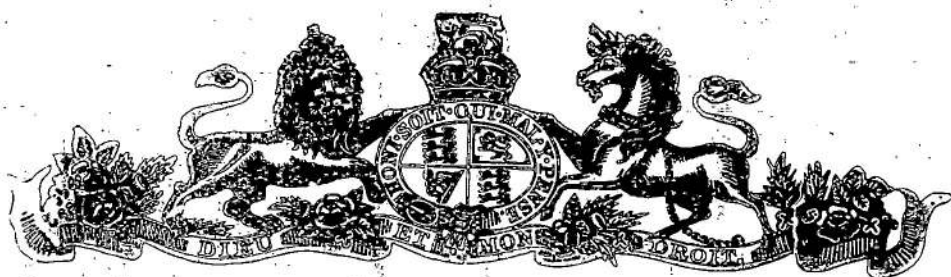


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OFFICIAL GAZETTE

OF THE HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

VOL. LXXXVIII.]

PRETORIA, FRIDAY, 3RD OCTOBER, 1924.

[No. 1208.

No. 37 of 1924.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to amend further the tariffs of Customs and Excise in force in Basutoland (hereinafter referred to as "the territory") and to amend in other respects the laws relating to Customs and Excise.

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 any amendment thereof, 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, is hereby further amended or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Excise Duties.

3. Subject to the exemptions, and to any rebate or conditions permitted or provided by or under the authority of the Basutoland Customs and Excise Duties (Tobacco) Proclamation, 1921, or any amendment thereof, the excise and corresponding customs duties on tobacco as referred to in sub-section (1) of section three of the Basutoland Customs and Excise Duties Amendment Proclamation, 1922, and in Part III of the Schedule thereto shall, as from the first day of January 1925, be charged, levied, collected and paid at the reduced rates set out in Part III of the Schedule to this Proclamation and any reference in the said Proclamation of 1921 to the Schedule thereto shall as from that date be construed as a reference to Part III of the Schedule to this Proclamation.

4. (1) Sections six to eleven inclusive and Part IV of the Schedule to the Basutoland Customs and Excise Duties Amendment Proclamation 1923 are hereby repealed.

(2) Subject to such conditions as the High Commissioner may impose, the excise duties paid on patent and proprietary medicines held in stock and unsold at the commencement of this Proclamation may be refunded.

5. Sub-section (2) of section five of the Basutoland Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby repealed and the following sub-section is substituted therefor:—

"(2) Every person who holds a permit under sub-section (4) of section four to sell or otherwise dispose of tobacco in the circumstances therein described shall, in the manner and within the period prescribed by regulation, render to the Director of Customs a return showing his sales and disposals of tobacco and pay the excise duty thereon."

6. The definition of "roll tobacco" in section twenty-one of the Basutoland Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby amended by the deletion of the words "of not less than one pound in weight," occurring therein.

7. Whenever a notice has been issued under paragraph (3) of section eight of the Basutoland Customs Tariff Proclamation, 1914, as amended by section twelve of the Basutoland Customs and Excise Duties Amendment Proclamation, 1923, and the Director of Customs has any doubt as to the correctness of the actual amount of freight stated in any document to have been paid, or to be paid, for the carriage of any goods affected by such a notice, a declaration which has been made in the country of

shipment by a person specially designated by the Director of Customs, as to the ordinary rate of freight for such goods at the time of shipment, shall be accepted as conclusive evidence of the actual amount of freight paid or to be paid.

8. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set out in such notice, there may be allowed a rebate of the whole or any part of the customs duties that would otherwise be payable under the Basutoland Customs Tariff Proclamation, 1914, or any amendment thereof, on the articles enumerated hereunder, on first importation or when taken out of bond, viz.:—

- (a) Rubber, yarns, and boiled linseed oil, for use in the manufacture of rubber and rubber goods;
- (b) black padding, and cap peaks cut to shape, for use in the hat and cap manufacturing industry;
- (c) turpentine, natural or synthetic, for use in the manufacture of paints, varnishes and polishes;
- (d) sodium sulphide, for use in the flotation process for the concentration of ore;
- (e) castor oil and raw linseed oil, imported in bulk, for use in the soap-making industry;
- (f) linseed oil, linsidol, and similar substitutes for linseed oil, imported in bulk for use in the manufacture of paints for resale;
- (g) batching oil and ingredients therefor for use in the manufacture of rope and binder twine;
- (h) ginger in brine or syrup for the manufacture of crystallized ginger;
- (i) stoving varnishes, and lacquers imported in bulk for use in the tin printing industry;
- (j) appointments and uniforms imported by or on behalf of a boy's brigade;
- (k) any other article being a raw material or essential requisite of any industry.

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.

9. Section twelve of the Basutoland Customs and Excise Duties (Tobacco) Proclamation, 1921, shall be and is hereby amended by the addition at the end of that section of the following words:—

"The Resident Commissioner may, in his discretion, exempt any such general dealer from the necessity of entering into a bond under this section."

10. This Proclamation may be cited for all purposes as the Basutoland Customs and Excise Duties Amendment Proclamation, 1924, and shall be deemed to have had force and to have taken effect—

- (a) as regards the duties set forth in Part I—Class I—Special rates, of the Schedule to this Proclamation, as from the thirtieth day of July, 1924, and
- (b) in other respects save as is provided in section three as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this twenty-ninth day of September One thousand Nine hundred and Twenty-four.

ATHLONE,
High Commissioner.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

SCHEDULE.

PART I.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Possessions.
42 (1)	Sodium carbonate, per 100 lb.	£ s. d. 0 2 0	£ s. d. nil.
46	Tea :— (a) in packets or tins, not exceeding 10 lb. each in weight, per lb. (b) in larger packets, per lb.	0 0 6 0 0 4	nil. nil.

CLASS IV.—3 PER CENT. *ad valorem*.

