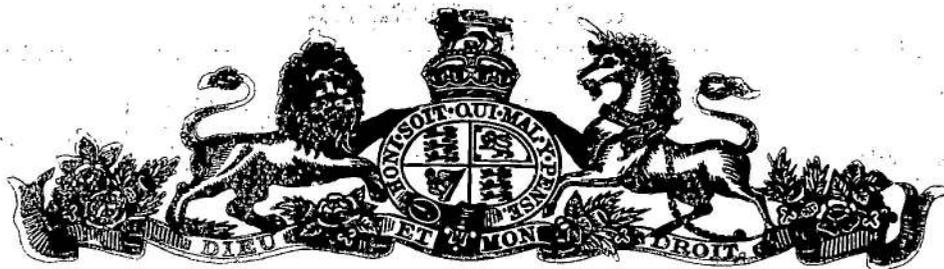


G.



R.

OFFICIAL GAZETTE

OF THE
HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS ROYAL HIGHNESS THE HIGH COMMISSIONER

Vol. LXXV.]

PRETORIA, FRIDAY, 30TH SEPTEMBER, 1921.

[No. 1050.]

No. 64 of 1921.]

PROCLAMATION

By His Royal Highness the High Commissioner.

Whereas it is expedient to amend further the tariff of Customs duties in Basutoland (herein after referred to as the territory) and to continue the operation of certain customs duties for a further period;

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

CHAPTER I.

Customs Duties.

1. Subject to the exemptions, and to any suspensions, rebates, and conditions, permitted or provided by or under the authority of the Basutoland Customs Tariff Proclamation, 1914, or this Proclamation, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid customs duties in respect of goods imported into the territory according to the tariff set out in Part I of the schedule to this Proclamation.

2. The Basutoland Customs Tariff Proclamation 1914, as amended by the Basutoland Customs and Excise Duties Amendment Proclamation 1916, the Basutoland Customs and Excise Duties Proclamation 1917, the Basutoland Customs and Excise Duties Proclamation 1918, the Basutoland Customs and Excise Duties Proclamation 1919, and the Basutoland Customs and Excise Duties Proclamation 1920 is hereby further amended, or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Customs Duties on Spirits and Beer.

3. The rates of customs duty on spirits and beer manufactured in the Union of South Africa, or in any British Protectorate or Possession in South Africa, the Government whereof has entered into a Customs Agreement with the Government of the Union, as set out in the Second Schedule to the Basutoland Customs Tariff Proclamation 1914 and as subsequently amended by the Basutoland Customs and Excise Duties Amendment Proclamation 1916, the Basutoland Customs and Excise Duties Proclamation 1918, the Basutoland Customs and Excise Duties Proclamation 1919 and the Basutoland Customs and Excise Duties Proclamation 1920 shall be and are further amended to the extent indicated in Part III of the Schedule to this Proclamation.

CHAPTER III.

General.

4. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice—

- (a) there may be allowed a refund or rebate of the whole or any part of the customs duty that would otherwise be payable under the Basutoland Customs and Excise Duties Proclamation 1920, on rubber-proofed material, in the piece, made of cotton, hair, silk or wool, or mixtures thereof, imported by, or taken out of bond by, manufacturers of waterproof clothing, for the purpose of making such clothing;
- (b) there may be allowed a refund or rebate of the whole or any part of the customs duties that would otherwise be payable under the Basutoland Customs and Excise Duties Proclamation, 1920, on materials used in the manufacture of rubber, namely:—

- (i) Pigments, filling agents and vulcanizing accelerators, viz.: Zinc oxide (zinc white), zinc sulphide, antimony sulphide (yellow and red), alumina, magnesium carbonate, calcined magnesia, lithopone (mixture of zinc sulphide and barium sulphate or of zinc white and barium sulphate), vegetable black, carbon black, prussian blue, white lead (basic lead carbonate), ebonite powder, and emarex (natural pitch); in bulk.
- (ii) Rubber substitutes, viz., vulcanized vegetable oils; in bulk.
- (iii) Rubber compounding oils, viz., aniline oil, rosin oil, and vaseline; in bulk.
- (iv) Rubber solvents, viz., benzene (benzol), coal-tar naphtha, westrosol, westron, carbon disulphide; in bulk.
- (v) Vulcanizing agents, viz., sulphur chloride, in jars of not less than one imperial gallon.

