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Report of the inperial customs conference held at the board of trade on the 28th february-17th

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IMPERIAL CUSTOMS CONFERENCE, 1921.

REPORT

OF THE

IMPERIAL CUSTOMS CONFERENCE

HELD AT THE

BOARD OF TRADE

ON THE

28th February—17th March, 1921.

Presented to Parliament by Command of His Majesty.

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REPRESENTATIVES APPOINTED TO ATTEND THE DELIBERATIONS OF THE IMPERIAL CUSTOMS CONFERENCE.

HOME GOVERNMENT DEPARTMENTS :—

Board of Trade:

H. FOUNTAIN, C.B., C.M.G. (Chairman).

Board of Customs and Excise:

N. E. BEHRENS.
C. J. T. B. GRYLLS, C.B.E.

Department of Overseas Trade:

W. J. GLENNY, O.B.E.

DOMINIONS AND COLONIES, &c. :—

Canada:

S. W. MCMICHAEL, I.S.O.
J. S. ROE.

Commonwealth of Australia:

W. H. BARKLEY.
J. J. F. KENNEDY.

New Zealand:

T. R. HERD.

Union of South Africa:

B. V. O'RILEY.
J. D. HEDDON.

Newfoundland:

Sir EDGAR R. BOWRING.
V. GORDON.

Government of India:

G. S. HARDY, I.C.S.

Non-Self-Governing Colonies:

T. F. BURROWES, C.B.E.

H. BROADLEY (Board of Trade), Secretary.

M. E. ANTROBUS (Colonial Office), Assistant Secretary.

REPORT OF THE IMPERIAL CUSTOMS CONFERENCE.

1. In November, 1919, the High Commissioner of the Union of South Africa, at the instance of his Government, addressed the Colonial Office on the subject of the many divergencies which at present exist in matters of Customs procedure and administration amongst the various Dominions of the Empire. The Union Government suggested that His Majesty's Government should call a special Conference of representatives of the Customs Departments of the United Kingdom, the Dominions, and other parts of the Empire to endeavour to secure uniformity in the various certificates required by those Customs Departments, and, so far as circumstances rendered possible, to reach a common basis in interpreting particulars required from exporters in respect of the value of goods for the purpose of *ad valorem* duties and the conditions under which Preference tariff rates are levied.

2. The points which the Union Government suggested the Conference should discuss were :—

(*a*) Certificates of Origin.
(*b*) Certificates of Home Consumption Value, and the definition of "Value."
(*c*) Certificates required in connection with Anti-Dumping legislation.
(*d*) The establishment of a Service of Customs Investigating Agents.

3. The Conference was called by the Board of Trade, at the request of the Colonial Office, to meet in London in February, 1921, arrangements for an earlier meeting not having been made owing to the necessity for preliminary enquiries and the desirability of awaiting a decision as to the post-war policy of His Majesty's Government in regard to dumping.

As it turned out, the Conference met before any actual measure dealing with this matter had been introduced into Parliament, although the general lines of such a measure had been considered by His Majesty's Government.

4. The Conference assembled in London on 28th February, 1921, at the Board of Trade Offices, where its deliberations were opened by the Right Hon. Sir R. S. Horne, G.B.E., K.C., M.P. In all, it held eleven meetings, during which the suggestions of the Union Government and cognate matters were considered in detail. With a view to facilitating the discussion on Customs certificates generally, the Conference considered items (*a*) and (*b*) suggested by the Union Government together, and prepared a "Certificate of Value and Origin" to meet the requirements of all the Dominions' Customs Authorities.

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I. Certificate of Value and Origin.

5. From the outset of its deliberations the Conference recognised the great difference existing between the basis on which the United Kingdom on the one hand and the Self-Governing Dominions on the other levy *ad valorem* Customs duties. The former calculate the duty on the cost-insurance-freight value of the goods at the date of importation, while the latter take as the basis for assessment of duty the " home consumption value, ' a phrase which the Conference, in view of slight variations in practice amongst the various Dominions, suggested should be changed to " current domestic value."

The Conference therefore did not intend that the " Certificate of Value and Origin " which it prepared should be used by exporters in the various parts of the Empire in respect of goods sent to the United Kingdom, as certain particulars which the United Kingdom Customs Authorities regard as essential would not be supplied by this certificate and very many others which are essential to the majority of the Dominions would be superfluous. It was suggested that the Certificate might have been made sufficiently comprehensive to include all the particulars required both by the United Kingdom and the Dominions' Customs Departments, but the Conference definitely decided against this proposal in that such a certificate would have been unwieldy and indeed unjustified, particularly as there was not the same urgent necessity for uniformity in these matters between the United Kingdom and the Dominions, as there was between the Dominions themselves. The various recommendations of the Conference are not, therefore, intended to apply to United Kingdom Customs procedure and certificates, unless any particular recommendation itself specially so states.

6. The Conference also took into consideration the fact that the position of the *Government of India* and certain of the Non-self-governing Colonies was somewhat similar to that of the United Kingdom in that where *ad valorem* Customs duties were charged they were not in all cases based on the " current domestic value," as in the case of the Dominions, but on other values, such as the " wholesale value in the open market in the importing country." The Conference took note of the fact that the Government of India have recently proposed the appointment of a Commission to examine the future fiscal policy of that country, and only in so far as that Commission might recommend the grant of preferential tariff rates on goods of Empire origin could the general recommendations of the Conference apply.

