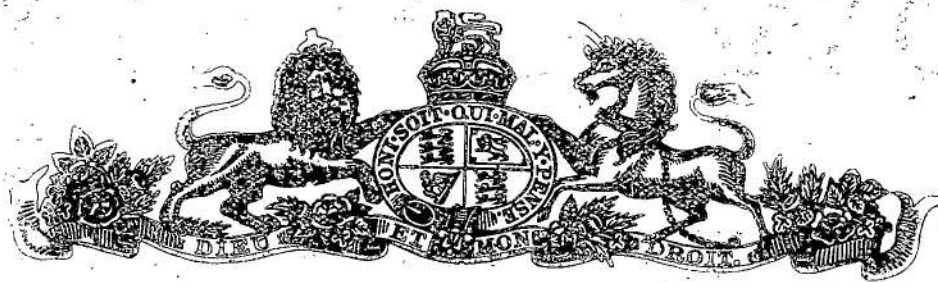


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# OFFICIAL GAZETTE

OF THE  
HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS ROYAL HIGHNESS THE HIGH COMMISSIONER

VOL. LXXVI.]

PRETORIA, FRIDAY, 23RD DECEMBER, 1921.

[No. 1062.]

No. 87 of 1921.]

## PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is desirable to make further provision out of the public revenue or other funds of the Bechuanaland Protectorate to meet certain additional expenditure incurred during the year which ended the 31st day of March, 1921;

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim, and make known as follows:—

1. The public revenue or other funds of the Bechuanaland Protectorate are hereby charged with a further sum of £24,657. 18s. 7d. (twenty-four thousand six hundred and fifty-seven pounds eighteen shillings and sevenpence) to meet expenditure incurred during the year which ended the 31st day of March, 1921, in excess of the amounts appropriated for that purpose according to the particulars set forth in the Schedule to this Proclamation.

2. This Proclamation may be cited as the Bechuanaland Protectorate Further Appropriation (1920-21) Proclamation, 1921, and shall have force and take effect from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Ninth day of December One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness  
the High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

## SCHEDULE.

No.	Head of Service.	Amount provided.	Amount expended.	Excess.
1.	Pensions ... ..	£2,100	£2,489 6 8	£389 6 8
2.	Resident Commissioner...	5,868	6,198 0 1	330 0 1
3.	Legal ... ..	2,400	4,197 7 5	1,797 7 5
4.	District Administration ..	6,402	8,518 17 4	2,116 17 4
5.	Posts ... ..	4,200	4,259 0 7	59 0 7
7.	Police ... ..	39,474	55,496 18 7	16,022 18 7
8.	Miscellaneous ... ..	1,550	3,293 6 5	1,743 6 5
9.	Public Works Recurrent.	2,130	2,468 5 9	338 5 9
10.	Public Works Extraordinary ... ..	2,300	4,096 9 11	1,796 9 11
14.	Native Tax Commission, etc. ... ..	4,880	4,944 5 10	64 5 10
		£71,304	£95,961 18 7	£24,657 18 7

(Printed by the Government Printer, Pretoria.)

No. 88 of 1921.]

## PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient to make provision for the imposition of customs and excise duties in Basutoland (herein after referred to as the territory) on tobacco.

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

### EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

1. (1) There shall be charged, levied, collected, and paid the duties of excise as set out in the Schedule to this Proclamation, on tobacco manufactured in the territory for sale, and such duties shall be levied and collected in the manner herein after prescribed.

(2) The excise duties aforesaid shall also be charged, levied, collected, and paid on manufactured tobacco contained in cigarettes made in the territory for sale.

2. A customs duty equal to the excise duties as set out in the Schedule to this Proclamation shall be charged, levied, collected and paid on importation into the territory of tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union.

3. The excise duties and customs duties aforesaid shall be additional to the excise duties and customs duties respectively levied on cigarettes under the Cigarette Excise and Surtax (Basutoland) Proclamation 1911.

4. (1) After the expiry of one month from the Promulgation of this Proclamation no person shall engage in the manufacture of tobacco for sale except on premises in respect of which a licence has been issued or renewed by the Director of Customs. Any person who contravenes the provisions of this section shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds, or to imprisonment without the option of a fine for a period not exceeding twelve months, or to both such fine and imprisonment, and all tobaccos found on premises not so licensed shall be forfeited to the Crown.

(2) Every such licence shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding the date of issue or renewal.

(3) In respect of any licence when issued or renewed under sub-section (1) the sum of one pound shall be paid.

(4) The provisions of this section shall not be construed as requiring a person to obtain a licence in respect of premises on which he manufactures tobacco for sale if such tobacco was grown on land owned or occupied by him and such premises are situate on such land; and such person may, without any licence or permit, sell or otherwise dispose of the tobacco so grown and manufactured to any dealer licensed or manufacturer licensed under this Proclamation; but it shall not be lawful for such person to sell or otherwise dispose of to any other person the tobacco so grown and manufactured, unless he has obtained from the Director of Customs a permit to do so. Such permit, whenever issued, shall expire on the thirty-first day of December next succeeding the date of issue but shall be renewable from time to time for a period of twelve months. A registration fee of two shillings and sixpence shall be paid on the issue or renewal of such permit. For the purposes of this sub-section "manufactured tobacco" includes leaf tobacco.

5. (1) Such a licence as aforesaid shall not be regarded as an authority to the holder to manufacture tobacco on any premises until he has entered into a bond (with sufficient surety, to be approved by the Director of Customs) in a sum to be likewise approved, of not less than twenty-five pounds nor more than five thousand pounds, conditioned that—

(a) the licence-holder shall not engage in any attempt, by himself or in collusion with others, to defraud the Government of any excise duty on tobacco manufactured by him on the licensed premises or elsewhere;

(b) the licence-holder shall render truly and completely all the returns, statements, and inventories prescribed by this Proclamation or any regulation;

(c) the licence-holder shall not receive into, nor remove from his licensed premises any leaf or manufactured tobacco without first complying with the provisions of this Proclamation and the regulations;

(d) he shall in all other respects comply with all requirements of this Proclamation and the regulations relating to the manufacture of tobacco.

The conditions of the said bond and the enforcement thereof shall not be construed as exempting any person from any penalty to which he may be liable under this Proclamation or any other law, in respect of matters provided in such conditions.

(2) The person who holds a permit under sub-section (4) of section four to sell or otherwise dispose of tobacco in the circumstances therein described shall, unless, prior to the sale or disposal, he pays the excise duty thereon under this Proclamation, give security to the satisfaction of the Director of Customs to an amount not exceeding one hundred pounds that he will render a return showing his sales or disposals of tobacco and will pay the excise duty thereon.



6. Every person whose business it is to manufacture tobacco or who employs others to manufacture tobacco whether such manufacture be by cutting, pressing, grinding, crushing or rubbing of any raw or leaf tobacco or otherwise preparing raw or leaf tobacco or manufactured or partly manufactured tobacco, or the making up for use or consumption of scraps, waste, clippings, stems or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf tobacco, tobacco stems, scraps, clippings or waste by sifting, twisting, screening or any other process, shall be regarded as a manufacturer of tobacco, but a person described in sub-section (4) of section four shall not be regarded as a manufacturer of tobacco.

7. Every manufacturer of tobacco shall—

- (a) keep within the territory a book in the form prescribed by the Director of Customs and enter therein, daily, an accurate account of the weight of tobacco (whether in its raw or unmanufactured, semi-manufactured or manufactured state), acquired by him by any means whatsoever and used, sold or otherwise disposed of by him, and shall insert in such account particulars of such other materials as used by him in the manufacture, preparation, or making up of tobacco for sale;
- (b) transmit to the Director of Customs on or before the fourteenth day of each month a true and complete abstract from such book, verified by oath or solemn declaration, of all such transactions aforesaid, made during the month last preceding; and
- (c) when transmitting such abstract, remit to the Director of Customs the amount of duty payable in respect of the manufactured tobacco which is specified in the abstract as having been sold or otherwise disposed of during the period to which the return and particulars aforesaid relate.

8. No person shall carry on the business of a dealer in leaf tobacco or in the course of his business sell leaf tobacco, except under the authority of a licence issued or renewed by the Director of Customs. Every such licence shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding. In respect of every licence issued or renewed under this section the sum of one pound shall be paid.

Nothing in this section contained shall be construed as requiring a person described in sub-section (4) of section four to obtain a licence under this section to sell or deal in leaf tobacco and such a person shall not, for the purposes of any other provision of this Proclamation, be regarded as a dealer in leaf or roll tobacco.

9. No person licensed under this Proclamation to deal in leaf tobacco shall sell or otherwise dispose of such tobacco except to—

- (a) another licensed dealer in leaf tobacco; or
- (b) a person licensed under this Proclamation to manufacture tobacco.

But nothing in this section shall be construed as prohibiting a person so licensed from selling or disposing of leaf tobacco for purposes of export from the territory provided he complies with the regulations in respect of such export; and further that nothing in this section contained shall prohibit a person so licensed from selling or disposing of leaf tobacco (not being scrap, broken leaf or dust tobacco) to a person not referred to in paragraph (a) or (b) of this section: Provided that leaf tobacco so disposed of shall, for the purposes of this Proclamation, be regarded as manufactured tobacco and be liable to duty under Item I (a) of the Schedule to this Proclamation.

10. (1) A dealer in leaf tobacco shall, within one month after the promulgation of this Proclamation, deliver to the Director of Customs an inventory, verified by solemn declaration, in the form prescribed by regulation, showing—

- (a) the net weight of leaf tobacco held by him on the date of such promulgation;
- (b) particulars of the additions to such stock between the date of such promulgation and the date of the inventory;
- (c) particulars of sales made between the dates specified in paragraph (b) together with the name and address of the purchaser.

(2) Every dealer in leaf tobacco shall thereafter keep a book, in the form prescribed by the Director of Customs, in which he shall daily enter particulars of all leaf tobacco purchased or otherwise acquired and sold or otherwise disposed of by him, and shall, not later than the fourteenth day of each month, render to the Director of Customs a return, verified by solemn declaration, showing—

- (a) the quantity of leaf tobacco purchased or otherwise acquired by him during the last preceding month, distinguishing leaf tobacco grown in the territory from such as is imported, together with the name and address of the person from whom he purchased or acquired it;
- (b) the quantity of leaf tobacco sold or otherwise disposed of by him, distinguishing between sales of such tobacco grown in the territory and sales thereof imported into the territory, together with the name and address of the persons to whom he sold it;
- (c) the quantity of leaf tobacco in stock at the end of the last preceding month, distinguishing between leaf tobacco grown in the territory and leaf tobacco imported into the territory;
- (d) the quantity of leaf tobacco sold or otherwise disposed of by him to a person not referred to in paragraph (a) or (b) of section nine of this Proclamation, and shall when transmitting such return remit to the Director of Customs the amount of duty payable in respect of such tobacco.

11. Any dealer in leaf tobacco who, having purchased or in any other manner whatever acquired or having sold or in any other manner whatever disposed of leaf tobacco, fails to comply with the provisions of this Proclamation or any regulation relating to the acquisition and disposal of such tobacco shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment; and all leaf tobacco the subject of the offence shall be forfeited to the Crown.

12. Notwithstanding anything to the contrary in this Proclamation contained, it shall be lawful for a person licensed under any law to carry on the business of a general dealer, to purchase, or by other means acquire, roll tobacco from a person who has manufactured it

from tobacco grown by himself on land in the territory, owned or occupied by himself; provided such general dealer has first obtained a licence to purchase roll tobacco manufactured by the actual producer thereof, and has first entered into a bond (with sufficient surety to be approved by the Director of Customs) in the sum of one hundred pounds, conditioned that—

- (a) he will sell such roll tobacco to the consumer in the form of roll tobacco only;
- (b) he will transmit to the Director of Customs on or before the fourteenth day of each month the duty payable in respect of such roll tobacco used, sold or otherwise disposed of during the preceding month;
- (c) he will in all other respects comply with all the requirements of this Proclamation and the regulations relating to the keeping of books and the rendering of returns, statements, and inventories, of his transactions in manufactured tobacco in the form of roll tobacco.

Every licence to purchase manufactured tobacco in the form of roll tobacco shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding, and in respect of every licence issued or renewed under this section the sum of ten shillings shall be paid.

