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EXTRAORDINARY

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Government Gazette

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No. 3181.

OFFICE OF THE PRIME MINISTER.

The following Government Notice is published for general information :—

No. 751.]

[21st April, 1943.]

It is notified that His Excellency the Officer Administering the Government has been pleased to assent to the following Acts, which are hereby published for general information :—

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KANTOOR VAN DIE EERSTE MINISTER.

Onderstaande Goewermentskennisgewing word ter algemene inligting gepubliseer.

No. 751.]

[21 April 1943.]

Hierby word bekendgemaak dat dit Sy Eksellensie die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag behaag het om sy goedkeuring te heg aan onderstaande wette, wat hierby, ter algemene inligting, gepubliseer word :—

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No. 21, 1943.]

ACT

To amend the Native Administration Act, 1927, and Law No. 46 of 1887 of Natal.

*(Signed by the Officer Administering the Government in English.)
(Assented to 19th April, 1943.)*

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

Definition.

Replacement of section 2 of Act 38 of 1927.

"Appoint-
ment of
certain
office
bearers.

1. In this Act the expression "the principal Act" means the Native Administration Act, 1927 (Act No. 38 of 1927), as amended.

2. The following section is hereby substituted for section two of the principal Act :

2. (1) The Minister may, subject to the law governing the public service, appoint for any area an officer, to be styled chief native commissioner, who shall exercise such powers and perform such duties as the Minister may from time to time prescribe, and so many officers, to be styled assistant chief native commissioners, as he may deem necessary to assist the chief native commissioner in carrying out the functions assigned to him.

(2) Subject to the provisions of the law governing the public service and of sub-section (3), the Minister may appoint for any area in which a large number of Natives reside a native commissioner and so many additional native commissioners and assistant native commissioners as he may deem necessary, who shall perform such duties as may be prescribed by any law or assigned to them by the Minister.

(3) The Minister shall not appoint any person under sub-section (1) or (2) unless he is, at the time of his appointment, a member of the public service, in terms of section one of the Public Service Act, 1923 (Act No. 27 of 1923) and unless—

- (a) he has passed the civil service lower law examination or an examination determined by the Public Service Commission to be equivalent thereto for the purposes of this section; or
- (b) he held, at the commencement of this Act, the post of native commissioner or native sub-commissioner; or
- (c) he was continuously employed in the Department of Native Affairs or in the Department of Justice as from the thirty-first day of May, 1910, to the date of his appointment as aforesaid.

(4) Every native commissioner appointed for any area in the Transvaal Province shall, within that area, have the power to solemnize marriages under Law No. 3 of 1897 of Transvaal.

(5) Subject to the provisions of the law governing the public service, the Minister, or if delegated thereto by the Minister, the Secretary for Native Affairs or the Under Secretary for Native Affairs may appoint for any area for which a native commissioner has been appointed, a location superintendent to assist the native commissioner to control or supervise any location in that area, and so many persons as may be necessary to assist such a superintendent, and may prescribe the duties of any superintendent or other person so appointed.

(6) The Minister, or if delegated thereto by the Minister, the Secretary for Native Affairs or the Under Secretary for Native Affairs, may when circumstances require appoint any person to act temporarily as a chief native commissioner or native commissioner, or location superintendent, in the place of or in addition to the ordinary incum-

No. 21, 1943.]

WET

Tot wysiging van die Naturelle-administrasie Wet, 1927, en van Wet No. 46 van 1887 van Natal.

*(Deur die Amtenaar Belas met die Uitoefening van die
Uitvoerende Gesag in Engels geteken.)
(Goedgekeur op 19 April 1943.)*

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. In hierdie Wet beteken die uitdrukking „die Hoofwet“ Woordbepaling, die Naturelle-administrasie Wet, 1927 (Wet No. 38 van 1927), soos gewysig.

2. Artikel *twoe* van die Hoofwet word hierby deur die volgende artikel vervang :

„Aanstelling **2.** (1) Die Minister kan, met inagneming van die van sekere wetsbepalings op die staatsdiens, vir enige gebied ampsdraers, 'n amptenaar aanstel wat hoofnaturellekommissaris genoem word en wat sulke bevoegdhede uitoefen en sulke pligte verrig as wat die Minister van tyd tot tyd voorskryf, en so 'n aantal amptenare, wat assistent-hoofnaturellekommissarisse genoem word, as wat hy nodig ag om die hoofnaturellekommissaris met die uitvoering van die aan hom opgedraagde werksaamhede behulpsaam te wees.

Vervanging van artikel 2 van Wet 38 van 1927.

(2) Met inagneming van die wetsbepalings op die staatsdiens, en van sub-artikel (3), kan die Minister vir enige gebied waarin 'n groot aantal naturelle woon, 'n naturellekommissaris en so 'n aantal addisionele naturellekommissarisse en assistent-naturellekommissarisse as wat hy nodig ag aanstel, wat sulke pligte verrig as wat deur een of ander wet voorgeskryf word of deur die Minister aan hulle opgedra word.

(3) Die Minister stel niemand kragtens sub-artikel (1) of (2) aan nie tensy hy, ten tyde van sy aanstelling, 'n lid van die staatsdiens is volgens artikel *een* van die „Staatsdienst Wet, 1923“ (Wet No. 27 van 1923), en tensy—

(a) hy die staatsdiens-laerwetseksamen of 'n eksamen wat volgens bepaling van die Staatsdienstkommissie vir die doeleindes van hierdie artikel daarmee gelykstaan, met goeie gevolg afgelê het ; of

(b) hy by die inwerkingtreding van hierdie Wet die betrekking van naturellekommissaris of onder-naturellekommissaris beklee het ; of

(c) hy voortdurend in die Departement van Natellesake of in die Departement van Justisie in diens was vanaf die een-en-dertigste dag van Mei 1910, tot op die datum van sy aanstelling soos voormeld.

(4) Elke naturellekommissaris wat vir een of ander gebied in die provinsie Transvaal aangestel is, is bevoeg om binne daardie gebied huwelike kragtens Wet No. 3 van 1897 van Transvaal te voltrek.

(5) Met inagneming van die wetsbepalings op die staatsdiens, kan die Minister, of wanneer hy in opdrag van die Minister handel, die Sekretaris van Natellesake of die Ondersekretaris van Naturelle-sake, vir enige gebied waarvoor 'n naturellekommissaris aangestel is, 'n lokasie-superintendent aanstel om die naturellekommissaris te help om enige lokasie in daardie gebied te beheer of daaroor toesig te hou, en so 'n aantal persone as wat nodig is om so 'n superintendent behulpsaam te wees, en kan die pligte van 'n superintendent of ander aldus aangestelde persoon voorskryf.

(6) Die Minister of, as hy in opdrag van die Minister handel, die Sekretaris van Natellesake of die Ondersekretaris van Naturelle-sake, kan wanneer die omstandighede dit vereis enigeen aanstel om tydelik as 'n hoofnaturellekommissaris of naturellekommissaris of lokasie-superintendent op te tree in die plek van of benewens die gewone

bent of the post, even though the person so appointed is not qualified for permanent appointment to the post in question, by reason of the provisions of sub-section (3).

(7) The Governor-General may recognize or appoint any person as a chief of a native tribe and may make regulations prescribing the duties, powers and privileges of chiefs so recognized or appointed, and of headmen appointed under sub-section (8). The Governor-General may depose any chief so recognized or appointed.

(8) The Minister or, if delegated thereto by the Minister, the Secretary for Native Affairs or the Under Secretary for Native Affairs, may appoint any person as headman over a location and may appoint any person to act temporarily as a chief or headman in the place of or in addition to the ordinary incumbent of the post, and may depose any headman so appointed.

(9) Any person obstructing any officer, chief or headman in this section mentioned in the lawful execution of his duty or disobeying any lawful order of or wilfully insulting such officer, chief or headman while acting in the course of his duty or wilfully obstructing the proceedings of any meeting lawfully convened by such officer, chief or headman in connection with his duty shall be guilty of an offence; and in addition, any person, who wilfully insults any such officer, chief or headman while presiding over a meeting convened by him in connection with his duty or wilfully obstructs the proceedings of such meeting may be removed therefrom and, if necessary, detained in custody by order of such officer, chief or headman, until the conclusion of such meeting."

Amendment of
section 10 of Act
38 of 1927, as
amended by section
5 of Act 9 of 1929.

3. (1) The following paragraph is hereby substituted for paragraph (d) of sub-section (1) of section *ten* of the principal Act :

"(d) the validity or interpretation of a will or other testamentary document is in question, unless the value of the property which will be affected by the provisions of such will or document does not exceed three hundred pounds, or unless all persons whose rights may be affected by the decision of the court submit to its jurisdiction or have had an opportunity to object to its jurisdiction and have failed to do so ; or"

(2) The following sub-sections are hereby substituted for sub-sections (2) and (3) of the said section *ten* :

"(2) Every such court shall be a court of law over which a native commissioner shall preside. Such a court shall ordinarily hold its sittings at a place within the area of its jurisdiction (as defined under sub-section (3)) where the office of a native commissioner has been established, but it may also hold sittings at any other place which the Governor-General may have indicated for the purpose in the said area.

(3) The Governor-General shall define the area or areas in which any such court shall have jurisdiction and he may include in any such area the area or any part of the area in which any other court of native commissioner also has jurisdiction, and he may from time to time extend or reduce or alter the area of jurisdiction of any such court and he may abolish its jurisdiction over any area : Provided that a court of native commissioner shall not have jurisdiction in any case unless—

- (a) the defendant or respondent in that case resides or carries on business or is employed in the area of jurisdiction of that court ; or
- (b) the cause of action in that case arose in that area ; or
- (c) the parties to the proceedings in that case have agreed in writing to the court's jurisdiction."

(3) The following new sub-section is hereby inserted in the said section *ten* at the end thereof :

"(6) Whenever a judgment creditor, who has obtained judgment in a native commissioner's court, desires to attach any claim for the payment of money owing to the

bekleer van die betrekking, al is die aldus aangestelde persoon, omrede van die bepalings van sub-artikel (3), nie bevoeg om permanent tot die betrokke betrekking aangestel te word nie.

(7) Die Goewerneur-generaal kan enigeen as 'n kaptein van 'n naturellestam erken of aanstel, en kan regulasies uitvaardig wat die pligte, bevoegdheid en voorregte van aldus erkende of aangestelde kaptains en van hoofmanne kragtens sub-artikel (8) aangestel, voorskryf. Die Goewerneur-generaal kan enige aldus erkende of aangestelde kaptein afsit.

(8) Die Minister, of as hy in opdrag van die Minister handel, die Sekretaris van Naturellesake of die Ondersekretaris van Naturellesake, kan enigeen as hoofman van 'n lokasie aanstel, en kan enigeen aanstel om tydelik as 'n kaptein of hoofman op te tree in die plek van of benewens die gewone bekleer van die betrekking, en kan enige aldus aangestelde hoofman afsit.

(9) Enigeen wat 'n in hierdie artikel bedoelde amptenaar, kaptein of hoofman by die wettige uitvoering van sy ampspligte hinder of wat 'n wettige bevel van so 'n amptenaar, kaptein of hoofman, terwyl hy in die uitvoering van sy ampspligte handel, verontsaam of hom, terwyl hy soos voormald handel, opsetlik beledig, of wat die verrigtings by 'n vergadering wat wettig deur so 'n amptenaar, kaptein of hoofman in verband met sy ampspligte belê is, opsetlik belemmer, is aan 'n misdryf skuldig; bowendien kan enigeen wat so 'n amptenaar, kaptein of hoofman opsetlik beledig terwyl hy presideer op 'n vergadering wat deur hom in verband met sy ampspligte belê is, of wat die verrigtings by so 'n vergadering opsetlik belemmer, van die vergaderplek verwyder word, en, indien nodig, tot na aloop van die vergadering op las van so 'n amptenaar, kaptein of hoofman in hechtenis aangehou word."

3. (1) Paragraaf (d) van sub-artikel (1) van artikel *tien* van die Hoofwet word hierby deur die volgende paragraaf vervang:

„(d) die geldigheid of uitleg van 'n testament of ander testamentêre dokument in geskil is, tensy die waarde van die eiendom wat deur die bepalings van sodanige testament of dokument geraak sal word nie meer as driehonderd pond bedra nie, of tensy alle persone wie se regte deur die beslissing van die hof geraak mag word, hulle aan sy jurisdiksie onderwerp of die geleentheid gehad het om teen sy jurisdiksie beswaar te maak en versuim het om dit te doen ; of”.

(2) Sub-artikels (2) en (3) van genoemde artikel *tien* word hierby deur die volgende sub-artikels vervang:

„(2) Elke sodanige hof is 'n gereghof, waarvan 'n naturellekommissaris die presiderende amptenaar is. So 'n hof hou gewoonlik sy sittings op een of ander plek binne sy regssgebied (soos kragtens sub-artikel (3) bepaal) waar die kantoor van 'n naturellekommissaris gevestig is, maar hy kan ook sittings hou op enige ander plek wat die Goewerneur-generaal vir die doel in daardie gebied aangewys het.

