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OFFICIAL GAZETTE

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No. 1 of 1922.]

PROCLAMATION

By His Royal Highness the High Commissioner.

Whereas it is expedient to alter the duties payable in respect of general dealers' licences in the Bechuanaland Protectorate:

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

1. In this Proclamation the term "general dealer" shall mean any person (which term shall include a company or partnership) who carries on a trade or business in any shop, store, or other fixed place where any goods, wares or merchandise wherever produced, are sold or exchanged or offered or exposed for sale or exchange.

"Company" shall mean a limited liability company.

2. From and after the date specified in section *thirteen* of this Proclamation the following provisions as to general dealers' licences shall be in force within the Bechuanaland Protectorate.

3. All licences issued under this Proclamation shall be paid for in full at the time of issue and shall expire on the 31st day of December of each year.

4. Every general dealer shall pay in respect of any business or branch business the following duty on the aggregate annual sales of the preceding year—

(a) where the aggregate annual sales do not exceed £3000 the sum of £15; or when the licence shall be issued after the 30th day of June the sum of £7. 10s. for the half-year.

(b) where the aggregate annual sales exceed £3000 an additional sum over and above the said £15 at the rate of £2 per £1000 for every £1000 or portion thereof over £3000, and half of such additional sum when the licence shall be issued after the 30th day of June; provided however that the duty in no case shall exceed £50, or half of such sum when the licence shall be issued after the 30th day of June.

5. (1) A person commencing to carry on the trade of a general dealer shall pay duty on the estimated turnover to the 31st December next following as declared by him provided that when the turnover so declared does not exceed £3000 the licence duty payable in the first instance shall be that set forth in sub-section (a) of section *four* of this Proclamation, and whenever the actual turnover shall have been ascertained and declared for the purposes of renewal of the licence any duty which is found to have been overpaid, over and above the sum of £15 or £7. 10s. as the case may be shall be set off against the amount of duty payable on renewal of the licence, and any duty which is found to have been underpaid shall then become due and payable in addition to the duty on renewal of the licence.

(2) In case of non-renewal of a licence, any duty found to have been overpaid, over and above the sum of £15 or £7. 10s. as the case may be, shall provided application therefor be made not later than three months after the date of expiry of the said licence be refunded to the legal holder of the expired licence, and any duty found to have been underpaid by him shall forthwith become due and payable by him and shall be a first charge on his estate.

6. When a licence as general dealer is applied for by a person on taking over or succeeding to an existing business, duty shall be paid to the end of the current year at the rate paid by the last licensee, subject to an adjustment at the end of the year in accordance with the provisions of sub-section (1) of section *five* of this Proclamation.

7. Every general dealer shall, with any application by him for a licence under this Proclamation, make and deliver in the prescribed form a sworn declaration of the aggregate amount of his sales during the preceding year, and for such purpose he shall be and is hereby required to keep true and proper books of account in the English language of all his transactions, including transactions in the nature of barter or exchange, as a general dealer, and

shall on being so required by any magistrate or assistant magistrate produce such books of account for inspection at any reasonable time, and shall permit the same to be inspected by such magistrate or assistant magistrate.

8. Any person failing to keep the required books of account or to produce the same when required by any magistrate, or assistant magistrate, or who obstructs such officer in the examination or inspection of such books shall be guilty of an offence and shall be liable on conviction to a fine not exceeding £50 and in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

9. The declaration required by section *seven* of this Proclamation shall be made before any person duly authorized by law to administer oaths and in the case of a partnership or company the declaration shall be made and signed by a partner or director, as the case may be, or by a person having the management or control of such business.

10. Any person who shall falsely make any such declaration shall be liable on conviction to a fine not exceeding ten times the amount of the annual licence duty payable and in default of payment of the same to imprisonment with or without hard labour for a period not exceeding twelve months or to both such fine and such imprisonment.

11. In case any contravention of the provisions of this Proclamation is committed by a company, or partnership, the managing director or person having the management or control of the business in the case of a company and each partner in the case of a partnership shall be responsible therefor and shall be liable to the penalty provided for such contravention.

12. Section *thirty-three* of Proclamation of 10th June, 1891, and sections *two* and *three* of the Bechuanaland Protectorate Proclamation No. 47 of 1916 are repealed as and from the date of the taking effect of this Proclamation.

13. This Proclamation shall be read as one with the Proclamation of the 10th day of June, 1891, as amended by Section *one* of Proclamation No. 47 of 1916 and Proclamation No. 14 of 1918, and may be cited for all purposes as the General Dealers' Licences (Bechuanaland Protectorate) Amendment Proclamation, 1922, and shall be deemed to have force and to have taken effect as from the 1st day of January, 1922.

GOD SAVE THE KING.

Given under my Hand and Seal at Johannesburg this Third day of January One thousand Nine hundred and Twenty-two.

ARTHUR FREDERICK,

High Commissioner.

By Command of His Royal Highness the
High Commissioner.

H. J. STANLEY,

Imperial Secretary.

(Printed by the Government Printer, Pretoria.)

SWAZILAND NOTICE.

POUND SALE.

To be sold by public auction, in front of the Court-house, Mbabane, Swaziland, at 12 noon on the 14th January, 1922, if not previously claimed:—

One grey and black bull, age 3 years; no brands.

Terms of Sale: Cash, without reserve, to the highest bidder.

H. H. O'FARRELL,

Poundmaster.

Mbabane, Swaziland, 28th December, 1921.