7. In the case of the *Non-self-governing Colonies* the duty basis varies, and in many cases Customs duties are not levied on the " current domestic value." Moreover in a number of cases preferential tariff rates on goods of Empire origin are not given. In view of the possibility of such non-self-governing Colonies introducing perferential tariffs and accepting " current domestic value " basis for duty purposes, the Conference considered that they might adopt the proposed " Certificate of Value and Origin " instead of basing their forms, as certain colonies have so far shown

a tendency to do, on the certificates required by the United Kingdom Customs Authorities. Where non-self-governing Colonies have already granted preferential rates the Conference saw no reason why the Customs Departments of those Colonies should not adopt at an early date a " Certificate of Value and Origin " similar to that appended to this report.

8. With regard to Newfoundland the Conference was not able, in the absence of full information as to the present procedure followed by the Customs Authorities of that Colony, to consider in detail how far the whole of the proposed " Certificate of Value and Origin " might be applicable. It recognised, however, that as Newfoundland did not grant preferential rates of tariff on goods of Empire origin many particulars which the Certificate required would be superfluous—especially those respecting " Origin." Nevertheless the former portion of the Certificate relating to " Value " would probably meet all the requirements of that Colony and the Conference, therefore, recommended that the Newfoundland Customs Department might adopt the Certificate and Invoice with the addition to the Certificate of a note to the effect that so long as that Colony does not grant preferential rates of duty that portion of the Certificate which deals with " Origin " might be struck out by exporters.

9. In preparing a uniform " Certificate of Value and Origin " for use by the Dominions generally the Conference approached the problem from two points of view. In the first place it took into consideration the fact that the customs requirements of the Dominions at the present time differ materially in certain respects and that consequently a certificate which can be used in all cases must contain *all* the information which *all* the Dominions require even though some of the information is not required by a particular Dominion. A certificate and form of invoice have, therefore, been prepared and are attached to this report (Appendix A) which the Conference felt would both be intelligible to the exporter and supply adequate information to enable the Customs Authorities of any Dominion to extract all the particulars ordinarily necessary for an immediate assessment of *ad valorem* duty.

This Certificate and Invoice the Conference recommended should be adopted as soon as possible by the Customs Authorities of all the Dominions.

An explanatory memorandum for the guidance of exporters has also been prepared and is attached to this Report (Appendix B).

10. In the second place, the Conference, recognising the divergencies which exist in Customs procedure in the various Dominions, endeavoured to make recommendations which, if carried out, would result in a common interpretation of the proposed Certificate and the unification of widely dissimilar practices. Such a unification would be of inestimable value to the commercial community of the whole world. Nevertheless the Conference realised that complete uniformity was impossible and indeed, perhaps inadvisable, in that the Customs legislation of the various Dominions had been framed in the light of the fact that they are members of a world-wide trading community as well

as parts of an Empire. Geographical factors, such as the contiguity of Canada and the United States of America involving questions of rail transit and business connection which are unknown to other Dominions, and economic factors such as the dependence of Newfoundland on its fishing industry, raise problems which apply only to particular Dominions and cannot be solved by mere uniformity of precedure.

11. Notwithstanding such considerations the Conference has been able to suggest modifications of existing procedure in certain directions which should, if adopted, be of great assistance to the mercantile community. These recommendations apply particularly to the determination of " current domestic value " and the calculation of the proportionate value of British labour and material included in the factory or works cost of goods to which it is claimed preferential rates of duty apply.

II. Calculation of Value.

12. With regard to the calculation of the " current domestic value " the Conference carefully considered the following matters, and where it was able to arrive at a general expression of opinion made definite recommendations :—

(a) *Date on which the value must be estimated.*

The Conference recommended that the certified " current domestic value " of goods for duty purposes should be their value at the date of exportation, the date of *delivery for exportation* being generally accepted as this date.

The New Zealand representative agreed with this as a general principle, but pointed out that his Dominion had, since 1916, conceded to importers the alternative of assessing goods for duty purposes on the basis of domestic values current at the date of fixing purchase prices (*i.e.*, the date of the acceptance of order at firm prices) or at the date of invoice, instead of at the date of exportation. Whether this practice will be continued in respect of goods imported into New Zealand must be reserved for the New Zealand Government to decide.

(b) *Where the consignment is a portion only of one complete order.*

The Conference recommended that where any shipment formed a portion only of a complete order, it should be valued at the price per unit which at the date of despatch of such shipment would be quoted for the total quantity of such complete order for supply under similar conditions of delivery to a domestic purchaser.

(*Note.*—In the case of shipments to New Zealand the " total quantity " referred to above is limited by statute to the quantity actually specified for delivery within twelve months.)

(c) *Outside packages.*

In the case of exported goods, special packages are frequently used in addition to the ordinary outside casings in which goods

are normally sold for home consumption. The Conference considered whether the value of such outside exportation packages should be included in the value for duty purposes. Although the various Dominions levy duties on the basis of the " current domestic value " of the goods, they do not levy duty on this item alone, as certain of them make various additions in respect of such charges as inland transit, packing, &c., whilst in the case of Australia and New Zealand an additional 10 per cent. is added to the " current domestic value."

