



OFFICIAL GAZETTE

OF THE

HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

VOL. XCIX.]

PRETORIA, FRIDAY, 29TH JULY, 1927.

[No. 1354.]

No. 29 of 1927.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is desirable to make provision out of the public revenue or other funds of the Bechuanaland Protectorate for the services of the year ending on the 31st day of March, 1928.

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 towards the service of the year ending the 31st day of March, 1928, with a sum of £136,251 (one hundred and thirty-six thousand two hundred and fifty-one pounds).

2. The moneys granted by this Proclamation shall be applied to the purposes and services set forth in the Schedule annexed hereto and more particularly specified in the Estimates of the Expenditure of the Protectorate for the year ending on the 31st day of March, 1928, submitted to and approved by the Secretary of State for Dominion Affairs.

3. The moneys granted by this Proclamation shall not be issued or applied to any use, intent, or purpose other than the particular services to which the said amounts have been granted respectively by this Proclamation.

4. This Proclamation may be cited as the Bechuanaland Protectorate Appropriation Proclamation, 1927, and shall have force and take effect from the 1st day of April, 1927.

GOD SAVE THE KING.

Given under my Hand and Seal at Durban this Fifteenth day of July One thousand Nine hundred and Twenty-seven.

ATHLONE,
High Commissioner.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,
Acting Imperial Secretary.

SCHEDULE.

No.	Head of Service.	Amount.
1.	Resident Commissioner	£10,300 0 0
2.	District Administration	11,919 0 0
3.	Police	30,002 0 0
4.	Posts and Telegraphs	5,905 0 0
5.	Administration of Justice	5,158 0 0
6.	Public Works Recurrent	11,182 0 0
7.	Public Works Extraordinary	13,700 0 0
8.	Medical	8,784 0 0
9.	Education	4,780 0 0
10.	Veterinary	19,271 0 0
11.	Allowances to Chiefs	4,550 0 0
12.	Pensions	8,595 0 0
13.	Miscellaneous	2,105 0 0
		£136,251 0 0

(Printed by the Government Printer, Pretoria.)

No. 30 of 1927.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is desirable to amend the law in force in the Bechuanaland Protectorate (herein after referred to as the Territory) relating to the registration of medical practitioners.

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

1. (1) Whenever the Principal Medical Officer is satisfied that in the interest of the public the privileges of persons licensed under Ordinance, No. 82 of 1830 of the Colony of the Cape, of Good Hope as of force in the Bechuanaland Protectorate (herein after referred to as the principal law) should be conferred upon any person who—

(a) is in the service of the Administration as a dispenser or hospital assistant or

(b) having performed meritorious service under the Administration as a dispenser or hospital assistant has retired from the Service, and is otherwise suitable,

he may notwithstanding anything contained in the principal law, license such person as a medical practitioner in the Territory. Every licence issued under this sub-section may at any time be withdrawn by the Principal Medical Officer and shall, in the case of persons in the service of the Administration, immediately expire on the person to whom it shall have been granted ceasing to be in that service.

(2) The issue and cancellation of any licence under this section shall be notified in the *Gazette*.

2. (1) Whenever the Principal Medical Officer is satisfied that there is not in the Territory a sufficient number of persons licensed under the principal law or under this Proclamation as medical practitioners to satisfy the needs of the Territory or of any part thereof he may notwithstanding anything contained in the principal law license such persons as he may consider suitable as medical practitioners in the Territory, subject to the following conditions:—

(a) No licence shall remain in force for longer than one year from the date thereof, but any licence may be renewed;

(b) no fee or reward for medical services may be taken by a person licensed under this Proclamation from any native in any circumstances, or from any person other than a native unless the licensee shall have been called to attend such person in case of urgent necessity, as to which the decision of the Principal Medical Officer shall be final.

(2) "Native" in this section means any aboriginal native belonging to any native tribe, and includes half-castes and all persons of mixed race living as members of any native community, tribe, kraal or location.

(3) Nothing in this section shall be taken to prevent or restrict the practice of medicine, surgery or midwifery without fee or reward by a person licensed hereunder as a medical practitioner or the receipt by any such person of any regular salary or emoluments paid by a person in whose service the licensee is regularly employed for the purpose of giving medical attention to others.

(4) A licence granted under this section may at any time be revoked by the Principal Medical Officer without assigning any reason for the revocation thereof, and there shall be no appeal from such decision.