80 (2)	Beehives, wooden sections of, and wax foundations for.
83 (2)	Boxes, wooden, empty or in shooks, for packing fresh or dried fruits and dairy produce.
83 (3)	Brass tubes (rough drawn) for use in the manufacture of wind-mill pumps; under such conditions and regulations as the Director of Customs may prescribe.
88 (2)	Cheese bandages and caps.
91 (2)	Copper gauze for dynamo brushes, under such conditions and regulations as the Director of Customs may prescribe.
95 (2)	Cylinders, gas, of a capacity not less than forty cubic feet or forty lb.
98 (1)	Ferrous and zinc sulphates; linseed, castor, and whale oil, fatty acids; turpentine, cresylic acid, green oil, iodine, and potassium iodide; in bulk, for the manufacture of dips, dipping powders, and other substances for the destruction of agricultural pests; under such conditions and regulations as the Director of Customs may prescribe.
117 (2)	Metal castings for the manufacture of cow-stalls.
118 (1)	Motor engines for fishing boats.
130 (2)	Shirting, buttons, and pyjama girdles for the shirt and pyjama-making industry, provided they are imported direct by a manufacturer, under such conditions and regulations as the Director of Customs may prescribe.
133 (2)	Steel eyelets and rings, for the manufacture of pressed steelware; under such conditions and regulations as the Director of Customs may prescribe.
136 (3)	Terminals, plugs, and other metal parts, insulators, glass tubes, dolls, composition pitch, ceresin wax, and excelsior salts, for the manufacture of dry batteries; under such conditions and regulations as the Director of Customs may prescribe.
136 (4)	Thermoscope bars and seger cones, for use in the manufacture of pottery.
141 (2)	Wax cartons, plain or printed, to be used as containers of preserves, honey, or dairy products.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

158 (2)	Cinematograph films, scientific and technical, for exhibition solely to scientific or technical associations.
173 (2)	Laboratory glassware and porcelainware, and scientific apparatus and instruments for scientific observation or record or for the control of manufacturing operations.

PART II.—AMENDMENTS OR ADDITIONS.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Amendment or Addition.
36 (2)	Paper, wrapping, including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper; in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable parchment, and cartridge papers, and tinfoil, and similar metallic papers, per lb. 0 0 0½d. rebate. 0 0 0 d.	Paper, wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper), in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable or imitation vegetable parchment, and cartridge papers, and tin-foil and similar metallic papers, per lb. 0 0 0½d. rebate. 0 0 0½d.

CLASS IV.—3 PER CENT. *ad valorem*.

Tariff Item.	Article.	Amendment or Addition.
77	Laboratory glassware and porcelainware, scientific apparatus and instruments for laboratory use, and scientific measuring instruments (not being essential parts of any machinery) used in controlling any manufacturing operation.	Deleted: See item 173 (2) in Part I. of the Schedule to this Proclamation.
80	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting.	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, and filter cloth for pottery manufacture, but not including cocoanut matting.
82 (2)	Boot and shoemakers' grindery, including poplins, linings, loopings, solutions, wood heels; cotton, linen and silk thread, not elsewhere enumerated; eyelets and hooks, ornaments not elsewhere enumerated; trimmings, socking paper, bottom fillings, backing cloth, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.	Boot and shoemakers' grindery, including poplins, backing cloth, linings, loopings, bindings, trimmings; cotton, linen and silk thread, not elsewhere enumerated; wood heels, eyelets and hooks; ornaments not elsewhere enumerated; socking paper, fibrok, fibre fillers, bottom fillings, solutions, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.
91	Confectioners' requisites, namely, moulding starch, gelatine (animal or vegetable), and unsweetened desiccated cocoanut; in bulk.	Confectioners' requisites, namely, gelatine (animal or vegetable), unsweetened desiccated cocoanut, and potato farina; in bulk, for use in the confectionery making industry.
93	Cranes, elevators, and shears.	Cranes, shears, elevators, and gravity conveyors.
98 (a)	Ferro-silicon; in bulk.	Ferro-chrome, ferro-manganese and ferro-silicon; in bulk.
98 (2)	Fibre, leatherboard, hemptite, and other compositions, metal and other frames, locks, clips, studs, handles, swivels, caps, corners, hat box cones, and other metal fittings, and webbing, used in the harness and saddlery, and bag and trunk manufacturing industries; under such conditions and regulations as the Director of Customs may prescribe.	Fibreboard, leatherboard, hem-pite and similar compositions, metal and other frames, wooden hoops, locks, clips, studs, handles, swivels, caps, corners, hat box cones, eyelets, springs, buckles, rings, and other metal fittings, webs, and webbing, seat linen, painted canvas, painted hessian, wills-den green cloth and stiffening paper, saddle serge, and saddle felt: for use in the manufacture of bags and trunks, leggings, belts, and straps, and harness and saddlery; under such conditions and regulations as the Director of Customs may prescribe.
104	Hair: Hog, camel, and badger, for broom and brush making.	Hair: hog, camel, and badger; and fibres; for broom and brush making.
105 (3)	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and bindings, for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and binding, metal parts of blind rollers, and twisted seagrass; for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.
111 (2)	Leads, white and red, dry, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.	Leads, white and red, dry or ground in oil, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.
115	Magnesium sulphate; in bulk.	Magnesium sulphate, and magnesium carbonate for use in the manufacture of explosives; in bulk.
11	<i>Metals:</i> (a) Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured. (e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; but not including lacquered, varnished, or enamelled plates or sheets.	<i>Metals:</i> Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured, and foil. Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; including tinfoil, but not including lacquered, varnished, or enamelled plates or sheets.
118 (4)	Oxides, namely: cobalt, copper, iron, tin, and zinc; in bulk.	Oxides, namely: cobalt, copper, iron, tin, and zinc, and earth pigments (dry): in bulk, for manufacturing purposes; under such conditions and regulations as the Director of Customs may prescribe.