In view of the fact that the various Dominions are compelled by their Customs legislation to include various items in the value for duty purposes in addition to the " current domestic value," the Conference was unable to recommend that uniformity should be adopted on the question of the inclusion or exclusion in this value of the cost of the outside packages in which the goods are exported.

(d) *Discounts and Rebates.*

The Conference considered the various kinds of discounts and rebates such as trade discounts on immediate purchases, and contingent discounts and rebates in cases where the purchaser ordered a certain minimum number of articles during the period of the contract, or signed an agreement to purchase only from a certain association or firm.

On the question of cash discounts, the Conference did not feel in a position to make a general recommendation, but thought best that each Dominion should follow its existing procedure, making such allowance as it deems suitable for cash discounts in calculating " current domestic values."

In the case of contingent discounts and rebates the Conference recommended that in calculating the " current domestic value " the deduction of any *bonâ fide* discount, granted to a purchaser at the time of purchase depending on the purchaser's having entered into an agreement to purchase only from an association or particular firm, should be allowed, provided that similar terms would be granted to the domestic trade.

The Canadian and South African delegates considered that if the discount took the form of a deferred rebate, as distinct from one allowed at the time of purchase, the amount of such deferred rebate ought not to be deducted from the price of the goods in arriving at their " current domestic value." The Australian and New Zealand delegates, however, were of opinion that all such rebates, whether allowed at the end of the contract period or at the time of purchase, should be deducted by the exporter from the price of the goods in assessing their " current domestic value."

(e) *Buying and selling commission, and sample discounts.*

The Conference was unable to make any general recommendation whether buying and selling commission and sample discounts should be included or excluded in calculating " current domestic value," and it considered that each of the Dominions should be left to follow such policy as seemed most suitable to its own circumstances.

(f) *Charges in the dock area.*

The Conference recommended that special charges incurred in the dock area (such as wharfage and dock dues, lighterage, cartage, craneage, etc.), should not be included in calculating the "current domestic value" of goods.

(g) *Drawback and revenue duties.*

The Conference gave very careful consideration to the question whether customs, excise, and other revenue duties paid in the country of manufacture or the amount of any duty remitted or drawback repaid on the goods on exportation should be deducted in estimating their "current domestic value," particularly as in the past the policy of the Dominions has not been uniform on this point. The Conference felt that having regard to the considerable post-war duties levied by the United Kingdom for revenue purposes on such materials as sugar and spirits a serious handicap was placed upon certain descriptions of British goods in Dominion markets, in some cases sufficiently serious to counter balance the preferential rates of duty which the Dominions allow.

The Conference did not, however, feel in a position to make any recommendation on the subject, particularly as the inclusion or exclusion of such an item for duty purposes is a matter which the Dominion legislatures alone can decide.

Nevertheless it felt that those Dominions which at present insist that revenue duties shall be included in the value for duty purposes and allow no deduction in respect of drawback or remission of duty, might at some future date consider the effect of this rule on inter-Imperial trade and, in view of the high rates of duty levied by the United Kingdom, the extent to which it destroys the advantage which preferential rates give.

(h) *Inland transit charges and inland insurance.*

In view of the varying conditions due to geographical reasons whereby certain Dominions receive a considerable portion of imports by rail, whereas other Dominions generally receive such imports by sea alone, the Conference felt that they could not make a general recommendation as to whether inland transit charges and inland insurance should be included or excluded in estimating the "current domestic value."

(i) *Royalties.*

The Conference recommended that where the manufacturer pays a royalty on machines used or in respect of goods manufactured by him the value of the royalty shall be included in the "current domestic value" of the goods.

(j) *Bank exchange and export duties.*

The Conference recommended that both bank exchange and export duties should be excluded in calculating the "current domestic value" of goods, a recommendation which was in accordance with the practice in force in all the Dominions.

III.—Conditions of Preference.

13. A further matter in which the Conference was able to make certain recommendations with a view to approaching uniformity amongst the various Dominions was in regard to the method of calculating for preference purposes the proportionate value of United Kingdom labour and materials in the factory or works cost of manufactured goods. In the past the practice of the Dominions has varied considerably as to the basis of such calculation, and while the Conference was not in a position to suggest complete uniformity on all points, it was able to make a number of recommendations which, if carried into effect, would result in a more uniform treatment in the various Dominions of goods manufactured in those parts of the Empire entitled to preferential treatment.

(a) *Final process of manufacture.*

Hitherto the Dominions as a rule have insisted that preferential rates should only be granted on goods on which the final process of manufacture had been carried out in the United Kingdom. South Africa, however, had not in the past insisted on this condition, although requiring that goods claiming preferential treatment must be shipped direct from the United Kingdom.

The Conference, with the concurrence of the South African delegates, made a general recommendation that all Dominions should only grant preferential rates of duty on goods on which the final process of manufacture took place in the United Kingdom or other Dominion or Colony which under the laws of the various Dominions is entitled to preference.