Such regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *fifty-nine* of the Basutoland Customs Management Proclamation 1914.

5. The mandated territory of South-West Africa shall, for the purpose of the collection of customs and excise duties, be regarded as a part of the Union.

6. This Proclamation may be cited for all purposes as the Basutoland Customs Duties Amendment Proclamation 1921, and shall be deemed to have had force and to have taken effect—

- (a) as regards any customs duties which are hereby imposed or increased as from the 15th day of April 1921;
- (b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Twenty-sixth day of September One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,
High Commissioner.

By Command of His Royal Highness the
High Commissioner.

C. L. O'B. DUTTON,
Acting Imperial Secretary.

SCHEDULE.

PART I.—INCREASED CUSTOMS DUTIES.

Class I.—Special Rates.

Tariff item.	Article.	Duty.	Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.
22	Films for bioscopes and cinematographs, per 100 feet	£ s. d. 0 5 0	nil.
	or per £100	20 0 0	nil.
	whichever duty shall be the greater.		
44	Spirits—		
	(a) Perfumed, per imperial gallon and in addition per £100 ...	1 19 0	nil.
	(b) Liqueurs, cordials and mixed spirits, exceeding 3 per cent. of proof spirit; per imperial gallon	10 0 0	nil.
	or per £100	1 18 6	nil.
	whichever duty shall be the greater.	25 0 0	nil.
	(c) Other sorts exceeding 3 per cent. of proof spirit, per imperial proof gallon	1 17 6	nil.
	No allowance will be made for underproof in excess of 15 per cent.		
	(d) Medicinal and toilet preparations, and essences (liquid), syrups and tinctures: containing over 3 per cent. of proof spirit, per imperial gallon	1 18 6	nil.
	or per £100	25 0 0	nil.
	whichever duty shall be the greater.		
	Such spirits if and when overproof shall be specially entered and the strength overproof declared, and the duty on the mixture shall then be leviable at £1. 17s. 6d. per imperial proof gallon or 25 per cent. <i>ad valorem</i> , whichever duty shall be the greater.		
47	Tobacco—		
	(a) cigars and cigarillos, per lb... ..	0 8 6	nil.
	and in addition per £100	15 0 0	nil.
	(d) cigarettes, per lb.	0 6 0	nil.
	and in addition per £100	15 0 0	nil.
	(e) manufactured, per lb.	0 5 0	nil.

PART II.
Class VI.—General ad valorem Rate.

Tariff Item.	Article.	Duty.	Rebate up goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.
		£ s. d.	£ s. d.
193 (b)	Cotton piece goods and woollen piece goods, and piece goods composed of a mixture of cotton and wool, per £100	15 0 0	3 0 0
	to be amended to read—		
193 (b)	Piece goods made of cotton, hair, or wool, or mixtures thereof, per £100	15 0 0	3 0 0

PART III.

INCREASED CUSTOMS DUTIES ON SPIRITS AND BEER MANUFACTURED IN THE UNION OF SOUTH AFRICA OR IN ANY BRITISH PROTECTORATE OR POSSESSION IN SOUTH AFRICA, THE GOVERNMENT WHEREOF HAS ENTERED INTO A CUSTOMS AGREEMENT WITH THE GOVERNMENT OF THE UNION.

A.—Spirits.

Article.	Rate of Duty.
	£ s. d.
Wine brandy, viz.: Spirits distilled from wine or must produced solely by the alcoholic fermentation of the juice of fresh grapes, per imperial proof gallon	0 12 6
Grape brandy, viz.: The distillate resulting from the distillation solely of grape juice, together with the husks, per imperial proof gallon	0 17 6
Dop brandy and spirits distilled from materials other than the produce of the vine, per imperial proof gallon	1 2 6

Rebates on Customs Duties on Spirits.