Tariff Item.	Article.	Amendment or Addition.
120	Paper not elsewhere enumerated, namely, plain or composite papers, including tissue paper, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine, and graphitized paper; but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.	Paper not elsewhere indicated, namely, plain or composite papers, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine; and plain tissue paper, graphitized paper and lithographic transfer paper; but not including ruled or printed papers, blotting, wall, sanitary, sensitized, tracing, or carbon papers or stationery.
122	Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, metabisulphite, permanganate, red and yellow prussiate of; in bulk.	Potassium and sodium: bicarbonate, silicate, bichromate, chlorate, metabisulphite, permanganate, red and yellow prussiate of; caustic soda, caustic potash, and potassium carbonate; in bulk.
136 (2)	Tent rings, brass eyelets, and hooks and eyes, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.	Tent rings, brass eyelets, hooks and eyes, and webbing, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.
138	Traction engines and power lorries, and trailers for the same; stone crushers; steam rollers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.	Traction engines and power lorries, and trailers for the same; stone crushers; steam and motor road rollers; road scarifiers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

178	Oils: Palm, palm kernel, cotton seed, whale and coconut; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.	Oils: Palm, palm kernel, coconut, cotton seed, mafurra, resin and whale; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.
190	Vaccine virus, rennet, toxin, and serum.	Vaccine virus, rennet, toxin, serum and insulin.

PART III.

EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise duty.	Corresponding customs duty.
	£ s. d.	£ s. d.
I. Tobacco manufactured in the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	0 0 3½	nil.
(b) ready for use in the making of cigarettes, per pound weight.....	0 0 6	nil.
(c) in the form of cigarettes, per pound weight.....	0 0 6	nil.
(d) in the form of cigars or cigarillos, per pound weight.....	0 1 0	nil.
(e) in the form of roll tobacco, per pound weight.....	0 0 2	nil.
II. Tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union on importation into the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	nil.	0 0 3½
(b) ready for use in the making of cigarettes, per pound weight.....	nil.	0 0 6
(c) in the form of cigarettes, per pound weight.....	nil.	0 0 6
(d) in the form of cigars or cigarillos, per pound weight.....	nil.	0 1 0
(e) in the form of roll tobacco, per pound weight.....	nil.	0 0 2

(Printed by the Government Printer, Pretoria.)

No. 38 of 1924.]

PROCLAMATION

By His Excellency the High Commissioner.

Whereas it is expedient to amend further the tariffs of Customs and Excise in force in the Bechuanaland Protectorate (hereinafter referred to as "the territory") and to amend in other respects the laws relating to Customs and Excise.

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 any amendment thereof, 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, is hereby further amended or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Excise Duties.

3. Subject to the exemptions, and to any rebate or conditions permitted or provided by or under the authority of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, or any amendment thereof, the excise and corresponding customs duties on tobacco as referred to in sub-section (1) of section three of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, and in Part III of the Schedule thereto shall, as from the first day of January, 1925, be charged levied, collected and paid at the reduced rates set out in Part III of the Schedule to this Proclamation and any reference in the said Proclamation of 1921 to the Schedule thereto shall as from that date be construed as a reference to Part III of the Schedule to this Proclamation.

4. (1) Sections six to eleven inclusive and Part IV of the Schedule to the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1923 are hereby repealed.

(2) Subject to such conditions as the High Commissioner may impose, the excise duties paid on patent and proprietary medicines held in stock and unsold at the commencement of this Proclamation may be refunded.

5. Sub-section (2) of section five of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby repealed and the following sub-section is substituted therefor:—

"(2) Every person who holds a permit under sub-section (4) of section four to sell or otherwise dispose of tobacco in the circumstances therein described shall, in the manner and within the period prescribed by regulation, render to the Director of Customs a return showing his sales and disposals of tobacco and pay the excise duty thereon."

6. The definition of "roll tobacco" in section twenty-one of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby amended by the deletion of the words "of not less than one pound in weight," occurring therein.

7. Whenever a notice has been issued under paragraph (3) of section eight of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, as amended by section twelve of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1923, and the Director of Customs has any doubt as to the correctness of the actual amount of freight stated in any document to have been paid, or to be paid, for the carriage of any goods affected by such a notice, a declaration which has been made in the country of shipment by a person specially designated by the Director of Customs, as to the ordinary rate of freight for such goods at the time of shipment, shall be accepted as conclusive evidence of the actual amount of freight paid or to be paid.

8. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set out in such notice, there may be allowed a rebate of the whole or any part of the customs duties that would otherwise be payable under the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, or any amendment thereof, on the articles enumerated hereunder, on first importation or when taken out of bond, viz.:—

- Rubber, yarns, and boiled linseed oil, for use in the manufacture of rubber and rubber goods;
- black padding, and cap peaks cut to shape, for use in the hat and cap manufacturing industry;
- turpentine, natural or synthetic, for use in the manufacture of paints, varnishes and polishes;
- sodium sulphide, for use in the flotation process for the concentration of ore;
- castor oil and raw linseed oil, imported in bulk, for use in the soap-making industry;
- linseed oil, linsidol, and similar substitutes for linseed oil, imported in bulk for use in the manufacture of paints for resale;
- batching oil and ingredients therefor for use in the manufacture of rope and binder twine;
- ginger in brine or syrup for the manufacture of crystallized ginger;
- stoving varnishes, and lacquers imported in bulk for use in the tin printing industry;
- appointments and uniforms imported by or on behalf of a boy's brigade;
- any other article being a raw material or essential requisite of any industry.

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 Bechuanaland Protectorate Customs Management Proclamation, 1914.

9. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1924, and shall be deemed to have had force and to have taken effect—

(a) as regards the duties set forth in Part I—Class I—Special rates, of the Schedule to this Proclamation, as from the thirtieth day of July, 1924, and

(b) in other respects save as is provided in section *three* as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this twenty-ninth day of September One thousand Nine hundred and Twenty-four.

ATHLONE,
High Commissioner.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

SCHEDULE.