13. Every person, being either a manufacturer of tobacco or a dealer in leaf or roll tobacco, who fails to keep such books and to record therein his transactions as required by this Proclamation or who refuses to allow the Director of Customs or an officer of customs or excise deputed by him for that purpose, at all times to inspect the same or obstructs or hinders him in such inspection shall be liable on conviction to a fine not exceeding five hundred pounds.

14. After the expiry of one month from the promulgation of this Proclamation no person shall remove or permit to be removed from his licensed premises except to the premises of another licensed manufacturer any manufactured tobacco unless—

- (a) it is securely enclosed in an unbroken tin, box, package or other immediate container;
- (b) the manufacturer has marked upon every such immediate container his name and address and except such as contain cigarettes the net weight of the contents.

The marking of immediate containers shall be in the manner and form prescribed by regulation.

Nothing in this section contained shall apply to the removal of roll tobacco from licensed premises.

15. Any officer of customs or any police officer specially authorized by the Director of Customs may at all times enter and search any premises licensed under this Proclamation or the premises of any person who is suspected of manufacturing tobacco or of dealing in tobacco in contravention of or without complying with this Proclamation or any regulation, and may upon such premises seize any tobacco, together with all books, accounts or documents relating thereto, in respect of which the contravention or non-compliance is suspected of having taken place. Any person who resists, hinders, or obstructs, any such officer in the lawful exercise of his powers under this section shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment.

16. In the event of an offence against contravention of or non-compliance with any provisions of this Proclamation or a regulation by a company or a firm or partnership, any person having the management or apparent management of the premises or business in respect whereof the offence, contravention or non-compliance took place, shall be liable to be charged with the offence, contravention or non-compliance and shall be subject to the penalties provided therefor.

17. In any prosecution for an offence against or a contravention or failure to comply with any provision of this Proclamation or any regulation, relating to the payment of the proper amount of duty, the burden of proving that the tobacco or other article was not manufactured for sale or for any reason was not subject to duty, shall lie upon the accused.

18. (1) The High Commissioner may make regulations—

- (a) exempting from, or granting a rebate of, the excise duty on tobacco manufactured in the territory, when entered for removal to places outside the Union of South Africa other than a country the Government whereof has entered into a Customs agreement with the Union;
- (b) prescribing the forms of the licences required under this Proclamation, and the particulars that shall be inserted in applications therefor;
- (c) prescribing the forms to be used by dealers in leaf or roll tobacco and by manufacturers of tobacco and the conditions to be carried out respecting removals, purchases and sales thereof,

and generally for the better carrying out of the objects and purposes of this Proclamation.

(2) The regulations may prescribe penalties for any contravention thereof or default in complying therewith not exceeding a fine of one hundred pounds.

19. Any person who contravenes or fails to comply with any provision of this Proclamation or any regulation for the contravention whereof or failure to comply whereof no penalty has been specially provided, shall be liable to a fine not exceeding one hundred pounds.

20. (1) Notwithstanding anything contained in section one or two of this Proclamation or in the Basutoland Customs Proposed Duties Procedure Proclamation 1914, the collection of the excise and customs duties set out in the Schedule to this Proclamation shall, in respect of—

- (a) roll tobacco; or
- (b) tobacco made up or put up for smoking in a tobacco pipe, and consisting of scrap, broken leaf, or dust tobacco obtained or produced in the handling of unfermented leaf tobacco,

be suspended until the first day of April, 1922, but all the other provisions of this chapter shall, as regards the tobacco described in paragraphs (a) and (b) of this section, be of force and effect as from the date of the promulgation of this Proclamation.

(2) In order to secure the collection of the excise or corresponding customs duties which will under this section become leviable on the first day of April, 1922, on the tobacco described in sub-section (1) the Director of Customs is hereby authorized to call upon



any dealer to render returns of stock of such tobacco held by him on that day and any dealer who fails to render such returns within a period prescribed by the Director of Customs shall be guilty of a contravention of this Proclamation.

21. In this Chapter unless inconsistent with the context—

"leaf tobacco" means the cured leaves of the tobacco plant;

"manufactured tobacco" means tobacco made up—

- ready for smoking in tobacco pipes; or
- ready for use in the making of cigarettes; or
- in the form of cake, plug, roll or stick; or
- in the form of cigarettes; or
- in the form of cigars or cigarillos prepared either from tobacco grown or produced in the territory, or from tobacco imported into the territory or from a mixture of such tobacco;

"per pound weight" shall mean the net weight of tobacco plus that of the moisture and other substance therein when such tobacco leaves the licensed premises of the manufacturer in the form of manufactured tobacco;

"roll tobacco" means tobacco leaf which is grown in the territory, twisted and put up for sale in the form of a roll of not less than one pound in weight and which, at the date of promulgation of this Proclamation was commonly known in the territory as roll tobacco;

"this Proclamation" includes the regulations.

22. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice, there may be allowed a refund or rebate of the whole or any part of the customs duty that would otherwise be payable under the Basutoland Customs Duties Amendment Proclamation 1921 on cotton piece goods imported by, or taken out of bond by, manufacturers of bags, when used by them in the making of tobacco bags;

This Proclamation may be cited for all purposes as the Basutoland Customs and Excise Duties (Tobacco) Proclamation 1921 and shall have force and take effect from the first day of January 1922.

GOD SAVE THE KING.

Given under my Hand and Seal at Johannesburg this Twentieth day of December One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,

High Commissioner.

By Command of His Royal Highness the High Commissioner.

H. J. STANLEY,

Imperial Secretary.

#### SCHEDULE.

EXCISE DUTIES ON TOBACCO WITH CORRESPONDING		CUSTOMS DUTIES.	
Article.	Excise Duty.	Customs Duty.	
	s. d.	s. d.	
I.—Tobacco manufactured in the territory—			
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight	1 0	nil	
(b) ready for use in the making of cigarettes, per pound weight	1 0	nil	
(c) in the form of cigarettes, per pound weight	1 0	nil	
(d) in the form of cigars or cigarillos, per pound weight	2 6	nil	
(e) in the form of roll tobacco, per pound weight	0 6	nil	
II.—Tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union on importation into the territory—			
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight	nil	1 0	
(b) ready for use in the making of cigarettes, per pound weight	nil	1 0	
(c) in the form of cigarettes, per pound weight	nil	1 0	
(d) in the form of cigars or cigarillos, per pound weight	nil	2 6	
(e) in the form of roll tobacco, per pound weight	nil	0 6	

(Printed by the Government Printer, Pretoria.)

No. 89 of 1921.]

#### PROCLAMATION

By His Royal Highness the High Commissioner.

Whereas it is expedient to make provision for the imposition of customs and excise duties in the Bechuanaland Protectorate (herein after referred to as the territory) on tobacco.

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

#### EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

1. (1) There shall be charged, levied, collected, and paid the duties of excise as set out in the Schedule to this Proclamation, on tobacco manufactured in the territory for sale, and such duties shall be levied and collected in the manner herein after prescribed.

(2) The excise duties aforesaid shall also be charged, levied, collected, and paid on manufactured tobacco contained in cigarettes made in the territory for sale.

2. A customs duty equal to the excise duties as set out in the Schedule to this Proclamation shall be charged, levied, collected and paid on importation into the territory of tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union.

3. The excise duties and customs duties aforesaid shall be additional to the excise duties and customs duties respectively levied on cigarettes under the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation 1911.

4. (1) After the expiry of one month from the Promulgation of this Proclamation no person shall engage in the manufacture of tobacco for sale except on premises in respect of which a licence has been issued or renewed by the Director of Customs. Any person who contravenes the provisions of this section shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds, or to imprisonment without the option of a fine for a period not exceeding twelve months, or to both such fine and imprisonment, and all tobaccos found on premises not so licensed shall be forfeited to the Crown.

(2) Every such licence shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding the date of issue or renewal.

(3) in respect of any licence when issued or renewed under sub-section (1) the sum of one pound shall be paid.

(4) The provisions of this section shall not be construed as requiring a person to obtain a licence in respect of premises on which he manufactures tobacco for sale if such tobacco was grown on land owned or occupied by him and such premises are situate on such land; and such person may, without any licence or permit, sell or otherwise dispose of the tobacco so grown and manufactured to any dealer licensed or manufacturer licensed under this Proclamation; but it shall not be lawful for such person to sell or otherwise dispose of to any other person the tobacco so grown and manufactured, unless he has obtained from the Director of Customs a permit to do so. Such permit, whenever issued, shall expire on the thirty-first day of December next succeeding the date of issue but shall be renewable from time to time for a period of twelve months. A registration fee of two shillings and sixpence shall be paid on the issue or renewal of such permit. For the purposes of this sub-section "manufactured tobacco" includes leaf tobacco.

5. (1) Such a licence as aforesaid shall not be regarded as an authority to the holder to manufacture tobacco on any premises until he has entered into a bond (with sufficient surety, to be approved by the Director of Customs) in a sum to be likewise approved, of not less than twenty-five pounds nor more than five thousand pounds, conditioned that—

- the licence-holder shall not engage in any attempt, by himself or in collusion with others, to defraud the Government of any excise duty on tobacco manufactured by him on the licensed premises or elsewhere;
- the licence-holder shall render truly and completely all the returns, statements, and inventories prescribed by this Proclamation or any regulation;
- the licence-holder shall not receive into, nor remove from his licensed premises any leaf or manufactured tobacco without first complying with the provisions of this Proclamation and the regulations;
- he shall in all other respects comply with all requirements of this Proclamation and the regulations relating to the manufacture of tobacco.

The conditions of the said bond and the enforcement thereof shall not be construed as exempting any person from any penalty to which he may be liable under this Proclamation or any other law, in respect of matters provided in such conditions.

(2) The person who holds a permit under sub-section (4) of section four to sell or otherwise dispose of tobacco in the circumstances therein described shall, unless, prior to the sale or disposal, he pays the excise duty thereon under this Proclamation, give security to the satisfaction of the Director of Customs to an amount not exceeding one hundred pounds that he will render a return showing his sales or disposals of tobacco and will pay the excise duty thereon.

6. Every person whose business it is to manufacture tobacco or who employs others to manufacture tobacco whether such manufacture be by cutting, pressing, grinding, crushing or rubbing of any raw or leaf tobacco or otherwise preparing raw or leaf tobacco or manufactured or partly manufactured tobacco, or the making up for use or consumption of scraps, waste, clippings, stems or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf tobacco, tobacco stems, scraps, clippings or waste by sifting, twisting, screening or any other process, shall be regarded as a manufacturer of tobacco, but a person described in sub-section (4) of section four shall not be regarded as a manufacturer of tobacco.

7. Every manufacturer of tobacco shall—

- keep within the territory a book in the form prescribed by the Director of Customs and enter therein, daily, an accurate account of the weight of tobacco (whether in its raw or unmanufactured, semi-manufactured or manufactured state), acquired by him by any means whatsoever and used, sold or otherwise disposed of by him, and shall insert in such account particulars of such other materials as used by him in the manufacture, preparation, or making up of tobacco for sale;
- transmit to the Director of Customs on or before the fourteenth day of each month a true and complete abstract from such book, verified by oath or solemn declaration, of all such transactions aforesaid, made during the month last preceding; and
- when transmitting such abstract, remit to the Director of Customs the amount of duty payable in respect of the manufactured tobacco which is specified in the abstract as having been sold or otherwise disposed of during the period to which the return and particulars aforesaid relate.

8. No person shall carry on the business of a dealer in leaf tobacco or in the course of his business sell leaf tobacco, except under the authority of a licence issued or renewed by the Director of Customs. Every such licence shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding. In respect of every licence issued or renewed under this section the sum of one pound shall be paid.

Nothing in this section contained shall be construed as requiring a person described in sub-section (4) of section four to obtain a licence under this section to sell or deal in leaf tobacco and such a person shall not, for the purposes of any other provision of this Proclamation, be regarded as a dealer in leaf or roll tobacco.



9. No person licensed under this Proclamation to deal in leaf tobacco shall sell or otherwise dispose of such tobacco except to—

- (a) another licensed dealer in leaf tobacco; or
- (b) a person licensed under this Proclamation to manufacture tobacco.

But nothing in this section shall be construed as prohibiting a person so licensed from selling or disposing of leaf tobacco for purposes of export from the territory provided he complies with the regulations in respect of such export; and further that nothing in this section contained shall prohibit a person so licensed from selling or disposing of leaf tobacco (not being scrap, broken leaf or dust tobacco) to a person not referred to in paragraph (a) or (b) of this section: Provided that leaf tobacco so disposed of shall, for the purposes of this Proclamation, be regarded as manufactured tobacco and be liable to duty under Item I (a) of the Schedule to this Proclamation.