- | Article. | Extent of Rebate. |
|--|--|
| (a) Spirits of a strength of 50 per cent. overproof and upwards when methylated in the manner prescribed by regulation. | The whole duty. |
| (b) Plain spirits used in the manufacture of medicinal preparations, flavouring essences and perfumed spirits; subject to the approval of, and to conditions imposed by, the Director of Customs. | The whole duty, less seven shillings and sixpence per imperial proof gallon. |
| (c) Plain spirits used for industrial purposes, and rendered unpotable to the satisfaction of the Director of Customs. | The whole duty. |
| (d) Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes under such safeguards as the Director of Customs may impose. | The whole duty. |
| (e) Rectified spirits used in the manufacture of ether or other substance, by a process which causes the ethyl alcohol to undergo chemical change, and provided that not more than two per cent. by volume of ethyl alcohol remains in the resulting ether or other product. | The whole duty. |
| (f) Spirits exported for consumption outside the limits of the territory. | The whole duty. |
| (g) Spirits lost through evaporation, leakage or other unavoidable cause, when such loss is proved to the satisfaction of the Director of Customs. | The whole duty. |
| (h) Plain spirits used in the manufacture of vinegar and acetic acid; subject to the approval of, and to conditions imposed by, the Director of Customs. | The whole duty, less two shillings per imperial proof gallon. |

B.—Beer.

Article.	Rate of Duty.
	£ s. d.
Beer brewed from worts of the specific gravity of not less than one thousand and twenty degrees, and not more than one thousand and thirty-nine degrees, per 36 imperial gallons	0 15 0
Beer brewed from worts of the specific gravity below one thousand and twenty degrees, and above one thousand and thirty-nine degrees, per 36 standard gallons with a proportionate increase or decrease for any difference in gravity.	1 10 0
Lager beer produced from worts of the specific gravity of less than one thousand and forty degrees shall be charged at the higher rate of duty.	

(Printed by the Government Printer, Pretoria.)

No. 65 of 1921.]

PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient to amend further the tariff of Customs duties in the Bechuanaland Protectorate (herein after referred to as the territory) and to continue the operation of certain customs duties for a further period;

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

CHAPTER I.

Customs Duties.

1. Subject to the exemptions, and to any suspensions, rebates, and conditions, permitted or provided by or under the authority of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, or this Proclamation, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid customs duties in respect of goods imported into the territory according to the tariff set out in Part I of the schedule to this Proclamation.

2. The Bechuanaland Protectorate Customs Tariff Proclamation 1914, as amended by the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1916, the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1917, the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1918, the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1919 and the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1920 is hereby further amended, or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Customs Duties on Spirits and Beer.

3. The rates of customs duty on spirits and beer manufactured in the Union of South Africa, or in any British Protectorate or Possession in South Africa, the Government whereof has entered into a Customs Agreement with the Government of the Union, as set out in the Second Schedule to the Bechuanaland Protectorate Customs Tariff Proclamation 1914 and as subsequently amended by the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1916, the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1918, the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1919 and the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1920 shall be and are further amended to the extent indicated in Part III of the Schedule to this Proclamation.

CHAPTER III.

General.

4. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice—

- (a) there may be allowed a refund or rebate of the whole or any part of the customs duty that would otherwise be payable under the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1920, on rubber-proofed material, in the piece, made of cotton, hair, silk or wool, or mixtures thereof, imported by, or taken out of bond by, manufacturers of waterproof clothing, for the purpose of making such clothing;
- (b) there may be allowed a refund or rebate of the whole or any part of the customs duties that would otherwise be payable under the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1920, on materials used in the manufacture of rubber, namely:—
 - (i) Pigments, filling agents and vulcanizing accelerators, viz.: Zinc oxide (zinc white), zinc sulphide, antimony sulphide (yellow and red), alumina, magnesium carbonate, calcined magnesia, lithopone (mixture of zinc sulphide and barium sulphate or of zinc white and barium sulphate), vegetable black, carbon black, prussian blue, white lead (basic lead carbonate), ebonite powder, and emarex (natural pitch); in bulk.
 - (ii) Rubber substitutes, viz., vulcanized vegetable oils; in bulk.
 - (iii) Rubber compounding oils, viz., aniline oil, rosin oil, and vaseline; in bulk.
 - (iv) Rubber solvents, viz., benzene (benzol), coal-tar naphtha, westrosol, westron, carbon disulphide; in bulk.
 - (v) Vulcanizing agents, viz., sulphur chloride, in jars of not less than one imperial gallon.