PART I.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Possessions.
42 (1)	Sodium carbonate, per 100 lb.	£ s. d. 0 2 0	£ s. d. nil.
46	Tea :— (a) in packets or tins, not exceeding 10 lb. each in weight, per lb.	0 0 6	nil.
	(b) in larger packets, per lb.	0 0 4	nil.

CLASS IV.—3 PER CENT. *ad valorem*.

80 (2)	Beehives, wooden sections of, and wax foundations for.
83 (2)	Boxes, wooden, empty or in shooks, for packing fresh or dried fruits and dairy produce.
83 (3)	Brass tubes (rough drawn) for use in the manufacture of wind-mill pumps; under such conditions and regulations as the Director of Customs may prescribe.
88 (2)	Cheese bandages and caps.
91 (2)	Copper gauze for dynamo brushes, under such conditions and regulations as the Director of Customs may prescribe.
95 (2)	Cylinders, gas, of a capacity not less than forty cubic feet or forty lb.
98 (1)	Ferrous and zinc sulphates; linseed, castor, and whale oil, fatty acids; turpentine, cresylic acid, green oil, iodine, and potassium iodide; in bulk, for the manufacture of dips, dipping powders, and other substances for the destruction of agricultural pests; under such conditions and regulations as the Director of Customs may prescribe.
117 (2)	Metal castings for the manufacture of cow-stalls.
118 (1)	Motor engines for fishing boats.
130 (2)	Shirting, buttons, and pyjama girdles for the shirt and pyjama-making industry, provided they are imported direct by a manufacturer, under such conditions and regulations as the Director of Customs may prescribe.
133 (2)	Steel eyelets and rings, for the manufacture of pressed steelware; under such conditions and regulations as the Director of Customs may prescribe.
136 (3)	Terminals, plugs, and other metal parts, insulators, glass tubes, dolls, composition pitch, ceresin wax, and excelsior salts, for the manufacture of dry batteries; under such conditions and regulations as the Director of Customs may prescribe.
136 (4)	Thermoscope bars and seger cones, for use in the manufacture of pottery.
141 (2)	Wax cartons, plain or printed, to be used as containers of preserves, honey, or dairy products.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

158 (2)	Cinematograph films, scientific and technical, for exhibition solely to scientific or technical associations.
173 (2)	Laboratory glassware and porcelainware, and scientific apparatus and instruments for scientific observation or record or for the control of manufacturing operations.

PART II.—AMENDMENTS OR ADDITIONS.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Amendment or Addition.
36 (2)	Paper, wrapping, including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper; in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable parchment, and cartridge papers, and tinfoil, and similar metallic papers, per lb. 0 0 0½d. rebate 0 0 0 d.	Paper, wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper), in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 20 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable or imitation vegetable parchment, and cartridge papers, and tinfoil and similar metallic papers, per lb. 0 0 0½d. rebate 0 0 0½d.

CLASS IV.—3 PER CENT. *ad valorem*.

77	Laboratory glassware and porcelainware, scientific apparatus and instruments for laboratory use, and scientific measuring instruments (not being essential parts of any machinery) used in controlling any manufacturing operation.	Deleted: See item 173 (2) in Part I. of the Schedule to this Proclamation.
80	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting.	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, and filter cloth for pottery manufacture, but not including cocoanut matting.
82 (2)	Boot and shoemakers' grindery, including poplins, linings, loopings, solutions, wood heels; cotton, linen and silk thread, not elsewhere enumerated; eyelets and hooks, ornaments not elsewhere enumerated; trimmings, socking paper, bottom fillings, backing cloth, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.	Boot and shoemakers' grindery, including poplins, backing cloth, linings, loopings, bindings, trimmings; cotton, linen and silk thread, not elsewhere enumerated; wood heels, eyelets and hooks; ornaments not elsewhere enumerated; socking paper, fibrok, fibre fillers, bottom fillings, solutions, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.
91	Confectioners' requisites, namely, moulding starch, gelatine (animal or vegetable), and unsweetened de-siccated cocoanut; in bulk.	Confectioners' requisites, namely, gelatine (animal or vegetable), unsweetened de-siccated cocoanut, and potato farina; in bulk, for use in the confectionery making industry.
93	Cranes, elevators, and shears.	Cranes, shears, elevators, and gravity conveyors.
98 (a)	Ferro-silicon; in bulk.	Ferro-chrome, ferro-manganese and ferro-silicon; in bulk.
98 (2)	Fibre, leatherboard, hempite, and other compositions, metal and other frames, locks, clips, studs, handles, swivels, caps, corners, hat box cones, and other metal fittings, and webbing, used in the harness and saddlery, and bag and trunk manufacturing industries; under such conditions and regulations as the Director of Customs may prescribe.	Fibreboard, leatherboard, hempite and similar compositions, metal and other frames, wooden hoops, locks, clips, studs, handles, swivels, caps, corners, hat box cones, eyelets, springs, buckles, rings, and other metal fittings, webs, and webbing, seat linen, painted canvas, painted hessian, willeden green cloth and stiffening paper, saddle serge, and saddle felt: for use in the manufacture of bags and trunks, leggings, belts, and straps, and harness and saddlery; under such conditions and regulations as the Director of Customs may prescribe.
104	Hair: Hog, camel, and badger, for broom and brush making.	Hair: hog, camel, and badger; and fibres; for broom and brush making.

