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OFFICIAL GAZETTE

OF THE

HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

VOL. LXXXVII.]

PRETORIA, FRIDAY, 8TH AUGUST, 1924.

[No. 1200.]

HIGH COMMISSIONER'S NOTICE No. 93 of 1924.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint Sub-Inspector Henry Bradish Poole, Bechuanaland Protectorate Police, to act as Registrar of the undermentioned Courts and also as Registrar of Brands during the absence on leave of Herbert Henry Price, Esquire:—

- (1) The Court of the Resident Commissioner for the Bechuanaland Protectorate.
- (2) The Combined Court constituted under the provisions of section four of Proclamation No. 2 of 1896.
- (3) The Special Court of the Bechuanaland Protectorate established under the provisions of the Bechuanaland Protectorate Special Court Proclamation, 1912.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

High Commissioner's Office,
Capetown, 2nd August, 1924.

HIGH COMMISSIONER'S NOTICE No. 94 of 1924.

It is hereby notified for general information that, under the powers vested in him by section one of the Public Health (Bechuanaland Protectorate) Proclamation, 1924, His Excellency the High Commissioner has been pleased to approve the following additional regulation made by the Resident Commissioner under that section.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

High Commissioner's Office,
Capetown, 6th August, 1924.

BECHUANALAND PROTECTORATE PUBLIC HEALTH REGULATIONS.

The powers conferred upon the Resident Commissioner by section 1 of the regulations published under High Commissioner's Notice No. 38 of 1924 for preventing the spread of plague may be exercised by him also for preventing the spread of cerebro-spinal meningitis, and the other regulations published under the said notice shall be read and construed in so far as they are applicable as if the disease of cerebro-spinal meningitis were added to the diseases of typhus fever, smallpox, and plague therein mentioned.

(Printed by the Government Printer, Pretoria.)

SWAZILAND.

PUBLIC NOTICE TO FURNISH RETURNS UNDER THE SWAZILAND INCOME TAX PROCLAMATION, 1921 (AS AMENDED), FOR THE YEAR ENDED 30TH JUNE, 1924.

Notice is hereby given that all persons liable to taxation personally or in any representative capacity, under the provisions of the Swaziland Income Tax Proclamation, 1921 (as amended), are required to furnish, within thirty days after the date of this notice, returns for the assessment of the tax. Returns are also

required within thirty days of the date of this notice from any other person, whether a taxpayer or not, to whom paragraph (a), (b), (c), or (d) of this notice applies.

Returns are required from—

- (a) every person (other than a company) whose income for the year ended 30th June, 1924, exceeded £300;
- (b) the public officer of every company which carried on business in the territory during the year ended 30th June, 1924;
- (c) every person who is the representative of any person described above;
- (d) every person to whom a form of return shall be issued even though the income of such person may not have amounted to £300.

FORMS.

The forms prescribed under the Proclamation can be obtained at the office of the Collector of Income Tax, Mbabane.

FORWARDING OF RETURNS.

Every return is required to be forwarded by post, or to be delivered at the office of the Collector of Income Tax, Mbabane.

NOTE.—Any envelope marked with the words "Income Tax—On His Majesty's Service" will be carried post free.

PENALTIES.

Any person required to render a return, who fails to do so within the period of thirty days from the date of this notice, is liable to a penalty not exceeding £100, or in default of payment thereof, to imprisonment with or without hard labour for a period not exceeding one year, and, further, to a fine not exceeding £10 for each day during which default continues after conviction, and to an estimated assessment at double the ordinary rate.

Any person who knowingly and wilfully makes any false statement in any return or evades, or attempts to evade, assessment or taxation, is liable to a penalty not exceeding £100, or in default of payment thereof to imprisonment with or without hard labour for a period not exceeding one year, and, in addition, is liable to be assessed and charged twice the amount of the tax which he has sought to evade.

NOTE.—No person is exempted from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

L. G. LUSCOMBE,

Collector of Income Tax.

Treasury,
Mbabane, Swaziland, 8th August, 1924.

SWAZILAND.

In the matter between WILLEM HENDRIK SCHEEPERS, Plaintiff, and MARTHINUS NICHOLAAS KRUGER, Defendant.

Notice is hereby given that the Plan of Distribution and Account in the above matter will lie for inspection of parties interested at the Office of the Sheriff of Swaziland at Mbabane, Swaziland, for a period of fourteen days from the date of publication of this notice in terms of rule No. 80 of the Rules of Court.

W. W. USHER,
Sheriff of Swaziland.

Sheriff's Office,
Mbabane, Swaziland.