

SUPPLEMENT
TO THE
FEDERATED MALAY STATES
GOVERNMENT GAZETTE

OF FRIDAY, THE 21ST OF SEPTEMBER, 1923.
(No. 19. Vol. XV.)

PUBLISHED BY AUTHORITY.

WEDNESDAY, 26TH SEPTEMBER, 1923.

The following Notifications are, by direction of the Chief Secretary to Government,
published for general information.

C. W. H. COCHRANE,
Under Secretary, F.M.S.

"THE CUSTOMS ENACTMENT, 1923."

No. 6093.—In exercise of the powers vested in him by section 1 (i) of
"The Customs Enactment, 1923," the Chief Secretary to
Government hereby appoints the 1st day of October, 1923, as the
date on which the said Enactment shall come into force.
[G. 2660/21.]

"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 1.

CANCELLATION OF RULES.

No. 6094.—In exercise of the powers vested in him by "The Customs
Enactment, 1923," the Chief Secretary hereby cancels the
following rules, with effect from the 1st October, 1923 :
Notification No. 286 published in the *Pahang Government
Gazette* dated 10th December, 1907.
Notification No. 1017 published in the *Perak Government
Gazette* dated 13th December, 1907.
Notification No. 910 published in the *Selangor Government
Gazette* dated 20th December, 1907.
Notification No. 6 published in the *Negri Sembilan
Government Gazette* dated 10th January, 1908.
Notification No. 369 published in the *Selangor Government
Gazette* dated 19th June, 1908.
Notification No. 370 published in the *Selangor Government
Gazette* dated 19th June, 1908.
Notification No. 347 published in the *Negri Sembilan
Government Gazette* dated 7th August, 1908.
Notification No. 348 published in the *Negri Sembilan
Government Gazette* dated 7th August, 1908.
Notification No. 349 published in the *Negri Sembilan
Government Gazette* dated 7th August, 1908.
Notification No. 486 published in the *Selangor Government
Gazette* dated 28th August, 1908.
Notification No. 487 published in the *Selangor Government
Gazette* dated 28th August, 1908.
Notification No. 399 published in the *Negri Sembilan
Government Gazette* dated 4th September, 1908.
Notification No. 606 published in the *Perak Government
Gazette* dated 4th September, 1908.
Notification No. 150 published in the *Pahang Government
Gazette* dated 1st October, 1908.
Notification No. 189 published in the *Pahang Government
Gazette* dated 20th November, 1908.
Notification No. 190 published in the *Pahang Government
Gazette* dated 20th November, 1908.
Notification No. 694 published in the *Selangor Government
Gazette* dated 20th November, 1908.
Notification No. 547 published in the *Negri Sembilan
Government Gazette* dated 27th November, 1908.
Notification No. 548 published in the *Negri Sembilan
Government Gazette* dated 27th November, 1908.
Notification No. 904 published in the *Perak Government
Gazette* dated 11th December, 1908.

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- Notification No. 1006 published in the *Perak Government Gazette* dated 28th December, 1908.
- Notification No. 793 published in the *Federated Malay States Government Gazette* dated 29th April, 1910.
- Notification No. 2632 published in the *Federated Malay States Government Gazette* dated 15th December, 1910.
- Notification No. 2793 published in the *Federated Malay States Government Gazette* dated 30th December, 1910.
- Notification No. 1478 published in the *Federated Malay States Government Gazette* dated 7th July, 1911.
- Notification No. 2851 published in the *Federated Malay States Government Gazette* dated 8th December, 1911.
- Notification No. 1706 published in the *Federated Malay States Government Gazette* dated 5th July, 1912.
- Notification No. 2174 published in the *Federated Malay States Government Gazette* dated 30th August, 1912.
- Notification No. 2834 published in the *Federated Malay States Government Gazette* dated 8th November, 1912.
- Notification No. 581 published in the *Federated Malay States Government Gazette* dated 28th February, 1913.
- Notification No. 582 published in the *Federated Malay States Government Gazette* dated 28th February, 1913.
- Notification No. 314 published in the *Federated Malay States Government Gazette* dated 30th January, 1914.
- Notification No. 2032 published in the *Federated Malay States Government Gazette* dated 3rd July, 1914.
- Notification No. 2708 published in the *Federated Malay States Government Gazette* dated 10th September, 1914.
- Notification No. 2989 published in the *Federated Malay States Government Gazette* dated 9th October, 1914.
- Notification No. 432 published in the *Federated Malay States Government Gazette* dated 26th February, 1915.
- Notification No. 661 published in the *Federated Malay States Government Gazette* dated 18th March, 1915.
- Notification No. 662 published in the *Federated Malay States Government Gazette* dated 18th March, 1915.
- Notification No. 663 published in the *Federated Malay States Government Gazette* dated 18th March, 1915.
- Notification No. 664 published in the *Federated Malay States Government Gazette* dated 18th March, 1915.
- Notification No. 665 published in the *Federated Malay States Government Gazette* dated 18th March, 1915.
- Notification No. 995 published in the *Federated Malay States Government Gazette* dated 23rd April, 1915.
- Notification No. 2464 published in the *Federated Malay States Government Gazette* dated 10th September, 1915.
- Notification No. 2725 published in the *Federated Malay States Government Gazette* dated 1st October, 1915.
- Notification No. 2878 published in the *Federated Malay States Government Gazette* dated 15th October, 1915.

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- Notification No. 3223 published in the *Federated Malay States Government Gazette* dated 12th November, 1915.
- Notification No. 364 published in the *Federated Malay States Government Gazette* dated 4th February, 1916.
- Notification No. 751 published in the *Federated Malay States Government Gazette* dated 3rd March, 1916.
- Notification No. 940 published in the *Federated Malay States Government Gazette* dated 17th March, 1916.
- Notification No. 1621 published in the *Federated Malay States Government Gazette* dated 19th May, 1916.
- Notification No. 1622 published in the *Federated Malay States Government Gazette* dated 19th May, 1916.
- Notification No. 2433 published in the *Federated Malay States Government Gazette* dated 4th August, 1916.
- Notification No. 3472 published in the *Federated Malay States Government Gazette* dated 10th November, 1916.
- Notification No. 3934 published in the *Federated Malay States Government Gazette* dated 22nd December, 1916.
- Notification No. 417 published in the *Federated Malay States Government Gazette* dated 16th February, 1917.
- Notification No. 445 published in the *Federated Malay States Government Gazette* dated 16th February, 1917.
- Notification No. 893 published in the *Federated Malay States Government Gazette* dated 30th March, 1917.
- Notification No. 894 published in the *Federated Malay States Government Gazette* dated 30th March, 1917.
- Notification No. 1020 published in the *Federated Malay States Government Gazette* dated 13th April, 1917.
- Notification No. 1021 published in the *Federated Malay States Government Gazette* dated 13th April, 1917.
- Notification No. 1022 published in the *Federated Malay States Government Gazette* dated 13th April, 1917.
- Notification No. 1759 published in the *Federated Malay States Government Gazette* dated 22nd June, 1917.
- Notification No. 1760 published in the *Federated Malay States Government Gazette* dated 22nd June, 1917.
- Notification No. 3552 published in the *Federated Malay States Government Gazette* dated 7th December, 1917.
- Notification No. 173 published in the *Federated Malay States Government Gazette* dated 18th January, 1918.
- Notification No. 325 published in the *Federated Malay States Government Gazette* dated 1st February, 1918.
- Notification No. 588 published in the *Federated Malay States Government Gazette* dated 1st March, 1918.
- Notification No. 2188 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2189 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2190 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.

- Notification No. 2191 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2192 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2193 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2194 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2195 published in the *Federated Malay States Government Gazette* dated 2nd August, 1918.
- Notification No. 2870 published in the *Federated Malay States Government Gazette* dated 27th September, 1918.
- Notification No. 3301 published in the *Federated Malay States Government Gazette* dated 8th November, 1918.
- Notification No. 3449 published in the *Federated Malay States Government Gazette* dated 22nd November, 1918.
- Notification No. 3707 published in the *Federated Malay States Government Gazette* dated 20th December, 1918.
- Notification No. 3708 published in the *Federated Malay States Government Gazette* dated 20th December, 1918.
- Notification No. 30 published in the *Federated Malay States Government Gazette* dated 3rd January, 1919.
- Notification No. 31 published in the *Federated Malay States Government Gazette* dated 3rd January, 1919.
- Notification No. 32 published in the *Federated Malay States Government Gazette* dated 3rd January, 1919.
- Notification No. 382 published in the *Federated Malay States Government Gazette* dated 31st January, 1919.
- Notification No. 529 published in the *Federated Malay States Government Gazette* dated 4th February, 1919.
- Notification No. 997 published in the *Federated Malay States Government Gazette* dated 14th March, 1919.
- Notification No. 998 published in the *Federated Malay States Government Gazette* dated 14th March, 1919.
- Notification No. 999 published in the *Federated Malay States Government Gazette* dated 14th March, 1919.
- Notification No. 1000 published in the *Federated Malay States Government Gazette* dated 14th March, 1919.
- Notification No. 1181 published in the *Federated Malay States Government Gazette* dated 28th March, 1919.
- Notification No. 2863 published in the *Federated Malay States Government Gazette* dated 24th July, 1919.
- Notification No. 2864 published in the *Federated Malay States Government Gazette* dated 24th July, 1919.
- Notification No. 2865 published in the *Federated Malay States Government Gazette* dated 24th July, 1919.
- Notification No. 2866 published in the *Federated Malay States Government Gazette* dated 24th July, 1919.
- Notification No. 3007 published in the *Federated Malay States Government Gazette* dated 8th August, 1919.

- Notification No. 3022 published in the *Federated Malay States Government Gazette* dated 15th August, 1919.
- Notification No. 4576 published in the *Federated Malay States Government Gazette* dated 21st November, 1919.
- Notification No. 4577 published in the *Federated Malay States Government Gazette* dated 21st November, 1919.
- Notification No. 4779 published in the *Federated Malay States Government Gazette* dated 28th November, 1919.
- Notification No. 4785 published in the *Federated Malay States Government Gazette* dated 1st December, 1919.
- Notification No. 33 published in the *Federated Malay States Government Gazette* dated 2nd January, 1920.
- Notification No. 652 published in the *Federated Malay States Government Gazette* dated 13th February, 1920.
- Notification No. 998 published in the *Federated Malay States Government Gazette* dated 12th March, 1920.
- Notification No. 1489 published in the *Federated Malay States Government Gazette* dated 22nd April, 1920.
- Notification No. 1749 published in the *Federated Malay States Government Gazette* dated 7th May, 1920.
- Notification No. 2015 published in the *Federated Malay States Government Gazette* dated 21st May, 1920.
- Notification No. 2016 published in the *Federated Malay States Government Gazette* dated 21st May, 1920.
- Notification No. 2017 published in the *Federated Malay States Government Gazette* dated 21st May, 1920.
- Notification No. 2272 published in the *Federated Malay States Government Gazette* dated 4th June, 1920.
- Notification No. 2273 published in the *Federated Malay States Government Gazette* dated 4th June, 1920.
- Notification No. 2274 published in the *Federated Malay States Government Gazette* dated 4th June, 1920.
- Notification No. 2275 published in the *Federated Malay States Government Gazette* dated 4th June, 1920.
- Notification No. 2276 published in the *Federated Malay States Government Gazette* dated 4th June, 1920.
- Notification No. 2277 published in the *Federated Malay States Government Gazette* dated 4th June, 1920.
- Notification No. 2484 published in the *Federated Malay States Government Gazette* dated 18th June, 1920.
- Notification No. 3 published in the *Federated Malay States Government Gazette* dated 7th January, 1921.
- Notification No. 961 published in the *Federated Malay States Government Gazette* dated 11th March, 1921.
- Notification No. 1117 published in the *Federated Malay States Government Gazette* dated 24th March, 1921.

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- Notification No. 2152 published in the *Federated Malay States Government Gazette* dated 20th May, 1921.
- Notification No. 2432 published in the *Federated Malay States Government Gazette* dated 2nd June, 1921.
- Notification No. 3727 published in the *Federated Malay States Government Gazette* dated 8th August, 1921.
- Notification No. 4744 published in the *Federated Malay States Government Gazette* dated 30th September, 1921.
- Notification No. 4787 published in the *Federated Malay States Government Gazette* dated 7th October, 1921.
- Notification No. 5028 published in the *Federated Malay States Government Gazette* dated 20th October, 1921.
- Notification No. 5029 published in the *Federated Malay States Government Gazette* dated 20th October, 1921.
- Notification No. 5066 published in the *Federated Malay States Government Gazette* dated 21st October, 1921.
- Notification No. 5068 published in the *Federated Malay States Government Gazette* dated 21st October, 1921.
- Notification No. 5325 published in the *Federated Malay States Government Gazette* dated 4th November, 1921.
- Notification No. 5778 published in the *Federated Malay States Government Gazette* dated 24th November, 1921.
- Notification No. 6115 published in the *Federated Malay States Government Gazette* dated 16th December, 1921.
- Notification No. 6116 published in the *Federated Malay States Government Gazette* dated 16th December, 1921.
- Notification No. 320 published in the *Federated Malay States Government Gazette* dated 27th January, 1922.
- Notification No. 602 published in the *Federated Malay States Government Gazette* dated 10th February, 1922.
- Notification No. 1012 published in the *Federated Malay States Government Gazette* dated 24th February, 1922.
- Notification No. 1013 published in the *Federated Malay States Government Gazette* dated 24th February, 1922.
- Notification No. 2928 published in the *Federated Malay States Government Gazette* dated 19th May, 1922.
- Notification No. 3838 published in the *Federated Malay States Government Gazette* dated 30th June, 1922.
- Notification No. 5035 published in the *Federated Malay States Government Gazette* dated 25th August, 1922.
- Notification No. 5674 published in the *Federated Malay States Government Gazette* dated 22nd September, 1922.
- Notification No. 6639 published in the *Federated Malay States Government Gazette* dated 23rd October, 1922.
- Notification No. 1749 published in the *Federated Malay States Government Gazette* dated 29th March, 1923.

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"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 2.

No. 6095.—In exercise of the powers conferred on him by section 125 (j) of "The Customs Enactment, 1923," and all other powers thereto enabling him, the Chief Secretary hereby prescribes the forms set forth in the schedule hereto to be used for the purposes of the said Enactment.

SCHEDULE.

"THE CUSTOMS ENACTMENT, 1923."

FEDERATED MALAY STATES.

CUSTOMS No. 1.

Sections 31 and 33 of "The Customs Enactment, 1923."

IMPORT DECLARATION (LOCAL).

NON-DUTIABLE GOODS.

(Sea.)

Date of import..... Port from which the)
goods were shipped)
Port..... Importer's name.....
Name of vessel..... Address.....

Packages.		Details of goods to be given separately for each class or description.			
Number.	Description.	Description.	Quantity or nett weight.	Value in dollars.	Remarks. (State whether import proper or for transshipment.)

I hereby declare that the particulars given above are true.

Date.....

.....
Signature of Importer or Agent.

To be printed at the back.

CUSTOMS No. 3.

CERTIFICATE.

I hereby certify that the goods specified on the reverse have been declared to the Registrar of Imports and Exports, in accordance with the provisions of "The Customs Enactment, 1923."

....., 19...

.....
Registrar of Imports and Exports.

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CUSTOMS No. 2.

Sections 31 and 33 of "The Customs Enactment, 1923."

IMPORT DECLARATION (FOREIGN).

NON-DUTIABLE GOODS.

(Sea.)

Date of import.....

Port from which the goods were shipped	}

Port.....

Importer's name.....

Name of vessel.....

Address.....

[illegible]

I hereby declare that the particulars given above are true.

Date.....

Signature of Importer or Agent.

To be printed at the back.

CUSTOMS No. 3.

CERTIFICATE.

I hereby certify that the goods specified on the reverse have been declared to the Registrar of Imports and Exports, in accordance with the provisions of "The Customs Enactment, 1923."

....., 19...

Registrar of Imports and Exports.

Sections 32 and 33 of "The Customs Enactment, 1923."

NON-DUTIABLE GOODS.

Date of export.....	Port at which the goods are to be discharged }	.....
Port.....	Exporter's name.....	
Name of vessel.....	Address.....	

I hereby declare that the particulars given above are true.
Date.....

To be printed at the back.

CUSTOMS No. 3.

CERTIFICATE.

I hereby certify that the goods specified on the reverse have been declared to the Registrar of Imports and Exports, in accordance with the provisions of "The Customs Enactment, 1923."

....., 19...

Registrar of Imports and Exports.

FEDERATED MALAY STATES.

Section 33 (ii) of "The Customs Enactment, 1923."

NON-DUTIABLE GOODS.

Date of import.....

Port from which the	}
goods were shipped		

Importer's name.....

Address.....

I hereby declare that the particulars given above are true, and I request that this declaration may be duly delivered to the Registrar of Imports and Exports.

....., 19...

Signature of Importer or Agent.

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FEDERATED MALAY STATES.

CUSTOMS No. 12.

Section 36 of "The Customs Enactment, 1923."

IMPORT DECLARATION.

NON-DUTIABLE GOODS.

(Road.)

Date of import..... Name of Registration }
Station }

Place from which consigned, Tempat daripada mana.	Consignee.	Nama yang akan menerima.	Number of packages, Banyak-nya.	Description of packages, Apa benda.	Description of goods, Apa-apa barang-nya.	Quantity or nett weight, Banyak-nya atau berat-nya.	Value in dollars, Harga-nya.	Port of original ship- ment (if any), Mula dari labohan mana (jika ada).	Remarks, Hal-nya.

.....
Signature of Officer-in-Charge.

FEDERATED MALAY STATES.

CUSTOMS No. 13.

Section 37 of "The Customs Enactment, 1923."

EXPORT DECLARATION.

NON-DUTIABLE GOODS.

(Road.)

Date of export..... Name of Registration }
Station }

Place to which consigned, Tempat dilantarkan.	Consignor.	Nama yang diemut- kan.	Number of packages, Banyak-nya.	Description of packages, Apa benda.	Description of goods, Apa-apa barang-nya.	Quantity or nett weight, Banyak-nya atau berat-nya.	Value in dollars, Harga-nya.	Port of final dis- charge (if any), Tempat dipongkah- kan.	Remarks, Hal-nya.

