

IAZETTE ()FFICIA

HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

Vol. CXXIII.]

PRETORIA, FRIDAY, 15TH SEPTEMBER, 1933.

[No. 1682.

No. 47 of 1933.1

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient further to amend the Basutoland Income Tax Proclamation 1920 as amended (hereinafter referred to as "the principal Proclamation"), to amend the Basutoland Income Tax Proclamation 1932 and to fix the rates of normal tax and super tax in respect of the twelve months ended the thirtieth day of June, 1933:

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

- 1. Sub-section (2) of section nineteen of the principal Proclamation as amended by section seven of Proclamation No. 18 of 1932 is hereby further amended—
 - (a) by the deletion of paragraph (ii) of the proviso thereto and the substitution therefor of the following paragraph:-
 - "(ii) if it has distributed as dividends during the year of assessment a sum not less than seventy-five per centum of the income subject to super tax accrued to or received by it during the year of assessment"; and
 - (b) by the addition at the end of the sub-section of the following paragraph:—
 - "For the purposes of this sub-section 'share capital' means subscribed capital and shall include vendors', promoters' and founders' shares."
- 2. Sub-section (2) of section twelve of the Basutoland Income Tax Proclamation 1932 is hereby amended by the deletion of the words "of the total assessment payable by it" and the substitution therefor of the words "payable by it of the super tax chargeable under the joint assessment".
- 3. In terms of sub-section (3) of section five of the principal Proclamation there shall be levied in respect of every taxable income (as in the principal Proclamation defined) accrued to or in favour of any person during the twelve months ended on the thirtieth day of June, 1933, an income tax (referred to in the principal Proclamation as normal tax) at the rates specified in section two of the Basutoland Income Tax Proclamation 1932 clamation 1932.
- 4. In terms of sub-section (4) of section eighteen of the principal Proclamation there shall be levied in respect of every principal Proclamation there shall be levied in respect of every income subject to super tax (as defined in section nineteen of the principal Proclamation) which shall have accrued to or in favour of any person other than a public company during the twelve months ended on the thirtieth day of June, 1933, a super tax at the rates specified in section twenty-three of the principal Proclamation as amended by section seven of the Basutoland Income Tax Further Amendment Proclamation, 1991
- 5. This Proclamation may be cited for all purposes as the Basutoland Income Tax Proclamation 1933 and shall have force and take effect from the date of its publication in the Gazette: Provided that the amendments to the principal Proclamation and to the Basutoland Income Tax Proclamation

1932 shall first take effect in respect of assessments made for the year of assessment ended on the thirtieth day of June, 1933.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Fourth day of September One thousand Nine hundred and Thirty-

E. R. G. R. EVANS, High Commissioner.

By Command of His Excellency the High Commissioner.

SHIRLEY EALES,
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

No. 48 of 1933.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to fix the rates of Income Tax to whereas it is expedient to fix the rates of income fax to be levied in the Bechuanaland Protectorate in respect of the year ended on the thirtieth day of June 1933:

Now therefore under and by virtue of the powers in mevested I do hereby declare, proclaim and make known as

follows :-

1. In terms of sub-section (3) of section five of the Bechuanaland Protectorate Income Tax Proclamation, 1922 (hereinafter referred to as the principal law), there shall be levied in respect of income (as in the principal law defined) received by or accrued to or in favour of any person during the year ended the thirtieth day of June 1933 an income tax at the rates specified in paragraphs (a) and (b) of section one of the Bechuanaland Protectorate Income Tax Proclamation 1932 (No. 49 of 1932).

(No. 49 of 1932).
2. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax Proclamation, 1933, and shall have force and take effect from the date of its publication in the Gazette.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Tenth day of September One thousand Nine hundred and Thirty-three.

E. R. G. R. EVANS, High Commissioner.

By Command of His Excellency the High Commissioner.

SHIRLEY EALES, Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

LEASE OF RIGHT TO MINE PRECIOUS AND BASE METALS ON THE CROWN RESERVE ON CROWN MINERAL AREA No. 7, NEAR FORBES' REEF, NORTHERN DISTRICT, SWAZILAND.

