

No. 1607

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
(SOUTHERN RHODESIA)
and
UNION OF SOUTH AFRICA**

**Customs Union (Interim) Agreement (with annexures and
protocol). Signed at Salisbury, on 6 December 1948**

Official text: English.

*Registered by the United Kingdom of Great Britain and Northern Ireland on
15 January 1952.*

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
(RHODÉSIE DU SUD)
et
UNION SUD-AFRICAINE**

**Accord (provisoire) d'union douanière (avec annexes et
protocole). Signé à Salisbury, le 6 décembre 1948**

Texte officiel anglais.

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le
15 janvier 1952.*

No. 1607. CUSTOMS UNION (INTERIM) AGREEMENT¹
BETWEEN THE UNITED KINGDOM OF GREAT
BRITAIN AND NORTHERN IRELAND (SOUTHERN
RHODESIA) AND THE UNION OF SOUTH AFRICA.
SIGNED AT SALISBURY, ON 6 DECEMBER 1948

The Governments of the Union of South Africa and Southern Rhodesia agree to co-operate in so ordering trade between their respective countries as to bring about conditions in which, ultimately, each country will develop to the fullest extent those industries most suited to it.

The purpose of the two Governments is to achieve complete removal of all Customs and other trade barriers between the two countries, to re-establish a full and complete Customs Union and to extend such Customs Union to other African States or Territories by subsequent agreement with them as a means of contributing to the establishment and maintenance of a high level of production, employment and real income throughout the world and in particular in the Territories party to this Agreement.

Article 1

- (a) Save when inconsistent with the context the word "Territory" in this Agreement means the Territory of the Union of South Africa or of Southern Rhodesia, as may be indicated by the context.
- (b) "Transition period" means the period between the commencement of this Agreement and the re-establishment of a Customs Union.
- (c) Most-favoured-nation rates shall in the case of Southern Rhodesia mean the general tariff rates specified in Column A of the Southern Rhodesia Customs Tariff at the date of this Agreement and in the case of the Union of South Africa those specified as the intermediate Customs rates in the Union Customs Tariff at the date of this Agreement.

Article 2

There shall be established a body to be known as the Southern Africa Customs Union Council (hereinafter called the Council), whose constitution, composition and functions shall be as set forth in Annexure "A."

¹ Came into force on 1 April 1949 in accordance with article 28.

Article 3

The Governments of the Union of South Africa and Southern Rhodesia will jointly undertake a study of the measures necessary for the elimination of all tariffs and regulations restrictive of commerce between their two countries. The Governments affirm that their ultimate aim is the re-establishment of a Customs Union and its extension to other African States or Territories by subsequent agreement with them, and subject to the understanding that neither Party is under any obligation to modify its existing preferential margins, the two Governments will consult together during the transition period with a view to the alignment of their several Customs tariffs within a reasonable period of time.

Article 4

In order to promote conditions which will enable a Customs Union to be attained, the Union Government will co-operate with the Government of Southern Rhodesia in a policy of fostering industrial expansion in Southern Rhodesia on sound economic lines. For this purpose and for the purpose of bringing about conditions favourable to the fullest possible development of those industries most suited to each country, the two Governments recognise the desirability of consultation and co-ordination of policy in all relevant matters.

Article 5

Save as hereinafter provided, animals and goods grown, produced or manufactured in either Territory shall, on importation into the other Territory, be admitted free of Customs duty.

Article 6

During the transition period.—

- (a) The goods enumerated in Annexure B to this Agreement, when grown, produced or manufactured in Southern Rhodesia, shall, on importation into the Union of South Africa, be admitted at the rates of Customs duty specified in the said Annexure;
- (b) The Government of Southern Rhodesia shall pay to the Government of the Union of South Africa a sum equal to the excise stamp duty which was levied on cigarettes manufactured in Southern Rhodesia and imported into the Union of South Africa, but such sum shall not exceed the sum which the Government of the Union of South Africa would have levied thereon if the cigarettes had been manufactured in the Union of South Africa;

- (c) Spirits exceeding 3 % of proof spirit distilled in Southern Rhodesia and imported into the Union of South Africa shall be admitted at the rate of Customs duty leviable on similar products produced or manufactured in the United Kingdom, subject to a preferential rebate from such rate of 20 %;
- (d) The Government of the Union of South Africa undertake to ensure that the rates of import duty leviable in terms of this Article shall not be higher than the rates levied on similar goods grown, produced or manufactured in any other country; provided that Southern Rhodesia shall not be entitled to invoke the provisions of this sub-article to preclude the Union from entering into a Customs Union with a third country or to claim any lower rates of duty that may be accorded to any third country in consequence of such a Customs Union or that may have been accorded in terms of any other existing agreement.

