



TREATY SERIES No. 16 (1925).

INTERNATIONAL CONVENTION
RELATING TO THE
SIMPLIFICATION OF CUSTOMS
FORMALITIES
AND
PROTOCOL OF SIGNATURE.

Geneva, November 3, 1923.

(British Ratification deposited, August 29, 1924.)

(Came into operation, November 27, 1924.)

*Presented by the Secretary of State for Foreign Affairs to Parliament
by Command of His Majesty.*

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International Convention relating to the Simplification of Customs Formalities.

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GERMANY, Austria, Belgium, Brazil, the British Empire (with the Commonwealth of Australia, the Union of South Africa, New Zealand, India), Bulgaria, Chile, China, Denmark, Egypt, Spain, Finland, France, Greece, Hungary, Italy, Japan, Lithuania, Luxembourg, the Protectorate of the French Republic in Morocco, Norway, Paraguay, the Netherlands, Poland, Portugal, Roumania, the Kingdom of the Serbs, Croats and Slovenes, Siam, Sweden, Switzerland, Czechoslovakia, the Regency of Tunis (French Protectorate) and Uruguay,

Desiring to give effect to the principle of the equitable treatment of commerce laid down in article 23 of the Covenant of the League of Nations;

Convinced that the freeing of international commerce from the burden of unnecessary, excessive or arbitrary customs or other similar formalities would constitute an important step towards the attainment of this aim;

Considering that the best method of achieving their present purpose is by means of an international agreement based on just reciprocity;

Have decided to conclude a convention for this purpose;

The high contracting parties have accordingly appointed as their plenipotentiaries:—

The President of the German Reich:

M. Willy Ernst, Ministerial Counsellor at the Ministry for Finance of the Reich;

The President of the Austrian Republic:

M. E. Pflügl, Resident Minister, Representative of the Austrian Federal Government accredited to the League of Nations;

His Majesty the King of the Belgians:

M. Jules Brunet, Minister Plenipotentiary, President of the "Bureau international pour la publication des tarifs douaniers," and

M. Armand L. J. Janssen, Director-General of Customs;

The President of the United States of Brazil:

M. Julio Augusto Barboza Carneiro, Commercial Attaché to the Brazilian Embassy in London;

His Majesty the King of the United Kingdom of Great Britain and Ireland and the British Dominions beyond the Seas, Emperor of India :

Sir Hubert Llewellyn Smith, G.C.B., Economic Adviser to the British Government ;

For the Commonwealth of Australia :

Mr. C. A. B. Campion, Manager of the Commonwealth Bank of Australia in London ;

For the Union of South Africa :

Sir Hubert Llewellyn Smith, G.C.B., Economic Adviser to the British Government ;

For the Dominion of New Zealand :

The Honourable Sir James Allen, K.C.B., High Commissioner for New Zealand in the United Kingdom ;

For India :

The Right Honourable Lord Hardinge of Penshurst, K.G., G.C.B., G.C.S.I., G.C.M.G., G.C.I.E., G.C.V.O., I.S.O., Privy Counsellor, former Viceroy, former Ambassador ;

His Majesty the King of the Bulgarians :

M. D. Mikoff, Chargé d'Affaires at Berne ;

The President of the Republic of Chile :

M. Jorge Buchanan, former Senator, Commercial Adviser to the Chilean Legation in London ;

The President of the Republic of China :

Mr. J. R. Loutsengtsiang, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ;

His Majesty the King of Denmark :

M. A. Oldenburg, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ; Representative of Denmark accredited to the League of Nations ;

His Majesty the King of Egypt :

Mr. T. C. Macaulay, Director-General of the Egyptian Customs, and
Ahmed Bey Abdel Khalek, Director of the Cairo Customs House ;

His Majesty the King of Spain :

M. Emilio de Palacios y Fau, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ;

The President of the Finnish Republic :

M. Niilo Mannio, Secretary-General of the Ministry for Social Welfare, and

M. Urho Toivola, Secretary of Legation ;

The President of the French Republic :

M. Ernest Bolley, Councillor of State, Director-General of Customs in the Ministry of Finance ;

and, so far as the Protectorate of the French Republic in Morocco is concerned :

M. P. P. Serra, Director of the Sherifian Customs ;

- and, so far as the Regency of Tunis (French Protectorate) is concerned :
- M. Charles Ode, Director of Tunisian Customs ;
- His Majesty the King of the Hellenes :
- M. V. Colocotronis, Counsellor of Legation, and
M. D. Capsali, First Secretary of Legation in the Ministry for Foreign Affairs ;
- His Serene Highness the Governor of Hungary :
- M. Felix Parcher de Terjekfalva, Chargé d'Affaires at Berne ;
- His Majesty the King of Italy :
- Dr. Carlo Pugliesi, Sub-Director-General of Customs ;
- His Majesty the Emperor of Japan :
- Mr. Y. Sugimura, Assistant-Director of the Imperial League of Nations Office ;
- The President of the Lithuanian Republic :
- M. Gaëtan Dobkevicius, Counsellor of Legation, and
Dr. Petras Karvelis, Counsellor in the Ministry of Finance, of Commerce and Industry ;
- Her Royal Highness the Grand-Duchess of Luxemburg :
- M. Ch. Vermaire, Consul of Luxemburg at Geneva ;
- His Majesty the King of Norway :
- Dr. Fridtjof Nansen, Professor at the University of Christiania ;
- The President of the Republic of Paraguay :
- Dr. Ramon V. Caballero, Chargé d'Affaires at Paris ;
- Her Majesty the Queen of the Netherlands :
- M. E. Menten, Chargé d'Affaires at Berne, for the Kingdom in Europe, and
M. W. I. Doude van Troostwijk, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council for the Netherlands-Indies, Surinam and Curaçao ;
- The President of the Polish Republic :
- M. Jan Modzelewski, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ;
- The President of the Portuguese Republic :
- M. A. Bartholomeu Ferreira, Envoy Extraordinary and Minister Plenipotentiary of the Portuguese Republic to the Swiss Federal Council ;
- His Majesty the King of Roumania :
- M. Nicolas Petresco-Comnène, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ;
- His Majesty the King of the Serbs, Croats and Slovenes :
- M. Radmilo Bouyditch, Inspector in the General Customs Administration, and
M. Valdemar Lounatchek, Secretary of the Zagreb Chamber of Commerce ;