(3) Die Goewerneur-generaal bepaal die gebied of gebiede waarin so 'n hof regsmag het, en hy kan by so 'n gebied die gebied of enige gedeelte van die gebied waarin enige ander naturellekommissaris-hof ook regsmag het, insluit, en hy kan van tyd tot tyd die regssgebied van so 'n hof uitbrei of inkort of verander, en hy kan die regsmag van so 'n hof oor een of ander gebied afskaf: Met dien verstande dat 'n naturellekommissaris-hof in 'n geding geen jurisdiksie het nie tensy—

(a) die verweerde of respondent in daardie geding in die regssgebied van daardie hof woon of besigheid dryf of in diens is ; of
 (b) die skuldoorsaak in daardie geding in daardie gebied ontstaan het ; of
 (c) die partye by die verrigtings in daardie geding skriftelik tot die jurisdiksie van die hof toegestem het.”

(3) Die volgende nuwe sub-artikel word hierby in genoemde artikel *tien* aan die end daarvan ingevoeg:

„(6) Wanneer 'n vonnis-skuldeiser, wat in 'n naturellekommissaris-hof vonnis verkry het, verlang om beslag te lê op 'n vordering tot betaling van geld wat aan die vonnis-

Wysiging van artikel 10 van Wet 38 van 1927, soos gewysig deur artikel 5 van Wet 9 van 1929.

judgment debtor by any person (hereinafter referred to as the garnishee), who is not a native, the judgment creditor may apply to the magistrate's court in whose area of jurisdiction the garnishee resides or carries on business for an order for the attachment of the said claim to the amount necessary to satisfy the judgment and the costs of the proceedings for attachment and the said magistrate's court shall adjudicate upon the application in the same manner as if the judgment were a judgment of a magistrate's court."

Insertion of new section 10bis in Act 38 of 1927.

4. The following new section is hereby inserted in the principal Act after section ten :

"Enforcement of deserted wives and children protection laws by native commissioners.

10bis. (1) In any area for which a court of native commissioner has been constituted and in which the provisions of—

- (a) sections two to and including five of the Deserted Wives and Children Protection Act, 1895 (Act No. 7 of 1895) of the Cape of Good Hope; or
- (b) sections two to and including five of the Deserted Wives and Children Protection Act, 1896 (Act No. 10 of 1896) of Natal; or
- (c) sections two to and including seven of the Deserted Wives and Children Protection Ordinance, 1903 (Ordinance No. 44 of 1903) of Transvaal; or
- (d) sections two to and including seven of the Deserted Wives and Children Protection Ordinance, 1903 (Ordinance No. 51 of 1903) of the Orange River Colony

are in force, those provisions shall be applicable in connection with a Native who is the husband of a wife or the father of a child who is also a Native as if, in those provisions, the reference to a 'resident magistrate' or a 'magistrate' were a reference to a native commissioner as defined in section thirty-five of this Act, and the reference to a 'district' or 'division' were a reference to an area in which a court of native commissioner has jurisdiction, and the reference to a 'court' were a reference to the competent court of native commissioner.

(2) If a husband or father against whom a native commissioner has made an order under a provision mentioned in paragraph (a), (b), (c), or (d) of sub-section (1) as applied in terms of that sub-section is not in the area of jurisdiction of a court of native commissioner, the native commissioner who made the order may certify the order and transmit it, in terms of the applicable provision mentioned in the said paragraph (a), (b), (c) or (d) to the magistrate in whose district the husband or father concerned is, and the said magistrate shall deal therewith as if the order had been certified and transmitted to him by a magistrate in terms of the provision in question.

(3) An order made by a native commissioner by virtue of the preceding provisions of this section shall be enforceable and shall be subject to an appeal to the competent native appeal court as a judgment of the court of the said native commissioner.

(4) In the preceding provisions of this section and in applying, in terms of sub-section (1) any provision mentioned in that sub-section the words 'husband' and 'wife' shall include a man and a woman, respectively, who are associated with one another in a customary union, and the expression 'married woman' shall include such a wife."

Amendment of section 11 of Act 38 of 1927.

5. The following sub-sections are hereby substituted for sub-section (2) of section eleven of the principal Act :

"(2) In any suit or proceedings between Natives who do not belong to the same tribe, the court shall not, in the absence of any agreement between them with regard to the particular system of native law to be applied in such suit or proceedings, apply any system of native law other than that which is in operation at the place where the defendant or respondent resides or carries on business or is employed, or if two or more different systems are in

skuldenaar verskuldig is deur iemand (hieronder die beslagskuldenaar genoem) wat nie 'n naturel is nie, dan kan die vonnis-skuldeiser by die magistraatshof in wie se regsgebied die beslagskuldenaar woon of besigheid dryf, aansoek doen om 'n bevel tot inbeslagneming van bedoelde vordering tot die bedrag wat nodig is om aan die vonnis en die koste van die verrigtings tot inbeslagneming te voldoen, en genoemde magistraatshof beoordeel die aansoek op dieselfde wyse asof die vonnis 'n vonnis van 'n magistraatshof was."

4. Die volgende nuwe artikel word hierby in die Hoofwet na artikel *tien* ingevoeg : Invoeging van
nuwe artikel 10bis
in Wet 38 van 1927.

„Hand-hawing van kommissaris-hof ingestel is en waarin die bepalings wette tot beskerming van—

van verlate (a) artikels *twoe tot en met vyf* van die ,Deserted Wives and Children Protection Act, 1895' (Wet No. 7 van 1895) van die Kaap die Goeie Hoop ; of

(b) artikels *twoe tot en met vyf* van die ,Deserted Wives and Children Protection Act, 1896' (Wet No. 10 van 1896) van Natal ; of

(c) artikels *twoe tot en met sewe* van die ,Deserted Wives and Children Protection Ordinance, 1903' (Ordonnansie No. 44 van 1903) van Transvaal ; of

(d) artikels *twoe tot en met sewe* van die ,Deserted Wives and Children Protection Ordinance, 1903' (Ordonnansie No. 51 van 1903) van die Oranje-rivier-Kolonie,

van krag is, is daardie bepalings van toepassing in verband met 'n Naturel wat die eggenooot is van 'n vrou of die vader van 'n kind wat ook 'n Naturel is asof, in daardie bepalings, die verwysing na 'n 'resident magistrate' of 'n 'magistrate' 'n verwysing was na 'n naturellekommissaris soos in artikel *vyf-endertig* van hierdie Wet omskryf, en die verwysing na 'n 'district' of 'division' 'n verwysing was na 'n gebied waarin 'n naturellekommissaris-hof regsmag het, en die verwysing na 'n 'court' 'n verwysing was na die bevoegde naturellekommissaris-hof.

(2) Indien 'n eggenooot of vader teen wie 'n naturellekommissaris 'n bevel uitgevaardig het kragtens een of ander bepaling vermeld in paragraaf (a), (b), (c) of (d) van sub-artikel (1) soos volgens daardie sub-artikel toegepas, nie in dieregsgebied van 'n naturellekommissaris-hof is nie, dan kan die naturellekommissaris wat die bevel uitgevaardig het die bevel sertifiseer en dit ooreenkomstig die toepaslike bepaling in genoemde paragraaf (a), (b), (c) of (d) vermeld, deurstuur aan die magistraat in wie se distrik die betrokke eggenooot of vader is, en bedoelde magistraat handel daar mee asof die bevel gesertificeer en aan hom deurgestuur was deur 'n magistraat, ooreenkomstig die betrokke bepaling.

(3) 'n Bevel deur 'n naturellekommissaris uitgevaardig ingevolge die voorgaande bepalings van hierdie artikel is uitvoerbaar en daarteen kan na die bevoegde naturelle-appèlhof geappelleer word, as 'n vonnis van die hof van genoemde naturellekommissaris.

(4) In die voorgaande bepalings van hierdie artikel en by die toepassing, ooreenkomstig sub-artikel (1), van enige in daardie sub-artikel vermelde bepaling, omvat die woorde 'eggenooot' en 'vrou' of 'husband' en 'wife' onderskeidelik 'n man en 'n vrou tussen wie daar 'n gebruiklike verbinding bestaan, en sluit die uitdrukking 'married woman' so 'n vrou in."

5. Sub-artikel (2) van artikel *elf* van die Hoofwet word hierby deur die volgende sub-artikels vervang : Wysiging van
artikel 11 van Wet
38 van 1927.

„(2) In 'n geding of proses tussen Naturelle wat nie tot dieselfde stam behoort nie mag die hof nie by ontstentenis van 'n ooreenkoms tussen hulle met betrekking tot die besondere naturelleregstsysteem wat in daardie geding of proses toegepas moet word, 'n ander naturelleregstsysteem toepas nie as dié wat heers in die plek waar die verweerde of respondent woon of besigheid dryf of indiens is, of, ingeval twee of meer verskillende sisteme in

operation at that place, not being within a tribal area, the court shall not apply any such system unless it is the law of the tribe (if any), to which the defendant or respondent belongs.

(3) The capacity of a Native to enter into any transaction or to enforce or defend his rights in any court of law shall, subject to any statutory provision affecting any such capacity of a Native, be determined as if he were a European: Provided that—

(a) if the existence or extent of any right held or alleged to be held by a Native or of any obligation resting or alleged to be resting upon a Native depends upon or is governed by any native law (whether codified or uncodified) the capacity of the Native concerned in relation to any matter affecting that right or obligation shall be determined according to the said native law;

(b) a native woman who is a partner in a customary union and who is living with her husband, shall be deemed to be a minor and her husband shall be deemed to be her guardian."

Amendment of
section 12 of Act 38
of 1927 as amended
by section 6 of Act
9 of 1929.

6. (1) The following sub-section is hereby substituted for sub-section (3) of section *twelve* of the principal Act:

"(3) Any party to a suit in which a native chief or headman has given judgment may appeal therefrom to the court of native commissioner in whose area of jurisdiction the suit was tried, and if the appellant has noted his appeal in the manner and within the period prescribed by regulation under sub-section (5), the execution of the judgment shall be suspended until the appeal has been decided (if it was prosecuted at the time and in the manner prescribed by regulation under sub-section (5)) or until the expiration of the last-mentioned period if the appeal was not prosecuted within that period, or until the appeal has been withdrawn or has lapsed: Provided that no assistant native commissioner shall hear an appeal under this sub-section unless no native commissioner (as distinct from an assistant native commissioner) has any judicial jurisdiction in the said area."

(2) The following sub-section is hereby substituted for sub-section (5) of the said section *twelve*:—

"(5) The Minister may make such regulations as are mentioned in sub-sections (2) and (3) and generally regulations prescribing the procedure which shall be followed in any action taken under this section."

Replacement of
section 14 of Act 38
of 1927.

7. The following section is hereby substituted for section *fourteen* of the principal Act:

*Correction
of native
appeal
court's
decision by
Appellate
Division.*

14. When the Minister has any doubt as to the correctness of any decision given by a native appeal court on a question of law, he may submit that decision to the Appellate Division of the Supreme Court and cause the matter to be argued before it, in order that it may determine the said question and such determination shall be deemed to be the correct interpretation of the law for the future guidance of all native commissioners' courts and of all native appeal courts."

Amendment of
section 20 of Act 38
of 1927 as amended
by section 6 of
Act 9 of 1929.

8. (1) The following sub-section is hereby substituted for sub-section (1) of section *twenty* of the principal Act:

"(1) The Governor-General may confer upon any native chief or headman jurisdiction to try and punish according to native law and custom, any Native who has committed, in the area under the control of the chief or headman concerned, any offence specified by the Governor-General, which is punishable under native law and custom."

(2) The following sub-sections are hereby substituted for sub-section (5) of the said section *twenty*:

"(5) Any person who has been convicted by a native chief or headman under this section may appeal in the manner and within the period prescribed by regulation made under sub-section (6) against his conviction and against any sentence which may have been imposed upon him, to the court of native commissioner in whose area of jurisdiction the trial in question took place, and in hearing the appeal the court shall hear and record such available

daardie plek heers (as dit nie in 'n stamgebied geleë is nie), mag die hof nie 'n sodanige sisteem toepas nie tensy dit die reg is van die stam (indien daar een is) waartoe die verweerde of respondent behoort.

(3) Die bevoegdheid van 'n Naturel om een of ander regshandeling te voltrek of om sy regte in 'n gereghof te handhaaf of te verdedig, word, met inagneming van enige wetsbepaling wat sodanige bevoegdheid van 'n Naturel raak, bepaal asof hy 'n blanke was: Met dien verstande dat—

(a) indien die bestaan of omvang van een of ander reg wat 'n Naturel besit of beweer word te besit of van enige verpligting wat op 'n Naturel rus of beweer word te rus, afhang van of gereël word deur een of ander naturelleregssisteem (ditsy gekodifiseer of ongekodifiseer), die bevoegdheid van die betrokke Naturel met betrekking tot enige aangeleentheid wat daardie reg of verpligting raak, ooreenkomsdig bedoelde naturelleregssisteem vasgestel word;

(b) 'n naturelle vrou wat 'n deelgenoot in 'n gebruiklike verbinding is en wat met haar eggenoot saamwoon, geag word 'n minderjarige te wees en haar man geag word haar voog te wees."