Such regulation may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section fifty-nine of the Bechuanaland Protectorate Customs Management Proclamation 1914.

5. The mandated territory of South-West Africa shall, for the purpose of the collection of customs and excise duties, be regarded as a part of the Union.

6. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs Duties Amendment Proclamation 1921, and shall be deemed to have had force and to have taken effect—

- (a) as regards any customs duties which are hereby imposed or increased as from the 15th day of April 1921;
- (b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Twenty-sixth day of September One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,

High Commissioner.

By Command of His Royal Highness the High Commissioner.

C. L. O'B. DUTTON,

Acting Imperial Secretary.

SCHEDULE.

PART I.—INCREASED CUSTOMS DUTIES.

Class I.—Special Rates.

Tariff Item.	Article.	Duty.	Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.
		£ s. d.	
22	Films for bioscopes and cinematographs, per 100 feet	0 5 0	nil.
	or per £100	20 0 0	nil.
	whichever duty shall be the greater.		
44	Spirits—		
	(a) Perfumed, per imperial gallon and in addition per £100	1 19 0	nil.
	(b) Liqueurs, cordials and mixed spirits, exceeding 3 per cent. of proof spirit, per imperial gallon	1 18 6	nil.
	or per £100	25 0 0	nil.
	whichever duty shall be the greater.		

Tariff Item.	Article.	Duty.	Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.
(c)	Other sorts exceeding 3 per cent. of proof spirit, per imperial proof gallon	1 17 6	nil.
	No allowance will be made for underproof in excess of 15 per cent.		
(d)	Medicinal and toilet preparations, and essences (liquid), syrups and tinctures: containing over 3 per cent. of proof spirit, per imperial gallon	1 18 6	nil.
	or per £100	25 0 0	nil.
	whichever duty shall be the greater.		
	Such spirits if and when overproof shall be specially entered and the strength overproof declared, and the duty on the mixture shall then be leviable at £1. 17s. 6d. per imperial proof gallon or 25 per cent. <i>ad valorem</i> , whichever duty shall be the greater.		
47	Tobacco—		
(a)	cigars and cigarillos, per lb...	0 8 6	nil.
	and in addition per £100	15 0 0	nil.
(d)	cigarettes, per lb.	0 6 0	nil.
	and in addition per £100	15 0 0	nil.
(e)	manufactured, per lb.	0 5 0	nil.

PART II.

Class VI.—General ad valorem Rate.

193 (b)	Cotton piece goods and woollen piece goods, and piece goods composed of a mixture of cotton and wool, per £100	£ s. d.	£ s. d.
	to be amended to read—	15 0 0	3 0 0
193 (b)	Piece goods made of cotton, hair, or wool, or mixtures thereof, per £100	15 0 0	3 0 0

PART III.

INCREASED CUSTOMS DUTIES ON SPIRITS AND BEER MANUFACTURED IN THE UNION OF SOUTH AFRICA OR IN ANY BRITISH PROTECTORATE OR POSSESSION IN SOUTH AFRICA, THE GOVERNMENT WHEREOF HAS ENTERED INTO A CUSTOMS AGREEMENT WITH THE GOVERNMENT OF THE UNION.

A.—Spirits.

Article.	Rate of Duty.
Wine brandy, viz.: Spirits distilled from wine or must produced solely by the alcoholic fermentation of the juice of fresh grapes, per imperial proof gallon	0 12 6
Grape brandy, viz.: The distillate resulting from the distillation solely of grape juice, together with the husks, per imperial proof gallon	0 17 6
Dop brandy and spirits distilled from materials other than the produce of the vine, per imperial proof gallon	1 2 6

Rebates of Customs Duties on Spirits.