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His Majesty the King of Siam :

M. Phya Sanpakitch Preecha, Envoy Extraordinary and
Minister Plenipotentiary to His Majesty the King of Italy ;

His Majesty the King of Sweden :

M. K. Hjalmar Branting, Representative of Sweden on the
Council of the League of Nations ;

The Swiss Federal Council :

M. Samuel Häusermann, Inspector-General in charge of the
Third Section in the General Customs Administration at
Berne, and

M. Emile Ferdinand Leute, Director of the Sixth Customs
District at Geneva ;

The President of the Czechoslovak Republic :

M. Jan Dvoracek, Minister Plenipotentiary and Head of the
Economic Department of the Minister for Foreign Affairs,
and

M. Auguste Schönbach, Ministerial Counsellor in the Ministry
of Finance ;

The President of the Republic of Uruguay :

Dr. D. Enrique E. Buero, Envoy Extraordinary, and Minister
Plenipotentiary of the Republic of Uruguay to the Swiss
Federal Council ;

Who, after communicating their full powers, found in good and
due form, have agreed as follows :—

ARTICLE 1.

The contracting States, with a view to applying between them-
selves the principle and the stipulations of article 23 of the Covenant
of the League of Nations with regard to the equitable treatment of
commerce, undertake that their commercial relations shall not be
hindered by excessive, unnecessary or arbitrary customs or other
similar formalities.

The contracting States therefore undertake to revise, by all
appropriate legislative or administrative measures, the provisions
affecting customs or other similar formalities which are prescribed
by their laws, or by rules, regulations or instructions issued by their
administrative authorities, with a view to their simplification and
adaptation, from time to time, to the needs of foreign trade and to
the avoidance of all hindrance to such trade, except that which is
absolutely necessary in order to safeguard the essential interests of
the State.

ARTICLE 2.

The contracting States undertake to observe strictly the principle
of equitable treatment in respect of customs or other similar regula-
tions or procedure, formalities of the grant of licences, methods of
verification or analysis, and all other matters dealt with in the
present convention, and consequently agree to abstain, in these

matters, from any unjust discrimination against the commerce of any contracting State.

The above principle shall be invariably applied even in cases in which certain contracting States, in accordance with their legislation or commercial agreements, may reciprocally agree to accord still greater facilities than those resulting from the present convention.

ARTICLE 3.

In view of the grave obstacles to international trade caused by import and export prohibitions and restrictions, the contracting States undertake to adopt and apply, as soon as circumstances permit, all measures calculated to reduce such prohibitions and restrictions to the smallest number; they undertake, in any case, as regards import and export licences, to do everything in their power to ensure—

- (a.) That the conditions to be fulfilled and the formalities to be observed in order to obtain such licences should be brought immediately in the clearest and most definite form to the notice of the public;
- (b.) That the method of issue of the certificates of licences should be as simple and stable as possible;
- (c.) That the examination of applications and the issue of licences to the applicants should be carried out with the least possible delay;
- (d.) That the system of issuing licences should be such as to prevent the traffic in licences. With this object, licences, when issued to individuals, should state the name of the holder and should not be capable of being used by any other person;
- (e.) That, in the event of the fixing of rations, the formalities required by the importing country should not be such as to prevent an equitable allocation of the quantities of goods of which the importation is authorised.

ARTICLE 4.

The contracting States shall publish promptly all regulations relating to customs and similar formalities and all modifications therein, which have not been already published, in such a manner as to enable persons concerned to become acquainted with them and to avoid the prejudice which might result from the application of customs formalities of which they are ignorant.

The contracting States agree that no customs regulations shall be enforced before such regulations have been published, either in the Official Journal of the country concerned or through some other suitable official or private channel of publicity.

This obligation to publish in advance extends to all matters affecting tariffs and import and export prohibitions or restrictions.

In cases, however, of an exceptional nature, when previous publication would be likely to injure the essential interests of the

country, the provisions of the second and third paragraphs of this article will lose their obligatory force. In such cases, however, publication shall, so far as possible, take place simultaneously with the enforcement of the measure in question.

ARTICLE 5.

Every contracting State whose tariff has been modified by successive additions and alterations affecting a considerable number of articles shall publish a complete statement, in an easily accessible form, of all the duties levied as a result of all the measures in force.

For this purpose all duties levied by the customs authorities by reason of importation or exportation shall be methodically stated, whether they are customs duties, supplementary charges, taxes on consumption or circulation, charges for handling goods or similar charges, and in general all charges of any description, it being understood that the above obligation is limited to duties or charges which are levied on imported or exported goods on behalf of the State and by reason of clearing goods through the customs.

The charges to which goods are liable being thus clearly stated, a clear indication shall be given in the case of taxes on consumption and other taxes levied on behalf of the State by reason of clearing goods through the customs, whether foreign goods are subject to a special tax owing to the fact that, as an exceptional measure, goods of the country of importation are not or are only partially liable to such taxes.

The contracting States undertake to take the necessary steps to enable traders to procure official information in regard to customs tariffs, particularly as to the amount of the charges to which any given class of goods is liable.