(b) *Whole process of manufacture.*

In the past there have been some differences of policy on the part of the Dominions in granting preference where the whole process of manufacture takes place in the United Kingdom, but where the value of this amounts to less than the 25 per cent. of the total factory or works cost of the goods. Australia and New Zealand have granted preferential rates of duty in respect of such goods even though the cost of British labour and material has amounted to less than 25 per cent. of the total factory cost. Neither Canada nor South Africa has hitherto given this concession, but has always insisted that 25 per cent. of the total factory cost must be British labour and material.

The Conference made a general recommendation that where the whole process of manufacture of goods from raw material of foreign origin had been carried out in the United Kingdom, preferential rates of duty should be granted by the Dominions, even though the value of this process of manufacture in the United Kingdom amounts to less than the prescribed 25 per cent.

This applies equally to goods imported into the Dominions from other parts of the Empire, where those parts of the Empire are entitled to preferential rates of duty under the legislation of the Dominions in question.

IV. Calculation of Value of United Kingdom Labour and Material.

(a) *Materials.*

In the past the Dominions have insisted that in calculating the value of British labour and material in goods claiming preferential rates of duty, the exporter should be allowed to include in respect of material only "raw material of purely British origin." In connection with this requirement the Conference considered the case of raw material produced within the British Empire which was subjected to a certain amount of British labour before exportation, then sent to a foreign country for further treatment, and ultimately re-exported from that country to the United Kingdom for final manufacture. The point at issue was whether the amount of British labour expended upon such material before its first shipment abroad could legitimately be included by the manufacturer, in arriving at the value of British labour and material included in the factory cost of the goods. The decision of the Conference was that practical difficulties prevented the verification of this British labour or an accurate estimation of its value, and the Conference therefore was unable to recommend that the value of such labour should be included in estimating the total value of British labour and materials. The New Zealand representative, however, disagreed with this view, and felt that the manufacturer should be allowed to include the value of all British material and labour actually entering into the production of the finished article, both during the final manufacturing process and also prior to shipment from the country of origin.

Furthermore, the general use of the word "British" was regarded as possibly misleading, in that the exporter might consider that goods containing raw material produced within the boundaries of the British Empire would in all cases receive preferental treatment in any Dominion, provided that the requisite 25 per cent of British labour and material was present. Such an assumption would, of course, be entirely inaccurate as certain Dominions limit their preference to goods of United Kingdom origin, others to those Dominions and Colonies which give reciprocal treatment, or to certain limited parts of the Empire, while New Zealand grants preference to goods from any and all parts of the Empire. It was therefore felt that the phrase "United Kingdom" in this connection would be more explicit and avoid misunderstanding, provided that a note was added explaining that for the words "United Kingdom" should be substituted (when applicable) the name of the specific part or parts of the Empire in accordance with the requirements of the Customs legislation of the several Dominions.

The Conference recommended, the New Zealand Representative dissenting, that in calculating the value of United Kingdom material and labour in the factory or works cost, the manufacturer should be allowed to include the value of materials so far as they are of United Kingdom origin, but not including any excise or other duty paid or payable in the United Kingdom. Materials, however, which, after shipment from the United Kingdom, have entered into the commerce of, or have been subjected to any process of manufacture in any foreign country shall not be deemed to be the produce or manufacture of the United Kingdom even though they may be returned to the United Kingdom for further manufacture or for manufacture into other articles.

Note.—In respect of goods shipped from a part of the Empire to a Dominion where preferential tariff rates are granted in respect of goods from that particular part of the Empire, for the words "United Kingdom" should be read, in the case of imports into Canada, Australia, and South Africa, the name of the part of the Empire entitled to preference in respect of goods shipped therefrom; and in the case of goods sent to New Zealand, the name of any British Dominion or possession in which the goods may have been produced.

(b) *Manufacturing wages.*

The Conference recommended that in calculating the value of United Kingdom labour and material in the factory cost of goods, the manufacturer should include the amount paid in manufacturing wages.

(c) *Factory Overhead Charges.*

The Conference recommended that factory overhead charges should be included in calculating the value of United Kingdom material or labour in the factory or works cost of manufactured goods.

With regard to the grant of preferential rates of duty by the United Kingdom to Empire produce, the Conference pointed to the Board of Trade Order of August, 1919, which allows to be included in the cost of manufacture a "proportion of fuel, supervision, and other factory expenses."

The Conference suggested that the United Kingdom procedure might be brought into conformity with the Dominions procedure, as recommended by the Conference, and that the Order in question should be amended by the substitution for the above phrase of the phrase "factory overhead charges."

(d) *Inside Containers.*

The Conference recommended that the value of inside containers of United Kingdom origin, and the cost of labour of packing thereinto should be included in calculating the value of United Kingdom labour and material in the factory or works cost.

(e) *Other Items.*

The Conference recommended that the following items should be excluded in calculating the value of United Kingdom material and labour in the factory or works cost:—

(i) Outside packages and expenses of packing thereinto. Such packages include zinc linings, tarred papers, etc., in which the goods are ordinarily exported.

(ii) Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, agent or other person dealing in the article in its finished manufactured condition.

(iii) Royalties.

(iv) Carriage, insurance, etc., from place of production or manufacture to port of shipment, and any charges in the dock area.

(v) Any other charges incurred subsequent to the completion of the manufacture of the goods.

