



OFFICIAL GAZETTE

OF THE
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PRETORIA, FRIDAY, 5TH AUGUST, 1927.

[No. 1355.]

No. 33 of 1927.]

PROCLAMATION

By His Excellency the High Commissioner.

Whereas it is necessary to fix the rates of normal tax and super tax to be levied in Basutoland in respect of the twelve months 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 Basutoland Income Tax Proclamation 1920 (herein after referred to as "the said Proclamation") there shall be levied in respect of every taxable income (as in the said Proclamation defined) accrued to, or in favour of, any person during the twelve months ended the thirtieth day of June, 1927, an income tax (referred to in the said Proclamation as normal tax) at the rates specified in section eight thereof as amended by section two of the Basutoland Income Tax Proclamation 1925.

2. In terms of sub-section (4) of section eighteen of the said Proclamation there shall be levied in respect of every income subject to super tax (as defined in section nineteen of the said Proclamation) which shall have accrued to, or in favour of, any individual during the twelve months ended the thirtieth day of June, 1927, a super tax at the rates specified in section twenty-three of the said Proclamation as amended by section seven of the Basutoland Income Tax Further Amendment Proclamation, 1921.

4. This Proclamation may be cited for all purposes as the Basutoland 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 De Aar this Twenty-sixth 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. 34 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 Basutoland for the service of the year ending 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 Basutoland are hereby charged towards the service of the year ending the 31st day of March, 1928, with a sum of £293,050 (two hundred and ninety-three thousand and fifty pounds).

2. The moneys granted by this Proclamation shall be applied to the purposes and services set forth on the Schedule annexed hereto and more particularly specified in the Estimates of Expenditure of Basutoland for the year ending 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 Basutoland Appropriation Proclamation, 1927, and shall have force and take effect from the first day of April, 1927.

GOD SAVE THE KING.

Given under my Hand and Seal at De Aar this Twenty-sixth 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.

SCHEDULE.

No.	Vote.	
1.	Resident Commissioner	£14,006
2.	District Administration	14,038
3.	Police	40,731
4.	Posts and Telegraphs	11,262
5.	Administration of Justice	12,043
6.	Public Works Department	4,896
7.	Public Works Recurrent	22,650
8.	Public Works Extraordinary	5,370
9.	Medical	25,983
10.	Education	53,564
11.	Government Industrial School	2,586
12.	Agriculture	29,933
13.	Allowance to Chiefs	12,200
14.	National Council	2,110
15.	Leper Settlement	20,074
16.	Pensions	9,979
17.	Miscellaneous	5,575
Total Ordinary Expenditure		£287,000
Capital Expenditure		6,050
Total		£293,050

(Printed by the Government Printer, Pretoria.)

No. 35 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 Swaziland for the service of the year ending on the 31st day of March, 1928.

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. The public revenue or other funds of Swaziland are hereby charged towards the service of the year ending on the 31st day of March, 1928, with a sum of £104,850 (One hundred and four thousand eight hundred and fifty pounds).

2. The moneys granted by this Proclamation shall be applied to the purposes and services set forth in the Schedule hereto annexed and more particularly specified in the Estimates of the Expenditure of Swaziland 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 service to which the said amounts have been granted respectively by this Proclamation.

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

GOD SAVE THE KING.

Given under my Hand and Seal at De Aar this Twenty-sixth 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.

SCHEDULE.

Head of Service.

Ordinary Expenditure—

Resident Commissioner	£8,267
District Administration	9,060
Police	17,295
Posts and Telegraphs	3,627
Administration of Justice	5,025
Public Works Department	1,996
Public Works Recurrent	2,925
Medical	8,372
Education	6,943
Veterinary	12,020
Deeds Registry and Survey Services	1,270
Interest	3,395
Sinking Fund	1,265
Allowances etc., Native Chiefs	1,650
Pensions and Gratuities	3,170
Miscellaneous	3,400
	£89,680

Extraordinary Expenditure—

Public Works Extraordinary	14,070
East Coast Fever	600
Surveys	500
	£15,170

Total Expenditure

(Printed by the Government Printer, Pretoria.)

No. 36 of 1927.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to amend the law relating to the management of customs and customs tariffs in Basutoland (herein after referred to as "the territory");

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

CHAPTER I.

AMENDMENTS OF THE BASUTOLAND CUSTOMS PROPOSED DUTIES PROCEDURE PROCLAMATION 1914 AND THE BASUTOLAND CUSTOMS MANAGEMENT PROCLAMATION 1914.

1. Section two of the Basutoland Customs Proposed Duties Procedure Proclamation 1914 is hereby amended by the deletion of the words "rate of" and by the insertion before the word "increasing" of the words "imposing a customs duty or of", and before the word "increased" of the words "duty or".

2. Section three of the Basutoland Customs Proposed Duties Procedure Proclamation 1914 is hereby repealed, and the following new section substituted therefor:—

"3. In case the High Commissioner shall, by Proclamation published at any time during or not later than two months after the same session of the said Parliament as that in which the said resolution or resolutions were introduced, direct that in respect of any article mentioned in any such resolution a customs duty be imposed or that the customs duty previously payable thereon be increased, the Director of Customs shall call upon the person who entered such article for consumption, to pay such duty or the difference between the customs duty paid by him and the increased duty payable under such Proclamation (as the case may be), and if he fails to do so, the said bond shall be enforced by the Director of Customs for the recovery of such duty or difference (as the case may be)."

3. Section four of the Basutoland Customs Proposed Duties Procedure Proclamation 1914 is hereby amended—

(a) by the deletion after the word "longer" of the words "than" to "consideration thereof" inclusive and the substitution therefor of the words "than the expiry of the period referred to in section three", and

(b) by the insertion after the word "proposed" of the words "customs duty or".

4. Section fifty-four of the Basutoland Customs Management Proclamation 1914 is hereby amended—

(a) by the deletion of the word "knowingly";

(b) by the addition at the end of paragraph (b) of the words "or in regard to any matter relating to the importation or exportation of any goods, the importation or exportation whereof is prohibited or regulated by any law";

(c) by the deletion of paragraph (c); and

(d) by the insertion after the word "shall" where it occurs the first time, of the words "unless he proves that he was ignorant of the falsity of such invoice or representation and that such ignorance was not due to negligence or lack of diligence on his part".

5. (1) The importation into the territory of yeast, and of dangerous weapons, namely, swords, daggers, knives with cutting edges of four inches or more in length (other than such knives ordinarily used for domestic purposes, in agriculture or in the meat trade), spears assegais, loaded or spiked sticks, knuckle dusters, or any other article which the High Commissioner may by Notice in the *Gazette* declare to be a dangerous weapon, is hereby prohibited unless the Resident Commissioner has permitted such importation.

(2) The High Commissioner may by a further Notice in the *Gazette* repeal, or from time to time amend any Notice issued under sub-section (1).

CHAPTER II.

AMENDMENTS OF THE BASUTOLAND CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925.

6. In this chapter "principal law" means the Customs Tariff and Excise Duties Amendment Proclamation 1925, as amended by the Customs Tariff (Amendment) Proclamation 1926.

7. Section twelve of the principal law is hereby amended—

(a) by the insertion, after the word "uniforms" where it occurs the first time in paragraph (f), of the words "and material for uniforms", and by the deletion in the said paragraph of the words "and boys' brigade, and on appointments and materials for uniforms imported by or on behalf of" and the substitution therefor of the words "boys' brigade, nurses' association or";

(b) by the addition of the following new paragraph at the end of the section:—

"(g) there shall be allowed a rebate of the duties levied on regalia imported for the use of recognized friendly societies, excluding freemasons and similar societies;"

(c) by the addition at the end of the section of the following new sub-section (2), the existing section as amended by the foregoing provisions becoming sub-section (1):—

"(2) The High Commissioner may, by a further Notice in the *Gazette*, repeal or from time to time amend any Notice issued under sub-section (1), or under section three, or under Chapter II, or under section two of the Customs Tariff (Amendment) Proclamation, 1926."

8. Section seventeen of the principal law is hereby amended by the insertion after the word "until" of the words "repealed or".

9. The First and Second Schedules to the principal law are hereby further amended to the extent shown in the First and Second Schedules respectively to this Proclamation.

10. This Proclamation may be cited as the Basutoland Customs Management and Tariff (Amendment) Proclamation 1927 and shall have force and take effect—

(a) as regards any duties which are hereby imposed or increased as from the thirtieth day of March 1927;

(b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at De Aar this Twenty-sixth 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.

FIRST SCHEDULE.

Further Amendments to the First Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended by the Customs Tariff (Amendment) Proclamation, 1926.

