these tariffs (*e.g.*, changes in the tariff rates, in the classification of goods and assessment of their value, etc.) are announced to the public without delay.

¹ For the text of the first summary, see document C.539.M.193.1929.II.

² For the text of the first summary, see document C.183.M.85.1930.II.

³ A copy of this handbook is kept in the archives of the Secretariat.

Ad Article 6.

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

Ad Article 7.

Should merchants be dissatisfied with the decision of the Customs as to the value or classification of goods, they have the right to file a protest with the Commissioner of Customs, in accordance with Section 5 of Rule 1 of the Import Tariff Provisional Rules in the case of imported goods and in accordance with Rule 3 of the Export Tariff Provisional Rules in the case of exported goods. Should they be dissatisfied with the decision of the Commissioner of Customs, they may request that the case be submitted through the Commissioner of Customs to the Inspector-General of Customs for decision. Should the applicant be still dissatisfied with the decision of the Inspector-General of Customs, he may request the latter to submit the case through the Kuan-wu Shu (Customs Administration) of the Ministry of Finance to the Tariff Board of Enquiry and Appeal for decision. (For the constitution and regulations of this Board, see § 16, Chapter V, Code of Customs Regulations and Procedure, 1935.)

Ad Article 8.

Goods which form the subject of a dispute may be released to the merchant, at his request and upon the approval of the Customs, without waiting for the settlement of the dispute. A sum must be deposited with the Customs as security. This deposit is refunded immediately upon the settlement of the dispute.

Ad Article 10.

Regarding the importation of samples and specimens, the Chinese Government promulgated, in December 1931, a set of rules embodied in that part of the 1935 Code which relates to "Import Duty: Treatment of Samples and Advertising Matter". (See Chapter V, § 10, of that Code.)

The Chinese Customs have no regulations with reference to identity cards for commercial travellers.

Ad Article 11.

In accordance with the provisions of this article, the Ministry of Industry has drawn up a form of certificate of origin for issue to exporters who may have need of it. Regulations governing the issue of certificates of origin were promulgated by the said Ministry on April 2nd, 1932. (See § 15, Chapter IX, Code of Customs Regulations and Procedure, 1935.)

Ad Article 12.

Regulations governing the issue of consular invoices were promulgated on June 11th, 1932, and put into force on September 1st of the same year. (See § 11 to §15, Chapter V, Code of Customs Regulations and Procedure, 1935.)

Ad Article 13.

The Chinese Government requires that the following goods, upon importation, be subjected to testing :

1. Bees and Bees' Eggs. — Since October 1930, importers of bees and bees' eggs have had to produce a certificate from the country of origin declaring that the insects and eggs are from a healthy stock ; further, upon importation, an inspection and testing by members of the Bureau for inspection and testing of commercial commodities of the Ministry of Industry is carried out simultaneously with the Customs inspection made by the Customs authorities of the port of entry.

2. Silkworm Eggs. — Since July 1931, the importation of silkworm eggs through the ports of Shanghai, Tientsin and Canton has been allowed only upon presentation of a certificate issued by the Bureau for inspection and testing of commercial commodities of the Ministry of Industry. The inspection and testing of these eggs by the said Bureau is carried out simultaneously with the Customs inspection.

3. Agricultural Pests (Virus, Bacteria, Fungi, Protozoa and all Insects harmful to Agriculture). — Since February 1934, the importation of agricultural products has been governed by the regulations for the repression of agricultural pests promulgated by the Ministry of Industry, and is restricted to the port of Shanghai only. Each importation must be covered by a special permit issued by the Ministry of Industry and endorsed by the Shanghai Bureau for inspection and testing of commercial commodities.

4. Sugar. — All importation of sugar through the ports of Shanghai, Tientsin, Canton, etc., is allowed only upon presentation of a certificate issued by the Bureau for inspection and testing of commercial commodities of the Ministry of Industry.

5. Alcohol. — With the exception of alcohol imported under the special authority of the Government, all imports of alcohol are allowed only upon presentation of a certificate

issued by the local Bureau for inspection and testing of commercial commodities of the Ministry of Industry. Alcohol destined for ports where no testing bureau exists must be imported through the nearest port where such a bureau is in operation.

6. Fruits, Fresh and Dried, and Vegetables. — All imports of fresh and dried fruits and vegetables through the port of Shanghai may only be passed through the Customs on production of a testing certificate issued by the Bureau for inspection and testing of the Ministry of Industry.

Besides, regulations governing the inspection of animals are at present under preparation by the Government.

Ad Article 14.

With reference to the procedure of the control of traffic, regulations on the following matters should be noted :

1. Examination of Passengers' Luggage. — The existing regulations governing the examination of passengers' luggage by the Chinese Customs are in harmony with the provisions of Article 14 of the International Convention. (See § 7 to § 9, Chapter III, Code of Customs Regulations and Procedure, 1935.)

2. Customs Control over Commercial Aircraft. — In order to establish this control, the Government promulgated and put into force, at the end of 1932, regulations for Customs control over commercial aircraft. (See Chapter XXVI, Code of Customs Regulations and Procedure, 1935.)

3. Entry of Vessels and Presentation of Manifests and Other Ships' Papers. — The regulations have been revised once. The revised regulations were promulgated and put into force in August 1934. (See § 7, Chapter II, Code of Customs Regulations and Procedure, 1935.)

4. Loading and Discharging of Cargo and Passengers outside of Customs Working Hours. — In accordance with Customs regulations, cargo and passengers may be loaded and discharged on all days, Sundays and holidays excepted, from sunrise to sunset (*i.e.*, 6 a.m. to 6 p.m.). Special permission to work on Sundays and holidays, and from sunset to sunrise on ordinary working days, may be granted on special application upon payment of the necessary fees. (See § 1 to § 6, Chapter XXVII, Code of Customs Regulations and Procedure, 1935.)

5. Abolition of the Drawback System for the Re-exportation of Foreign Imports. — Formerly, foreign duty-paid imports on being re-exported abroad were, according to the system then existing, entitled to drawback. As from April 1st, 1935, however, that system was abolished ; henceforth, at the time of importation, the merchant may apply either for payment of the import duty or for bonding. Re-exportation of duty-paid imports is not entitled to drawback but is exempted from export duty.