V. Factory or Works Cost.

14. The Conference considered what items might legitimately be included in the factory or works cost of goods, and it recommended that in calculating such cost for Customs purposes the exporter should be permitted to include only the following items :—

(i) The cost of materials as received into factory, but not including customs, excise or other duty paid or payable in the United Kingdom in respect of such materials.

(ii) Manufacturing wages.

(iii) Factory overhead expenses.

(iv) Inside containers.

In estimating the value of materials the Conference considered whether the manufacturer should base such value on the actual price paid for the materials used in producing the goods in question, or the replacement value of such materials at the date they entered the factory, or the replacement value at the date on which they were completed by the manufacturer into the finished article.

The Conference recommended that in calculating the factory and works cost of goods for preferential duty purposes the manufacturer should value the materials in accordance with the system which he normally used in preparing his ordinary factory costing account.

It felt that to insist upon any particular method would seriously inconvenience many manufacturers in that no one costing method of valuing materials had been adopted by manufacturers as a whole.

15. *Duty when invoice prices are higher than current domestic values.*—The Conference considered the procedure of the various Dominions in cases where the invoice price of the goods was higher than the " current domestic value " shown on the certificate. Canada and South Africa charged duty on the invoice price if it was actually higher than the " current domestic value," but New Zealand and Australia in acordance with their Customs legislation levied duty on the " current domestic value " in all cases. The Conference was, however, informed that Australia was contemplating the introduction of legislation to bring their practice into conformity with that of Canada and South Africa.

The Conference recommended that the Dominions should adopt a uniform policy on this question and levy duty on the invoice price wherever it was higher than the " current domestic value."

The New Zealand representative was, however, unable to associate himself with this recommendation.

VI. Rates of Exchange.

16. Hitherto there has been some difference of practice as to the basis adopted by the Dominions in converting the value of goods expressed in foreign currency into sterling, but at the date of the Conference they were generally converting the foreign value into sterling for duty purposes at the current market rate of exchange. Earlier Australia converted the value of such goods at the mint par rate of exchange, but as the result of a decision by the High Court this practice was discontinued and the current market rate was adopted. New Zealand legislation gives to the Customs Department power to define what is meant by " a fair rate of exchange," and under this power the Customs Department of New Zealand has allowed the importer to take whichever value is most advantageous to him (*i.e.*, the value converted at the current market rate or the mint par rate). Canada has granted a special concession to exporters from the United Kingdom allowing them to convert the value of their goods into a gold sterling value as distinct from the paper currency value.

In view of the far-reaching considerations to be taken into account in connection with rates of exchange and the varying conditions of trade affecting exchange movements, the Conference did not feel in a position to make any definite recommendation on the subject.

VII. Certificates required in Connection with Anti-Dumping Legislation.

17. The Conference briefly considered the proposals of His Majesty's Government for dealing with goods " dumped " into the United Kingdom and the delegates were informed that these proposals contemplated the scheduling of such goods in specific cases where it was proved that they were being sold in this country at a price lower than their value in their country of origin and to an extent affecting or tending to affect employment in the United Kingdom. In connection with the importation of such goods a certificate would be required by the Customs Department in this country as to their country of origin and also as to their domestic value. In the case of foreign countries His Majesty's Government proposed that such a certificate should be counter-signed by His Majesty's Consular Officers.

The Conference discussed the question whether the Dominion Governments would be willing to co-operate in this matter by instructing their Customs Authorities to countersign similar certificates in respect of scheduled goods imported into the United Kingdom from the Dominions. Such certificates would probably be required only in the case of imports from Canada, and even from that Dominion in respect of a small number of items. The representatives of the various Dominions were of

opinion that their Governments would be willing to assist in this way provided that the work thrown upon the Customs staff was not unduly large.

VIII. Service of Customs Investigating Officers.

18. In the original despatch from the Union of South Africa suggesting the calling of an Imperial Customs Conference, the Customs Department of that country suggested as one of the items for consideration the establishment of a service of Investigating Officers for the purpose of verifying particulars given on the "Certificate of Origin and Value" and other Customs documents. The Conference appointed a sub-committee to investigate this question, and at a later meeting adopted the report of this sub-committee, subject to slight minor amendments. The sub-committee's report as amended is attached to this report as the considered opinion of the Conference on the subject (Appendix C).

In adopting this Report the Conference was not entirely unanimous as the immediate utility of the proposal, the Canadian delegates in particular being apprehensive on the question. They stated that Canadian experience had shown that it was essential that such Investigating Officers should be thoroughly familiar with the Customs administration and practice of the country by which they were appointed, and on whose behalf they were conducting enquiries. If, for instance, an Officer was appointed by the Commonwealth Government to serve in a continental capital he would undoubtedly be able to render extremely useful service to the Australian Customs Authorities, but, owing to his having had no experience in, say, Canadian Customs administration, he might not, so the Canadian representatives felt, be able to offer Canada very much assistance. The Canadian delegates admitted that the question was one on which they were not at the moment in a position to express a final opinion, and that it was a matter which should be very carefully examined by all the Customs Departments of the Empire in the light of the Sub-Committee's Report. They felt, however, that for the time being at any rate it might be more satisfactory for each Dominion to appoint its own staff wherever and whenever it wished, irrespective whether another Dominion already had a representative at any particular place.