Tariff Item.	Article.	Amendment or Addition.
105 (3)	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and bindings, for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and binding, metal parts of blind rollers, and twisted seagrass; for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.
111 (2)	Leads, white and red, dry, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.	Leads, white and red, dry or ground in oil, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.
115	Magnesium sulphate; in bulk	Magnesium sulphate, and magnesium carbonate for use in the manufacture of explosives; in bulk.
117	<i>Metals:</i> (a) Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured. (e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; but not including lacquered, varnished, or enamelled plates or sheets.	<i>Metals:</i> Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured, and foil. Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; including tinfoil, but not including lacquered, varnished, or enamelled plates or sheets.
118 (4)	Oxides, namely: cobalt, copper, iron, tin, and zinc; in bulk.	Oxides, namely: cobalt, copper, iron, tin, and zinc, and earth pigments (dry): in bulk, for manufacturing purposes; under such conditions and regulations as the Director of Customs may prescribe.
120	Paper not elsewhere enumerated, namely, plain or composite papers, including tissue paper, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine, and graphitized paper; but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.	Paper not elsewhere indicated, namely, plain or composite papers, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine; and plain tissue paper, graphitized paper and lithographic transfer paper; but not including ruled or printed papers, blotting, wall, sanitary, sensitized, tracing, or carbon papers or stationery.
122	Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, metabisulphite, permanganate, red and yellow prussiate of; in bulk.	Potassium and sodium: bicarbonate, silicate, bichromate, chlorate, metabisulphite, permanganate, red and yellow prussiate of; caustic soda, caustic potash, and potassium carbonate; in bulk.
136 (2)	Tent rings, brass eyelets, and hooks and eyes, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.	Tent rings, brass eyelets, hooks and eyes, and webbing, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.
138	Traction engines and power lorries, and trailers for the same; stone crushers; steam rollers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.	Traction engines and power lorries, and trailers for the same; stone crushers; steam and motor road rollers; road scarifiers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

178	Oils: Palm, palm kernel, cotton seed, whale and coconut; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.	Oils: Palm, palm kernel, coconut, cotton seed, mafurra, resin and whale; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.
190	Vaccine virus, rennet, toxin, and serum.	Vaccine virus, rennet, toxin, serum and insulin.

PART III.

EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise duty.	Corresponding customs duty.
I. Tobacco manufactured in the territory—	£ s. d.	£ s. d.
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	0 0 3	nil.
(b) ready for use in the making of cigarettes, per pound weight.....	0 0 6	nil.
(c) in the form of cigarettes, per pound weight.....	0 0 6	nil.
(d) in the form of cigars or cigarillos, per pound weight.....	0 1 0	nil.
(e) in the form of roll tobacco, per pound weight.....	0 0 2	nil.
II. Tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union on importation into the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	nil.	0 0 3½
(b) ready for use in the making of cigarettes, per pound weight.....	nil.	0 0 6
(c) in the form of cigarettes, per pound weight.....	nil.	0 0 6
(d) in the form of cigars or cigarillos, per pound weight.....	nil.	0 1 0
(e) in the form of roll tobacco, per pound weight.....	nil.	0 0 2

(Printed by the Government Printer, Pretoria.)

No. 39 of 1924.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to amend further the tariffs of Customs and Excise in force in Swaziland (hereinafter referred to as "the territory") and to amend in other respects the laws relating to Customs and Excise.

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 any amendment thereof, 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, is hereby further amended or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Excise Duties.

3. Subject to the exemptions, and to any rebate or conditions permitted or provided by or under the authority of the Swaziland Customs and Excise Duties (Tobacco) Proclamation, 1921, or any amendment thereof, the excise and corresponding customs duties on tobacco as referred to in sub-section (1) of section three of the Swaziland Customs and Excise Duties Amendment Proclamation, 1922, and in Part III of the Schedule thereto shall, as from the first day of January 1925, be charged, levied, collected and paid at the reduced rates set out in Part III of the Schedule to this Proclamation and any reference in the said Proclamation to this Proclamation shall as from that date be construed as a reference to Part III of the Schedule to this Proclamation.

4. (1) Sections six to eleven inclusive and Part IV of the Schedule to the Swaziland Customs and Excise Duties Amendment Proclamation 1923 are hereby repealed.

(2) Subject to such conditions as the High Commissioner may impose, the excise duties paid on patent and proprietary medicines held in stock and unsold at the commencement of this Proclamation may be refunded.

5. Sub-section (2) of section five of the Swaziland Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby repealed and the following sub-section is substituted therefor:—

"(2) Every person who holds a permit under sub-section (4) of section four to sell or otherwise dispose of tobacco in the circumstances therein described shall, in the manner and within the period prescribed by regulation, render to the Director of Customs a return showing his sales and disposals of tobacco and pay the excise duty thereon."

6. The definition of "roll tobacco" in section *twenty-one* of the Swaziland Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby amended by the deletion of the words "of not less than one pound in weight," occurring therein.

7. Whenever a notice has been issued under paragraph (3) of section *eight* of the Swaziland Customs Tariff Proclamation, 1914, as amended by section *twelve* of the Swaziland Customs and Excise Duties Amendment Proclamation, 1923, and the Director of Customs has any doubt as to the correctness of the actual amount of freight stated in any document to have been paid, or to be paid, for the carriage of any goods affected by such a notice, a declaration which has been made in the country of shipment by a person specially designated by the Director of Customs, as to the ordinary rate of freight for such goods at the time of shipment, shall be accepted as conclusive evidence of the actual amount of freight paid or to be paid.

8. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set out in such notice, there may be allowed a rebate of the whole or any part of the customs duties that would otherwise be payable under the Swaziland Customs Tariff Proclamation, 1914, or any amendment thereof, on the articles enumerated hereunder, on first importation or when taken out of bond, viz.:—

- (a) Rubber, yarns, and boiled linseed oil, for use in the manufacture of rubber and rubber goods;
- (b) black padding, and cap peaks cut to shape, for use in the hat and cap manufacturing industry;
- (c) turpentine, natural or synthetic, for use in the manufacture of paints, varnishes and polishes;
- (d) sodium sulphide, for use in the flotation process for the concentration of ore;
- (e) castor oil and raw linseed oil, imported in bulk, for use in the soap-making industry;
- (f) linseed oil, linsidol, and similar substitutes for linseed oil, imported in bulk for use in the manufacture of paints for re-sale;
- (g) batching oil and ingredients therefor for use in the manufacture of rope and binder twine;
- (h) ginger in brine or syrup for the manufacture of crystallized ginger;
- (i) stoving varnishes, and lacquers imported in bulk for use in the tin printing industry;
- (j) appointments and uniforms imported by or on behalf of a boy's brigade;
- (k) any other article being a raw material or essential requisite of any industry.