6. (1) Sub-artikel (3) van artikel *twaalf* van die Hoofwet word hierby deur die volgende sub-artikel vervang:

„(3) Enige party by 'n geding waarin 'n naturelle-kaptein of -hoofman uitspraak gegee het kan daarteen appelleer na die naturellekommissaris-hof in wie se regsgebied die geding verhoor is, en indien die appellant sy appèl aangeteken het op die wyse en binne die tydperk by regulasie kragtens sub-artikel (5) voorgeskryf, dan word die tenuitvoerlegging van die vonnis opgeskort tot tyd en wyl die appèl beslis is (indien dit voortgesit is op die tyd en wyse by regulasie kragtens sub-artikel (5) voorgeskryf), of tot na verstryking van laasgenoemde tydperk indien die appèl nie binne daardie tydperk voortgesit is nie, of totdat die appèl teruggetrek is of verval het: Met dien verstande dat 'n assistent-naturellekommissaris nie 'n appèl kragtens hierdie sub-artikel mag verhoor nie tensy geen naturellekommissaris (in teenstelling met 'n assistent-naturellekommissaris) enige regterlike jurisdiksie in bedoelde gebied het nie.”

(2) Sub-artikel (5) van genoemde artikel *twaalf* word hierby deur die volgende sub-artikel vervang:

„(5) Die Minister kan sulke regulasies uitvaardig as wat in sub-artikels (2) en (3) vermeld word, en oor die algemeen, regulasies wat die prosedure wat gevolg moet word by die verrigting van een of ander handeling kragtens hierdie artikel, voorskryf.”

7. Artikel *veertien* van die Hoofwet word hierby deur die volgende artikel vervang:

„Verbetering van beslissing van naturelle-appèlhof deur Afdeeling van Appèl. 14. Wanneer daar by die Minister twyfel bestaan omtrent die juistheid van 'n beslissing deur 'n naturelle-appèlhof gegee in verband met een of ander regsvraag, dan kan hy daardie beslissing aan die Afdeeling van Appèl van die Hooggereghof voorlê en die saak voor bedoelde Afdeeling laat beredeneer, sodat hy bedoelde vraag kan beslis, en sodanige beslissing word as die juiste vertolking van die reg beskou vir die toekomstige leiding van alle naturellekommissaris-howe en van alle naturelle-appèlhove.”

8. (1) Sub-artikel (1) van artikel *twintig* van die Hoofwet word hierby deur die volgende sub-artikel vervang:

„(1) Die Goewerneur-generaal kan aan enige naturelle-kaptein of -hoofman regsmag verleen om volgens naturelle-reg en -gebruik enige Naturel te verhoor en te straf wat in die gebied onder beheer van die betrokke kaptein of hoofman enige deur die Goewerneur-generaal bepaalde misdryf wat volgens naturellereg en -gebruik strafbaar is, gepleeg het.”

(2) Sub-artikel (5) van genoemde artikel *twintig* word hierby deur die volgende sub-artikels vervang:

„(5) Enigeen wat kragtens hierdie artikel deur 'n naturellekaptein of -hoofman skuldig bevind is kan op die wyse en binne die tydperk by regulasie kragtens sub-artikel (6) voorgeskryf, teen sy skuldigbevinding en teen 'n vonnis wat hom opgelê is appelleer na die naturellekommissaris-hof binne wie se regsgebied die betrokke verhoor plaasgevind het, en by die verhoor van die appèl moet die hof

evidence as may be relevant to any question in issue and it may thereupon confirm or set aside or vary the conviction and sentence or give such judgment as the native chief or headman ought, in the opinion of the court, to have given in the first instance : Provided that no assistant native commissioner shall hear an appeal under this subsection unless no native commissioner (as distinct from an assistant native commissioner) has any judicial jurisdiction in the said area.

(6) The Minister may make regulations prescribing the manner in which and the period within which an appeal under sub-section (5) shall be brought and the procedure which shall be followed in any action taken under this section."

Replacement of section 30 of Act 38 of 1927. 9. The following section is hereby substituted for section *thirty* of the principal Act :—

"Control of native towns, villages or settlements. 30. (1) The Governor-General may make regulations in respect of any town, village or settlement, or a portion of any town, village or settlement, which is not in an urban area as defined in section *twenty-nine* of the Natives (Urban Areas) Act, 1923 (Act No. 21 of 1923), or in an area which has been proclaimed a public health area in terms of the Local Health Commission (Public Health Areas Control) Ordinance, 1941 (No. 20 of 1941), of Natal, and which is exclusively inhabited by Natives—

- (a) providing for the establishment of a local authority for that town, village or settlement, or portion thereof;
- (b) prescribing the area over which such local authority shall have control; and
- (c) providing for the election of the majority of the members of such local authority by the householders residing within its area and for the appointment of the remaining members:

Provided that if two-thirds or more of the inhabitants of any such town, village, or settlement, or portion thereof, are Natives and the remaining inhabitants are other coloured persons such town, village or settlement, or portion thereof, shall be deemed to be exclusively inhabited by Natives.

(2) A local authority so established shall have power to make regulations—

- (a) for the prevention and suppression of nuisances, the keeping of premises free from offensive, infectious or unwholesome matters, the protection from pollution of water, the prohibition of the use and occupation of unhealthy or insanitary dwellings, the provision of sanitary conveniences, the disposal of nightsoil and rubbish and generally for the preservation of the health of the inhabitants;
- (b) for the prevention of congestion of the population and of overcrowding and the unhealthy use of dwellings or other buildings;
- (c) for the limitation of the number or classes of animals which any person may keep and for the protection of the grazing within its area;
- (d) permitting any person to brew, possess, supply or consume kaffir beer within its area and prescribing the conditions on which he may do so and the quantities of kaffir beer which he may brew, possess, supply or consume;
- (e) for the imposition of rates or other charges upon the owners of immovable property or upon residents within its area: Provided that no rate imposed upon any such owner shall, in any one year, exceed two and one-half per cent. of the value of the property owned by him; and
- (f) generally for the development, control and management of its area.

sulke beskikbare getuienis ontvang en notuleer as wat ter sake is by enige vraag wat 'n geskilpunt in die saak uitmaak, en die hof kan vervolgens die skuldigbevinding en vonnis bekratig of vernietig of wysig of so 'n uitspraak gee as wat die naturellekaptein of -hoofman volgens oordeel van die hof, in die eerste instansie behoort te gegee het: Met dien verstande dat 'n assistent-naturelle-kommissaris nie 'n appèl ingevolge hierdie sub-artikel mag verhoor nie tensy geen naturellekommissaris (in teenstelling met 'n assistent-naturellekommissaris) regterlike jurisdiksie in bedoelde gebied het nie.

(6) Die Minister kan regulasies uitvaardig wat die wyse waarop en die tydperk waarin 'n appèl ingevolge sub-artikel (5) voortgesit moet word en die prosedure wat gevolg moet word by die verrigting van een of ander handeling kragtens hierdie artikel, voorskryf."

9. Artikel *dertig* van die Hoofwet word hierby deur die *Vervanging van artikel 30 van Wet 38 van 1927*

„Beheer van 30. (1) Die Goewerneur-generaal kan regulasies uitvaardig met betrekking tot enige dorp of nedersetting, of 'n gedeelte van 'n dorp of nedersetting, wat nie in 'n stadsgebied soos omskryf in artikel *negen-en-twintig* van die „Naturellen (Stadsgebieden) Wet, 1923" (Wet No. 21 van 1923), of in 'n gebied wat tot 'n openbare gesondheidsgebied ingevolge die Ordonnansie op die Kommissie vir Plaaslike Gesondheid (Beheer oor Openbare Gesondheidsgebiede), 1941 (No. 20 van 1941), van Natal, geproklameer is, geleë is nie, en wat uitsluitlik deur Naturelle bewoon word—

- (a) waarby voorsiening gemaak word vir die instelling van 'n plaaslike bestuursliggaam vir daardie dorp of nedersetting, of gedeelte daarvan;
- (b) wat die gebied omskryf waaroer so 'n plaaslike bestuursliggaam beheer het; en
- (c) waarby voorsiening gemaak word vir die verkiezing van die meerderheid van die lede van so 'n plaaslike bestuursliggaam deur die huishouers wat binne sy gebied woon, en vir die benoeming van die ander lede:

Met dien verstande dat as twee-derdes of meer van die inwoners van so 'n dorp of nedersetting, of gedeelte daarvan, Naturelle is en die ander inwoners ander kleurlinge is, dit beskou word dat so 'n dorp of nedersetting, of gedeelte daarvan, uitsluitlik deur Naturelle bewoon word.

(2) 'n Aldus ingestelde plaaslike bestuursliggaam is bevoeg om regulasies uit te vaardig—

- (a) tot voorkoming en onderdrukking van hinderlikhede, vir die skoonhou van persele van hinderlike, aansteeklike of ongesonde stowwe, tot beskerming teen besoedeling van water, om die gebruik en bewoning van ongesonde of onhygiëniese wonings te belet, vir die verskaffing van sanitêre geriewe, die opruiming van nagvuil en vullis en oor die algemeen vir die behoud van die gesondheid van die inwoners;
- (b) tot voorkoming van die samehoping van die bevolking en die opeenhoping van mense in, en die ongesonde gebruik van, wonings of ander geboue;
- (c) tot beperking van die aantal of soorte diere wat enige persoon binne daardie gebied mag aanhou en tot beskerming van die weiveld binne daardie gebied;
- (d) wat aan enige vergunning verleen om binne daardie gebied kafferbier te brou, te besit, te verskaf of te verbruik, en wat die voorwaardes bepaal waarop hy sulks mag doen, en die hoeveelhede kafferbier wat hy mag brou, besit, verskaf of verbruik;
- (e) vir die oplegging van belastings of ander laste op die eienaars van vaste eiendom in, of op inwoners van, sy gebied: Met dien verstande dat geen belasting aan so 'n eienaar opgelê, in een jaar meer as twee-en-'n-half persent van die waarde van sy eiendom mag bedra nie; en
- (f) oor die algemeen vir die ontwikkeling, beheer en bestuur van sy gebied.

(3) No regulation made by a local authority under sub-section (2) shall be of force and effect until it has been approved by the Governor-General and published in the *Gazette*.

(4) All prosecutions for any contravention of such regulations shall be at the instance of the Crown and any fine imposed and recovered in respect of such a contravention shall be paid over to the local authority concerned.

(5) If any local authority fails to make, amend or revoke such regulations as in the opinion of the Governor-General are, or in such manner as in his opinion may be, necessary and expedient, the Governor-General may make such regulations as aforesaid as he may consider necessary: Provided that a local authority shall not be deemed to have failed to make, amend or revoke any regulation, unless it has remained in default in doing so for four months from the date of receipt of a notice by the Secretary for Native Affairs requiring it to do so.

(6) If any such town, village or settlement is not exclusively inhabited by Natives, but two-thirds or more of its inhabitants are Natives and no local authority has been established therefor in terms of sub-section (1), the Governor-General may in respect thereof make regulations as specified in sub-section (2).

(7) Any regulation made under paragraph (d) of sub-section (2) shall prevail over any conflicting provision in the Liquor Act, 1928 (Act No. 30 of 1928)"

Amendment of section 35 of Act 38 of 1927, as amended by section 9 of Act 9 of 1929 and section 3 of Act 9 of 1939.

10. Section *thirty-five* of the principal Act is hereby amended by the insertion, before the definition of the expression "customary union," of the following new definition:

"chief native commissioner" includes an assistant chief native commissioner."

11. Any action taken under any provision of the principal Act which has been superseded by a provision contained in this Act shall be deemed to have been taken under the last-mentioned provision, if it would have been validly taken had the last-mentioned provision been in force at the time when the action in question was taken.

12. (1) Section *six* of Law No. 46 of 1887 of Natal is hereby amended by the substitution for the words "Governor; and the Governor" of the words "chief native commissioner for the Province of Natal who".

(2) Sections *fourteen* and *fifteen* of the said Law No. 46 of 1887 are hereby repealed.

13. This Act shall be called the Native Administration (Amendment) Act, 1943.

Amendment of Law 46 of 1887 (Natal).

Short title.

(3) Geen regulasie deur 'n plaaslike bestuursliggaam kragtens sub-artikel (2) uitgevaardig, is van krag voordat dit deur die Goewerneur-generaal goedgekeur en in die *Staatskoerant* gepubliseer is nie.

(4) Alle vervolgings weens 'n oortreding van sodanige regulasies geskied in naam van die Kroon, en 'n boete opgelê weens so 'n oortreding word na invordering aan die betrokke plaaslike bestuursliggaam oorbetaal.

(5) Indien 'n plaaslike bestuursliggaam in gebreke bly om sodanige regulasies as wat, of op so 'n wyse as wat volgens oordeel van die Goewerneur-generaal nodig en wenslik is, uit te vaardig, te wysig of te herroep, kan die Goewerneur-generaal sulke regulasies soos vermeld, as wat hy nodig ag uitvaardig: Met dien verstande dat dit nie beskou word dat 'n plaaslike bestuursliggaam in gebreke gebly het om 'n regulasie uit te vaardig, te wysig of te herroep nie tensy hy vir vier maande vanaf die datum van ontvangs van 'n kennisgewing deur die Sekretaris van Naturellesake, waarby hy daartoe aangesê word, versuim het om dit te doen.