6. Reduction of Duty on Imports damaged at the Time of Importation. — Import cargo damaged during transport between the place of shipment abroad and leaving of the ship's side at open port of destination in China is, if fully declared as damaged by the merchant to the Customs and ascertained as such by the Customs, entitled to a reduction or exemption of duties according to the extent of the damage. (See § 13, Chapter IV ; § 7 to § 9, Chapter XIX and Appendix No. 4, Code of Customs Regulations and Procedure, 1935.)

7. Control of Transshipment Cargo. — Under the former practice, import duty for foreign import cargo arriving at a first open port in China and destined for transshipment to another open port did not need to be paid until the said cargo arrived at the latter port. As from December 1st, 1934, however, only the following two categories of imports fall within the definition of import transshipment cargo : (1) foreign imports passing through an open port under through bill of lading to another open port ; and (2) foreign imports under ordinary bill of lading to the first port of arrival but declared to the Customs, before discharge from the importing vessel, for transshipment without option of importation.

When such transshipment cargo has been damaged between port of transshipment and port of destination, the Customs may reduce or remit the import duties in the same way as for imports damaged at the time of importation.

8. Adoption of the Metric System. — Since February 1st, 1934, the Customs have adopted the metric system, and the importers were advised to inform their exporters and manufacturers abroad that henceforth, for the sake of uniformity, the said system be used in marking their goods and in issuing receipts.

9. Presentation of a List of Sea Stores and Ship's Stores. — In accordance with Article 11 of the entry and manifest regulations, the master, on arrival in port, must present to the Customs a list of all the articles to be retained on board as sea stores or ship's stores. Such stores are placed under Customs seal by the Customs, and must remain sealed while the vessel is in port ; only a quantity sufficient for the needs of the vessel while in port may be left out. The form for the list of sea stores and ship's stores was revised in October 1934.

These regulations are applicable to vessels entering a Chinese port directly from a foreign port or vessels touching another foreign port before reaching a Chinese port. They are also applicable, in case of necessity, to vessels and boats navigating in Chinese territorial waters. (See § 7, item 11, Chapter II, Code of Customs Regulations and Procedure, 1935.)

10. Customs Preventive Law and Customs Penalty Board of Enquiry and Appeal. — For the sake of preventing smuggling, the Chinese Government, on June 19th, 1934, promulgated the Customs Preventive Law. (See § 10, Chapter XXXII, Code of Customs Regulations and Procedure, 1935.)

A merchant, if dissatisfied with a decision made by the Customs, may file a protest with the Commissioner of Customs. The Commissioner, if he does not admit the protest as valid, must refer the case to the Inspector-General of Customs for submission through the Kian-wu Shu to the Customs Penalty Board of Enquiry and Appeal for decision. (For the constitution and regulations of that Board, see §§ 12 and 13, Chapter XXXII, Code of Customs Regulations and Procedure, 1935.)

Ad Article 15.

According to the present Customs Regulations, registered baggage from abroad may be examined at the first office Customs of entry.

Ad Article 16.

For the measures governing temporary importation and exportation, see Chapter VII, Code of Customs Regulations and Procedure, 1935.

Denmark.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE PERMANENT DANISH DELEGATE TO THE LEAGUE OF NATIONS, GENEVA, DATED FEBRUARY 20TH, 1935.

Since the second summary¹ was drawn up, the Department of Indirect Taxation has, following the modifications introduced in the Customs regulations by various laws, undertaken a codification of the Customs provisions in force, which are now stated in full in Tariff Circular No. 4/1933, of June 20th, 1933. The competent authorities also drew up, in accordance with the tariff modifications which have been adopted, two annexes to the alphabetical list of goods. Further, a revised collection of the provisions for the Customs treatment of imported and exported goods, or of goods transported from one place to another within the country, has been published.

Copies of the above-mentioned publications have been sent to the Secretariat of the League of Nations, as also to the Governments which have ratified the International Convention relating to the Simplification of Customs Formalities.

Egypt.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS, CAIRO, DATED JULY 20TH, 1935.²

In 1933, the Egyptian Government issued a reprint of the "Schedule of Duties under the Customs Tariff" embodying the modifications made since the issue of the previous edition in 1931. This schedule is published in Arabic, English and French.

A new edition of the Customs Administrative Code has also been published, embodying the new provisions that have been laid down and the modifications made in the former provisions. It contains a special chapter on excise regulations and formalities.³

Finland.

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS, HELSINKI, DATED MARCH 21ST, 1935.⁴

As the measures in force in Finland are entirely in accordance with the regulations laid down by the Convention of 1923 relating to the Simplification of Customs Formalities, the Finnish Government has not considered it necessary to take any special measures since the

¹ For the text of the second summary see document C.539.M.193.1929.II.

² For the text of the second summary, see document C.126.M.42.1929.II.

³ A copy of this publication is kept in the archives of the Secretariat.

⁴ For the text of the first summary, see document C.539.M.193.1929.II.

date on which it presented its first report. Cases in which the Customs authorities may have introduced modifications with a view to applying the provisions of this Convention are very few, particularly as this period, which has been marked by the world economic depression, has been unpropitious for any simplifications of Customs procedure, as for any revision of the provisions previously laid down.

Generally speaking, therefore, administrative practice in Finland remains the same as described in detail in the preceding summary.

Certain provisions have, however, been made which represent an advance in the direction of simplification of Customs formalities. The Customs Administration has published in a book containing 200 pages, entitled "Provisions for the Application of the Customs Tariff up to the End of the Year 1933", a codification of the Customs legislation.

This volume comprises all the legislative and administrative provisions relating to the application of the Customs tariff, the decisions of the Finance Ministry and of the Supreme Administrative Court, and import and export prohibitions and restrictions, as also all the regulations concerning Customs and other similar formalities. It was published in May of last year and its index, containing 170 pages, at the beginning of the present year.