.....
Signature of Officer-in-Charge.

No.....	No.....	
	FEDERATED MALAY STATES.	
	CUSTOMS No. 14.	
	Section 42 of "The Customs Enactment, 1923."	
	PORT CLEARANCE.	
Date of departure.....	From.....	Cargo.....
Name of vessel.....	Date of departure.....	
Colours.....	Burthen.....	
Burthen.....	Colours.....	
Commander.....	Commander.....	
Last port of call.....	Last port of call.....	
Next port of call.....	Next port of call.....	
Date of issue.....	.....Customs Office,	
Cargo.....	the.....day of.....19....	
	
	Customs Clearance Officer.	

No.....	No.....	
	FEDERATED MALAY STATES.	
	CUSTOMS No. 14.	
	Section 42 of "The Customs Enactment, 1923."	
	PORT CLEARANCE.	
	From.....	Cargo.....
Date of departure.....	Date of departure.....	
Burthen.....	Burthen.....	
Colours.....	Colours.....	
Commander.....	Commander.....	
Last port of call.....	Last port of call.....	
Next port of call.....	Next port of call.....	
	.....Customs Office,	
	the.....day of.....19....	
	
	Customs Clearance Officer.	

No.....	No.....	No.....
	FEDERATED MALAY STATES.	FEDERATED MALAY STATES.
	CUSTOMS No. 15.	CUSTOMS No. 15.
	Section 42 of "The Customs Enactment, 1923."	Section 42 of "The Customs Enactment, 1923."
	PORT CLEARANCE.	PORT CLEARANCE.
	(NATIVE CRAFTS AND STEAM VESSELS UNDER 50 TONS NET REGISTER.)	(NATIVE CRAFTS AND STEAM VESSELS UNDER 50 TONS NET REGISTER.)
Date.....	This is to certify that the.....Burthen.....	This is to certify that the.....Burthen.....
Name.....	tons, under.....Colours, Nakhoda.....with a	tons, under.....Colours, Nakhoda.....with a
Tonnage.....	crew of.....men, has permission to clear from	crew of.....men, has permission to clear from
Colours.....	this port on the.....at.....for.....with the	this port on the.....at.....for.....with the
Nakhoda.....	under-mentioned cargo, viz.:	under-mentioned cargo, viz.:
Destination.....	No. of passengers.....	No. of passengers.....
No. of passengers.....	Arms.....	Arms.....
Crew.....	The Nakhoda is required to render an account	The Nakhoda is required to render an account
Arms.....	of his import cargo on arrival, and on departure	of his import cargo on arrival, and on departure
Cargo.....	an account of his export cargo, when he takes out	an account of his export cargo, when he takes out
	a new clearance.	a new clearance.
	.....Customs Office,	.....Customs Office,
	the.....day of.....19....	the.....day of.....19....

	Customs Clearance Officer.	Customs Clearance Officer.

Section 48 (i) of "The Customs Enactment, 1923."

Date of arrival.....	Nationality.....
Port.....	Whence arrived.....
Name of vessel.....	Agents.....

[illegible]

Signature of Master or Agent.

To be printed at the back.

We $\frac{\text{we}}{\text{I}}$ {master of
agent for} the vessel.....the inward manifest of which is given on the reverse, hereby declare that, in addition to the goods therein set forth, the goods below-mentioned have been landed here from....., that $\frac{\text{we}}{\text{I}}$ have exercised due diligence to ascertain the particulars of the goods and the names of the consignees, but that $\frac{\text{we}}{\text{I}}$ have been unable to do so, and $\frac{\text{we}}{\text{I}}$ hereby engage not to grant delivery of them until they have been duly declared to the Registrar of Imports and Exports by the person or persons claiming them.

..... 19...

Signature of Master or Agent.

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FEDERATED MALAY STATES.

CUSTOMS No. 18.

Section 52 of "The Customs Enactment, 1923."

OUTWARD MANIFEST.

Date of departure..... Nationality.....
 Port..... Whither bound.....
 Name of vessel..... Agents.....

Port to which shipped.	Consignors.	Consignees.	Number of packages.	Description of packages.	Description of goods.	Quantity or nett weight.	Remarks.

I hereby declare that the above manifest is correct to the best of my knowledge and belief.

....., 19...

.....
Signature of Master or Agent.

FEDERATED MALAY STATES.

CUSTOMS No. 19.

Section 57 of "The Customs Enactment, 1923."

ACCOUNT OF DUTIABLE ARTICLES EXPORTED.

To the.....of Customs, at.....

I hereby declare that the following is a full and true account of the weight, measure, quantity, description and value of the dutiable articles to be exported by me by*.....from†.....on the.....day of.....19....

Number and description of packages or receptacles.	Description of goods.	Weight, measure or quantity.	Value of goods.	State of origin.

* State whether by rail, road, steamer, or sailing vessel.

† State name of railway station or seaport, or point of export by road.
Place.....

....., 19...

.....
Exporter or Agent.

Export Duty Receipt No.....

(To be filled in by Customs Officer.)

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FEDERATED MALAY STATES.

CUSTOMS No. 20.

Section 79 of "The Customs Enactment, 1923."

DECLARATION BY EXPORTER.

I,....., do solemnly and sincerely declare that the under-mentioned goods imported by me on the.....19...ex s s..... (or by Railway) at the Customs Station at.....have actually been re-exported by me on the s.s.....(or by Railway) at the Customs Station at.....to.....and that the said goods have not been re-landed (or detained) and are not intended to be re-landed (or detained) at any place in the Federated Malay States and that I was at the time of the said re-exportation and continue to be entitled to all such refund as may be granted of the import duty paid on the said goods.

The relative invoices are produced herewith.

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the "Statutory Declarations Enactment, 1899."

Subscribed and solemnly
declared by the above-named
.....at.....in the State of
.....this.....day of.....,
19....

(Signed)
(*Exporter or his duly
authorized agent.*)

Before me,

.....
Magistrate.

Marks and numbers of case.	Quantity and description.	Amount of duty paid.	Date and place of import.	Date and place of export.	Remarks.
		§ c.			

"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 3.

EXPORT PROHIBITION.

No. 6096.—In exercise of the powers vested in him by section 17 of "The Customs Enactment, 1923," the Chief Secretary to Government hereby prohibits the exportation from the Federated Malay States of the articles mentioned in the schedule hereto, except under and in accordance with a licence granted in that behalf.

SCHEDULE.

- (i) China-clay or kaolin.
- (ii) Potash-felspar or soda-felspar intended for use as a flux or a glaze.
- (iii) China-stone.

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"China-clay or kaolin" is a white, pale-grey, or pale-cream clay formed by the decomposition of felspar and containing one or more of the following mineral species as the chief constituent or constituents:

kaolinite
pholerite
halloysite
newtonite
rectorite
cimolite
montmorillonite
pyrophyllite
allophane
collyrite
schotterite
muscovite
lepidolite
sericite
manganophyllite.

China-stone is a rock in which felspar has been partly or completely altered to china-clay or kaolin.

—
"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 4.

EXPORT PROHIBITION.

No. 6097.—In exercise of the powers vested in him by section 17 of "The Customs Enactment, 1923," the Chief Secretary makes the following rule prohibiting the exportation of certain articles from the Federated Malay States:

1. The exportation of the articles mentioned in the schedule hereto is prohibited to all ports and destinations abroad other than ports and destinations in the United Kingdom, British Possessions, Protectorates and Protected States.

SCHEDULE.

Ammunition, cocaine, explosives other than industrial explosives, firearms, opium.

—
"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 5.

IMPORT PROHIBITION.

No. 6098.—In exercise of the powers vested in him by section 17 of "The Customs Enactment, 1923," the Chief Secretary makes the following rule prohibiting the importation of certain articles into the Federated Malay States:

1. The importation into the district of Krian in the State of Perak of the articles mentioned in the schedule hereto is prohibited from all ports and places abroad except under licence issued by the District Officer, Krian.

SCHEDULE.

Padi.

"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 6.

EXEMPTION FROM THE PAYMENT OF IMPORT DUTIES.

No. 6099.—In exercise of the powers vested in him by section 21 of "The Customs Enactment, 1923," the Chief Secretary hereby exempts from the payment of import duty—

- (a) rectified spirit and petroleum ether imported by or on behalf of the Federated Malay States Agricultural Department, and
- (b) spirits of wine and medicinal spirits imported by or on behalf of the Federated Malay States Medical Department.
- (c) British pharmacopœial preparations containing more than 2 per cent. of alcohol by weight, other than medicated wines.

"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 7.

THE CUSTOMS RULES, 1923.

No. 6100.—In exercise of the powers conferred upon him by sections 12, 13, 14, 15, 17, 18, 19, 20, 24 and 125 of "The Customs Enactment, 1923," and all other powers thereto enabling him, the Chief Secretary hereby makes the following rules:

A.—PORTS AND PLACES OF IMPORT AND EXPORT.

1. The following ports and places shall be ports and places for import and export within the meaning and for the purposes of "The Customs Enactment, 1923," namely:

Perak.—Padang Tamat and Tanjong Luas in Upper Perak, Parit Buntar, Selama in the district of Larut, Tanjong Piandang, Bagan Tiang, Kuala Kurau, Bagan Serai, Gula, Port Weld, Pasir Hitam, Telok Kertang, Panchor, Batu Hampar in the mukim of Sungei Tinggi, Telok Anson, Sitiawan, Lekir, Kota Stia, Bagan Dato, Rungkup, Bagan Sungei Tiang, Utan Melintang and the Customs Station situated on the Lumut to Taiping road at the boundary between Lumut and Sitiawan.

Selangor.—Sabak Bernam, Sungei Banting, Sungei Besar, Sungei Pulai, Tanjong Karang, Kuala Selangor, Pasir Penambang, Sungei Buloh, Port Swettenham, Pulau Ketam, Gelenggang Buiaya, Batu Laut, Sepang town, Sepang Kechil, Bandar, Kanchong Laut.

Negri Sembilan.—Kuala Lukut (including Tanah Merah), Port Dickson, Pasir Panjang, Pengkalan Kempas, Tampin, Kendong, Keru, Batang Malacca, Mantai, Lubok China, Gemas.

Pahang.—Kuantan, Beserah, Sungei Ular, Kuala Pahang, Pekan, Bebar, Merchong, Rompin, Pontian, Endau, Tioman.

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B.—INLAND STATIONS AND STATIONS IN THE COLONY
APPOINTED FOR THE COLLECTION OF CUSTOMS DUTIES.

2. The following inland places are hereby appointed to be stations for the collection of import and export duties, namely:

Taiping, Ipoh, Kuala Lumpur, Seremban, Rembau, Kuala Lipis.

3. The Chief Secretary, with the approval of the Governor of the Colony of the Straits Settlements, hereby fixes Tank Road Goods Station and Pulau Saigon Goods Station, Singapore, and the Collection Stations at Prai, Lumut and Malacca appointed under the provisions of the Federated Malay States Export Duties Collection Ordinance 1913 of the Colony to be places at which Collection Stations are established for the collection of import duties on dutiable goods about to be imported through Prai, Singapore, Malacca or Lumut into the Federated Malay States and for the collection of export duties payable on goods despatched from any station in the said States to such Collecting Stations prior to the payment of duty.

C.—LEGAL LANDING PLACES.

4. The Chief Secretary hereby fixes the legal places for the shipping and unshipping of goods for the under-mentioned ports:

(a) PERAK.—

1. The Port Weld Landing-Place—

The jetty and platform of the Railway Station.

2. The Teluk Kertang Landing-Place—

Consisting of the Harbour jetty and Bagan houses and the platforms appurtenant thereto.

3. The Pasir Hitam Landing-Place—

Consisting of Bagan houses and the platforms appurtenant thereto.

4. The Panchor Landing-Place—

Consisting of Bagan houses and the platforms appurtenant thereto.

5. The Parit Buntar Landing-Place—

That piece of land on the right bank of the Krian River stretching a distance of 100 yards north of the Customs House opposite the town of Bandar Bahru, Kedah.

6. The Kuala Kurau Landing-Place—

The Customs jetty opposite the Customs House on the left bank of the Kurau River.

7. The Bagan Serai Landing-Place—

The Customs jetty on the left bank of the Kurau River approached from the town by Jetty Road.

8. The Kuala Gula Landing-Place—

Consisting of the Bagan houses and the platforms appurtenant thereto on the left bank of the Gula River adjoining the Forest Checking Station.

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9. The Tanjong Piandang Landing-Place—

That piece of land situated on the right bank of the Sungei Tanjong Piandang within a distance of a quarter of a mile from the Customs Station comprised within the following boundaries:

North—Sungei Tanjong Piandang
South—Coast Road
East—Coast Road
West—Lot 10.

10. The Bagan Tiang Landing-Place—

That piece of land situated on the right bank of the Sungei Megat Aris, within a distance of 30 yards from the Customs Station on the opposite side of the river.

11. The Kota Stia Landing-Place—

The jetty opposite the Forest Checking Station.

12. The Telok Anson Landing-Place—

Consist of (a) the Town wharf and (b) the Telok Anson Railway wharves numbers 1, 2 and 3 adjoining the Railway and Customs warehouses comprised within the following boundaries:

North—River Perak
South—River Perak
East—Railway and Customs shed
West—River Perak.

13. The Bagan Datoh Landing-Place—

Consists of these pieces of land on the right and left side of the Sungei Kling canal creek, to a depth of one chain on each side, adjacent to the Government rest-house and the Customs warehouse respectively, both pieces being comprised within the following boundaries:

North—River Perak
South—Government road and Sungei Kling
water gate
East—Government rest-house compound
West—State land.

14. The Sitiawan Landing-Place—

A strip of land, alongside the road to the river on the Sitiawan side of the Sungei Gajah Mati comprised within the following boundaries:

North—Sungei Gajah Mati
South—Government road
East—The foot bridge on the Sungei Gajah Mati
West—State land.

15. The Sungei Lekir Landing-Place—

Consists of that portion of lot 95 facing the sea to a depth inland of one chain comprised within the following boundaries:

- North—Lot 95
- South—Government land
- East—Lot 95
- West—The sea.

16. The Sungei Tiang Landing-Place in the Mukim of Rungkup—

That piece of land approximately one chain by one chain on the right bank of the Sungei Tiang adjoining the water gate being the western part of lot 511 comprised within the following boundaries:

- North—Lot 510
- South—Sungei Tiang
- East—Bridle-path or canal
- West—Lot 511.

17. Utan Melintang Landing-Place—

The jetty on the north side of the Bernam River together with a strip of land on either side of the jetty approximately one half chain in length comprised within the following boundaries:

- North—Government road
- South—Bernam River
- East—Customs reserve
- West—Private allotments.

(b) SELANGOR.—

1. The Sabak Landing-Place—

A piece of land situated on the southern bank of the Bernam River, and extending inland to the southern side of the Sabak to Sungei Tengar road, and comprised within the following boundaries:

- North—Bernam River
- South—Southern side of Sabak to Sungei Tengar road
- East—Junction of Kuala Selangor road and road to Sungei Tengar
- West—North-western corner of portion 239.

2. The Sungei Besar Landing-Place—

Consisting of the Bagan houses and the platforms appurtenant thereto.

3. The Tanjong Karang Landing-Place—

Consisting of the Bagan houses on both sides of the River Tinggi and the platforms appurtenant thereto.

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4. The Kuala Selangor Landing-Place—

A piece of land situated on the southern bank of the Selangor River, and extending inland for a distance of 35 links, and comprised within the following boundaries:

North—The Selangor River

South—An imaginary line, 35 links distant from and parallel to the river wall

East—Eastern side of stone causeway at end of Brace Street

West—Western side of stone causeway at end of Turney Street.

5. The Pasir Penambang Landing-Place—

A piece of land situated on the northern side of the Selangor River, extending inland for 40 links from high-water mark, and comprised within the following boundaries:

North—An imaginary line, 40 links distant from and parallel to the river bank

South—The Selangor River

East—South-eastern corner of portion 224

West—Western side of Pasir Penambang road.

6. The Sungei Buloh Landing-Place—

The foreshore for a distance of 25 yards on either side of the Customs House.

7. The Port Swettenham Landing-Place—

That portion of the foreshore which extends from a point distant 550 feet from the north of the centre of the passenger jetty, to the right bank of the mouth of the Sungei Aur, and bounded as follows:

North—By a line drawn from the red post in an easterly direction to the nearest line of railway metals

South—By the Sungei Aur from its mouth to the black post

East—By a line of railway metals nearest to the foreshore

West—By the Langat River.

The native craft jetty and all wharves, piers, jetties and pontoons included or to be included within the above-mentioned boundaries.

8. The Pulau Ketam Landing-Place—

The coast-line within a distance of 100 yards on either side of the Customs House.

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9. The Batu Landing-Place—

A piece of land comprised within the following boundaries:

North—The Morib-Sepang bridle track

South—The sea-shore

East—The eastern boundary of lot No. 53

West—The western boundary of lot 87.

10. The Sepang Landing-Place—

A piece of land situated on the northern bank of the Sepang River, extending inland to Birch Street and Campbell Street, and comprised within the following boundaries:

North—Sultan Street

South—Town boundary

East—Sepang River

West—Birch Street and Campbell Street.

(c) NEGRI SEMBILAN.—

1. The Tenah Merah Landing-Place—

The private jetty on the Che Woh Kongs Estate.

2. The Port Dickson Landing-Place—

The seafrontage from and including the Shell Oil and Transport Company's premises on the north to the end of the sea-wall on the south.

3. The Pasir Panjang Landing-Place—

A piece of land situated at the mouth of the stream known as Sungei Sepam, and extending inland one chain from the left bank of the Sungei Sepam, and comprised within the following boundaries:

North—A direct line between a post bearing the letters L.P. situated on land shown on title plan 2,474, and a similar post on land shown on title plan 2,475

South—Sungei Sepam

East—A direct line from a post bearing the letters L.P. on land and shown on title plan 2,747 to a point on the Sungei Sepam, opposite the Police Station

West—A direct line from a post bearing the letters L.P. on land shown on title plan 2,475, to a point on the bank of the Sepam River, opposite the Police Barracks.