Article 7

During the transition period, the following provisions shall apply :—

- (a) The goods enumerated in Annexure C to this Agreement, when grown, produced or manufactured in the Union of South Africa, shall, on importation into Southern Rhodesia, be admitted at the rates of Customs duty specified in Column 4 of the said Annexure.
- (b) The Government of Southern Rhodesia may, in respect of any of the goods referred to in sub-paragraph (a) above, increase the rate of Customs duty to the extent provided for in Column 5 of the said Annexure; on the understanding, however, that such increase shall only be effected after consultation with the Union Government and after the views and recommendations of the Council shall have been ascertained and considered.
- (c) In special cases the Government of Southern Rhodesia may further, in respect of goods grown, produced or manufactured in the Union of South Africa and not appearing in the said Annexure, impose, for the protection of particular industries in Southern Rhodesia, a Customs duty on the understanding that—
 - (i) such Customs duty shall be imposed only after consultation with the Union Government and after the views and recommendations of the Council shall have been ascertained and considered;
 - (ii) the rate of such Customs duty shall not exceed 20 % *ad valorem* or its equivalent in the case of a specific rate;
 - (iii) in determining the necessity for such Customs duties as well as the rates of the duties to be imposed, the Parties shall have regard

to the less advanced stage of industrial development in Southern Rhodesia and the importance of reasonable industrial development in that Territory to the stability of the proposed Customs Union.

- (d) Wine produced and spirits exceeding 3 % of proof spirit distilled in the Union of South Africa shall be admitted on importation into Southern Rhodesia at the rates of Customs duty leviable on similar products produced or manufactured in the United Kingdom, subject to a preferential rebate from such rates of 33 $\frac{1}{3}$ % in the case of wines and of 10 % in the case of spirits, and shall not be imported into Southern Rhodesia except through free-warehousing ports.
- (e) Motor vehicles manufactured in the Union shall, on importation into Southern Rhodesia, be admitted at the tariff rate specified in Column B of the Southern Rhodesia Customs and Excise Tariff as at the date of signature of this Agreement, rebated to the extent of 10 %, and for the purpose of assessing duty the value shall be the usual wholesale selling price to any purchaser in the Union for home consumption at the date of exportation less the Customs duties leviable in the Union on entry for home consumption. Consultation shall, however, take place annually with a view to increasing the rebate and ultimately removing the duty.
- (f) The Government of Southern Rhodesia undertake to ensure that the rates of import duty leviable in terms of paragraphs (a) to (d) of this Article shall not be higher than the rates levied on similar goods grown, produced or manufactured in any other country; provided that the Union of South Africa shall not be entitled to invoke the provisions of this sub-article to preclude Southern Rhodesia from entering into a Customs Union with a third country or to claim any lower rates of duty that may be accorded to any third country in consequence of such a Customs Union or that may have been accorded in terms of any other existing agreement.
- (g) The Government of the Union of South Africa shall pay to the Government of Southern Rhodesia a sum equal to the excise stamp duty which was levied on cigarettes, manufactured in the Union of South Africa and imported into Southern Rhodesia, but such sum shall not exceed the sum which the Government of Southern Rhodesia would have levied thereon if the cigarettes had been manufactured in Southern Rhodesia.

Article 8

Notwithstanding anything contained in Articles 6, 7 and 9, negotiations will continue with object of achieving the free flow of trade under the Customs Union envisaged in this Agreement.

Article 9

Animals and goods grown, produced or manufactured in either Territory shall, on removal from that Territory to the other Territory, be free of export duty; provided that during the transition period rough and uncut diamonds, when produced in the Union of South Africa, and karakul pelts, when produced in the Territory of South-West Africa, shall, on removal to Southern Rhodesia, continue to be subject to the rate of export duty applicable to third countries; and provided further that such export duty shall not be leviable on diamonds exported to Southern Rhodesia for industrial purposes in that Territory under certificate issued by the Government of Southern Rhodesia.

Article 10

Animals and goods grown, produced or manufactured in either Territory shall, on importation into or exportation from either Territory, be admitted or removed free of any form of quantitative restriction, subject :

- (i) to the provisions of Articles 11 and 12;
- (ii) to the recognition of the restrictions at present existing on the export of karakul sheep and karakul pelts from the Territory of South-West Africa.

Article 11

The goods enumerated in Annexure D to this Agreement, when grown, produced or manufactured in either Territory, shall, in so far as provision is made therein for importation into the other Territory, be admitted on the conditions specified in the said Annexure.