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.

9. This Proclamation may be cited for all purposes as the Swaziland Customs and Excise Duties Amendment Proclamation, 1924, and shall be deemed to have had force and to have taken effect—

- (a) as regards the duties set forth in Part I—Class I—Special rates, of the Schedule to this Proclamation, as from the thirtieth day of July, 1924, and
- (b) in other respects save as is provided in section *three* as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this twenty-ninth day of September One thousand Nine hundred and Twenty-four.

ATHLONE,
High Commissioner.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

SCHEDULE.

PART I.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Possessions.
42 (1)	Sodium carbonate, per 100 lb.	£ s. d. 0 2 0	£ s. d. nil.
46	Tea:— (a) in packets or tins, not exceeding 10 lb. each in weight, per lb. (b) in larger packets, per lb.	0 0 6 0 0 4	nil. nil.

CLASS IV.—3 PER CENT. *ad valorem*.

80 (2)	Beehives, wooden sections of, and wax foundations for.
83 (2)	Boxes, wooden, empty or in shooks, for packing fresh or dried fruits and dairy produce.
83 (3)	Brass tubes (rough drawn) for use in the manufacture of wind-mill pumps; under such conditions and regulations as the Director of Customs may prescribe.
88 (2)	Cheese bandages and caps.
91 (2)	Copper gauze for dynamo brushes, under such conditions and regulations as the Director of Customs may prescribe.
95 (2)	Cylinders, gas, of a capacity not less than forty cubic feet or forty lb.
98 (1)	Ferrous and zinc sulphates; linseed, castor, and whale oil, fatty acids; turpentine, cresylic acid, green oil, iodine, and potassium iodide; in bulk, for the manufacture of dips, dipping powders, and other substances for the destruction of agricultural pests; under such conditions and regulations as the Director of Customs may prescribe.
117 (2)	Metal castings for the manufacture of cow-stalls.
118 (1)	Motor engines for fishing boats.
130 (2)	Shirting, buttons, and pyjama girdles for the shirt and pyjama-making industry, provided they are imported direct by a manufacturer, under such conditions and regulations as the Director of Customs may prescribe.
133 (2)	Steel eyelets and rings, for the manufacture of pressed steelware under such conditions and regulations as the Director of Customs may prescribe.
136 (3)	Terminals, plugs, and other metal parts, insulators, glass tubes, dolls, composition pitch, ceresin wax, and excelsior salts, for the manufacture of dry batteries; under such conditions and regulations as the Director of Customs may prescribe.
136 (4)	Thermoscope bars and seger cones, for use in the manufacture of pottery.
141 (2)	Wax cartons, plain or printed, to be used as containers of preserves, honey, or dairy products.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

158 (2)	Cinematograph films, scientific and technical, for exhibition solely to scientific or technical associations.
173 (2)	Laboratory glassware and porcelainware, and scientific apparatus and instruments for scientific observation or record or for the control of manufacturing operations.

PART II.—AMENDMENTS OR ADDITIONS.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Amendment or Addition.
36 (2)	Paper, wrapping, including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper; in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable parchment, and cartridge papers, and tinfoil, and similar metallic papers, per lb. 0 0 0½d. rebate 0 0 0 d.	Paper, wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper) in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof vegetable or imitation vegetable parchment, and cartridge papers, and tinfoil and similar metallic papers, per lb. 0 0 0½d. rebate 0 0 0½d.

CLASS IV.—3 PER CENT. *ad valorem*.

77	Laboratory glassware and porcelainware, scientific apparatus and instruments for laboratory use, and scientific measuring instruments (not being essential parts of any machinery) used in controlling any manufacturing operation.	Deleted: See item 173 (2) in Part I. of the Schedule to this Proclamation.
80	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting.	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, and filter cloth for pottery manufacture, but not including cocoanut matting.
82 (2)	Boot and shoe makers' grindery, including poplins, linings, loopings, solutions, wood heels; cotton, linen and silk thread, not elsewhere enumerated; eyelets and hooks, ornaments not elsewhere enumerated; trimmings, socking paper, bottom fillings, backing cloth, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.	Boot and shoe makers' grindery, including poplins, backing cloth, linings, loopings, bindings, trimmings; cotton, linen and silk thread, not elsewhere enumerated; wood heels, eyelets and hooks; ornaments not elsewhere enumerated; socking paper, fibrok, fibre fillers, bottom fillings, solutions, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.