10. (1) A dealer in leaf tobacco shall, within one month after the promulgation of this Proclamation, deliver to the Director of Customs an inventory, verified by solemn declaration, in the form prescribed by regulation, showing—

- (a) the net weight of leaf tobacco held by him on the date of such promulgation;
- (b) particulars of the additions to such stock between the date of such promulgation and the date of the inventory;
- (c) particulars of sales made between the dates specified in paragraph (b) together with the name and address of the purchaser.

(2) Every dealer in leaf tobacco shall thereafter keep a book, in the form prescribed by the Director of Customs, in which he shall daily enter particulars of all leaf tobacco purchased or otherwise acquired and sold or otherwise disposed of by him, and shall, not later than the fourteenth day of each month, render to the Director of Customs a return, verified by solemn declaration, showing—

- (a) the quantity of leaf tobacco purchased or otherwise acquired by him during the last preceding month, distinguishing leaf tobacco grown in the territory from such as is imported, together with the name and address of the person from whom he purchased or acquired it;
- (b) the quantity of leaf tobacco sold or otherwise disposed of by him, distinguishing between sales of such tobacco grown in the territory and sales thereof imported into the territory, together with the name and address of the persons to whom he sold it;
- (c) the quantity of leaf tobacco in stock at the end of the last preceding month, distinguishing between leaf tobacco grown in the territory and leaf tobacco imported into the territory;
- (d) the quantity of leaf tobacco sold or otherwise disposed of by him to a person not referred to in paragraph (a) or (b) of section nine of this Proclamation, and shall when transmitting such return remit to the Director of Customs the amount of duty payable in respect of such tobacco.

11. Any dealer in leaf tobacco who, having purchased or in any other manner whatever acquired or having sold or in any other manner whatever disposed of leaf tobacco, fails to comply with the provisions of this Proclamation or any regulation relating to the acquisition and disposal of such tobacco shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment; and all leaf tobacco the subject of the offence shall be forfeited to the Crown.

12. Notwithstanding anything to the contrary in this Proclamation contained, it shall be lawful for a person licensed under any law to carry on the business of a general dealer, to purchase, or by other means acquire, roll tobacco from a person who has manufactured it from tobacco grown by himself on land in the territory, owned or occupied by himself; provided such general dealer has first obtained a licence to purchase roll tobacco manufactured by the actual producer thereof, and has first entered into a bond (with sufficient surety to be approved by the Director of Customs) in the sum of one hundred pounds, conditioned that—

- (a) he will sell such roll tobacco to the consumer in the form of roll tobacco only;
- (b) he will transmit to the Director of Customs on or before the fourteenth day of each month the duty payable in respect of such roll tobacco used, sold or otherwise disposed of during the preceding month;
- (c) he will in all other respects comply with all the requirements of this Proclamation and the regulations relating to the keeping of books and the rendering of returns, statements, and inventories, of his transactions in manufactured tobacco in the form of roll tobacco.

Every licence to purchase manufactured tobacco in the form of roll tobacco shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding, and in respect of every licence issued or renewed under this section the sum of ten shillings shall be paid.

13. Every person, being either a manufacturer of tobacco or a dealer in leaf or roll tobacco, who fails to keep such books and to record therein his transactions as required by this Proclamation or who refuses to allow the Director of Customs or an officer of customs or excise deputed by him for that purpose, at all times to inspect the same or obstructs or hinders him in such inspection shall be liable on conviction to a fine not exceeding five hundred pounds.

14. After the expiry of one month from the promulgation of this Proclamation no person shall remove or permit to be removed from his licensed premises except to the premises of another licensed manufacturer any manufactured tobacco unless—

- (a) it is securely enclosed in an unbroken tin, box, package or other immediate container;
- (b) the manufacturer has marked upon every such immediate container his name and address and except such as contain cigarettes the net weight of the contents.

The marking of immediate containers shall be in the manner and form prescribed by regulation.

Nothing in this section contained shall apply to the removal of roll tobacco from licensed premises.

15. Any officer of customs or any police officer specially authorized by the Director of Customs may at all times enter and search any premises licensed under this Proclamation or the premises of any person who is suspected of manufacturing tobacco or of dealing

in tobacco in contravention of or without complying with this Proclamation or any regulation, and may upon such premises seize any tobacco, together with all books, accounts or documents relating thereto, in respect of which the contravention or non-compliance is suspected of having taken place. Any person who resists, hinders, or obstructs, any such officer in the lawful exercise of his powers under this section shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment.

16. In the event of an offence against contravention of or non-compliance with any provisions of this Proclamation or a regulation by a company or a firm or partnership, any person having the management or apparent management of the premises or business in respect whereof the offence, contravention or non-compliance took place, shall be liable to be charged with the offence, contravention or non-compliance and shall be subject to the penalties provided therefor.

17. In any prosecution for an offence against or a contravention or failure to comply with any provision of this Proclamation or any regulation, relating to the payment of the proper amount of duty, the burden of proving that the tobacco or other article was not manufactured for sale or for any reason was not subject to duty, shall lie upon the accused.

18. (1) The High Commissioner may make regulations—

- (a) exempting from, or granting a rebate of, the excise duty on tobacco manufactured in the territory, when entered for removal to places outside the Union of South Africa other than a country the Government whereof has entered into a Customs agreement with the Union.
- (b) prescribing the forms of the licences required under this Proclamation, and the particulars that shall be inserted in applications therefor;
- (c) prescribing the forms to be used by dealers in leaf or roll tobacco and by manufacturers of tobacco and the conditions to be carried out respecting removals, purchases and sales thereof,

and generally for the better carrying out of the objects and purposes of this Proclamation.

(2) The regulations may prescribe penalties for any contravention thereof or default in complying therewith not exceeding a fine of one hundred pounds.

19. Any person who contravenes or fails to comply with any provision of this Proclamation or any regulation for the contravention whereof or failure to comply whereof no penalty has been specially provided, shall be liable to a fine not exceeding one hundred pounds.

20. (1) Notwithstanding anything contained in section one or two of this Proclamation or in the Bechuanaland Protectorate Customs Proposed Duties Procedure Proclamation 1914, the collection of the excise and customs duties set out in the Schedule to this Proclamation shall, in respect of—

- (a) roll tobacco; or
- (b) tobacco made up or put up for smoking in a tobacco pipe, and consisting of scrap, broken leaf, or dust tobacco obtained or produced in the handling of unfermented leaf tobacco,

be suspended until the first day of April, 1922, but all the other provisions of this chapter shall, as regards the tobacco described in paragraphs (a) and (b) of this section, be of force and effect as from the date of the promulgation of this Proclamation.

(2) In order to secure the collection of the excise or corresponding customs duties which will under this section become leviable on the first day of April, 1922, on the tobacco described in sub-section (1) the Director of Customs is hereby authorized to call upon any dealer to render returns of stock of such tobacco held by him on that day and any dealer who fails to render such returns within a period prescribed by the Director of Customs shall be guilty of a contravention of this Proclamation.

21. In this Chapter unless inconsistent with the context—

“leaf tobacco” means the cured leaves of the tobacco plant;

“manufactured tobacco” means tobacco made up—

- (a) ready for smoking in tobacco pipes; or
- (b) ready for use in the making of cigarettes; or
- (c) in the form of cake, plug, roll or stick; or
- (d) in the form of cigarettes; or
- (e) in the form of cigars or cigarillos prepared either from tobacco grown or produced in the territory, or from tobacco imported into the territory or from a mixture of such tobacco;

“per pound weight” shall mean the net weight of tobacco plus that of the moisture and other substance therein when such tobacco leaves the licensed premises of the manufacturer in the form of manufactured tobacco;

“roll tobacco” means tobacco leaf which is grown in the territory, twisted and put up for sale in the form of a roll of not less than one pound in weight and which, at the date of promulgation of this Proclamation was commonly known in the territory as roll tobacco;

“this Proclamation” includes the regulations.

22. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice, there may be allowed a refund or rebate of the whole or any part of the customs duty that would otherwise be payable under the Bechuanaland Protectorate Customs Duties Amendment Proclamation 1921 on cotton piece goods imported by, or taken out of bond by, manufacturers of bags, when used by them in the making of tobacco bags.

This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation 1921 and shall have force and take effect from the first day of January 1922.

GOD SAVE THE KING.

Given under my Hand and Seal at Johannesburg this Twentieth day of December One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness the  
High Commissioner.

H. J. STANLEY,  
Imperial Secretary.



## SCHEDULE.

Article.	EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.	
	Excise Duty. s. d.	Customs Duty. s. d.
I.—Tobacco manufactured in the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight	1 0	nil
(b) ready for use in the making of cigarettes, per pound weight	1 0	nil
(c) in the form of cigarettes, per pound weight	1 0	nil
(d) in the form of cigars or cigarillos, per pound weight	2 6	nil
(e) in the form of roll tobacco, per pound weight	0 6	nil
II.—Tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union on importation into the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight	nil	1 0
(b) ready for use in the making of cigarettes, per pound weight	nil	1 0
(c) in the form of cigarettes, per pound weight	nil	1 0
(d) in the form of cigars or cigarillos, per pound weight	nil	2 6
(e) in the form of roll tobacco, per pound weight	nil	0 6

(Printed by the Government Printer, Pretoria.)

No. 90 of 1921.]

## PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient to make provision for the imposition of customs and excise duties in Swaziland (herein after referred to as the territory) on tobacco.

Now therefore under and by virtue of the powers, authorities and jurisdiction conferred upon and committed to me by His Majesty under the Swaziland Order-in-Council 1903, as amended by the Swaziland Order-in-Council 1906, and the Swaziland Order-in-Council 1909, I do hereby declare, proclaim and make known as follows:—

## EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

1. (1) There shall be charged, levied, collected, and paid the duties of excise as set out in the Schedule to this Proclamation, on tobacco manufactured in the territory for sale, and such duties shall be levied and collected in the manner herein after prescribed.

(2) The excise duties aforesaid shall also be charged, levied, collected, and paid on manufactured tobacco contained in cigarettes made in the territory for sale.

2. A customs duty equal to the excise duties as set out in the Schedule to this Proclamation shall be charged, levied, collected and paid on importation into the territory of tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union.

3. The excise duties and customs duties aforesaid shall be additional to the excise duties and customs duties respectively levied on cigarettes under the Cigarette Excise and Surtax (Swaziland) Proclamation 1911.

4. (1) After the expiry of one month from the promulgation of this Proclamation no person shall engage in the manufacture of tobacco for sale except on premises in respect of which a licence has been issued or renewed by the Director of Customs. Any person who contravenes the provisions of this section shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds, or to imprisonment without the option of a fine for a period not exceeding twelve months, or to both such fine and imprisonment, and all tobaccos found on premises not so licensed shall be forfeited to the Crown.

(2) Every such licence shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding the date of issue or renewal.

(3) In respect of any licence when issued or renewed under sub-section (1) the sum of one pound shall be paid.

(4) The provisions of this section shall not be construed as requiring a person to obtain a licence in respect of premises on which he manufactures tobacco for sale if such tobacco was grown on land owned or occupied by him and such premises are situate on such land; and such person may, without any licence or permit, sell or otherwise dispose of the tobacco so grown and manufactured to any dealer licensed or manufacturer licensed under this Proclamation; but it shall not be lawful for such person to sell or otherwise dispose of to any other person the tobacco so grown and manufactured, unless he has obtained from the Director of Customs a permit to do so. Such permit, whenever issued, shall expire on the thirty-first day of December next succeeding the date of issue but shall be renewable from time to time for a period of twelve months. A registration fee of two shillings and sixpence shall be paid on the issue or renewal of such permit. For the purposes of this sub-section "manufactured tobacco" includes leaf tobacco.

5. (1) Such a licence as aforesaid shall not be regarded as an authority to the holder to manufacture tobacco on any premises until he has entered into a bond (with sufficient surety, to be approved by the Director of Customs) in a sum to be likewise approved, of not less than twenty-five pounds nor more than five thousand pounds, conditioned that—

(a) the licence-holder shall not engage in any attempt, by himself or in collusion with others, to defraud the Government of any excise duty on tobacco manufactured by him on the licensed premises or elsewhere;

(b) the licence-holder shall render truly and completely all the returns, statements, and inventories prescribed by this Proclamation or any regulation;

(c) the licence-holder shall not receive into, nor remove from his licensed premises any leaf or manufactured tobacco without first complying with the provisions of this Proclamation and the regulations;

(d) he shall in all other respects comply with all requirements of this Proclamation and the regulations relating to the manufacture of tobacco.