While the Conference as a whole recognised the force of the Canadian Representatives' contentions, it felt that a complete knowledge of all the details of the Customs administrations of *all* the Dominions was not essential to the work of the Investigating Officers. Their main duties would be to verify the particulars given on the "Certificate of Value and Origin" and in this respect they would, if they were familiar with ordinary Customs procedure, be able to assist all the Dominions to an equal extent.

The participation of India in such a scheme was not considered in detail, and no provision was made for it in the sub-committee's report, as the representative of the Government of India expressed the view that such a service would not be of very great

value to India at the present time in view of the basis on which goods are valued there for duty purposes. Moreover, the Government of India had authorised him to state that they could not commit themselves in advance to contribute towards the cost of such a service until a definite scheme had been formulated and some estimate made of the amount which they would have to contribute and the extent to which the service would be of value to them.

Nevertheless, the Conference recommended that the various representatives attending should submit the report, as adopted, to their respective Governments for consideration.

IX. Commercial Travellers.

19. When the Conference was called the Board of Trade invited the various Dominions and Colonies to submit suggestions for further subjects which they considered might usefully be discussed by the Conference. A number of points were submitted by the Canadian Government, the chief of which was a suggestion that the Customs treatment of commercial travellers and their samples of goods of Empire origin might be standardised throughout the Empire. The other subjects suggested by the Canadian Customs Department were all dealt with implicitly, if not specifically, during the discussion on the "Certificate of Value and Origin," in that they related either to the value of goods for duty purposes or their origin with reference to the grant of preferential tariff rates.

With regard to the case of commercial travellers the Conference reviewed the arrangements between the United Kingdom and certain foreign countries and British Possessions whereby each country admits travellers' samples of dutiable goods without payment of duty, on condition either that the duty is deposited, or a bond given for its payment, the deposit being ultimately refunded or the bond cancelled as the case may be, provided that re-exportation of the samples takes place within 12 months of the date of importation. The Conference was of the opinion that this arrangement might be extended to all parts of the Empire as a general multi-lateral agreement. It considered that such an arrangement should require that the samples must be sealed (either separately or in a case), and that the commercial traveller should obtain from the Customs Authorities of the country from which he is proceeding a certificate of shipment on a list, to be furnished by him, of the samples in his possession. The Customs Authorities of the United Kingdom and the Dominions would, under such an arrangement retain the right to examine samples to such extent as they deemed necessary.

The Conference therefore recommended that the Governments of the various Dominions and Colonies should be consulted officially on this subject as soon as possible after the Customs Conference had completed its work with a view to the signing of such a multi-lateral agreement.

On behalf of the Conference,

H. Fountain,

Chairman.

APPENDIX A.

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN, TYPED OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION TO THE BRITISH DOMINIONS.

(1) Here insert Manager, Chief Clerk, or as the case may be.
(2) Here insert name of firm or company.
(3) Here insert name of city or country.
(4) These words should be omitted where the manufacturer or supplier himself signs the Certificate.

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

VALUE.

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

Paragraph 2 can be deleted in the case of exports to New Zealand.

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

(5) Here insert particulars of any special arrangement.

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above mentioned firm or company would be prepared to supply to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in equal quantities, at (6).....

(6) Here insert "warehouse," "factory" or "port of shipment."

subject to ..... per cent. cash discount, and that such values include / exclude the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption.

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

ORIGIN.

[IN THE CASE OF GOODS EXPORTED TO NEWFOUNDLAND THE FOLLOWING PORTION OF THE CERTIFICATE DEALING WITH ORIGIN SHOULD BE STRUCK OUT.]

(Delete whichever of 5 (*a*) or 5 (*b*) is not applicable. If 5 (*a*) is used delete 6 and 7. If 5 (*b*) is used insert required particulars in 6 and 7.)

(7) Insert "United Kingdom" or name of other part of British Dominions.

5. (*a*) That every article mentioned in the said invoice has been *wholly* produced or manufactured in (7) .....

5. (*b*) That every article mentioned in the said invoice has been either *wholly or partially* produced or manufactured in (7) .....

6. As regards those articles only partially produced or manufactured in (7) .....

(*a*) That the final process or processes of manufacture have been performed in that part of the British Dominions.

(*b*) That the expenditure in material produced in (8) ..... and/or labour performed in (8).....calculated subject to qualifications hereunder, in each and every article is not less than one-fourth of the factory or works costs of such article in its finished state.

(8) Insert "United Kingdom" in case of exports to Australia if justified by facts, or name of part of British Dominions in case of exports to other destinations

7. That in the calculation of such proportion of produce or labour of the (8)..... none of the following items has been included or considered—

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

8. With regard to bottles, flasks, or jars, being containers of goods mentioned in the invoice, that such bottles, flasks, or jars are of United Kingdom manufacture, and if purchased from bottle exchanges have distinctive marks or features which enable me to certify to their United Kingdom origin.

Paragraph 8 may be struck out in all cases except where goods are exported to Australia.

Dated at.....this.....day of.....19....

Witness ..... *Signature* .....

FORM OF INVOICE.