1. Notice is hereby given that the Resident Commissioner of Swaziland, under section five (3) of the Crown Mineral Areas Proclamation No. 25 of 1912, as amended, has decided

to issue a "special authority" for the exclusive right to mine for precious and base metals on the Crown Reserve within Crown Mineral Area No. 7, near Forbes Reef, Northern District, Swaziland.

Applications for the lease of the said rights are hereby

- 2. A plan of the area may be seen at the office of the Government Secretary, Government Offices, Mbabane, Swazi-
- 3. Every application shall be in writing and shall be marked on the cover "Tender for Lease of Crown Reserve on Crown Mineral Area No. 7", and shall be in the hands of the Government Secretary, Mbabane, not later than noon on Friday, the 1st December, 1933.
- 4. The applicant shall give full particulars and details of his proposals and shall submit satisfactory evidence of his financial resources and of his ability to provide the necessary funds and to fulfil the terms of the lease to be entered into.
- 5. The consideration to be quoted by the applicant as payable to the Government for the lease shall take the form of a percentage of annual profits or annual rental or both. Such rental shall be payable in advance.
- 6. The rights of the Government being later-dated to the land rights within the area to be leased, the successful applicant will be required before mining takes place, to come to terms with the registered owners of the land rights under section four of the Swaziland Surface Rights Proclamation No. 12 of 1910.
- 7. The successful applicant will be required to acquire the rights to the use of water for mining purposes under the Crown Mineral Areas Proclamation, 1912, as amended, and the Regulations published thereunder.
- 8. The successful applicant shall pay the cost of preparation and registration, if necessary, of the deed of agreement and the cost of survey of the area leased.
- 9. The Government does not bind itself to accept the highest or any tender.

J. R. ARMSTRONG,

Government Offices,

Government Secretary.

Mbabane, Swaziland, 7th September, 1933.

POUND SALE.

The following will be sold by public auction in front of the Government Buildings, Bremersdorp, on Wednesday, the 27th day of September, 1933, at 1 p.m., if not previously claimed:

Swazi bull, yellowish.
Swazi ox, black and white, poll.
Swazi cow, roan, drop-horns.
Swazi heifer, white with red ears.
Swazi cow, red and white, no brands and no earmarks.

Terms: Cash to the highest bidder.

J. S. SWANEPOEL,

Poundmaster.

Bremersdorp, 2nd September, 1933.

NOTICE OF SURRENDER.

Notice is hereby given that application will be made to the Special Court of Swaziland at Mbabane, Swaziland, on Friday, the 27th day of October, 1933, at 10 o'clock in the forencon, for the surrender of the Estate of JACOB VAN NIEKERK HELM, a farmer, of the farm Consulate, in the Central District of Swaziland, as insolvent, and that his Schedules will lie for inspection at the Office of the Master of the Special Court of Swaziland at Mbabane and of the Assistant Commissioner at Bremersdorp for a period of fourteen (14) days reckoned from the 15th September, 1933.

Dated at Bremersdorp, this 5th day of September, 1933.

J. A. BENADIE,

P.O. Box 23, Bremersdorp.

Attorney for the Applicant. 15.22.29

NOTICE TO CREDITORS.

Notice is hereby given that two Special Meetings of Creditors of the Transvaal Exploring Land and Minerals Company, Limited (in Voluntary Liquidation), will be held at the Office of the Master of the Special Court of Swaziland, on Friday, the 29th September, 1933, and 13th October, 1933, respectively, at 10 a.m., for the special purpose of allowing Swaziland Creditors (if any) to prove their claims against the above Company. above Company. 1.4 65

A. MILLIN, Attorney for Liquidators.

In die Boedel van J. J. C. ROBERTS.

Krediteure in die Boedel van wyle JACOBUS JOHANNES CHRISTOFFEL ROBERTS, geliewe kennis te neem, dat hulle vorderinge binne 14 dae vanaf datum van hierdie publikasie ingelewer moet word by die ondergemelde.

J. E. H. B. ROBERTS.

P. K. Bremersdorp.

In the Insolvent Estate of CHARLES MILES GILBERT, trading at Bremersdorp, Swaziland, as the EXPRESS MOTOR AND ENGINEERING WORKS.