Article 12

Recognising that special circumstances may warrant the maintenance or imposition of prohibitions or restrictions on imports or exports not designed to protect any industry in the Territory of one Party against competition from an industry in the territory of the other, the two Governments agree that in imposing any such prohibitions or restrictions the importation of like products from, and the exportation of like products to, all third countries will, unless inconsistent with the purpose of such prohibition or restriction, be similarly prohibited or restricted, provided that any exemptions from such prohibitions or restrictions

which may be granted during the transition period by either Party to imports from or exports to Northern Rhodesia, Basutoland, Swaziland and the Bechuanaland Protectorate will not be regarded as contrary to the provisions of this Article.

Each Party undertakes to consult the other Party before imposing any prohibitions or restrictions under this Article.

Article 13

The Parties will endeavour to reach agreement on the progressive adjustments of most-favoured-nation rates of Customs duty applicable to goods imported from external sources, with a view ultimately to securing uniformity.

Where the most-favoured-nation tariff rates of the two Territories differ, the Governments will endeavour wherever possible to make the lower rate applicable to both Territories, with due regard to possible repercussions on the economy of either Territory.

A schedule agreed upon between the Parties reflecting duties which are divergent as at the date of this Agreement shall be deposited with the Council within three months from the date of this Agreement.

Article 14

- (a) In respect of goods, other than those listed in Annexure C, imported into the Territory of one Party from any country not a party to this Agreement and subsequently removed to the territory of the other Party and in respect of goods listed in Annexure C imported into Southern Rhodesia from any country not a party to this Agreement and subsequently removed to the Union of South Africa otherwise than in bond, there shall be paid by the Government of the removing Territory to the Government of the receiving Territory the Customs duties collected on importation into the former Territory; provided, however, that in respect of the above-mentioned goods, until a uniform Customs tariff as aforesaid has been adopted by the Parties, the Government of the removing Territory shall also be responsible for collecting and shall pay over to the Government of the receiving Territory the difference between the duties levied in the former and those leviable in the latter; except that where the difference in the tariff rates does not exceed $2\frac{1}{2}\%$ the Parties may agree to dispense with such collection and payment, and that in the case of goods despatched by parcels or letter post the receiving Territory shall be responsible for the collection of any difference in duties involved.

- (b) In respect of goods, other than those listed in Annexure C, removed in bond from a bonded warehouse in the territory of one Party to the territory of the other Party and in respect of goods listed in Annexure C removed in bond from a bonded warehouse in Southern Rhodesia to the territory of the Union of South Africa, the value for purposes of assessing the Customs duty payable by the importer in the receiving Territory shall be as defined by the law of that Territory and the duty according to the Customs tariff in force in the receiving Territory shall be paid by the importer in that Territory.
- (c) In respect of goods listed in Annexure C imported into the Union of South Africa from any country not a party to this Agreement and subsequently removed to Southern Rhodesia, the value for purpose of assessing the Customs duty in Southern Rhodesia shall be as defined by the law of Southern Rhodesia and the duty according to the Customs tariff in force in Southern Rhodesia shall be payable by the importer in that Territory.

Article 15

When cinematograph films intended for exhibition, on which duty has not previously been paid in the Union of South Africa, are removed from Southern Rhodesia to the Union of South Africa, the Government of Southern Rhodesia shall collect the difference between the duty levied on such films on their importation into Southern Rhodesia and the duty which would have been payable thereon if they had been imported into the Union of South Africa direct.

Notwithstanding anything to the contrary contained in Article 14, upon removal from one Territory to the other of cinematograph films for exhibition purposes, the share of duty to each Territory shall be based on the showing value of such films in that Territory, and the duties collected shall be apportioned and paid accordingly.

Article 16

In respect of goods manufactured in the Union of South Africa or Southern Rhodesia, other than cinematograph films (not subject to an excise duty in the receiving Territory and not appearing in Annexures B and C or in Articles 6 and 7) and removed from one Territory to the other, there shall be paid by

the Government of the removing Territory to the Government of the receiving Territory five per cent of the export value of such goods.

Article 17

The Parties will endeavour to reach agreement on the progressive adjustment of rates of excise duty with a view to securing uniformity within a reasonable period of time.

Article 18

Until such time as a uniform excise tariff has been adopted by the Parties, either Party which levies an excise duty or surtax on any article shall be entitled to impose a corresponding countervailing duty on a like article, produced or manufactured in the territory of the other Party and imported therefrom into the territory of the former; provided that the right of such Party to levy a countervailing duty on any article on which an excise duty is levied in the Territory whence such article is removed shall not be questioned on the grounds that such article is not in fact produced or manufactured in the receiving Territory.

Article 19

Upon the adoption of a uniform excise tariff, there shall be paid over by the Government of the removing Territory to the Government of the receiving Territory the excise duties collected on goods removed from the former to the latter.