(a) Spirits of a strength of 50 per cent. overproof and upwards when methylated in the manner prescribed by regulation.	Extent of Rebate.
(b) Plain spirits used in the manufacture of medicinal preparations, flavouring essences and perfumed spirits; subject to the approval of, and to conditions imposed by, the Director of Customs.	The whole duty, less seven shillings and sixpence per imperial proof gallon.
(c) Plain spirits used for industrial purposes, and rendered unpotable to the satisfaction of the Director of Customs.	The whole duty.
(d) Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes under such safeguards as the Director of Customs may impose.	The whole duty.
(e) Rectified spirits used in the manufacture of ether or other substance, by a process which causes the ethyl alcohol to undergo chemical change, and provided that not more than two per cent. by volume of ethyl alcohol remains in the resulting ether or other product.	The whole duty.
(f) Spirits exported for consumption outside the limits of the territory.	The whole duty.
(g) Spirits lost through evaporation, leakage or other unavoidable cause, when such loss is proved to the satisfaction of the Director of Customs.	The whole duty.
(h) Plain spirits used in the manufacture of vinegar and acetic acid; subject to the approval of, and to conditions imposed by, the Director of Customs.	The whole duty, less two shillings per imperial proof gallon.

B.—Beer.

Article.	Rate of Duty.
Beer brewed from worts of the specific gravity of not less than one thousand and twenty degrees, and not more than one thousand and thirty-nine degrees, per 36 imperial gallons	0 15 0
Beer brewed from worts of the specific gravity below one thousand and twenty degrees, and above one thousand and thirty-nine degrees, per 36 standard gallons with a proportionate increase or decrease for any difference in gravity.	1 10 0
Lager beer produced from worts of the specific gravity of less than one thousand and forty degrees shall be charged at the higher rate of duty.	

No. 66 of 1921.]

PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient to amend further the tariff of Customs duties in Swaziland (herein after referred to as the territory) and to continue the operation of certain customs duties for a further period;

Now therefore under and by virtue of the powers authorities and jurisdiction conferred upon and committed to me by His Majesty under the Swaziland Order-in-Council 1903 as amended by the Swaziland Order-in-Council 1906 and the Swaziland Order-in-Council 1909, I do hereby declare proclaim and make known as follows:—

CHAPTER I.

Customs Duties.

1. Subject to the exemptions, and to any suspensions, rebates, and conditions, permitted or provided by or under the authority of the Swaziland Customs Tariff Proclamation, 1914, or this Proclamation, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid customs duties in respect of goods imported into the territory according to the tariff set out in Part I of the schedule to this Proclamation.

2. The Swaziland Customs Tariff Proclamation 1914, as amended by the Swaziland Customs and Excise Duties Amendment Proclamation 1916, the Swaziland Customs and Excise Duties Proclamation 1917, the Swaziland Customs and Excise Duties Proclamation 1918, the Swaziland Customs and Excise Duties Proclamation 1919 and the Swaziland Customs and Excise Duties Proclamation 1920 is hereby further amended, or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Customs Duties on Spirits and Beer.

3. The rates of customs duty on spirits and beer manufactured in the Union of South Africa, or in any British Protectorate or Possession in South Africa, the Government whereof has entered into a Customs Agreement with the Government of the Union, as set out in the Second Schedule to the Swaziland Customs Tariff Proclamation 1914 and as subsequently amended by the Swaziland Customs and Excise Duties Amendment Proclamation 1916, the Swaziland Customs and Excise Duties Proclamation 1918, the Swaziland Customs and Excise Duties Proclamation 1919 and the Swaziland Customs and Excise Duties Proclamation 1920 shall be and are further amended to the extent indicated in Part III of the Schedule to this Proclamation.

CHAPTER III.

General.

4. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice—

- (a) there may be allowed a refund or rebate of the whole or any part of the customs duty that would otherwise be payable under the Swaziland Customs and Excise Duties Proclamation 1920, on rubber-proofed material, in the piece, made of cotton, hair, silk or wool, or mixtures thereof, imported by, or taken out of bond by, manufacturers of waterproof clothing, for the purpose of making such clothing;
- (b) there may be allowed a refund or rebate of the whole or any part of the customs duties that would otherwise be payable under the Swaziland Customs and Excise Duties Proclamation, 1920, on materials used in the manufacture of rubber, namely:—
 - (i) Pigments, filling agents and vulcanizing accelerators, viz.: Zinc oxide (zinc white), zinc sulphide, antimony sulphide (yellow and red), alumina, magnesium carbonate, calcined magnesia, lithopone (mixture of zinc sulphide and barium sulphate or of zinc white and barium sulphate), vegetable black, carbon black, prussian blue, white lead (basic lead carbonate), ebonite powder, and emarex (natural pitch); in bulk.
 - (ii) Rubber substitutes, viz., vulcanized vegetable oils; in bulk.
 - (iii) Rubber compounding oils, viz., aniline oil, rosin oil, and vaseline; in bulk.
 - (iv) Rubber solvents, viz., benzene (benzol), coal-tar naphtha, westrosol, westron, carbon disulphide; in bulk.
 - (v) Vulcanizing agents, viz., sulphur chloride, in jars of not less than one imperial gallon.

Such regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *fifty-nine* of the Swaziland Customs Management Proclamation 1914.

5. The mandated territory of South-West Africa shall, for the purpose of the collection of customs and excise duties, be regarded as a part of the Union.

6. This Proclamation may be cited for all purposes as the Swaziland Customs Duties Amendment Proclamation 1921, and shall be deemed to have had force and to have taken effect—

- (a) as regards any customs duties which are hereby imposed or increased as from the 15th day of April 1921;
- (b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Twenty-sixth day of September One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,
High Commissioner.

By Command of His Royal Highness the
High Commissioner.

C. L. O'B. DUTTON,
Acting Imperial Secretary.

SCHEDULE.

PART I.—INCREASED CUSTOMS DUTIES.

Class I.—Special Rates.

Tariff item.	Article.	Duty.	Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocally British Possessions.	
			£	s. d.
22	Films for bioscopes and cinematographs, per 100 feet	0 5 0	nil.	
	or per £100	20 0 0	nil.	
	whichever duty shall be the greater.			
44	Spirits—			
	(a) Perfumed, per imperial gallon and in addition per £100 ...	1 19 0	nil.	
	(b) Liqueurs, cordials and mixed spirits, exceeding 3 per cent. of proof spirit, per imperial gallon	1 18 6	nil.	
	or per £100	25 0 0	nil.	
	whichever duty shall be the greater.			
	(c) Other sorts exceeding 3 per cent. of proof spirit, per imperial proof gallon	1 17 6	nil.	
	No allowance will be made for underproof in excess of 15 per cent.			
	(d) Medicinal and toilet preparations, and essences (liquid), syrups and tinctures: containing over 3 per cent. of proof spirit, per imperial gallon	1 18 6	nil.	
	or per £100	25 0 0	nil.	
	whichever duty shall be the greater.			
	Such spirits if and when overproof shall be specially entered and the strength overproof declared, and the duty on the mixture shall then be leviable at £1. 17s. 6d. per imperial proof gallon or 25 per cent. <i>ad valorem</i> , whichever duty shall be the greater.			
47	Tobacco—			
	(a) cigars and cigarillos, per lb... and in addition per £100 ...	0 8 6	nil.	
	(d) cigarettes, per lb.	0 6 0	nil.	
	and in addition per £100 ...	15 0 0	nil.	
	(e) manufactured, per lb.	0 5 0	nil.	

PART II.

Class VI.—General ad valorem Rate.

	£	s.	d.	£	s.	d.
193 (b) Cotton piece goods and woollen piece goods, and piece goods composed of a mixture of cotton and wool, per £100	15	0	0	3	0	0
to be amended to read—						
193 (b) Piece goods made of cotton, hair, or wool, or mixtures thereof, per £100	15	0	0	3	0	0

PART III.