ARTICLE 6.

In order to enable contracting States and their nationals to become acquainted as quickly as possible with all the measures referred to in articles 4 and 5 which affect their trade, each contracting State undertakes to communicate to the diplomatic representative of each other State, or such other representative residing in its territory as may be designated for the purpose, all publications issued in accordance with the said articles. Such communication will be made in duplicate and so soon as publication is effected. If no such diplomatic or other representative exists, the communication will be made to the State concerned through such channel as it may designate for the purpose.

Further, each contracting State undertakes to forward to the secretariat of the League of Nations, as soon as they appear, ten copies of all publications issued in accordance with articles 4 and 5.

Each contracting State also undertakes to communicate, as soon as they appear, to the "International Office for the publication of Customs Tariffs" at Brussels, which is entrusted by the International Convention of the 5th July, 1890, with the translation and publica-

tion of such tariffs, ten copies of all customs tariffs or modifications therein which it may establish.

ARTICLE 7.

The contracting States undertake to take the most appropriate measures by their national legislation and administration, both to prevent the arbitrary or unjust application of their laws and regulations with regard to customs and other similar matters, and to ensure redress by administrative, judicial or arbitral procedure for those who may have been prejudiced by such abuses.

All such measures which are at present in force or which may be taken hereafter shall be published in the manner provided by articles 4 and 5.

ARTICLE 8.

Apart from cases in which their importation may be prohibited, and unless it is indispensable for the solution of the dispute that they should be produced, goods which form the subject of a dispute as to the application of the customs tariff or as to their origin, place of departure or value, must, at the request of the declarant, be at once placed at his disposal without waiting for the solution of the dispute, subject, however, to any measures that may be necessary for safeguarding the interests of the State. It is understood that the refund of the amount deposited in respect of duties or the cancellation of the undertaking given by the declarant shall take place immediately upon the solution of the dispute, which must, in any case, be as speedy as possible.

ARTICLE 9.

In order to indicate the progress which has been made in all matters relating to the simplification of the customs and other similar formalities referred to in the preceding articles, each of the contracting States shall, within twelve months from the coming into force in its own case of the present convention, furnish the Secretary-General of the League of Nations with a summary of all the steps which it has taken to effect such simplification.

Similar summaries shall thereafter be furnished every three years and whenever requested by the Council of the League.

ARTICLE 10.

Samples and specimens which are liable to import duty, and the importation of which is not prohibited, shall, when imported by manufacturers or traders established in any of the contracting States, either in person or through the agency of commercial travellers, be temporarily admitted free of duty to the territory of each of the contracting States, subject to the amount of the import duties being deposited or security being given for payment if necessary.

To obtain this privilege, manufacturers or traders and commercial travellers must comply with the relevant laws, regulations and customs formalities prescribed by the said States; these laws and

regulations may require the parties concerned to be provided with an identity card.

For the purpose of the present article, all objects representative of a specified category of goods shall be considered as samples or specimens, provided, first, that the said articles are such that they can be duly identified on re-exportation, and secondly, that the articles thus imported are not of such quantity or value that, taken as a whole, they no longer constitute samples in the usual sense.

The customs authorities of any of the contracting States shall recognise as sufficient for the future identification of the samples or specimens the marks which have been affixed by the customs authorities of any other contracting State, provided that the said samples or specimens are accompanied by a descriptive list certified by the customs authorities of the latter State. Additional marks may, however, be affixed to the samples or specimens by the customs authorities of the importing country in all cases in which the latter consider this additional guarantee indispensable for ensuring the identification of the samples or specimens on re-exportation. Except in the latter case, customs verification shall be confined to identifying the samples and deciding the total duties and charges to which they may eventually be liable.

The period allowed for re-exportation is fixed at not less than six months, subject to prolongation by the customs administration of the importing country. When the period of grace has expired, duty shall be payable on samples which have not been re-exported.

The refund of duties paid on importation, or the release of the security for payment of these duties, shall be effected without delay at any of the offices situated at the frontier or in the interior of the country which possess the necessary authority, and subject to the deduction of the duties payable on samples or specimens not produced for re-exportation. The contracting States shall publish a list of the offices on which the said authority has been conferred.

Where identity cards are required, they must conform to the specimen annexed to this article, and be delivered by an authority designated for this purpose by the State in which the manufacturers or traders have their business headquarters. Subject to reciprocity, no consular or other visa shall be required on identity cards, unless a State shows that such a requirement is rendered necessary by special or exceptional circumstances. When a visa is required, its cost shall be as low as possible and shall not exceed the cost of the service.

The contracting States shall, as soon as possible, communicate direct to each other, and also to the Secretariat of the League of Nations, a list of the authorities recognised as competent to issue identity cards.

Pending the introduction of the system defined above, facilities at present granted by States shall not be curtailed.

The provisions of the present article, except those referring to identity cards, shall be applicable to samples and specimens which are liable to import duties and the importation of which is not prohibited, when imported by manufacturers, traders or commercial

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travellers established in any of the contracting States, even if not accompanied by the said manufacturers, traders, or commercial travellers.

[SPECIMEN.]

[NAME OF STATE.]

(Issuing Office.)

IDENTITY CARD FOR COMMERCIAL TRAVELLERS.

Valid for twelve months including the day of issue.

Good for..... No. of identity card

It is hereby certified that the bearer of this card

M., born at
living at No. Street
is the owner of*
at
for the purpose of trade

(or) is a commercial traveller employed by { the firm of
the firms of

at
which { possess*
possesses
for the purposes of trade

The bearer of this card intends to solicit orders in the above-mentioned countries and to make purchases for the firm(s) referred to. It is hereby certified that the said firm(s) is (are) authorised to carry out its (their) business and trade at and that it pays (they pay) the taxes, as provided by law, for that purpose.