(6) Indien so 'n dorp of nedersetting nie uitsluitlik deur Naturelle bewoon word nie, maar tweederdes of meer van sy inwoners Naturelle is en geen plaaslike bestuursliggaam kragtens sub-artikel (1) daarvoor ingestel is nie, kan die Goewerneur-generaal regulasies, soos in sub-artikel (2) vermeld, ten opsigte daarvan uitvaardig.

(7) 'n Regulasie uitgevaardig kragtens paragraaf (d) van sub-artikel (2), geld bo enige teenstrydige bepaling in die Drankwet, 1928 (Wet No. 30 van 1928)."

10. Artikel vyf-en-dertig van die Hoofwet word hierby gewysig deur die volgende nuwe omskrywing voor die om-skrywing van die uitdrukking „gebruiklike verbinding” in te voeg

„beteken ‚hoofnaturellekommissaris’ ook 'n assistent-hoofnaturellekommissaris.”

Wysiging van artikel 35 van Wet 38 van 1927, soos gewysig deur artikel 9 van Wet 9 van 1929 en artikel 3 van Wet 9 van 1939.

11. 'n Handeling wat verrig is kragtens een of ander bepaling van die Hoofwet wat deur 'n bepaling van hierdie Wet vervang is, word geag kragtens laasgenoemde bepaling verrig te gewees het, indien dit wettig verrig sou gewees het as laasgenoemde bepaling van krag was toe die betrokke handeling verrig is.

Voortbestaan van maatreëls wat kragtens vervange bepaling geneem is.

12. (1) Artikel *ses* van Wet No. 46 van 1887 van Natal Wysiging van Wet word hierby gewysig deur die woorde „Governor; and the Governor” deur die woorde „chief native commissioner for the Province of Natal who” te vervang.

(2) Artikels *veertien* en *vyftien* van genoemde Wet No. 46 van 1887 word hierby herroep.

13. Hierdie Wet heet die Wysigingswet op Naturelle-administrasie, 1943.

No. 22, 1943.]

ACT

To provide for the imposition of a tax upon persons in respect of fares paid by them for the conveyance of passengers by the Railways and Harbours Administration, and for matters incidental thereto.

(Signed by the Officer Administering the Government in Afrikaans.)
(Assented to 20th April, 1943.)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Interpretation.

1. Any expression to which a meaning has been assigned in the Railways and Harbours Regulation, Control and Management Act, 1916 (Act No. 22 of 1916) bears, when used in this Act, unless the context otherwise indicates, the same meaning.

Levy of tax.

2. There shall be paid for the benefit of the Consolidated Revenue Fund, a tax, to be known as the railway passengers tax, by every person, in respect of every fare in terms of sub-section (2) of section *three*, paid by him on or after the nineteenth day of April, 1943, for first or second class conveyance of any passenger by the administration.

Rate of tax.

3. (1) The rate of the tax shall be fifteen per cent. of each completed shilling of the amount of the fare, and the tax shall be computed to the nearest completed penny.

(2) The fare paid for conveyance of any passenger shall be the amount paid in order to entitle any person to travel as a passenger on any railway described in sub-section (3), or the fare calculated in accordance with any regulation under section *nine*, as the case may be, and shall include—

(a) any excess charge paid in terms of section *ten* of the Railways and Harbours Regulation, Control and Management Act, 1916 (Act No. 22 of 1916); and

(b) any supplementary fare paid for—

- (i) travel by a particular train;
- (ii) any special or reserved accommodation;
- (iii) extension of any journey;
- (iv) extension of the availability of any ticket;
- (v) travel by a higher class than that for which the ticket was originally taken out; or
- (vi) any other reason.

(3) The railway referred to in sub-section (2) shall be any railway in the Union, controlled or worked by the administration (except the railway between Upington and the boundary of the mandated territory of South-West Africa and between Mafeking and the boundary of Bechuanaland) and shall include the railway between the Caledon River and Maseru, and between the Limpopo River and Beitbridge.

Payment of the tax.

4. (1) The tax in respect of any fare shall be paid to the person by whom the ticket for the journey in respect of which that fare is paid is issued, and no person authorized to issue tickets shall issue a ticket in any case in which the tax is payable, until the tax has been paid.

(2) The amount of tax paid in respect of any fare shall be recorded on the ticket issued for that fare and the person liable to pay the tax shall not be entitled to any other receipt for the payment thereof: Provided that the foregoing provisions of this sub-section shall not affect the right of the administration to require any passenger to deliver up his ticket on demand on the train or after he has alighted.

(3) If a ticket is issued without the tax or any part thereof having been paid, the tax or the amount thereof which has not been paid, may be recovered by the administration on behalf of the Government of the Union, in any court of competent jurisdiction, from the person liable for the tax.

Exemptions.

5. There shall be exempt from the tax any person in respect of any fare—

- (a) the cost of which is less than ten shillings; or

No. 22, 1943.]

WET

Om voorsiening te maak vir die oplegging van 'n belasting op persone ten opsigte van die vervoerprys deur hul betaal vir vervoer van reisigers deur die Administrasie van Spoerweë en Hawens, en vir daarvan in verband staande sake.

*(Deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag in Afrikaans geteken.)
(Goedgekeur op 20 April 1943.)*

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. 'n Uitdrukking waaraan in die „Spoorwegen en Havens Woordbepaling. Reglement, Bestuur en Beheer Wet, 1916“ (Wet No. 22 van 1916) 'n betekenis toegeskryf is, het waar dit in hierdie Wet voorkom, tensy uit die samehang anders blyk, dieselfde betekenis.

2. Daar word deur iedere persoon ten bate van die Gekonsolideerde Inkomstefonds 'n belasting (die belasting op spoorwegreisigers genoem) betaal ten opsigte van iedere vervoerprys luidens sub-artikel (2) van artikel *drie* wat op of na die negentiende dag van April 1943, deur hom vir eerste- of tweedeklas-vervoer van 'n reisiger deur die administrasie, betaal is.

3. (1) Die belastingskaal is vyftien persent van elke volle sjieling van die bedrag van die vervoerprys, en die belasting word tot op die naaste volle pennie bereken.

(2) Die vervoerprys vir vervoer van 'n reisiger betaal, is die bedrag wat betaal is ter verkrywing vir enig iemand van die reg om as 'n reisiger op 'n spoorweg in sub-artikel (3) beskryf te reis, of die vervoerprys ooreenkomsdig 'n regulasie kragtens artikel *nege* bereken, na gelang van die geval, en by die vervoerprys word inbegrepe—

(a) enige toeslag ingevolge artikel *tien* van die „Spoorwegen en Havens Reglement, Bestuur en Beheer Wet, 1916“ (Wet No. 22 van 1916) betaal ; en

(b) enige aanvullende vervoerprys wat betaal is—

- (i) ten einde met 'n bepaalde trein te reis ;
- (ii) vir enige spesiale of gereserveerde akkommodasie ;
- (iii) vir verlenging van 'n reis ;
- (iv) vir verlenging van die besikbaarheid van 'n reiskaartjie ;
- (v) ten einde in 'n hoër klas te reis dan dié waarvoor die reiskaartjie oorspronklik uitgeneem is ; of
- (vi) om enige ander rede.

(3) Die in sub-artikel (2)-bedoelde spoorweg is enige spoorweg in die Unie wat deur die administrasie bestuur of geëksploteer word (behalwe die spoorweg tussen Upington en die grens van die mandaatgebied Suidwes-Afrika en tussen Mafeking en die grens van Betsjoeanaland) en ook die spoorweg tussen die Caledonrivier en Maseru, en tussen die Limpoporivier en Beitbrug.

4. (1) Die belasting ten opsigte van enige vervoerprys word betaal aan die persoon deur wie die reiskaartjie vir die reis ten opsigte waarvan daardie vervoerprys betaal word, uitgereik word, en niemand wat gemagtig is om reiskaartjies uit te reik, reik in enige geval waarin die belasting betaalbaar is, 'n reiskaartjie uit nie, alvorens die belasting betaal is. Betaling van die belasting.

(2) Die bedrag van die belasting ten opsigte van enige vervoerprys betaal, word aangeteken op die reiskaartjie wat teen daardie vervoerprys uitgereik is, en die belastingpligtige is nie op 'n ander kwitansie vir die betaling daarvan geregtig nie : Met dien verstande dat die voorgaande bepальings van hierdie sub-artikel geen afbreuk doen nie aan die administrasie se reg om van 'n reisiger te verlang dat hy sy reiskaartjie op aanvraag op die trein of nadat hy die trein verlaat het, afgee.

(3) Indien 'n reiskaartjie uitgereik word sonder dat die belasting of 'n gedeelte daarvan betaal is, kan die administrasie ten behoeve van die Regering van die Unie, die belasting of die bedrag daarvan wat nie betaal is nie, in enige bevoegde hof op die belastingpligtige verhaal.

5. Van die belasting word vrygestel enige persoon ten Vrystellingsopsigte van enige vervoerprys—

(a) waarvan die koste minder dan tien sjielings bedra ; of

- (b) the cost of which is borne by the Government of the Union (including the administration) or any provincial administration in the Union, or the Government of any other State; or
- (c) for conveyance of any passenger by air, ship or road motor service; or
- (d) for conveyance of any passenger on any railway on which only first and third class accommodation is regularly provided, if such fare does not form part of an amount paid for conveyance on any such railway and any other railway; or
- (e) in respect of a season ticket the cost of which amounts to less than thirty pounds; or
- (f) chargeable, at the commencement of this Act, at concession or reduced rates, for the conveyance of—
 - (i) any person specified in clause 93 of the official railway tariff book, as defined in regulation 1 of the regulations published under Government Notice No. 801, dated the twenty-eighth day of May, 1937;
 - (ii) any scholar or student;
 - (iii) any blind person or his attendant;
 - (iv) any minister of religion;
 - (v) any child under the age of sixteen years; or
 - (vi) any member of the defence forces of the Union or of the forces of any ally of the Union; or
- (g) chargeable at concession or reduced rates for the conveyance of any class of persons to which such rates may, after the commencement of this Act, be made applicable by the administration, and which has been approved by the Minister of Finance for the purposes of this section.

Refunds.

6. (1) If any fare in respect of which the tax has been paid is refunded to any person, there shall also be refunded by the administration to that person the amount by which the tax paid in respect of that fare exceeds the amount of the tax due in respect of the portion of the fare which is not refunded.

(2) The Commissioner for Inland Revenue may, if he is satisfied that any fare has been paid in respect of a journey which was undertaken solely for the purpose of obtaining medical treatment in a hospital or of returning home after such treatment, refund the whole or any portion of the tax paid in respect of such fare: Provided that written application for such refund shall be made within thirty days after such journey was completed, on the form prescribed by the said Commissioner.

Collection of tax and forms or declarations.

7. The administration shall be responsible for the collection of the tax and may prescribe any forms or declarations required for the purpose.

Accounting by administration.

8. (1) All amounts of the tax collected by the administration shall be credited in the books of the administration to a passenger tax account, from which there shall be transferred to the credit of the Railway and Harbour Fund one per cent., of the amounts so collected.

(2) The monthly balance in the said account, after charging thereto the amount of any refunds of the tax during the month in question and the amount transferred to the credit of the Railway and Harbour Fund in respect of that month shall from time to time be paid to the Commissioner for Inland Revenue.

Regulations.

9. (1) The Governor-General may make regulations—
 (a) prescribing the manner in which the fare in respect of which the tax is payable shall, for the purposes of this Act, be calculated—
 - (i) in any case in which a single amount is paid for the conveyance of any person as a passenger on any railway described in sub-section (3) of section three and on any other railway connecting with any railway so described; or
 - (ii) in any case in which the fare includes any excess charge referred to in paragraph (a) of sub-section (2) of the said section, or any supplementary fare referred to in paragraph (b) of the said sub-section; and

- (b) waarvan die koste deur die Regering van die Unie (met inbegrip van die administrasie) of 'n provinsiale administrasie in die Unie, of die Regering van 'n ander Staat, gedra word; of
- (c) vir vervoer van 'n reisiger deur lug-, skeeps- of wegmotordiens; of
- (d) vir vervoer van 'n reisiger op 'n spoorweg waarop alleen eerste- en derdeklas-akkommodasie gereeld voorsien word, mits bedoelde vervoerprys nie deel uitmaak nie van 'n bedrag wat vir vervoer op so 'n spoorweg en 'n ander spoorweg betaal is; of
- (e) ten opsigte van 'n seisoenbiljet waarvan die koste minder dan dertig pond bedra; of
- (f) wat by die inwerkingtreding van hierdie Wet teen konsessie- of verminderde tariewe bereken word vir die vervoer van—
 - (i) enig iemand genoem in klosule 93 van die offisiële spoorwegtariefboek, soos omskryf in regulasie 1 van die regulasies by Goewerments-kennisgewing No. 81, gedagteken die agt-en-twintigste dag van Mei 1937, gepubliseer;
 - (ii) 'n skolier of student;
 - (iii) 'n blinde of sy oppasser;
 - (iv) 'n predikant;
 - (v) 'n kind onder die leeftyd van sestien jaar; of
 - (vi) 'n lid van die verdedigingsmagte van die Unie of van die magte van 'n geallieerde van die Unie; of
- (g) wat teen konsessie- of verminderde tariewe bereken word vir die vervoer van 'n kategorie van persone waarop bedoelde tariewe na die inwerkingtreding van hierdie Wet deur die administrasie van toepassing verklaar mag word, en wat vir die doeleindes van hierdie artikel deur die Minister van Finansies goedgekeur is.