The conditions of the said bond and the enforcement thereof shall not be construed as exempting any person from any penalty to which he may be liable under this Proclamation or any other law, in respect of matters provided in such conditions.

(2) The person who holds a permit under sub-section (4) of section four to sell or otherwise dispose of tobacco in the circumstances therein described shall, unless, prior to the sale or disposal, he pays the excise duty thereon under this Proclamation, give security to the satisfaction of the Director of Customs to an amount not exceeding one hundred pounds that he will render a return showing his sales or disposals of tobacco and will pay the excise duty thereon.

6. Every person whose business it is to manufacture tobacco or who employs others to manufacture tobacco whether such manufacture be by cutting, pressing, grinding, crushing or rubbing of any raw or leaf tobacco or otherwise preparing raw or leaf tobacco or manufactured or partly manufactured tobacco, or the making up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf tobacco, tobacco stems, scraps, clippings or waste by sifting, twisting, screening or any other process, shall be regarded as a manufacturer of tobacco, but a person described in sub-section (4) of section four shall not be regarded as a manufacturer of tobacco.

7. Every manufacturer of tobacco shall—

(a) keep within the territory a book in the form prescribed by the Director of Customs and enter therein, daily, an accurate account of the weight of tobacco (whether in its raw or unmanufactured, semi-manufactured or manufactured state), acquired by him by any means whatsoever and used, sold or otherwise disposed of by him, and shall insert in such account particulars of such other materials as used by him in the manufacture, preparation, or making up of tobacco for sale;

(b) transmit to the Director of Customs on or before the fourteenth day of each month a true and complete abstract from such book, verified by oath or solemn declaration, of all such transactions aforesaid, made during the month last preceding; and

(c) when transmitting such abstract, remit to the Director of Customs the amount of duty payable in respect of the manufactured tobacco which is specified in the abstract as having been sold or otherwise disposed of during the period to which the return and particulars aforesaid relate.

8. No person shall carry on the business of a dealer in leaf tobacco or in the course of his business sell leaf tobacco, except under the authority of a licence issued or renewed by the Director of Customs. Every such licence shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding. In respect of every licence issued or renewed under this section the sum of one pound shall be paid.

Nothing in this section contained shall be construed as requiring a person described in sub-section (4) of section four to obtain a licence under this section to sell or deal in leaf tobacco and such a person shall not, for the purposes of any other provision of this Proclamation, be regarded as a dealer in leaf or roll tobacco.

9. No person licensed under this Proclamation to deal in leaf tobacco shall sell or otherwise dispose of such tobacco except to—

- (a) another licensed dealer in leaf tobacco; or
- (b) a person licensed under this Proclamation to manufacture tobacco.

But nothing in this section shall be construed as prohibiting a person so licensed from selling or disposing of leaf tobacco for purposes of export from the territory provided he complies with the regulations in respect of such export; and further that nothing in this section contained shall prohibit a person so licensed from selling or disposing of leaf tobacco (not being scrap, broken leaf or dust tobacco) to a person not referred to in paragraph (a) or (b) of this section: Provided that leaf tobacco so disposed of shall, for the purposes of this Proclamation, be regarded as manufactured tobacco and be liable to duty under Item I (a) of the Schedule to this Proclamation.

10. (1) A dealer in leaf tobacco shall, within one month after the promulgation of this Proclamation, deliver to the Director of Customs an inventory, verified by solemn declaration, in the form prescribed by regulation, showing—

- (a) the net weight of leaf tobacco held by him on the date of such promulgation;
- (b) particulars of the additions to such stock between the date of such promulgation and the date of the inventory;
- (c) particulars of sales made between the dates specified in paragraph (b) together with the name and address of the purchaser.

(2) Every dealer in leaf tobacco shall thereafter keep a book, in the form prescribed by the Director of Customs, in which he shall daily enter particulars of all leaf tobacco purchased or otherwise acquired and sold or otherwise disposed of by him, and later than the fourteenth day of each month, render to the Director of Customs a return, verified by solemn declaration, showing—

- (a) the quantity of leaf tobacco purchased or otherwise acquired by him during the last preceding month, distinguishing leaf tobacco grown in the territory from such as is imported, together with the name and address of the person from whom he purchased or acquired it;
- (b) the quantity of leaf tobacco sold or otherwise disposed of by him, distinguishing between sales of such tobacco grown in the territory and sales thereof imported into the territory, together with the name and address of the persons to whom he sold it;



- (c) the quantity of leaf tobacco in stock at the end of the last preceding month, distinguishing between leaf tobacco grown in the territory and leaf tobacco imported into the territory;
- (d) the quantity of leaf tobacco sold or otherwise disposed of by him to a person not referred to in paragraph (a) or (b) of section nine of this Proclamation, and shall when transmitting such return remit to the Director of Customs the amount of duty payable in respect of such tobacco.

11. Any dealer in leaf tobacco who, having purchased or in any other manner whatever acquired or having sold or in any other manner whatever disposed of leaf tobacco, fails to comply with the provisions of this Proclamation or any regulation relating to the acquisition and disposal of such tobacco shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment; and all leaf tobacco the subject of the offence shall be forfeited to the Crown.

12. Notwithstanding anything to the contrary in this Proclamation contained, it shall be lawful for a person licensed under any law to carry on the business of a general dealer, to purchase, or by other means acquire, roll tobacco from a person who has manufactured it from tobacco grown by himself on land in the territory, owned or occupied by himself; provided such general dealer has first obtained a licence to purchase roll tobacco manufactured by the actual producer thereof, and has first entered into a bond (with sufficient surety to be approved by the Director of Customs) in the sum of one hundred pounds, conditioned that:—

- he will sell such roll tobacco to the consumer in the form of roll tobacco only;
- he will transmit to the Director of Customs on or before the fourteenth day of each month the duty payable in respect of such roll tobacco used, sold or otherwise disposed of during the preceding month;
- he will in all other respects comply with all the requirements of this Proclamation and the regulations relating to the keeping of books and the rendering of returns, statements, and inventories, of his transactions in manufactured tobacco in the form of roll tobacco.

Every licence to purchase manufactured tobacco in the form of roll tobacco shall, whenever issued or renewed, expire on the thirty-first day of December next succeeding, and in respect of every licence issued or renewed under this section the sum of ten shillings shall be paid.

13. Every person, being either a manufacturer of tobacco or a dealer in leaf or roll tobacco, who fails to keep such books and to record therein his transactions as required by this Proclamation or who refuses to allow the Director of Customs or an officer of customs or excise deputed by him for that purpose, at all times to inspect the same or obstructs or hinders him in such inspection shall be liable on conviction to a fine not exceeding five hundred pounds.

14. After the expiry of one month from the promulgation of this Proclamation no person shall remove or permit to be removed from his licensed premises except to the premises of another licensed manufacturer any manufactured tobacco unless:—

- it is securely enclosed in an unbroken tin, box, package or other immediate container;
- the manufacturer has marked upon every such immediate container his name and address and except such as contain cigarettes the net weight of the contents.

The marking of immediate containers shall be in the manner and form prescribed by regulation.

Nothing in this section contained shall apply to the removal of roll tobacco from licensed premises.

15. Any officer of customs or any police officer specially authorized by the Director of Customs may at all times enter and search any premises licensed under this Proclamation or the premises of any person who is suspected of manufacturing tobacco or of dealing in tobacco in contravention of or without complying with this Proclamation or any regulation, and may upon such premises seize any tobacco, together with all books, accounts or documents relating thereto, in respect of which the contravention or non-compliance is suspected of having taken place. Any person who resists, hinders, or obstructs, any such officer in the lawful exercise of his powers under this section shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment.

16. In the event of an offence against contravention of or non-compliance with any provisions of this Proclamation or a regulation by a company or a firm or partnership, any person having the management or apparent management of the premises or business in respect whereof the offence, contravention or non-compliance took place, shall be liable to be charged with the offence, contravention or non-compliance and shall be subject to the penalties provided therefor.

17. In any prosecution for an offence against or a contravention or failure to comply with any provision of this Proclamation or any regulation, relating to the payment of the proper amount of duty, the burden of proving that the tobacco or other article was not manufactured for sale or for any reason was not subject to duty, shall lie upon the accused.

18. (1) The High Commissioner may make regulations:—

- exempting from, or granting a rebate of, the excise duty on tobacco manufactured in the territory, when entered for removal to places outside the Union of South Africa other than a country the Government whereof has entered into a customs agreement with the Union.
- prescribing the forms of the licences required under this Proclamation, and the particulars that shall be inserted in applications therefor;
- prescribing the forms to be used by dealers in leaf or roll tobacco and by manufacturers of tobacco and the conditions to be carried out respecting removals, purchases and sales thereof;

and generally for the better carrying out of the objects and purposes of this Proclamation.

(2) The regulations may prescribe penalties for any contravention thereof or default in complying therewith not exceeding a fine of one hundred pounds.

19. Any person who contravenes or fails to comply with any provision of this Proclamation or any regulation for the contravention whereof or failure to comply whereof no penalty has been specially provided, shall be liable to a fine not exceeding one hundred pounds.

20. (1) Notwithstanding anything contained in section one or two of this Proclamation or in the Swaziland Customs Proposed Duties Procedure Proclamation 1914, the collection of the excise and customs duties set out in the Schedule to this Proclamation shall, in respect of—

- roll tobacco; or
- tobacco made up or put up for smoking in a tobacco pipe, and consisting of scrap, broken leaf, or dust tobacco obtained or produced in the handling of unfermented leaf tobacco,

be suspended until the first day of April, 1922, but all the other provisions of this chapter shall, as regards the tobacco described in paragraphs (a) and (b) of this section, be of force and effect as from the date of the promulgation of this Proclamation.

(2) In order to secure the collection of the excise or corresponding customs duties which will under this section become leviable on the first day of April, 1922, on the tobacco described in sub-section (1) the Director of Customs is hereby authorized to call upon any dealer to render returns of stock of such tobacco held by him on that day and any dealer who fails to render such returns within a period prescribed by the Director of Customs shall be guilty of a contravention of this Proclamation.

21. In this chapter unless inconsistent with the context—

“leaf tobacco” means the cured leaves of the tobacco plant;

“manufactured tobacco” means tobacco made up—

- ready for smoking in tobacco pipes; or
- ready for use in the making of cigarettes; or
- in the form of cake, plug, roll or stick; or
- in the form of cigarettes; or
- in the form of cigars or cigarillos prepared either from tobacco grown or produced in the territory, or from tobacco imported into the territory or from a mixture of such tobacco;

“per pound weight” shall mean the net weight of tobacco plus that of the moisture and other substance therein when such tobacco leaves the licensed premises of the manufacturer in the form of manufactured tobacco;

“roll tobacco” means tobacco leaf which is grown in the territory; twisted and put up for sale in the form of a roll of not less than one pound in weight and which, at the date of promulgation of this Proclamation was commonly known in the territory as roll tobacco;

“this Proclamation” includes the regulations.

22. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice, there may be allowed a refund or rebate of the whole or any part of the customs duty that would otherwise be payable under the Swaziland Customs Duties Amendment Proclamation 1921 on cotton piece goods imported by, or taken out of bond by, manufacturers of bags, when used by them in the making of tobacco bags.

This Proclamation may be cited for all purposes as the Swaziland Customs and Excise Duties (Tobacco) Proclamation 1921 and shall have force and take effect from the first day of January 1922.

GOD SAVE THE KING.

Given under my Hand and Seal at Johannesburg this Twentieth day of December One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness the  
High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

#### SCHEDULE.

#### EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise Duty.	Customs Duty.
I.—Tobacco manufactured in the territory—	s. d.	s. d.
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight	1 0	nil
(b) ready for use in the making of cigarettes, per pound weight	1 0	nil
(c) in the form of cigarettes, per pound weight	1 0	nil
(d) in the form of cigars or cigarillos, per pound weight	2 6	nil
(e) in the form of roll tobacco, per pound weight	0 6	nil
II.—Tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union on importation into the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight	nil	1 0
(b) ready for use in the making of cigarettes, per pound weight	nil	1 0
(c) in the form of cigarettes, per pound weight	nil	1 0
(d) in the form of cigars or cigarillos, per pound weight	nil	2 6
(e) in the form of roll tobacco, per pound weight	nil	0 6

(Printed by the Government Printer, Pretoria.)