(5) The issue or revocation of every licence under this section shall be notified in the *Gazette*.

3. Any licence issued under this Proclamation shall subject to the conditions contained therein be deemed to be a licence issued under the principal law.

4. This Proclamation shall be read as one with the principal law 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 Durban this Nineteenth day of July One thousand Nine hundred and Twenty-seven.

ATHLONE,
High Commissioner.

By Command of His Excellency
the High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

(Printed by the Government Printer, Pretoria.)

No. 31 of 1927.]

PROCLAMATION

By His Excellency The High Commissioner.

Whereas it is expedient to fix the rates of Income Tax to be levied in respect of the year ended on the thirtieth day of June, 1927;

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

1. In terms of sub-section (3) of section five of the Bechuanaland Protectorate Income Tax Proclamation 1922 (herein after referred to as the said Proclamation) there shall be levied in respect of income (as in the said Proclamation defined) received by or accrued to or in favour of any person during the year ended the thirtieth day of June, 1927, an income tax at the following rates for each pound of taxable amount—

(a) in the case of companies, for each pound of taxable amount two shillings and sixpence; provided that in the case of companies wherein—

(i) not more than ten of the largest shareholders hold 90 per cent. of the shares; and

(ii) restrictions are imposed upon the right to transfer shares; and

(iii) no invitation has been issued to the public to subscribe for any shares or debentures,

the rate chargeable shall be that applicable to persons other than companies;

Provided further that the last preceding proviso shall not apply in the case of any company wherein not less than 90 per cent. of the shares are held by a company or companies not falling within the terms of that proviso;

Provided further that when a portion of the taxable amount of any company is due to the inclusion in the taxable income of such company of any debenture interest disallowed as a deduction in terms of paragraph (e) of sub-section (2) of section eighteen of Proclamation No. 70 of 1922, the rate of income tax in respect of that portion shall be two shillings for each pound of that portion;

(b) in the case of persons other than companies—

(i) when the taxable amount does not exceed twenty-four thousand pounds, for each pound of taxable amount one shilling and as many two-thousandths of a penny as there are pounds in that amount;

(ii) when the taxable amount exceeds twenty-four thousand pounds, for each pound of taxable amount, two shillings.

2. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Income Tax Proclamation, 1927, 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 Durban this Nineteenth day of July One thousand Nine hundred and Twenty-seven.

ATHLONE,
High Commissioner.

By Command of His Excellency
the High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

(Printed by the Government Printer, Pretoria.)

No. 32 of 1927.]

PROCLAMATION

By His Excellency The High Commissioner.

Whereas it is necessary to fix the rate of Income Tax to be levied in Swaziland in respect of the twelve months ending the thirtieth day of June, 1927;

Now therefore under and by virtue of the powers authorities and jurisdiction conferred upon and committed to me 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:—

1. In terms of sub-section (3) of section four of the Swaziland Income Tax Proclamation 1921 there shall be levied in respect of every taxable income (as therein defined) received by or accrued to or in favour of any person during the twelve months ending the thirtieth day of June 1927, an income tax at the rates specified in section four of the Swaziland Income Tax Further Amendment Proclamation, 1922.

2. This Proclamation may be cited for all purposes as the Swaziland Income Tax Proclamation 1927 and shall have force and take effect on the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Durban this Nineteenth day of July One thousand Nine hundred and Twenty-seven.

ATHLONE,
High Commissioner.

By Command of His Excellency
the High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

(Printed by the Government Printer, Pretoria.)

HIGH COMMISSIONER'S NOTICE No. 77 of 1927.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint Herbert Beeching, Esquire, to be a Sub-Inspector in the Bechuanaland Protectorate Police, with effect from the 20th day of December, 1920.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,

Acting Imperial Secretary.

High Commissioner's Office,
Capetown, 19th July, 1927.

HIGH COMMISSIONER'S NOTICE No. 78 of 1927.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to approve of the appointment of Reginald Montagu Bosworth Smith, Esquire, Government Secretary, to act as Resident Commissioner of Basutoland in addition to his other duties, during the absence on leave of John Christian Ramsay Sturrock, Esquire, C.M.G.

By Command of His Excellency
the High Commissioner.

B. E. H. CLIFFORD,

Imperial Secretary.

High Commissioner's Office,
Capetown, 25th July, 1927.

