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PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

No. 30 of 1915.

WHEREAS it is desirable to amend in certain respects the Customs tariff in force in the Bechuanaland Protectorate (herein after referred to as "the territory") to impose an excise duty upon sugar manufactured or refined, and upon playing cards manufactured in the territory; to impose corresponding Customs duties consequent on the imposition of such excise duties; and to provide for the collection of such excise and Customs duties on sugar and playing cards, and for other purposes incidental to the purposes aforesaid:

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 (herein after referred to as "the principal law") and subject also to the provisions herein after contained as to the lapsing of increased duties and to the provisions of any law relating to the management of Customs, there shall be charged, levied, collected, and paid Custom duties in accordance with the First Schedule to this Proclamation in respect of goods therein specified when imported into the territory.

Until such date as the increase of Customs duties hereby imposed lapses as herein after provided, the First Schedule to the principal law is hereby amended to accord with the First Schedule to this Proclamation in respect of the goods therein specified, and as so amended shall be regarded for all purposes as the First Schedule to the principal law.

2. Subject to the exemptions and to any suspensions rebates and conditions permitted or provided by or under the authority of the principal law and subject also to the provisions herein

after contained as to the lapsing of increased duties, there shall be levied and paid to the proper officer of Customs in respect of beer manufactured in the Union of South Africa or in any British possession or protectorate in South Africa the Government of which has entered into a Customs Agreement with the Government of the Union on importation into the territory in substitution for any duties on beer specified in the First Schedule to the principal law as amended by this Proclamation Customs duties in accordance with the Second Schedule to this Proclamation.

Until such date as the increase of duties on beer hereby imposed lapses as herein after provided Part I of the Second Schedule to the principal law is hereby amended in respect of beer and the duties thereon, to accord with the Second Schedule to this Proclamation and as amended by this section shall be regarded for all purposes as Part I of the Second Schedule to the principal law.

3. In this chapter and the Second Schedule to this Proclamation and in section ten of the principal law, unless inconsistent with the context,—

"worts" shall mean any liquid or substance containing saccharine matter before fermentation has commenced;

"beer" shall mean ale, porter, spruce beer, lager beer, black beer, and every other fermented liquor (except wine) which contains more than two per cent. of proof spirit, and shall include all "worts" produced on the premises of a brewer of beer for sale;

"standard gallon" shall mean an Imperial gallon of worts of a specific gravity of one thousand and fifty-seven degrees as ascertained by Bates' saccharo meter.

CHAPTER II.

Excise Duty on Sugar with corresponding Customs Duty.

4. In this chapter unless inconsistent with the context—

"cane" shall mean sugar cane;

"Director" shall mean the Director of Customs;

"duty" shall mean any duty leviable under this chapter;

"juice" shall mean the liquid extracted from sugar cane;

"regulation" shall mean a regulation made and in force under this chapter;

"sugar refiner" shall mean a manufacturer who manufactures or refines sugar;

"this chapter" shall include the regulations.

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5. There shall be charged and levied, subject to the provisions herein after contained, an excise duty at the rate specified in the Third Schedule to this Proclamation—

(*a*) on sugar manufactured or refined in the territory; and

(*b*) on sugar held in stock or at the order or otherwise in the possession or control of a sugar refiner.

6. (1) All sugar held in the stock or at the order or otherwise in the possession or control of a sugar refiner on the sixth day of March, 1915, and all sugar used, sold, or otherwise disposed of between that day and the day immediately prior to the commencement of this Proclamation, or held in stock on the latter of those days by a sugar refiner, shall be liable to the duty.

(2) Every sugar refiner shall, within fourteen days after such commencement transmit to the Director a return verified by oath or solemn declaration, specifying the weight of sugar

(*a*) held by him in stock or at his order or otherwise in his possession or control on each of the said days;

(*b*) used, sold, or otherwise disposed of by him during the period commencing on the first mentioned of those days and ending on the latter day:

and shall, when transmitting such return, remit to the Director the amount of duty payable on the sugar described in paragraph (*b*).

7. (1) After the expiry of a period of one month from the commencement of this Proclamation no person shall engage in the manufacture of sugar except on premises approved for the purpose by the Director. A licence shall be issued by the Director in respect of premises so approved, and such licence shall expire on the thirtieth day of June in every year.

(2) No fee or other charge shall be payable in respect of any such licence or a renewal thereof.

8. (1) Subject to the provisions of section *six*, the duty shall be paid quarterly within one month after the thirtieth day of June, the thirtieth day of September, the thirty-first day of December, and the thirty-first day of March in every year.

(2) Every sugar refiner shall enter into a bond with one or more sureties thereto, in such sum as the Director deems sufficient, to secure the due payment of duty.