Notice is hereby given that the First and Final Liquidation and Distribution Account in the above Insolvent Estate will lie for inspection of Creditors at the Office of the Master of the Special Court of Swaziland at Mbabane, Swaziland, for a period of fourteen days from the 19th September, 1933, Notice is further given to Creditors that in terms of the said account a final dividend of 4s. 8d. in the £1 will be paid creditors immediately the said account has been approved by the Master.

the Master.

A. MILLIN, Trústee.

P.O Box 24, Mbabane, Swaziland.

NOTICE.

SALE IN EXECUTION.

In re MLAHLENI ZULU, Plaintiff, versus NGUVELA MKABELA, Defendant.

In the pursuance of a judgment of the Assistant Commissioner, Central District, Bremersdorp, Swaziland, dated 22nd August, 1933, the following will be sold by public auction at the Court-house, Stegi, at 12 noon on 7th October, 1933, to wit:-

21 Head of mixed cattle.

Terms: Cash without reserve.

F. P. VAN OUDTSHOORN, Messenger of the Court, Central District.

Stegi, 8th September, 1933.

NOTICE.

EAGLE STAR AND BRITISH DOMINIONS INSURANCE COMPANY, LIMITED.

Star Life Assurance Society No. 50100 for £500—ELIZABETH MARGARET BLACKBEARD on the Life of JOHN BLACKBEARD, dated 16th March, 1886.

Application having been made for a certified copy of the above policy, the original having been lost, notice is hereby given that unless the original is produced at this office within three months from date of first publication hereof a certified copy will be issued.

BULLEN BROS., Managers for South Africa.

48 Strand Street Capetown, 15th September, 1933.

BASUTOLAND INCOME TAX, 1933.

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

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, or D of this notice applies. Returns are required from—

A. Every person (other than a company) whose income for the year ended 30th June, 1933, exceeded £300.
B. The public officer of every company which carried on business in the Territory during the year ended 30th June, 1933.
C. Every person to whom a form of return shall be issued even though the income of such person may not have amounted to £300.
D. Every person who is the representative of any person.

D. Every person who is the representative of any person described above. e faz zaikameke**r**k

Forms.

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

P.O. Box 24, Mbabane, Swaziland.

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 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.

A. W. WALTERS.

A. W. WALTERS, Acting Collector of Income Tax.

Office of the Collector of Income Tax, Maseru, Basutoland, 15th September, 1933.

Insolvent Estate of HASSIM JOOMA, trader, of Phokos, District Leribe.

Notice is hereby given that copies of the First and Final Liquidation and Distribution Account in the above Estate will lie for inspection at the Office of the Assistant Commissioner at Leribe and the Office of the Master of Court at Maseru for a period of fourteen days reckoned from the 15th September, 1933.

TENNENT & VAN DER MERWE, Attorneys for the Trustees.

P.O. Box 12, Ficksburg.

PUBLIC NOTICE TO FURNISH RETURNS UNDER THE BECHUANALAND PROTECTORATE INCOME TAX PROCLAMATION, 1922.

Notice is hereby given that all persons liable to taxation personally or in any representative capacity under the provisions of the Bechuanaland Protectorate Income Tax Proclamation, 1922, are required to furnish within thirty days after the date of this notice, returns for the assessment of tax. Returns are also required within thirty days of this

notice from any other person, whether a taxpayer or not, to whom paragraph (a), (b), (c), (d), (e) or (f) of this notice applies.

Returns are required from-

(a) every married person whose income for the year ended 30th June, 1933, exceeded £300;
(b) every widowed or divorced person, maintaining a child of his own, or step-child under the age of twenty-one years, whose income for the year ended 30th June, 1933, exceeded £300;

(c) every person other than those described in (a) and (b) whose income for the year ended 30th June, 1933, exceeded £300;

(d) the public officer of every company that carried on business in the Territory during the year ended 30th June, 1933.

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

(f) every person to whom a form shall be issued even though the income of such person may not have amounted to £300.

FORMS.