Another measure which has been taken with a view to simplifying Customs formalities was as follows :

Lower rates have been applied to raw materials and goods for use in industry than on the same goods when intended for direct consumption. Among such articles are potato starch, fats and oils for use as raw materials in soap and margarine factories, and also wheat-flour and wheat-meal for use in the macaroni industry. Formerly, the duties collected were refunded twice a year. This method, however, was found to be not a very practical one, for the sums thus paid over as Customs duties were fairly large, and Finnish industry consequently suffered considerable losses of interest. As from the beginning of the present year, the above-mentioned goods may be cleared at the lower rates as soon as a guarantee which the Customs Administration requires has been presented.

Further, the restrictions mentioned under Article 3 of the first Finnish report are no longer in force, as a result of the abolition of the prohibition regime by the Law on Alcoholic Beverages of February 9th, 1932. The Government, however, continues to levy duties on imports and on the trade in alcoholic products.

Iraq.

SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS, BAGDAD,
DATED MAY 14TH, 1935.

I. (a) It has been decided to collect and set out, in the form of a printed booklet, what appears in the body of Customs Circulars (*i.e.*, without the statistical tables) and to supply copies of this to the States concerned and the Secretariat of the League of Nations through this Ministry. This booklet will contain all laws, regulations and instructions regarding Customs.

(b) The Customs legislation of Iraq as appearing in the Customs Code (Law No. 56, of 1931) and subsidiary machinery serves this purpose.

(c) The rules governing the admittance of commercial travellers' samples into Iraq issued in 1920 conform with the requirements of Article 10 of the Convention, but action is being taken shortly to reissue these rules under the provisions of Article 20 (5) of the Customs Code.

(d) The organisations authorised in Iraq to issue certificates of origin are the Chambers of Commerce at Bagdad, Basra and Mosul, which are under Government control by law.

II. (a) The list of the Customs and Excise Offices in Iraq nominated in the manner indicated in paragraph 6 of Article 10 of the Convention will be published in the reissue of the rules governing the admittance of commercial travellers' samples. (See paragraph I (c) above.)

(b) No certificates of origin are at present required for importations to Iraq.

(c) Action is being taken to issue the list required by Article 15 of the Convention.

(d) The regulations at present in force have all been published in order that persons concerned may make themselves acquainted with them. A special booklet containing all the regulations governing temporary importations will shortly be published.

Short Statement showing the Treatment applying in Iraq on Matters referred to in the Convention relating to the Simplification of Customs Formalities.

Ad Article 1.

No hindrance is caused to foreign trade in Iraq, and all countries are at present equally treated.

Ad *Article 2.*

No discrimination is applied in Iraq.

Ad *Article 3.*

Prohibitions and restrictions are very limited and only consist of the articles mentioned in the following list. Import and export licences only affect arms and ammunition, military stores, antiquities, citrus fruits and their cuttings, opium and other dangerous drugs, edible fats, tea, plants and unrefined salt. Sub-paragraphs (a), (b), (c) and (d) of this article of the Convention are strictly applied. Sub-paragraph (e) is, however, not applicable in Iraq.

Ad *Article 4.*

All Customs laws, regulations, instructions and ordinances affecting Customs formalities are published in the *Official Gazette* as well as in Customs circulars printed quarterly. Publication in the *Official Gazette* invariably appears before such regulations are actually enforced, but, in cases of an exceptional nature described in the concluding paragraph of Article 4 of the Convention, publication is effected simultaneously with the enforcement of such measures.

Ad *Article 5.*

This provision is complied with in Iraq. The Iraqi tariff, which is based on the model recommended by the League of Nations, can easily be procured and contains all necessary information.

Ad *Article 6.*

This is complied with.

Ad *Article 7.*

The Customs legislation of Iraq as appearing in the Customs Code (Law No. 56, of 1931) and subsidiary machinery, secure this end.

Ad *Article 8.*

Provision to this effect exists in Article 164 of the Iraqi Customs Code.

Ad *Article 10.*

Regulations exist in Iraq affording the treatment described in Article 10. Identity cards are not ordinarily required from commercial travellers.

Ad *Article 11.*

1. Certificates of origin are not at present required in Iraq.
2. Chambers of Commerce in Iraq established under Government control are authorised to issue certificates of origin. These Chambers are named in paragraph I (d) at the beginning of the Summary.

Ad *Article 12.*

Consular invoices are not at present required in Iraq. It has been found that they are rarely needed.

Ad *Article 13.*

The only articles affected are plants, edible fats and tea. The arrangements concerning their inspection by the Agricultural or Health Departments, as the case may be, are so simple that there has been no necessity or request from any quarter for the arrangement described in this article.

Ad *Article 14, Annex.*

1. The practice of clearing goods at inland Customs offices is greatly encouraged and facilitated in Iraq.
2. No lead or other seals are required to be affixed by the Iraqi Customs Administration, whether goods are in transit or on their way to warehouses.
3. The clearance of perishable goods is permitted outside ordinary working hours and on holidays, and the lading and unloading of vessels and boats is also permitted outside ordinary working hours and on holidays.

4. Consignees of goods are permitted to make declaration of their goods either in person or by an authorised agent designated for the purpose.

5. A printed form of Customs declaration is employed which contains all the requisite particulars and also a receipt for the payment of the import duties. A copy of this declaration is given to the consignee after the transaction is completed.

6. This is observed.

7. Cheques are accepted in payment of duties, or guarantees are taken, at the discretion of the executive Customs officers concerned.

8. A "drawback system" is employed in Iraq whereby any goods imported may obtain refund of seven-eighths of the import duty paid thereon, even though they have not remained in Customs custody throughout the period of their stay in the country, provided that re-export is made within two years from the date of the entry of the goods into Iraq and their identification is proved to the satisfaction of the Customs and Excise collector concerned. Goods which have been used in Iraq can also benefit from this privilege, provided re-export takes place within six months from the date of entry.

Provision exists for the extension of the periods stated by three months and one month respectively at the discretion of the Director-General of Customs and Excise, in cases of exceptional nature or delay.

Goods which, on importation, are placed in Customs bonded warehouses may subsequently and within three years of their entry into the warehouse be exported or taken on board as ship's stores, without payment of import duty.