9. (1) Every sugar refiner shall, within one month after the end of each quarter, transmit to the Director a return verified by oath or solemn declaration in the form prescribed by regulation specifying

(*a*) the weight of sugar manufactured or refined by him during the previous quarter;

(b) the weight of manufactured or refined sugars used, sold, or otherwise disposed of during that quarter; and

(c) the weight of manufactured and refined sugars remaining in stock at the end of that quarter.

(2) The sugar refiner shall further transmit with the return under sub-section (1) a certificate under the hand of a person approved by the Director to the effect

(a) that such person has examined the accounts and books of the said sugar refiner; and

(b) that those accounts and books are properly kept and the particulars as shown therein are such as to enable the duty to be truly assessed; and

(c) that the particulars shown in the return are true and correct as disclosed therein, and in the books and accounts of the sugar refiner;

and shall, when transmitting such return and particulars, remit the amount of duty payable in respect of that sugar which is specified in the return as having been used, sold, or otherwise disposed of during the previous quarter.

10. (1) The Director or any person deputed by him for the purpose may, for the purpose of any provision of this Proclamation, enter on any part of the licensed premises or other premises used by a sugar refiner and make such inspection thereof as he may think necessary, and the sugar refiner shall afford all facilities necessary to enable the Director or the person deputed by him to have free access to all books, accounts, vouchers, and other documents relating to his business as a sugar refiner.

(2) The Director may seize or order any person deputed by him to seize any such books, accounts, vouchers, and documents for examination or take any copies thereof or extracts therefrom if on reasonable grounds it appears that there has been any contravention of, or default in complying with, the provisions of this chapter.

11. Every sugar refiner shall keep within the territory reasonable or proper books or accounts of the transactions relating to his business in such form as will enable a true extract to be made therefrom of the particulars prescribed by regulation.

12. A sugar refiner who contravenes any provisions of this chapter or makes default in complying with any provisions thereof with which it is his duty to comply, shall be guilty of an offence and be liable on conviction to a fine not exceeding two hundred pounds, or, in default of payment, to imprisonment with or without hard labour for a period not exceeding six months.

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13. In the event of a contravention of or default in complying with this Chapter by an incorporated or registered company the secretary and any manager who is in control of the business of the company in the territory shall be liable to the penalties prescribed for that contravention or default and in the event of any such contravention or default by a firm or partnership any member or manager thereof who is in such control shall be likewise liable: Provided that nothing in this section shall be construed as exempting from liability any other person guilty of the contravention or default.

14. In any prosecution for any such contravention or default the burden of proving that any suger has not been used, sold, or otherwise disposed of, and is thereby exempt from payment of duty, shall lie upon the accused.

15. There shall be charged and levied as from the sixth day of March, 1915, a Customs duty at the rate specified in the Third Schedule to this Proclamation on sugar manufactured or refined in a country the Government whereof has entered into a Customs agreement with the Government of the Union of South Africa when such sugar is imported into the territory.

16. The High Commissioner may make regulations, not inconsistent with this Chapter—

(*a*) exempting from the excise duty or granting a rebate of the excise duty on sugar manufactured or refined in the territory when entered for removal to places outside the territory, and prescribing the conditions under which such exemptions or rebate shall be allowed;

(*b*) prescribing the particulars to be recorded in the books and accounts of a sugar refiner, and the form of any return, declaration and certificate required under this Chapter;

(*c*) prescribing the particulars which shall be furnished with an application for a licence for premises for the manufacturing or refining of sugar;

and generally for the better carrying out of the objects and purposes of this Chapter.

Chapter III.

Excise Duty on Playing Cards with corresponding Customs Duty.

17. (1) On playing cards manufactured in the territory there shall be charged and levied subject to the provisions of

this Chapter and of Chapter II as applied thereto, an excise duty at the rate specified in the Fourth Schedule to this Proclamation.

(2) In respect of playing cards which, having been manufactured in a country the Government whereof has entered into a Customs agreement with the Government of the Union of South Africa are imported into the territory, there shall be charged and levied when such cards are imported into the territory a Customs duty at the rate specified in the same schedule.