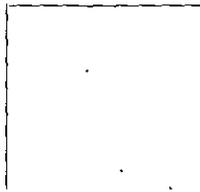
....., the 19.....

Signature of the head of the firm(s)

Description of the bearer.

Age
Height
Hair
Special marks

Signature of the bearer.



* State the articles or nature of the trade.

N.B.—The first entry should only be completed for heads of commercial or manufacturing businesses.

ARTICLE 11.

The contracting States shall reduce as far as possible the number of cases in which certificates of origin are required.

In accordance with this principle, and subject to the understanding that the customs administrations will retain fully the right

of verifying the real origin of goods and consequently also the power to demand, in spite of the production of certificates, any other proof they may deem necessary, the contracting States agree to comply with the following provisions :—

1. The contracting States shall take steps to render as simple and equitable as possible the procedure and formalities connected with the issue and acceptance of certificates of origin, and they shall bring to the notice of the public the cases in which such certificates are required and the conditions on which they are issued.

2. Certificates of origin may be issued not only by the official authorities of the contracting States, but also by any other organisations which possess the necessary authority and offer the necessary guarantees and are previously approved for this purpose by each of the States concerned. Each contracting State shall communicate as soon as possible to the Secretariat of the League of Nations a list of organisations which it has designated for the purpose of delivering certificates of origin. Each State retains the right of withdrawing its approval from any organisation which has been so notified to it, if it is shown that such organisation has issued certificates in an improper manner.

3. In cases where goods are not imported direct from the country of origin, but are forwarded through the territory of a third contracting country, the customs administrations shall accept the certificates of origin drawn up by the approved organisations of the third contracting country, retaining, however, the right to satisfy themselves that such certificates are in order in the same manner as in the case of certificates issued by the country of origin.

4. The customs administrations shall not require the production of a certificate of origin—

- (a.) In cases where the person concerned renounces all claim to the benefit of a régime which depends for application upon the production of such a certificate.
- (b.) When the nature of the goods clearly establishes their origin, and an agreement on this subject has been previously concluded between the States concerned.
- (c.) When the goods are accompanied by a certificate to the effect that they are entitled to a regional appellation, provided that this certificate has been issued by an organisation designated for this purpose and approved by the importing State.

5. If the law of their respective countries permits, and subject to reciprocity, customs administrations shall—

- (a.) Except in cases where abuse is suspected, dispense with proof of origin in regard to imports which are manifestly not of a commercial nature, or which, although of a commercial nature, are of small value.
- (b.) Accept certificates of origin issued in respect of goods which are not exported immediately, provided that such goods are despatched within a period of either one month or

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two months, according as the exporting country and the country of destination are or are not contiguous; this period may be extended, provided that the reasons given for the delay in completing the transport of the goods appear satisfactory.

6. When, for any sufficient reason, the importer is unable to produce a certificate of origin when he imports his goods, the customs authorities may grant him the period of grace necessary for the production of this document, subject to such conditions as they may judge necessary to guarantee the charges which may eventually be payable. Upon the certificate being subsequently produced, the charges which may have been paid, or the amount paid in excess, shall be refunded at the earliest possible moment.

In applying the above provision, such conditions as may result from the exhaustion of the quantities which may be imported under a rationing system shall be taken into account.

7. Certificates may be in either the language of the importing country or the language of the exporting country, the customs authorities of the importing country retaining the right to demand a translation in case of doubt as to the effect of the document.

8. Certificates of origin shall not in principle require a consular visa, particularly when they originate from the customs administrations. If, in exceptional cases, a consular visa is required, the persons concerned may at their discretion submit their certificates of origin either to the consul of their district or to the consul of a neighbouring district for a visa. The cost of the visa must be as low as possible, and must not exceed the cost of issue, especially in the case of consignments of small value.

9. The provisions of the present article shall apply to all documents used as certificates of origin.

ARTICLE 12.

The documents known as "consular invoices" will not be required, unless their production is necessary either to establish the origin of the goods imported in cases where the origin may affect the conditions under which the goods are admitted, or to ascertain the value of the latter in the case of an *ad valorem* tariff, for the application of which the commercial invoice would not suffice.

The form of consular invoices shall be simplified so as to obviate any intricacies or difficulties and to facilitate the drawing up of these documents by the branch of trade concerned.

The cost of a visa for consular invoices shall be a fixed charge, which should be as low as possible; the number of copies of any single invoice required shall not exceed three.

ARTICLE 13.

Where the régime applicable to any class of imported goods depends on the fulfilment of particular technical conditions as to their constitution, purity, quality, sanitary condition, district of production, or other similar matters, the contracting States will

endeavour to conclude agreements under which certificates, stamps or marks given or affixed in the exporting country to guarantee the satisfaction of the said conditions will be accepted without the goods being subjected to a second analysis or other test in the country of importation, subject to special guarantees to be taken where there is a presumption that the required conditions are not fulfilled. The importing State should be afforded every guarantee as to the authorities appointed to issue the certificates and the nature and standard of the tests applied in the exporting country. The customs administrations of the importing State should also retain the right to make a second analysis whenever there are special reasons for doing so.

To facilitate the general adoption of such agreements, it would be useful that they should indicate—

- (a.) The methods to be uniformly adopted by all laboratories appointed to make analyses or other tests, these methods being open to revision from time to time at the request of one or more of the States parties to such agreements.
- (b.) The nature and standard of the tests to be carried out in each of the States parties to such agreements, due care being taken that the standard of purity required for the various products is fixed in such a way as not to be tantamount to virtual prohibition.

ARTICLE 14.