No export duty is at present levied in Iraq on imported goods subsequently re-exported, except on gold, on which an export duty of 1 % is levied.

9. No delay in the clearance of commercial catalogues and other printed matter of the same nature is occasioned.

10. Not applicable at present in Iraq.

11. Iraq is not connected with railways beyond its frontiers.

12. Examination of baggage of passengers arriving by sea or by land is facilitated in the manner laid down as much as possible.

13. A comprehensive list of dutiable articles which passengers usually carry is printed on "Baggage Declarations" which passengers are required to fill in on arrival. A printed list of the articles the importation of which is prohibited or restricted is posted at Customs examinations enclosures and copies are issued to Customs officers carrying out examinations to bring to the notice of passengers.

14. In certain Customs bonded warehouses in Iraq, special arrangements are made for the care of particular articles.

15. The warehouse charges in Iraq are very reasonable and are not more than sufficient to cover general expenses or rents paid.

16. Withdrawal of damaged goods is permitted. Owners of goods placed in bonded warehouses are also permitted to sort, separate and repack their goods.

17. Payment of import duty is waived on short landed goods provided the carriers or their agents furnish proof that such goods were short shipped from the place or port of shipment or that they were lost overboard or otherwise accounted for before their entry into Iraqi territory.

18. As stated in 11 above, Iraq is not connected with railways beyond its frontiers, but the closest co-operation is maintained with the neighbouring Customs administrations in matters affecting their mutual interests.

Ad Article 15.

The forwarding of baggage to certain Customs offices in the interior without Customs examination at the frontier is permitted.

Ad Article 16.

The temporary importation of goods for cleaning, sorting, packing or any other process whereby the nature of the goods remains unaffected in any way such as might prejudice identification, and of articles intended for exhibitions, experiments or demonstrations, touring vehicles, samples and specimens, packing cases and packing materials, is allowed for a period of ninety days, extendible in special circumstances by sixty days on furnishing suitable security or a cash guarantee amounting to double the amount of Customs import duty leviable.

Ad Article 19.

No agreements contravening the Convention relating to the Simplification of Customs Formalities have been entered into by the State of Iraq.



Import and Export Prohibitions and Restrictions List.

N.B. — All below apply to import, unless otherwise stated.

1. Arms, ammunition and military stores. — The import or export of arms, parts of arms and accessories, ammunition and military stores (other than for the Iraqi Government or for the British forces in Iraq) is prohibited, except on licence issued by the Collectors of Customs and Excise, on production of a "No objection" certificate from the police authority of Bagdad or Basra or of the liwa in which importers or exporters reside. This prohibition does not, however, apply to arms and ammunition which are among the personal effects of a passenger or traveller, nor to the authorised property of tribes in their usual migrations.

N.B. — Importations of explosives, inflammables and fireworks are subject to police regulations.

2. Antiquities. — The import or export of antiquities is prohibited, except according to the Antiquities Laws of 1924 and 1926, No. 46. According to Article 13 of the earlier law, export is allowed only on production of a permit, for which fees based on value are charged.

3. Books, pamphlets, papers, circulars, drawings, photographs, lithographs, engraving cards, representations or figures of an indecent or obscene nature and any other indecent or obscene article.

4. Coins and currency notes.

(a) Counterfeit coins and currency notes or imitations of these ;

(b) Dies stamped or engraved with the device of coins or currency notes, unless imported on behalf of the Government ;

(c) Pieces of metal resembling in shape and size, and stamped either on the obverse or reverse in imitation of, current coins ;

(d) Cotton, woollen, silk or overwoven goods impressed with designs in imitation of currency notes, promissory notes or any Government stock certificates.

5. Citrus fruits and their cuttings, such as oranges, limes, tangerines, mandarines, sweet lemons, pomelloes, grape-fruit and other similar fruit, as also grapes, grape leaves and vine cuttings, unless accompanied by a certificate from the competent administration of the country of origin to the effect that they have been examined and found free from disease. This prohibition does not apply to these fruits when in a preserved, crystallised or dried form, or to the juices thereof.

6. Drugs.

(1) The drugs enumerated below may only be imported under a special import authorisation granted by the Director General of Health :

(a) Medicinal opium ;

(b) Coca leaf, crude cocaine and ecgonine ;

(c) Morphine, diacetylmorphine, cocaine and their respective salts ;

(d) All preparations, officinal and non-officinal, including the so-called anti-opium remedies, containing more than 0.2 % of morphine or more than 0.1 % of cocaine ;

(e) All preparations containing diacetylmorphine ;

(f) Indian hemp and the resin obtained from Indian hemp and preparations of which the resin forms the basis (such as hashish, esrar, charas, djamba) and all galenical preparations (extracts and tinctures) of Indian hemp ;

(g) Any other dangerous or intoxicating drugs to which the International Opium Convention of 1925 is held to apply ;

(h) Benzoylmorphine, dihydrooxycodine (trade name : eucodal) and dihydrocodeinone (trade name : dicodide) and their respective salts and any preparations, admixtures and extracts containing them ;

(i) The esters of morphine and their respective salts and any preparation, admixture and extract containing any of the said esters.

(2) Poisonous drugs and medicine containing poisons may only be imported by pharmacists and wholesale druggists specially licensed by the Department of Health, Iraq.

(3) Drugs in quality and substance not in accordance with the latest British or German Pharmacopœias or the French Codex.

(4) Drugs whose composition and therapeutic value are unknown.

(5) Any other dangerous and intoxicating drugs to which the International Opium Convention of 1925 is held to apply.