Tariff Item.	Article.	Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
4.	By inserting the letter "(a)" before the word "Bones", and by inserting the following new paragraph:— "(b) Hog casings (sausage skins)"	Free	Free
15.	By inserting opposite paragraph (b) (ii), in the minimum and maximum duty columns, the following words and figures:— "plus a suspended duty of 1s. per 100 lb."		
32.	By deleting the whole item and by inserting the following new item:— "32. Milk and Cream:—Condensed, desiccated, or preserved— (a) milk (full cream)..... (b) milk (skimmed or separated)..... (c) cream....."	per 100 lb. 0 8 4 plus a suspended duty of per 100 lb. 0 2 1 per lb. 0 0 6 per lb. 0 0 3	0 10 5 duty of 0 2 1 0 0 6 0 0 3

Tariff Item.	Article.		Minimum Duty.	Maximum Duty.	Tariff Item.	Article.		Minimum Duty.	Maximum Duty.
			£ s. d.	£ s. d.				£ s. d.	£ s. d.
42.	By deleting the words " <i>ad valorem</i> " and substituting the word "Free" for the figure and sign "3 %" in the maximum duty column.				251.	By inserting after the word "shoes" in paragraph (b) the words "; and surgical boots and shoes".			
65.	By inserting in paragraph (b) (ii), after the word "including" the words "overcoats and".				253.	By inserting after the word "canvas" in paragraph (d) the words "(excluding fire hose)".			
66.	By inserting after the word "cotton" the words "including unfinished cotton yarn".				263.	By inserting after the letter "(a)" the figure "(i)" and by adding the following new sub-paragraph at the end of the existing paragraph (a):—			
76.	By decreasing in paragraph (a) (i) the minimum duty from 7½ % to 5 %, and the maximum duty from 12½ % to 10 %.					"(ii) Fruit punnets.....	—	Free	Free "
	By decreasing in paragraph (a) (ii) the minimum and maximum duty from 12½ % to 10 %.				265.	By inserting in paragraph (a) after the word "unmanufactured" the words "including rattan-core (whole or split) and split cane unmanufactured".			
78.	By deleting the word "for" from paragraph (a).				267.	By inserting after the word "substances," the words "and paper shavings:".			
89.	By deleting the words "; and metal shaft sets" from paragraph (a). By inserting the following new paragraphs:— "(b) Articles enumerated in paragraph (a) intended for agricultural purposes..... (c) Metal shaft sets.....	<i>ad valorem</i> plus a s <i>ad valorem</i>	Free Free 15 %	Free 5 % 15 %	269.	By inserting in paragraph (d) after the word "thereof" the letters ", n.e.e." and the following new paragraph:— "(e) metal parts for wooden bedsteads, excluding mattress frames and springs..	<i>ad valorem</i>	10 %	10 % "
	By deleting the letter "(b)" before the word "Rails" and substituting the letter "(d)", and by deleting the word "foot" and substituting the word "yard".				270.	By inserting after the word "shovels" the words ", mechanics' tools".			
97.	By deleting the letters ", n.e.e." and substituting the words "not being for whaling, trawling or mining purposes,".				279.	By inserting in paragraph (b) after the word "grooved" the words "; and parquet flooring".			
119.	By deleting from paragraph (b) the word "amperes" and substituting the words "ampere hours at a one-hour rate of discharge".				282.	By inserting the following new paragraph:— "(c) pictorial seed packets (paper), not being advertising matter.....	—	Free	Free "
121.	By inserting after the word "sheets" the words ", or in strips".				292.	By deleting the whole item and substituting the following new item:— "292. Lithographed texts and mottoes of religious subjects	—	Free	Free "
122.	By deleting the word "hoop" from paragraph (c) and by inserting the following new paragraph:— "(h) Hoop, plain or perforated, and box strap.....	<i>ad valorem</i>	Free	3 % "	294.	By deleting the words ", including reproductions and enlargements" and substituting the words "including calendar mounts on which a picture is imprinted, lithographed or embossed with or without a decorative border or margin".			
123.	By deleting the whole item and substituting the following new item:— "123. Lead:— (a) Sheet..... (b) Foil.....	per 100 lb.	0 2 0 Free	0 2 0 Free "	295.	By deleting from paragraph (a) the word "gummed,". By inserting in paragraph (b) after the word "transfer" the word ", gummed", and after the word "(corrugated)" the words ", and cover paper for use in the process of manufacturing boots and shoes". By inserting in paragraph (f) after the word "parchment" the words ", and cover paper for use in the process of manufacturing boots and shoes".			
129.	By inserting in paragraph (f) after the word "territory" the words "from metal sheets," and after the word "wood" the words "unmanufactured or". By deleting the whole of paragraph (i) and substituting the following new paragraph:— "(i) Castings in the rough for the making of pistons and piston rings.....	—	Free	Free "	296.	By inserting in paragraph (a) after the word "mounts" the letters ", n.e.e.",.			
131.	By inserting after the word "buildings" the words ", but excluding white and red leads, zinc oxide, leather, rubber and materials containing rubber".				297.	By inserting the following new paragraph:— "(c) Metal parts for the manufacture of the articles falling under paragraph (a).....	<i>ad valorem</i>	20 %	20 % "
134.	By deleting the word "for" before the word "gas".				300.	By deleting the whole item and substituting the following new item:— "300. Clocks and watches.— (a) complete..... (b) cases and set-up mechanism or movements.... (c) other parts.....	<i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i>	25 % 25 % 20 %	25 % 25 % 20 % "
135.	By inserting after the word "forage" the words ", wattle bark".				315.	By inserting the letter "(a)" before the word "Bioscopes" and after the word "films" the words ", or magic-lantern slides of a religious nature for religious instruction", and by inserting the following new paragraph:— "(b) Magic-lantern slides of a religious nature for religious instruction.....	—	Free	Free "
140.	By inserting after the word "machinery" the words ", and needles therefor".				326.	By deleting the words "the goods" and substituting the words "such or similar articles", and by inserting after the word "ordinarily" the words "not satisfactorily".			
147.	By inserting after the word "crushers" the words "(not being mining machinery)", and after the word "scarifiers" the words "and mechanical road construction or maintenance graders".				330.	By inserting before the word "Boats" the letter "(a)" and after the letters "n.e.e." the words ", of a class or kind ordinarily built in the Union or in the territory". By inserting the following new paragraph:— "(b) other vessels, n.e.e.....	—	Free	Free "
218.	By inserting after the word "compositions" the words "and preparations for removing scale in boilers".								
221.	By inserting in paragraph (a) after the word "hydroxide" the word ", iodate".								
241.	By inserting before the word "red" the words "iodide, xanthate,".								
246.	By inserting after the word "soda" the words "arsenate of soda, arsenic pentoxide, carbon bisulphide".								
250a.	By inserting after the word "plates" in paragraph (a) the word "(metal)", after the word "heels" the words "other than those covered by leather", and after the word "crayons" the words ", fibre fillers" and by deleting the words "and stains".								

Tariff Item.	Article.
336.	By deleting the words " ; hog casings (sausage skins) "
337.	By deleting from paragraph (2) the words " and gummed paper "
338.	By deleting the word " hand " before the word " brushes " and by inserting after the word " paper " the words " ; buttons, buckles and ornaments (not being jewellery); crepe rubber and fibrok in the piece; welting and randing; lizard, python and other reptile leathers (real or imitation), the free-on-board price of which leather is not less than 1s. 6d. per square foot "
341.	By inserting after the word " Concentrates " the words " and linseed meal "
343.	By inserting before the word " cresylic " the words " chlor cresol, "
345.	By inserting before the word " paraffin " the words " ammonium oxalate, " and after the word " glycerine " the words " and ethylene glycol "
346.	By inserting after the word " castors " the words " , joint stays, ferrules other than of precious metal " and after the word " twisted " the words " and plaited ", and by deleting the word " studs " and substituting the word " studs "
347.	By inserting at the end thereof the words " ; felt hoods (new), made of wool, hair or fur or mixtures thereof, not blocked, stiffened, ironed, shaped nor worked-up in any way, but in the rough; materials of all kinds, not cut to shape, for the making of linings, borders and bands, including inside bands "
348.	By inserting the figure " (1) " before the word " Handtools " and after the word " studs " the words " , bag rivets ", and before the word " canvas " the words " or proofed " and the following new paragraphs:— " (2) Rubber linings in the piece for tobacco pouches. " (3) Tortoiseshell and celluloid in the piece, and felt paper, for the manufacture of ladies' hand-bags and fancy leather goods "
353.	By inserting after the word " paints " where it appears the second time the word " , leads ", and after the word " distempers " the words " ; oleic acid, oil of mirbane; caps and nozzles for tins for polishes "
356.	By deleting from paragraph (2) the word " fish " before the word " glue " By deleting from paragraph (5) the words " , and gummed paper " By inserting the following new paragraphs:— " (9) Blotting paper for the manufacture of writing pads. " (10) Tape (linen) in rolls for printing tickets. " (11) Sensitized cheque paper. "
358.	By deleting from paragraph (c) the word " vaseline " and substituting the words " petroleum jelly " By inserting in paragraph (f) after the word " Canvas " the words " and jute cloth (hessian) "; and by inserting the following new paragraph:— " (h) Diphenylguanidine and tetrachloride "
360.	By inserting after the word " candle " the word " , lubricant " and after the word " grease " the words " ; petrolatum for use in the making of greases and lubricants "
362.	By deleting from paragraph (1) the words " , and for machine-knitted goods " and by inserting the following new paragraph:— " (5) Yarns for use in the manufacture of machine-knitted goods, and of webbing, banding, braids and similar textile fabrics. "
366.	By inserting in paragraph (1) after the word " Gunpowder " the words " , detonators, gun "
367.	By inserting after the word " Windmill " the words " and pump. "
369.	By inserting at the end thereof the words " and of barbed wire "
370.	By inserting after the word " Soap " the words " and carbosil " and after the word " substances " the words " , but excluding soda ash, for the scouring of wool; tetralene, nutritan, degrassin tetrapol, and similar emulsifying compounds "
371.	By inserting in paragraph (1) before the word " colour " the word " Dyes, " and after the word " non-spirituous, " the word " stains. " By inserting the following new paragraph:— " (8) Animal char, vegetable carbon and all carbon used for decolourizing purposes "
373.	By inserting before the word " bricks " the words " specially prepared moulders' coal dust and foundry blacking; silico manganese and ferro titanium; chequered steel plates; "
374.	By inserting after the word " tape " the words " , and vegetable starch in bulk " By inserting the following new items:— " 376. Butter and Cheese Manufacturing Industries:— Salt. 377. Ceiling and Wallboard Manufacturing Industry:— Paper (plain). 378. Clothing Manufacturing Industry:— Linings, trimmings and canvas in the piece, and buttons and buckles, other than jewellery; for the manufacture of men's and boys' clothing: Provided they are imported direct by a manufacturer who employs not less than ten operatives. 379. Felt Manufacturing Industry:— Felt fibre (paper) for the manufacture of roofing felt and of felting for damp-proof courses, and of felt for pipe wrapping. 380. Floor-making Preparations:— Calcined magnesite in bulk. 381. Lime Juice Manufacturing Industry:— Lime juice (crude) for the manufacture of lime juice and lime juice cordial. 382. Nail Manufacturing Industry:— Metal strips and wire for the manufacture of nails. "
	By inserting the following note at the end of paragraph (b) of the definition of the term " in bulk ":— " Note.—Paragraph (a) shall not apply to goods imported through the post. "
	By inserting at the end of the General Note the following new paragraph:— " Integral parts of an article liable to an <i>ad valorem</i> duty, or free of duty, imported as spare parts or for replacement purposes, shall be liable to the same rate of duty or free of duty, as the case may be, as the article itself, unless they are specifically provided for elsewhere in the tariff. "

SECOND SCHEDULE.