The contracting States shall consider the most appropriate methods of simplifying and making more uniform and reasonable, whether by means of individual or concerted action, the formalities relating to the rapid passage of goods through the customs, the examination of travellers' luggage, the system of goods in bond and warehousing charges, and the other matters dealt with in the annex to this article.

In giving effect to this article, the contracting States will extend favourable consideration to the recommendations contained in that annex.

ANNEX TO ARTICLE 14.

(a.) *Rapid Passage of Goods through the Customs.*

Organisation and working of the service.

1. In order to avoid congestion at certain frontier customs offices, it is desirable that the practice of clearing goods at inland offices or warehouses should be encouraged whenever domestic regulations, transport conditions and the nature of the goods permit of this being done.

2. It is desirable that, unless abuse is suspected, and subject to the rights of States under their own legislation, the lead or other customs seals affixed by a State to goods which are in transit or on their way to warehouses should be recognised and respected by other States, apart from the right of the latter to affix new customs marks in addition to the lead or other seals.

Passage of goods through the Customs.

3. It is desirable that the States should, as far as is possible, but without prejudice to their right to levy special charges:—

- (a.) Facilitate the clearing of perishable goods outside ordinary office hours and on days other than working days.
- (b.) Authorise, as far as their legislation permits, the lading and unloading of vessels and boats outside the ordinary custom-house working days and office hours.

Facilities granted to persons declaring goods.

4. It is desirable that the consignee should always be free, except in so far as otherwise provided by article 10 of the Berne Convention of the 14th October, 1890, regarding the Carriage of Goods by Rail, which was amended by the Berne Convention of the 19th September, 1906, to declare, in person, goods in a customs office, or to cause this declaration to be made by some person designated by him.

5. It is desirable, wherever it is considered that such a system could usefully be employed, to adopt a printed form, including the customs declaration, to be filled in by the party concerned, the certificate of verification, and, if the country in question regards it as advisable, the receipt for the payment of the import duties.

6. It is desirable that States should refrain, so far as possible, from inflicting severe penalties for trifling infractions of customs procedure or regulations. In particular, if an act of omission or an error has been committed which is obviously devoid of any fraudulent intent and which can easily be put right, in respect of cases in which the production of documents is required for the clearing of goods through the customs, any fine which may be imposed should be as small as possible so as to be as little burdensome as possible and to have no character other than that of a formal penalty, i.e., of a simple warning.

7. Consideration should be given to the possibility of using postal money-orders or cheques, against security of a permanent character, for the payment or guarantee of customs duties.

8. It is desirable that the customs authorities should, as far as possible, be authorised, when the identity of the goods can be established to their satisfaction, to refund on re-exportation of goods the duties paid on their importation, provided that they have remained continuously under the supervision of the customs authorities. It is also desirable that no export duties should be imposed when such goods are re-exported.

9. Suitable measures should be taken to avoid all delay in the passage through the customs of commercial catalogues and other printed matter of the same kind intended for advertisement when they are sent by post or packed with the goods to which they refer.

10. It is desirable, in cases in which certain documents necessary for purposes of customs formalities must bear the visa of a consulate or other authority, that the office which grants the visa should endeavour so far as possible to keep the hours of business which are habitual in the commercial circles of the locality in which such office is situated; it is also desirable that charges for attendances out of office hours, when levied, should be fixed at as reasonable a figure as possible.

(b.) Examination of Baggage.

11. It is desirable that the practice of examining hand baggage in trains, consisting entirely of corridor stock, either *en route* or when the train stops at a frontier station, should if possible be generally applied.

12. It is desirable that the practice recommended in paragraph 11 above as regards the examination of travellers' baggage should, as far as possible, be extended to journeys by sea and on rivers. The examination should, as far as practicable, be carried out on board ship, either during the voyage, when the crossing is not long, or on the ship's arrival in port.

13. It is desirable that notices should be posted on the custom-house premises and, as far as possible, in railway carriages and on boats, stating the charges and duties payable on the chief articles which travellers usually carry, and also a list of the articles the importation of which is prohibited.

(c.) Treatment of Goods in Warehouses and Warehousing Charges.

14. It is desirable that States in which such institutions do not already exist should establish or approve the establishment of so-called "constructive" and "special" warehouses, which might be used for goods requiring special care on account of their peculiar character.

15. It is desirable that warehouse charges should be drawn up on a reasonable basis so as to be as a rule no more than sufficient to cover general expenses and interest on the capital laid out.

16. It is desirable that all persons having goods in warehouses should be allowed to withdraw damaged goods; the latter should be either destroyed in the presence of the customs officials or returned to the consignor without the payment of any customs duties.

(d.) Goods shown on the Manifest but not landed.

17. It is desirable that the payment of import duties should not be required in the case of goods which, although they are shown on the manifest, are not actually introduced into the country, provided that sufficient evidence of the fact is furnished either by the carrier or by the captain within a time-limit fixed by the customs authorities.

(e.) Co-operation of the Services concerned.

18. It is desirable to develop the system of international railway stations and to obtain effective co-operation among the various national organisations established therein.

It would also be advisable to establish the closest possible concordance between the functions and office hours of the corresponding offices of two contiguous countries, whether in the case of roads, rivers or railways. The practice of establishing the customs offices of contiguous countries in the same place, and, if feasible, even in the same building, should if possible be made general.

With a view to carrying out the recommendations contained in the present Section (e), it is desirable that an international conference should be convened, in which representatives of all the administrations and organisations concerned should take part.

ARTICLE 15.