- (6) The export from Iraq of the dangerous and intoxicating drugs to which the International Opium Convention of 1925 is held to apply is prohibited except by licensed persons, on export permit for each consignment, previously obtained from the Director-General of Health.
7. Fat intended for the food of man, if exceeding 4 gallons, as samples or for *bona-fide* personal use, unless imported under permit granted by the Government Chemical Examiner, and countersigned by the Director-General of Public Health.
8. Feathers. — The export of feathers or skins of all birds other than domestic birds, except :
- (a) Feathers of ostriches ;
 - (b) Feathers exported *bona fide* as specimens illustrative of natural history.
9. Food that is adulterated or harmful, contrary to the provisions of the Public Health Law and Regulations.
10. Goods bearing a counterfeit trade mark or a false trade description (Trade Mark Law No. 39, of 1931).
11. Hemp seed or hemp plants (*Cannabis sativa*).
12. Knives known as “ Um-el-Yay ” and all clasp knives with blades more than three inches long.
13. Liquid tear-gas pistols (weapons), whether in the form of a stylograph pencil or in any other condition.
14. Lissa. — The export of lissa, which means the skins of lambs and kids whose birth has been brought about prematurely. But this prohibition does not apply to transit of this article through Iraq.
15. Matches made with white phosphorus.
16. Milk (condensed) which does not comply with the following conditions imposed by regulation under the Public Health Act :
- (1) That it is free from any foreign matter other than pure sugar ; and
 - (2) That it contains not less than 31 % of milk solids of which no less than 9 % shall be milk fat.
17. Newspapers, pictures and other articles which constitute means of harmful propaganda according to the provisions of the Harmful Propaganda (Prohibition of Entry) Law, 1924.
18. Opium (raw). — But for a quantity not exceeding 25 grammes for adult personal consumption, authority of permit by a Customs and Excise officer may be granted.
The import and re-export of raw opium is allowed only under special authorisation by the Customs and Excise authority.
19. Plants. — Importation of “ plants ”, meaning plants with wooden stems and all parts such as stalks, original fibres, nursery plants and grafts, layers and cuttings thereof ; also seed cotton and cotton-seed and all bulbs, corms, plant roots and tubers other than potatoes, are subject on importation to inspection by the agricultural authorities, who either disinfect or destroy when contaminated. Clearance can be effected only on production of a “ no objection ” certificate from the agricultural authorities. (Importation of Plant Law, 1924.)
The above does not apply to plants imported for scientific investigation under licence from the Department of Agriculture and, notwithstanding the above, cotton-seed may only be imported according to the provision of the Cotton Law, No. 26 of 1927.
20. Salt when unrefined, except under authority of permit granted by an officer of the Department of Customs and Excise not lower in rank than assistant collector.
21. Shaving brushes manufactured in Japan.
22. Tea imported for sale, for consumption in Iraq, which is not of the standard prescribed by the Director-General of Public Health.
The prescribed standard applying is that :
- (a) The theine contained should not be less than 1 % ;
 - (b) The ash should not exceed 8 % ;
 - (c) It should not be exhausted tea or artificially coloured.
23. Treasure. — The export of treasure (current coins and currency notes), except under licence granted by a collector of Customs and Excise.

24. The export of wooden or other receptacles which have been imported for the packing of dates, and wood and cardboard already shaped for fashioning as such receptacles (except receptacles filled with Iraqi dates) if marked in such a way as to indicate that they contain or are intended to contain Iraqi produce, is prohibited.

Export Prohibition.

25. Palm-tree shoots.

Luxemburg.

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE GRAND-DUCAL GOVERNMENT,
LUXEMBURG, DATED MARCH 27TH, 1935.¹

Ad Article 1.

Examination of railway passengers' luggage has been expedited by being undertaken, in the case of certain international express trains, on the train itself between stations, and by measures enabling the frontier stations to forward registered luggage on the same train.

The office hours of the Customs offices on either side of the Germano-Luxemburg frontier have been made to coincide.

A uniform international Customs declaration form (way-bill) has been adopted.

Special Customs regulations have been instituted for small postal packets; these have also been made to cover packages containing samples of no value.

The wording of Customs declarations has been simplified in certain respects.

There are special provisions for the clearing of consignments of perishable goods on Sundays and holidays.

The "constructive" warehouses regime has been made to cover a large number of foreign products.

A great many foreign products have been given the benefit of the special warehousing regulations for goods which are to be worked, including non-roasted coffee and cocoa beans, since the imposition of an import duty on these commodities.

The special regulations concerning empty packing-cases intended for the import or export of goods have been made to cover the packing-cases known as "containers", certain gear for railway transport, packing-cases which have been taken to pieces, and cable drums; the following articles, however, are not regarded as coming under these regulations on importation — new metal barrels, large paper bags, new jute bags.

Temporary importation free of import duty has been extended to aeroplane parts imported for the repairing of foreign machines; machinery and apparatus imported for purposes of testing; models for foundries; tools, and mechanical instruments and appliances imported by a foreign firm with a view to assembling, experiment or repair work by its own staff.

In order to facilitate the importation of articles of personal property belonging to persons who have come to settle in the Grand-Duchy before having received a permit to reside, there has been substituted, for the security for the import duties according to the full rates of the tariff, a general security representing 15 % of their value, except in the case of motor-cars, motor-bicycles and pianos.

Articles which have been sent abroad on hire may be re-imported free.

Bridal trousseaux imported by persons of the female sex when marrying an inhabitant of the Grand-Duchy are exempted from import duty.

In order to encourage motor touring, a great many foreign touring clubs have been accorded the benefits of the triptych and carnet system; the international Agreement for facilitating the Procedure in the Case of Triptychs and Carnets has been brought into force and a triptych for a short one-month period has been created.

Persons paying duty have been safeguarded against irregularities and abuses on the part of Customs agencies, whose activities have been subjected to special regulations and careful supervision.

Lastly, new regulations for the frontier traffic between the Grand-Duchy and Germany have facilitated relations between the inhabitants of the neighbouring Customs areas, especially as regards the cultivation of land; the pasturing of domestic animals; the work of small craftsmen; the importation of medicines, objects connected with worship, coffins containing human remains, and wreaths or bunches of fresh flowers for use in ceremonies; vehicular traffic of all kinds; passage from one place to another within the same area across the territory of the neighbouring area, etc.

Ad Article 3.

A great many restrictions have been placed on the import, export and transit of goods as a result of the general economic situation.

¹ For the text of the first summary, see document C.126.M.42.1929.II.

Ad Article 11.