PREFERENTIAL REBATES OF DUTY.

Amendments to the Second Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended by the Customs Tariff (Amendment) Proclamation, 1926.

PART I.

To Products and Manufactures of the United Kingdom.

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
		£ s. d.	£ s. d.
76 (a) (i).	By reducing the maximum duty from 12½ % to 10 %.		
89.	By deleting the letter " (b) " before the word " Rails " and substituting the letter " (d) ", and by deleting the word " foot " and substituting the word " yard. "		
119 (b).	By deleting the word " amperes " and substituting the words " ampere hours at a one-hour rate of discharge "		
122.	By deleting from paragraph (c) the word " hoop " and by inserting the following new paragraph:— " (h) Hoop: plain or perforated, and box strap. "	3 % <i>ad valorem</i>	The whole duty "
134.	By deleting the word " for " before the word " gas "		

PART II.

To Products and Manufactures of Canada.

Tariff Item.	Article.
134.	By deleting the word " for " before the word " gas "

PART IV.

To Products and Manufactures of New Zealand.

Tariff Item.	Article.
26.	By inserting in the third column the words " <i>ad valorem</i> " and by deleting from the fourth column the word " Free " and substituting the words " The whole duty "

(Printed by the Government Printer, Pretoria.)

No. 37 of 1927.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to amend the law relating to the management of customs and customs tariff in the Bechuanaland Protectorate (herein after referred to as " the territory ");

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

CHAPTER I.

AMENDMENTS OF THE BECHUANALAND PROTECTORATE CUSTOMS PROPOSED DUTIES PROCEDURE PROCLAMATION 1914 AND THE BECHUANALAND PROTECTORATE CUSTOMS MANAGEMENT PROCLAMATION 1914.

1. Section two of the Bechuanaland Protectorate Customs Proposed Duties Procedure Proclamation 1914 is hereby amended by the deletion of the words " rate of " and by the insertion before the word " increasing " of the words " imposing a customs duty or of ", and before the word " increased " of the words " duty or "

2. Section three of the Bechuanaland Protectorate Customs Proposed Duties Procedure Proclamation 1914 is hereby repealed, and the following new section substituted therefor:—

" 3. In case the High Commissioner shall, by Proclamation published at any time during or not later than two months after the same session of the said Parliament as that in which the said resolution or resolutions were introduced, direct that in respect of any article mentioned in any such resolution a customs duty be imposed or that the customs duty previously payable thereon be increased, the Director of Customs shall call upon the person who entered such article for consumption, to pay such duty or the difference between the customs duty paid by him and the increased duty payable under such Proclamation (as the case may be), and if he fails to do so, the said bond shall be enforced by the Director of Customs for the recovery of such duty or difference (as the case may be). "

3. Section four of the Bechuanaland Protectorate Customs Proposed Duties Procedure Proclamation 1914 is hereby amended—

(a) by the deletion after the word " longer " of the words " than " to " consideration thereof " inclusive and the substitution therefor of the words " than the expiry of the period referred to in section three ", and

(b) by the insertion after the word " proposed " of the words " customs duty or "

4. Section fifty-four of the Bechuanaland Protectorate Customs Management Proclamation 1914 is hereby amended—

(a) by the deletion of the word " knowingly ";

(b) by the addition at the end of paragraph (b) of the words " or in regard to any matter relating to the importation or exportation of any goods, the importation or exportation whereof is prohibited or regulated by any law ";

- (c) by the deletion of paragraph (c); and
(d) by the insertion after the word "shall" where it occurs the first time, of the words "unless he proves that he was ignorant of the falsity of such invoice or representation and that such ignorance was not due to negligence or lack of diligence on his part".

5. (1) The importation into the territory of yeast, and of dangerous weapons, namely, swords, daggers, knives with cutting edges of four inches or more in length (other than such knives ordinarily used for domestic purposes, in agriculture or in the meat trade), spears assegais, loaded or spiked sticks, knuckle dusters, or any other article which the High Commissioner may by Notice in the *Gazette* declare to be a dangerous weapon, is hereby prohibited unless the Resident Commissioner has permitted such importation.

(2) The High Commissioner may by a further Notice in the *Gazette* repeal, or from time to time amend any Notice issued under sub-section (1).

CHAPTER II.

AMENDMENTS OF THE BECHUANALAND PROTECTORATE CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925.

6. In this chapter "principal law" means the Customs Tariff and Excise Duties Amendment Proclamation 1925, as amended by the Customs Tariff (Amendment) Proclamation 1926.

7. Section twelve of the principal law is hereby amended—

(a) by the insertion, after the word "uniforms" where it occurs the first time in paragraph (f), of the words "and material for uniforms", and by the deletion in the said paragraph of the words "and boys' brigade, and on appointments and materials for uniforms imported by or on behalf of" and the substitution therefor of the words "boys' brigade, nurses' association or";

(b) by the addition of the following new paragraph at the end of the section:—

"(g) there shall be allowed a rebate of the duties levied on regalia imported for the use of recognized friendly societies, excluding freemasons and similar societies;" and

(c) by the addition at the end of the section of the following new sub-section (2), the existing section as amended by the foregoing provisions becoming sub-section (1):—

"(2) The High Commissioner may, by a further Notice in the *Gazette*, repeal or from time to time amend any Notice issued under sub-section (1), or under section three, or under Chapter II, or under section two of the Customs Tariff (Amendment) Proclamation, 1926."

8. Section seventeen of the principal law is hereby amended by the insertion after the word "until" of the words "repealed or".

9. The First and Second Schedules to the principal law are hereby further amended to the extent shown in the First and Second Schedules respectively to this Proclamation.

10. This Proclamation may be cited as the Bechuanaland Protectorate Customs Management and Tariff (Amendment) Proclamation 1927 and shall have force and take effect—

(a) as regards any duties which are hereby imposed or increased as from the thirtieth day of March 1927;

(b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at De Aar this Twenty-sixth 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.

FIRST SCHEDULE.

Further Amendments to the First Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended by the Customs Tariff (Amendment) Proclamation, 1926.

Tariff Item.	Article.	Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
4.	By inserting the letter "(a)" before the word "Bones", and by inserting the following new paragraph:— "(b) Hog casings (sausage skins)"	Free	Free
15.	By inserting opposite paragraph (b) (ii), in the minimum and maximum duty columns, the following words and figures:— "plus a suspended duty of 1s. per 100 lb."		
32.	By deleting the whole item and by inserting the following new item:— "32. Milk and Cream:—Condensed, desiccated, or preserved— (a) milk (full cream)..... (b) milk (skimmed or separated)..... (c) cream....."	per 100 lb. 0 8 4 plus a suspended duty of per 100 lb. 0 2 1 per lb. 0 0 6 per lb. 0 0 3	0 10 5 duty of 0 2 1 0 0 6 0 0 3

Tariff Item.	Article.	Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
42.	By deleting the words " <i>ad valorem</i> " and substituting the word "Free" for the figure and sign "3 %" in the maximum duty column.		
65.	By inserting in paragraph (b) (ii), after the word "including" the words "overcoats and".		
66.	By inserting after the word "cotton" the words "including unfinished cotton yarn".		
76.	By decreasing in paragraph (a) (i) the minimum duty from 7½ % to 5 %, and the maximum duty from 12½ % to 10 %.		
	By decreasing in paragraph (a) (ii) the minimum and maximum duty from 12½ % to 10 %.		
78.	By deleting the word "for" from paragraph (a).		
89.	By deleting the words "; and metal shaft sets" from paragraph (a). By inserting the following new paragraphs:— "(b) Articles enumerated in paragraph (a) intended for agricultural purposes..... (c) Metal shaft sets....."	<i>ad valorem</i> plus a suspended duty of 15 %	Free 5 % duty of 15 %
	By deleting the letter "(b)" before the word "Rails" and substituting the letter "(d)", and by deleting the word "foot" and substituting the word "yard".		
97.	By deleting the letters ", n.e.e." and substituting the words "not being for whaling, trawling or mining purposes."		
119.	By deleting from paragraph (b) the word "amperes" and substituting the words "ampere hours at a one-hour rate of discharge".		
121.	By inserting after the word "sheets" the words ", or in strips".		
122.	By deleting the word "hoop" from paragraph (c) and by inserting the following new paragraph:— "(h) Hoop, plain or perforated and box strap....."	<i>ad valorem</i>	Free 3 %
123.	By deleting the whole item and substituting the following new item:— "123. Lead:— (a) Sheet..... (b) Foil....."	per 100 lb. —	0 2 0 Free 0 2 0 Free
129.	By inserting in paragraph (f) after the word "territory" the words "from metal sheets," and after the word "wood" the words "unmanufactured or". By deleting the whole of paragraph (i) and substituting the following new paragraph:— "(i) Castings in the rough for the making of pistons and piston rings....."		Free Free
131.	By inserting after the word "buildings" the words ", but excluding white and red leads, zinc oxide, leather, rubber and materials containing rubber".		
134.	By deleting the word "for" before the word "gas".		
135.	By inserting after the word "forage" the words ", wattle bark".		
140.	By inserting after the word "machinery" the words ", and needles therefor".		
147.	By inserting after the word "crushers" the words "(not being mining machinery)", and after the word "scarifiers" the words "and mechanical road construction or maintenance graders".		
218.	By inserting after the word "compositions" the words "and preparations for removing scale in boilers".		
221.	By inserting in paragraph (a) after the word "hydroxide" the word "iodate".		
241.	By inserting before the word "red" the words "iodide, xanthate,".		
246.	By inserting after the word "soda" the words "arsenate of soda, arsenic pentoxide, carbon bisulphide".		
250a.	By inserting after the word "plates" in paragraph (a) the word "(metal)", after the word "heels" the words "other than those covered by leather", and after the word "crayons" the words ", fibre fillers" and by deleting the words "and stains".		