Each of the contracting States undertakes, in return for adequate guarantees on the part of the transport agents, and subject to legal penalties in case of fraud or illegal importation, to allow baggage registered from the place of despatch abroad to be forwarded as of right, and without a customs examination at the frontier, to a non-frontier customs office in its territory, if such office is qualified for this purpose. The contracting States shall publish lists of customs offices thus qualified. It is understood that the traveller will have the choice of declaring his baggage at the first office of entry.

ARTICLE 16.

The contracting States, while reserving all their rights in respect of their own system of law regarding temporary importation and exportation, will be guided as far as possible by the principles laid down in the annex to this article as regards the régime to be applied to goods which are imported or exported in order to undergo a manufacturing process, to articles intended for exhibitions of a public character, whether for industrial, commercial, artistic or scientific purposes, to apparatus and articles employed for experiments or demonstrations, to touring vehicles, or furniture vans, to

samples, to packing-cases and wrappings, to goods exported subject to an undertaking that they will be returned, and to other goods of a similar kind.

ANNEX TO ARTICLE 16.

1. It is desirable that the provisions of laws and regulations relating to temporary importation and exportation shall be simplified as far as circumstances allow, and shall be made public in the manner provided for in articles 4 and 5 of the present convention.

2. It is desirable that the measures of application should so far as possible form the subject of general regulations, in order that the persons or firms concerned may be acquainted with and able to take advantage of them.

3. It is desirable that the procedure adopted for the identification of goods should be as simple as possible, and that for this purpose :

(a.) The guarantee afforded by the presence on the articles of marks affixed by the customs administrations of other States should be taken into consideration.

(b.) The system of identification by specimens or samples, by drawings or by complete and detailed descriptions should be instituted, especially in cases in which the affixing of marks is impossible or offers disadvantages.

4. It is desirable that the formalities in connection both with declaration and verification should be carried out not only in the frontier offices, but also in any offices situated in the interior of the country concerned which possess the necessary authority.

5. It is desirable that an adequate time-limit should be allowed for the execution of undertakings which involve temporary importation or exportation, and that due consideration should be given to any unforeseen circumstances which may delay their execution, and the time-limit prolonged in case of need.

6. It is desirable that guarantees should be accepted in the form either of properly secured bonds or of payments in cash.

7. It is desirable that the security given should be refunded or released as soon as all the obligations which had been contracted have been fulfilled.

ARTICLE 17.

The present convention does not prejudice exceptional measures of a general or particular character which a contracting State may be obliged to take in the event of an emergency affecting the safety or vital interests of the country, it being understood that the principle of the equitable treatment of commerce must be observed to the utmost possible extent. Nor does it prejudice the measures which contracting States may take to ensure the health of human beings, animals or plants.

ARTICLE 18.

The present convention does not impose upon a contracting State any obligations conflicting with its rights and duties as a member of the League of Nations.

ARTICLE 19.

The coming into force of the present convention will not abrogate the obligations of contracting States in relation to customs regulations under treaties, conventions or agreements concluded by them before the 3rd November, 1923.

In consideration of such agreements being kept in force, the contracting States undertake, so soon as circumstances permit, and in any case on the termination of the agreement, to introduce into agreements so kept in force which contravene the provisions of the present convention the modifications required to bring them into harmony with such provisions; it being understood that this obligation is not applicable to the provisions of the treaties which terminated the war of 1914-18, and which are in no wise affected by the present convention.

ARTICLE 20.

In conformity with article 23 (e) of the Covenant of the League of Nations, any contracting State which can establish a good case against the application of any provision of the present convention in some or all of its territory, on the ground of the grave economic situation arising out of the acts of devastation perpetrated on its soil during the war of 1914-18, shall be deemed to be relieved temporarily of the obligations arising from the application of such provision, it being understood that the principle of the equitable treatment of commerce, which is accepted as binding by the contracting States, must be observed to the utmost possible extent.

ARTICLE 21.

It is understood that the present convention must not be interpreted as regulating in any way rights and obligations *inter se* of territories forming part or placed under the protection of the same sovereign State, whether or not these territories are individually contracting States.

ARTICLE 22.

Should a dispute arise between two or more contracting States as to the interpretation or application of the provisions of the present convention, and should such dispute not be settled either directly between the parties or by the employment of any other means of reaching agreement, the parties to the dispute may, before resorting to any arbitral or judicial procedure, submit the dispute, with a view to an amicable settlement, to such technical body as the Council of the League of Nations may appoint for this purpose. This body will give an advisory opinion after hearing the parties and effecting a meeting between them if necessary.

The advisory opinion given by the said body will not be binding upon the parties to the dispute unless it is accepted by all of them, and they are free, either after resort to such procedure or in lieu thereof, to have recourse to any arbitral or judicial procedure which they may select, including reference to the Permanent Court of International Justice as regards any matters which are within the competence of that court under its statute.

If a dispute of the nature referred to in the first paragraph of this article should arise with regard to the interpretation or application of paragraphs 2 or 3 of article 4, or article 7, of the

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present convention, the parties shall, at the request of any of them, refer the matter to the decision of the Permanent Court of International Justice, whether or not there has previously been recourse to the procedure prescribed in the first paragraph of this article.

The adoption of the procedure before the body referred to above or the opinion given by it will in no case involve the suspension of the measures complained of; the same will apply in the event of proceedings being taken before the Permanent Court of International Justice, unless the court decides otherwise under article 41 of the statute.

ARTICLE 23.

The present convention, of which the French and English texts are both authentic, shall bear this day's date, and shall be open for signature until the 31st October, 1924, by any State represented at the Conference of Geneva, by any member of the League of Nations and by any States to which the Council of the League of Nations shall have communicated a copy of the convention for this purpose.

ARTICLE 24.

The present convention is subject to ratification. The instruments of ratification shall be deposited with the Secretary-General of the League of Nations, who shall notify their receipt to the members of the League which are signatories of the convention and to the other signatory States.