6. (1) Indien enige vervoerprys ten opsigte waarvan die belasting betaal is, aan enige persoon terugbetaal word, moet die administrasie aan daardie persoon ook die bedrag terugbetaal waarmee die belasting ten opsigte van daardie vervoerprys betaal, meer is dan die bedrag van die belasting wat verskuldig is ten opsigte van die gedeelte van die vervoerprys wat nie terugbetaal is nie.

(2) Die Kommissaris van Binnelandse Inkomste kan, indien hy oortuig is dat enige vervoerprys betaal is ten opsigte van 'n reis wat onderneem is alleen om geneeskundige behandeling in 'n hospitaal te verkry of om na sodanige behandeling na huis terug te keer, die hele belasting ten opsigte van bedoelde vervoerprys betaal, of 'n gedeelte daarvan, terugbetaal: Met dien verstande dat binne dertig dae nadat die reis voltooi is, skriftelik om so 'n terugbetaling aansoek gedoen word op die formulier deur die genoemde Kommissaris voorgeskryf.

7. Die administrasie is verantwoordelik vir die in van die belasting en kan enige formuliere of verklarings voorskryf wat en formuliere of verklarings vir die doel benodig word.

8. (1) Alle bedrae belasting deur die administrasie geïn, Rekenskap deur word in die boeke van die administrasie op krediet van 'n reisigers-belastingsrekening geplaas en een persent van die aldus geïnde bedrae word uit daardie rekening op krediet van die Spoorweg- en Hawefonds oorgedra.

(2) Die maandelikse saldo op genoemde rekening nadat dit gedebiteer is met die bedrag van enige terugbetaalings van die belasting gedurende die betrokke maand en die bedrag ten opsigte van daardie maand op krediet van die Spoorweg- en Hawefonds oorgedra, word van tyd tot tyd aan die Kommissaris van Binnelandse Inkomste oorbetaal.

9. (1) Die Goewerneur-generaal kan regulasies uitvaardig— Regulasies.

- (a) wat die wyse voorskryf waarop die vervoerprys ten opsigte waarvan die belasting betaalbaar is, vir die doeleindes van hierdie Wet bereken word—
 - (i) in 'n geval waarin 'n enkele bedrag betaal word vir die vervoer van 'n persoon as 'n reisiger op 'n spoorweg in sub-artikel (3) van artikel *drie* beskryf en op 'n ander spoorweg wat by 'n aldus beskrewe spoorweg aansluit; of
 - (ii) in 'n geval waarin 'n in paragraaf (a) van sub-artikel (2) van genoemde artikel bedoelde toeslag of 'n in paragraaf (b) van genoemde sub-artikel bedoelde aanvullende vervoerprys by die vervoerprys inbegrepe is; en

(b) as to any other matter which he considers it necessary or expedient to prescribe in order that the purposes of this Act may be achieved.

(2) The Governor-General may, in any regulations under paragraph (a) of sub-section (1)—

(a) prescribe different manners of calculation in respect of amounts paid for conveyance between different places; and

(b) prescribe that, in any case referred to in sub-paragraph (i) of the said paragraph, the fare in respect of which the tax is payable shall be the fare which would, according to the tariff of fares prescribed by the administration under section *three* of the Railways and Harbours Regulation, Control and Management Act, 1916 (Act No. 22 of 1916), have been payable as a separate fare for that part of the conveyance which took place on any railway described in sub-section (3) of section *three*, or prescribe any other manner of calculation which he may deem expedient.

(3) Any regulations made under sub-section (1) may prescribe penalties for any contravention thereof or failure to comply therewith, not exceeding a fine of twenty-five pounds.

Short title.

10. This Act shall be called the Railway Passengers Tax Act, 1943.

(b) betreffende enige ander aangeleentheid wat hy nodig of raadsaam ag om voor te skryf ten einde die oogmerke van hierdie Wet te bereik.

(2) Die Goewerneur-generaal kan, by enige regulasies kragtens paragraaf (a) van sub-artikel (1)—

(a) verskillende wyses van berekening voorskryf ten opsigte van bedrae vir vervoer tussen verskillende plekke betaal ; en

(b) voorskryf dat, in 'n in sub-paragraaf (i) van genoemde paragraaf bedoelde geval, die vervoerprys ten opsigte waarvan die belasting betaalbaar is, die vervoerprys is wat volgens die tarief van vervoerpryse deur die administrasie kragtens artikel *drie* van die „Spoorwegen en Havens Reglement, Bestuur en Beheer Wet, 1916” (Wet No. 22 van 1916) voorgeskryf, betaalbaar sou gewees het, as 'n afsonderlike vervoerprys vir daardie gedeelte van die vervoer wat op 'n spoorweg in sub-artikel (3) van artikel *drie* beskryf, plaasgevind het, of enige ander wyse van berekening voorskryf wat hy raadsaam mag ag.

(3) Regulasies kragtens sub-artikel (1) uitgevaardig kan vir 'n oortreding of nie-nakoming daarvan strawwe voorskryf wat nie swaarder dan 'n boete van vyf-en-twintig pond is nie.

10. Hierdie Wet heet die Belastingwet op Spoorwegreisigers, Kort titel. 1943.

No. 28, 1943.]

ACT**To amend the law relating to excise.**

(Signed by the Officer Administering the Government in English.)
 (Assented to 20th April, 1943.)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:

Amendment of section 7 of Act 45 of 1942.

1. Section *seven* of the Excise Act No. 45 of 1942 (hereinafter referred to as the principal Act) is hereby amended by the addition thereto of the following new sub-sections:

"(2) The duty specified in items 16 (1) and 17 of Schedule No. 1 shall be assessed in respect of each separate immediate container of cigarettes, and for the purpose of assessing such duty any number of cigarettes which is not a multiple of ten shall be deemed to be the multiple of ten which is nearest to but not less than such number.

(3) The Minister may by notice in the *Gazette* bring into operation as from a date specified in such notice the whole or any part of a duty referred to as a suspended duty in Schedule No. 1."

Amendment of section 79 of Act 45 of 1942.

2. Section *seventy-nine* of the principal Act is hereby amended by the substitution for the figure "16" of the figures "16 (1)" and by the addition at the end thereof of the following proviso: "Provided that the Minister may by notice in the *Gazette* direct that the whole or any portion of such duties and surtax shall, for a period specified in the notice, be paid in cash."

Insertion of new section 81bis in Act 45 of 1942.

3. The principal Act is hereby amended by the insertion of the following new section after section *eighty-one*:

"Restriction of weight of cigarettes which weigh more than four and one half pounds per thousand cigarettes".
 which may be manufactured.

Amendment of section 82 of Act 45 of 1942.

4. Section *eighty-two* of the principal Act is hereby amended—
 (a) by the substitution for paragraph (a) of sub-section (1) of the following paragraph:

"(a) securely enclosed in an unbroken container holding in the case of cigarettes ten, twenty or fifty cigarettes";
 (b) by the insertion in paragraph (b) of sub-section (1), after the word "payable" of the words, "by means of such a label in terms of section *seventy-nine*,".

Amendment of Schedule No. 1 of Act 45 of 1942.

5. Schedule No. 1 of the principal Act is hereby amended with effect from the twenty-fourth day of February, 1943, by—

- (a) the substitution for the rates £1 16s. Od.; £3 3s. Od. and £3 3s. Od. opposite items 2, 3 and 4, of the rates £2 14s. Od.; £4 19s. Od. and £4 19s. Od. respectively;
- (b) the substitution for the rates £0 15s. Od.; £1 0s. Od.; £1 5s. Od. and £1 5s. Od. opposite items 11, 12, 13 and 14, of the rates £1 5s. Od.; £1 10s. Od.; £1 15s. Od. and £1 15s. Od., respectively;
- (c) the substitution for items 16, 17, 18, 19 and 20 of the following items:—

Article.	Rate of duty.
	£ s. d.
Tobacco :	
16 (1) Cigarettes manufactured in the Union—	
(a) weighing not more than $2\frac{1}{2}$ lb. per thousand for every ten cigarettes	0 0 1 $\frac{1}{2}$ (to be collected by means of stamp labels)

No. 23, 1943.]

WET

Tot wysiging van die wetsbepalings op aksyns.

*(Deur die Amtenaar Belas met die Uitoefening van die
Uitvoerende Gesag in Engels geteken.)
(Goedgekeur op 20 April 1943.)*

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika as volg :—

1. Artikel *sewe* van die Aksynswet, No. 45 van 1942 (hieronder Wysiging van die Hoofwet genoem) word hierby gewysig deur die volgende nuwe sub-artikels daaraan toe te voeg :

„(2) Die aksynsreg in items 16 (1) en 17 van Bylae No. 1 vermeld, moet ten opsigte van elke afsonderlike onmiddellike houer van sigarette bereken word, en by die berekening van sodanige reg word enige getal sigarette wat nie 'n veelvoud van tien is nie, as die veelvoud van tien beskou wat naaste aan maar nie minder as daardie getal is nie.

(3) Die Minister kan by kennisgewing in die *Staatskoerant* die geheel of enige gedeelte van 'n reg wat in Bylae No. 1 'n opgeskorte reg genoem word, vanaf 'n datum gespesifiseer in bedoelde kennisgewing, van krag maak.”

2. Artikel *negen-en-sewentig* van die Hoofwet word hierby Wysiging van gewysig deur die syfer „16” deur die syfers „16 (1)” te vervang en deur die volgende voorbeholdsbepling aan die end van artikel 79 van Wet 45 van 1942.

die artikel by te voeg : „Met dien verstande dat die Minister

by kennisgewing in die *Staatskoerant* kan gelas dat sodanige

regte en oorbelasting geheel of ten dele en vir 'n in die kennis-

gewing bepaalde tydperk, kontant betaal moet word.”

3. Die Hoofwet word hierby gewysig deur die volgende Invoeging van nuwe artikel na artikel *een-en-tagtig* in te voeg :

„Beperking 81bis. Niemand mag sigarette vir verkoop ver-
op gewig vaardig wat meer as vier-en-'n-half pond per
van siga- duisend sigarette weeg nie.”

rette wat vervaardig

mag word.

4. Artikel *twee-en-tagtig* van die Hoofwet word hierby Wysiging van gewysig— artikel 82 van Wet 45 van 1942.

(a) deur paragraaf (a) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(a) dit dig ingesluit is in 'n ongebroke houer wat, in die geval van sigarette, tien, twintig of vyftig sigarette bevat.”

(b) deur in paragraaf (b) van sub-artikel (1) die woorde „verskuldig op die inhoud van die houer” deur die woorde „wat deur middel van so 'n plakseël ooreenkomsdig artikel *negen-en-sewentig* op die inhoud van die houer betaalbaar is” te vervang.

5. Bylae No. 1 van die Hoofwet word hierby gewysig, met Wysiging van Bylae No. 1 van Wet 45 van 1942.

inwerkingtreding vanaf die vier-en-twintigste dag van Februarie 1943, deur—

(a) die tariewe van £1 16s. 0d.; £3 3s. 0d. en £3 3s. 0d. teenoor items 2, 3 en 4 deur die tariewe £2 14s. 0d., £4 19s. 0d. en £4 19s. 0d. onderskeidelik te vervang;

(b) die tariewe van £0 15s. 0d.; £1 0s. 0d.; £1 5s. 0d. en £1 5s. 0d. teenoor items 11, 12, 13 en 14 deur die tariewe £1 5s. 0d.; £1 10s. 0d.; £1 15s. 0d. en £1 15s. 0d. onderskeidelik te vervang;

(c) items 16, 17, 18, 19 en 20 deur die volgende items te vervang :—

Artikel.	Tarief.
	£ s. d.
Tabak :	
16 (1) Sigarette in die Unie ver-vaardig—	
(a) wat hoogstens $2\frac{1}{2}$ lb. per duisend weeg vir elke tien sigarette	0 0 1½ (deur middel van plakseëls gein te word)