Tariff Item.	Article.	Amendment or Addition.
91	Confectioners' requisites, namely, moulding starch, gelatine (animal or vegetable), and unsweetened desiccated cocoanut en bulk.	Confectioners' requisites, namely, gelatine (animal or vegetable), unsweetened desiccated cocoanut, and potato farina; in bulk, for use in the confectionery making industry.
93	Cranes, elevators, and shears.	Cranes, shears, elevators, and gravity conveyors.
98 (a)	Ferro-silicon; in bulk.	Ferro-chrome, ferro-manganese, and ferro-silicon; in bulk.
98 (2)	Fibre, leatherboard, hempite, and other compositions, metal and other frames, locks, clips, studs, handles, swivels, caps, corners, hat-box cones, and other metal fittings, and webbing, used in the harness and saddlery and bag and trunk manufacturing industries; under such conditions and regulations as the Director of Customs may prescribe.	Fibreboard, leatherboard, hempite and similar compositions, metal and other frames, wooden hoops, locks, clips, studs, handles, swivels, caps, corners, hat-box cones, eyelets, springs, buckles, rings, and other metal fittings, webs and webbing, seat linen, painted canvas, painted hessian, willed green cloth and stiffening paper, saddle serge, and saddle felt: for use in the manufacture of bags and trunks, leggings, belts, and straps, and harness and saddlery: under such conditions and regulations as the Director of Customs may prescribe.
104	Hair: hog, camel, and badger, for broom and brush making.	Hair: hog, camel, and badger and fibres; for broom and brush making.
105 (3)	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and bindings, for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and binding; metal parts of blind rollers, and twisted seagrass; for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.
111 (2)	Leads, white and red, dry, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.	Leads, white and red, dry or ground in oil, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.
115	Magnesium sulphate; in bulk.	Magnesium sulphate, and magnesium carbonate for use in the manufacture of explosives; in bulk.
117	Metals: (a) Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured. (e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; but not including lacquered, varnished, or enamelled plates or sheets.	Metals: Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured, and foil. Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; including tin foil, but not including lacquered, varnished, or enamelled plates or sheets.
118 (4)	Oxides, namely: cobalt, copper, iron, tin, and zinc; in bulk.	Oxides, namely: cobalt, copper, iron, tin, and zinc, and earth pigments (dry): in bulk, for manufacturing purposes; under such conditions as the Director of Customs may prescribe.
120	Paper not elsewhere enumerated, namely, plain or composite papers, including tissue paper, in the original mill wrappers, flat, or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine, and graphitized paper; but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.	Paper not elsewhere indicated, namely, plain or composite papers, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine; and plain tissue paper, graphitized paper and lithographic transfer paper; but not including ruled or printed papers, blotting, wall, sanitary, sensitized, tracing, or carbon papers or stationery.
122	Potassium and sodium: Carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, metabisulphite, permanganate, red and yellow prussiate of; in bulk.	Potassium and sodium: bicarbonate, silicate, bichromate, chlorate, metabisulphite, permanganate, red and yellow prussiate of: caustic soda, caustic potash, and potassium carbonate; in bulk.
136 (2)	Tent rings, brass eyelets, and hooks and eyes, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.	Tent rings, brass eyelets, hooks and eyes, and webbing, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.

Tariff Item.	Article.	Amendment or Addition.
138	Traction engines and power lorries, and trailers for the same; stone crushers; steam rollers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.	Traction engines and power lorries, and trailers for the same; stone crushers; steam and motor road rollers; road scarifiers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

178	Oils: Palm, palm kernel, cotton seed, whale and cocoanut; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.	Oils: Palm, palm kernel, cocoanut, cotton seed, mafurra, resin, and whale; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.
190	Vaccine virus, rennet, toxin, and serum.	Vaccine virus, rennet, toxin, serum and insulin.

PART III.

EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise duty.	Corresponding customs duty.
I. Tobacco manufactured in the territory—	£ s. d.	£ s. d.
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	0 0 3½	nil.
(b) ready for use in the making of cigarettes, per pound weight.....	0 0 6	nil.
(c) in the form of cigarettes, per pound weight.....	0 0 6	nil.
(d) in the form of cigars or cigarillos, per pound weight.....	0 1 0	nil.
(e) in the form of roll tobacco, per pound weight.....	0 0 2	nil.
II. Tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union on importation into the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	nil.	0 0 3½
(b) ready for use in the making of cigarettes, per pound weight.....	nil.	0 0 6
(c) in the form of cigarettes, per pound weight.....	nil.	0 0 6
(d) in the form of cigars or cigarillos, per pound weight.....	nil.	0 1 0
(e) in the form of roll tobacco, per pound weight.....	nil.	0 0 2

(Printed by the Government Printer, Pretoria.)

No. 40 of 1924.]

PROCLAMATION

By His Excellency the High Commissioner.

Whereas it is expedient to amend Law No. 13 of 1895 of the Transvaal which, as amended by Transvaal Ordinance No. 5 of 1905, is in force in Swaziland *mutatis mutandis*.

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:—

1. Sub-section (d) of section seventy-five of the said Law No. 13 of 1895 as amended shall be and the same is hereby repealed.

2. No trustee shall be entitled either by himself or his partner to receive out of the estate any remuneration for services rendered to the estate except the remuneration to which he is by law entitled as trustee.

3. This Proclamation shall be cited as the Insolvency Law (Swaziland) Amendment Proclamation 1924 and shall have force and take effect from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twenty-ninth day of September One thousand Nine hundred and Twenty-four.

ATHLONE,
High Commissioner.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

(Printed by the Government Printer, Pretoria.)

HIGH COMMISSIONER'S NOTICE No. 112 of 1924.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to approve the following regulations made by the Resident Commissioner of Basutoland, under the provisions of section two of the Public Health (Basutoland) Proclamation, 1921.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

High Commissioner's Office,
Capetown, 24th September, 1924.

BASUTOLAND SANITARY REGULATIONS.

1. In these regulations, unless the context otherwise requires, the following terms shall have the meaning assigned to them:—

- (1) "Government Reserve" shall mean the area set apart for the special use of the Basutoland Government at Maseru and any other area so set apart to which these regulations or any of them may by additional regulations be hereafter applied;
- (2) "local authority" shall mean the Assistant Commissioner, Deputy Assistant Commissioner, or officer in charge;
- (3) "sanitary inspector" shall mean any officer from time to time appointed to act as sanitary inspector in a Government Reserve and carry out the duties assigned to him by these regulations;
- (4) "police officer" shall mean any European police officer or non-commissioned officer of the Basutoland Mounted Police;
- (5) "medical officer" shall mean the Government Medical Officer or such other registered medical practitioner as may be appointed by the Resident Commissioner as medical officer of a Government Reserve;
- (6) "premises" shall include any land, building room, structure, tent, van, vehicle, stream, lake, dam, pool, drain, ditch (covered or enclosed), or place whether built or not and whether public or private;
- (7) "dwelling" shall mean any house, room, shed, hut, cave, tent, or vehicle, or any other structure or place whatsoever, any portion whereof is used by any human being for sleeping or in which any human being dwells;
- (8) "owner" shall in relation to premises include any person receiving the rents or profits of such premises from any tenant or occupier thereof or who would receive such rents or profits if such premises were let whether on his account or as agent from any person entitled thereto or interested therein, and shall in relation to any animal include the person in charge or possession of such animal;
- (9) "occupier" shall include any person in actual occupation of premises without regard to the title under which he occupies and, in case of premises sub-divided and let to lodgers or various tenants, the person receiving the rent payable by the lodgers or tenants, whether on his own account or as agent for any person entitled thereto or interested therein;
- (10) "street" shall include any public street, road, square, or thoroughfare;
- (11) "day" means the period between sunrise and sunset.