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4. The Pengkalan Kempas Landing-Place—

A piece of land situated on the northern bank of the Linggi River, and extending inland to the Linggi Road, and comprised within the following boundaries:

- North—Title plan 1
- South—Title plan 17
- East—Linggi River
- West—Linggi road.

5. Kuala Lukut Landing-Place—

A piece of land situated at the mouth of the river known as Sungei Lukut, and extending inland one chain from the left bank of the Sungei Lukut and comprised within the following boundaries:

North—A direct line about one chain to the left bank of the Sungei Lukut from the north easterly boundary mark of the north-east boundary of lot No. 159 following the same direction as the said north-east boundary of the said lot No. 158

South—A direct line due east about one chain to the left bank of the Sungei Lukut from the southernmost boundary mark of lot No. 158

East—Sungei Lukut

West—A line following that east boundary of lot No. 158, from the north-easterly boundary mark of the said lot No. 158.

(d) PAHANG.—

1. Kuantan Landing-Place—

- (a) The Government wharves
- (b) The wharf belonging to The Pahang Consolidated Company, Limited.

2. Pekan Landing-Place—

Customs wharf opposite the Customs warehouse.

3. Kuala Pahang Landing-Place—

Any part of the foreshore from the Police Station to a point 100 yards towards the mouth of the Sungei Pahang.

4. Sungei Ular

5. Beserah

6. Bebar

7. Merchong

8. Rompin

9. Pontian

10. Endau

} Any part of the foreshore within port limits.

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D.—DAYS AND HOURS DURING WHICH COLLECTION STATIONS
MAY BE OPEN FOR BUSINESS AND THE HOURS DURING
WHICH GOODS MAY BE LANDED OR SHIPPED.

5. The legal office hours of the Customs Offices shall be as follows :

Week-days other than Saturdays ... 8 a.m. to 3 p.m.

Saturdays ... 8 a.m. to 12 noon.

6. Except for the exportation of goods already cleared all Customs Offices shall be closed throughout the day upon Christmas Day, Good Friday, Hari Raia Puasa, Hari Raia Haji and the first day of the Chinese New Year.

7. Upon Sundays and notified holidays other than those mentioned in Rule 6 all Customs Offices may be closed throughout the day provided that the Proper Officer of Customs present in the port or place shall open the Customs Office for the clearance of dutiable goods for such period as may be necessary between the hours of 8 a.m. and 11 a.m. upon application in writing being received before the legal closing hour of the previous working day from the importer or exporter of dutiable articles or his agent who may be required to pay overtime fees at the prescribed rates.

8. On all days other than those above mentioned, Customs Offices may remain closed until 8 a.m. and may be again closed at 3 p.m. (except Saturdays when the Offices close at 12 noon) : provided that the Proper Officer of Customs in the port or place may open the Customs Office for the clearance of dutiable articles beyond the above-mentioned legal office hours—viz. : 6 a.m. to 8 a.m. and 3 p.m. to 6 p.m. and on Saturdays 12 noon to 6 p.m. upon application in writing being received before the previous legal closing hour from the importer or exporter of dutiable articles or his agent who may be required to pay overtime fees at the prescribed rates.

9. The ordinary working hours during which goods may be landed from or loaded into any vessel shall be 6 a.m. to 6 p.m.

10. Before 6 a.m. and after 6 p.m. goods shall not be landed or shipped without special permission given by the Proper Officer of Customs upon application in writing being made to him before the previous legal closing hour of the Customs Office by the master or agent of any vessel in port, who may be required to pay overtime fees at the prescribed rate to all Customs Officers whose presence in the Customs House, on the jetty or on board the vessel may be necessary.

Note.—Ice and fresh fish may be landed at any time.

E.—OVERTIME FEES.

11. The following scale of fees for overtime allowances shall be paid for the services of each Customs Officer, clerk, peon, watchman or labourer, who shall be required to work beyond the

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ordinary hours at the request of the master or agent of a vessel in port, or of an importer or exporter of dutiable articles:

Scale.	Per hour
Superintendent of Customs	\$1.50
Officers or clerks whose salary exceeds \$1,140 per annum	0.60
Officers or clerks whose salary does not exceed \$1,140 per annum	0.40
Officers or clerks whose salary does not exceed \$720 per annum	0.25
Officers or clerks whose salary does not exceed \$420 per annum	0.10
Officers or clerks whose salary is less than \$264 per annum	0.10
Watchmen or labourers	0.10
Peons and punkah-pullers	0.05

12. No charge shall be made for completing the weighment or delivery of a consignment when the time required does not exceed ten minutes beyond closing hours. If the time required for completing such weighment or delivery exceeds ten minutes the full fee shall be charged.

F.—ESTABLISHMENT OF CUSTOMS WAREHOUSES AND FIXING OF WAREHOUSE RENT.

13. Customs warehouses are established at the following places for the deposit and custody of dutiable goods:

Parit Buntar, Telok Anson, Taiping, Ipoh, Kuala Lumpur, Port Swettenham, Port Dickson, Seremban, Gemas, Kuantan, Pekan and Kuala Lipis.

14. Warehouse rent shall be paid on goods deposited in the said warehouses at the following rates provided (i) that no warehouse rent shall be chargeable on any goods for the first 48 hours after deposit, and (ii) that when goods are deposited in a warehouse on a Friday or a Saturday and removed on or before the following Monday or Tuesday respectively the intervening Sunday is not to be included for the purpose of assessing the amount of warehouse rent due:

IMPORTED DUTIABLE GOODS.

Goods.	Warehouse rent.
(i) Tobacco—	
For every 5 lbs. of tobacco deposited or part thereof	$\frac{1}{2}$ a cent per week or part of a week, subject to a minimum charge of 20 cents in respect of each deposit

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(ii) Liquors—

(a) Liquors imported in casks or drums:

For the first four weeks of deposit	$\frac{1}{2}$ a cent per gallon for every such week or part thereof
For the second four weeks of deposit	1 cent per gallon for every such week or part thereof
For the remainder of the period of deposit	2 cents per gallon for every week or part thereof

(b) Liquors imported otherwise than in casks or drums:

For the first two weeks of deposit	$\frac{1}{2}$ a cent per gallon for every such week or part thereof
For the second two weeks of deposit	1 cent per gallon for every such week or part thereof
For the succeeding four weeks of deposit	2 cents per gallon for every such week or part thereof
For the remainder of the period of deposit	4 cents per gallon for every week or part thereof

(c) The minimum warehouse rent to be charged for any period of deposit shall be

20 cents

(iii) Matches—

For every case of matches containing 7,200 boxes or part thereof	10 cents per week or part of a week, subject to a minimum charge of 20 cents in respect of each deposit
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(iv) Alum—

2 cents per pikul per day for the first fourteen days and 4 cents per pikul per day for any subsequent period

(v) Petroleum, Petrol, Benzine, Etc.—

May not be stored in any Customs warehouse.

DUTIABLE GOODS FOR EXPORT.

Goods warehoused prior to export:

(Where Customs warehouses are established for the storage of goods other than liquors and tobacco prior to export)	2 cents per pikul per day for the first fourteen days and 4 cents per pikul per day for any subsequent period
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G.—IMPORTATION OF DUTIABLE GOODS—RESTRICTIONS AS TO
PORTS AND PLACES OF IMPORT.

15. LIQUORS.—(i) Liquors shall not be imported into the Federated Malay States except at Telok Anson, Port Swettenham, Port Dickson, Kuantan and Pekan if imported by sea and at Gemas and Parit Buntar if imported by rail.

(ii) Liquors shall not be imported into the Federated Malay States overland otherwise than by rail except at (a) Padang Tamat in Upper Perak, and (b) by the road leading from Tampin Railway Station to Tampin town provided that the liquors shall have been consigned by rail from and import duty already paid in the Federated Malay States.

16. OTHER DUTIABLE GOODS.—(i) Other dutiable goods may be imported into the Federated Malay States only at Telok Anson, Port Weld, Port Swettenham, Port Dickson, Kuantan, Bebar, Rompin, Pontian, Endau and Tioman if imported by sea and at Parit Buntar and Gemas if imported by rail.

(ii) Such other dutiable goods shall not be imported into the Federated Malay States overland otherwise than by rail except at Padang Tamat in Upper Perak and by road leading from Tampin Railway Station to Tampin town.

17. PETROLEUM.—Nothing in the foregoing rules shall apply to the importation of petroleum, which may be imported under the provisions of "The Petroleum Enactment, 1914," and rules made thereunder.

H.—RULES CONCERNING THE ISSUE OF LICENCES FOR THE
IMPORTATION OF SPECIFIED GOODS.

(I) RULES CONCERNING THE ISSUE OF LICENCES FOR THE
IMPORTATION OF INTOXICATING LIQUORS.

18. No person shall import intoxicating liquors direct into any district in the Federated Malay States except under and in accordance with a licence issued in that behalf provided that intoxicating liquors intended for private consumption only may be imported without licence as permitted in rule 19.

19. Intoxicating liquors may be imported for private consumption only without a licence, but when the quantity imported at any one time exceeds six gallons a permit to import substantially in the form Customs No. 21 in the schedule hereto must be obtained from the Superintendent of Customs at the station at which it is intended to pay the duty. No fee shall be charged for the issue of such permit.

20. No intoxicating liquors shall be imported into the Federated Malay States by passenger train otherwise than as part of personal baggage except with the written authority of the Commissioner, and any intoxicating liquor imported contrary to this rule shall be liable to seizure.

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21. The Chairman of each Licensing Board in the Federated Malay States appointed under the provisions of "The Excise Enactment, 1923," shall have authority to direct the issue of licences in respect of the area under his jurisdiction for the importation of intoxicating liquors and such licences shall be issued by the Superintendent of Customs of the district.

22. No licence to import intoxicating liquors shall be transferable except with the consent of the officer having the authority to direct the issue of such licences and no such licence shall be issued or transferred until the prescribed fees shall have been paid.

23. Any officer having authority to direct the issue of licences to import intoxicating liquor into the Federated Malay States may in his discretion refuse to authorize the issue or consent to the transfer of any such licence and may suspend or cancel any such licence the holder whereof shall have been convicted of a breach of any written law relating to the importation of intoxicating liquor into and the sale thereof within the Federated Malay States.

24. Any person aggrieved by the issue, transfer, refusal, suspension or cancellation of a licence under these rules may appeal to the Resident of the State whose decision shall be final.

25. Every licence to import intoxicating liquor shall be substantially in the form Customs No. 22 in the schedule hereto and the fee payable in respect thereof shall be \$8 for every calendar month or part of a calendar month.

26. The licence to import intoxicating liquor may be for any period not exceeding one year, but every such licence shall expire not later than the 31st day of December next following the date of issue.

27. The fee for transfer of any such licence shall be fifty cents.

28. Every person licensed to import intoxicating liquor shall keep a stock book in which shall be entered day by day (a) the quantity and description of all intoxicating liquor imported by him; (b) the date of importation, and (c) the manner of disposal thereof, whether by transfer to retail stock or by sale or otherwise, with the names of wholesale purchasers or persons concerned and such books shall be balanced monthly.

29. The stock book, premises and stock of intoxicating liquor of any licensee may be inspected at any time between the hours of 8 a.m. and 4 p.m. by any senior officer appointed in that behalf by the Commissioner, or by a member of the Licensing Board appointed under "The Excise Enactment, 1923."

30. The officer directed to issue licences in any district of any State of the Federated Malay States for the importation of intoxicating liquors shall forthwith after having granted any such licence forward to the Commissioner the duplicate copy of the licence for record in his office.

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(II) RULES CONCERNING THE ISSUE OF LICENCES FOR THE IMPORTATION OF DENATURED SPIRITS.

31. No person shall import denatured spirit direct into any district in the Federated Malay States except under and in accordance with a licence issued in that behalf.

32. Denatured spirit may be imported only at such ports and places as shall be notified from time to time by the Chief Secretary for the importation of intoxicating liquors.

33. Each consignment of denatured spirit should be accompanied by a certificate signed by a person holding the qualifications required by the Pharmaceutical Association of Great Britain or similar qualifications in other countries for a Chemist or Druggist, that such liquor has been denatured and the Principal Officer of Customs may in his discretion pass such certified denatured spirit duty free or may take samples for analysis.

34. Samples shall be taken for analysis of all consignments unaccompanied by a certificate to the effect that the liquor has been effectually and permanently rendered unfit for human consumption.

35. The Chairman of each Licensing Board in the Federated Malay States appointed under the provisions of "The Excise Enactment, 1923," shall have authority to direct the issue of licences in respect of the area under his jurisdiction for the importation of denatured spirits and such licence shall be issued by the Superintendent of Customs of the district.

36. No licence to import denatured spirit shall be transferable except with the consent of the officer having authority to direct the issue of such licence and no such licence shall be issued or transferred until the prescribed fees shall have been paid.

37. Any officer having authority to direct the issue of licences to import denatured spirit into the Federated Malay States may in his discretion, refuse to authorize the issue or consent to the transfer of any such licence and may suspend or cancel any such licence the holder whereof shall have been convicted of a breach of any written law relating to the importation of denatured spirit into the Federated Malay States or relating to the purpose for which it may or may not be used.

38. Any person aggrieved by the issue, transfer, refusal, suspension or cancellation of a licence under these rules may appeal to the Resident of the State whose decision shall be final.

39. Every licence to import denatured spirit shall be substantially in the form Customs No. 23 in the schedule hereto and the fee payable in respect thereof shall be \$8 for every calendar month or part of a calendar month.

40. The licence to import denatured spirit may be for any period not exceeding one year, but every such licence shall expire not later than the 31st day of December next following the date of issue.

41. The fee for transfer of any such licence shall be fifty cents.

42. Every person licensed to import denatured liquor shall keep a stock book in which shall be entered day by day (a) the quantity of denatured spirit imported by him, (b) the date of importation, and (c) the manner of disposal thereof whether by transfer to retail stock or by sale or otherwise, with the names of wholesale purchasers or persons concerned and such books shall be balanced monthly.

43. The stock book, premises and stock of denatured liquor of any licensee may be inspected at any time between the hours of 8 a.m. and 4 p.m. by any senior officer appointed in that behalf by the Commissioner, or by a member of the Licensing Board appointed under "The Excise Enactment, 1923."

44. The officer directed to issue licences in any district of any State of the Federated Malay States for the importation of denatured spirit shall, forthwith after having granted any such licence forward to the Commissioner the duplicate copy of the licence for record in his office.

(III) RULES CONCERNING THE ISSUE OF LICENCES FOR THE
IMPORTATION OF TOBACCO.

45. No person shall import tobacco direct into any district in the Federated Malay States otherwise than through the Post Office except under and in accordance with a licence issued in that behalf, provided that tobacco intended for private consumption only may be imported without licence as permitted in rule 46.

46. Tobacco may be imported for private consumption only without a licence—

(a) through the Post Office, and

(b) as part of personal baggage

provided that the quantity of tobacco imported at any one time shall not exceed 10 lbs. in weight.

For any quantity exceeding 10 lbs. in weight a licence to import must be obtained, and the tobacco is liable to be detained until such time as the licence to import is produced.

47. No tobacco shall be imported into the Federated Malay States by passenger train otherwise than as part of personal baggage except with the written authority of the Commissioner, and any tobacco imported contrary to this rule is liable to seizure.

48. The Chairman of each Licensing Board in the Federated Malay States appointed under the provisions of "The Excise Enactment, 1923," shall have authority to direct the issue of licences in respect of the area under his jurisdiction for the importation of tobacco and such licences shall be issued by the Superintendent of Customs of the district.

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49. No licence to import tobacco shall be transferable except with the consent of the officer having authority to direct the issue of such licences and no such licence shall be issued or transferred until the prescribed fees shall have been paid.

50. Any officer having authority to direct the issue of licences to import tobacco into the Federated Malay States may in his discretion refuse to authorize the issue or consent to the transfer of any such licence and may suspend or cancel any such licence the holder whereof shall have been convicted of a breach of any written law relating to the importation of tobacco into and the sale thereof within the Federated Malay States.

51. Any person aggrieved by the issue, transfer, refusal, suspension or cancellation of a licence under these rules may appeal to the Resident of State whose decision shall be final.

52. Every licence to import tobacco shall be substantially in the form Customs No. 24 in the schedule hereto and the fee payable in respect thereof shall be \$8 for every calendar month or part of a calendar month.

53. The licence to import tobacco may be for any period not exceeding one year, but every such licence shall expire not later than the 31st day of December next following the date of issue.

54. The fee for transfer of any such licence shall be fifty cents.

55. Every person licensed to import tobacco shall keep a stock book in which shall be entered day by day (a) the quantity and description of all tobacco imported by him, (b) the date of importation, and (c) the manner of disposal thereof, whether by transfer to retail stock or by sale or otherwise with the names of wholesale purchasers or persons concerned.

56. The stock book, premises and stock of tobacco of any licensee may be inspected at any time between the hours of 8 a.m. and 4 p.m. by any senior officer appointed in that behalf by the Commissioner, or by a member of the Licensing Board appointed under "The Excise Enactment, 1923."

57. The officer directed to issue licences in any district of any State of the Federated Malay States for the importation of tobacco shall forthwith after having granted any such licence forward to the Commissioner the duplicate copy of the licence for record in his office.

(IV) RULES CONCERNING THE ISSUE OF LICENCES FOR THE
IMPORTATION OF PETROLEUM.

58. No person shall import petroleum direct into any district in the Federated Malay States except under and in accordance with a licence issued in that behalf.

59. The Commissioner is authorized to issue licences for the importation of petroleum.

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60. No licence to import petroleum shall be transferable except with the consent of the Commissioner, and no such licence shall be issued or transferred until the prescribed fees shall have been paid.

61. The Commissioner may in his discretion refuse to issue or consent to the transfer of any such licence and may suspend or cancel any such licence the holder whereof shall have been convicted of a breach of any written law relating to the importation into and transport and storage of petroleum within the Federated Malay States.

62. Any person aggrieved by the issue, transfer, refusal, suspension or cancellation of a licence under these rules may appeal to the Resident of the State whose decision shall be final.

63. Every licence to import petroleum shall be substantially in the form Customs No 25 in the schedule hereto and the fee payable in respect thereof shall be \$8 for every calendar month or part of a calendar month.

64. The licence to import petroleum may be for any period not exceeding one year, but every licence shall expire not later than the 31st day of December next following the date of issue.