Article.	Rate of duty.
	£ s. d.
(b) weighing more than $2\frac{1}{2}$ lb. but not more than 3 lb. per thousand for every ten cigarettes	0 0 1 $\frac{3}{4}$ (to be collected by means of stamp labels)
(c) weighing more than 3 lb. per thousand for every ten cigarettes	0 0 3 $\frac{1}{2}$ (to be collected by means of stamp labels)
16. (2) Cigarettes manufactured in the Union, in addition to the duties payable under item 16 (1)— (a) weighing not more than 3 lb. per thousand for every fifty cigarettes (b) weighing more than 3 lb. per thousand for every fifty cigarettes	0 0 2 0 0 4
17. Cigarettes imported into the Union, and delivered for con- sumption therein, in addition to the duty payable under the customs laws— (a) weighing not more than $2\frac{1}{2}$ lb. per thousand for every ten cigarettes (b) weighing more than $2\frac{1}{2}$ lb. per thousand but not more than 3 lb. per thousand for every ten cigarettes (c) weighing more than 3 lb. per thousand for every ten cigarettes	0 0 1 $\frac{1}{2}$ (to be collected by means of stamp labels) 0 0 1 $\frac{3}{4}$ (to be collected by means of stamp labels) 0 0 3 $\frac{1}{2}$ (to be collected by means of stamp labels)
18. Cigarette tobacco manufac- tured in the Union for every two ounces nett weight or fraction thereof	0 0 1 $\frac{1}{2}$ (to be collected by means of stamp labels)
19. Cigarette tobacco imported into the Union and delivered for consumption therein, in addition to the duty payable under the customs laws for every two ounces nett weight or fraction thereof	0 0 1 $\frac{1}{2}$ (to be collected by means of stamp labels)
20. Tobacco manufactured in the Union per lb.: (a) in the form of cigarettes weighing not more than $2\frac{1}{2}$ lb. per thousand: on the nett weight of the tobacco content, in addi-	

Artikel.	Tarief.
	£ s. d.
(b) wat meer as $2\frac{1}{2}$ lb. maar hoogstens 3 lb. per duisend weeg vir elke tien sigarette	0 0 1 $\frac{1}{4}$ (deur middel van plakseëls geïn te word)
(c) wat meer as 3 lb. per duisend weeg vir elke tien sigarette	0 0 3 $\frac{1}{2}$ (deur middel van plakseëls geïn te word)
16. (2) Sigarette in die Unie vervaardig, benewens die regte ooreenkomstig item 16 (1) betaalbaar— (a) wat hoogstens 3 lb. per duisend weeg vir elke vyftig sigarette (b) wat meer as 3 lb. per duisend weeg vir elke vyftig sigarette	0 0 2
17. Sigarette in die Unie ingevoer en afgelewer vir verbruik daarin, benewens die regte ooreenkomstig die doeane-wette betaalbaar— (a) wat hoogstens $2\frac{1}{2}$ lb. per duisend weeg vir elke tien sigarette (b) wat meer as $2\frac{1}{2}$ lb. maar hoogstens 3 lb. per duisend weeg vir elke tien sigarette (c) wat meer as 3 lb. per duisend weeg vir elke tien sigarette	0 0 4 0 0 1 $\frac{1}{2}$ (deur middel van plakseëls geïn te word) 0 0 1 $\frac{1}{4}$ (deur middel van plakseëls geïn te word)
18. Sigarettabak in die Unie vervaardig vir elke twee onse nettowig of gedeelte daarvan	0 0 3 $\frac{1}{2}$ (deur middel van plakseëls geïn te word)
19. Sigarettabak in die Unie ingevoer en afgelewer vir verbruik daarin, benewens die regte ooreenkomstig die doeane-wette betaalbaar vir elke twee onse nettowig of gedeelte daarvan	0 0 1 $\frac{1}{2}$ (deur middel van plakseëls geïn te word)
20. Tabak in die Unie vervaardig, per lb.: (a) in die vorm van sigarette wat hoogstens $2\frac{1}{2}$ lb. per duisend weeg: op die nettowig van die tabak in die sigarette vervat,	

Article.	Rate of duty.
	£ s. d.
tion to any excise duty payable under item 16 (1) (a) and 16 (2) (a) ..	0 0 5½
(b) in the form of cigarettes weighing more than $2\frac{1}{2}$ lb. per thousand : on the nett weight of the tobacco content, in addition to any excise duty payable under items (16) (1) (b) or (c) and 16 (2) (a) or (b) ..	0 0 6
(c) ready for use in the making of cigarettes, in addition to any excise duty payable under item 18 ..	0 5 2 plus a suspended duty of
(d) pipe tobacco	0 3 4
(e) cigars	0 1 0
	0 1 0

Amendment of Schedule No. 2 of Act 45 of 1942.

6. Schedule No. 2 of the principal Act is hereby amended by—

(a) the substitution for item 27 of the following new item—

Item.	Rebate.	Refund.
27. Brandy distilled in a pot still under excise supervision, wholly from wine or must, the produce of fresh grapes, approved of by the Government Brandy Board, at a strength not exceeding 30 per cent. over-proof, matured by storage in a warehouse and in wood, both approved by the Commissioner— (a) for a period of three years ..	Three shillings per imperial proof gallon.	—
(b) for a period exceeding three years ..	As specified by the Minister by notice in the <i>Gazette</i> , and subject to such conditions as he may prescribe.	—

Note.—The rebate provided for in this item shall apply only to brandy certified by the Government Brandy Board to be pure wine brandy.

Artikel.	Tarief.
	£ s. d.
benewens enige aksynsreg betaalbaar ooreenkomstig items 16 (1) (a) en 16 (2) (a) .. .	0 0 5½
(b) in die vorm van sigarette wat meer as $2\frac{1}{2}$ lb. per duisend weeg : op die nettogewig van die tabak in die sigarette vervat, benewens enige aksynsreg betaalbaar ooreenkomstig items 16 (1) (b) of (c) en 16 (2) (a) of (b) .. .	0 0 6
(c) gereed vir gebruik by die maak van sigarette, benewens enige aksynsreg betaalbaar ooreenkomstig item 18 .. .	0 5 2 plus 'n opgeskorte reg van 0 3 4
(d) pyptabak .. .	0 1 0
(e) sigare .. .	0 1 0

6. Bylae No. 2 van die Hoofwet word hierby gewysig deur—

(a) item 27 deur die volgende nuwe item te vervang :

Wysiging van
Bylae No. 2 van
Wet 45 van 1942.

Item.	Korting.	Terugbetaling.
27. Brandewyn gedistilleer in 'n stookketel onder aksynstoesig, uitsluitlik van wyn of mos, die voortbrengsel van vars druwe, deur die Regerings-Brandewynraad goedgekeur, teen 'n sterkte van hoogstens 30 persent bo-proef, ryggeword deur berging in 'n pakhuis en in hout, albei deur die Kommissaris goedgekeur— (a) vir 'n tydperk van drie jaar .. .	Drie sjielings per imperiale proefgelling.	—
(b) vir 'n tydperk van meer as drie jaar .. .	Soos deur die Minister deur kennisgewing in die <i>Staatskoerant</i> gespesifieer, en onderworpe aan sodanige voorwaardes as wat hy mag voorskryf.	—

Nota : Die korting waarvoor in hierdie item voorsiening gemaak word is van toepassing alleenlik op brandewyn wat deur die Regerings-Brandewynraad as sùwer wynbrandewyn gesertifiseer is.

(b) the addition of the following new items 29bis and 41bis:

Item.	Rebate.	Refund.
"29bis. Spirits supplied by a wholesale dealer or distiller solely for the use of His Majesty's naval forces ..	The whole	—
41bis. Pipe tobacco manufactured in the Union of such grades as the Minister may specify by notice in the <i>Gazette</i> : Provided that different rates of rebate may be applied to the different grades of tobacco so specified	As specified by the Minister by notice in the <i>Gazette</i> , but not exceeding four pence per lb.	— "

- (c) the addition after the word "manufactured" in item 43 of the words "or in approved depots of the manufacturer of the yeast";
- (d) the deletion, in item 46, of the word "under" where it occurs for the second time, and the substitution therefor of the words "and for use in public hospitals under the direction of a medical practitioner, subject to".

Rebate of duty in respect of certain brandy.

7. (1) A rebate of excise duty—

- (a) of three shillings per imperial proof gallon in respect of such a quantity of brandy distilled during the calendar years 1939, 1940 and 1941, as the Minister may determine;
- (b) of two shillings and sixpence per imperial proof gallon in respect of such a quantity of brandy distilled during the calendar years 1940, 1941 and 1942, as the Minister may determine,

may be allowed, notwithstanding that the wine or must from which such brandy was distilled was not approved by the Government Brandy Board:
Provided that such brandy—

- (i) has been distilled in a pot still at a strength not exceeding thirty per cent. overproof;
- (ii) has been matured by storage in an approved warehouse in wood for a period of three years in the case of brandy referred to in paragraph (a) and for a period of not less than two years and six months in the case of brandy referred to in paragraph (b); and
- (iii) has been approved by the Government Brandy Board and certified by such Board to be pure wine brandy.

(2) A rebate of duty of two shillings and sixpence per imperial proof gallon may be allowed in respect of brandy distilled during the years 1940, 1941 and 1942 and matured for less than three years but not less than two-and-a-half years, if such brandy conforms in all other respects to the requirements specified in item 27 of Schedule No. 2 of the principal Act.

(3) Notwithstanding anything to the contrary contained in section six of the Wine and Spirits Control Act No. 5 of 1924, as amended, it shall be lawful to sell or dispose of such brandy as is referred to in sub-sections (1) and (2).

(4) The provisions of sub-section (1) shall be deemed to have come into operation on the first day of December, 1942.

Short title.

8. This Act shall be called the Excise Amendment Act, 1943.

(b) die volgende nuwe items 29bis en 41bis in te voeg :

Item.	Korting.	Terug-betaling.
„29bis. Spiritus deur 'n distilleerde of groot-handelaar verskaf uitsluitend vir die gebruik van die vlootmagte van Sy Majesteit	Die geheel	—
41bis. Pyptabak in die Unie vervaardig, van sodanige grade as die Minister deur kennisgewing in die Staatskoerant mag spesifieer : Met dien verstande dat verskillende korting-tariewe op die verskillende grade tabak, aldus gespesifieer, toegepas kan word	Soos deur die Minister deur kennisgewing in die Staatskoerant gespesifieer, maar hoogstens vier pennies per lb.	—"

(c) na die woorde „vervaardig is” in item 43 die woorde „of in goedgekeurde dépôts van die vervaardiger van die gis” by te voeg ;

(d) die woorde „onder” in item 46 te skrap en te vervang deur die woorde „en vir verbruik in openbare hospitale onder toesig van 'n geneesheer, onderworpe aan”.

7. (1) 'n Korting van aksynsreg—

(a) van drie sjielings per imperiale proefgelling ten opsigte van so 'n hoeveelheid brandewyn gedurende die kalenderjare 1939, 1940 en 1941 gedistilleer, as wat die Minister bepaal ;

(b) van twee sjielings en ses pennies per imperiale proefgelling ten opsigte van so 'n hoeveelheid brandewyn gedurende die kalenderjare 1940, 1941 en 1942 gedistilleer, as wat die Minister bepaal,

kan toegestaan word, nienteenstaande dat die wyn of mos waaruit sodanige brandewyn gedistilleer is, nie deur die Regerings-Brandewynraad goedgekeur is nie :

Met dien verstande dat sodanige brandewyn—

(i) in 'n stookketel teen 'n sterkte van hoogstens dertig persent bo-proef gedistilleer is ;

(ii) ryp geword het deur bering in 'n goedgekeurde pak-huis en in hout vir 'n tydperk van drie jaar in die geval van brandewyn in paragraaf (a) bedoel, en vir 'n tydperk van minstens twee jaar en ses maande in die geval van brandewyn in paragraaf (b) bedoel ; en

(iii) deur die Regerings-Brandewynraad goedgekeur is en volgens sertifikaat van daardie raad suwer wynbrandewyn is.

(2) 'n Korting van aksynsreg van twee sjielings en ses pennies per imperiale proefgelling kan toegestaan word ten opsigte van brandewyn wat gedurende die jare 1940, 1941 en 1942 gedistilleer is en vir minder as drie jaar maar nie minder as twee-en-'n-half jaar nie, rypgeword het, mits sodanige brandewyn in alle ander opsigte aan die vereistes in item 27 van Bylae No. 2 van die Hoofwet vermeld, voldoen.

(3) Nienteenstaande andersluidende bepalings vervat in artikel ses van die „Wet op de Kontrôle over Wijn en Spiritualieën” No. 5 van 1924, soos gewysig, kan sodanige brandewyn as wat in sub-artikels (1) en (2) bedoel word, wettig verkoop of van die hand gesit word.

(4) Die bepalings van sub-artikel (1) word geag op die eerste dag van Desember 1942 in werking te getree het.

8. Hierdie Wet heet die Aksynswysigingswet, 1943.

Kort titel.

No. 24, 1943.]

ACT

To amend the law relating to customs.

(Signed by the Officer Administering the Government in Afrikaans.)
(Assented to 20th April, 1943.)

BE IT ENACTED by the King's Most Excellent Majesty, B the Senate and the House of Assembly of the Union of South Africa, as follows:—

Amendment of section 19 of Act 9 of 1913, as amended by section 1 of Act 27 of 1919.

Amendment of section 23 of Act 9 of 1913, as amended by section 16 of Act 23 of 1923, and section 1 of Act 39 of 1939.

Amendment of First and Second Schedules to Act 36 of 1925, as inserted by section 1 of Act 18 of 1940 and amended by section 7 of Act 34 of 1940, section 9 of Act 44 of 1941 and section 4 of Act 26 of 1942.

Exportation of prohibited goods.

Short title.

1. Section *nineteen* of the Customs Management Act No. 9 of 1913 is hereby amended by the substitution in sub-section (2) for the words "one of the Excise (Proposed Duties Procedure) Act, 1913" of the words "nine of the Excise Act No. 45 of 1942" and by the insertion at the end of sub-section (6) of the words "and includes a club".