Tariff Item.	Article.		Minimum Duty.	Maximum Duty.
			£ s. d.	£ s. d.
251.	By inserting after the word "shoes" in paragraph (b) the words "; and surgical boots and shoes".			
253.	By inserting after the word "canvas" in paragraph (d) the words "(excluding fire hose)".			
263.	By inserting after the letter "(a)" the figure "(i)" and by adding the following new sub-paragraph at the end of the existing paragraph (a) :— "(ii) Fruit punnets....."	—	Free	Free "
265.	By inserting in paragraph (a) after the word "unmanufactured" the words "including rattan-core (whole or split) and split cane unmanufactured".			
267.	By inserting after the word "substances," the words "and paper shavings:".			
269.	By inserting in paragraph (d) after the word "thereof" the letters ", n.e.e." and the following new paragraph :— "(e) metal parts for wooden bedsteads, excluding mattress frames and springs..	ad valorem	10 %	10 % "
270.	By inserting after the word "shovels" the words ", mechanics' tools".			
279.	By inserting in paragraph (b) after the word "grooved" the words "; and parquet flooring".			
282.	By inserting the following new paragraph :— "(c) pictorial seed packets (paper), not being advertising matter....."	—	Free	Free "
292.	By deleting the whole item and substituting the following new item :— "292. Lithographed texts and mottoes of religious subjects	—	Free	Free "
294.	By deleting the words ", including reproductions and enlargements" and substituting the words "including calendar mounts on which a picture is imprinted, lithographed or embossed with or without a decorative border or margins".			
295.	By deleting from paragraph (a) the word "gummed". By inserting in paragraph (b) after the word "transfer" the word "gummed", and after the word "(corrugated)" the words ", and cover paper for use in the process of manufacturing boots and shoes". By inserting in paragraph (f) after the word "parchment" the words ", and cover paper for use in the process of manufacturing boots and shoes".			
296.	By inserting in paragraph (a) after the word "mounts" the letters ", n.e.e."			
297.	By inserting the following new paragraph :— "(c) Metal parts for the manufacture of the articles falling under paragraph (a)....."	ad valorem	20 %	20 % "
300.	By deleting the whole item and substituting the following new item :— "300. Clocks and watches :— (a) complete..... (b) cases and set-up mechanism or movements.... (c) other parts....."	ad valorem	25 %	25 %
315.	By inserting the letter "(a)" before the word "Bioscopes" and after the word "films" the words ", or magic-lantern slides of a religious nature for religious instruction", and by inserting the following new paragraph :— "(b) Magic-lantern slides of a religious nature for religious instruction....."	ad valorem	25 %	25 %
326.	By deleting the words "the goods" and substituting the words "such or similar articles", and by inserting after the word "ordinarily" the words "nor satisfactorily".	ad valorem	20 %	20 % "
330.	By inserting before the word "Boats" the letter "(a)" and after the letters "n.e.e." the words ", of a class or kind ordinarily built in the Union or in the territory". By inserting the following new paragraph :— "(b) other vessels, n.e.e....."	—	Free	Free "

Tariff Item.	Article.
336.	By deleting the words "; hog casings (sausage skins)".
337.	By deleting from paragraph (2) the words "and gummed paper".
338.	By deleting the word "hand" before the word "brushes" and by inserting after the word "paper" the words "; buttons, buckles and ornaments (not being jewellery); crepe rubber and fibrok in the piece; welting and randing; lizard, python and other reptile leathers (real or imitation), the free-on-board price of which leather is not less than 1s. 6d. per square foot".
341.	By inserting after the word "Concentrates" the words "and linseed meal".
343.	By inserting before the word "cresylic" the words "chlor cresol".
345.	By inserting before the word "paraffin" the words "ammonium oxalate," and after the word "glycerine" the words "and ethylene glycol".
346.	By inserting after the word "castors" the words ", joint stays, ferrules other than of precious metal" and after the word "twisted" the words "and plaited", and by deleting the word "stubs" and substituting the word "studs".
347.	By inserting at the end thereof the words "; felt hoods (new), made of wool, hair or fur or mixtures thereof, not blocked, stiffened, ironed, shaped nor worked-up in any way, but in the rough; materials of all kinds, not cut to shape, for the making of linings, borders and bands, including inside bands".
348.	By inserting the figure "(1)" before the word "Handtools" and after the word "studs" the words ", bag rivets", and before the word "canvas" the words "or proofed" and the following new paragraphs :— "(2) Rubber linings in the piece for tobacco pouches. (3) Tortoiseshell and celluloid in the piece, and felt paper, for the manufacture of ladies' hand-bags and fancy leather goods".
353.	By inserting after the word "paints" where it appears the second time the word ", leads", and after the word "distempers" the words "; oleic acid, oil of mirbane; caps and nozzles for tins for polishes".
356.	By deleting from paragraph (2) the word "fish" before the word "glue". By deleting from paragraph (5) the words ", and gummed paper". By inserting the following new paragraphs :— "(9) Blotting paper for the manufacture of writing pads. (10) Tape (linen) in rolls for printing tickets. (11) Sensitized cheque paper."
358.	By deleting from paragraph (c) the word "vaseline" and substituting the words "petroleum jelly". By inserting in paragraph (f) after the word "Canvas" the words "and jute cloth (hessian)"; and by inserting the following new paragraph :— "(h) Diphenylguanidine and tetrachloride".
360.	By inserting after the word "candle" the word ", lubricant" and after the word "grease" the words "; petrolatum for use in the making of greases and lubricants".
362.	By deleting from paragraph (1) the words ", and for machine-knitted goods" and by inserting the following new paragraph :— "(5) Yarns for use in the manufacture of machine-knitted goods, and of webbing, banding, braids and similar textile fabrics."
366.	By inserting in paragraph (1) after the word "Gunpowder" the words ", detonators, gun".
367.	By inserting after the word "Windmill" the words "and pump."
369.	By inserting at the end thereof the words "and of barbed wire".
370.	By inserting after the word "Soap" the word "and carbolil" and after the word "substances" the words ", but excluding soda ash, for the scouring of wool; tetralene, nutrilan, degrassin tetrapol, and similar emulsifying compounds".
371.	By inserting in paragraph (1) before the word "colour" the word "Dyes," and after the word "non-spirituous," the word "stains." By inserting the following new paragraph :— "(8) Animal char, vegetable carbon and all carbon used for decolourizing purposes".
373.	By inserting before the word "bricks" the words "specially prepared moulders' coal dust and foundry blacking; silico manganese and ferro titanium; chequered steel plates;"
374.	By inserting after the word "tape" the words ", and vegetable starch in bulk". By inserting the following new items :— "376. Butter and Cheese Manufacturing Industries :— Salt. 377. Ceiling and Wallboard Manufacturing Industry :— Paper (plain). 378. Clothing Manufacturing Industry :— Linings, trimmings and canvas in the piece, and buttons and buckles, other than jewellery; for the manufacture of men's and boys' clothing: Provided they are imported direct by a manufacturer who employs not less than ten operatives. 379. Felt Manufacturing Industry :— Felt fibre (paper) for the manufacture of roofing felt and of felting for damp-proof courses, and of felt for pipe wrapping. 380. Floor-making Preparations :— Calcined magnesite in bulk. 381. Lime Juice Manufacturing Industry :— Lime juice (crude) for the manufacture of lime juice and lime juice cordial. 382. Nail Manufacturing Industry :— Metal strips and wire for the manufacture of nails."
	By inserting the following note at the end of paragraph (b) of the definition of the term "in bulk" :— "Note.—Paragraph (a) shall not apply to goods imported through the post."
	By inserting at the end of the General Note the following new paragraph :— "Integral parts of an article liable to an <i>ad valorem</i> duty, or free of duty, imported as spare parts or for replacement purposes, shall be liable to the same rate of duty or free of duty, as the case may be, as the article itself, unless they are specifically provided for elsewhere in the tariff."

SECOND SCHEDULE.

PREFERENTIAL REBATES OF DUTY.

Amendments to the Second Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended by the Customs Tariff (Amendment) Proclamation, 1926.

PART I.

To Products and Manufactures of the United Kingdom.

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
		£ s. d.	£ s. d.
76 (a) (i).	By reducing the maximum duty from 12½ % to 10 %.		
89.	By deleting the letter "(b)" before the word "Rails" and substituting the letter "(d)", and by deleting the word "foot" and substituting the word "yard."		
119 (b).	By deleting the word "amperes" and substituting the words "ampere hours at a one-hour rate of discharge".		
122.	By deleting from paragraph (c) the word "hoop" and by inserting the following new paragraph:— "(h) Hoop: plain or perforated, and box strap....."	3 % ad valorem	The whole duty
134.	By deleting the word "for" before the word "gas".		

PART II.

To Products and Manufactures of Canada.

Tariff Item.	Article.
134.	By deleting the word "for" before the word "gas".

PART IV.

To Products and Manufactures of New Zealand.

Tariff Item.	Article.
26.	By inserting in the third column the words "ad valorem" and by deleting from the fourth column the word "Free" and substituting the words "The whole duty".

(Printed by the Government Printer, Pretoria.)

No. 38 OF 1927.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to amend the law relating to the management of customs and customs tariffs in Swaziland (herein after referred to as "the territory");

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:—

CHAPTER I.

AMENDMENTS OF THE SWAZILAND CUSTOMS PROPOSED DUTIES PROCEDURE PROCLAMATION 1914 AND THE SWAZILAND CUSTOMS MANAGEMENT PROCLAMATION 1914.