65. The fee for transfer of any such licence shall be fifty cents.

66. Every person licensed to import petroleum shall keep a stock book in which shall be entered day by day (a) the quantity of petroleum imported by him, (b) the date of importation, and (c) the manner of disposal thereof whether by transfer to retail stock or by sale or otherwise, with the names of wholesale purchasers or persons concerned and such books shall be balanced monthly.

67. The stock book, premises and stock of petroleum of any licensee may be inspected at any time between the hours of 8 a.m. and 4 p.m. by any officer appointed in that behalf by the Commissioner.

68. Nothing in these rules shall be held to affect in any way the provisions of "The Petroleum Enactment, 1914," requiring licence to be obtained for the landing of dangerous petroleum.

Definition.—"Petroleum" includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, paraffin oil, petrol, gasoline, benzol, benzoline, benzine, naphtha or any like inflammable liquid, whether a natural product or one that is made from petroleum, coal, schist, shale or any other bituminous substance or from any products thereof, but does not include any liquid or substance which has a flashing point higher than 150° Fahrenheit ascertained in manner provided from time to time under "The Petroleum Enactment, 1914."

I.—HANDLING AND WEIGHING CHARGES.

69. The handling charges leviable for the operation of weighing where such operation is not conducted by the importer, exporter or his coolies shall be at the rate of two cents per pikul reckoned on gross weight *on all dutiable articles imported and exported* which require to be weighed for the assessment of duty, except that for tin, tin-ore, wolfram and scheelite when won in Selangor the handling charges shall be five cents per pikul and three cents per pikul when won in Perak and that in the States mentioned the necessary handling for the weighing of tin, tin-ore, wolfram and scheelite shall be performed by Customs coolies.

70. Where any other of the services mentioned in section 24 of "The Customs Enactment, 1923," are performed by Customs coolies, handling charges shall be assessed at the following rates:

LIQUORS.—

A case of whisky, brandy, gin, etc., not exceeding two gallons	05 cents
A case of liquors exceeding two gallons	08 „
A case of beer	10 „
A jar of samsu	10 „
A drum or cask of liquor not exceeding 100 gallons	15 „
A drum or cask of liquor exceeding 100 gallons	20 „

OTHER GOODS NOT SPECIFIED.—

A case or bundle not exceeding one pikul in weight	10 „
A case or bundle exceeding one pikul but not exceeding one and a half pikuls	15 „
A case or bundle exceeding one and a half pikuls but not exceeding two pikuls	20 „
For every additional pikul or part of a pikul	05 „

J.—PACKING OF DUTIABLE GOODS.

71. No dutiable goods or goods the importation or exportation whereof is restricted shall be packed in the same packages or receptacles as non-dutiable or unrestricted goods, whether imported or exported by sea, rail, road or parcels post.

72. Any dutiable or restricted goods found packed with non-dutiable or unrestricted goods shall be seized together with everything packed therewith and the offenders shall be liable on conviction to a fine not exceeding \$200 in addition to any fine that may be imposed for attempted evasion of the payment of duty.

73. The above rules shall not apply to dutiable goods brought into the Federated Malay States by any person in his personal baggage and intended for his own consumption.

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K.—TRANSHIPMENT OF GOODS.

74. No goods intended for transhipment shall be removed from any vessel or from any Customs or licensed warehouse or placed on board any vessel except under a permit substantially in the form Customs No. 26 in the schedule hereto and in accordance with the conditions contained in such permit.

75. Such permit shall be issued by the Proper Officer of Customs upon receipt of a requisition substantially in the form Customs No. 27.

76. No goods shall be transhipped except in the presence of a Customs Officer.

L.—DEPOSIT AND CUSTODY OF DUTIABLE GOODS IN CUSTOMS WAREHOUSES AND REMOVAL THEREFROM.

77. Every application for permission to import dutiable goods, required by section 56 of the Enactment shall be substantially in the form Customs No. 28 in the schedule hereto.

78. Upon receipt of an application to import dutiable goods, the Proper Officer of Customs shall send to the Officer in charge of the Customs warehouse the said application with an endorsement thereon authorizing the deposit of the dutiable goods in the Customs warehouse.

79. (i) Upon receipt of the authority referred to in the preceding rule the Officer in charge of the Customs warehouse shall superintend the deposit of the dutiable goods in the warehouse and shall give the importer or his agent a receipt therefor substantially in the form Customs No. 29 in the schedule hereto specifying the declared description and quantity of the dutiable goods, and shall immediately enter in the stock book provided for that purpose such details as may be required.

(ii) The said officer shall also record upon the said application the fact that the dutiable goods have been deposited with the date and hour of such deposit, and shall thereafter forward the said application to the Proper Officer of Customs.

80. Whenever an owner of dutiable goods or his agent is desirous of removing the same otherwise than under bond, from the Customs warehouse where they are deposited he shall personally or by his agent tender to the Proper Officer of Customs the amount of import duty payable thereon under this Enactment, and shall at the same time produce the deposit receipt given to him under clause (i) of rule 79. Upon payment of the duty and production of the deposit receipt the Proper Officer of Customs shall issue to the owner or his agent a receipt for the amount paid, and shall send to the Officer in charge of the Customs warehouse an order, substantially in the form Customs No. 30 in the schedule hereto allowing the removal of such goods.

81. (i) The removal of dutiable goods under bond from one warehouse to another within the Federated Malay States shall only be allowed by rail.

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(ii) Whenever an owner of dutiable goods, or his agent is desirous of removing the same under bond from the Customs warehouse wherein they are deposited to some other warehouse in the Federated Malay States he shall address to the Proper Officer of Customs at the port or place an application substantially in the form Customs No. 31 in the schedule hereto. On receipt of the said application the Proper Officer of Customs shall examine the goods and endorse on the application the result of such examination. He shall then, if satisfied, and if a bond shall have been given as hereinafter prescribed and delivered or duly transmitted to him, issue to the applicant a permit, substantially in the form Customs No. 32 in the schedule hereto and shall forthwith despatch a duplicate and triplicate of the said permit to the Proper Officer of Customs at the place for which the goods are destined. He shall also send to the Officer in charge of the warehouse wherein the goods are stored an order substantially in the form Customs No. 30 in the schedule hereto allowing the removal of the goods.

(iii) The remover of the dutiable goods shall enter into a bond with such security as may be approved by the Proper Officer of Customs for a sum equal to the duty on the quantity removed, to account for it satisfactorily at the place of destination, either by paying the duty on it or by depositing it in a Customs or licensed warehouse within the time specified in the bond. Such bond shall be delivered or transmitted to and retained by the officer empowered to issue the permit for removal.

(iv) A bond may be either in respect of the removal of a particular consignment of dutiable goods in which case it shall be substantially in the form Customs No. 33 in the schedule hereto or of a general nature in which case it shall be substantially in the form Customs No. 34 in the schedule hereto.

(v) On their arrival at the place of destination the dutiable goods shall forthwith be produced to the Proper Officer of Customs (notwithstanding that the time mentioned in the bond may not have expired) together with the remover's permit. The Proper Officer of Customs shall thereupon cause the marks, quantities and description of the goods to be checked with the said permit, and with the duplicate and triplicate thereof forwarded to him under sub-section (ii) of this rule.

(vi) After the goods have been examined and accounted for, either by payment of duty, or by deposit in a Customs or licensed warehouse the Proper Officer of Customs shall endorse a certificate to the effect that the goods have been duly accounted for, substantially in the form Customs No. 35 in the schedule hereto on the remover's permit, and on the duplicate and triplicate copies thereof which are referred to in sub-section (ii) of this rule, and shall retain for record the copy handed to him by the remover, and return the duplicate and triplicate copies thereof to the Proper Officer of Customs at the place of removal, who shall retain one copy for record against the bond and forward the other to the Revenue Audit Office, provided that where there has

been any loss in transit the certificate shall specify the quantity lost (unless the duty thereon shall have been paid already) and the bond shall not be cancelled until the duty due thereon has been paid.

82. Dutiable goods deposited in a Customs warehouse on the importation thereof, may be removed for export by sea or by rail without payment of import duty subject to the following conditions:

- (i) Application for removal shall be made to the Superintendent of Customs by the importer or his agent in the form Customs No. 36 in the schedule hereto and the applicant shall at the same time produce the receipt given to him under rule 79. He shall enter into a bond with such security as may be approved by the Superintendent of Customs for a sum equal to the duty payable on such goods to be removed.
- (ii) The bond may be either in respect of the removal of a particular consignment, in which case it shall be in the form Customs No. 37 or of a general nature, in which case it shall be in the form Customs No. 38 in the schedule hereto.
- (iii) When the application is approved by the Superintendent of Customs he shall issue a permit for the removal of the goods in the form Customs No. 39 in the schedule hereto to the exporter and shall send an order to remove to the Officer in charge of the Customs warehouse.
- (iv) The Superintendent of Customs may refuse to issue such permit until a reasonable time before departure of the vessel or train by which it is intended to export the goods.
- (v) The Proper Officer of Customs on removal of the goods for export shall procure a receipt for the goods from the master or mate of the vessel by which the goods are to be exported, or from the station master or goods clerk if the export be by rail, such receipt to be endorsed on the permit and countersigned by himself as witness, and he shall deliver the same to the Officer in charge of the Customs warehouse. It shall be obligatory on the part of the persons above mentioned to grant such receipt on demand.
- (vi) The Officer in charge of the Customs warehouse shall thereupon record the fact of removal in such a manner as the Commissioner may from time to time direct, and shall return the permit duly endorsed with the date of removal to the Superintendent of Customs to be filed with the bond.

83. No goods shall be removed from a Customs warehouse until all warehouse charges have been paid.

84. An Officer in charge of a warehouse shall retain every order which he receives to allow the removal from the warehouse of dutiable goods under bond, or on which the import duty has been paid and shall superintend the removal from the warehouse of the goods specified in such order and shall thereafter record on the said order the fact that such goods have been removed with the date and hour of such removal and shall also immediately on such removal make such other entry or record as the Commissioner may from time to time direct.

85. (i) Customs warehouses shall be open during the following hours for the deposit and removal of goods:

Week-days other than Saturdays ...	8 a.m. to 11 a.m. and 1 p.m. to 3 p.m.
Saturdays	8 a.m. to 12 noon.

(ii) Customs warehouses shall be closed throughout the day upon Christmas Day, Good Friday, Hari Raia Puasa, Hari Raia Haji and the first day of the Chinese New Year.

(iii) Upon Sundays and notified holidays the Customs warehouses may be closed throughout the day provided that the Senior Customs Officer present in the port or place shall open the Customs warehouse except upon the days mentioned in sub-section (ii) of this rule for the deposit of imported dutiable goods for such period as may be necessary between the hours of 8 a.m. and 3 p.m. upon application in writing being received before the previous legal hour of closing from the importer of dutiable articles or his agent who may be required to pay overtime fees at the prescribed rates.

(iv) On all days other than those mentioned above Customs warehouses may be closed at 3 p.m. (except Saturdays when the warehouses close at 12 noon), provided that the Senior Customs Officer in the port or place may open the warehouse beyond the above-mentioned legal warehouse hours, viz.: 3 p.m. to 6 p.m., and on Saturdays 12 noon to 6 p.m., for the removal of goods on which duty has already been paid, upon application in writing being received before the legal time of closing from the importer or his agent who may be required to pay overtime fees at the prescribed rates.

M.—QUANTITY OF DUTIABLE GOODS CONTAINED IN CASKS, CASES, ETC.

86. Every case, cask or other receptacle containing dutiable goods or liquors which shall be deposited in a Customs store or warehouse may for the purpose of payment of Customs duties or warehouse rent be deemed to contain no less quantity of goods or liquors than purports to be contained therein or, in the absence of a sufficient indication of the quantity of the contents, than is ordinarily contained in similar cases, casks or receptacles, unless the importer thereof deliver or cause to be delivered to the Principal Officer of Customs within seven days after the deposit of the cask, case or other receptacle at ports and places of import, and two days at inland Customs stations, a written representation that the contents thereof are not of such quantity as aforesaid.

87. The Principal Officer of Customs shall on receipt of such representation forthwith ascertain or cause some other Officer of Customs to ascertain the quantity of dutiable goods or liquors contained in such case, cask or receptacle and the importer or his representative shall be entitled, if he attend at the Customs store or warehouse, to be present while the quantity is so being ascertained.

88. After examination and reconditioning of cases of intoxicating liquor the said cases should be re-wired and sealed by the importer or his agent, otherwise the Customs Department shall not be liable for any pilferage that may occur between the times of examination and removal from the Customs warehouse.

N.—DENATURING LIQUORS IN CUSTOMS WAREHOUSES.

89. Every owner of dutiable liquors deposited in a Customs warehouse shall, if desirous of denaturing the same, submit an application in the form Customs No. 40 in the schedule hereto to the Superintendent of Customs for permission to denature such liquors.

90. The Superintendent of Customs shall, on receipt of a fee of \$1 issue to the applicant a permit in the form Customs No. 41 in the schedule hereto to denature such liquors in the Customs warehouse.

91. The denaturing of liquors for industrial purposes shall be carried out by the addition thereto of one part of turpene and one-sixth of one part of crude pyridene to every 100 parts of such liquors.

92. The turpene and pyridene at the time of denaturing shall, where not purchased from the Proper Officer of Customs, be produced by the applicant to the Superintendent of Customs in sealed receptacles and accompanied by a certificate of a Chemist as to the nature of the contents of the receptacles and the quantities contained therein.

93. The denaturing of liquors for medical purposes by doctors and chemists shall be permitted provided the following conditions are complied with:

- (i) The bottles containing the ingredients for mixing with the liquor shall be produced to the Superintendent of Customs by the doctor or chemist sealed and labelled as received from the manufacturing chemist together with a list of the names and quantities of the ingredients to be used and a certificate to the effect that the bottles have not been used or tampered with.
- (ii) The Superintendent of Customs shall submit the list of names and quantities of ingredients to the Senior Medical Officer who if satisfied that the admixture of such ingredients with liquor would render the liquor unfit for human consumption as a beverage, shall send a certificate to that effect to the Superintendent of Customs.

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- (iii) On receipt of the certificate from the Senior Medical Officer the Superintendent of Customs shall permit the doctor or chemist to attend at the Customs warehouse to denature the liquor.

94. The Superintendent of Customs shall personally supervise the denaturing and when the ingredients have been thoroughly mixed with the said liquors, he shall write and sign a certificate in the stock book to the effect that the said liquors—stating quantity and strength—were denatured in his presence.

95. The Superintendent of Customs may then issue to the Officer in charge of the warehouse an order in the form Customs No. 42 in the schedule hereto to permit removal of such denatured liquors free of duty. Such order shall specify the quantity, description and strength of the liquors which may be removed.

96. Upon receipt of the order to allow removal in the form Customs No. 42 in the schedule hereto the officer shall endorse upon the receipt given at the time when the liquors were deposited the quantity, description and strength of the denatured liquors so removed and shall enter in the stock book the necessary particulars.

SCHEDULE.

[In duplicate.]

No.....

FEDERATED MALAY STATES.

CUSTOMS No. 21.

"The Customs Enactment, 1923." Rule 19. Customs Serial No. 7.

PERMIT TO IMPORT INTOXICATING LIQUORS FOR PRIVATE CONSUMPTION.

Mr.....residing at.....is hereby authorized to import
.....cases of.....gallons from.....the duty ^{to be paid} having already been paid
at.....

Place.....

Date.....

.....
Superintendent of Customs.

[In triplicate.]

No.....

FEDERATED MALAY STATES.

CUSTOMS No. 22.

"The Customs Enactment, 1923." Rule 25. Customs Serial No. 7.

LICENCE TO IMPORT INTOXICATING LIQUORS.

Authority is hereby granted to.....trading under the style
of.....at.....to import intoxicating liquors into the district
of.....of the Federated Malay States.

This licence commences on the.....day of.....19..., and
will expire on the.....day of.....19..., unless cancelled in
accordance with the provisions of rule 23 of the rules issued as
Customs Serial No. 7.

Fee received \$.....

Date of issue.....

(Signed)

Superintendent of Customs.

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[In triplicate.]

No.....

FEDERATED MALAY STATES.

CUSTOMS No. 23.

"The Customs Enactment, 1923." Rule 39. Customs Serial No. 7.

LICENCE TO IMPORT DENATURED SPIRIT.

Authority is hereby granted to.....trading under the style
of.....at.....to import denatured spirit into the district
of.....of the Federated Malay States.

This licence commences on the.....day of.....19..., and
will expire on the.....day of.....19..., unless cancelled in
accordance with the provisions of rule 37 of the rules issued as
Customs Serial No. 7.

Fee received \$.....

Date of issue.....

(Signed)

Superintendent of Customs.

[In triplicate.]

No.....

FEDERATED MALAY STATES.

CUSTOMS No. 24.

"The Customs Enactment, 1923." Rule 52. Customs Serial No. 7.

LICENCE TO IMPORT TOBACCO.

Authority is hereby granted to.....trading under the style
of.....at.....to import tobacco into district of.....of the
Federated Malay States.

This licence commences on the.....day of.....19..., and
will expire on the.....day of.....19..., unless cancelled in
accordance with the provisions of rule 50 of the rules issued as
Customs Serial No. 7.

Fee received \$.....

Date of issue.....

(Signed)

Superintendent of Customs.

[In duplicate.]

No.....

FEDERATED MALAY STATES.

CUSTOMS No. 25.

"The Customs Enactment, 1923." Rule 63. Customs Serial No. 7.

LICENCE TO IMPORT PETROLEUM.

Authority is hereby granted to.....trading under the style
of.....at.....to import petroleum into the State of.....of
the Federated Malay States.

This licence commences on the.....day of.....19..., and
will expire on the.....day of.....19..., unless cancelled in
accordance with the provisions of rule 61 of the rules issued as
Customs Serial No. 7.

Fee received \$.....

Date of issue.....

(Signed)

Commissioner, Trade & Customs, F.M.S.

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FEDERATED MALAY STATES.

CUSTOMS No. 26.

"The Customs Enactment, 1923." Rule 74. Customs Serial No. 7.

PERMIT TO TRANSHIP GOODS.