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Current domestic values in currency of exporting country. (*see* pars. 3 and 4 of certificate.)		Selling price to purchaser.	
			@	Amount.	@	Amount.

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value:—

—	Amount in currency of exporting country.	State if included.
(1) Cartage to rail and/or to docks...		
(2) Inland freight (rail or canal) and other charges to the dock area including inland insurance.		
(3) Labour in packing the goods into outside packages.		
(4) Value of outside packages		
(5) If the goods are subject to any charge by way of royalties.		

State full particulars of Royalties below:—

APPENDIX B.

EXPLANATORY MEMORANDUM FOR THE GUIDANCE OF EXPORTERS IN THE USE OF THE STANDARDISED FORM OF CERTIFICATE AND INVOICE FOR EXPORTS TO THE BRITISH SELF-GOVERNING DOMINIONS.

1. Appendix A* of this memorandum is the form of invoice required by the Customs authorities of the Self-governing Dominions, viz.:— Canada, the Commonwealth of Australia, New Zealand, the Union of South Africa and Newfoundland.

2. On the back of the invoices must be written, typed, or printed the combined Certificate of Value and Origin (Appendix B*) in respect of all goods whether sold outright or shipped on consignment. The Certificates of *Value and of Origin* will be required in respect of goods on which preferential tariff treatment is claimed, exported either from the United Kingdom or British Possessions; and only the Certificate of *Value* in respect of exports from foreign countries, or exports of foreign goods from the United Kingdom or British Possessions.

I.—VALUE FOR DUTY.

3. Special attention should be paid to the column of the invoice dealing with current domestic value, as full information of this is required by the Customs Authorities of the Dominions when assessing value for duty. Exporters should, furthermore, see that the particulars required by Clauses 3 and 4 of the Certificate are accurately stated.

4. It should be clearly understood that the prices shown in the column of the invoice headed "Current Domestic Values" must be those which are being quoted in the open market at the date of invoice for delivery for home consumption, and not necessarily those at which the order for the goods was accepted, as it may frequently happen that fluctuations will occur in the home market price between the date of order and the date of exportation. In ordinary circumstances the date of invoice will be regarded as the "date of exportation," but where any considerable delay occurs between the date of invoice and the date of exportation, any changes in the "Current Domestic Values" should be shown on the invoice.

5. If goods are sold for home consumption at gross prices, less discounts and/or rebates, such gross prices, together with particulars as to discounts and rebates, should be shown in full in the "Current Domestic Value" column of the invoice.

6. Where the discounts shown in the "Current Domestic Value" column are not the ordinary trade or cash discounts but are of the nature of contingent discounts or rebates, they must be specified as such, and their nature detailed on the invoice.

7. Where the goods invoiced are samples and the price on the invoice has been arrived at after the deduction of a sample discount, the ordinary gross prices and the ordinary trade discounts applicable to the goods in question should be specified in the "Current Domestic Value" column.

8. Any shipment which forms portion only of a complete order should be valued at the price per unit which, at the date of despatch of such shipment, would be quoted for the total quantity of such complete order for supply under similar conditions of delivery to a domestic purchaser.

(NOTE.—In the case of shipments to New Zealand, the total quantity referred to above is limited to the quantity actually specified for delivery within 12 months.)

9. When goods are shipped "on consignment" that fact should be indicated in the column headed "Selling Price to Purchaser," and the "Current Domestic Values" inserted in the column provided for that purpose, as in the case of ordinary sales.

* NOTE.—Appendices A and B to this Memorandum have not been reprinted at the end of this copy, as will be the case when it is issued separately, as these Appendices are identical with Appendix A to the Report of the Customs Conference.

10. In the case of goods exported in bond or subject to drawback, the value required, in the column headed "Current Domestic Value," is the duty-paid domestic value, and not the in-bond value or the domestic value less drawback. The amount of duty or drawback involved should be specified in Clause 4 of the Certificate. A similar course should be followed in regard to goods subject to stamp duty, luxury tax, or other internal imposts.

11. As regards goods which are prepared specially for export and which ordinarily have no sale on the domestic market, the value to be shown in the column headed "Current Domestic Value" is that at which the supplier would, at the date of exportation, be prepared to supply identically similar goods in equal quantities to any purchaser for home consumption in the country of exportation, in the event of an order for home consumption being accepted. In this connection attention is directed to Clause 3 of the Certificate.

12. Care should be taken to enumerate correctly the charges detailed at the foot of the invoice, as the practice of the various Dominions, regarding the inclusion in or exclusion from the value for duty of such charges, is not uniform.

13. It will be observed that charges such as wharfage, dock dues, lighterage, cartage, craneage, etc., if incurred in the dock area, and charges in the nature of bank exchange and export duties are not required for duty purposes to be enumerated at the foot of the invoice. There is, however, no objection to such charges, if incurred, being shown separately.

II.—CONDITIONS OF PREFERENCE.

14. Preferential Tariff arrangements exist in Canada, Australia, New Zealand, the Union of South Africa, but not in Newfoundland.

15. The conditions under which preference is granted in the various Dominions are either:—

(*a*) that the goods are wholly produced or manufactured in the United Kingdom, or

(*b*) that the goods, if not wholly produced or manufactured in the United Kingdom, contain at least 25 per cent. of United Kingdom labour and material in the factory or works cost.