1. Section two of the Swaziland Customs Proposed Duties Procedure Proclamation 1914 is hereby amended by the deletion of the words "rate of" and by the insertion before the word "increasing" of the words "imposing a customs duty or of", and before the word "increased" of the words "duty or".

2. Section three of the Swaziland Customs Proposed Duties Procedure Proclamation 1914 is hereby repealed, and the following new section substituted therefor:—

"3. In case the High Commissioner shall, by Proclamation published at any time during or not later than two months after the same session of the said Parliament as that in which the said resolution or resolutions were introduced, direct that in respect of any article mentioned in any such resolution a customs duty be imposed or that the customs duty previously payable thereon be increased, the Director of Customs shall call upon the person who entered such article for consumption, to pay such duty or the difference between the customs duty paid by him and the increased duty payable under such Proclamation (as the case may be), and if he fails to do so, the said bond shall be enforced by the Director of Customs for the recovery of such duty or difference (as the case may be)."

3. Section four of the Swaziland Customs Proposed Duties Procedure Proclamation 1914 is hereby amended—

- (a) by the deletion after the word "longer" of the words "than" to "consideration thereof" inclusive and the substitution thereof of the words "than the expiry of the period referred to in section three"; and
- (b) by the insertion after the word "proposed" of the words "customs duty or".

4. Section fifty-four of the Swaziland Customs Management Proclamation 1914 is hereby amended—

- (a) by the deletion of the word "knowingly";
- (b) by the addition at the end of paragraph (b) of the words "or in regard to any matter relating to the importation or exportation of any goods, the importation or exportation whereof is prohibited or regulated by any law";

- (c) by the deletion of paragraph (c); and
- (d) by the insertion after the word "shall" where it occurs the first time, of the words "unless he proves that he was ignorant of the falsity of such invoice or representation and that such ignorance was not due to negligence or lack of diligence on his part".

5. (1) The importation into the territory of yeast, and of dangerous weapons, namely, swords, daggers, knives with cutting edges of four inches or more in length (other than such knives ordinarily used for domestic purposes, in agriculture or in the meat trade), spears assegais, loaded or spiked sticks, knuckle dusters, or any other article which the High Commissioner may by Notice in the Gazette declare to be a dangerous weapon, is hereby prohibited unless the Resident Commissioner has permitted such importation.

(2) The High Commissioner may by a further Notice in the Gazette repeal, or from time to time amend any Notice issued under sub-section (1).

CHAPTER II.

AMENDMENTS OF THE SWAZILAND CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925.

6. In this chapter "principal law" means the Customs Tariff and Excise Duties Amendment Proclamation 1925, as amended by the Customs Tariff (Amendment) Proclamation 1926.

7. Section twelve of the principal law is hereby amended—

- (a) by the insertion, after the word "uniforms" where it occurs the first time in paragraph (f), of the words "and material for uniforms"; and by the deletion in the said paragraph of the words "and boys' brigade, and on appointments and materials for uniforms imported by or on behalf of" and the substitution therefor of the words "boys' brigade, nurses' association or";
- (b) by the addition of the following new paragraph at the end of the section:—

"(g) there shall be allowed a rebate of the duties levied on regalia imported for the use of recognized friendly societies, excluding freemasons and similar societies; and

- (c) by the addition at the end of the section of the following new sub-section (2), the existing section as amended by the foregoing provisions becoming sub-section (1):—

"(2) The High Commissioner may, by a further Notice in the Gazette, repeal or from time to time amend any Notice issued under sub-section (1), or under section three, or under Chapter II, or under section two of the Customs Tariff (Amendment) Proclamation, 1926."

8. Section seventeen of the principal law is hereby amended by the insertion after the word "until" of the words "repealed or".

9. The First and Second Schedules to the principal law are hereby further amended to the extent shown in the First and Second Schedules respectively to this Proclamation.

10. This Proclamation may be cited as the Swaziland Customs Management and Tariff (Amendment) Proclamation 1927 and shall have force and take effect—

- (a) as regards any duties which are hereby imposed or increased as from the thirtieth day of March 1927;
- (b) in other respects as from the date of its publication in the Gazette.

GOD SAVE THE KING.

Given under my Hand and Seal at De Aar this Twenty-sixth 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.

FIRST SCHEDULE.

Further Amendments to the First Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended by the Customs Tariff (Amendment) Proclamation, 1926.

Tariff Item.	Article.	Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
4.	By inserting the letter "(a)" before the word "Bones", and by inserting the following new paragraph:— "(b) Hog casings (sausage skins)"	Free	Free
15.	By inserting opposite paragraph (b) (ii), in the minimum and maximum duty columns, the following words and figures:— "plus a suspended duty of 1s. per 100 lb."		
32.	By deleting the whole item and by inserting the following new item:— "32. Milk and Cream:—Condensed, desiccated, or preserved— (a) milk (full cream)..... (b) milk (skimmed or separated)..... (c) cream....."	per 100 lb. 0 8 4 plus a suspended duty of per 100 lb. 0 2 1 per lb. 0 0 6 per lb. 0 0 3	0 10 5 duty of 0 2 1 0 0 6 0 0 3

Tariff Item.	Article.	Minimum Duty.	Maximum Duty.	Tariff Item.	Article.	Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
42.	By deleting the words " <i>ad valorem</i> " and substituting the word "Free" for the figure and sign "3 %" in the maximum duty column.			251.	By inserting after the word "shoes" in paragraph (b) the words "; and surgical boots and shoes".		
65.	By inserting in paragraph (b) (ii), after the word "including" the words "overcoats and".			253.	By inserting after the word "canvas" in paragraph (d) the words "(excluding fire hose)".		
66.	By inserting after the word "cotton" the words "including unfinished cotton yarn".			263.	By inserting after the letter "(a)" the figure "(i)" and by adding the following new sub-paragraph at the end of the existing paragraph (a):— "(ii) Fruit punnets....."	Free	Free "
76.	By decreasing in paragraph (a) (i) the minimum duty from 7½ % to 5 %, and the maximum duty from 12½ % to 10 %.			265.	By inserting in paragraph (a) after the word "unmanufactured" the words "including rattan-core (whole or split) and split cane unmanufactured".		
78.	By deleting the word "for" from paragraph (a).			267.	By inserting after the word "substances," the words "and paper shavings:".		
89.	By deleting the words "; and metal shaft sets" from paragraph (a). By inserting the following new paragraphs:— "(b) Articles enumerated in paragraph (a) intended for agricultural purposes....." "(c) Metal shaft sets....."	<i>ad valorem</i> plus a suspended duty of <i>ad valorem</i>	Free 5 % 15 %	269.	By inserting in paragraph (d) after the word "thereof" the letters ", n.e.e." and the following new paragraph:— "(e) metal parts for wooden bedsteads, excluding mattress frames and springs.."	<i>ad valorem</i>	10 %
	By deleting the letter "(b)" before the word "Rails" and substituting the letter "(d)", and by deleting the word "foot" and substituting the word "yard".		15 %	270.	By inserting after the word "shovels" the words ", mechanics' tools".		10 % "
97.	By deleting the letters ", n.e.e." and substituting the words "not being for whaling, trawling or mining purposes,".			279.	By inserting in paragraph (b) after the word "grooved" the words "; and parquet flooring".		
119.	By deleting from paragraph (b) the word "amperes" and substituting the words "ampere hours at a one-hour rate of discharge".			282.	By inserting the following new paragraph:— "(c) pictorial seed packets (paper), not being advertising matter....."	Free	Free "
121.	By inserting after the word "sheets" the words ", or in strips".			292.	By deleting the whole item and substituting the following new item:— "292. Lithographed texts and mottoes of religious subjects"	Free	Free "
122.	By deleting the word "hoop" from paragraph (c) and by inserting the following new paragraph:— "(h) Hoop, plain or perforated and box strap....."	<i>ad valorem</i>	Free	294.	By deleting the words ", including reproductions and enlargements" and substituting the words "including calendar mounts on which a picture is imprinted, lithographed or embossed with or without a decorative border or margin".		
123.	By deleting the whole item and substituting the following new item:— "123. Lead:— (a) Sheet....." (b) Foil....."	per 100 lb.	0 2 0	295.	By deleting from paragraph (a) the word "gummed,". By inserting in paragraph (b) after the word "transfer" the word "gummed", and after the word "(corrugated)" the words ", and cover paper for use in the process of manufacturing boots and shoes". By inserting in paragraph (f) after the word "parchment" the words ", and cover paper for use in the process of manufacturing boots and shoes".		
129.	By inserting in paragraph (f) after the word "territory" the words "from metal sheets," and after the word "wood" the words "unmanufactured or".		Free	296.	By inserting in paragraph (a) after the word "mounts" the letters ", n.e.e.",		
	By deleting the whole of paragraph (i) and substituting the following new paragraph:— "(i) Castings in the rough for the making of pistons and piston rings....."		Free	297.	By inserting the following new paragraph:— "(c) Metal parts for the manufacture of the articles falling under paragraph (a)....."	<i>ad valorem</i>	20 %
131.	By inserting after the word "buildings" the words ", but excluding white and red leads, zinc oxide, leather, rubber and materials containing rubber".		Free	300.	By deleting the whole item and substituting the following new item:— "300. Clocks and watches:— (a) complete....." (b) cases and set-up mechanism or movements...." (c) other parts....."	<i>ad valorem</i>	25 %
134.	By deleting the word "for" before the word "gas".					<i>ad valorem</i>	25 %
135.	By inserting after the word "forage" the words ", wattle bark".					<i>ad valorem</i>	20 %
140.	By inserting after the word "machinery" the words ", and needles therefor".			315.	By inserting the letter "(a)" before the word "Bioscopes" and after the word "films" the words ", or magic-lantern slides of a religious nature for religious instruction", and by inserting the following new paragraph:— "(b) Magic-lantern slides of a religious nature for religious instruction....."	Free	Free "
147.	By inserting after the word "crushers" the words "(not being mining machinery)", and after the word "scarifiers" the words "and mechanical road construction or maintenance graders".			326.	By deleting the words "the goods" and substituting the words "such or similar articles", and by inserting after the word "ordinarily" the words "nor satisfactorily".		
218.	By inserting after the word "compositions" the words "and preparations for removing scale in boilers".			330.	By inserting before the word "Boats" the letter "(a)" and after the letters "n.e.e." the words ", of a class or kind ordinarily built in the Union or in the territory". By inserting the following new paragraph:— "(b) other vessels, n.e.e....."	Free	Free "
221.	By inserting in paragraph (a) after the word "hydroxide" the word ", iodate".						
241.	By inserting before the word "red" the words "iodide, xanthate,".						
246.	By inserting after the word "soda" the words ", arsenate of soda, arsenic pentoxide, carbon bisulphide".						
250a.	By inserting after the word "plates" in paragraph (a) the word "(metal)", after the word "heels" the words "other than those covered by leather", and after the word "crayons" the words ", fibre fillers" and by deleting the words "and stains".						