Permission is hereby given to.....to remove on the.....
day of.....19... between the hours of.....a.m. and.....p.m., the
goods hereunder described from the ^{steamship}_{warehouse}.....to steamship.....

DESCRIPTION OF GOODS.

Nature of goods.	Marks on casks, cases, etc.	Quantity or weight.	Strength in the case of wines and spirits.

Place.....

Date.....

.....
Proper Officer of Customs.

To the Proper Officer of Customs,.....

Certified that the goods described above have been duly transhipped.

Date.....

.....
Customs Officer on Duty.

FEDERATED MALAY STATES.

CUSTOMS No. 27.

"The Customs Enactment, 1923." Rule 75. Customs Serial No. 7.

APPLICATION TO TRANSHIP GOODS.

To the Proper Officer of Customs,.....

Sir,

Please issue a permit to remove on the.....day of.....19...
between the hours of.....a.m. and.....p.m., the goods
hereunder described from the ^{steamship}_{warehouse}.....to the steamship.....

DESCRIPTION OF GOODS.

Nature of goods.	Marks on casks, cases, etc.	Quantity or weight.	Strength in the case of wines and spirits.

Place.....

Date.....

.....
Shipper.

"The Customs Enactment, 1923." Rule 77. Customs Serial No. 7.
APPLICATION FOR PERMISSION TO IMPORT DUTIABLE GOODS.
To the.....at.....

Sir,
Please issue a permit to import on the.....day of.....
19..., the dutiable goods described hereunder which ^{arrived}
at this ^{port} _{Customs warehouse} on the.....day of.....19...
^{are due to arrive}

Description of goods.	Quantity.	Description of packages or receptacles.	Marks and numbers.	Value of goods.		Remarks.
				\$	c.	

Owner or Agent.

Deposit Receipt No.....
(To be entered by Customs Officer.)

No.....
FEDERATED MALAY STATES.
CUSTOMS No. 29.
"The Customs Enactment, 1923." Rule 78. Customs Serial No. 7.
RECEIPT FOR DUTIABLE GOODS DEPOSITED IN
A CUSTOMS WAREHOUSE.
I hereby acknowledge receipt of.....cases said to contain
the dutiable goods hereunder described which have been
deposited in the Customs warehouse at.....on the.....
day of....., 19....

No. and description of packages or receipts.	Distinguishing marks and num- bers.	Description of goods.	Quantity as de- clared by importer.	Quantity as ascer- tained by the Customs.	Quantities removed.	Date.	Signature of Customs Officer.

Place.....
Date.....
.....
*Officer in charge of the Customs
Warehouse at.....*

This receipt to be produced before removal of goods can be permitted.

No.....
FEDERATED MALAY STATES.
CUSTOMS No. 29.
"The Customs Enactment, 1923." Rule 78. Customs Serial No. 7.
RECEIPT FOR DUTIABLE GOODS DEPOSITED IN
A CUSTOMS WAREHOUSE.
I hereby acknowledge receipt of.....cases said to contain
the dutiable goods hereunder described which have been
deposited in the Customs warehouse at.....on the.....
day of....., 19....

No. and description of packages or receipts.	Distinguishing marks and num- bers.	Description of goods.	Quantity as de- clared by importer.	Quantity as ascer- tained by the Customs.	Quantities removed.	Date.	Signature of Customs Officer.

Place.....
Date.....
.....
*Officer in charge of the Customs
Warehouse at.....*

This receipt to be produced before removal of goods can be permitted.

FEDERATED MALAY STATES.

No.....

CUSTOMS No. 30.

"The Customs Enactment, 1923." Rules 80 and 81 (ii).

Customs Serial No. 7.

ORDER TO ALLOW REMOVAL FROM CUSTOMS WAREHOUSE
OF DUTIABLE GOODS.

Deposit Receipt No.....

To the Officer in charge of the Customs warehouse at.....

You are hereby ordered to allow to be removed from the
Customs warehouse at.....the goods described hereunder
under Bond No.....for removal to
upon which duty has been paid, *vide* Import Duty Receipt No.....

Description of goods.	Quantity.	Description of packages.	Marks and numbers.	Remarks.

Place.....

Date.....

.....
Proper Officer of Customs.

FEDERATED MALAY STATES.

No.....

CUSTOMS No. 30.

"The Customs Enactment, 1923." Rules 80 and 81 (ii).

Customs Serial No. 7.

ORDER TO ALLOW REMOVAL FROM CUSTOMS WAREHOUSE
OF DUTIABLE GOODS.

Deposit Receipt No.....

To the Officer in charge of the Customs warehouse at.....

You are hereby ordered to allow to be removed from the
Customs warehouse at.....the goods described hereunder
under Bond No.....for removal to
upon which duty has been paid, *vide* Import Duty Receipt No.....

Description of goods.	Quantity.	Description of packages.	Marks and numbers.	Remarks.

Place.....

Date.....

.....
Proper Officer of Customs.

No.

FEDERATED MALAY STATES.

CUSTOMS No. 32.

"The Customs Enactment, 1923." Rule 81 (ii).
Customs Serial No. 7.

PERMIT TO REMOVE DUTIABLE
GOODS UNDER BOND.

Deposit Receipt No.

No. of Order to Remove.

*, having entered into a bond for the payment of duty on (or the deposit in a Customs warehouse of) the under-mentioned dutiable goods, has permission to remove the same to †.....by rail to be there handed over to the Proper Officer of Customs for examination and warehousing in the Customs warehouse at..... and payment of all duties due thereon

Bond No.

Description of goods,	Quantity,	Description of packages,	Marks and numbers,	Amount of duty.	
				₹	c.

* Name of importer or agent. † Name and address of consignee.

Place.....

Date.....

.....
Proper Officer of Customs.

No.

FEDERATED MALAY STATES.

CUSTOMS No. 32.

"The Customs Enactment, 1923." Rule 81 (ii).
Customs Serial No. 7.

PERMIT TO REMOVE DUTIABLE
GOODS UNDER BOND.

Deposit Receipt No.

No. of Order to Remove.

*, having entered into a bond for the payment of duty on (or the deposit in a Customs warehouse of) the under-mentioned dutiable goods, has permission to remove the same to †.....by rail to be there handed over to the Proper Officer of Customs for examination and warehousing in the Customs warehouse at..... and payment of all duties due thereon

Bond No.

Description of goods,	Quantity,	Description of packages,	Marks and numbers,	Amount of duty.	
				₹	c.

* Name of importer or agent. † Name and address of consignee.

Place.....

Date.....

.....
Proper Officer of Customs.

No.

FEDERATED MALAY STATES.

CUSTOMS No. 32.

"The Customs Enactment, 1923." Rule 81 (ii).
Customs Serial No. 7.

PERMIT TO REMOVE DUTIABLE
GOODS UNDER BOND.

Deposit Receipt No.

No. of Order to Remove.

*, having entered into a bond for the payment of duty on (or the deposit in a Customs warehouse of) the under-mentioned dutiable goods, has permission to remove the same to †.....by rail to be there handed over to the Proper Officer of Customs for examination and warehousing in the Customs warehouse at..... and payment of all duties due thereon

Bond No.

Description of goods,	Quantity,	Description of packages,	Marks and numbers,	Amount of duty.	
				₹	c.

* Name of importer or agent. † Name and address of consignee.

Place.....

Date.....

.....
Proper Officer of Customs.

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Now the condition of the above-written bond or obligation is such that if the said dutiable goods and every part thereof shall within ten days after the withdrawal thereof from the said ^{Customs} licensed warehouse be duly removed by rail to.....and be there satisfactorily accounted for within the said period either by the payment to the Proper Officer of Customs of the import duty due in respect thereof or by the delivery of the said dutiable goods to the Proper Officer of Customs for deposit in ^{Customs} licensed warehouse at No.....and if, in case the Proper Officer of Customs require it, proof to his satisfaction shall within such time as he shall allow be produced from §.....of such payment or delivery as aforesaid or if the said dutiable goods without such payment or delivery as aforesaid shall otherwise be accounted for to the satisfaction of the said Proper Officer of Customs then the above-written bond or obligation shall be void otherwise shall be and remain in full force and virtue.

Signed, sealed and delivered by the
above-named.....in the presence } L.S.
of.....

Signed, sealed and delivered by the
above-named.....in the presence } L.S.
of.....

Place.....

Date.....

§ Destination.

FEDERATED MALAY STATES.

CUSTOMS No. 34.

"The Customs Enactment, 1923." Rule 81 (iv). Customs Serial No. 7.

GENERAL BOND RELATING TO DUTIABLE GOODS REMOVED
WITHOUT PAYMENT OF IMPORT DUTY.

Bond No.....

Know all men by these presents that we.....* of.....
and.....† of..... are held and firmly bound unto the Chief
Secretary to Government of the Federated Malay States in the
sum of \$.....to be paid to the said Chief Secretary for which
payment well and truly to be made we bind ourselves jointly and
severally our heirs, executors, administrators and assigns firmly
by these presents.

Sealed with our seals. Dated this.....day of.....in the
year 19....

* Remover. † Surety.

Whereas the Proper Officer of Customs has consented to accept this bond as security for the payment of import duty on or other satisfactory disposal of all such goods liable to import duty as may from time to time be delivered to the said.....* out of any Customs warehouse or licensed warehouse without payment of the import duty due in respect thereof so long as the said Proper Officer of Customs shall be satisfied with such security:

Now the condition of the above-written bond or obligation is such that if the said.....* do and shall within ten days from each and every delivery to him out of any Customs warehouse or licensed warehouse within the Federated Malay States of any goods liable to import duty whereon the duty due in respect thereof shall not have been paid duly remove all goods so delivered out to him as aforesaid in the manner and to the place specified in the Removal Permit issued to him by the Proper Officer of Customs in respect of the said goods and do and shall at the said place satisfactorily account for the said goods within the said period either by the payment to the Proper Officer of Customs at the said place of the import duty due in respect thereof or by delivery of the said goods to the Proper Officer of Customs at the said place for deposit in a Customs warehouse or licensed warehouse and if in case the Proper Officer of Customs require it proof to his satisfaction shall within such time as he shall allow be produced from the said place of such payment or delivery as aforesaid or if the said goods without such payment or delivery as aforesaid shall otherwise be accounted for to the satisfaction of the said Proper Officer of Customs and if the said* do and shall observe all the provisions of the law and of the rules made by the Resident with the approval of the Chief Secretary to Government relating to the removal of goods liable to import duty whereon the import duty has not been paid then the above-written bond or obligation shall be void otherwise shall be and remain in full force and virtue.

Signed, sealed and delivered by the }
above-named.....in the presence }
of.....

L.S.

Signed, sealed and delivered by the }
above-named.....in the presence }
of.....

L.S.

Place.....

Date.....

* Remover.

FEDERATED MALAY STATES.

CUSTOMS No. 35.

"The Customs Enactment, 1923." Rule 81 (vi).
Customs Serial No. 7.

RECEIPT OF DUTIABLE GOODS REMOVED UNDER BOND
FROM.....TO.....

This is to certify that the dutiable goods hereunder described have been received and duly warehoused (or the duty thereon paid).

New deposit receipt No.	Description of goods.	Marks and numbers.	Quantity.	Excess.	Shortage.	Remarks.

Place.....

Date.....

.....
Proper Officer of Customs.

FEDERATED MALAY STATES.

CUSTOMS No. 35.

"The Customs Enactment, 1923." Rule 81 (vi).
Customs Serial No. 7.

RECEIPT OF DUTIABLE GOODS REMOVED UNDER BOND
FROM.....TO.....

This is to certify that the dutiable goods hereunder described have been received and duly warehoused (or the duty thereon paid).

New deposit receipt No.	Description of goods.	Marks and numbers.	Quantity.	Excess.	Shortage.	Remarks.

Place.....

Date.....

.....
Proper Officer of Customs.

CUSTOMS No. 36.

APPLICATION TO EXPORT GOODS LIABLE TO PAYMENT OF
IMPORT DUTY.

Deposit Receipt No.....

To the Superintendent of Customs.....

Sir,

Please grant permission to remove from the Customs warehouse at.....on the.....day of.....19..., between the hours of.....a.m. and.....p.m., the goods liable to payment of import duty described below for export on the.....to.....by steamship
rail. The said goods are being consigned to.....

DESCRIPTION OF GOODS.

Place.....

Date.....

Exporter.

"The Customs Enactment, 1923." Rule 82 (ii). Customs Serial No. 7.

Bond No.....

Witness our hands and seals.....this.....day of.....
19....

Description of goods.	Quantity.	Description of packages.	Marks and numbers.	Amount of duty.	
				\$	c.

Now therefore the condition of the above written bond or obligation is such that if the aforesaid goods ware or merchandise shall in good faith be actually exported from the Federated Malay States to be landed or detrained at.....according to the true

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intent and meaning of these presents (no part thereof having been landed at any port or detained at any place within the Federated Malay States) and if a certificate of landing or delivery as may be required by the Superintendent of Customs permitting the removal shall have been produced to and deposited with such Superintendent within.....from the date of removal then the obligation to be void: otherwise to remain in full force and virtue.

Signed sealed and delivered in the } (Seal)
presence of.....

(Seal)

FEDERATED MALAY STATES.

CUSTOMS No. 38.

"The Customs Enactment, 1923." Rule 82 (ii). Customs Serial No. 7.

EXPORT BOND (GENERAL).

Bond No.....

Know all men by these presents that.....of.....as principal and.....as surety are held and firmly bound unto the Chief Secretary to Government of the Federated Malay States in the sum of dollars.....; for the payment whereof to the said Chief Secretary to Government we bind ourselves, our heirs, executors, administrators and assigns jointly and severally firmly by these presents.

Witness our hands and seals this.....day of.....19....

Whereas the Superintendent of Customs at.....has consented to accept this bond as security for the payment of import duty on all such goods liable to payment of import duty as may from time to time be delivered to the said.....for export and to be landed or detained without the Federated Malay States so long as the said Superintendent shall be satisfied with such security.

Now therefore the condition of the above written bond or obligation is such that if all such goods wares or merchandise as aforesaid shall in good faith be actually exported from the Federated Malay States according to the true intent and meaning of these presents (no part thereof having been landed at any port or detained at any place within the Federated Malay States) and if all such certificates of landing or delivery as may be from time to time required by the Superintendent of Customs permitting the removal shall have been produced to and deposited with such Superintendent within such time as he shall fix from the date of removal when he shall have required such certificate then the obligation to be void: otherwise to remain in full force and virtue.

Signed sealed and delivered in the } (Seal)
presence of.....

(Seal)

FEDERATED MALAY STATES.

No.....

CUSTOMS No. 41.

"The Customs Enactment, 1923." Rule 90. Customs Serial No. 7.

PERMIT TO DENATURE LIQUORS DEPOSITED IN
A CUSTOMS WAREHOUSE.

Deposit Receipt No.....

To the Officer in charge of the Customs warehouse at.....

You are hereby ordered to allow the liquors described
hereunder to be denatured in the Customs warehouse at.....

The prescribed fee of \$1 has been paid.

Description of liquor.	Quantity in gallons.	Description of packages.	Marks and numbers.	Remarks.

Place.....

Date.....

.....
Superintendent of Customs.

FEDERATED MALAY STATES.

No.....

CUSTOMS No. 41.

"The Customs Enactment, 1923." Rule 90. Customs Serial No. 7.

PERMIT TO DENATURE LIQUORS DEPOSITED IN
A CUSTOMS WAREHOUSE.

Deposit Receipt No.....

To the Officer in charge of the Customs warehouse at.....

You are hereby ordered to allow the liquors described
hereunder to be denatured in the Customs warehouse at.....

The prescribed fee of \$1 has been paid.

Description of liquor.	Quantity in gallons.	Description of packages.	Marks and numbers.	Remarks.

Place.....

Date.....

.....
Superintendent of Customs.

"THE CUSTOMS ENACTMENT, 1923."

CUSTOMS SERIAL No. 8.

CUSTOMS DUTIES.

No. 6101.—In exercise of the powers vested in him by section 21 of "The Customs Enactment, 1923," the Chief Secretary imposes Customs duties as follows:

1. Duties are imposed upon the articles specified in Table A and Table B appended to this notification at the rates therein severally specified provided that:

- (a) Any dutiable article which is consigned to the Collection Station at Singapore, Prai or Malacca may be exported from the Federated Malay States notwithstanding that the export duty thereon be unpaid provided that such article is exported by rail;
- (b) Any dutiable article which is consigned to the Collection Station at Lumut in the Dindings may be exported from the Federated Malay States territory adjoining the Dindings River and its tributaries notwithstanding that the export duty thereon be unpaid provided that such article is exported by water;
- (c) No dutiable article which is forwarded as goods and is registered through by rail in accordance with the provision of rules under "The Railways Enactment, 1912," from a place outside the Federated Malay States to another place outside the Federated Malay States shall be liable to the payment of any duty imposed under "The Customs Enactment, 1923"; and
- (d) No dutiable article of food taken out of the Federated Malay States by a passenger for his sustenance on the journey to his destination shall be liable to export duty under this notification.

2. For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows:

(i) Gold—

- (a) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of $2\frac{1}{2}$ per cent. of the true value as evidenced in such manner as the Chief Secretary may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

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(b) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £4 per ounce, and if the amount of duty so paid exceeds or falls short of $2\frac{1}{2}$ per cent. of the value as declared in a written certificate from a bank or other authority approved by the Chief Secretary, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(ii) Tin and tin-ore—

The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, prior to the hour of 8 a.m. last preceding the time of payment of export duty and the value of tin-ore shall be calculated upon such latest ascertained market price.

(iii) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that the value of sugar may, if the Chief Secretary so approves, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE A.

IMPORT DUTIES.

Description of article.	Duty.
Arrack, brandy, whisky, rum, gin, and any other intoxicating liquors not hereinafter provided for	\$10.00 per proof gallon
Provided that the duty on brandy, whisky, rum and gin imported in bottle and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit shall be	7.20 per gallon
Japanese Saki and Chinese samsu including medicated samsu	9.00 per proof gallon
Bitters and liqueurs not exceeding 100 per cent. of proof spirit	10.00 per gallon
Sparkling wines not exceeding 42 per cent. of proof spirit	4.50 ..
All still wines (including medicated wines) not exceeding 42 per cent. of proof spirit, excepting claret of a strength not exceeding 30 per cent. of proof spirit	3.00 ..