Article 20

The Parties shall as far as possible adopt similar procedures in respect of refunds, rebates, abatements, suspensions, methylation, prohibitions, removals in bond or otherwise and interpretations of the tariff; provided that the Parties shall not be bound to accept an interpretation of any item of the Customs or or excise tariff which may be in conflict with any judicial decision binding upon either of them.

Article 21

An article shall not be deemed to have been manufactured in the territory of either of the Parties to this Agreement unless it was wholly manufactured in such Territory, or, if partially manufactured therein, unless at least 25 % of the factory cost of such article in its finished condition is represented by the products and labour of such Territory or unless 50 % of such factory cost is represented

by the combined products and labour of that Territory and of any other part of the British Commonwealth of Nations.

Article 22

Each Party agrees that it will not seek to obtain advantages in the markets of the other Party by the use of subsidies. Should the manufactures of an industry which is subsidised in the territory of one Party be exported to the territory of the other, the latter Party shall, after consultation with the other, have the right to impose a duty equivalent to the subsidy, pending the receipt of such recommendations as the Council may make with a view to remedying the position.

Article 23

- (a) The Governments of the Union of South Africa and Southern Rhodesia recognise that the railway rates for the conveyance over the railway systems in their respective territories of any livestock or goods grown, produced or manufactured in the one Territory, whether intended for consumption in the other Territory or forwarded in transit to external destinations, should be the same as the railway rates which would be payable if the livestock or goods had been grown, produced or manufactured in the latter Territory.
- (b) The Governments of the Union of South Africa and Southern Rhodesia recognise that developmental rates may be necessary in order to facilitate the development of the natural and productive resources of their respective territories but that such rates should not be introduced with the primary object of securing advantages in the internal market of the other Territory.
- (c) The Governments of the Union of South Africa and Southern Rhodesia, bearing in mind the provision of Article 4 of this Agreement and recognising that Southern Rhodesian conditions are such that the complete implementation of the aims set out in (a) above cannot be achieved immediately, agree that such aims will be steadily pursued so as to bring about their fulfilment at the earliest possible date and will in the meantime be implemented to the extent of the provisions contained in the letters exchanged between the South African Railways Administration and the Rhodesia Railways Ltd., dated the 9th March, 1948 (No. C.T.R. 4249/4) and the 7th February, 1948 (No. G.M.R. 147/1) respectively.

Article 24

The Parties to this Agreement recognise the right of either Party to enter into trade negotiations with any third country; provided that such negotia-

tions are not inconsistent with the terms or intentions of this Agreement.

Article 25

For the purposes of this Agreement the Territory of South-West Africa shall be regarded as part of the Union.

Article 26

It shall be open at any time during the currency of this Agreement for any other African State or Territory to apply to become a party thereto; and upon the Parties hereto signifying their joint assent to the accession of the State or Territory so applying and mutually agreeing to the terms of such accession, such State or Territory shall be admitted, subject to such legislative action being taken as will give effect to the terms of such new Agreement. Upon accession to the Agreement, any such State or Territory shall be entitled to representation on the Council.

Article 27

The Trade Agreement entered into in 1935 between the Union of South Africa and Southern Rhodesia shall be superseded by this Agreement.

Article 28

This Agreement shall be subject to approval by the Parliaments of the Union of South Africa and Southern Rhodesia in conformity with their respective constitutional processes and shall be brought into operation upon a date to be fixed by Proclamation in both Territories, as from which date the Agreement shall continue in force for a period of five years and thereafter for further periods of five years; provided that either Party may give notice on any date not later than six months before the end of any such five-year period of its intention to terminate this Agreement and provided further that, in the event of circumstances arising which, in the judgment of either Government, necessitate a variation of any provision of the Agreement, the proposal to vary that provision shall form the subject of consultation between the two Governments.

DONE at Salisbury, this sixth day of December, 1948.

T. E. DÖNGES
For the Government of the
Union of South Africa

R. F. HALSTED
For the Government of
Southern Rhodesia

ANNEXURE A

CONSTITUTION OF THE SOUTHERN AFRICA CUSTOMS UNION COUNCIL
ESTABLISHED IN TERMS OF ARTICLE 2 OF THE AGREEMENT*Functions*

- (a) To report upon the working of the Agreement and the progress made towards the implementation of the aims and purposes of the Agreement.
- (b) To obtain information regarding any matters incidental to (a) above and in general to the development of trade between and industry in the two Territories.
- (c)
 - (i) To make recommendations to the two Governments on any matters incidental to (a) and (b) above.
 - (ii) To bring to the notice of the two Governments any condition, development or expected development which is or may be in conflict with the terms of the Agreement or which is likely to endanger the satisfactory working of the Agreement.
 - (iii) To investigate representations by either party to the Agreement in regard to any matter arising thereunder and to report to the two Governments and make recommendations in regard thereto.
- (d) To make reports and submit recommendations concerning any of the foregoing matters or concerning any matter pertaining to the Agreement, at the request of either or both Governments.
- (e) To submit to both Governments an annual report on the activities of the Council, which report shall be printed and tabled in the Parliaments of the Union of South Africa and of Southern Rhodesia.