Tariff Item.	Article.
336.	By deleting the words "hog casings (sausage skins)".
337.	By deleting from paragraph (2) the words "and gummed paper".
338.	By deleting the word "hand" before the word "brushes" and by inserting after the word "paper" the words "buttons, buckles and ornaments (not being jewellery); crepe rubber and fibrok in the piece; wetting and randing; lizard, python and other reptile leathers (real or imitation), the free-on-board price of which leather is not less than 1s. 6d. per square foot".
341.	By inserting after the word "Concentrates" the words "and linseed meal".
343.	By inserting before the word "cresylic" the words "chlor cresol".
345.	By inserting before the word "paraffin" the words "ammonium oxalate," and after the word "glycerine" the words "and ethylene glycol".
346.	By inserting after the word "castors" the words "joint stays, ferrules other than of precious metal" and after the word "twisted" the words "and plaited", and by deleting the word "stubs" and substituting the word "studs".
347.	By inserting at the end thereof the words "felt hoods (new), made of wool, hair or fur or mixtures thereof, not blocked, stiffened, ironed, shaped nor worked-up in any way, but in the rough; materials of all kinds, not cut to shape, for the making of linings, borders and bands, including inside bands".
348.	By inserting the figure "(1)" before the word "Handtools" and after the word "studs" the words "bag rivets", and before the word "canvas" the words "or proofed" and the following new paragraphs:— (2) Rubber linings in the piece for tobacco pouches. (3) Tortoiseshell and celluloid in the piece, and felt paper, for the manufacture of ladies' hand-bags and fancy leather goods".
353.	By inserting after the word "paints" where it appears the second time the word "leads", and after the word "distempers" the words "oleic acid, oil of mirbane; caps and nozzles for tins for polishes".
356.	By deleting from paragraph (2) the word "fish" before the word "glue". By deleting from paragraph (5) the words "and gummed paper". By inserting the following new paragraphs:— (9) Blotting paper for the manufacture of writing pads. (10) Tape (linen) in rolls for printing tickets. (11) Sensitized cheque paper.
358.	By deleting from paragraph (c) the word "vaseline" and substituting the words "petroleum jelly". By inserting in paragraph (f) after the word "Canvas" the words "and jute cloth (hessian)"; and by inserting the following new paragraph:— "(h) Diphenylguanidine and tetrachloride".
360.	By inserting after the word "candle" the word "lubricant" and after the word "grease" the words "petrolatum for use in the making of greases and lubricants".
362.	By deleting from paragraph (1) the words "and for machine-knitted goods" and by inserting the following new paragraph:— "(5) Yarns for use in the manufacture of machine-knitted goods, and of webbing, banding, braids and similar textile fabrics."
366.	By inserting in paragraph (1) after the word "Gunpowder" the words "detonators, gun".
367.	By inserting after the word "Windmill" the words "and pump."
369.	By inserting at the end thereof the words "and of barbed wire".
370.	By inserting after the word "Soap" the words "and carbosil" and after the word "substances" the words "but excluding soda ash, for the scouring of wool; tetralene, nutrilan, degrassin tetrapol, and similar emulsifying compounds".
371.	By inserting in paragraph (1) before the word "colour" the word "Dyes," and after the word "non-spirituous," the word "stains". By inserting the following new paragraph:— "(8) Animal char, vegetable carbon and all carbon used for decolorizing purposes".
373.	By inserting before the word "bricks" the words "specially prepared moulders' coal dust and foundry blacking; silico manganese and ferro titanium; chequered steel plates";
374.	By inserting after the word "tape" the words "and vegetable starch in bulk". By inserting the following new items:— "376. <i>Butter and Cheese Manufacturing Industries</i> :— Salt. 377. <i>Ceiling and Wallboard Manufacturing Industry</i> :— Paper (plain). 378. <i>Clothing Manufacturing Industry</i> :— Linings, trimmings and canvas in the piece, and buttons and buckles, other than jewellery; for the manufacture of men's and boys' clothing: Provided they are imported direct by a manufacturer who employs not less than ten operatives. 379. <i>Felt Manufacturing Industry</i> :— Felt fibre (paper) for the manufacture of roofing felt and of felting for damp-proof courses, and of felt for pipe wrapping. 380. <i>Floor-making Preparations</i> :— Calcined magnesite in bulk. 381. <i>Lime Juice Manufacturing Industry</i> :— Lime juice (crude) for the manufacture of lime juice and lime juice cordial. 382. <i>Nail Manufacturing Industry</i> :— Metal strips and wire for the manufacture of nails."
	By inserting the following note at the end of paragraph (b) of the definition of the term "in bulk":— "Note.—Paragraph (a) shall not apply to goods imported through the post."
	By inserting at the end of the General Note the following new paragraph:— "Integral parts of an article liable to an <i>ad valorem</i> duty, or free of duty, imported as spare parts or for replacement purposes, shall be liable to the same rate of duty or free of duty, as the case may be, as the article itself, unless they are specifically provided for elsewhere in the tariff."

SECOND SCHEDULE.

PREFERENTIAL REBATES OF DUTY.

Amendments to the Second Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended by the Customs Tariff (Amendment) Proclamation, 1926.

PART I.

To Products and Manufactures of the United Kingdom.

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
76 (a) (i).	By reducing the maximum duty from 12½ % to 10 %.	£ s. d.	£ s. d.
89.	By deleting the letter "(b)" before the word "Rails" and substituting the letter "(d)", and by deleting the word "foot" and substituting the word "yard."		
119 (b).	By deleting the word "amperes" and substituting the words "ampere hours at a one-hour rate of discharge".		
122.	By deleting from paragraph (c) the word "hoop" and by inserting the following new paragraph:— "(h) Hoop: plain or perforated, and box strap....."	3 % <i>ad valorem</i>	The whole duty"
134.	By deleting the word "for" before the word "gas".		

PART II.

To Products and Manufactures of Canada.

Tariff Item.	Article.
134.	By deleting the word "for" before the word "gas".

PART IV.

To Products and Manufactures of New Zealand.

Tariff Item.	Article.
26.	By inserting in the third column the words " <i>ad valorem</i> " and by deleting from the fourth column the word "Free" and substituting the words "The whole duty".

(Printed by the Government Printer, Pretoria.)

HIGH COMMISSIONER'S NOTICE No. 79 OF 1927.

It is hereby notified for general information that, under and by virtue of the powers vested in him by sections three (4) and four of Act No. 10 of 1911 of the Union of South Africa as applied to the Bechuanaland Protectorate by Proclamation No. 28 of 1916, His Excellency the High Commissioner has been pleased to approve of the introduction of a service for the exchange of agricultural parcels between Southern Rhodesia and the Bechuanaland Protectorate (with the exception of Maun, Kasane, and Ghanzi), with effect from the 1st August, 1927.

The regulations applicable to the service are those in force in Southern Rhodesia, and the rates of postage will be as follows:—

For a parcel not exceeding 2 lb., 3d.;

for a parcel not exceeding 3 lb., 6d.;

and 3d. for each additional pound thereafter, up to a maximum of 11 lb.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,
for Imperial Secretary.

High Commissioner's Office,
Capetown, 28th July, 1927.

(Printed by the Government Printer, Pretoria.)

HIGH COMMISSIONER'S NOTICE No. 80 OF 1927.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to approve of the promotion of Sub-Inspector Reginald Seymour Balfe to the rank of Inspector in the Basutoland Mounted Police, with effect from the 4th February, 1927.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,
for Imperial Secretary.

High Commissioner's Office,
Capetown, 30th July, 1927.

BASUTOLAND.

INCOME TAX, 1927.

PUBLIC NOTICE TO FURNISH RETURNS UNDER THE
BASUTOLAND INCOME TAX PROCLAMATION, 1920 (AS
AMENDED), FOR THE YEAR ENDED 30TH JUNE, 1927.

Notice is hereby given that all persons liable to taxation, personally or in any representative capacity, under the provisions of the Basutoland Income Tax Proclamation, 1920 (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), (d), or (e) of this notice applies.

Returns are required from—

- (a) every married person or widowed or divorced person maintaining a child of his or her own or stepchild under the age of eighteen years whose income for the year ended 30th June, 1927, exceeded £400;
- (b) every person [other than a company or such person as is described in paragraph (a)] whose income for the year ended 30th June, 1927, exceeded £300;
- (c) the public officer of every company which carried on business in the Territory during the year ended 30th June, 1927;
- (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 or £400, as the case may be;
- (e) every person who is the representative of any person described above.

FORMS.

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

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, Maseru.

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.

R. E. GOODMAN,
Acting Collector of Income Tax.

The Treasury,
Maseru, Basutoland, 27th July, 1927.

ADVERTISEMENTS.

	PAGE.
Patents and Trade Marks	i
Transvaal Province	viii
Cape of Good Hope Province	xviii
Natal Province	xxiii
Orange Free State Province	xxv
Estate Notices	xxix

SUPPLEMENT.

Government Notices—

DEPARTMENT OF EDUCATION :

★No. 1342. National Technical and Commercial Examinations, June, 1927—List of successful candidates	1
★ „ 1343. National Technical and Commercial Examinations, November, 1927—List of local secretaries	14

ADVERTENSIES.