18. For the purpose of enabling the excise duty chargeable under the last preceding section to be assessed, levied, and collected, manufacturers of playing cards shall carry out *mutatis mutandis* all the obligations in respect of manufacture, returns, and the time and manner of payment of such duty as are imposed upon sugar refiners by Chapter II, and the provisions of that Chapter shall *mutatis mutandis* apply for the purpose; and the provisions of that Chapter shall further apply so that the High Commissioner, the Director of Customs. and any other person deputed by him as in that Chapter provided, may exercise *mutatis mutandis* the powers thereby respectively conferred uopn each of them, and all the provisions of Chapter II relating to offences and the prosecution and punishment thereof shall also apply:

Provided that, in the application of sub-section (1) of section *nine*, the following paragraphs shall be substituted for paragraphs (*a*) (*b*) and (*c*) of that sub-section—

" (*a*) the number of packs of playing cards made up by him during the previous quarter;

" (*b*) the number of packs of playing cards used, sold or otherwise disposed of by him during that quarter;

" (*c*) the number of packs of playing cards remaining in his stock at the end of that quarter;

" and the manufacturer shall state under each such heading the number of playing cards contained in each pack."

Chapter IV.

General.

19. In the interpretation of any Schedule to this Proclamation any note appended to any such Schedule shall be regarded as part of the Proclamation.

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20. So much of any Customs or excise duty imposed by this Proclamation as is an increase upon duties imposed by any prior law and all new duties of Customs and excise imposed by this Proclamation shall lapse at the expiry of four months after the commencement of the 1916 Ordinary Session of the Parliament of the Union of South Africa unless other proposals as to these duties have been made to the said Parliament.

21. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs Amendment and Excise Duties Extension Proclamation 1915 and shall have force and take effect

(*a*) as regards any goods on which Customs or excise duties are hereby imposed or increased on the fifth day of March 1915;

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

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twenty-first day of August One thousand Nine hundred and Fifteen.

BUXTON,
High Commissioner.

By Command of His Excellency the
High Commissioner.

C. H. RODWELL,
Imperial Secretary.

FIRST SCHEDULE.

AMENDED TARIFF OF CUSTOMS DUTIES.

Class I.—Special Rates.

Tariff Item.	*Article.*	£ s. d.	*Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Colonies.*
2	Ale, beer, and cider: all kinds, of strength exceeding 3 per cent. of proof spirit, per imperial gallon	0 2 6	6d. per imperial gallon.

9	Cards, playing, per pack, and in addition 15 per cent. *ad valorem*	0 0 9	3 per cent. *ad valorem*.
17	Coffee:—		
	(*a*) Raw, per lb.	0 0 1½	—
	(*b*) Roasted or ground, per lb.	0 0 3	—
	(*c*) Mixed, per lb.	0 0 3½	—
35	Oils, mineral: illuminating and burning, having a specific gravity of less than 900 at 60 degrees Fahrenheit and a flashing point of less than 150 degrees Fahrenheit, per imperial gallon	0 0 3	—
45	Sugar:—		
	(*a*) Candy, loaf, castor, icing, and cube, per 100 lbs. ..	0 6 0	—
	(*b*) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle, per 100 lb.	0 4 6	—
46	Tea:—		
	(*a*) In packets or tins, not exceeding 10 lb. each in weight, per lb.	0 0 7	—
	(*b*) In larger packets or in bulk, per lb.	0 0 5	—

Class II.—Mixed Rates.

52	Boots and shoes, per £100 ..	20 0 0	—
	With a minimum per pair of—		
	Men's	0 0 9	—
	Women's	0 0 6	—
	Children's	0 0 3	—

NOTE.—A rebate of 3 per cent. *ad valorem* shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Colonies.

Class VI.—General ad valorem Rate, 20 per cent.

193 All goods wares, and merchandise not elsewhere charged with duty and not enumerated in the free list, and not prohibited to be imported into the Territory, shall be charged with a duty of 20 per cent. *ad valorem.*

NOTE.—A rebate of 3 per cent. *ad valorem* shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Colonies.

SECOND SCHEDULE.

Duties on Beer.

	£ s. d.
Beer brewed from worts of the specific gravity of not less than 1020 degrees and not more than 1039 degrees, per 36 imperial gallons	0 9 0
Beer brewed from worts of the specific gravity below 1020 degrees and above 1039 degrees, per 36 standard gallons, with a proportionate increase or decrease for any difference in gravity	0 18 0

NOTE.—Lager beer produced from worts of the specific gravity of less than 1040 degrees shall be charged at the higher rate of duty.

THIRD SCHEDULE.

EXCISE DUTY ON SUGAR OR CORRESPONDING CUSTOMS DUTY.

Description of Article.

	£	s.	d.
Sugar, per 100 lb.	0	1	0

FOURTH SCHEDULE.

EXCISE DUTY ON PLAYING CARDS OR CORRESPONDING CUSTOMS DUTY.

	£	s.	d.
Playing cards, per pack of cards		0	3

NOTE.—The term "pack of playing cards" shall mean any quantity or number of cards not exceeding fifty-three.