Powers

For the summoning of witnesses, the taking of evidence and the calling for the production of books, documents and relevant material, the Council shall within the Union of South Africa have the same powers as those given to a commission of enquiry within the Union of South Africa by the Commissions Act, 1947, and shall within Southern Rhodesia have similar powers.

Composition

- (a) One member and alternate appointed by the Government of Southern Rhodesia,
- (b) One member and alternate appointed by the Government of the Union of South Africa,
- (c) One member and alternate, who shall be Chairman, appointed by the two Governments by mutual agreement.

The Council shall formulate its own rules of procedure.

Tenure of office

The Chairman shall hold office for a period of five years and the other two members for a period of two years each, reckoned in each case from the date of assumption of duty.

The Chairman and other members shall be eligible for re-appointment.

The Chairman and other members shall devote the whole of their time to the work of the Council.

Remuneration and conditions of service

The remuneration and conditions of service of the Chairman and other members of the Council shall be determined by agreement between the two Governments.

Headquarters

As far as is practicable the Council shall have alternate headquarters in the Union of South Africa and in Southern Rhodesia and shall spend approximately equal periods at such headquarters.

Finance

All expenditure in connection with the establishment and functioning of the Council shall be borne equally between the two Governments.

Staff

Staff shall be provided by the two Governments jointly and shall be subject to the control of the Council. Such members of the staff as are servants of either of the two Governments shall retain all their rights and privileges as civil servants.

ANNEXURE B

The following are the goods of Southern Rhodesian origin which, when imported into the Union of South Africa, shall, in terms of Article 6, be subject to the rates of Customs duty specified in Column 3 :—

1. Tariff item	2. Article	3. Rate of duty
54	Cigarettes	4/- per lb.
57	Tobacco, manufactured :	
	(a) Cigarette	3/6 per lb.
	(b) Other	3/6 per lb.
58	Unmanufactured tobacco, other than tobacco leaf admissible free of duty in terms of para. 3 of Annexure D	} 2/9 ² / ₁₆ per lb.
202 (1)	Vegetable oils, i.e., maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rape seed, soya bean, palm, palm kernel and cocoanut oil	} 10 % <i>ad. val.</i> or 1/2 d. per lb. whichever duty shall be the greater

ANNEXURE C

The following are the goods which—

- (1) When of Union origin and imported into Southern Rhodesia, shall, in terms of paragraph (a) of Article 7, be subject to the rates of Customs duty specified in Column 4; provided that such rates may be increased in terms of paragraph (b) of that Article to the rates shown in Column 5;
- (2) When not of Union origin and imported into Southern Rhodesia from the Union, shall be permitted entry into Southern Rhodesia in terms of paragraph (c) of Article 14.

1. Tariff No.	2. Tariff item	3. Unit	4. Duty	5.
ex 3	Puddings	<i>ad valorem</i>	8%	10%
ex 3	Biscuits, including dog biscuits	<i>ad valorem</i>	8%	20%
14	Confectionery, plain or fancy, of all types	<i>ad valorem</i>	8%	20%
		or per lb., which- ever duty shall be the greater	2 d.	3 ½ d.
ex 15 (a) (ii)	Wheaten flour	per 100 lbs.	3/6	4/6
ex 21 (b)	Cornflour and maizena	<i>ad valorem</i>	8%	20%
ex 27	Honey and jams, other than peach, apricot and grape	per lb.	1 ½ d.	3 d.
ex 27	Pudding, cake and jelly powders	per lb.	2 ¾ d.	3 d.
29	Macaroni, spaghetti and vermicelli	<i>ad valorem</i>	8%	15%
35 (c)	Peas and beans and other leguminous seeds, preserved as a vegetable	<i>ad valorem</i>	8%	20%
36	Pickles, sauces, chutneys and other condiments	per lb.	1 ¾ d.	3 d.
	Sugar :			
43 (a)	Candy, loaf, castor, icing and cube	per 100 lbs.	4/-	5/-
ex 43 (b)	Other kinds of sugar, including refined sugar, molasses, saccharum and glucose	per 100 lbs.	1/7 ½	2/-
ex 43 (b)	Golden syrup and treacle	per 100 lbs.	1/7 ½	5/-
46 (b)	Other vegetables tinned or otherwise preserved	<i>ad valorem</i>	8%	20%
48 (a)	Ale, beer and stout	per imp. gallon	3/2	4/9
49	Fruit juices, cordials, syrups and other bev- erages not exceeding 3% proof spirit	<i>ad valorem</i>	8%	10%
	Waters : mineral, aerated and table :			
51 (a)	In bottles containing each not more than ¾ reputed pint	per dozen bottles	7 ½ d.	9 d.
51 (b)	In bottles containing each more than ¾ reputed pint and not more than 1 ½ reputed pints	per dozen bottles	9 ¾ d.	1/-
51 (c)	In larger containers	per imp. gallon	9 ¾ d.	1/-
54	Cigarettes	per lb. and in addition <i>ad valorem</i>	3/- 7 ½%	6/- 15%