Certificates of origin are required for matches coming from countries other than the Union of Soviet Socialist Republics; for wine from certain countries; for all goods from countries other than Greece, Roumania and Germany in execution of the measures taken with a view to compensation for commercial debts.

The details of procedure for the issue and recognition of certificates of origin are determined according to the particular case.

French Protectorate of Morocco.

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS OF THE FRENCH REPUBLIC, PARIS, DATED MARCH 14TH, 1935.¹

The summaries presented in 1927 and 1929 to the Secretariat of the League of Nations show clearly that the essential provisions of the Geneva Convention of November 3rd, 1923, are fully observed by the Customs Administration of the Protectorate.

The Morocco Customs regulations, which are based on the principle of economic equality, contain only a single tariff with very low rates which applies to all Powers alike. It is thus in accordance with the regulations of the above-mentioned Convention.

The summary given below shows the improvements made since 1929 with a view to facilitating trade relations between Morocco and the various countries.

Ad Articles 5 and 6.

In 1931, the Administration published a reprint of the Customs regulations. This work, and also the half-yearly corrigenda intended to keep it up to date, have had a wide circulation. The Administration contemplates publishing a new edition in 1936. As before, the consuls or diplomatic representatives of the contracting countries resident in Morocco receive two copies of all texts relating to the Customs regulations as soon as these are published in the *Official Journal*.

Ad Article 7.

The Government of the Protectorate is continuing negotiations with the Powers which signed the Algeciras Act with a view to modifying Articles 82 and 85 of that agreement concerning the assessment of taxation.

Payment in kind, or pre-emption as at present resorted to in the settlement of disputes regarding value, no longer meets present-day trade conditions.

In agreement with the contracting countries, Morocco hopes to substitute for these archaic methods a system of arbitration of values such as will enable the tariff to be exactly applied, while at the same time leaving open to traders, in accordance with the recommendation in Article 7 of the Geneva Convention, a means of redress against any possible errors on the part of the Administration.

Ad Article 14.

Co-operation of Services. — On the land frontier between Algeria and Morocco, as on the boundary between the French and Spanish zones, mixed offices have been created in which the Customs services of the two countries concerned are represented, so that the respective Customs operations may be carried out simultaneously. The creation of these mixed offices, which free traders and passengers from the necessity of a second Customs inspection, has introduced a considerable simplification in the relations between the neighbouring territories.

Inspection of Passengers' Luggage. — Luggage belonging to passengers proceeding from Morocco to France direct by steamer is examined at departure by the Shereefian Customs, acting on behalf of the French Customs.

This is a new method of the same sort as the creation of the mixed offices, for it saves passengers from having to undergo a second luggage examination on arrival.

Ad Article 15.

The Governments of Morocco and Algeria have approved in principle the establishment of the international transit system in the railway relations between the two countries. This system will probably come into operation in the course of 1935, as soon as the railway companies have constructed the necessary buildings. The international transit system will later be extended to the relations with other countries.

¹ For the text of the first summary, see document C.180.M.56.1928.II.

Norway.

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE PERMANENT NORWEGIAN DELEGATION TO THE LEAGUE OF NATIONS, GENEVA, DATED JULY 3RD, 1935.¹

Ad Article 1.

The Law on Customs Administration, of June 22nd, 1928, superseding the Law of September 20th, 1845, came into force on January 1st, 1933. The new law has introduced considerable simplifications, as it has replaced a large number of provisions scattered among various other laws.

Under the new Customs law, regulations governing the Customs Administration were promulgated simultaneously.

Both the law and the above-mentioned regulations are in accordance with the fundamental principles of the International Convention relating to the Simplification of Customs Formalities.

Ad Article 11.

By the terms of special agreements with the States in question, the production of certificates of origin is at present required for certain Portuguese wines and for certain Turkish goods.

New Zealand.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE PRIME MINISTER OF NEW ZEALAND, DATED WELLINGTON, MARCH 27TH, 1935.²

The practice and procedure in New Zealand were set forth in the summary of June 7th, 1926,³ and have remained unchanged since that date.

Alterations have taken place in the Customs tariff, and the present summary shows the Acts and regulations which have been issued in connection with tariff matters.

Ad Article 2.

Since the summary of November 1st, 1929,² was forwarded, trade Agreements providing for special duties on certain goods have been entered into with the Dominion of Canada, the Commonwealth of Australia and the Economic Union of Belgium and Luxemburg.

The special rates provided for in the Agreements with Canada and Australia apply to goods produced or manufactured in those countries only.

The special rates provided for in the Agreement with Belgium have also been applied to goods produced or manufactured in the following countries with which New Zealand has most-favoured-nation treaties :

Argentina	Germany
Austria	Hungary
Brazil	Italy
China	Japan
Czechoslovakia	Norway
Egypt	Spain.
Finland	

The statutes relating to the above-mentioned trade Agreements are :

- The Trade Agreement (New Zealand and Canada) Ratification Act, 1932 ;
- The Trade Agreement (New Zealand and Australia) Ratification Act, 1933 ;
- The Trade Arrangement (New Zealand and Belgium) Ratification Act, 1933.⁴

On the coming into operation of the trade Agreement with Australia, the previous Agreement with that country which was arranged in 1922 was revoked.

Ad Article 4.

Since the summary of November 1st, 1929, was forwarded, the following statutes have been enacted :

- Customs Acts Amendment Act, 1929 (since repealed) ;
- Customs Acts Amendment Act, 1930 ;
- Customs Acts Amendment Act, 1931 ;
- Customs Acts Amendment Act, 1932 ;
- Customs Acts Amendment Act, 1932-33 ;
- Customs Acts Amendment Act, 1934.⁴

¹ For the text of the first summary, see document C.180.M.56.1928.II.

² For the text of the second summary, see document C.539.M.193.1929.II.

³ In document C.354.M.127.1927.II.

⁴ A copy of these Acts is kept in the archives of the Secretariat.

Of the above-mentioned statutes, the first five were passed mainly to provide for certain increases in duties made necessary by the economic conditions which have prevailed in New Zealand during recent years.