2. Section *twenty-three* of the Customs Management Act No. 9 of 1913 is hereby amended by the addition of the following new paragraph:

"(j) Cigarettes weighing more than four and one half pounds per thousand cigarettes"

3. The First and Second Schedules to the Customs Tariff Act No. 36 of 1925 are hereby amended in the manner shown respectively in the First and Second Schedules to this Act.

4. If any person exports or attempts to export any goods in contravention of any law other than a law relating to customs, such goods shall be liable to forfeiture unless the law in question makes special provision for dealing with them in some other manner.

5. This Act shall be called the Customs Amendment Act, 1943.

No. 24, 1943.]

WET

Tot wysiging van die wetsbepalings op doeane.

*(Deur die Amtenaar Belas met die Uitoefening van die Uitvoerende Gesag in Afrikaans geteken.)
(Goedgekeur op 20 April 1943.)*

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. Artikel *negentien* van die „Wet op het Beheer van de Doeane”, No. 9 van 1913, word hierby gewysig deur in sub-artikel (2) die woorde „een van de Aksijs (Voorgestelde Belasting Procedure) Wet, 1913” deur die woorde „negen van de ‘Aksynswet’, No. 45 van 1942” te vervang, en deur by die end van sub-artikel (6) die woorde „en ook een klub” in te voeg.

2. Artikel *drie-en-twintig* van die „Wet op het Beheer van de Doeane”, No. 9 van 1913, word hierby gewysig deur die volgende nuwe paragraaf by te voeg :

„(j) Sigaretten die meer dan vier en een half ponden per duizend sigaretten wegen”

3. Die Eerste en Tweede Bylaes van die Doeanelariefwet, No. 36 van 1925, word hierby gewysig op die wyse aangegee respektiewelik in die Eerste en Tweede Bylaes van hierdie Wet.

Wysiging van
Eerste en Tweede
Bylaes van Wet
No. 36 van 1925,
soos ingevoeg deur
artikel 1 van Wet
18 van 1940 en
gewysig deur
artikel 7 van
Wet 34 van 1940,
artikel 9 van Wet
44 van 1941 en
artikel 4 van Wet
26 van 1942.

4. Indien iemand goedere in stryd met 'n ander wet as 'n wet op doeane uitvoer of probeer uitvoer dan kan bedoelde goedere verbeurdverklaar word, tensy die betrokke wet in besonder bepaal hoe daaroor beskik moet word.

5. Hierdie Wet heet die Doeanelwysigingswet, 1943.

Kort titel.

First Schedule.

**AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS
TARIFF ACT, 1925, AS AMENDED.**

Tariff item.	Article.		Min-i-mum duty.	Inter-mediate duty.	Maxi-mum duty.
			£ s. d.	£ s. d.	£ s. d.
11	By substituting for the item the following new item :— “ 11 (1) Chillies— (a) Fresh or green .. (b) Dried— (i) ground, crushed or rubbed .. (ii) other .. (2) Turmeric— (a) ground .. (b) unground ..	<i>ad valorem</i>	Free	5%	5%
		per lb.	0 0 2	0 0 2½	0 0 3
		per lb.	0 0 2	0 0 2	0 0 3
		per lb.	0 0 2	0 0 2	0 0 3
		<i>ad valorem</i>	Free	Free	5% ”
18	By inserting before the word “ Extracts,” the figure “ (1) ” and by adding the following new paragraph :— “ (2) Amyl and ethyl acetate	<i>ad valorem</i>	Free	Free	5% ”
20	By substituting for the item the following new item :— “ 20. Fodder : (a) Oil-cake and oil-cake meal, in bulk .. (b) Chaff, hay, lucerne, oat-hay, and other fodder n.e.e ..	per 100 lb.	0 1 10	0 2 0	0 2 0
		per 100 lb.	0 1 10	0 2 0	0 2 0”
48	By increasing in paragraph (a) the minimum, intermediate and maximum duties of 3s. 9d. per imperial gallon to 4s. 6d. per imperial gallon in each case By increasing in paragraph (b) the minimum duty of 3s. 3d. per imperial gallon to 4s. per imperial gallon and the intermediate and maximum duties of 3s. 9d. per imperial gallon to 4s. 6d. per imperial gallon in each case				
50	By increasing in paragraph (c) the minimum, intermediate and maximum duties of £2 12s. 6d. per imperial proof gallon to £4 2s. 6d. per imperial proof gallon in each case				
54	By increasing the minimum, intermediate and maximum duties of 6s. 6d. per lb. to 8s. per lb. in each case				
55	By increasing the minimum, intermediate and maximum duties of 6s. 6d. per lb. to 7s. per lb. in each case				
57	By substituting for the item the following new item :— “ 57. Tobacco, manufactured— (a) Cigarette (b) Other <i>Note :</i> ‘Cigarette tobacco’ means— (a) any tobacco cut into strips less than one-twenty-fifth of an inch in width ; or (b) any cut tobacco described or offered for sale as tobacco for making into cigarettes ; or (c) a mixture of any cut tobacco with tobacco as defined in paragraphs (a) or (b) of this Note.”	per lb.	0 7 0 plus a suspended duty of	0 7 0 0 3 4	0 7 0 0 3 4
		per lb.	0 6 0	0 6 0	0 6 0

Eerste Bylae.

**WYSIGINGS VAN DIE EERSTE BYLAE VAN DIE DOEANETARIEFWET,
1925, SOOS GEWYSIG.**

Tarief-item.	Artikel.		Minim- um reg.	Inter- mediére reg.	Maksi- mum reg.
			£ s. d.	£ s. d.	£ s. d.
11	Deur die item deur die volgende nuwe item te vervang :— ,,11. (1) Rissies— (a) Vars of groen .. (b) Gedroog— (i) gemaal, gestamp of gevrywe .. (ii) ander .. (2) Borrie— (a) gemaal .. (b) ongemaal ..	<i>ad valorem</i>	Vry	5%	5%
18	Deur voor die woord „Ekstrakte” die syfer „(1)” in te voeg en deur die volgende nuwe paragraaf by te voeg :— ,,(2) Ámiel- en etielasetaat..	<i>ad valorem</i>	per lb. Vry	0 0 2 Vry	0 0 3 5% ”
20	Deur die item deur die volgende nuwe item te vervang : ,,20. Voer : (a) Lynkoek en lynkoekmeel, in massa .. (b) Kaf, hooi, lusern, hawerhooi, en ander voer n.e.v. ..	<i>ad valorem</i>	Vry	Vry	5% ”
48	Deur in paragraaf (a) die minimum-, intermediére en maksimumregte van 3s. 9d. per imperiale gelling tot 4s. 6d. per imperiale gelling in iedere geval te vermeerder Deur in paragraaf (b) die minimumreg van 3s. 3d. per imperiale gelling tot 4s. per imperiale gelling, en die intermediére en maksimumregte van 3s. 9d. per imperiale gelling tot 4s. 6d. per imperiale gelling in iedere geval te vermeerder	per 100 lb.	0 1 10	0 2 0	0 2 0
50	Deur in paragraaf (c) die minimum-, intermediére en maksimumregte van £2 12s. 6d. per imperiale proefgelling tot £4 2s. 6d. per imperiale proefgelling in iedere geval te vermeerder				
54	Deur die minimum-, intermediére en maksimumregte van 6s. 6d. per lb. tot 8s. per lb. in iedere geval te vermeerder				
55	Deur die minimum-, intermediére en maksimumregte van 6s. 6d. per lb. tot 7s. per lb. in iedere geval te vermeerder				
57	Deur die item deur die volgende nuwe item te vervang : ,,57. Tabak, bewerk— (a) Sigaret— (b) Ander	per lb.	0 7 0 plus 'n op geskorte belasting van	0 7 0	0 7 0
	<i>Nota :</i> „Sigarettabak” beteken— (a) enige tabak wat in repe van minder as een-vyf-en-twintigste van 'n duim in breedte gesny is; of (b) enige gesnyde tabak wat as tabak vir die vervaardiging van sigarette beskryf of vir verkoop aangebied word; of (c) 'n mengsel van enige gesnyde tabak en sodanige tabak as wat in paragrawe (a) en (b) van hierdie <i>Nota</i> omskryf is.”	per lb. per lb.	0 3 4 0 6 0	0 3 4 0 6 0	

Tariff item.	Article.		Minim- um duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
59	By substituting for the item the following new item :— “ 59 (1) Bags n.e.e.— (a) Lined or unlined jute, hemp or hessian bags .. (b) For flour, grain, manure, sugar, wool, coal and minerals, and for local produce or manufactures, but excluding those provided for in paragraph (a) .. (c) Other (2) Trunks, attaché cases, hat boxes and suitcases, n.e.e. .. (3) Cotton ham wrappers	<i>ad valorem</i>	Free	Free	5%
61	By inserting in the heading to the item before the word “ Blankets ” where it first appears the letter “ (a) ”, the present paragraphs “ (a) ” and “ (b) ” becoming paragraphs “ (1) ” and “ (2) ” respectively	<i>ad valorem</i>	20%	20%	20% ”
66	By substituting in paragraph (b) for the word “ (unfinished) ” where it appears for the second time the words “ unfinished in the grey ”				
67	By adding to paragraph (a) the following new sub-paragraph :— “(iii) Tails	<i>ad valorem</i>	15%	15%	20% ”
72	By substituting for the item the following new item :— “ 72 (a) Coated piece goods, namely, imitation leather, bookbinders’ cloth, leather cloth and similar materials used for upholstery, oil cloth and oil baize not being floorecloth .. (b) Window-blind cloth containing less than 50 per cent. by weight of fabric .. (c) Other coated piece goods excluding canvas; and impregnated piece goods containing less than 50 per cent. by weight of fabric excluding that mentioned in paragraph (b)	<i>ad valorem</i>	Free	Free	5%
75	By inserting in paragraph (2) after the word “ canvas ” where it appears for the second time the words “ piece goods ”				
76	By substituting for sub-paragraph (iii) of paragraph (c) the following new sub-paragraphs :— “(iii) jute, hemp and hessian bagging and sacking (iv) other	<i>ad valorem</i>	Free 5%	Free 10%	5% 15% ”
80	By inserting in paragraph (a) after the word “ including ” the words “ crochet and ”				
111	By substituting in paragraph (1) for the words “, including copper ” the words “; copper or brass ” and by inserting after the word “ brushes ; ” the words “ woven wire screening for mining purposes ; ”				

Tarief-item.	Artikel.		Minim. reg.	Intermedié reg.	Maksimum reg.
			£ s. d.	£ s. d.	£ s. d.
59	Deur die item deur die volgende nuwe item te vervang : „59. (1) Sakke n.e.v.— (a) Jute-, hennep- of goingsakke, met of sonder voering (b) Vir meel, graan, bemestingstof, suiker, wol, steenkool en minerale, en vir plaaslike produkte of fabrikate, maar met uitsondering van dié waarvoor in paragraaf (a) voorsiening gemaak is . . . (c) Ander . . . (2) Koffers, attaché handsakke, hoede-dose en handkoffers, n.e.v. . . (3) Katoenhamomhulsels	<i>ad valorem</i>	Vry	Vry	5%
		<i>ad valorem</i>	Vry 20%	Vry 20%	5% 20%
		<i>ad valorem</i>	20%	20%	20%, 5%"
			Vry		
61	Deur in die opsikrif van die item voor die woord „Komberse” waar dit vir die eerste maal voorkom die letter „(a)” in te voeg, die bestaande paragrawe „(a)” en „(b)” word dan paragrawe „(1)” en „(2)” onderskeidelik				
66	Deur in paragraaf (b) die woord „(onafgewerk)” waar dit vir die tweede maal voor-kom deur die woorde „onaf-gewerk en vaal” te vervang				
67	Deur die volgende nuwe sub-paragraaf tot paragraaf (a) by te voeg :— „(iii) Sterte	<i>ad valorem</i>	15%	15%	20%"
72	Deur die item deur die volgende nuwe item te vervang : „72. (a) Bestrykte stukgoedere, naamlik, nage-makte leer, boekbindersdoek, leer-doek en dergelike stowwe vir stoffeerdery gebruik, oiedoek en oliebaai nie vloerkleed nie . . . (b) Vensterblindingdoek bevattende minder as 50 persent weefsel volgens gewig . . (c) Ander bestrykte stukgoedere met uitsondering van seildoek ; en gedrenkte stukgoedere bevattende minder as 50 persent weefsel volgens gewig, met uitsondering van dié wat in paragraaf (b) vermeld word . . .	<i>ad valorem</i>	Vry	Vry	5%
		<i>ad valorem</i>	Vry	Vry	5%
		<i>ad valorem</i>	15%	15%	20%"
75	Deur in paragraaf (2) die woord „seildoek” deur die woord „seeldoekstukgoedere” te vervang				
76	Deur sub-paragraaf (iii) van paragraaf (c) deur die volgende nuwe sub-paragrawe te vervang :— „(iii) jute-, hennep- en goingsaklinne en -paklinne (iv) ander	<i>ad valorem</i>	Vry 5%	Vry 10%	5% 15%"
80	Deur in paragraaf (a) na die woord „van” die woorde „hekel- en” in te voeg	<i>ad valorem</i>			
111	Deur in paragraaf (1) die woorde „, met inbegrip van kopergaas” deur die woorde „; koper- of geelkopergaas” te vervang en deur na die woord „dynamoborsels” die woorde „; geweefde metaalfmateriaal vir myndoelein-des ;” in te voeg				