NOTE.—A rebate to the extent of 50% of the duties payable shall be granted in respect of cigarettes containing 50% or more leaf, the produce of Southern Rhodesia.

1. Tariff No.	2. Tariff item	3. Unit	4. Duty	5.
57	Tobacco, manufactured	per lb.	2/6	5/-
	<i>NOTE.</i> —A rebate to the extent of 50% of the duties payable shall be granted in respect of manufactured tobacco containing 50% or more leaf, the produce of Southern Rhodesia.			
ex 61	Blankets and rugs, cotton	<i>ad valorem</i>	4%	5% plus 2/- ea.
65	Clothing :			
	(a) Besroke, or made by a tailor or dress-maker to the order of an individual, including men's partly finished clothing but excluding under-clothing	<i>ad valorem</i>	8 1/3%	17 1/2%
	(b) Men's ready-made suits	<i>ad valorem</i>	8 1/3%	17 1/2%
	(c) Men's ready-made jackets (including sports coats) and jacket shirts	<i>ad valorem</i>	8 1/3%	17 1/2%
	(d) Men's ready-made trousers	<i>ad valorem</i>	8 1/3%	17 1/2%
	(e) Ladies' ready-made dresses, frocks or costumes	<i>ad valorem</i>	8 1/3%	17 1/2%
	(f) Ladies' ready-made underwear	<i>ad valorem</i>	8 1/3%	17 1/2%
	(g) Shirts	<i>ad valorem</i>	8 1/3%	17 1/2%
	<i>NOTE.</i> —Shirts manufactured in the Union from piece goods not the manufacture of the British Commonwealth of Nations shall be liable to a minimum duty of 6 d. each.			
	(h) Dressing gowns, including kimonos and bedjackets	<i>ad valorem</i>	8 1/3%	17 1/2%
	(i) Men's ready-made overcoats and mackintoshes	<i>ad valorem</i>	8 1/3%	17 1/2%
	(j) All other, n.e.e.	<i>ad valorem</i>	8 1/3%	17 1/2%
ex 84	Baths and sinks, galvanised	<i>ad valorem</i>	8%	20%
ex 90	Buckets, household and sanitary, galvanised . .	<i>ad valorem</i>	8%	20%
93 (a)	Carriages, carts, coaches and wagons	<i>ad valorem</i>	16%	20%
102	Enamelware and hollow-ware, n.e.e.	<i>ad valorem</i>	4%	15%
110	Furniture, metal, n.e.e.	<i>ad valorem</i>	8%	15%
122 (g)	Steel windows and doors and metal parts of steel windows and door frames	<i>ad valorem</i>	8%	10%
ex 130 (i) (a)	Trailers, complete for use with tractors, motor trucks, etc., for the conveyance of goods . .	<i>ad valorem</i>	Free	15%
134 (d)	Metal downpiping and guttering and fittings therefor, other than cast iron	<i>ad valorem</i>	8%	10%
144 (b)	Tanks, metal, other than for mining	<i>ad valorem</i>	8%	10%
	Asbestos-cement manufactures :			
157 (c)	Other than sheets, slates, tiles, ridging and pipes, piping and tubes for drainage, water supply, etc.	<i>ad valorem</i>	8%	10%
161	Bricks, all except bath bricks	<i>ad valorem</i>	8%	10%
162 (a)	Cement for building purposes, including hydraulic lime and concrete proofers	per 400 lbs.	9 3/8 d.	1/-