ARTICLE 25.

After the 31st October, 1924, the present convention may be acceded to by any State represented at the conference referred to in article 23 which has not signed the convention, by any member of the League of Nations, or by any State to which the Council of the League of Nations shall have communicated a copy of the convention for this purpose.

Accession shall be effected by an instrument communicated to the Secretary-General of the League of Nations to be deposited in the archives of the secretariat. The Secretary-General shall at once notify such deposit to all the members of the League of Nations signatories of the convention and to the other signatory States.

ARTICLE 26.

The present convention will not come into force until it has been ratified by five Powers. The date of its coming into force shall be the ninetieth day after the receipt by the Secretary-General of the League of Nations of the fifth ratification. Thereafter, the present convention will take effect in the case of each party ninety days after the receipt of its ratification or of the notification of its accession.

In compliance with the provisions of article 18 of the Covenant of the League of Nations, the Secretary-General will register the present convention upon the day of its coming into force.

ARTICLE 27.

A special record shall be kept by the Secretary-General of the League of Nations showing which of the parties have signed, ratified, acceded to or denounced the present convention. This record shall be open to the members of the League at all times; it shall be published as often as possible, in accordance with the directions of the Council.

ARTICLE 28.

The present convention may be denounced by an instrument in writing addressed to the Secretary-General of the League of Nations. The denunciation shall become effective one year after the date of the receipt of the instrument of denunciation by the Secretary-General, and shall operate only in respect of the member of the League of Nations or State which makes it.

The Secretary-General of the League of Nations shall notify the receipt of any such denunciations to all the members of the League of Nations signatories of or adherents to the convention and to the other signatory or adherent States.

ARTICLE 29.

Any State signing or adhering to the present convention may declare, at the moment either of its signature, ratification or accession, that its acceptance of the present convention does not include any or all of its colonies, overseas possessions, protectorates or overseas territories under its sovereignty or authority, and may subsequently adhere, in conformity with the provisions of article 25, on behalf of any such colony, overseas possession, protectorate or territory excluded by such declaration.

Denunciation may also be made separately in respect of any such colony, overseas possession, protectorate or territory, and the provisions of article 28 shall apply to any such denunciation.

ARTICLE 30.

The Council of the League of Nations is requested to consider the desirability of summoning a conference for the purpose of revising the present convention if requested by one-third of the contracting States.

In faith whereof the above-named plenipotentiaries have signed the present convention.

Done at Geneva, the 3rd day of November, 1923, in a single copy, which will remain deposited in the archives of the secretariat of the League of Nations; certified copies will be transmitted to all the States represented at the conference.

✓ Germany :	WILLY ERNST.
✓ Austria :	E. PFLÜGL.
✓ Belgium :	J. BRUNET.
	A. JANSSEN.

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- ✓ Brazil : J. A. BARBOZA CARNEIRO.
 - ✓ British Empire : H. LLEWELLYN SMITH.
 - ✓ Union of South Africa : H. LLEWELLYN SMITH.
 - ✓ Australia : C. A. B. CAMPION.
 - ✓ New Zealand : J. ALLEN.

I hereby declare that my signature includes the Mandated Territory of Western Samoa.

- ✓ India : HARDINGE OF PENSEURST.
- ✓ Bulgaria : D. MIKOFF.
- ✓ Chile : JORGE BUCHANAN.
- ✓ China : J. R. LOUTSENGTSIANG.
- ✓ Denmark : A. OLDENBURG.
- ✓ Egypt : T. C. MACAULAY.
A. ABDEL KHALEK.
- Spain : EMILIO DE PALACIOS.
- ✓ Finland : NILO A. MANNIO.
URHO TOIVOLA.
- ✓ France : E. BOLLEY.
- ✓ Greece : V. COLOCOTRONIS.
D. CAPSALI.
- ✓ Hungary : F. DE PARCHER.
- ✓ Italy : CARLO PUGLIESI.
- Japan : Y. SUGIMURA.
- ✓ Lithuania : DOBKEVICIUS.
DR. P. KARVELIS.
- ✓ Luxemburg : CH. G. VERMAIRE.
- ✓ French Protectorate of Morocco : P. SERRA.
- Norway : FRIDTJOF NANSEN.
- Paraguay : R. V. CABALLERO.

✓ The Netherlands:

With reference to article 29 of the convention, I have the honour to declare that, although the Netherlands Government only accepts the convention in respect of its European territories, it does not definitely refuse its adhesion as regards its overseas possessions. The Netherlands Government wishes, however, to postpone such adhesion, and reserves the right subsequently to adhere in respect of all or any of its overseas possessions. (Translation.)

E. MENTEN.

Netherlands. For the overseas territories : Netherlands Indies, Surinam and Curaçao. (Translation.)

W. DOUDE VAN TROOSTWIJK.

✓ Poland :

J. MODZELEWSKI.

Portugal: ✓ A. M. BARTHOLOMEU FERREIRA.
Roumania: ✓

On behalf of the Royal Roumanian Government, I make the same reservations as those formulated by the other Governments and inserted in article 6 of the Protocol, and I would add that the Royal Government understands that article 22 of the convention confers the right to have recourse to the procedure provided for in this article for questions of a general nature solely on the High Contracting Parties, private persons being only entitled to appeal to their own judicial authorities in case any dispute arises with the authorities of the Kingdom. (Translation.)

Kingdom of the Serbs, Croats and Slovenes: ✓
N. P. COMNENE.
RADMILO BOUYDITCH.
Dr. VALDEMAR LOUNATCHEK.
Siam: ✓
PHYA SANPAKITCH PREECHA.
Sweden: ✓
HJ. BRANTING.
Switzerland: ✓
HÄUSERMANN.
E. LEUTE.
Czechoslovakia: ✓
J. DVORACEK.
D. SCHÖNBACH.
Regency of Tunis (French Protectorate):
ODE.
Uruguay: ✓
E. E. BUERO.