## HIGH COMMISSIONER'S NOTICE No. 101 of 1921.

It is hereby notified for general information that, in terms of the regulations made under section two of the Swaziland Diseases of Stock Proclamation, 1918, His Royal Highness the High Commissioner hereby declares the area in Swaziland mentioned in the Schedule annexed hereto to be an infected area on account of East Coast fever.

By Command of His Royal Highness  
the High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

High Commissioner's Office,  
Capetown, 12th December, 1921.

## SCHEDULE.

That portion of the Mankaiana District within the following boundaries: Along Right-of-Way Road No. 1 from the Transvaal Border at the Rocks to where it joins Right-of-Way No. 1 (branch road to Hebron), along Right-of-Way Road No. 1 (branch road to Hebron) to the Transvaal Border, along Transvaal Border to Right-of-Way Road No. 1 at the Rocks.

(Printed by the Government Printer, Pretoria.)

## HIGH COMMISSIONER'S NOTICE No. 102 of 1921.

It is hereby notified for general information that His Royal Highness the High Commissioner has been pleased to appoint the undermentioned gentlemen to be Justices of the Peace for Swaziland:—

Alexander Dickson, Esquire.  
Hendrik Frederik Grobler, Esquire.  
Edwin John Harris, Esquire.  
Henri Bond Landsberg, Esquire.  
Thomas McSeveney, Esquire.  
Albert Millin, Esquire.  
Ivan Herbert Pierce, Esquire.  
Frans Jacob Lourens Robberts, Esquire.

By Command of His Royal Highness  
the High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

High Commissioner's Office,  
Capetown, 12th December, 1921.

## HIGH COMMISSIONER'S NOTICE No. 103 of 1921.

It is hereby notified for general information that His Royal Highness the High Commissioner has been pleased, under the powers vested in him by the Basutoland Customs and Excise (Tobacco) Proclamation, 1921, to make the subjoined regulations for Basutoland, herein after referred to as "the territory."

By Command of His Royal Highness  
the High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

High Commissioner's Office,  
Capetown, 20th December, 1921.

## TOBACCO EXCISE REGULATIONS.

1. Every manufacturer of tobacco shall, when applying for a licence in respect of premises used, or to be used by him, in the manufacture of tobacco, transmit to the Director of Customs particulars in the Form T. 1, in the subjoined Schedule A hereto, signed by himself, of all premises, rooms, places, machines, and vessels intended to be used in his business, specifying the purpose for which each is to be used, and also the distinguishing mark. On the outside of the door of every room or place in which the business is carried on, and on some conspicuous part of each machine or vessel mentioned above, there must be legibly painted in oil-colours such distinguishing mark. If more than one room, machine, or vessel is used for the same purpose, each is to be distinguished by a progressive number. When a manufacturer removes his licence from one set of premises to another a fresh entry shall be made, or, when he acquires additional premises, a supplementary entry must be made of such premises.

2. Every manufacturer of tobacco, every dealer in leaf tobacco, and every general dealer licensed under section twelve of the Proclamation who purchases or otherwise acquires tobacco, shall at the time the tobacco was purchased, or otherwise acquired, issue to the person selling or otherwise disposing of the tobacco to him an acknowledgment of receipt in the form in the Schedule numbered T. 2, and shall forward a duplicate of such acknowledgment of receipt to the Director of Customs through the Assistant Commissioner of his district not later than the day following, or by the next ensuing post, of the kind of tobacco received and the weight thereof.

3. Every manufacturer shall keep a stock-book, in the form in the Schedule hereto numbered T. 3, in which he shall enter daily on the debit side all receipts of tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and monthly all disposals or withdrawals of duty-paid stocks. He shall keep such stock-book for not less than eighteen months after it has been filled up.

4. Every manufacturer shall enter in his stock-book all surpluses in the weight of tobacco occurring by reason of the addition of liquids or solids to the tobacco during the process of the manufacture of the tobacco.

5. Every manufacturer shall transmit to the Director of Customs through the Assistant Commissioner of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the forms in the Schedule numbered T. 4, T. 5, and T. 6.

6. Every dealer in leaf tobacco shall keep a stock-book in the form in the Schedule and numbered T. 7, in which he shall enter daily on the debit side all receipts of leaf tobacco into his stock

from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and monthly all disposals or withdrawals of duty-paid stock. He shall keep such stock-book for not less than twelve months after it has been filled up.

7. Every dealer in leaf tobacco shall transmit to the Director of Customs through the Assistant Commissioner of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the Form T. 7.

8. Every dealer in roll tobacco shall keep a stock-book in the form in the Schedule numbered T. 8, in which he shall enter daily on the debit side all receipts of roll tobacco into stock from any source, and on the credit side monthly all disposals or withdrawals of duty-paid stock.

9. Every dealer in roll tobacco shall transmit to the Director of Customs through the Assistant Commissioner of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the Form T. 8 in the Schedule hereto.

10. Every manufacturer of tobacco, every dealer in leaf tobacco, and every dealer in roll tobacco, shall obtain from the Director of Customs, through the Assistant Commissioner or proper officer, the necessary "acknowledgment of receipt books" in triplicate, and—

- (a) he shall give receipts for the books obtained;
- (b) he shall use the acknowledgments in the order in which they are numbered in the book and keep such acknowledgment of receipt book on his premises open to inspection by an officer, and shall render daily the acknowledgments to the Director of Customs through the Assistant Commissioner of his district;
- (c) he shall not use or suffer to be used any acknowledgment of receipt except for the acknowledgment of tobacco into his own stock, or deliver or part with any form of acknowledgment without filling it up;
- (d) he shall immediately after the occurrence or the observance of any discrepancy notify in writing to the proper officer any error, or alteration, or cancellation, spoiling, loss, or destruction of any "acknowledgment form"; and the two portions of any cancelled or spoiled "acknowledgment forms" shall be forwarded as soon as possible to the proper officer.

11. No duty shall accrue on tobacco exported from the territory (other than that exported to a country the Government whereof has entered into a customs agreement with the Government of the Union) from stocks in respect of which no duty has been paid, but the exporter thereof shall furnish within three months of the date of dispatch to the Director of Customs, on the Form No. T. 9 of the Schedule, a certificate under the hand of the principal officer of customs or other approved officer in the country of import, or in the case of tobacco removed by ship to a port outside the Union or in the case of tobacco shipped as ship's stores, a certificate of the surveyor of customs or other responsible officer of customs at the port of shipment, to the effect that the full quantity of tobacco specified in the certificate of removal has been removed across the borders of the territory or shipped beyond the limits of the Union, as the case may be.

12. A manufacturer of tobacco, and a dealer in leaf or in roll tobacco, shall be liable for, and shall forthwith pay, the excise duty due on any deficiency in his stocks of tobacco, including tobacco in transit, unless he shall prove to the satisfaction of the Director of Customs that the tobacco found deficient has not been used, sold, or otherwise consumed, but is due to natural drying out or to other circumstances beyond his control.

The question of remitting the tobacco excise duty on such deficiency will receive consideration when the following conditions have been complied with:—

- (a) Any loss due to cleaning and stemming of tobacco; tobacco being found unfit for use shall be notified in writing, and the evidence, i.e. dust, stems, mouldy tobacco or cigarettes, shall be produced to the Director of Customs or other authorized officer and destroyed in his presence, and shall be entered in the manufacturer's stock-book;
- (b) any deficiency due to natural drying during the course of manufacture or found during stocktaking shall be entered in the manufacturer's stock-book, and such claim for exemption from duty shall be supported by a declaration made before an Assistant Commissioner or a justice of the peace, to the effect that the loss had actually occurred and that to the best of the knowledge and belief of the manufacturer, dealer in leaf tobacco, or dealer in roll tobacco no portion of the deficiency was sold, removed, or consumed.

13. A manufacturer of tobacco or licensed dealer in roll or leaf tobacco (including a producer-manufacturer) shall verify and sign any statement of his tobacco excise transactions required of him by the Director of Customs whether such statement be prepared by himself or an excise officer or other duly authorized officer.

14. A manufacturer of tobacco, or a dealer in leaf tobacco, or a dealer in roll tobacco, shall, when required by the Director of Customs, enter into a bond (with sufficient surety), to be approved by the Director of Customs, in a sum to be likewise approved, for securing the payment of duty payable under the Proclamation.

15. Every manufacturer or dealer in roll tobacco shall, when required, provide—to enable an excise or other authorized officer to take contents of any store—sufficient light, suitable scales and weights, and other conveniences, including office accommodation, and assist the officer in taking an account of all tobacco.

16. A manufacturer of tobacco, dealer in leaf tobacco, or dealer in roll tobacco shall produce his licence as a manufacturer or any other licence covering his business as a dealer in tobacco on the demand of an excise or other authorized officer.

17. Samples required for excise purposes taken by an excise or other authorized officer shall be supplied free of charge, and no excise duty shall accrue on them, provided that they do not exceed in quantity in respect of tobacco 1 lb., cigarettes 100, and cigars 25.

18. Any person who holds stocks of leaf tobacco who does not become a licensed dealer in leaf tobacco under the Proclamation shall, within one month after the publication of the regulations, make a return to the Assistant Commissioner of his district of stocks in hand, or in transit to him, on the 1st January, 1922, and of his receipt and sales since that date, and pay the duty due on the quantity sold or otherwise disposed of to other than manufacturers of tobacco or to licensed dealers in leaf tobacco.



19. A "producer-manufacturer" who desires to dispose of tobacco grown by himself on land owned or occupied by himself to a person other than a licensed dealer in tobacco shall, before removing such tobacco from such land or premises on such land aforesaid, obtain—

- (a) a permit as required by section four (4) of the Proclamation;
- (b) pay to the Director of Customs the full duty on such tobacco; and
- (c) enter into surety bond for an amount covering the full duty and render in terms of such bond a return of his sales or disposals of tobacco in the form in the Schedule No. T. 10.

20. A "producer-manufacturer" is required to pay duty on deficiencies in tobacco stocks, save and except that if he shall prove to the satisfaction of the Director of Customs that such deficiencies have occurred through natural drying or through a bona fide error in any tobacco excise return, or through other circumstances beyond his control, and that such tobacco shown as deficient has not been consumed, the duty will not accrue; provided that all losses due to drying or other circumstances beyond his control shall be immediately notified in writing to the proper officer of excise, and the "producer-manufacturer" may be required to furnish a declaration in support of his claim for exemption from duty in respect of any deficiency. No allowances will be made in respect of duty-paid tobacco stocks.

21. A "producer-manufacturer" is not required to pay duty on tobacco exported in quantities of twenty pounds in weight or over, provided proof is furnished in the form T. 9 that the tobacco has been duly exported.

22. Any customs or excise officer, or other officer duly authorized by the Director of Customs, may demand from a "producer-manufacturer" the authority (Form T. 10) under which he has removed tobacco from the land owned or occupied by him on which it was grown.

23. (a) Leaf tobacco (which includes tobacco variously known as Kafir, Pondo, Bomvana, and Native tobacco) shall not be received by a railway officer for conveyance by rail, or by a post office official to be forwarded by post, unless, at the time of delivery of such tobacco—

- (i) the consignor, being a producer-manufacturer of tobacco, shall, when dispatching such tobacco to a person not licensed to deal in leaf tobacco, produce to the official aforesaid the Excise Form T. 10 as set forth in the Schedule, as his authority to trade in such tobacco; the railway or post-office official, as the case may be, shall satisfy himself that the weight of the tobacco produced for forwarding is not in excess of that shown on the aforesaid Form T. 10, and shall then endorse the net weight of tobacco received on the said Form T. 10, and, after signing and dating the same (with an official date-stamp where available), return it to the consignor;
- (ii) the consignor, being either a producer or producer-manufacturer of tobacco, shall, when dispatching such tobacco to a licensed dealer in leaf tobacco, state on the way-bill, or other document used in the forwarding of goods, that the consignee is a licensed dealer in leaf tobacco;
- (iii) the consignor, being a licensed dealer in leaf tobacco, shall have endorsed on the way-bill, or other document used for the forwarding of goods, the number and date of his licence to deal in leaf tobacco.