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Description of article.	Duty.
Claret of a strength not exceeding 30 per cent. of proof spirit, ale, beer, stout, porter, cider and perry... ..	\$.90 per gallon
Petroleum ... ..	.10 „
Tobacco—	
(a) Cigars and snuff	1.20 per pound
(b) Cigarettes ... ..	.80 „
(c) Unmanufactured tobacco and native tobaccos other than cigars, cigarettes and snuff ...	20.00 per pikul
(d) Manufactured tobacco not above provided for ... ..	.80 per pound
Matches—	
On any number of matches in a box not exceeding 80	1.00 per standard gross of 10,000
On any number of matches in a box in excess of 80 ... ..	.75 per standard gross of 10,000

Provided that—

- (a) the duty payable upon any intoxicating liquor whose alcoholic strength has been reduced after importation shall in no case be less than the duty which would have been payable thereon if such reduction had not taken place;
- (b) dutiable articles contained in passengers' luggage which is registered through in accordance with the provisions of the rules under "The Railways Enactment, 1912," from a place outside the Federated Malay States to another place outside the Federated Malay States shall not be liable to duty under this notification; and
- (c) a person entering the Federated Malay States may be allowed to bring in duty free for his own consumption
 - (i) wines or spirits not exceeding $\frac{1}{2}$ pint;
 - (ii) tobacco not exceeding $\frac{1}{2}$ lb.;
 - (iii) matches not exceeding 20 boxes.

Definition.—"Petroleum" includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, paraffin oil, petrol, gasoline, benzol, benzoline, benzine, naphtha or any like inflammable liquid, whether a natural product or one that is made from petroleum, coal, schist, shale or any other bituminous substance or from any products thereof, but does not include any liquid or substance which has a flashing point higher than 150° Fahrenheit ascertained in the manner provided from time to time under "The Petroleum Enactment, 1914."

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TABLE B.

EXPORT DUTIES.

I.—AGRICULTURAL PRODUCTS.

Description of article.	Duty.
Coconuts and copra	1½ per cent. <i>ad valorem</i>
Coffee—	
Coffee other than dry cherry or parchment coffee—	
When the value is :	
Less than \$22 per pikul ...	<i>Nil</i>
Not less than \$22 per pikul or more than \$24 ...	1 per cent. <i>ad valorem</i>
More than \$24 per pikul, but not more than \$26 ...	1½ „ „
More than \$26 per pikul, but not more than \$28 ...	2 „ „
More than \$28 per pikul ...	2½ „ „
Dry cherry coffee... ..	The above duty calculated on one-third of the gross weight
Parchment coffee	The above duty calculated on two-thirds of the gross weight
Gambier	15 cents per pikul
Gutta-percha (cultivated) mean- ing gutta-percha, as defined in the Forest Rules, 1920, pro- duced from trees which have been cultivated on alienated land to the satisfaction of the Chief Secretary	2½ per cent. <i>ad valorem</i>
Pepper	30 cents per pikul
Rubber—	
Any cultivated rubber (includ- ing latex)—	
When the price of rubber as notified for the time being in the <i>Gazette</i> is 35 cents per pound or over but is under 37 cents per pound	1½ per cent. of the value of the rubber calculated at the price notified for the time being in the <i>Gazette</i>
When the price of rubber as notified for the time being in the <i>Gazette</i> is 37 cents per pound or over but is under 38 cents per pound	1¾ per cent. of the value of the rubber calculated at the price notified for the time being in the <i>Gazette</i>

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Description of article.	Duty.
When the price of rubber as notified for the time being in the <i>Gazette</i> is 38 cents per pound or over but is under 39 cents per pound	2 per cent. of the value of the rubber calculated at the price notified for the time being in the <i>Gazette</i>
When the price of rubber as notified for the time being in the <i>Gazette</i> is 39 cents per pound or over but is under 40 cents per pound	2½ per cent. of the value of the rubber calculated at the price notified for the time being in the <i>Gazette</i>
When the price of rubber as notified for the time being in the <i>Gazette</i> is 40 cents per pound or over (but is under \$1.50 per pound)	2½ per cent. of the value of the rubber calculated at the price notified for the time being in the <i>Gazette</i>
When the price of rubber as notified for the time being in the <i>Gazette</i> is \$1.50 per pound or over	3 per cent. of the value of the rubber calculated at the price notified for the time being in the <i>Gazette</i>

For the purposes of this notification—

one gallon of latex shall be taken as equivalent to three and a half pounds of rubber.

Sugar—

Sugar	1 per cent. <i>ad valorem</i>
Sugar-cane	1 cent per pikul
Tapioca	2½ per cent. <i>ad valorem</i>

II.—FOREST PRODUCTS.

EXPORT DUTIES ON FOREST PRODUCTS.

Description of article.	Duty.
Rembia ataps	10 per cent. <i>ad valorem</i>
Nipah ataps—	
(a) Bertindeh tulang	\$1.50 per 1,000
(b) Bertumu tulang	1.00 „
(c) Bertumu daun ... ..	.75 „
(d) Other kinds	10 per cent. of the wholesale prices in the centres of production
Getah rambong (India-rubber)... ..	\$5.00 per pikul
Formosa camphor	10 per cent. <i>ad valorem</i>
Kepong bark	10 „ „
Mangrove charcoal	10 „ „

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III.—MINERALS, METALS AND METALLIFEROUS ORES.

Description of article.		Duty.
Gold	...	2½ per cent. <i>ad valorem</i>
Tin—		
Tin smelted or manufactured from tin-ore won in the Federated Malay States—		
When the price of tin does not exceed \$41 (per pikul) ...		\$10.00 per bhara
When the price of tin exceeds \$41 but does not exceed \$42 ...		10.50 „
When the price of tin exceeds \$42 but does not exceed \$43 ...		11.00 „
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds \$41		
Tin-ore	...	72 per cent. of the duty on tin, with, in the case of tin-ore exported otherwise than under such guarantees as the Chief Secretary may require that it shall be smelted in the Straits Settlements, Australia or the United Kingdom, an additional duty of \$30 per pikul
Tin slag and hard-head of tin	...	At the rate prescribed for tin-ore, unless the consignment is accompanied by a certificate of assay granted by the Government Geologist or approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment
Scheelite	...	Temporarily duty free, <i>vide</i> C.S.O. 4530/15
Wolfram	...	Temporarily duty free, <i>vide</i> C.S.O. 4530/15
All other metals and metalliferous ores ...		10 per cent. <i>ad valorem</i>

Proviso.—The above duties shall not be payable in respect of metals and metalliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

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Description of article.	Duty.
* China-clay or kaolin	2½ per cent. <i>ad valorem</i>
* Potash-felspar or soda-felspar intended for use as a flux or a glaze	2½ " "
* China-stone	2½ " "

IV.—(a) MISCELLANEOUS.

(PERAK, SELANGOR AND NEGRI SEMBILAN.)

Description of article.	Duty.
Blachan	50 cents per pikul
Fish, dried and salted	10 per cent. <i>ad valorem</i>
Fish maws, fish refuse, ikan gelama, prawns (dried)	10 " "
Oysters, fresh	\$5 per pikul
Oysters, dried, mother-of-pearl shell, beche-de-mer and sharks' fins	10 per cent. <i>ad valorem</i>
Horns, tusks, hides, bones and tallow	10 " "

IV.—(b) MISCELLANEOUS.

(PAHANG ONLY.)

Description of article.	Duty.
Fish dried—	
Class A (i) Sharks' fins	\$1.50 per pikul
„ A (ii) Tenggiri, i k a n m e r a h, kachang, selor, bileh, awal, talang ... ..	.75 "
„ B Selor kuning ... ..	.60 "
„ C Pelata, gelama, selor puchat, lema ... ..	.50 "
„ D Kembong, k h e ' kheh, selayang ... ..	.40 "
„ E Tamban, u d a n g , blachan, ikan yu ... ..	.30 "
„ F Rampai, layor, pari, duri, bakau, budu and all other fish not mentioned above ... ..	.15 "
Oysters, dried, mother-of-pearl shell and beche-de-mer	10 per cent. <i>ad valorem</i>
Horns, tusks, hides, bones, and tallow	10 " "

IV.—(c) MISCELLANEOUS.

Description of article.	Duty.
Elephants	20 per cent. <i>ad valorem</i>

* These articles are prohibited to be exported except under licences granted by the Chief Secretary.

“THE EXCISE ENACTMENT, 1923.”

No. 6102.—IN exercise of the powers vested in him by section 1 (i) of “The Excise Enactment, 1923,” the Chief Secretary to Government hereby appoints the 1st day of October, 1923, as the date on which the said Enactment shall come into force. [G. 3724/21.]

“THE EXCISE ENACTMENT, 1923.”

EXCISE SERIAL No. 1.

CANCELLATION OF RULES.

No. 6103.—IN exercise of the powers vested in him by “The Excise Enactment, 1923,” the Chief Secretary hereby cancels the following rules, with effect from the 1st October, 1923:

Notification No. 1004 published in the *Perak Government Gazette* of the 28th December, 1908.

Notification No. 826 published in the *Selangor Government Gazette* of the 31st December, 1908.

Notification No. 622 published in the *Negri Sembilan Government Gazette* of the 31st December, 1908.

Notification No. 41 published in the *Pahang Government Gazette* of the 1st March, 1909.

Notification No. 1142 published in the *Federated Malay States Government Gazette* of the 24th June, 1910.

Notification No. 1270 published in the *Federated Malay States Government Gazette* of the 9th May, 1913.

Notification No. 2709 published in the *Federated Malay States Government Gazette* of the 10th September, 1914.

Notification No. 4 published in the *Federated Malay States Government Gazette* of the 7th June, 1916.

Notification No. 3603 published in the *Federated Malay States Government Gazette* of the 17th November, 1916.

Notification No. 3761 published in the *Federated Malay States Government Gazette* of the 1st December, 1916.

Notification No. 3762 published in the *Federated Malay States Government Gazette* of the 1st December, 1916.

Notification No. 3763 published in the *Federated Malay States Government Gazette* of the 1st December, 1916.

Notification No. 2402 published in the *Federated Malay States Government Gazette* of the 17th August, 1917.

Notification No. 2403 published in the *Federated Malay States Government Gazette* of the 17th August, 1917.

Notification No. 2724 published in the *Federated Malay States Government Gazette* of the 14th September, 1917.

Notification No. 1183 published in the *Federated Malay States Government Gazette* of the 28th March, 1919.

Notification No. 2556 published in the *Federated Malay States Government Gazette* of the 4th July, 1919.

Notification No. 6118 published in the *Federated Malay States Government Gazette* of the 16th December, 1921.

Notification No. 6119 published in the *Federated Malay States Government Gazette* of the 16th December, 1921.

Notification No. 49 published in the *Federated Malay States Government Gazette* of the 13th January, 1922.

Notification No. 2355 published in the *Federated Malay States Government Gazette* of the 21st April, 1922.

Notification No. 2356 published in the *Federated Malay States Government Gazette* of the 21st April, 1922.

"THE EXCISE ENACTMENT, 1923."

EXCISE SERIAL No. 2.

RULES CONCERNING THE EXCISE DUTY LEVIABLE ON LOCALLY
MANUFACTURED LIQUORS.

No. 6104.—In exercise of the powers vested in him by section 11 of "The Excise Enactment, 1923," the Chief Secretary hereby imposes the following duty on intoxicating liquors manufactured in the Federated Malay States:

The excise duty on intoxicating liquors manufactured in the Federated Malay States shall be 70 per cent. of the Customs duty payable on imported liquor of similar strength.

"THE EXCISE ENACTMENT, 1923."

EXCISE SERIAL No. 3.

RULES FIXING THE FEES TO BE PAID AS OVERTIME ALLOWANCES.

No. 6105.—In exercise of the powers vested in him by section 75 (i) (v) of "The Excise Enactment, 1923," the Chief Secretary hereby makes the following rule fixing the fees to be paid as overtime allowances:

The following scale of fees shall be paid as overtime allowances for the services of each excise officer, clerk, peon, or watchman who shall be required to work at the request of the owner of a distillery or licensed warehouse beyond the usual hours:

Scale.	Per hour.
Superintendent of Excise	\$1.50
Officers or clerks whose salary exceeds \$1,140 per annum	0.60
Officers or clerks whose salary does not exceed \$1,140 per annum	0.40
Officers or clerks whose salary does not exceed \$720 per annum	0.25
Officers or clerks whose salary does not exceed \$420 per annum	0.10
Officers or clerks whose salary is less than \$264 per annum	0.10
Watchmen or labourers	0.10
Peons and punkah-pullers	0.05

"THE EXCISE ENACTMENT, 1923."

EXCISE SERIAL No. 4.

THE EXCISE RULES, 1923.

No. 6106.—In exercise of the powers conferred on him by sections 16, 19, 25 and 75 of "The Excise Enactment, 1923," and all other powers thereto enabling him, the Chief Secretary hereby makes the following rules:

A.—RULES CONCERNING DISTILLERIES AND PLACES FOR THE
MANUFACTURE OF LIQUORS.

RULES CONCERNING DISTILLERIES.

1. All applications for licences to establish distilleries for the manufacture of intoxicating liquors shall be submitted to the Commissioner and shall be substantially in accordance with the form Excise No. 1 in the schedule hereto with such variations as the circumstances may require, and each application shall be signed by the applicant.

2. Upon receipt of each application the Commissioner shall make enquiry into:

- (a) the suitability of the locality proposed for the distillery;
- (b) the suitability of the site proposed, having regard to its immediate surroundings;
- (c) the suitability of the building either completed or proposed to be erected, and
- (d) the character, solvency and general suitability of the applicant and whether he is connected with any other distillery or with any retail liquor shop or public-house.

3. Buildings to be licensed as distilleries must satisfy the following requirements:

- (a) They must be constructed of masonry or iron and the floor must be of some material impervious to water;
- (b) The windows should be as near the roof as possible, they must be provided with iron bars not less than $\frac{3}{4}$ th inches in thickness and not more than 4 inches apart and with expanded metal of small mesh and should be capable of being closed and securely fastened from the inside;
- (c) The doors should be of wood or corrugated iron suitably strengthened. It is desirable, though not absolutely essential, that each distillery should have one door only, but no building with more than two doors will be licensed as a distillery. When distilleries have two doors it shall be at the discretion of the Commissioner to require one of them to be bricked up. Every door must be capable of being securely fastened and must be furnished with two locks. The key of one lock, which must be a Chubb's or Yale lock, will be retained by the excise officer in charge of the distillery and the key of the other will remain with the licensee or his agent;
- (d) The premises should not be connected by any door, passage or other opening with any shop, store, dwelling-house or other building;
- (e) A strong store-room must be constructed inside the distillery for the storage of intoxicating liquor on which the excise duty has not been paid. The door should be furnished with two locks and the procedure regarding keys will be as in (c) above.

4. Upon completion of enquiries the Commissioner shall, if satisfied, and with the approval of the Resident concerned, issue the licence.

5. Licences for distilleries shall be substantially in the form Excise No. 2 in the schedule hereto.

6. Applications for renewal of licences shall be made to the Commissioner in writing at least two months before the expiry of the period of licence and renewal shall be conditional upon such conditions as the Commissioner with the approval of the Resident may deem fit to impose.

7. No structural alteration shall be made to any licensed distillery without the permission in writing of the Commissioner.

8. No distillery shall be opened except in the presence of the Proper Officer of Excise nor shall any part of it be used for the purpose of human habitation. It shall ordinarily be closed between the hours of 6 p.m. and 6 a.m. and shall only be opened between those hours on the written permission of the Principal Officer of Customs and on condition that overtime fees are paid to the excise officers concerned.

9. Intoxicating liquor after distillation must be stored in the store-room prepared and shall not be removed therefrom until the excise duty leviable thereon has been paid.

10. Applications to remove intoxicating liquor from the distillery shall be substantially in the form Excise No. 3 in the schedule hereto and shall be submitted to the Proper Officer of Excise who shall keep every application submitted.

11. On receipt of each application the Proper Officer of Excise shall check the quantity and strength of the liquor to be removed and after the correct duty has been paid issue to the distiller or his agent a permit to remove in the form Excise No. 4 in the schedule hereto and he shall personally supervise the removal of the liquor from the distillery.

12. The licensee shall provide office accommodation together with such furniture as is necessary for the Proper Officer of Excise and it shall be in such a position that the door or doors of the distillery are under continuous observation.

13. Every distiller may be required to furnish security at the discretion of the Commissioner in such sum as he shall deem expedient for the due observance of the rules relating to distilleries.

14. The licensee shall keep stock books to the satisfaction of the Commissioner in which shall be recorded in the English language the quantity and description of—

- (a) All materials brought into the distillery for the purpose of the distillation or manufacture of liquors, and the quantity used daily;
- (b) All liquors manufactured on the premises together with the quantity of material used to produce the liquor;
- (c) All liquors removed from the premises.

Such books shall be written up daily before the hours at which the distillery closes.

RULES CONCERNING PLACES OTHER THAN DISTILLERIES FOR THE MANUFACTURE OF LIQUORS.

15. All applications for licences to manufacture intoxicating liquors otherwise than by distillation shall be substantially in the form Excise No. 1.

16. The compounding and blending of intoxicating liquors or the mixture of anything other than water therewith shall only be carried out in such premises or portions of such premises as are set out in the licence and according to such special conditions as regards the times of manufacture and the ingredients to be used as the Commissioner may endorse on the licence.

17. Licences for factories other than distilleries shall be substantially in the form Excise No. 2.

18. The licensee shall keep such books and records as may be directed by the Commissioner.

B.—RULES CONCERNING THE STORAGE OF LOCALLY
MANUFACTURED DUTIABLE GOODS.

19. All applications for licences to establish warehouses for the storage of locally manufactured dutiable goods shall be submitted to the Commissioner and shall be substantially in the form Excise No. 5 in the schedule hereto.

20. Upon receipt of such an application the Commissioner shall make enquiry as prescribed by rule 2 (b), (c) and (d) in the case of distilleries.

21. Buildings to be licensed as warehouses must satisfy the requirements of sub-paragraphs (a), (b), (c) and (d) of rule 3 as in the case of distilleries.