The Customs Acts Amendment Act, 1934, was passed to give effect to the arrangements entered into at the Imperial Economic Conference held at Ottawa in August 1932, under which New Zealand undertook to make certain modifications in its Customs tariff.

The following additional Customs regulations have been made :

Amendments to Preference Regulations, dated September 8th, 1930, published in the *New Zealand Gazette* on September 11th, 1930.

Customs (Sugar Manufacturing) Regulations, 1931, dated December 15th, 1931, published in the *New Zealand Gazette* on December 24th, 1931.

Amendments to Preference Regulations, dated July 10th, 1933, published in the *New Zealand Gazette* on July 13th, 1933.¹

Ad Article 5.

Owing to the revision of the Customs tariff made by the Customs Acts Amendment Act, 1934, a new booklet entitled " The Customs Tariff of New Zealand (as at 18th October, 1934) " was published by the Government printer.

Ad Article 6.

Five copies of all statutes, regulations and publications mentioned above were forwarded immediately upon their issue to the Secretariat of the League of Nations. In addition, copies were sent to all States which had designated representatives for the purpose. Five copies of the publication entitled " The Customs Tariff of New Zealand (as at 18th October, 1934) " were also sent to the International Office for the Publication of Customs Tariffs at Brussels.

Netherlands.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS,
THE HAGUE, DATED DECEMBER 19TH, 1933.²

An arrangement was concluded with Belgium under which, as from June 1st, 1931, the Customs offices situated on the roads at either side of the frontier between the Netherlands and Belgium are to be open during the same hours. The office hours have been determined in accordance with the requirements of traffic.

Poland.

SUMMARY COMMUNICATED BY LETTER OF THE POLISH DELEGATION TO THE
LEAGUE OF NATIONS, GENEVA, DATED JULY 24TH, 1935.

After the entry into force on October 11th, 1933, of the new Customs tariff introduced by the Decree of the President of the Republic of August 23rd, 1932 (*Dz.U.R.P.*, No. 85, 1932, Section 732), the Polish Government undertook a complete revision of the Customs regulations. The provisions laying down the new regulations are contained in the Decree of the President of the Republic of October 27th, 1933 (*Dz.U.R. P.*, No. 84, 1933, Section 610). An executory order was issued in accordance with this decree by the Finance Ministry on October 9th, 1934 (*Dz.U.R.P.*, No. 90, 1934, Section 820). The Decree of the President of the Republic of October 27th, 1933, the executory order of the Finance Ministry of October 9th, 1934, as also the instructions of the Finance Minister to the Customs authorities dated January 31st, 1935 (*Official Journal* of the Finance Ministry, No. 5, 1935, Section 89), all take into account the stipulations of the International Convention relating to the Simplification of Customs Formalities and especially those contained in the first eight articles.

Siam.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS,
BANGKOK, DATED APRIL 23RD, 1935.²

Ad Article 1.

The Customs Law B.E. 2469 (A.D. 1926) as amended by Customs Law Act Amendment Act (No. 1), B.E. 2471 ; Customs Law Act Amendment Act (No. 2), B.E. 2472 ; Customs Law

¹ A copy of these Acts is kept in the archives of the Secretariat.

² For the text of the second summary, see document C.183.M.85.1930.II.

Act Amendment Act (No. 3), B.E. 2474; and Customs Law Act Amendment Act (No. 4), B.E. 2475, is the sole legislative measure dealing with Customs matters and the sole authority for administrative matters. It continues to provide an adequate instrument for the purpose of stabilising a procedure consistent with the obligations recognised by the State signatory to the International Convention relating to the Simplification of Customs Formalities, November 3rd, 1923.

Ad Article 2.

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

Ad Article 3.

The only prohibitions and restrictions actually prevailing in Siam relate to the following categories of goods :

- (1) Opium ;
- (2) Arms, ammunition and explosives ;
- (3) Drugs giving rise to addiction ;
- (4) Skimmed milk ;
- (5) Obscene articles ;
- (6) Radio and wireless sets and apparatus ;
- (7) Pathogenic micro-organisms and venoms ;
- (8) Implements of war ;
- (9) Archæological and artistic objects ;
- (10) Ganja (Indian hemp).

These prohibitions and restrictions are clearly set out in published lists.

Ad Article 4.

Changes in Customs regulations, tariffs, prohibitions and restrictions, etc., have been published, advertised and distributed in the prescribed manner.

Ad Article 5.

A revised Customs tariff was issued on March 4th, 1933. Since then, only three minor changes in that tariff have been promulgated.

Changes, when they occur, are published in the *Government Gazette*, and English translations are supplied to the local Chambers of Commerce, to the local foreign Press and to all applicants.

Ad Article 6.

Information continues to be communicated regularly as is required by this article.

Ad Article 7.

The Customs Law (B.E. 2469) continues to prove an appropriate measure in the sense of this article.

Ad Article 8.

Section 112 of the Customs Law continues to be the statutory authority and guarantee for the procedure required under this article.

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 this article.

The procedure as to commercial travellers detailed in the last report continues unaltered.

Ad Article 11.

There are no differential tariffs in Siam, and consequently certificates of origin are never required.

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.

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 follow the recommendations of this article except in one particular — viz., that 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.

Syria and Lebanon (under French Mandate).

SUMMARY, COMMUNICATED BY THE MINISTRY FOR FOREIGN AFFAIRS
OF THE FRENCH REPUBLIC, PARIS, DATED MAY 27TH, 1935.

Order No. 106/LR, of May 16th, 1934, abolished the 1 % *ad valorem* export duty.

This was followed by the abolition of the transit duty of the same percentage (Order No. 90/LR, of August 24th, 1935).

Work is being steadily continued on the transformation of the *ad valorem* tariff into a specific tariff. The Customs tariff of the mandated territories now contains a very large number of specific tariff items, these having been still further increased lately by the abolition of the official price-lists and the inclusion under the specific tariff of practically all the goods which formerly appeared on these lists. The general application of this reform and the disappearance in the near future of the *ad valorem* tariffs will at once bring about a simplification in the methods of verification, especially through the fusion of the successive and hitherto distinct operations of verification and assessment.