INCREASED CUSTOMS DUTIES ON SPIRITS AND BEER MANUFACTURED IN THE UNION OF SOUTH AFRICA OR IN ANY BRITISH PROTECTORATE OR POSSESSION IN SOUTH AFRICA, THE GOVERNMENT WHEREOF HAS ENTERED INTO A CUSTOMS AGREEMENT WITH THE GOVERNMENT OF THE UNION.

A.—Spirits.

Article.	Rate of Duty.
	£ s. d.
Wine brandy, viz.: Spirits distilled from wine or must produced solely by the alcoholic fermentation of the juice of fresh grapes, per imperial proof gallon	0 12 6
Grape brandy, viz.: The distillate resulting from the distillation solely of grape juice, together with the husks, per imperial proof gallon	0 17 6
Dop brandy and spirits distilled from materials other than the produce of the vine, per imperial proof gallon	1 2 6

Rebates of Customs Duties on Spirits.	Extent of Rebate.
(a) Spirits of a strength of 50 per cent. overproof and upwards when methylated in the manner prescribed by regulation.	The whole duty.
(b) Plain spirits used in the manufacture of medicinal preparations, flavouring essences and perfumed spirits; subject to the approval of, and to conditions imposed by, the Director of Customs.	The whole duty, less seven shillings and sixpence per imperial proof gallon.
(c) Plain spirits used for industrial purposes, and rendered unpotable to the satisfaction of the Director of Customs.	The whole duty.
(d) Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes under such safeguards as the Director of Customs may impose.	The whole duty.
(e) Rectified spirits used in the manufacture of ether or other substance, by a process which causes the ethyl alcohol to undergo chemical change, and provided that not more than two per cent. by volume of ethyl alcohol remains in the resulting ether or other product.	The whole duty.
(f) Spirits exported for consumption outside the limits of the territory.	The whole duty.
(g) Spirits lost through evaporation, leakage or other unavoidable cause, when such loss is proved to the satisfaction of the Director of Customs.	The whole duty.
(h) Plain spirits used in the manufacture of vinegar and acetic acid; subject to the approval of, and to conditions imposed by, the Director of Customs.	The whole duty, less two shillings per imperial proof gallon.

B.—Beer.

Article.	Rate of Duty.
	£ s. d.
Beer brewed from worts of the specific gravity of not less than one thousand and twenty degrees, and not more than one thousand and thirty-nine degrees, per 36 imperial gallons	0 15 0
Beer brewed from worts of the specific gravity below one thousand and twenty degrees, and above one thousand and thirty-nine degrees, per 36 standard gallons	1 10 0
with a proportionate increase or decrease for any difference in gravity.	
Lager beer produced from worts of the specific gravity of less than one thousand and forty degrees shall be charged at the higher rate of duty.	

(Printed by the Government Printer, Pretoria.)

SWAZILAND.

NOTICE AND DECLARATION OF INSOLVENCY.

Notice is hereby given that the Estate of ANDRIES STEPHANUS VERMEULEN, a farmer, residing at Ntambaam, Hlatikulu District, Swaziland, has been placed under sequestration in the hands of the Master of the Special Court of Swaziland, by Order of the said Court, dated the 26th day of September, 1921; and whereas it has appeared to the said Master that the goods and effects of the said Insolvent, available for the payment of his debts, are not of the value of £75; all persons having any claim upon the said Estate are required to attend a Meeting of Creditors to be held before the said Master, at Mbabane, Swaziland, on Monday, 31st October, 1921, at 10 o'clock in the forenoon precisely, then and there to give proof of their debts by affidavits or otherwise, before the said Master, to elect a Trustee, who shall collect, administer, and distribute the said Estate; and to give the said Trustee their directions concerning the same. And all persons interested in the said Estate are also required to take notice, that unless it shall be shown at the aforesaid meeting that the goods and effects of the said Insolvent exceed the value of £75, the said Master will summarily proceed to rank the debts which shall be proved at such meeting according to their respective preferences, and direct the proceeds to be forthwith distributed accordingly.

W. W. USHER,
Master of the Special Court of Swaziland.

Master's Office,
Mbabane, Swaziland, 26th September, 1921.