22. Upon completion of enquiries the Commissioner shall, if satisfied, and with the approval of the Resident of the State, issue the licence.

23. Licences to establish warehouses for the storage of locally manufactured dutiable goods shall be substantially in the form Excise No. 6 in the schedule hereto.

24. Applications for renewals of licences shall be made to the Commissioner in writing at least two months before the expiry of the period of the licence and renewal shall be conditional upon such conditions as the Commissioner, with the approval of the Resident of the State, may deem fit to impose.

25. No structural alteration shall be made to any licensed warehouse without the permission in writing of the Commissioner first obtained.

26. No goods other than locally manufactured dutiable goods may be stored in a licensed warehouse.

27. No licensed warehouse may be opened except in the presence of the Proper Officer of Customs and between the hours of 8 a.m. and 4 p.m. nor shall any part of it be used for the purpose of human habitation.

28. Whenever the licensee is desirous of opening the warehouse for the deposit therein of any dutiable goods he shall present to the Superintendent of Excise an application substantially in the form Excise No. 7 in the schedule hereto and signed by the licensee or his agent.

29. Upon arrival of the goods at the warehouse the Proper Officer of Excise shall examine them and if they are found intact he shall superintend the storing of the goods in the warehouse and record upon the application the fact that the goods have been deposited therein and the date and hour of deposit, noting any deficiencies. He shall not permit the deposit of any goods not accounted for in the application.

30. Immediately upon the deposit of any goods in the warehouse the excise officer shall enter in the stock book provided for the purpose such details as may be prescribed.

31. No goods shall be removed for consumption from the licensed warehouse until after the excise or Customs duty, if any, thereon shall have been paid.

32. When the licensee is desirous of removing from the warehouse any goods stored therein, he shall present to the Proper Officer an application for permission to remove the goods and shall tender to him the amount of excise or Customs duty payable thereon. Such application shall be written in English and shall specify the quantity and description of goods which are to be removed and shall be substantially in the form Excise No. 3. Upon receipt of the duty the Proper Officer shall deliver to the licensee a receipt for the amount paid, and shall also send to the excise officer in charge of the warehouse a permit to remove the goods upon which duty has been paid. Such permit shall specify the quantity and description of goods which may be removed and shall be substantially in the form Excise No. 4.

33. Upon receipt of the permit to remove, the excise officer to whom it is addressed shall open the warehouse and superintend the removal of the goods therefrom, and shall record upon the permit the fact that the goods have been removed and the date and hour of removal. Immediately upon removal of the goods he shall enter in the stock book provided for the purpose such details as may be prescribed.

C.—RULES CONCERNING LICENSING BOARDS.

34. The members of the Board shall hold office for a period of one year.

35. Any member who shall be absent from two consecutive ordinary sessions of the Board without reasonable cause as to which the Chairman shall be the judge shall be held to have vacated his membership.

36. The Chairman of the Board shall inform the Resident of any vacancy among the members.

37. The Board shall so far as possible hold quarterly sessions. The Chairman may call a meeting at any time he may think desirable.

38. Sessions shall be advertised in such manner as the Chairman may think fit for one month previous to the appointed date. No new licence other than a temporary licence shall be granted and no licence shall be transferred from one set of premises to another otherwise than at the sessions. The transfer of an existing licence from one person to another for such period as remains unexpired may be dealt with by the Board at an ordinary meeting or in such other way as the Chairman may think fit.

39. Three members shall form a quorum for any purpose and all questions shall be decided by a majority of votes. In the event of an equality of votes the Chairman shall have a casting vote.

40. The Chairman of the Board shall keep minutes of all proceedings of the Board.

41. (i) All applications for the issue of licences other than temporary licences or for the transfer of licences from one set of premises to another must be made in writing in the proper form and lodged with the Chairman not less than three weeks before the date of the sessions at which they are to be considered.

(ii) Every application for a public-house licence or for a licence to sell intoxicating liquors by wholesale or by retail shall be substantially in the form Excise No. 8 in the schedule hereto.

(iii) Every applicant for an ordinary licence for premises not previously licensed shall at his own expense advertise his application by posting a copy thereof on the premises during two weeks immediately prior to the sessions and in such other way as the Chairman may direct.

(iv) The Chairman shall, immediately upon the receipt of any application, forward a copy thereof to the Chief Police Officer, and in the case of an application in respect of premises within town limits not previously licensed shall also forward a copy to the Chairman of the Sanitary Board.

42. Due notice of any application for the cancellation of any licence shall be given to the parties concerned.

43. The Chief Police Officer or his Deputy shall, and the Commissioner, Trade and Customs, or his Deputy may, attend all sessions and shall be entitled to be heard before any decision as to the issue, transfer, suspension or cancellation of any licence is arrived at.

44. Every applicant for a licence to sell intoxicating liquors by wholesale or retail and every applicant for a licence to keep a public-house shall, if so directed by the Chairman of the Licensing Board concerned, provide at his own expense two photographs of himself, one of which shall be affixed to the licence if and when issued and the other filed in the office of the officer issuing the licence.

45. Every applicant for a licence shall disclose the names of all partners, if any, and all changes in partnership shall be notified by licensees to the Chairman of the Licensing Board.

46. Temporary licences and temporary extensions of the hours during which any licensee may sell liquors may be granted by the Chairman and any two Licensing Justices after consultation with the Chief Police Officer or in his absence or inability to act, with his Deputy. The fee for a temporary licence shall be \$20 per diem and for a temporary extension of hours of sale \$20 per hour.

47. The fee for a temporary licence may be reduced by the Chairman of the Licensing Board if the licence be in respect of a consecutive period exceeding 10 days provided that the amount of the reduced fee for the period in excess of 10 days be not less than \$4 per diem.

48. The Chairman and any two Licensing Justices shall for the purpose of sections 42 and 43 of the Enactment be deemed to be the licensing authority in respect of all licences issued by the Board.

49. Licences shall be issued in accordance with the directions of the Board by the Superintendent of Excise for the district or in his absence by the District Officer.

50. On the back of each licence the issuing officer shall endorse the names of all partners of the licensee if such names have been called for and ascertained. In all cases where there has been a disclosure of the names of partners the licensee shall immediately

notify to the Chairman of the Licensing Board all changes in partnership and the endorsement on the back of the licence shall be amended accordingly by the issuing officer.

51. The powers of the Chairman may in his absence or inability to act be exercised by the Vice-Chairman.

52. Recognizances entered into by applicants under the provisions of section 43 of the Enactment shall be substantially in the form Excise No. 9 in the schedule hereto.

D.—RULES CONCERNING WHOLESALE LIQUOR SHOPS.

53. Every wholesale licence shall be in the form Excise No. 10 in the schedule hereto and may be for any period not exceeding twelve months provided that it shall expire not later than the 31st December following the date of issue.

54. The fee for such licence shall be at the rate of one dollar for every month or part of a month and the fee for the transfer of a licence shall be fifty cents.

55. Every licensee shall on demand by any member of a Licensing Board or by any Senior Excise Officer produce for inspection the partnership agreement (if any) and all documents bearing on such partnership.

56. Every person licensed to sell by wholesale intoxicating liquors shall keep an account book in English in which shall be entered each day in respect of each premises used by the licensee for the storage or sale of intoxicating liquor—

- (a) the quantity and description of all intoxicating liquors purchased by him and brought into the licensed premises or otherwise brought into his possession or under his control;
- (b) the date on which they were so brought into his possession or under his control whether in his licensed premises or elsewhere;
- (c) the name and address of the firm or person from whom they were purchased;
- (d) the quantity and description of intoxicating liquor removed from the premises or out of the possession and control of the licensee;
- (e) the name and address of the person or firm to whom they were sold;
- (f) the date on which they were removed.

57. It shall be at the discretion of the Licensing Board to permit or refuse to permit a licensee to use more than one set of premises in any licensing area for the storage and sale by wholesale of intoxicating liquor.

58. The sale of intoxicating liquor by wholesale shall only be permitted between the hours of 6 a.m. and 6 p.m.

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E.—RULES CONCERNING RETAIL LIQUOR SHOPS.

59. Every retail shop licence shall be in the form Excise No. 11 in the schedule hereto and may be for any period not exceeding six months provided that it shall expire not later than the 31st December following the date of issue.

60. The fee for such licence shall be at the rate of \$8 for every month or part of a month, and the fee for the transfer of any licence shall be fifty cents.

61. Every person licensed to sell by retail intoxicating liquors shall keep an account book in which shall be entered each day—

- (a) the quantity and description of all intoxicating liquors purchased by him and brought into the licensed premises or otherwise brought into his possession or under his control;
- (b) the date on which they were so brought into his possession or under his control and deposited in the licensed premises;
- (c) the name and address of the firm or person from whom they were purchased;
- (d) the total quantity of intoxicating liquors sold;
- (e) the date on which they were sold or removed.

62. The licensee of every retail shop shall at all times exhibit in a conspicuous position on his licensed premises a board to be approved by the licensing authority on which shall be stated the name of the licensee and the number and nature of the licence.

63. No intoxicating liquors shall be sold or delivered in or from any licensed retail liquor shop between the hours of 9 p.m. and 6 a.m.

64. Every licensee shall on demand by any member of a Licensing Board or by any Senior Excise Officer produce for inspection the partnership agreement (if any) and all documents bearing on such partnership.

F.—RULES CONCERNING PUBLIC-HOUSES.

65. Every public-house licence shall be in the form Excise No. 12 in the schedule hereto and may be for any period not exceeding six months provided that every such licence shall expire not later than the 31st December following the date of issue. Such licence shall in every case state whether the licence is a first class, second class or third class licence.

66. The fees payable in respect of such licences shall be at the following rates:

- for a first class licence \$24 per month or part of a month;
- for a second class licence \$18 per month or part of a month;
- for a third class licence \$12 per month or part of a month.

67. Public-house licences in respect of railway station refreshment rooms, Government rest-houses and theatres may be issued at such fees and on such conditions as the Licensing Boards with the approval of the Resident concerned in each case and from time to time may decide.

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68. The Commissioner may issue public-house licences for the sale of intoxicating liquors in railway restaurant cars at such fees as he may deem fit. All such licences shall be subject to the special conditions that intoxicating liquors be sold only to *bona fide* passengers.

69. The licensee of every public-house shall except in the case of hotels, restaurants, railway station refreshment rooms, Government rest-houses and theatres at all times exhibit in a conspicuous place outside the licensed premises the words "Licensed to retail intoxicating liquors for consumption on the premises."

70. Every licensed public-house shall unless specially exempted by the licensing authority be closed between the following hours:

In the case of a house with a first class licence	Midnight and 7 a.m.
In the case of a house with a second class licence	10 p.m. and 7 a.m.
In the case of a house with a third class licence	9 p.m. and 8 a.m.

provided that the Licensing Board may limit the hours of sale at their discretion in the case of theatre bars.

71. All public-houses shall at all times be open to inspection by any Magistrate, by any member of the Licensing Board, or by any Senior Excise Officer.

72. Every licensee shall on demand by any member of a Licensing Board or by any Senior Excise Officer produce for inspection the partnership agreement (if any) and all documents bearing on such partnership.

73. The licensee shall keep his premises clean and in good repair and shall maintain a decent and suitable privy for the use of his customers.

74. No musical performance or other entertainment open to the public shall be given in any licensed public-house without the sanction of the Chief Police Officer.

75. No drunkenness or disorder or gambling shall be allowed on the premises.

76. No liquor shall be supplied to or sold to any drunken person or to any person under fourteen years of age.

77. No prostitutes shall be permitted to frequent the premises.

78. No liquor shall be sold in a public-house holding a second or third class licence except for cash.

79. The licensee of a public-house shall keep an account book shewing:

- (a) the quantity and description of all intoxicating liquor brought into the premises;
- (b) the date on which they were brought in;
- (c) the name and address of the firm or person from whom they were purchased or obtained;
- (d) the quantity of intoxicating liquors sold or removed from the premises each day.

Such books shall be written up daily and shall be balanced at the end of each month.

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G. (I).—RULES CONCERNING TODDY-SHOPS AND THE SALE
OF TODDY BY RETAIL.

80. Every toddy-shop licence for the sale of toddy by retail shall be in the form Excise No. 13 in the schedule hereto and may be issued for any period not exceeding twelve months provided that it shall expire not later than the 31st day of December following the date of issue.

81. The fee for every such licence shall be at the rate of one dollar and fifty cents for every month or part of a month and the fee for the transfer of such licence shall be fifty cents.

82. Every holder of a toddy-shop licence shall exhibit in a conspicuous place on the outside of the licensed premises the words "Licensed to sell toddy by retail."

83. No premises shall be licensed for the sale of toddy by retail unless they fulfil the following conditions, namely:

- (a) the premises shall contain no internal partitions;
- (b) the floor of the premises shall be constructed of such material impervious to water as may be approved by the Licensing Board; and
- (c) in cases in which the licence has been issued subject to the condition that the premises shall include a compound as well as a toddy-shop, no building shall be erected within such compound other than a house for the accommodation of a watchman.

84. All licensed retail toddy-shops shall be closed between the hours of 8 p.m. and 10 a.m.

85. The licensee shall keep the licensed premises clean and in good repair.

86. The licensee shall not permit any musical or other entertainment to be given upon the licensed premises without the sanction in writing of the Chief Police Officer first obtained.

87. The licensee shall not supply or permit to be supplied any toddy to any person on credit or to any drunken person.

88. The licensee shall not permit any prostitute or any child under fifteen years of age to enter upon the licensed premises.

89. No licensee shall sleep or allow any other person to sleep upon the licensed premises.

90. No licensee shall sell or expose for sale or allow to be sold or exposed for sale upon the licensed premises any article other than toddy.

91. No licensee shall allow any liquid other than toddy or water to be upon the licensed premises.

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92. No licensee shall have in his possession whether upon the licensed premises or elsewhere, any toddy with which there has been mixed any extraneous alcohol, sugar or any other extraneous substance.

93. Every licensee shall at all times keep upon the licensed premises an ample supply of wholesome water for the cleaning of utensils employed thereon.

94. No licensee shall store or permit to be stored any toddy in any place other than upon premises licensed as a toddy-shop.

95. No licensee shall use or permit to be used for the transport or storage of toddy any vessel which is not composed of earthenware possessing a glazed inner surface or which does not fulfil such other requirements as the Commissioner may from time to time prescribe.

96. No licensee shall store or permit to be stored any toddy in any vessel which is not of such standard shape and dimensions as the Commissioner shall have approved.

97. No licensee shall serve or permit to be served for consumption upon the premises any toddy otherwise than in a vessel the dimensions of which are not smaller at the mouth than at the base.

98. Every licensee shall keep upon the licensed premises a printed account book, with pages numbered consecutively, which shall be in the form Excise No. 14 in the schedule hereto. Every such account book shall be written up in ink daily, and column 2 thereof shall be filled in daily before 10 a.m. and column 5 immediately upon receipt of the toddy and a true copy of the contents of such book shall be submitted monthly by the licensee to the Chairman of the Licensing Board not later than the fifth day of the month following that in respect of which the account is rendered.

99. Every licensee shall produce on demand for the inspection of any member of the Licensing Board or of any officer of excise the account book kept by him under the provisions of the preceding rule.

100. Every licensee shall keep upon the licensed premises an inspection note-book with pages numbered consecutively for the entry therein by members of the Licensing Board and by officers of excise of their remarks, and shall produce the same upon demand to any such member or officer.

G. (II).—RULES CONCERNING THE SALE OF TODDY BY WHOLESALE.

101. Every licence for the sale of toddy by wholesale shall be in the form Excise No. 15 in the schedule hereto and may be issued for any period not exceeding twelve months provided that it shall expire not later than the 31st day of December following the date of issue.

102. The fee for every such licence shall be at the rate of one dollar and fifty cents for every month or part of a month and the fee for the transfer of such licence shall be fifty cents.

103. No licensee shall use or permit to be used for the transport or storage of toddy any vessel which is not composed of earthenware possessing a glazed inner surface or which does not fulfil such other requirements as the Commissioner may from time to time prescribe.

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104. No licensee shall store or permit to be stored any toddy in any vessel which is not of such standard shape and dimensions as the Commissioner shall have approved.

105. Every licensee shall keep such account books as the Commissioner may from time to time prescribe.

106. Every licensee shall produce on demand for the inspection of any member of the Licensing Board or of any officer of excise the account book kept by him under the provisions of the preceding rule.

G. (III).—RULES CONCERNING THE STORAGE OF TODDY BY BAKERS.

107. The Chairman of the Sanitary Board, within the area of his jurisdiction, may issue permits authorizing persons carrying on the trade of a bakery to store toddy on their premises to be used solely for the purpose of their trade.

108. Such permits shall be in the form Excise No. 16 in the schedule hereto and may be issued subject to such conditions as the Chairman may deem fit.

109. A permit may be issued for any period not exceeding twelve months provided that it shall expire not later than the 31st December following the date of issue.

110. The fee for such permit shall be \$2 for a year or any part thereof.

H.—RULES CONCERNING CHEMISTS' LICENCES.

111. Every chemist's licence shall be in the form Excise No. 17 in the schedule hereto and may be for any period up to the 31st day of December following the date of issue.

112. The fee for such licence shall be at the rate of two dollars for every month or part of a month.

113. Medicated wines may not be consumed on any licensed premises.

114. The licensee shall keep an account book in English shewing:

- (a) the quantity and description of all medicated wines and rectified spirits purchased by him or otherwise brought under his control and deposited in the licensed premises;
- (b) the date on which they were purchased or otherwise brought under his control and deposited in the licensed premises;
- (c) the name and address of the firm or person from whom they were purchased or obtained;
- (d) the quantity and description of all medicated wines and rectified spirits removed from the premises or out of the possession and control of the licensee;
- (e) the date on which they were removed.

Such book shall be written up daily and shall be balanced at the end of each calendar month.

I.—RULES CONCERNING DENATURING OF LIQUORS IN
DISTILLERIES AND LICENSED WAREHOUSES.

115. Every owner of dutiable liquors deposited in a distillery or a licensed or public warehouse shall, if desirous of denaturing the same, submit an application substantially in the form Excise No. 18 in the schedule hereto to the Superintendent of Excise for permission to denature such liquors.