1. Tariff No.	2. Tariff item	3. Unit	4. Duty	5.
164	Coke	per ton of 2,000 lbs.	9 ³ / ₈ d.	1/-
181	Earthenware pipes, piping and tubes for drainage, irrigation, sewerage, water supply or water pumping	<i>ad valorem</i>	Free	15%
186	Tiles, n.e.e.	<i>ad valorem</i>	8%	10%
190	Candles	per 100 lbs.	3/4	4/2
ex 202	Oils, vegetable	<i>ad valorem</i>	8%	20%
203 (a)	Paints and colours ready mixed for use	<i>ad valorem</i>	8%	20%
203 (c)	Colours, ground in oil, not including white lead and patent driers	<i>ad valorem</i>	8%	20%
204	Polishers : floor, furniture, leather, metal and similar polishes, and dressings, including blackening, but not French polish	<i>ad valorem</i>	8%	15%
206	Soap, soap powder and extracts	<i>ad valorem</i> or per 100 lbs.	16% 3/4	20% 4/2
ex 213 (b)	Sulphuric acid	<i>ad valorem</i>	8%	20%
251	Boots and shoes : (a) Of rubber, or boots and shoes the soles of which are wholly or partly of rubber (b) Infants, shoes and bootees, including slippers and sandals (d) All other, including slippers and sandals	<i>ad valorem</i>	6 ² / ₈ % 3 ¹ / ₈ % 3 ¹ / ₈ %	20% 15% 15%
252	Harness and saddlery	<i>ad valorem</i>	8%	10%
257	Leather manufactures, not footwear	<i>ad valorem</i>	8%	10%
264	Brushware and handles therefor, not being platedware	<i>ad valorem</i>	8%	20%
ex 269	Furniture, wooden	<i>ad valorem</i>	8%	20%
272	Joinery	<i>ad valorem</i>	8%	10%
ex 273	Plywood	<i>ad valorem</i>	Free	15%
282 (c)	Bags, paper and transparent cellulose bags, other than pictorial seed packets and bags for packing cement and mineral products . .	per lb.	⁴ / ₈ d.	1 ¹ / ₈ d.
286	Cardboard boxes and cartons, collapsible : plain or printed	<i>ad valorem</i>	8%	10%
ex 295 (a)	Sanitary paper Printed, ruled, lithographed and embossed matter :	<i>ad valorem</i>	8%	15%
296 (b) (i)	Guide books, year books, annuals, hand books and directories relating to Southern Rhodesia	<i>ad valorem</i>	16%	20%
296 (c)	Account books (stock ruled), exercise books and copy books; diaries; manifold, letter-copying and index books	<i>ad valorem</i>	8%	10%
296 (d)	Forms in books, pads or loose; delivery books, writing pads, bank cheques, drafts, promissory notes, bills of exchange and similar forms; receipt forms, reminder slips; scrip share certificates and company reports; envelopes; letter headings and form letters; invoices, account forms and account books, n.e.e.	<i>ad valorem</i>	12%	15%

1. Tariff No.	2. Tariff item	3. Unit	4. Duty	5.
296 (f)	Catalogues, price lists and all advertising matter including advertising invoice forms and similar stationery usually issued gratis or at nominal prices	<i>ad valorem</i>	8%	10%
297 (a)	(a) Loose-leaf covers and binders; (b) letter document files in book or folder form . . Matches :	<i>ad valorem</i>	8%	10%
322 (a) (i)	Wooden, in boxes or packages of not more than 60 matches	per gross of boxes or packages	2/3	3/-
322 (a) (ii)	Wooden, in boxes or packages containing more than 60 but not more than 100 matches	per gross of boxes or packages	2/3	3/-
322 (a) (iii)	Wooden, in boxes or packages containing more than 100 but not more than 200 matches	per gross of boxes or packages	3/9	5/-
	And for every 100 additional matches in boxes or packages	per gross of 100 matches	2/3	3/-
ex 331	Gases, excluding sulphur and carbon dioxide	<i>ad valorem</i>	8%	10%
ex 331	Canvas, manufactures of	<i>ad valorem</i>	8%	10%
ex 331	Yeast	<i>ad valorem</i>	8%	20%
ex 331	Mattresses, inner spring	<i>ad valorem</i>	8%	20%
ex 331	Mirrors, n.e.e. (of the type manufactured for native trade)	<i>ad valorem</i>	8%	20%
ex 331	Poultry food	<i>ad valorem</i>	8%	10%
ex 331	Mattresses, coir and soft-down	<i>ad valorem</i>	8%	10%

ANNEXURE D

1. *Slaughter cattle and beef.* The importation of slaughter cattle and beef carcasses from Southern Rhodesia into the Union shall be free from quantitative restrictions but shall be reviewed at the end of a period of five years from commencement of the Agreement and shall be subject to—

(a) Regulation of the flow by the Livestock and Meat Industries Control Board of the Union in consultation with the Cold Storage Commission of Southern Rhodesia to those markets in the Union in regard whereto the said Board has the power to determine the number of cattle and the quantity of beef which may be brought into any such area; the purpose of such consultation shall be to meet their reasonable supply difficulties and to ensure so far as possible that such cattle and beef be directed to the nearest of those markets;

(b) The condition that all supplies to Union markets shall take place through the Cold Storage Commission of Southern Rhodesia.