Order No. 29/LR, of March 16th, 1932, laid down the conditions for the issue of licences in connection with import and export prohibitions.

All these measures fulfil the requirements of *Articles 1, 2 and 3* of the Convention.

By Order No. 9/LR, of January 10th, 1934, it was decided that all Orders of the High Commissioner introducing an increase in Customs duties should be made public by being posted at the door of the High Commissioner's offices and also both inside and outside the Customs offices.

Moreover, the Customs laws which hitherto consisted of provisions scattered among a multitude of regulations of the Ottoman Empire and Orders of the High Commissioner are now on the point of being codified. When these are promulgated in the near future, it will be possible to acquaint the persons concerned with the various Customs obligations which they are bound to observe. The requirement contained in *Article 4* of the Convention will thus be fulfilled.

The provisions of *Article 5* will be put into application almost immediately. The last edition of the Syro-Lebanese Customs tariff, which dates from February 1933, has been drawn up in completely new form ; it includes, not only the numerous modifications made in the tariff in the interval, but also an appendix consisting of a schedule of taxes other than Customs duties, of whatever kind, to which imported goods are liable.

Articles 6 and 7 (and, in certain cases, *Article 11*) relate to the communication of Customs regulations and tariffs as soon as published to the diplomatic representatives of the contracting States, the Secretariat of the League of Nations and the Office for the Publication of Customs Tariffs at Brussels ; in order to meet these requirements, copies of the new tariff and of the codification order will be sent to these authorities immediately on publication.

Articles 8, 10, 14 and 16 are, to a great extent, already applied in practice, but their recommendations as a whole will be reaffirmed either in the codification order or in the administrative regulations which are to be drawn up after the publication of this legislative text.

The provisions of Order No. 173/LR, of August 3rd, 1934, laying down regulations for the production of authentic invoices, fulfil the recommendations of *Articles 11 and 12*, in accordance with which requirements of a supplementary nature will be included in the proposed administrative regulations.

In conclusion, it will be seen that, since June 9th, 1933, a number of legislative measures have been adopted in order to comply with the provisions of the Geneva Convention. It is, however, when the codification now nearing completion has been promulgated, and the new edition of the Customs tariff published, that the provisions of the Convention will be fully applied throughout the mandated territories.

Regency of Tunis (French Protectorate).

SECOND SUMMARY, COMMUNICATED BY LETTER OF THE MINISTRY FOR FOREIGN AFFAIRS OF THE FRENCH REPUBLIC, PARIS, DATED MAY 6TH, 1935.¹

The first summary, drawn up in 1929, regarding the measures taken by Tunisia for the simplification of Customs formalities shows clearly that the methods in force in the Regency are, in their general lines, in accordance with the rules laid down by the Geneva Customs Convention. Since that date, certain improvements have been made in the Customs regulations with a view to bringing them still further into line with the Convention.

The principle established in *Article 2* concerning equitable treatment of the contracting States in respect of Customs regulations, procedure and formalities is, as before, most strictly observed in Tunisia.

The import and export prohibitions to which, in 1929, a great many articles were still subject have gradually been revoked; a few still remain, in respect of which, however, exceptions may be granted in accordance with the spirit of *Article 3* of the Convention.

Considerable reductions in export duties have also been granted. Export and import permits, which are always issued as soon as possible, are strictly personal and cannot be transferred or negotiated.

Modifications in the Customs regulations do not become applicable until after they have been published in the *Official Journal* of Tunis and, further, brought to the notice of those concerned by announcement in the Press.

Information of any kind regarding the Customs regulations is given, as promptly as could be desired, to any person who requests it.

In accordance with the provisions of *Article 10*, the period allowed before re-exportation of objects made of precious metals temporarily imported as samples by commercial travellers has been extended from two to six months. Further, the advantages of the regime of temporary admission and of the regime of "constructive" warehousing have been extended to a great many products.

Examination of passengers' luggage at frontier stations is carried out in accordance with the provisions of *Article 14* of the Convention. Moreover, in the case of passengers proceeding to the home country, luggage is examined, and the duties due to the French Customs collected, on departure from the Regency in order to free passengers from these formalities on disembarkation.

To sum up, real efforts have been made to simplify Customs formalities in Tunisia in accordance with the principles laid down by the Geneva Convention.

Union of South Africa.

THIRD SUMMARY, COMMUNICATED BY LETTER OF THE DEPARTMENT FOR EXTERNAL AFFAIRS, PRETORIA, DATED MARCH 12TH, 1935.²

The preceding summary should be amended as follows :

Ad *Article 3*.

Delete the paragraph and substitute :

"All import restrictions and prohibitions are dealt with in Part II of a publication issued in 1934, fully indexed; the various Act and Regulations dealing therewith are shown therein in alphabetical order."³

Ad *Article 4*.

The Union Customs Management Act (No. 9), of 1913, as amended by Acts Nos. 27, 1919; 35, 1922; 23, 1923; 36, 1925; 34, 1926; 24, 1927, and 19, 1928, and published in pamphlet form in 1928, was again amended by Act No. 40, 1934.³

The regulations under this Act have been completely revised and were published, together with various rules in regard to Customs practice in the Union, in 1934.³

Ad *Article 5*.

The Customs Tariff Act (No. 36) of 1925, as amended by Acts Nos. 34, 1926; 24, 1927; 19, 1928; 14, 1929; 31, 1929; 32, 1930; 44, 1931; 49, 1931; 27, 1932; 8, 1933, and 40, 1934, has been brought up to date and published in pamphlet form.³

It has not been possible to republish the Customs Tariff Book, issued in 1928, a copy of which was forwarded in 1929, for various reasons. The subject-matter for a complete revision of the book is, however, almost complete and it is hoped to publish it during 1935.

In 1934, a comprehensive "Statistical List of Imports and Exports" was framed and published in pamphlet form.³

Ad *Article 7*.

The Customs Advisory Board appointed by the commercial community was not a pronounced success and has been dissolved.

¹ For the text of the first summary, see document C.539.M.193.1929.II.

² For the text of the second summary, see document C.539.M.193.1929.II.

³ A copy of this publication is kept in the archives of the Secretariat.