116. The Superintendent of Excise shall, on receipt of a fee of \$1 issue to the applicant a permit in the form Excise No. 19 in the schedule hereto to denature such liquors in the distillery or warehouse.

117. The denaturing of liquors for industrial purposes shall be carried out by the addition thereto of one part of turpene and one-sixth of one part of crude pyridene to every 100 parts of such liquors.

118. The turpene and pyridene at the time of denaturing shall be produced by the applicant to the Superintendent of Excise in sealed receptacles and accompanied by a certificate of a chemist as to the nature of the contents of the receptacles and the quantities contained therein.

119. The denaturing of liquor for medical purposes by doctors and chemists shall be permitted provided the following conditions are complied with:

- (i) The bottles containing the ingredients for mixing with the liquor shall be produced to the Superintendent of Excise by the doctor or chemist sealed and labelled as received from the manufacturing chemist together with a list of the names and quantities of the ingredients to be used and a certificate to the effect that the bottles have not been opened or tampered with.
- (ii) The Superintendent of Excise shall submit the list of names and quantities of ingredients to the Senior Medical Officer who if satisfied that the admixture of such ingredients with liquor would render the liquor unfit for human consumption as a beverage, shall send a certificate to that effect to the Superintendent of Excise.
- (iii) On receipt of the certificate from the Senior Medical Officer the Superintendent of Excise shall permit the doctor or chemist to attend at the distillery or licensed or public warehouse to denature the liquor.

120. The Superintendent of Excise shall personally supervise the denaturing and when the ingredients have been thoroughly mixed with the said liquors, he will write and sign a certificate in the stock book to the effect that the said liquors—stating quantity and strength—were denatured in his presence.

121. The Superintendent of Excise may then issue to the excise officer in charge of the distillery or warehouse an order in the form Excise No. 20 in the schedule hereto to permit removal of such denatured liquors free of duty. Such order shall specify the quantity, description and strength of the liquors which may be removed.

122. Upon receipt of the order to allow removal in the form Excise No. 20, the excise officer shall endorse upon the receipt given at the time when the liquors were deposited the quantity, description and strength of the denatured liquors so removed and shall enter in the stock book the necessary particulars.

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SCHEDULE.

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE NO. 1.

Section 12 of "The Excise Enactment, 1923." Rules 1 and 15.

APPLICATION FOR A LICENCE TO * ^{DISTIL} ~~MANUFACTURE~~ LIQUORS.

To the Commissioner, Trade and Customs.

Sir,

I beg to apply for a licence to * ^{distil} ~~manufacture~~ (state nature of liquor).The * ^{distillery} ~~factory~~ is situated at †.....

The period for which I desire the licence is from the.....19...to the.....19...

The dimensions of the * ^{distillery} ~~factory~~ are :

Length.....

Breadth.....

Height to wall-plate.....

No. of doors.....

No. of windows.....

The * ^{distillery} ~~factory~~ is built of ‡.....The * ^{distillery} ~~factory~~ is my own property (or the property of.....from whom I have engaged it on lease).

Place.....

Date.....

Applicant.

* Delete whichever is not required. † Here describe the site fully. ‡ Here describe the building and floor.

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE NO. 2.

Section 12 of "The Excise Enactment, 1923." Rules 5 and 17.

LICENCE TO * ^{DISTIL} ~~MANUFACTURE~~ LIQUOR.The under-mentioned premises are hereby licensed as a * ^{distillery} ~~factory~~ for the * ^{distillation} ~~manufacture~~ of (state nature of liquor) under the provisions of section 12 of "The Excise Enactment, 1923."The * ^{distillery} ~~factory~~ is situated at..... No.... Steet, in the town of..... and is the property of..... in the occupation of.....

Its dimensions are :

Length.....

Breadth.....

Height.....

No. of doors.....

No. of windows.....

* Delete whichever is not required.

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This licence is granted to..... trading under the style of..... and is not transferable to any other person or persons. It is in force from this date until..... or unless cancelled in accordance with section 42 of "The Excise Enactment, 1923," and of such rules as now have been or as hereafter may be duly made thereunder, and to the special conditions endorsed hereon.

The fee paid for this licence is \$.....

Place.....

Date.....

.....
Commissioner, Trade and Customs.

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 3.

Sections 14 and 22 of "The Excise Enactment, 1923." Rules 10 and 32.

APPLICATION FOR PERMISSION TO REMOVE DUTY-PAID LIQUOR OR GOODS FROM A LICENSED DISTILLERY OR A LICENSED WAREHOUSE.

I, the undersigned licensee of the licensed ^{distillery}_{warehouse} at.....desire to remove therefrom at.....m. on the.....day of.....19...the liquor described below.

I herewith tender the amount of duty payable thereon, which amounts to \$.....

Description of liquor or goods.	Quantity of liquor to be stated in gallons.	Proof strength in the case of wines and spirits.	Number of casks, jars or cases.	Numbers or marks on casks, jars or cases.	Remarks.

Place.....

Date.....

.....
Licensee or Agent.

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FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 5.

Section 20 of "The Excise Enactment, 1923." Rule 19.

APPLICATION FOR A LICENCE FOR A WAREHOUSE FOR DUTIABLE
GOODS MANUFACTURED WITHIN THE FEDERATED MALAY
STATES.

To the Commissioner of Trade and Customs.

Sir,

I beg to apply for a licence for a warehouse for the storage of
dutiabale goods manufactured at.....

The warehouse is situated at*.....

The period for which I desire the licence is from the.....19...
to the.....19...

The dimensions of the warehouse are :

Length.....

Breadth.....

Height to wall-plate.....

No. of doors.....

No. of windows.....

The warehouse is built of†.....

The warehouse is my own property (or the property of.....from
whom I have engaged it on lease).

Place.....

Date.....

.....
Applicant.

* Here describe the site fully. † Here describe the building fully.

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 6.

Section 20 of "The Excise Enactment, 1923." Rule 23.

LICENCE FOR A PRIVATE WAREHOUSE FOR THE STORAGE OF
DUTIABLE GOODS MANUFACTURED WITHIN THE FEDERATED
MALAY STATES.The under-mentioned warehouse is hereby licensed as a warehouse
for the storage of dutiabale goods manufactured within the Federated
Malay States under the provisions of section 20 of "The Excise
Enactment, 1923."

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The warehouse is situated at No.....Street, in the town of.....
and is the property of.....in the occupation of.....

The dimensions are as follows :

Length.....
Breadth.....
Height to wall-plate.....
No. of doors.....
No. of windows.....

This licence is granted to.....and is not transferable to any other person or persons. It is in force from this date until theday of.....19...unless cancelled in accordance with section 42 of "The Excise Enactment, 1923." It is granted subject to the provisions of "The Excise Enactment, 1923," and of such rules as now have been or as hereafter may be made thereunder, and to the special conditions endorsed hereon.

The fee paid for this licence is \$.....

Place.....

Date.....

.....
Commissioner, Trade and Customs.

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 7.

Section 22 of "The Excise Enactment, 1923." Rule 28.

APPLICATION FOR THE OPENING OF LICENSED WAREHOUSE FOR THE DEPOSIT THEREIN OF DUTIABLE GOODS.

I, the undersigned licensee of the licensed warehouse at.....
desire to have the warehouse opened at.....m., on the.....day of
.....19...for the deposit therein of the goods described below.

Description of goods.	Quantity of liquor to be stated in gallons.	Proof strength in the case of wines and spirits.	Number of casks, jars or cases.	Numbers or marks on casks, jars or cases.	Remarks.

Place.....

Date.....

.....
Licensee or Agent.

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 8.

Section 30 of "The Excise Enactment, 1923." Rule 41 (ii).

APPLICATION FOR A PUBLIC-HOUSE LICENCE OR FOR A
LICENCE TO SELL INTOXICATING LIQUORS BY WHOLESALE
OR RETAIL.To the Chairman, Licensing Board,
.....

Sir,

I beg to apply for a *.....under "The Excise Enactment,
1923," and append the particulars required.
.....

Signature.

具稟人畫押

(a) Applicant's name

具稟人姓名

(b) Nationality † (and in the case
of Chinese, the tribe)

國籍及籍貫

(c) † Names of partners and their
addresses

股東姓名及住址

(d) Address of applicant's place
of business

酒牌在某埠某街某號

(e) Name or sign under which
the licensed business is to
be conducted

某名目或某招牌

(f) Number of years (if any)
during which he has held
a licence for the above
premises在上列之處經領
得酒牌若干年(g) Address to which an answer
is to be sent

覆信地址

* Insert nature of licence required.

† To be deleted if not required.

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 9.

Section 43 of "The Excise Enactment, 1923." Rule 52.

FORM OF RECOGNIZANCE UNDER SECTION 43.

Know all men by these presents that we.....of.....called the licensee and.....of.....hereinafter called the sureties are held and firmly bound to the Chief Secretary to Government, Federated Malay States, his heirs and successors in the sum of dollars.....(\$.....) to be paid to the Treasurer for the time being of the Federated Malay States to which payment we bind ourselves and each of us and our and each of our heirs, executors and administrators firmly by these presents.

Now the condition of this obligation is that whereas the said licensee is to receive a licence to sell by wholesale intoxicating liquors at.....if the said licensee shall observe all the conditions of such licence and comply with all the requirements of "The Excise Enactment, 1923," and "The Customs Enactment, 1923," then this obligation shall be void and otherwise remain in full force. And further if the licensee be fined for breach of the requirements of the Customs or Excise Enactment in force for the time being and the fine be not recovered then this bond up to the amount expressed herein shall remain in full force and otherwise shall be void.

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

Signed, sealed and delivered }
by the above-mentioned }
before me }

Magistrate.

(L.S.)

(L.S.)

(L.S.)

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 10.

Section 28 (i) of "The Excise Enactment, 1923." Rule 53.

WHOLESALE DEALER'S LICENCE.

Authority is hereby granted to.....of.....trading under the name of.....to sell by wholesale intoxicating liquors other than toddy and medicated wines in the district of.....in the State of.....subject to the provisions of "The Excise Enactment, 1923," and of such rules as have now been or as hereafter may be duly made thereunder.

This licence commences on the.....day of.....19... and will expire on the.....day of.....19... unless suspended or cancelled in accordance with the provisions of section 42 of "The Excise Enactment, 1923," or of rules made under the said Enactment.

* This licence is subject to the following special conditions imposed by the authority of the Board.

Fee received \$.....

(Sd.)

Date of issue

Superintendent of Excise
or
District Officer.

* Delete if not required.

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 11.

Section 27 (i) of "The Excise Enactment, 1923." Rule 59.

RETAIL-SHOP LICENCE.

District.....

No. of licence.....

Authority is hereby granted to.....trading under the style of.....to sell by retail intoxicating liquors other than toddy and medicated wines at.....provided that unless otherwise expressly licensed in that behalf, such intoxicating liquors shall not be consumed on the premises, subject to the provisions of "The Excise Enactment, 1923."

This licence commences on the.....day of.....19...and will expire on the.....day of.....19...unless cancelled prior to such date in accordance with provisions of section 42 of "The Excise Enactment, 1923."

This licence is subject to the following special conditions and to such other special conditions as may be endorsed by authority of the Licensing Board on the back hereof:

1. That no liquor the sale whereof would but for this licence be an offence under "The Excise Enactment, 1923," shall be sold
 - (a) to any Malay or person known to be a Muhammadan except with the previous consent of the officer empowered under "The Excise Enactment, 1923," to issue licences;
 - (b) to any person who being a Tamil, Telegu or Malayali or having been born in or being the son or daughter of a person born in the Madras Presidency of British India is a labourer within the meaning of Chapter II of "The Labour Code, 1912."
2. That no intoxicating liquor shall be sold to persons under the age of fourteen years or to drunken persons.
3. That the sale of whisky, brandy, gin, rum and other intoxicating liquors not manufactured in China or Malaya shall not be otherwise than in unopened bottles of not less than one reputed pint, or in quantities, if not sold in bottles, of less than one gallon of six reputed quarts and provided further that where intoxicating liquors are sold in unopened bottles such bottles shall have their proper seals and capsules intact.

Fee received \$.....

Date of issue

(Sd.)
Superintendent of Excise
 or
District Officer.

23

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 12.

Section 27 (i) of "The Excise Enactment, 1923." Rule 65.

PUBLIC-HOUSE LICENCE OR LICENCE FOR THE SALE OF
INTOXICATING LIQUORS FOR CONSUMPTION ON THE
PREMISES.

District.....

No. of licence.....

This.....class licence authorizes.....trading under the style
of.....to sell by retail intoxicating liquors other than toddy
or medicated wines at.....for consumption on the premises and not
otherwise, subject to the provisions of "The Excise Enactment, 1923."

This licence commences on the.....day of.....19... and will
expire on the.....day of.....19... unless cancelled prior to
such date in accordance with the provisions of section 42 of
"The Excise Enactment, 1923."

This licence is subject to the following special conditions and
to such other special conditions as may be endorsed by authority
of the Licensing Board on the back hereof:

1. That no liquor the sale whereof would but for this licence
be an offence under "The Excise Enactment, 1923," shall
be sold to any Malay or person known to be a Muhammadan
or to any person who being a Tamil, Telegu or Malayali
or having been born in or being the son or daughter of
a person born in the Madras Presidency of British India
is a labourer within the meaning of Chapter II of
"The Labour Code, 1912."
2. That no intoxicating liquor shall be sold to persons under
fourteen years of age or to drunken persons.

Fee received \$.....

Date of issue.....

(Sd.)

Superintendent of Excise

or

District Officer.

24

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

Excise No. 13.

Section 31 of "The Excise Enactment, 1923." Rule 80.

TODDY-SHOP LICENCE.

District.....

No. of licence.....

Authority is hereby granted to.....trading under the style ofto sell toddy by retail for consumption on the premises and not otherwise at the following premises, namely :

[Here insert description. If the premises to be licensed consist of part only of a building, that part must be clearly distinguished from the rest of the building.]

This licence commences on the.....day of.....19... and will expire on the.....day of.....19... unless cancelled under the provisions of section 42 of "The Excise Enactment, 1923."

In addition to the licence fee the licensee shall pay monthly to the Board without demand the following proportion of his total takings, namely :

[Here insert proportion of total takings.]

This licence is issued subject to the provisions of "The Excise Enactment, 1923," and to the special terms and conditions endorsed on the back hereof.

Fee received \$.....

Date of issue.....

(Sd.)

Superintendent of Excise

or

District Officer.

26

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 15.

Section 31 of "The Excise Enactment, 1923." Rule 101.

LICENCE FOR THE SALE OF TODDY BY WHOLESALE.

District.....

No of licence.....

Authority is hereby granted to.....residing at.....and trading under the style of.....to sell toddy by wholesale in the following area:

[Here describe area.]

This licence commences on the.....day of..... 19...and will expire on the.....day of..... 19...unless cancelled under the provisions of section 42 of "The Excise Enactment, 1923."

This licence is issued subject to the provision of "The Excise Enactment, 1923," and to the special terms and conditions endorsed on the back hereof.

Fee received \$.....

Date of issue.....

(Sd.)
Superintendent of Excise
or
District Officer.

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 16.

Section 32 of "The Excise Enactment, 1923." Rule 108.

BAKER'S PERMIT TO STORE TODDY.

District.....

No. of permit.....

Permission is hereby granted to.....carrying on the trade of a bakery under the style of.....at.....to store toddy on the bakery premises solely for the purpose of the trade and not for sale either by retail or by wholesale.

This permit is issued subject to the provisions of "The Excise Enactment, 1923," and to the special terms and conditions endorsed on the back hereof.

This permit has effect from the.....day of.....19...and will expire on the.....day of.....19...unless cancelled for any breach of the provisions of "The Excise Enactment, 1923," or rules made thereunder.

Fee received \$.....

Date of issue.....

(Sd.)
Chairman, Sanitary Board.

27

[In duplicate.]

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 17.

Section 35 of "The Excise Enactment, 1923." Rule 111.

CHEMIST'S LICENCE.

District.....

No. of licence.....

Authority is hereby granted to.....trading under the style
of.....to sell by retail medicated wines at the premises situated
at.....

This licence commences on the.....day of.....19...and will
expire on the.....day of.....19...unless cancelled in accordance
with the provisions of section 42 of "The Excise Enactment, 1923."

Fee received \$.....

Date of issue.....

(Sd.)

Commissioner of Trade and Customs,
Federated Malay States.

FEDERATED MALAY STATES.

"The Excise Enactment, 1923."

EXCISE No. 18.

Section 16 (h) of "The Excise Enactment, 1923." Rule 115.

APPLICATION FOR PERMISSION TO DENATURE LIQUORS
DEPOSITED IN A DISTILLERY OR WAREHOUSE.

To the Superintendent of Excise at.....

Sir,

Please issue a permit to denature the liquors described hereunder
which are deposited in the ^{distillery}_{warehouse} at.....

Description of liquor.	Quantity in gallons.	Proof strength.	Description of packages.	Marks and numbers.	Remarks.

Place.....

Date.....

.....
Owner or Agent.

"THE RAILWAYS ENACTMENT, 1912."

SERIAL No. 17.

No. 6108.—In exercise of the powers vested by section 27 of "The Railways Enactment, 1912," and with the approval of the Chief Secretary to Government, the Railway Administration hereby amends the rules published in the *Gazette* as Notification No. 5782 of the 26th November, 1921, as amended by Notification No. 1540 of the 10th day of March, 1922, as follows:

Paragraphs (a) of rule 21, (b) of rule 23 and (b) of rule 42 are cancelled.

Immediately after rule 21 a new rule is inserted as follows:

"Rule 21A. JOHORE CAUSEWAY TOLL.—The following charges will be made on all traffic conveyed over the Causeway by train between stations on Singapore Island and stations on the mainland:

(a) (i) PASSENGERS.—First class	...	...	40 cents
Second "	...	...	30 "
Third "	...	...	20 "

Exception.—The toll on passengers from stations in Singapore Island to Johore Bahru or vice versa shall be—

First class	...	...	20 cents
Second "	...	...	15 "
Third "	...	...	10 "

(ii) A charge as for eight miles shall be made for season tickets, parcels, luggage, bicycles and dogs.

The above amendments will come into force upon the first day of October, 1923.