	BLADSY
Patente en Handelsmerke	i
Provinsie Transvaal	viii
Provinsie Kaap die Goeie Hoop	xviii
Provinsie Natal	xxiii
Provinsie Oranje-Vrystaat	xxv
Boedel-kennisgewings	xxix

BYVOEGSEL.

Goewermentskennisgewings—

DEPARTEMENT VAN ONDERWYS :

★No. 1342. Nasionale Tegnieke en Handelseksamens, Junie, 1927— Lys van geslaagde kandidate	1
★ „ 1343. Nasionale Tegnieke en Handelseksamens, November, 1927—Inskrywings vir eksamens	14

Union of South Africa GOVERNMENT GAZETTE.

(Published on Fridays.)

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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.

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Rates of advertising are as follows:—

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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—

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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).
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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.

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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 titel en ondertekening respektief. **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 Eksekuteure 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.

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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.

Die Staatsdrukker hou vir homself die reg uit om te redigeer "afskrif."

Geen verantwoordelikheid kan aangeneem word vir verliese wat deur tipografiese of andere foute ontstaan nie.

Die manuskrip van advertensies moet alleen op een sy van die papier geskrywe word, en alle eiename moet duidelik geskrywe word; ingeval enige naam verkeerd gedruk word ten gevolge van onduidelike skrif, kan die advertensie alleen weer gepubliseer word teen betaling van die koste van 'n tweede plasing.

Geen advertensie kan geplaas word nie tensy dit vooruit betaal is.

Alle tjeks, bankwissels, posorders of poswissels moet uitgemaak word op naam van die Staatsdrukker, Pretoria, en gekruis wees "Suid-Afrikaanse Reserwebank." **Alleen tjeks wat deur die Bank onderteken is sal aangeneem word.**

J. J. KRUGER,
Staatsdrukker.



Further Prorogation of Parliament.

Proclamation as alluvial diggings certain portions of farm Welverdiend No. 249, Klerksdorp Mining District.

Reservation of certain sites for public purposes on farm Welverdiend No. 249, Klerksdorp Mining District.

Registration of Gruen River Diamond Syndicate, limited.

Amarcosa Land & Estates, Ltd.

Standard Bank of S. A., limited.

Statement

Electricity Control Board - Amendments to Witbank licence, 1925.

347

348

359

374

379

394

XXIX

All Proclamations, Government and General Notices, published for the first time, are indicated by a * in the left-hand upper corner.

Proclamations—	PAGE
*No. 202. Contributions towards cost of dividing-fences to be obligatory within certain districts in Transkeian Territories ...	343
* " 203. Levy of special rate on the community of Natives under Headman Mbenyana, Glen Grey District ...	344
* " 204. Vacancy in Senate—Representation of Natal Province—Date of joint sitting of M.L.A.'s and M.P.C.'s for election of member ...	344
* " 205. Proclamation of certain farms in Pietersburg District as a Native Area ...	344
* " 206. Establishment of Periodical Court at Delmas ...	345
* " 207. Circuit Courts, Cape—Second Eastern Circuit, 1927—Places and dates of holding ...	345
* " 208. Periodical Court at Leslie—Area of jurisdiction ...	346
* " 209. Establishment of Periodical Court at Hluhluwe, Natal—Area of jurisdiction ...	346
* " 210. Further prorogation of Parliament ...	347
* " 211. Establishment of Local Council for Mafeking District ...	347
* " 212. Amendment of Dipping Levy, Geluk's Location ...	347
* " 213. Proclamation as alluvial diggings of certain portions of farm Welverdiend No. 249, Klerksdorp Mining District ...	348

Government Notices—

DEPARTMENT OF NATIVE AFFAIRS :

*No. 1345. Location Boundaries, Matatiele District ...	349
* " 1347. Merweville Village Management Board Native Location ...	349
* " 1373. Mafeking Local Council—Area of jurisdiction ...	349
* " 1374. Umtata Municipal Native Location ...	350
* " 1375. Laingsburg Municipal Native Location ...	350
* " 1376. Port St. Johns Village Management Board Native Location ...	350

DEPARTMENT OF JUSTICE :

*No. 1351. Appointment and cancellation of appointment of Justices of the Peace ...	350
* " 1352. Railway Accident between Botha's Hill and Alverstone Stations—Appointment of Board of Inquiry ...	351
* " 1353. Appointment and cancellation of appointment of Commissioners of Oaths ...	351
* " 1354. Special Justice of the Peace at Kestell—Area of jurisdiction ...	351
* " 1355. Establishment of Special Justice of the Peace Court at Leslie—Area of jurisdiction ...	352
* " 1356. Appointment of Special Justices of the Peace ...	352
* " 1357. Periodical Court at Hluhluwe, Natal—Days for holding ...	352
* " 1358. Appointment of Clerks of Magistrates' Courts ...	352
* " 1363. Appointment of Judge of Supreme Court, Transvaal Provincial Division ...	353
* " 1364. Natal Provincial Division of Supreme Court—Addition to Rules ...	353

DEPARTMENT OF THE INTERIOR :

*No. 1386. Statistics in regard to Registered Voters—Amendments to Government Notice No. 1299 of 1927 ...	353
-----------------------------------------------------------------------------------------------------------	-----

Alle Proklamasies, Goewerments en Algemene Kennisgewings, gepubliseer vir die eerste keer, word gemerk met een * in die opperlinkerhoek.

Proklamasies—	BLADSY
*No. 202. Koste van tussenheinings verpligtend verklaar vir seker distrikte in die Transkei Gebied ...	343
* " 203. Heffing van spesiale belasting op die Gemeenskap van Naturelle onder Hoofman Mbenyana, Distrik Glen Grey ...	344
* " 204. Verkiesing van Senator vir Provinsie Natal ...	344
* " 205. Proklamering van seker Pietersburg plase as 'n Naturelle-streek ...	344
* " 206. Periodieke Hof, Delmas ...	345
* " 207. Tweede Oostelike Rondgang, Kaap, 1927 ...	345
* " 208. Periodieke Hof, Leslie—Regsgebied ...	346
* " 209. Periodieke Hof, Hluhluwe—Instelling van ...	346
* " 210. Verder verdagting van Parlement ...	347
* " 211. Naturelle Wet, 1920—Mafeking Plaaslike Raad ...	347
* " 212. Wysiging van Dipheffing, Geluks Lokasie ...	347
* " 213. Gedeeltes van plaas Welverdiend No. 249, Distrik Lichtenburg, alluwiale delwerye vir edelgesteentes verklaar ...	348

Goewermentskennisgewings—

DEPARTEMENT VAN NATURELLESAKE :

*No. 1345. Onderverdeling van Lokasie No. 11, genoem Ludidi, Distrik Matatiele ...	349
* " 1347. Merweville Dorpsbestuursraad—Naturellelokasie ...	349
* " 1373. Mafeking Plaaslike Raad ...	349
* " 1374. Umtata Munisipale Lokasie ...	350
* " 1375. Laingsburg Munisipale Lokasie ...	350
* " 1376. Port St. Johns Dorpsbestuursraad—Naturellelokasie ...	350

DEPARTEMENT VAN JUSTIESIE :

*No. 1351. Aanstelling en intrekking van aanstelling van Vrederegters ...	350
* " 1352. Spoorwegongeluk tussen Botha's Hill en Alverstone Stasies—Aanstelling van Raad van Ondersoek ...	351
* " 1353. Aanstelling en intrekking van aanstelling van Kommissaris van Ede ...	351
* " 1354. Spesiale Vrederegter, Kestell—Regsgebied ...	351
* " 1355. Spesiale Vrederegtershof, Leslie—Instelling van ...	352
* " 1356. Aanstelling van Spesiale Vrederegters ...	352
* " 1357. Periodieke Hof, Hluhluwe—Sittingsdae ...	352
* " 1358. Aanstelling van Klerke van die Hof ...	352
* " 1363. Benoeming van Regter van die Hooggeregshof, Transvaal Prowinsiale Afdeling ...	353
* " 1364. Natalse Prowinsiale Afdeling van die Hooggeregshof van Suid-Afrika—Toevoeging aan Reëls ...	353

DEPARTEMENT VAN BINNELANDSE SAKE :

*No. 1386. Wysiging van Goewermentskennisgewing No. 1299 van 29 Junie 1927 betreffende tweejaarlikse registrasie van kiesers ...	353
----------------------------------------------------------------------------------------------------------------------------------	-----

Government Notices—(continued)

PAGE

DEPARTMENT OF PUBLIC HEALTH :

- ★No. 1360. Public Health Act, 1919—Regulations re "Carriers" of Infectious Diseases ... 354

DEPARTMENT OF EDUCATION :

- ★No. 1361. Appointment of Under-Secretary for Education ... 355

DEPARTMENT OF DEFENCE :

- ★No. 1349. Appointment of officer to issue licences for fire-arms in Balfour, Greylingstad, and Grootvlei areas ... 355
- ★ " 1367. Appointment of officer to issue licences for fire-arms in Pretoria District ... 356
- ★ " 1379. Appointment of officer to issue licences for fire-arms in Germiston District ... 356

DEPARTMENT OF FINANCE :

- ★No. 1344. Appointment of Acting Public Debt Commissioner ... 356
- ★ " 1346. Appointment of Acting Receiver of Revenue at Germiston ... 356
- ★ " 1350. Indwe Rent Board—Appointment of Chairman and member ... 356
- ★ " 1359. Appointment of Acting Receiver of Revenue at Pietermaritzburg ... 356
- ★ " 1368. Movement of Gold Bullion and Gold Specie between the Union and other countries—Weekly Statement ... 356
- ★ " 1369. Amendment of appointment of Bonded Warehouse at Durban ... 356
- ★ " 1370. Appointment of Bonded Warehouse at Durban ... 357
- ★ " 1371. Revocation of appointment of Bonded Warehouse at Mossel Bay ... 357
- ★ " 1372. Appointment of Bonded Warehouse at Mossel Bay ... 357
- ★ " 1387. Port Elizabeth Rent Board—Appointment of Acting Chairman ... 357
- ★ " 1389. South African Reserve Bank—Weekly Statement ... 357