The forms prescribed under the Proclamation may be obtained at the Office of the Collector of Income Tax, Mafeking.

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Note.—Any envelope marked with the words "Income Tax
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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.

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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 Collector of Income Tax.

Office of the Collector of Income Tax, Mafeking, 5th September, 1933.

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HIGH COMMISSIONER'S GAZETTE (at back).

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STAATS-

KOERANT

Unie van Suid-Afrika.

(Verskyn elke Vrydag.)

INTEKENCELD.

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

£1 per ses maande (posvry).

£2 per twaalf maande (posvry).

Prys per los eksemplaar, 6d.

Intekengelde moet vooruitbetaal word aan die Staats-ukker, Pretoria, en mag begin vanaf die 1ste van enige aand, maar kan nie aangeneem word vir 'n korter tydperk as ses maande nie.

ADVERTENSIES.

Die adventensietarief is as volg:-

5s. per duim, enkele kolom; herhalings 3s.

10s. per duim, dubbele kolom; herhalings 6s.

15s. per duim, driedubbele kolom; herhalings 9s.

Om die ruimte wat 'n advertensie sal beslaan, by benadering te bereken, moet adverteerders die woorde in die advertensie tel en reken:—

Vir enkele kolom, 6 woorde per reël;

Vir dubbele kolom, 14 woorde per reël;

Vir driedubbele kolom, 21 woorde per reël; en 8 reëls per duim.

In elke geval moet 'n ekstra half-duim aan die bo- en onder-ant bereken word vir die titel en ondertekening respek-ewelik. Gedeeltes van 'n duim moet as een volle duim kant gereken word.

Kennisgewings aan Krediteure en Debiteure in die Boedels van Oorlede Persone en Kennisgewings van Eksekuteurs betreffende Likwidasie-rekenings wat ter insae lê, word gepubliseer in skedulevorm teen 8s. per Boedel.

'n Vaste bedrag van 12s. per Boedel word bereken vir die publikasie in skedulevorm van kennisgewings voorgeskrewe deur die Regulasies opgestel volgens die Insolvensiewet, 1916.

In die geval van vorms 3 en 4, moet adverteerders die woorde in die advertensies tel en reken: 12s. vir die eerste 36 woorde (of gedeelte daarvan) en 2s. vir elke addisionele 12 woorde (of gedeelte daarvan).

Kenningewings van aanneming van volledige spesifikasies met betrekking tot aansoeke om Oktrooibriewe word vir 10s. in drie agtereenvolgende uitgawes geplaas.

Aansoeke om Naturalisasie word vir 13s. geplaas, watter bedrag 'n eksemplaar van die Staatskoerant insluit.

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

Die Staatsdrukker behou hom die reg voor om kopie te redigeer.

Geen verantwoordelikheid kan aanvaar word vir verliese wat deur uitlatinge of tipografiese of ander foute ontstaan nie.

Die manuskrip van advertensies moet alleen op een sy Die manuskrip van advertensies moet alleen op een sy van die papier geskrywe word, en alle etename 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 twede plasing.

Geen advertensie kan geplaas word nie tensy dit vooruitbetaal 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 geparafeer is, sal aangeneem word.

J. J. KRUGER. Staatsdrukker.

GOVERNMENT GAZETTE

Union of South Africa.

(Published on Fridays.)

SUBSCRIPTION RATES.

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

> £1 for six months (post free). £2 for twelve months (post free).

Price per single copy, 6d.

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

ADVERTISEMENTS.

Rates of advertising are as follows:-

5s. per inch single column; repeats 3s.

10s. per inch double column; repeats 6s

15s. per inch treble column; repeats 9s.

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

For single column, 6 words to the line; For double column, 14 words to the line;

For treble column, 21 words to the line; and 8 lines to the inch.

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

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

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

In the case of forms 3 and 4, advertisers should count the words in the advertisements and reckon: 12s. for the first 36 words (or portion thereof) and 2s. for every additional 12 words (or portion thereof).

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

Applications for Naturalization are inserted for 13s. (which includes a copy of the 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 lit "copy". edit

No responsibility can be accepted for losses arising from omissions or 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.