Tariff item.	Article.		Minim- um duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
116	By adding the following new note to paragraph (b) :— “ Note : For the purpose of paragraph (b), a battery and a lamp imported together shall be deemed to be a lamp if the two units form a single outfit when connected by an electric cable ”				
119	By substituting in sub-paragraph (iv) of paragraph (b) for the letters “ n.e.e. ” the word “ other ”				
120	By substituting for paragraph (a) the following new paragraph :— “(a) Aluminium and aluminium alloys— (i) in plain, perforated or corrugated sheets, in strips, circles, pellets, or in extruded sections, not worked up in any way (ii) in foil	—	Free Free	Free Free	Free Free ”
126	By adding the following new paragraph :— “(e) Tungsten carbide tips	—	Free	Free	Free ”
131	By substituting for paragraph (a) the following new paragraph :— “(a) Packing and lagging for engines, machinery and piping, and packing for buildings, but excluding jute gasketting, white and red leads, zinc oxide, leather, rubber sheets and sheeting with or without insertion interplies, and other rubber packing	ad valorem	Free	Free	5% ”
134	By inserting in paragraph (3) after the word “ lavatory ” the word “ flushing ”				
143	By inserting in paragraph (d) after the word “ furnaces ” the words “ ; laboratory incubators ”				
154	By deleting in the heading to the item the words “ , but not including batteries ”				
155	By deleting paragraph (b), paragraph (c) then becoming paragraph (b)				
168	By inserting in paragraph (1) after the word “ wheels, ” the word “ discs, ”				
192	By inserting in paragraph (a) after the word “ Dry ” the words “ or mixed with or ground in water ”				
195	By adding the following new paragraph :— “(3) White spirit	ad valorem	20%	20%	25% ”
205	By deleting in paragraph (e) the words “ , including white spirit ”				
226	By substituting for the word “ perfumery, ” the word “ perfuming ”				
250A	By deleting in paragraph (a) the following words “ loopings, bindings, trimmings, ” and “ and toe canvas ” and “ , bottom fillings, solutions, crayons ”				
255	By inserting in paragraph (g) before the word “ goat ” the word “ kid, ” and after the word “ goat ” the word “ , lamb ”				

Tarief-item.	Artikel.		Minim-reg.	Intermediere reg.	Maksimum-reg.
116	Deur die volgende nuwe nota aan paragraaf (b) toe te voeg : „Nota : Vir die doeleinades van paragraaf (b) word 'n battery en 'n lamp wat tesame ingevoer word as 'n lamp beskou indien die twee eenhede, wanneer hulle deur 'n elektriese kabel verbind word, 'n enkele toestel uitmaak”		£ s. d.	£ s. d.	£ s. d.
119	Deur in sub-paragraaf (iv) van paragraaf (b) die letters „n.e.v.” deur die woord „ander” te vervang				
120	Deur paragraaf (a) deur die volgende nuwe paragraaf te vervang :— „(a) Aluminium en aluminiumlooie— (i) in gewone, geperforeerde of gegolfde plate, in repe, sirkels, koeëltjies, of in uitgedrewe sekssies, nie op enige wyse bewerk nie .. (ii) in foelie	—	Vry Vry	Vry Vry	Vry Vry”
126	Deur die volgende nuwe paragraaf by te voeg :— „(e) Wolframiumkarbiedpunte	—	Vry	Vry	Vry”
131	Deur paragraaf (a) deur die volgende nuwe paragraaf te vervang :— „(a) Pakking en bekleding vir enjins, masjinerie en pyleiding, en pakking vir geboue, maar met uitsondering van jutepakking, wit- en rooilood, sinkoksied, leer, bladrubber in stukke of lengtes met of sonder versterkende weefsels, en ander rubberpakking	ad valorem	Vry	Vry	5%”
134	Deur in paragraaf (3) die woord „toiletkamerwaterbakke” deur die woord „toiletkamerspoelbakke” te vervang				
143	Deur in paragraaf (d) na die woord „fornuise” die woord, ; laboratorium-brocietoestelle” in te voeg				
154	Deur in die opsksrif van die item die woorde,, , maar met uitsondering van batterye” te skrap				
155	Deur paragraaf (b) te skrap, paragraaf (c) word dan paragraaf (b)				
168	Deur in paragraaf (1) na die woord „wiele,” die woord „skywe,” in te voeg				
192	Deur in paragraaf (a) na die woord „Droog” die woorde „of met water vermeng of daarin gemaal” in te voeg				
195	Deur die volgende nuwe paragraaf by te voeg :— „(3) Witspiritus	ad valorem	20%	20%	25%”
205	Deur in paragraaf (c) die woorde „, met inbegrip van witspiritus” te skrap				
226	Deur die woord „parfumerie,” deur die woord „parfumering” te vervang				
250A	Deur in paragraaf (a) die woorde „lisso, bindmateriaal, garneersels,” en „, en -seidoeke” en „, sool- en hakvulsels, hegmiddels, kryt” te skrap				
255	Deur in paragraaf (g) voor die woord „bok-” die woord „boklam-” en na die woord „bok-” die woord „, lams-” in te voeg				

Tariff item.	Article.		Min- imum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
317	By substituting in paragraph (a) for the words "and members" the words "their households, and of members" and by substituting for the word "staff" the word "staffs"				
329	By inserting in paragraph (1) before the word "trusses" the words "surgical sutures including umbilical tape, surgical ligatures,"				

Tariff item.	Article.	Duty rebated as under.
338	By substituting for the word "putties," the words "putties and " and by inserting after the word "cements" the words "(including solutions)" By inserting after the word "slippers;" the words "loopings, bindings, trimmings, toe canvas, bottom fillings, and crayons;"	
341	By deleting the words "and potassium iodide"	
342	By inserting in paragraph (1) after the word "syrup," the word "molasses,"	
343	By deleting the words "whale oil," and " storax," and "pyrethrum powder and extract," and by inserting after the word "flowers" the words "and powder", and by substituting for the word "lanoline" the words "wool grease,"	
350	By substituting in paragraph (3) for the words "use as battery cloth" the words "recovery of gold"	
352	By deleting in paragraph (3) the words "carbon disulphide,"	
353	By substituting in paragraph (1) for the words "leads, white and red, dry" the words "white lead, dry or mixed with or ground in water" and for the words "synthetic, including white spirit" the words "synthetic); white spirit", and by deleting the words "lithopone;" and "oleic acid;" By substituting in paragraph (3) for the word "lanoline" the words "wool grease"	
356	By deleting in paragraph (1) the words "and printers' bronze powder" and "and aluminium" By deleting in paragraph (2) the words "Nitrate of silver," By deleting in paragraph (3) the words "imitation leather," By deleting paragraph (16)	
358	By deleting in paragraph (1) the words "Pigments;" and "dyestuffs;"	
360	By substituting for the word "lanoline" the words "wool grease"	
371	By deleting paragraph (5)	
384	By substituting for the words "synthetic, including white spirit" the words "synthetic); white spirit"	
387	By deleting the item	
392	By deleting the item	
401	By deleting the words "red lead,"	
	By substituting for paragraph (8) of the General Note the following new paragraph :— "(8) Piece goods which bear an indication by selvedge, scarving, pattern, marking or in any other manner, as to where they should be cut to form separate articles, are dutiable at the rates leviable on piece goods or at the rates leviable on the articles into which the material is capable of being cut up, whichever rates yield the higher duty."	

Tarief-item.	Artikel.		Minim-reg.	Intermediere reg.	Maksimum-reg.
317	Deur in paragraaf (a) die woorde „en dié van lede van hulle diplomatieke personeel en hul huisgesinne” deur die woorde „en die private gebruik van hul huisgesinne, en vir die private gebruik van lede van hulle diplomatieke personeel en hul huisgesinne” te vervang		£ s. d.	£ s. d.	£ s. d.
329	Deur in paragraaf (1) voor die woorde „breukbande” die woorde „chirurgiese hegdrade met inbegrip van naeldraad, chirurgiese verbande,” in te voeg				

Tarief-item.	Artikel.	Sortering van belasting toegestaan soos hieronder aangedui.
338	Deur die woorde „, sementsoorte,” deur die woorde „en sementsoorte (met inbegrip van hegmiddels)” te vervang Deur na die woorde „pantofels ;” die woorde „lisse, bindmateriaal, garneels, skoempunteldoek, sool- en hakvulsels, kryt ;” in te voeg	
341	Deur die woorde „en kaliumjodied” te skrap	
342	Deur in paragraaf (1) na die woorde „stroop,” die woorde „melasse,” in te voeg	
343	Deur die woorde „walvistraan,” „storaks,” en „kwylwortelpoeier en -ekstrak,” te skrap, deur na die woorde „kwylwortelblomme” die woorde „en -poeier” in te voeg, en deur die woorde „ru-lanolien” deur die woorde „ru-wolvet,” te vervang	
350	Deur in paragraaf (3) die woorde „gebruik as batterydoek” deur die woorde „goudwinning” te vervang	
352	Deur in paragraaf (3) die woorde „koolstofdisulfied,” te skrap	
353	Deur in paragraaf (1) die woorde „lood, wit en rooi, droog” deur die woorde „witlood, droog of met water vermeng of daarin gemaal” te vervang, deur die woorde „sinteties, met inbegrip van witspiritus” deur die woorde „sinteties; witspiritus” te vervang, en deur die woorde „litpoon ;” en „oliesuur ;” te skrap Deur in paragraaf (3) die woorde „ru-lanolien ” deur die woorde „ru-wolvet” te vervang	
356	Deur in paragraaf (1) die woorde „en bronsdrukpoeier” te skrap en die woorde „brons- en aluminiumblad” deur die woorde „bronsblad” te vervang Deur in paragraaf (2) die woorde „Silwernitraat,” te skrap Deur in paragraaf (3) die woorde „nagemaakte leer,” te skrap Deur paragraaf (16) te skrap	
358	Deur in paragraaf (1) die woorde „Pigmente ;” en „kleurstowwe ;” te skrap	
360	Deur die woorde „ru-lanolien” deur die woorde „ru-wolvet” te vervang	
371	Deur paragraaf (5) te skrap	
384	Deur die woorde „sinteties, met inbegrip van witspiritus” deur die woorde „sinteties; witspiritus” te vervang.	
387	Deur die item te skrap	
392	Deur die item te skrap	
401	Deur die woorde „rooilood,” te skrap	
	Deur paragraaf (8) van die Algemene Nota deur die volgende nuwe paragraaf te vervang :— „(8) Stukgoedere wat deur selfkant, voegnate, merk of op enige ander wyse 'n aanduiding dra wat wys waar hulle gesny kan word om afsonderlike artikels uit te maak is belasbaar teen die tariewe hefbaar op stukgoedere, of teen die tariewe hefbaar op die artikels wat uit die materiaal gesny kan word, na gelang van watter tariewe die hoogste doeaneregte oplewer”	

Second Schedule.

AMENDMENTS TO PART I OF THE SECOND SCHEDULE TO THE CUSTOMS TARIFF ACT, 1925, AS AMENDED.

Tariff item.	Article.	Min- imum duty.	Inter- mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
48	By increasing in paragraph (b) the minimum duty of 3s. 3d. per imperial gallon to 4s. per imperial gallon and the intermediate duty of 3s. 9d. per imperial gallon to 4s. 6d. per imperial gallon			
119	By substituting in sub-paragraph (iv) of paragraph (b) for the letters "n.e.e." the word "other"			
134	By inserting in paragraph (3) after the word "lavatory" the word "flushing"			
154	By deleting in the heading to the item the words "and not including batteries"			
192	By inserting in paragraph (a) after the word "Dry" the words "or mixed with or ground in water"			

Tweede Bylae.

WYSIGINGS VAN DEEL I VAN DIE TWEEDE BYLAE VAN DIE DOEANETARIEFWET,
1925, SOOS GEWYSIG.

Tarief-item.	Artikel.	Minim-reg.	Intermediere reg.	Lande waarvan die produkte teen die minimum belasting toegelaat word.
48	Deur in paragraaf (b) die minimum-reg van 3s. 3d. per imperiale gelling tot 4s. per imperiale gelling en die intermediere reg van 3s. 9d. per imperiale gelling tot 4s. 6d. per imperiale gelling te vermeerder	£ s. d.	£ s. d.	
119	Deur in sub-paragraaf (iv) van paragraaf (b) die letters „n.e.v.” deur die woord „, ander ” te vervang.			
134	Deur in paragraaf (3) die woord „toiletkamerwaterbakke” deur die woord „toiletkamerspoelbakke” te vervang			
154	Deur in die opskrif van die item die woorde „, en met uitsondering van batterye” te skrap			
192	Deur in paragraaf (a) na die woord „Droog” die woorde „of vermeng met of gemaal in water” in te voeg			