(b) The railway officer at the station of destination shall, immediately on receipt of the way-bill or other document relating to the tobacco referred to in paragraph 23 (a) of these regulations, forward a copy thereof to the excise receiver or other proper officer of the district in which the delivering station is situate.

24. Tobacco excise duties are payable at the office of the Director of Customs.

25. In these regulations, unless inconsistent with the context—  
"Proclamation" means the Basutoland Customs and Excise (Tobacco) Proclamation, 1921, or any amendment of the same;

"duty" means tobacco excise duty;

"producer-manufacturer" means a person referred to in section five, sub-section (2), of the Proclamation, who produces tobacco and disposes of it in the form of manufactured tobacco or as leaf tobacco other than to a person licensed under the Proclamation to manufacture tobacco or to deal in leaf or roll tobacco.

#### PENALTY.

26. Any person who contravenes or fails to comply with a provision of these regulations shall be liable to a fine not exceeding one hundred pounds.

(Printed by the Government Printer, Pretoria.)

#### HIGH COMMISSIONER'S NOTICE No. 104 of 1921.

It is hereby notified for general information that His Royal Highness the High Commissioner has been pleased, under the powers vested in him by the Bechuanaland Protectorate Customs and Excise (Tobacco) Proclamation, 1921, to make the subjoined regulations for the Bechuanaland Protectorate, herein after referred to as "the territory."

By Command of His Royal Highness  
the High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

High Commissioner's Office,  
Capetown, 20th December, 1921.

#### TOBACCO EXCISE REGULATIONS.

1. Every manufacturer of tobacco shall, when applying for a licence in respect of premises used, or to be used by him, in the manufacture of tobacco, transmit to the Director of Customs particulars in the Form T. 1 in the subjoined Schedule A hereto, signed by himself, of all premises, rooms, places, machines, and vessels intended to be used in his business, specifying the purpose for which each is to be used, and also the distinguishing mark. On the outside of the door of every room or place in which the business is carried on, and on some conspicuous part of each machine or

vessel mentioned above, there must be legibly painted in oil-colours such distinguishing mark. If more than one room, machine, or vessel is used for the same purpose, each is to be distinguished by a progressive number. When a manufacturer removes his licence from one set of premises to another a fresh entry shall be made, or, when he acquires additional premises, a supplementary entry must be made of such premises.

2. Every manufacturer of tobacco, every dealer in leaf tobacco, and every general dealer licensed under section twelve of the Proclamation who purchases or otherwise acquires tobacco, shall at the time the tobacco was purchased, or otherwise acquired, issue to the person selling or otherwise disposing of the tobacco to him an acknowledgment of receipt in the form in the Schedule numbered T. 2, and shall forward a duplicate of such acknowledgment of receipt to the Director of Customs through the Assistant Commissioner or Magistrate of his district not later than the day following, or by the next ensuing post, of the kind of tobacco received and the weight thereof.

3. Every manufacturer shall keep a stock-book, in the form in the Schedule hereto numbered T. 3, in which he shall enter daily on the debit side all receipts of tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and monthly all disposals or withdrawals of duty-paid stocks. He shall keep such stock-book for not less than eighteen months after it has been filled up.

4. Every manufacturer shall enter in his stock-book all surpluses in the weight of tobacco occurring by reason of the addition of liquids or solids to the tobacco during the process of the manufacture of the tobacco.

5. Every manufacturer shall transmit to the Director of Customs through the Assistant Commissioner or Magistrate of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the forms in the Schedule numbered T. 4, T. 5, and T. 6.

6. Every dealer in leaf tobacco shall keep a stock-book in the form in the Schedule and numbered T. 7, in which he shall enter daily on the debit side all receipts of leaf tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and monthly all disposals or withdrawals of duty-paid stock. He shall keep such stock-book for not less than twelve months after it has been filled up.

7. Every dealer in leaf tobacco shall transmit to the Director of Customs through the Assistant Commissioner or Magistrate of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the form T. 7.

8. Every dealer in roll tobacco shall keep a stock-book in the form in the Schedule numbered T. 8, in which he shall enter daily on the debit side all receipts of roll tobacco into stock from any source, and on the credit side monthly all disposals or withdrawals of duty-paid stock.

9. Every dealer in roll tobacco shall transmit to the Director of Customs through the Assistant Commissioner or Magistrate of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the Form T. 8 in the Schedule hereto.

10. Every manufacturer of tobacco, every dealer in leaf tobacco, and every dealer in roll tobacco, shall obtain from the Director of Customs, through the Assistant Commissioner or Magistrate or proper officer, the necessary "acknowledgment of receipt books" in triplicate, and—

- (a) he shall give receipts for the books obtained;
- (b) he shall use the acknowledgments in the order in which they are numbered in the book and keep such acknowledgment of receipt book on his premises open to inspection by an officer, and shall render daily the acknowledgments to the Director of Customs through the Assistant Commissioner or Magistrate of his district;
- (c) he shall not use or suffer to be used any acknowledgment of receipt except for the acknowledgment of tobacco into his own stock, or deliver or part with any form of acknowledgment without filling it up;
- (d) he shall immediately after the occurrence or the observance of any discrepancy notify in writing to the proper officer any error, or alteration, or cancellation, spoiling, loss, or destruction of any "acknowledgment form"; and the two portions of any cancelled or spoiled "acknowledgment forms" shall be forwarded as soon as possible to the proper officer.

11. No duty shall accrue on tobacco exported from the territory (other than that exported to a country the Government whereof has entered into a customs agreement with the Government of the Union) from stocks in respect of which no duty has been paid, but the exporter thereof shall furnish within three months of the date of dispatch to the Director of Customs, on the Form No. T. 9 of the Schedule, a certificate under the hand of the principal officer of customs or other approved officer in the country of import, or in the case of tobacco removed by ship to a port outside the Union or in the case of tobacco shipped as ship's stores, a certificate of the surveyor of customs or other responsible officer of customs at the port of shipment, to the effect that the full quantity of tobacco specified in the certificate of removal has been removed across the borders of the territory or shipped beyond the limits of the Union, as the case may be.

12. A manufacturer of tobacco, and a dealer in leaf or in roll tobacco, shall be liable for, and shall forthwith pay, the excise duty due on any deficiency in his stocks of tobacco, including tobacco in transit, unless he shall prove to the satisfaction of the Director of Customs that the tobacco found deficient has not been used, sold, or otherwise consumed, but is due to natural drying out or to other circumstances beyond his control.

The question of remitting the tobacco excise duty on such deficiency will receive consideration when the following conditions have been complied with:—

- (a) Any loss due to cleaning and stemming of tobacco; tobacco being found unfit for use shall be notified in writing, and the evidence, i.e. dust, stems, mouldy tobacco or cigarettes, shall be produced to the Director of Customs or other authorized officer and destroyed in his presence, and shall be entered in the manufacturer's stock-book;



- (b) any deficiency due to natural drying during the course of manufacture or found during stocktaking shall be entered in the manufacturer's stock-book, and such claim for exemption from duty shall be supported by a declaration made before an Assistant Commissioner, a Magistrate, or a Justice of the Peace to the effect that the loss had actually occurred and that to the best of the knowledge and belief of the manufacturer, dealer in leaf tobacco, or dealer in roll tobacco no portion of the deficiency was sold, removed, or consumed.
13. A manufacturer of tobacco or licensed dealer in roll or leaf tobacco (including a producer-manufacturer) shall verify and sign any statement of his tobacco excise transactions required of him by the Director of Customs whether such statement be prepared by himself or an excise officer or other duly authorized officer.
14. A manufacturer of tobacco, or a dealer in leaf tobacco, or a dealer in roll tobacco, shall, when required by the Director of Customs, enter into a bond (with sufficient surety), to be approved by the Director of Customs, in a sum to be likewise approved, for securing the payment of duty payable under the Proclamation.
15. Every manufacturer or dealer in leaf tobacco or dealer in roll tobacco shall, when required, provide—to enable an excise or other authorized officer to take contents of any store—sufficient light, suitable scales and weights, and other conveniences, including office accommodation, and assist the officer in taking an account of all tobacco.
16. A manufacturer of tobacco, dealer in leaf tobacco, or dealer in roll tobacco shall produce his licence as a manufacturer or any other licence covering his business as a dealer in tobacco on the demand of an excise or other authorized officer.
17. Samples required for excise purposes taken by an excise or other authorized officer shall be supplied free of charge, and no excise duty shall accrue on them, provided that they do not exceed in quantity in respect of tobacco 1 lb., cigarettes 100, and cigars 25.
18. Any person who holds stocks of leaf tobacco who does not become a licensed dealer in leaf tobacco under the Proclamation shall, within one month after the publication of the regulations, make a return to the Assistant Commissioner of his district of stocks in hand, or in transit to him, on the 1st January, 1922, and of his receipt and sales since that date, and pay the duty due on the quantity sold or otherwise disposed of to other than manufacturers of tobacco or to licensed dealers in leaf tobacco.
19. A "producer-manufacturer" who desires to dispose of tobacco grown by himself on land owned or occupied by himself to a person other than a licensed dealer in tobacco shall, before removing such tobacco from such land or premises on such land aforesaid, obtain—
- a permit as required by section four (4) of the Proclamation;
  - pay to the Director of Customs the full duty on such tobacco; and
  - enter into surety bond for an amount covering the full duty and render in terms of such bond a return of his sales or disposals of tobacco in the form in the Schedule No. T. 10.
20. A "producer-manufacturer" is required to pay duty on deficiencies in tobacco stocks, save and except that if he shall prove to the satisfaction of the Director of Customs that such deficiencies have occurred through natural drying or through a bona fide error in any tobacco excise return, or through other circumstances beyond his control, and that such tobacco shown as deficient has not been consumed, the duty will not accrue; provided that all losses due to drying or other circumstances beyond his control shall be immediately notified in writing to the proper officer of excise, and the "producer-manufacturer" may be required to furnish a declaration in support of his claim for exemption from duty in respect of any deficiency. No allowances will be made in respect of duty-paid tobacco stocks.
21. A "producer-manufacturer" is not required to pay duty on tobacco exported in quantities of twenty pounds in weight or over, provided proof is furnished in the form T. 9 that the tobacco has been duly exported.
22. Any customs or excise officer, or other officer duly authorized by the Director of Customs, may demand from a "producer-manufacturer" the authority (Form T. 10) under which he has removed tobacco from the land owned or occupied by him on which it was grown.
23. (a) Leaf tobacco (which includes tobacco variously known as Kaffir, Pondo, Bomvana, and Native tobacco) shall not be received by a railway officer for conveyance by rail, or by a post office official to be forwarded by post, unless, at the time of delivery of such tobacco—
- the consignor, being a producer-manufacturer of tobacco, shall, when dispatching such tobacco to a person not licensed to deal in leaf tobacco, produce to the official aforesaid the Excise Form T. 10 as set forth in the Schedule, as his authority to trade in such tobacco; the railway or post-office official, as the case may be, shall satisfy himself that the weight of the tobacco produced for forwarding is not in excess of that shown on the aforesaid Form T. 10, and shall then endorse the net weight of tobacco received on the said Form T. 10, and, after signing and dating the same (with an official date-stamp where available), return it to the consignor;
  - the consignor, being either a producer or producer-manufacturer of tobacco, shall, when dispatching such tobacco to a licensed dealer in leaf tobacco, state on the way-bill, or other document used in the forwarding of goods, that the consignee is a licensed dealer in leaf tobacco;
  - the consignor, being a licensed dealer in leaf tobacco, shall have endorsed on the way-bill, or other document used for the forwarding of goods, the number and date of his licence to deal in leaf tobacco.
- (b) The railway officer at the station of destination shall, immediately on receipt of the way-bill or other document relating to the tobacco referred to in paragraph 23 (a) of these regulations, forward a copy thereof to the excise receiver or other proper officer of the district in which the delivering station is situate.
24. Tobacco excise duties are payable at the office of the Director of Customs.
25. In these regulations, unless inconsistent with the context—"Proclamation" means the Bechuanaland Protectorate Customs and Excise (Tobacco) Proclamation, 1921, or any amendment of the same;

"duty" means tobacco excise duty;  
 "producer-manufacturer" means a person referred to in section five, sub-section (2), of the Proclamation, who produces tobacco and disposes of it in the form of manufactured tobacco or as leaf tobacco other than to a person licensed under the Proclamation to manufacture tobacco or to deal in leaf or roll tobacco.