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Remission Excluded

Protocol to the International Convention relating to the Simplification of Customs Formalities.

At the moment of signing the convention of to-day's date relating to the simplification of customs formalities, the undersigned, duly authorised, have agreed as follows:—

1. It is understood that the obligations of the contracting States under the convention referred to above do not in any way affect those which they have contracted or may in future contract under international treaties or agreements relating to the preservation of the health of human beings, animals or plants (particularly the International Opium Convention), the protection of public morals or international security.

2. As regards the application of article 3, the obligation accepted by Canada binds only the Federal Government and not the Provincial Governments, which, under the Constitution, possess the power of prohibiting or restricting the importation of certain products into their territories.

3. As regards the application of articles 4 and 5, the acceptance of these articles by Brazil and Canada only involves, in the case of these States, the responsibility of the Federal Government to the extent to which the measures relating to tariffs or regulations referred to in those articles are taken by itself, and without its assuming any responsibility as regards such measures taken by the States or Provinces under rights conferred on them by the Constitution of the country.

4. In regard to the application of article 4 and of the second paragraph of article 5, the undertaking entered into by Germany does not entail any obligation on her part to publish certain trifling taxes which she collects or certain special formalities which she applies, but which are not imposed by her but by Federal States or by local authorities.

5. As regards the application of article 11, the contracting States recognise that the rules which they have established constitute the minimum guarantees which all the contracting States may claim, and do not exclude the voluntary extension or adaptation of such rules by bilateral or other agreements voluntarily concluded between the said States.

6. In view of the special circumstances in which they are placed, the Governments of Spain, Finland, Poland and Portugal have stated that they reserve the right of excepting article 10 at the time of ratification and that they will not be bound to apply the said article until after a period of five years from this day.

A similar declaration has been made by the Governments of Spain, Greece and Portugal in respect of paragraph 8 of article 11 of the convention, and by the Governments of Spain and Portugal in respect of paragraph 3 of the same article. The Government of

Poland has made a similar declaration in respect of the application of the whole of the same article, with the exception of paragraphs 1, 2, 4, 5, 7 and 9, which it agrees to apply as from the coming into force in its own case of the said convention.

The other contracting States, while stating their acceptance of the reserves so formulated, declare that they will not be bound, in regard to the States which have made the said reserves, as regards the matters to which they relate, until the provisions in question are applied by the said States.

Any exceptions which may subsequently be formulated by other Governments, at the time of their ratification or accession, with reference to article 10, article 11, or any particular provisions of those articles, shall be accepted, for the period referred to in the first paragraph above, and subject to the conditions laid down in the third paragraph, if the Council of the League of Nations so decides after consulting the technical body mentioned in article 22 of the convention.

The present protocol will have the same force, effect and duration as the convention of to-day's date, of which it is to be considered as an integral part.

In faith whereof the above-named plenipotentiaries have signed the present convention.

Done at Geneva, the 3rd day of November, 1923, in a single copy which will remain deposited in the archives of the secretariat of the League of Nations; certified copies will be transmitted to all the States represented at the conference.

Germany :	WILLY ERNST.
Austria :	E. PFLÜGL.
Belgium :	J. BRUNET. A. JANSSEN.
Brazil :	J. A. BARBOZA CARNEIRO.
British Empire :	H. LLEWELLYN SMITH.
Union of South Africa :	H. LLEWELLYN SMITH.
Australia :	C. A. B. CAMPION.
New Zealand :	J. ALLEN.

I hereby declare that my signature includes the Mandated Territory of Western Samoa.

India :	HARDINGE OF PENSHURST.
Bulgaria :	D. MIKOFF.
Chile :	JORGE BUCHANAN.
China :	J. R. LOUTSENGTSIANG.
Denmark :	A. OLDENBURG.
Egypt :	T. C. MACAULAY. A. ABDEL KHALEK.

Spain :	EMILIO DE PALACIOS.
Finland :	NILO MANNIO. URHO TOIVOLA.
France :	E. BOLLEY.
Greece :	V. COLOCOTRONIS. D. CAPSALI.
Hungary :	F. DE PARCHER.
Italy :	CARLO PUGLIESI.
Japan :	Y. SUGIMURA.
Lithuania :	DOBKEVICIUS. DR. P. KARVELIS.
Luxemburg :	CH. G. VERMAIRE.
French Protectorate of Morocco :	P. SERRA.
Norway :	FRIDTJOF NANSEN.
Paraguay :	R. V. CABALLERO.
The Netherlands :	Subject to the reservation indicated in the convention. (Translation.) E. MENTEN.
	For the overseas territories of the Kingdom : Netherlands Indies, Surinam and Curaçao. (Translation.) W. DOUDE VAN TROOSTWIJK.
Poland :	J. MODZELEWSKI.
Portugal :	A. M. BARTHOLOMEU FERREIRA.
Roumania :	Subject to the reservations made and explanations given when the convention was signed. (Translation.) N. P. COMNENE.
Kingdom of the Serbs, Croats and Slovenes :	RADMILO BOUYDITCH. DR. VALDEMAR LOUNATCHEK.
Siam :	PHYA SANPAKITCH PREECHA.
Sweden :	HJ. BRANTING.
Switzerland :	HÄUSERMANN. E. LEUTÉ.
Czechoslovakia :	J. DVORACEK. D. SCHÖNBACH.
Regency of Tunis (French Protectorate) :	ODE.
Uruguay :	E. E. BUERO.