2. *Maize and milled maize, groundnuts, potatoes, eggs, butter and cheese, bacon and ham, wheat, wheaten meal and flour, rye, rye meal and flour, barley and oats* shall be admitted from the territory of either Party to the Agreement to the territory of the other only under the authority of a permit issued by or on behalf of the Government of the importing Territory; provided that, before any such permit is issued in respect of maize and milled maize or groundnuts, there shall be prior consultation and agreement between the Parties.

3. *Tobacco leaf.* The quantity of flue-cured Virginia type leaf tobacco which may be imported from Southern Rhodesia into the Union free of duty during every period of twelve months commencing on the first day of April shall be determined by the Minister of Agriculture and Forestry of the Union in consultation with the Minister of Agriculture of Southern Rhodesia. For the purpose of making such determination the said Minister of Agriculture and Forestry shall estimate—

- (a) The quantity of flue-cured Virginia leaf tobacco and light air-cured Virginia leaf tobacco required in the Union during any such period;
- (b) The production of such tobacco in the Union during the period of twelve months ending on the 31st May of the year in question;
- (c) The unsold stocks of such flue-cured and light air-cured leaf in the Union at the commencement of such period;
- (d) The quantity of flue-cured Virginia tobacco to be imported from Northern Rhodesia during such period.

The amount by which the quantity estimated under (a) exceeds the total quantity estimated under (b), (c) and (d) shall then be the quantity of flue-cured Virginia type leaf tobacco which may be imported into the Union of South Africa free of duty during such period; provided that the said Minister in making the said determination may make allowance for the adequacy or otherwise of unmanufactured stocks of flue-cured and light air-cured Virginia tobacco held by manufacturers, having regard to the desirability of maintaining as far as possible reasonable regularity in such quantity; and provided further that the Minister of Agriculture of Southern Rhodesia may, after consultation with the Minister of Agriculture and Forestry of the Union, reduce the quantity of flue-cured Virginia type leaf tobacco which may be exported during such period.

The determination shall be made, if possible, on the first day of April but in any case not later than the seventh day of April of each year. The minimum price wet weight paid at auction Salisbury for the lowest grade of leaf which may be so imported shall be determined by the said Minister of Agriculture and Forestry.

4. *Motor cars.* So long as the Government of Southern Rhodesia maintains the existing emergency exchange restrictions on the importation of motor cars from the United States of America and Canada, it shall be entitled to impose similar restrictions on the importation from the Union of motor cars assembled in the Union from parts imported from the United States of America and Canada.

P R O T O C O L

WHEREAS an interim agreement was concluded on December 6th, 1948, by the Governments of the Union of South Africa and Southern Rhodesia, which interim agreement is directed to the re-establishment of a Customs Union between the Union of South Africa and Southern Rhodesia;

AND WHEREAS Article XXIV of the General Agreement on Tariffs and Trade,¹ which was prepared by the United Nations Conference on Trade and Employment at Geneva in 1947, relates to the obligations of parties to the said General Agreement who desire to conclude interim arrangements directed to the achievement of Customs Unions between their respective territories;

Now, therefore, the Governments of the Union of South Africa and Southern Rhodesia have agreed as follows :—

I

If either or both of the two Governments accept the General Agreement on Tariffs and Trade, as provided for in Article XXVI thereof, or sign the Protocol² of Provisional Application of that Agreement, the Government concerned or the Governments, whichever the case may be, shall be duly bound to observe the provisions of Article XXIV of the said General Agreement.

II

If only one Government accepts the General Agreement on Tariffs and Trade or signs the Protocol of Provisional Application of that Agreement, that Government shall in all cases consult the other Government prior to complying with the provisions of Article XXIV of the said General Agreement.

III

If both Governments accept the General Agreement on Tariffs and Trade or sign the Protocol of Provisional Application of that Agreement, all action required to be taken by them in terms of Article XXIV of the said General Agreement shall be taken jointly.

DONE at Salisbury, this sixth day of December, 1948.

T. E. DÖNGES
For the Government of the
Union of South Africa

R. F. HALSTED
For the Government of
Southern Rhodesia

¹ United Nations, *Treaty Series*, Vol. 55, p. 187.

² United Nations, *Treaty Series*, Vol. 55, p. 308.