## PENALTY.

26. Any person who contravenes or fails to comply with a provision of these regulations shall be liable to a fine not exceeding one hundred pounds.

(Printed by the Government Printer, Pretoria.)

## HIGH COMMISSIONER'S NOTICE No. 105 OF 1921.

It is hereby notified for general information that His Royal Highness the High Commissioner has been pleased, under the powers vested in him by the Swaziland Customs and Excise (Tobacco) Proclamation, 1921, to make the subjoined regulations for Swaziland, herein after referred to as "the territory."

By Command of His Royal Highness  
 the High Commissioner.

H. J. STANLEY,  
 Imperial Secretary.

High Commissioner's Office,  
 Capetown, 20th December, 1921.

## TOBACCO EXCISE REGULATIONS.

- Every manufacturer of tobacco shall, when applying for a licence in respect of premises used, or to be used by him, in the manufacture of tobacco, transmit to the Director of Customs particulars in the Form T. 1 in the subjoined Schedule A hereto, signed by himself, of all premises, rooms, places, machines, and vessels intended to be used in his business, specifying the purpose for which each is to be used, and also the distinguishing mark. On the outside of the door of every room or place in which the business is carried on, and on some conspicuous part of each machine or vessel mentioned above, there must be legibly painted in oil-colours such distinguishing mark. If more than one room, machine, or vessel is used for the same purpose, each is to be distinguished by a progressive number. When a manufacturer removes his licence from one set of premises to another a fresh entry shall be made, or, when he acquires additional premises, a supplementary entry must be made of such premises.
  - Every manufacturer of tobacco, every dealer in leaf tobacco, and every general dealer licensed under section twelve of the Proclamation who purchases or otherwise acquires tobacco, shall at the time the tobacco was purchased, or otherwise acquired, issue to the person selling or otherwise disposing of the tobacco to him an acknowledgment of receipt in the form in the Schedule numbered T. 2, and shall forward a duplicate of such acknowledgment of receipt to the Director of Customs through the Assistant Commissioner of his district not later than the day following, or by the next ensuing post, of the kind of tobacco received and the weight thereof.
  - Every manufacturer shall keep a stock-book, in the form in the Schedule hereto numbered T. 3, in which he shall enter daily on the debit side all receipts of tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and monthly all disposals or withdrawals of duty-paid stocks. He shall keep such stock-book for not less than eighteen months after it has been filled up.
  - Every manufacturer shall enter in his stock-book all surpluses in the weight of tobacco occurring by reason of the addition of liquids or solids to the tobacco during the process of the manufacture of the tobacco.
  - Every manufacturer shall transmit to the Director of Customs through the Assistant Commissioner of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the forms in the Schedule numbered T. 4, T. 5, and T. 6.
  - Every dealer in leaf tobacco shall keep a stock-book in the form in the Schedule and numbered T. 7, in which he shall enter daily on the debit side all receipts of leaf tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and monthly all disposals or withdrawals of duty-paid stock. He shall keep such stock-book for not less than twelve months after it has been filled up.
  - Every dealer in leaf tobacco shall transmit to the Director of Customs through the Assistant Commissioner of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the Form T. 7.
  - Every dealer in roll tobacco shall keep a stock-book in the form in the Schedule numbered T. 8, in which he shall enter daily on the debit side all receipts of roll tobacco into stock from any source, and on the credit side monthly all disposals or withdrawals of duty-paid stock.
  - Every dealer in roll tobacco shall transmit to the Director of Customs through the Assistant Commissioner of his district on or before the fourteenth day of each month a true and complete statement of his transactions during the preceding month in the Form T. 8 in the Schedule hereto.
  - Every manufacturer of tobacco, every dealer in leaf tobacco, and every dealer in roll tobacco, shall obtain from the Director of Customs, through the Assistant Commissioner or proper officer, the necessary "acknowledgment of receipt books" in triplicate, and—
- he shall give receipts for the books obtained;
  - he shall use the acknowledgments in the order in which they are numbered in the book and keep such acknowledgment of receipt book on his premises open to inspection by an officer, and shall render daily the acknowledgments to the Director of Customs through the Assistant Commissioner of his district;
  - he shall not use or suffer to be used any acknowledgment of receipt except for the acknowledgment of tobacco into his own stock, or deliver or part with any form of acknowledgment without filling it up;



(d) he shall immediately after the occurrence or the observance of any discrepancy notify in writing to the proper officer any error, or alteration, or cancellation, spoiling, loss, or destruction of any "acknowledgment form"; and the two portions of any cancelled or spoiled "acknowledgment forms" shall be forwarded as soon as possible to the proper officer.

11. No duty shall accrue on tobacco exported from the territory (other than that exported to a country the Government whereof has entered into a customs agreement with the Government of the Union) from stocks in respect of which no duty has been paid, but the exporter thereof shall furnish within three months of the date of dispatch to the Director of Customs, on the Form No. T. 9 of the Schedule, a certificate under the hand of the principal officer of customs or other approved officer in the country of import, or in the case of tobacco removed by ship to a port outside the Union or in the case of tobacco shipped as ship's stores, a certificate of the surveyor of customs or other responsible officer of customs at the port of shipment, to the effect that the full quantity of tobacco specified in the certificate of removal has been removed across the borders of the territory or shipped beyond the limits of the Union, as the case may be.

12. A manufacturer of tobacco, and a dealer in leaf or in roll tobacco, shall be liable for, and shall forthwith pay, the excise duty due on any deficiency in his stocks of tobacco, including tobacco in transit, unless he shall prove to the satisfaction of the Director of Customs that the tobacco found deficient has not been used, sold, or otherwise consumed, but is due to natural drying out or to other circumstances beyond his control.

The question of remitting the tobacco excise duty on such deficiency will receive consideration when the following conditions have been complied with:—

- (a) Any loss due to cleaning and stemming of tobacco; tobacco being found unfit for use shall be notified in writing, and the evidence, i.e. dust, stems, mouldy tobacco or cigarettes, shall be produced to the Director of Customs or other authorized officer and destroyed in his presence, and shall be entered in the manufacturer's stock-book;
- (b) any deficiency due to natural drying during the course of manufacture or found during stocktaking shall be entered in the manufacturer's stock-book, and such claim for exemption from duty shall be supported by a declaration made before an Assistant Commissioner or a justice of the peace, to the effect that the loss had actually occurred and that to the best of the knowledge and belief of the manufacturer, dealer in leaf tobacco, or dealer in roll tobacco no portion of the deficiency was sold, removed, or consumed.

13. A manufacturer of tobacco or licensed dealer in roll or leaf tobacco (including a producer-manufacturer) shall verify and sign any statement of his tobacco excise transactions required of him by the Director of Customs whether such statement be prepared by himself or an excise officer or other duly authorized officer.

14. A manufacturer of tobacco, or a dealer in leaf tobacco, or a dealer in roll tobacco, shall, when required by the Director of Customs, enter into a bond (with sufficient surety), to be approved by the Director of Customs, in a sum to be likewise approved, for securing the payment of duty payable under the Proclamation.

15. Every manufacturer or dealer in leaf tobacco or dealer in roll tobacco shall, when required, provide—to enable an excise or other authorized officer to take contents of any store—sufficient light, suitable scales and weights, and other conveniences, including office accommodation, and assist the officer in taking an account of all tobacco.

16. A manufacturer of tobacco, dealer in leaf tobacco, or dealer in roll tobacco shall produce his licence as a manufacturer or any other licence covering his business as a dealer in tobacco on the demand of an excise or other authorized officer.

17. Samples required for excise purposes taken by an excise or other authorized officer shall be supplied free of charge, and no excise duty shall accrue on them, provided that they do not exceed in quantity in respect of tobacco 1 lb., cigarettes 100, and cigars 25.

18. Any person who holds stocks of leaf tobacco who does not become a licensed dealer in leaf tobacco under the Proclamation shall, within one month after the publication of the regulations, make a return to the Assistant Commissioner of his district of stocks in hand, or in transit to him, on the 1st January, 1922, and of his receipt and sales since that date, and pay the duty due on the quantity sold or otherwise disposed of to other than manufacturers of tobacco or to licensed dealers in leaf tobacco.

19. A "producer-manufacturer" who desires to dispose of tobacco grown by himself on land owned or occupied by himself to a person other than a licensed dealer in tobacco shall, before removing such tobacco from such land or premises on such land aforesaid, obtain—

- (a) a permit as required by section four (4) of the Proclamation;
- (b) pay to the Director of Customs the full duty on such tobacco; and
- (c) enter into surety bond for an amount covering the full duty and render in terms of such bond a return of his sales or disposals of tobacco in the form in the Schedule No. T. 10.

20. A "producer-manufacturer" is required to pay duty on deficiencies in tobacco stocks, save and except that if he shall prove to the satisfaction of the Director of Customs that such deficiencies have occurred through natural drying or through a bona fide error in any tobacco excise return, or through other circumstances beyond his control, and that such tobacco shown as deficient has not been consumed, the duty will not accrue; provided that all losses due to drying or other circumstances beyond his control shall be immediately notified in writing to the proper officer of excise, and the "producer-manufacturer" may be required to furnish a declaration in support of his claim for exemption from duty in respect of any deficiency. No allowances will be made in respect of duty-paid tobacco stocks.

21. A "producer-manufacturer" is not required to pay duty on tobacco exported in quantities of twenty pounds in weight or over, provided proof is furnished in the form T. 9 that the tobacco has been duly exported.

22. Any customs or excise officer, or other officer duly authorized by the Director of Customs, may demand from a "producer-manufacturer" the authority (Form T. 10) under which he has removed tobacco from the land owned or occupied by him on which it was grown.

23. (a) Leaf tobacco (which includes tobacco variously known as Kafir, Pondo, Bomvana, and Native tobacco) shall not be received by a railway officer for conveyance by rail, or by a post office official to be forwarded by post, unless, at the time of delivery of such tobacco—

- (i) the consignor, being a producer-manufacturer of tobacco, shall, when dispatching such tobacco to a person not licensed to deal in leaf tobacco, produce to the official aforesaid the Excise Form T. 10 as set forth in the Schedule, as his authority to trade in such tobacco; the railway or post-office official, as the case may be, shall satisfy himself that the weight of the tobacco produced for forwarding is not in excess of that shown on the aforesaid Form T. 10, and shall then endorse the net weight of tobacco received on the said Form T. 10, and, after signing and dating the same (with an official date-stamp where available), return it to the consignor;
- (ii) the consignor, being either a producer or producer-manufacturer of tobacco, shall, when dispatching such tobacco to a licensed dealer in leaf tobacco, state on the way-bill, or other document used in the forwarding of goods, that the consignee is a licensed dealer in leaf tobacco;
- (iii) the consignor, being a licensed dealer in leaf tobacco, shall have endorsed on the way-bill, or other document used for the forwarding of goods, the number and date of his licence to deal in leaf tobacco.

(b) The railway officer at the station of destination shall, immediately on receipt of the way-bill or other document relating to the tobacco referred to in paragraph 23 (a) of these regulations, forward a copy thereof to the excise receiver or other proper officer of the district in which the delivering station is situate.

24. Tobacco excise duties are payable at the office of the Director of Customs.

25. In these regulations, unless inconsistent with the context—  
"Proclamation" means the Swaziland Customs and Excise (Tobacco) Proclamation, 1921, or any amendment of the same;

"duty" means tobacco excise duty;

"producer-manufacturer" means a person referred to in section five, sub-section (2), of the Proclamation, who produces tobacco and disposes of it in the form of manufactured tobacco or as leaf tobacco other than to a person licensed under the Proclamation to manufacture tobacco or to deal in leaf or roll tobacco.

#### PENALTY.

26. Any person who contravenes or fails to comply with a provision of these regulations shall be liable to a fine not exceeding one hundred pounds.

(Printed by the Government Printer, Pretoria.)

#### SCHEDULE 'A.

- T. 1. Entry paper.
- T. 2. Acknowledgment of Receipt of Tobacco.
- T. 3. Manufacturer's Stock-book.
- T. 4. }
- T. 5. } Manufacturer's Monthly Account.
- T. 6. }
- T. 7. Leaf Dealer's Stock-book and Monthly Account.
- T. 8. Roll Tobacco Dealer's Stock-book and Monthly Account.
- T. 9. Customs Certificate of Exportation of Tobacco.
- T. 10. Producer-Manufacturer's Excise Account.