It is essential in every case that the final process of manufacture shall take place in the United Kingdom and that the goods are consigned therefrom to the Dominions for which they are destined.

NOTE.—*For the words "United Kingdom" in paragraphs* 15 *and* 17 *of this memorandum there may be substituted in the case of goods destined for Canda, Australia and South Africa, the name of the part of the Empire entitled to preference in respect of goods shipped therefrom; and in the case of goods sent to New Zealand the name of any British Dominion or possession in which they may have been produced.*

The following statement has been prepared as a guide to exporters in computing the factory or works cost of the goods exported and the percentage value therein of United Kingdom labour and material.

FACTORY OR WORKS COST.

The factory or works cost is the total of the following items (i-iv):—

(i) The cost of materials as received into factory but not including customs or excise or other duty paid or payable in respect of such materials in the United Kingdom.

(ii) Manufacturing wages.

(iii) Factory overhead expenses.
(iv) Inside containers.

The following items must not be included in the factory or works cost, being charges incurred subsequent to the completion of the manufactured goods:—

(v) Outside packages and expenses of packing thereinto. Such packages include zinc linings, tarred paper, etc., in which the goods are ordinarily *exported*.
(vi) Manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker or other person dealing in the article in its finished manufactured condition.
(vii) Royalties.
(viii) Carriage, insurance, etc., from place of production or manufacture to port of shipment.
(ix) Any other charges incurred subsequent to the completion of the manufacture of the goods.

PROPORTION OF UNITED KINGDOM LABOUR AND MATERIAL.

In calculating the value of United Kingdom labour and material in the factory or works cost for the purpose of determining whether the goods are eligible for preference, the following items only may be included:—

(*a*) Materials so far as they are of United Kingdom origin but not including any excise or other duty paid or payable in the United Kingdom. It should be noted, however, that materials which after shipment from the United Kingdom have entered into the commerce of, or been subjected to any process of manufacture in any foreign country shall not be deemed to be the produce or manufacture of the United Kingdom even though they may be returned to the United Kingdom for further manufacture or for manufacture into other articles.
(*b*) Manufacturing wages.
(*c*) Factory overhead expenses.
(*d*) Inside containers of United Kingdom origin.

16. Further particulars as to the conditions under which preference is granted by the various Dominions may be obtained either from the Department of Overseas Trade, 35, Old Queen Street, London, or direct from the Dominion Governments themselves or their Overseas Agents.

III.—POSTAL PACKAGES.

17. The following short form of certificate will, in general, be accepted as satisfactory evidence of origin for admitting at the preferential rate of duty in the case of post parcels arriving from the United Kingdom, where the contents are not merchandise for sale and do not exceed £10 in value.

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

Dated at.....this.....day of.....19....

.....Sender.

IV.—SIGNATURE OF CERTIFICATES ON INVOICES.

18. The certificate on the invoice must be signed, in his personal capacity, by the supplier or the manufacturer or any person having authority to sign on behalf of the supplier or manufacturer. The witness to the signature need not necessarily be a magistrate, notary, or other public official, but may be any person competent to sign as a witness to signatures on ordinary business documents.

APPENDIX C.

REPORT OF SUB-COMMITTEE ON SUBJECT OF APPOINTMENT OF A SERVICE OF OFFICIAL CUSTOMS INVESTIGATING OFFICERS.

The Sub-committee appointed at the Sixth Meeting of the Imperial Customs Conference, met on the 8th March, 1921, and discussed the proposed service of Dominion Investigating Officers in the United Kingdom and Foreign Countries.

UNITED KINGDOM.

It was felt that no change need be made in the present arrangements under which each of the Dominions maintains its own service of Investigators in the United Kingdom, but the Committee was of opinion that a systematic interchange of experience between these officers would be of considerable value.

DOMINIONS.

It was recommended that the Governments of the various parts of the Empire other than the United Kingdom should undertake to supply information in regard to export consignments, at the request of other British administrations.

FOREIGN COUNTRIES.

On the question of the appointment of Investigators to act in foreign countries on behalf of Dominions' Customs Departments, it was recognised that practical difficulties prevented this service being undertaken by the home Government. The Committee, therefore, proposed that the various Dominions should appoint their own representatives in certain foreign countries and that each of the appointing Dominions should in every case allow the other Dominions to make use of its representatives.

On the question of supervision the Committee was of opinion that it would be advisable for the appointing Dominion to control its representatives, and as regards the expense the Committee thought it would be better for the present that this should be borne by the appointing Dominion in each case. Each Dominion making an enquiry would have the right of direct communication with all Investigating Officers.

On this basis it was suggested (1) that Canada should appoint a representative at Hamburg or Berlin for investigations in Germany and Scandinavia; (2) that Australia should appoint an additional representative in New York for the United States and a representative at Berne for Switzerland, Austria, Northern Italy and Southern France; (3) that South Africa should appoint a representative at Antwerp for Holland, Belgium and Northern France; and (4) that New Zealand should appoint a representative in Japan.

The above suggestions are only tentative and the scheme may require extension and revision in the light of experience, but the Committee would suggest that the delegates on the Conference should submit it to their respective Governments for consideration.

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