DEPARTMENT OF MINES AND INDUSTRIES :

- No. 1201. Proposed deproclamation as public diggings of certain portions of farm Vrischgewaagd No. 100, Pietersburg Mining District ... 358
- " 1237. Mine Managers' Examination—Date of holding and syllabus ... 358
- ★ " 1384. Award of Discoverer's Rights in Ottoshoop Mining District ... 358
- ★ " 1385. Proposed proclamation as a public digging of portion of farm Klipfontein No. 11, Johannesburg Mining District ... 359
- ★ " 1388. Reservation of certain sites for public purposes on farm Welverdiend No. 249, Klerksdorp Mining District ... 359

DEPARTMENT OF RAILWAYS AND HARBOURS :

- No. 1297. Amendments to Employees' Staff Regulations ... 359
- ★ " 1377. Export of Grain, etc.—Monthly return ... 361
- Statement of Revenue and Expenditure from 1st April to 30th June, 1927 ... 392

DEPARTMENT OF LANDS :

- No. 1129. Sale of lease of site for Crayfish Canning Factory at Elands Bay, Piquetberg Division ... 362
- " 1269. Crown land for sale—Division of Herbert, Cape ... 363
- ★ " 1362. Sale of certain erven in township of Zeerust ... 363
- ★ " 1390. Holdings in Transvaal and Orange Free State available under Land Settlement Act, 1912 (as amended) ... 364

DEPARTMENT OF AGRICULTURE :

- ★No. 1365. Amendment of protected area in Elliot District ... 367
- ★ " 1366. Dairy Industry Act, 1918—Additional regulation ... 367
- ★ " 1378. Excision of portion of Reserve I, Lottering Forest Reserve, Humansdorp Division ... 368
- ★ " 1380. Compulsory Dipping of Cattle ... 368
- ★ " 1381. Compulsory Branding of Cattle in Wakkerstroom District ... 368
- ★ " 1382. East Coast Fever—Infected Areas ... 368
- ★ " 1383. Outbreaks of Contagious Animal Diseases ... 369

DEPARTMENT OF POSTS AND TELEGRAPHS :

- ★No. 1348. Establishment of certain Post, Telegraph, and Telephone Offices ... 369

General Notices—

CO-OPERATIVE AGRICULTURAL SOCIETIES :

- ★No. 567. Changes in membership lists of certain societies ... 370

DEPARTMENT OF LANDS :

- No. 535. Surveyors' Diagrams, Transvaal ... 371
- ★ " 571. Surveyors' Diagrams, Transvaal ... 371
- ★ " 572. Surveyors' Diagrams, Transvaal ... 371
- ★ " 573. Application for cancellation of diagram of portion of farm Klipriviersoog No. 47, Krugersdorp District ... 371
- ★ " 574. Resurvey of farm Kochelmanderkop No. 3, Middelburg District ... 372

MISCELLANEOUS :

- No. 550. Umzinto Liquor Licensing Board—Special meeting ... 372
- ★ " 562. Hoops River Irrigation Board—Election of members ... 372
- ★ " 563. Willem Nels River Irrigation Board—Election of member ... 372
- ★ " 564. Sundays River Irrigation Board—Election of members ... 373
- ★ " 565. Maraisburg Irrigation Board—Election of members ... 373
- ★ " 566. Angora Irrigation Board—Election of members ... 373
- ★ " 568. Noree Irrigation Board—Election of members ... 373
- ★ " 569. Weekly Public Health Bulletin ... 373
- ★ " 570. Companies, etc., registered during July, 1927 ... 374

(Continued on inside back cover.)

Goewermentskennisgewings—(vervolg) :

BLADSY

DEPARTEMENT VAN VOLKSGESONDHEID :

- ★No. 1360. Volksgeesondheidswet, No. 36 van 1919—Regulasies in verband met "draers" van besmetlike siektes ... 354

DEPARTEMENT VAN ONDERWYS :

- ★No. 1361. Aanstelling as Ondersekretaris van Onderwys ... 355

DEPARTEMENT VAN VERDEDIGING :

- ★ No. 1349. Aanstelling as Uitreiker van Wapenslisensies, Speciale Vrederegtershowe Balfour, Greylingstad en Grootvlei ... 355
- ★ " 1367. Aanstelling as Uitreiker van Wapenslisensies, Distrik Pretoria ... 356
- ★ " 1379. Aanstelling as Uitreiker van Wapenslisensies, Distrik Germiston ... 356

DEPARTEMENT VAN FINANSIË :

- ★No. 1344. Aanstelling as Publieke Skuld Kommissaris ... 356
- ★ " 1346. Aanstelling as Waarnemende Ontvanger van Inkomste ... 356
- ★ " 1350. Wysiging in Huurraad vir die Magistraatsdistrik Indwe ... 356
- ★ " 1359. Aanstelling as Waarnemende Ontvanger van Inkomste, Pietermaritzburg ... 356
- ★ " 1368. Weekrapport van invoer en uitvoer van goud en goudmunt ... 356
- ★ " 1369. Gewysigde aanwysing van 'n pakhuis, Durban ... 356
- ★ " 1370. Aanwysing van 'n pakhuis, Durban ... 357
- ★ " 1371. Herroeping van aanwysing van 'n pakhuis, Mosselbaai ... 357
- ★ " 1372. Aanwysing van 'n pakhuis, Mosselbaai ... 357
- ★ " 1387. Huurraad, Magistraatsdistrik Port Elizabeth—Aanstelling as voorsitter ... 357
- ★ " 1389. Suid-Afrikaanse Reserwebank—Weekopgaaf ... 358

DEPARTEMENT VAN MYNWESE EN NIWERHEID :

- No. 1201. Voorgenome deproklamasie van gedeeltes van plaas Vrischgewaagd No. 100, Distrik Pietersburg, as publieke delwerye ... 358
- " 1237. Eksamen vir Mynbestuurders ... 358
- ★ " 1384. Toekenning van ontdekkersregte, Distrik Rustenburg ... 358
- ★ " 1385. Voorgenome proklamasie van gedeelte van plaas Klipfontein No. 11, Distrik Benoni, as 'n publieke delwerye ... 359
- ★ " 1388. Uithou van seker terrein op geproklameerde plaas Welverdiend No. 242, Distrik Lichtenburg, vir publieke doeleindes ... 359

DEPARTEMENT VAN SPOORWEE EN HAWENS :

- No. 1297. Spoorweg en Hawe Dienswet—Wysiging in Personeelregulasies vir Werksmanne ... 359
- ★ " 1377. Uitvoer van graan, ens., Julie 1927 ... 361
- Staat van inkomste en uitgawes, 1 April 1927 tot 30 Junie 1927 ... 392

DEPARTEMENT VAN LANDE :

- No. 1129. Verhuur van seker stuk Kroongrond, geleë op die strand te Elandsbaai, Afdeling Piquetberg ... 362
- " 1269. Wet No. 15 van 1887, Kaap—Verkoop van Kroongrond, Afdeling Herbert ... 363
- ★ " 1362. Verkoop van Erwe, Dorp Zeerust ... 363
- ★ " 1390. Kroongrond Neersettingswet, No. 12 van 1912 (soos gewysig)—Hoewes beskikbaar ... 364

LANDEBOUDEPARTEMENT :

- ★No. 1365. Beskernde streke, Kaap ... 367
- ★ " 1366. Suiwelnywerheidswet, No. 16 van 1918 (soos gewysig)—Toevoeging tot Regulasies ... 367
- ★ " 1378. Onttrekking van gedeelte van Reserwe I, Lotteringbosreserwe, Afdeling Humansdorp ... 368
- ★ " 1380. Verpligte dip van beeste ... 368
- ★ " 1381. Ministers bevel betreffende brand van beeste ... 368
- ★ " 1382. Besmette streke, Ooskuskoors ... 368
- ★ " 1383. Weekrapport van besmetlike veesiektes ... 369

DEPARTEMENT VAN POS- EN TELEGRAAFWESE :

- ★No. 1348. Lys van pos-, telegraaf- en telefoonkantore onlangs geopen ... 369

Algemene Kennisgewings—

KOÖPERATIEWE LANDEBOUVERENIGINGS :

- ★No. 567. Veranderinge in die lidmaatskap van Koöperatiewe Landbouvereniginge ... 370

DEPARTEMENT VAN LANDE :

- No. 535. Landmeterskaarte, Transvaal ... 371
- ★ " 571. Landmeterskaarte, Transvaal ... 371
- ★ " 572. Landmeterskaarte, Transvaal ... 371
- ★ " 573. Aansoek vir vernietiging van kaart van Gedeelte X van westelike gedeelte van plaas Klipriviersoog No. 47, Distrik Krugersdorp ... 371
- ★ " 574. Hermeting van plaas Kochelmanderkop No. 3, Distrik Middelburg ... 372

GEMENGD :

- No. 550. Dranklisensieraad Umzinto—Speciale vergadering ... 372
- ★ " 562. Hoopsrivier Besproeiingsraad—Verkieping van lede ... 372
- ★ " 563. Willem Nelsrivier Besproeiingsraad—Verkieping van lid ... 372
- ★ " 564. Sondagrivier Besproeiingsraad—Verkieping van lede ... 372
- ★ " 565. Maraisburg Besproeiingsraad—Verkieping van lede ... 373
- ★ " 566. Angora Besproeiingsraad—Verkieping van lede ... 373
- ★ " 568. Noree Besproeiingsraad—Verkoese lid ... 373
- ★ " 569. Weeklikse bulletien van besmetlike siektes ... 373
- ★ " 570. Lys van Maatskappye geregistreer, ens., gedurende Julie 1927 ... 374

(Vir vervolg sien tweede laaste bladsy.)