#### T. 1.

#### ENTRY PAPER OF PREMISES OF A MANUFACTURER OF TOBACCO.

I,.....do hereby make entry as a Manufacturer of Tobacco of the following places, rooms, machinery, and vessels situate on the.....factory premises at.....namely.....

I certify the above to be a true entry of all the premises, places, rooms, machines, and vessels in use by or under the control of the.....

Signed at.....this.....day of.....192...

Signature.

Witness:

Director of Customs.

#### T. 2.

#### ACKNOWLEDGMENT OF RECEIPT OF TOBACCO.

No.....

I/We\*.....Tobacco at.....licensed to deal in Tobacco, hereby acknowledge to have received from.....of Tobacco:—

- .....lb. Manufactured Tobacco,
- .....lb. Leaf Tobacco,
- .....lb. Roll Tobacco.

Signature of Licensed Dealer.

Date.....192...

\* Manufacturer of, Dealer in Leaf, or Dealer in Roll.  
† Producer of or Licensed Dealer in.



T. 3.

Month.....Year.....

*Dr.*

Cr.

[illegible]

## T. 4.

Name of Manufacturer.....Address.....Month.....192.....

## RECEIPTS INTO NON-DUTY-PAID STOCK.

Date.	Consignor.	District.	Number of Certificate.	Province or Country of Origin, etc.	Class of Consignor.			Total.	For use in Head Office only.			Remarks.
					Producer.	Leaf Dealer.	Manufacturer.					
					lb.	lb.	lb.	lb.	lb.	lb.	lb.	
				Totals								

\* NOTE.—The Tariff Classification is as follows:—

Leaf Tobacco ;

(a) Tobacco for smoking in a pipe, including cake, plug, and stick tobacco ;

(b) Tobacco ready for use in the making of Cigarettes :

(c) Tobacco in the form of Cigarettes :

(d) Tobacco in the form of Cigars or Cigarillos :

(e) Roll Tobacco.

T. 5.

Name of Manufacturer..... Address..... Month..... 192.....

## DISPOSALS FROM NON-DUTY-PAID STOCK.

[illegible]

Pounds (lb.) on which  
duty accrues

Leaf <i>a</i> .	<i>b</i> .	and <i>c</i> .....lb.	@ 1.	Cd.	per lb.	=	£	s.	d.
" <i>d</i> .		.....lb.	@ 2.	6d.	per lb.	=			
" <i>e</i> .		.....lb.	@ 0.	6d.	per lb.	=			

\* *Note.*—Exports must be supported by Proofs of Export. (T.4.).

Total £



T. 6.

## TOBACCO EXCISE ACCOUNT.

Name of Manufacturer..... Month.....192... Address.....

## SUMMARY.

Dr.	Leaf.	Process.	Manufac- tured.	Total.	Cr.	Leaf.	Process.	Manufac- tured.	Total.
	lb.	lb.	lb.	lb.		lb.	lb.	lb.	lb.
*Stock on hand at beginning of Month	\$Leaf { T I a. b. & c. d. e.				Disposals: Duty-Paid ... .. Non-Duty-Paid ... .. Exports ... .. Deficiency: †..... .....				
Receipts during Month	...				Transfers ... { Leaf a. b. & c. d. e.				
Surplus: †.....					*Stock on hand at end of Month { \$Leaf { T I a. b. & c. d. e.				
Transfers ... { Leaf a. b. & c. d. e.									
TOTALS ... ..					TOTALS ... ..				

NOTE.—The Tariff Classification is as follows:—

Leaf Tobacco:

- (a) Tobacco for smoking in a tobacco pipe, including cake, plug, and stick tobacco;  
 (b) Tobacco ready for use in the making of Cigarettes;  
 (c) Tobacco in the form of Cigarettes;  
 (d) Tobacco in the form of Cigars or Cigarillos;  
 (e) Roll Tobacco.

\* Fractions of a pound (avoirdupois) to be discarded;

† Particulars of Surplus, i.e. due to moisture, solids, etc.;

‡ Particulars of Deficiency. All tobacco, etc., destroyed is to be shown as a deficiency and must be supported by an official certificate;

\$ Distinguish between leaf tobacco grown in the Territory and leaf tobacco imported into the Territory.

I,.....declare that the above account is a true and complete statement of my/our transactions during the month.

Signature of Manufacturer..... Declared before me.....

Assistant Commissioner or Magistrate.

Date.....192...

Date.....192...

T. 7.

## EXCISE TOBACCO ACCOUNT OF A DEALER IN LEAF.

## TOBACCO.

.....Division of District. Month.....192...

Name..... Address.....

DEBITS.				lb.	For use in Head Office only.	CREDITS.			lb.	For use in Head Office only.
Stock on hand beginning of Month.....						Non-Duty-Paid Disposals.				
Receipts into Stock.						Date.	Name of Consignee.	Address.		
Date.	No. of Permit.	Name of Consignor.	Address.							
						Duty-Paid Disposals.				
						* Errors Adjusted.				
						Stock on hand at end of month.				
						* Particulars of Errors Adjusted.		To add to Stock. lb.	To deduct from Stock. lb.	Authority.
* Errors Adjusted.						I,.....hereby declare that the above is a true and correct statement of my transactions during the month of.....192...				

Duty Accrued.....lb. @ 1s. per lb.= £ s. d.

Declared before me.....

Assistant Commissioner or Magistrate

Duty Paid..... £ s. d.

Date.....192...

NOTE.—This return must be forwarded to the Director of Customs, not later than the 14th of the following month.



## TOBACCO EXCISE ACCOUNT OF A ROLL TOBACCO DEALER.

T. 8.

Month of.....192...

.....Division or District.

Name.....

Place of Business.....

DEBIT.				lb.	For use in Head Office only.	CREDIT.		lb.	For use in Head Office only.
Stock on hand 1st of month. Receipts into Stock.						Disposals during month ...			
Date.	No. of Permit.	Consignor.	Address.			Deficiencies ...			
						*Errors adjusted ...			
* Errors adjusted.						Stock on hand at end of month			
† Particulars of errors adjusted.						Add to Stock.	To deduct from Stock.	Authority.	

Duty accrued on.....lb. @ 6d. per. lb. £.....s.....d.

Date.....192...

Duty Paid £.....s.....d.

I hereby declare that the above is a true and correct statement of my transactions during the month of our.....192...

Signature of Trader.....

NOTE.—This Return must be forwarded to the Director of Customs not later than the 14th of the following month.

## TOBACCO.

T. 9.

CERTIFICATE OF EXPORTATION TO THE UNION OF SOUTH AFRICA OR A COUNTRY THE GOVERNMENT WHEREOF HAS ENTERED INTO A CUSTOMS AGREEMENT WITH THE GOVERNMENT OF THE UNION.

Issued by.....of.....  
in respect of tobacco, cigarettes, etc., exported to.....  
.....of.....  
\*Ship's name..... \*Destination.....

Number of Packages.	Date of Export.	Number of Contents.	Description.	Lb. Weight.

.....  
Signature of Exporter.

CERTIFICATE OF CUSTOMS OFFICER AT PORT OF SHIPMENT OR POST OFFICE OFFICIAL.

I hereby certify that the above-mentioned tobaccos have actually been shipped as cargo, ship's stores to.....  
accepted for removal by parcel post  
\*the ship's name and destination being as indicated above.  
(Delete words not required.)

DATE STAMP.

.....  
Signature of Post Office Official,  
Surveyor of Customs, or other  
responsible customs officer.

CERTIFICATE OF CUSTOMS OFFICER IN AFRICAN STATE OR TERRITORY INTO WHICH THE TOBACCO HAS BEEN IMPORTED OVERLAND BY RAIL.

I hereby certify that the above-mentioned tobaccos were actually imported into.....(State or territory).

Place.....  
Date..........  
Signature of Customs Officer.

Delete if package is sent by parcel post.

## EXCISE TOBACCO ACCOUNT OF A PRODUCER-MANUFACTURER.

T. 10.

.....Division or District.

Month.....192...

Name.....

Address.....

Permit No..... Quantity of Tobacco produced. { Leaf.....lb.  
Roll.....lb.  
Cut.....lb.

Amount of { (1) Duty paid £.....s.....d.  
(2) Surety £.....s.....d.

Office Stamp.

.....  
Signature of Issuing Officer.

Date.	To whom sold.	Address.	Quantity sold. lb.	State whether Leaf, Roll, or Cut.	For use in Head Office only.

.....  
Signature of Producer-Manufacturer.

(Printed by the Government Printer, Pretoria.)

## HIGH COMMISSIONER'S NOTICE No. 106 of 1921.

It is hereby notified for general information that His Royal Highness the High Commissioner has been pleased to appoint Sub-Inspector Reginald Collier, Basutoland Mounted Police, to act as Chief Clerk, Master of Court, and Registrar of the Resident Commissioner's Court in Basutoland, during the absence on leave of Ernest Godfrey Dutton, Esquire.

By Command of His Royal Highness the  
High Commissioner.

H. J. STANLEY,  
Imperial Secretary.

High Commissioner's Office,  
Capetown, 20th December, 1921.



## SWAZILAND.

## EASTERN TRANSVAAL BOARD OF EXECUTORS AND TRUST CO., LTD.

Duly instructed thereto by the Trustee in the Insolvent Estate of NICOLAAS BAREND SWART, the undersigned will sell by public auction, without reserve, on the farm De Hoop, eight miles from Amsterdam, on Friday, 13th January, 1922, commencing at 10.30 a.m. sharp, the following:—

## FIXED PROPERTY.

(a) The Insolvent's right, title, and interest in and to certain share of Concession No. 177, Swaziland, such share measuring approximately 3400 morgen. The purchaser will have to pay balance of the purchase price owing to the Government as the instalments become due, as well as all other costs to obtain transfer, the property not being registered in the name of the Insolvent.

(b) Certain remaining extent of Portion "D" of Land Concession No. 134L, situate in the District of Mbabane North, Swaziland, in extent 1751 morgen 114 square rods, and certain portion marked "B" of the farm No. 65, situate in the District of Mbabane North, Swaziland, in extent 425 morgen 438 square rods. Subject to a certain lease in favour of H. W. Kelly expiring on the 29th September, 1922. This property is known as Kelly's Hope.

## MOVABLES.

20 head of cattle, situated on Kelly's Hope.  
For further particulars apply to the Trustee, care of Messrs. Brink & Brink, Box 73, Ermelo, or the undersigned.

## EASTERN TRANSVAAL BOARD OF EXECUTORS AND TRUST CO., LIMITED,

W. R. COLLINS, Manager,  
Auctioneers.

In the Insolvent Estate of OSMAN SAHEBA, of Basutoland.

The holding of the adjourned Third Meeting of Creditors will take place before the Assistant Commissioner, Leribe, on Friday, 6th January, 1922.

Butha Buthe.

W. J. LEACROFT FREER,  
Trustee.

In the Estate of the late FREDERICK THOMAS LACEY, who died at Mafeteng, Basutoland, on 18th November, 1921.

Debtors and Creditors in the above Estate are requested to pay their debts to and lodge their claims with the undersigned within six weeks from 23rd December, 1921.

W. G. LACEY,  
Maseru.  
Executor Testamentary.

In the Insolvent Estates of WILLIAMS & MITCHELL, traders, of Teyateyaneng, Basutoland, and of WILLIE CHARLES WILLIAMS and ARTHUR THOMAS MITCHELL, both of Teyateyaneng.

Notice is hereby given that the undersigned has been appointed as Trustee in the Insolvent Estate of WILLIAMS & MITCHELL, and in the Insolvent Estates of WILLIE CHARLES WILLIAMS and ARTHUR THOMAS MITCHELL, of Teyateyaneng, Basutoland.

A Meeting of Creditors in these Estates will be held at 10 a.m. on Tuesday, the 17th of January, 1922, before the Assistant Commissioner, Teyateyaneng, for the purpose of receiving Proof of Debts, for receiving the Report of the Trustee on the condition of the Estates, and for giving directions to the Trustee as to the management of the Estates.

Dated at Teyateyaneng, this 5th day of December, 1921.

W. R. YEATS,  
Trustee.

## SWAZILAND.

## NOTICE TO CREDITORS AND DEBTORS.

In the Estate of the late HARRY O'REILLY POTE, of Mbabane, Swaziland.

Creditors and Debtors in the above Estate are requested to lodge their claims with and pay their debts to the undersigned within a period of thirty days from the date of publication hereof.

LILLIE POTE,  
Mbabane, 12th December, 1921.  
Executrix Testamentary.