**BECHUANALAND PROTECTORATE.
INCOME TAX, 1927.****PUBLIC NOTICE TO FURNISH RETURNS UNDER THE
BECHUANALAND PROTECTORATE INCOME TAX PRO-
CLAMATION, 1922.**

Notice is hereby given that all persons liable to taxation, personally or in any representative capacity, under the provisions of the Bechuanaland Protectorate Income Tax Proclamation, 1922, 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 paragraphs (a), (b), (c), (d), (e), or (f) of this notice applies.

Returns are required from—

(a) every married person whose income for the year ended 30th June, 1927, exceeded £500;

(b) every widowed or divorced person, maintaining a child of his own, or step-child under the age of eighteen years, whose income for the year ended 30th June, 1927, exceeded £500;

(c) every person, other than those described in (a) and (b), whose income for the year ended 30th June, 1927, exceeded £300;

(d) the public officer of every company which carried on business in the territory during the year ended 30th June, 1927;

(e) every person who is a representative of any person who is described above;

(f) every person to whom a form 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 (B.P.), Mafeking.

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 (B.P.), Mafeking.

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. Any further information or assistance which any person may require can be obtained at the Office of the Collector of Income Tax (B.P.), Mafeking.

G. M. PETRIE,

Acting Collector of Income Tax.

Office of Collector of Income Tax (B.P.),
Mafeking, 29th July, 1927.

POUND SALE.

To be sold by public auction, if not previously claimed, in front of the Court-house, Hlatikulu, at 1 p.m. on Saturday, the 20th August, 1927, the following animal:—

One red Swazi heifer, about 3 years old.
Terms: Cash to the highest bidder.

E. J. FITZPATRICK,
Poundmaster, Hlatikulu Pound.

Hlatikulu, Swaziland, 25th July, 1927.

SWAZILAND.

In the Testate Estate of the late DAVID DOYER and surviving spouse, ANNA ALBERTINA ELIZABETH DOYER (born DE JAGER), of Utrecht, Natal.

All Creditors and persons interested are hereby called upon to lodge, within three weeks, with the Master of the Special Court of Swaziland, at Mbabane, the particulars of their claims and of their objections to the signing and sealing of Letters of Administration No. 11322, granted in favour of the said Anna Albertina Elizabeth Doyer as Executrix Testamentary by the Master of the Supreme Court of South Africa (Natal Provincial Division) at Pietermaritzburg on the 23rd day of June, 1926.

Mbabane, 21st July, 1927.

WILLIAM LOUCH,
Solicitor for the Executrix Testamentary.

SWAZILAND.

NOTICE TO CREDITORS AND DEBTORS.

In the Estate of the late JOSEPH POPE, of Forbes Reef,
District of Mbabane, Swaziland.

Creditors and Debtors in the above deceased Estate are hereby requested to file their claims with and to pay their debts to the undersigned within thirty days after publication hereof.

A. MILLIN,
Attorney for Executrix Testamentary.
P.O. Box 24, Mbabane, Swaziland.

SWAZILAND.

In the Estate of the late WILLIAM PERCY FRASER, of
Johannesburg, Transvaal Province.

All Creditors and persons interested, *ab intestato* or otherwise, in the above Estate, are hereby called upon within twenty-one days from publication of this notice to lodge in writing with the Master of the Special Court of Swaziland, at Mbabane, the particulars of their claims against the said Estate and their objections, if any, to the signing and sealing by him of the Letters of Administration granted to Jan Hendrik Christoffel Versfeld, while Manager of the African Board of Executors and Trust Company, Limited, P.O. Box 22, Johannesburg, on the 12th May, 1925, by the Master of the Supreme Court of South Africa (Transvaal Provincial Division), as Executor Testamentary in the above Estate.

Mbabane, Swaziland, this 25th July, 1927.

A. MILLIN,
Attorney for Executor Testamentary.
P.O. Box 24, Mbabane, Swaziland.

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Union of South Africa GOVERNMENT GAZETTE.

(Published on Fridays.)

SUBSCRIPTION RATES.

The subscription rates to the *Union Gazette* (including *Official Gazette of the High Commissioner, Gazettes Extraordinary*, and Supplements, with Quarterly Index) are as follows:—

- £1 for six months (post free).
- £2 for twelve months (post free).
- Price per single copy, 6d.

Subscriptions are payable in advance to the Government Printer, Pretoria, and may commence from the 1st of any month, but cannot be accepted for a shorter period than six months.

ADVERTISEMENTS.

Rates of advertising are as follows:—

- 5s. per inch single column; repeats 3s.
- 10s. per inch double column; repeats 6s.
- 15s. per inch treble column; repeats 9s.

In order to arrive at the approximate space which an advertisement will occupy, advertisers should count the words in the *body* of the advertisement, and reckon—

- For single column, 6 words to the line;
- For double column, 14 words to the line;
- For treble column, 21 words to the line;
- and 8 lines to the inch.

In each case an additional half-inch at top and bottom should be allowed for heading and signature respectively. **Fractions of an inch to be reckoned an inch.**

Notices to Creditors and Debtors in the Estates of Deceased Persons and Notices by Executors concerning Liquidation Accounts lying for inspection are published in schedule form at 8s. per Estate.

A fixed charge of 12s. per Estate is made for publishing notices in the scheduled forms prescribed in the Regulations made under the Insolvency Act, 1916.

Notices of acceptance of complete specifications in respect of Applications for Letters Patent are inserted in three consecutive issues for 10s.

Applications for Naturalization are inserted for 13s. (which includes a copy of *Gazette*).

Only Legal Advertisements are accepted for publication in the *Gazette*, and are subject to the approval of the Government Printer, who can refuse to accept or decline further publication of any advertisement.

The Government Printer reserves to himself the right to edit "copy."

No responsibility can be accepted for losses arising from typographical or other errors.

Manuscript of advertisements should be written on one side of the paper only, and all proper names plainly inscribed; in the event of any name being incorrectly printed as a result of indistinct writing, the advertisement can be republished only on payment of the cost of another insertion.

No Advertisement can be inserted unless it is Prepaid.

All cheques, bank drafts, postal orders, or money orders must be made payable to the Government Printer, Pretoria, and crossed "South African Reserve Bank." *Cheques will only be accepted when initialed by the Bank.*

J. J. KRUGER,
Government Printer.

STAATSKOERANT van die Unie van Suid-Afrika.

(Verskyn elke Vrydag.)

INTEKENGELD.

Die intekengeld vir die *Unie Staatskoerant* (insluitende die *Offisiële Koerant* van die Hoë Kommissaris, *Buitengewone Staatskoerant* en Supplemente, met Kwartaal-indeks) is as volg:—

- £1 per ses maande (posvry).
- £2 per twaalf maande (posvry).
- Prys per los eksemplaar, 6d.

Intekengelde is vooruit betaalbaar aan die Staatsdrukker, Pretoria, en mag begin vanaf die 1ste van enige maand, maar kan nie aangeneem word vir korter tydperk dan ses maande nie.

ADVERTENSIES.

Die advertensietarief is as volg:—

- 5s. per duim, enkele kolom; herhalings 3s.
- 10s. per duim, dubbele kolom; herhalings 6s.
- 15s. per duim, drievoudige kolom; herhalings 9s.

Om die benaderde ruimte, wat 'n advertensie sal gebruik te bereken, moet adverteerders die woorde in die advertensie tel en reken as volg:—

- Vir enkele kolom, 6 woorde per reël;
- vir dubbele kolom, 14 woorde per reël;
- vir drievoudige kolom, 21 woorde per reël;
- en 8 reëls per duim.

In elke geval moet 'n ekstra half-duim vir die hoof en die voet bereken word vir die tittel en ondertekening respektieflik. **Gedeeltes van 'n duim moet as een volle duim gereken word.**

Kennisgewings aan Krediteure en Debiteure in die Boedels van Oorlede Persone en Kennisgewings deur Eksekuteurs betreffende Likwidasierekenings wat vir inspeksie lê, word gepubliseer in skedulevorm teen 8s. per Boedel.

'N vasgestelde bedrag van 12s. per Boedel word bereken vir die publikasie in skedulevorm van kennisgewings voorgeskrywe deur die Regulasies opgetrek onder die Insolvensiewet, 1916.

Kennisgewings van akseptasie van volledige spesifikasies met betrekking tot Applikasies vir Oktrooibriewe word vir 10s. in drie agtereenvolgende uitgawes geplaas.

Applikasies vir Naturalisasie word vir 13s. geplaas, watter bedrag kopie van *Staatskoerant* insluit.

Alleen wetlike advertensies word vir publikasie in die Staatskoerant aangeneem en is onderworpe aan die goedkeuring van die Staatsdrukker, wat kan weier advertensies aan te neem of verder te publiseer.

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