2. The occupier of any premises or in the case of unoccupied premises the owner thereof shall remove or cause to be removed therefrom all dirt and rubbish to such place or places as may be pointed out to him by the sanitary inspector. No dirt or rubbish shall be thrown on any street or public place. All dirt or rubbish on any premises, if not removed within a reasonable time after warning by the sanitary inspector may be removed by him at the cost of the occupier or, in case of unoccupied premises, at the cost of the owner, and the occupier or the owner, as the case may be, shall be liable to pay such costs in addition to any fine imposed on him for contravention of this regulation.

3. The owner or occupier of any premises shall erect and maintain thereon in sanitary order so many closets as shall be prescribed by the sanitary inspector. Buckets shall be supplied by the Government.

4. The local authority may establish and carry on a sanitary service for the removal and disposal of night-soil and other refuse. In respect of such services there shall be paid in advance by the owner or occupier to the Government the sum of ten shillings and sixpence per mensem for each sanitary receptacle used by such owner or occupier, such payment to include the removal of household rubbish contained in the receptacle to be approved by the local authority, once every week, provided that in cases where the local authority deems it advisable to order removals of night-soil more often than three times a week the sum to be so paid shall be twelve shillings and sixpence per mensem for each sanitary receptacle.

5. No person shall relieve nature within the limits of a Government Reserve, except in places set apart for that purpose. Any person contravening this regulation shall be guilty of an offence.

6. No pigs shall be kept on any premises within a Government Reserve except with the written permission of the medical officer, and on such conditions as such medical officer may prescribe. Such permission may be withdrawn at any time. Any person contravening this regulation shall be guilty of an offence.

7. The carcass of every animal dying within the limits of a Government Reserve shall be removed as soon as possible by the owner to such place as may be indicated by the sanitary inspector. Any owner failing to remove such animal within twelve hours after death shall be guilty of a contravention of this regulation and shall in addition to any fine imposed for such contravention be liable to pay any costs of removal incurred thereafter by the sanitary inspector or any other person authorized by him to remove such carcass.

8. Any person duly authorized in writing by the local authority may at any time by day enter upon any premises to inspect the same, provided, however, that he shall not enter into any dwelling against the wish of the occupier unless he shall produce a written order from the local authority authorizing him to do so. No such

order shall be granted by the local authority in respect of any dwelling unless he has reasonable grounds for belief that such dwelling is in an insanitary condition.

9. If any premises shall be found in an insanitary condition or if any nuisance shall be found to exist on any premises, the sanitary inspector may order the owner or occupier thereof to remedy such condition or to abate such nuisance within such reasonable time as he may specify, and if at the expiration of such time such condition shall not have been remedied or nuisance abated, the person in default shall be guilty of a contravention of this regulation, and the sanitary inspector may cause the same to be done at the cost of such person, who shall in addition be liable to any fine imposed upon him for such contravention, provided that where any work of a structural character is required to be done under this regulation the order shall be made on the owner.

10. If the number of persons living in any dwelling shall be so great as to cause or to conduce to injury to health, the medical officer may order the owner to reduce the number of such persons to a less number to be specified by him, and failing compliance with such order the owner shall be guilty of a contravention of this regulation.

11. Animals shall not be slaughtered except at places set apart for that purpose. All slaughter poles and butchers' wagons and carts intended for the conveyance of meat shall be kept clean by the persons using the same, and maintained and used under such conditions as may be prescribed by the medical officer. Any person contravening this regulation or failing to observe the terms of any order made under its provisions shall be guilty of an offence.

12. No person shall store or allow to be stored fresh meat, fresh or salted fish, dairy produce, fruit, vegetables, or other produce of a like nature in any room which is used as a living room or bedroom. Any person contravening this regulation shall be guilty of an offence.

13. No person shall sell or offer for sale any meat, fish, milk, vegetables, fruit, or any other article of food liquid or solid which is unfit for human consumption. It shall be lawful for the sanitary inspector or any police officer immediately to detain or seize any such article which is in his opinion unfit for human consumption. He shall without loss of time report such detention or seizure to the medical officer, who shall, upon being satisfied that the article detained or seized is unfit for human consumption, order the same to be destroyed or so disposed of as to prevent it from being exposed for sale or used for the food of man. Any person contravening this regulation or failing to observe the terms of any order made under its provisions shall be guilty of an offence.

14. No person shall pollute or without the authority of the sanitary inspector interfere with the distribution of any water used or provided for human consumption or domestic purposes or damage any water-furrows or leads in a Government Reserve. Any person contravening this regulation shall be guilty of an offence.

15. It shall not be lawful to bury the body of any deceased person in any place within a Government Reserve other than that specially set apart for the purpose, and any person causing a body to be buried in any other place than that so set apart shall be guilty of a contravention of this regulation, and shall in addition to any fine imposed for such contravention be liable to pay any costs incurred by the sanitary inspector in the reinterment of such body in the proper place.

16. Every occupier of a plot situated on a Government Reserve using spring or river water from a source of supply controlled by the local authority shall pay for such water at the following rates:—

River water at one shilling per thousand gallons; spring water at two shillings per thousand gallons, in addition to a minimum rent for meters of two shillings per mensem for each meter, unless such occupier shall have been exempted by the Resident Commissioner from liability to pay such rates or rental.

17. The local authority shall supply and maintain all water meters, which shall remain the property of the Government.

18. No person shall cause or allow any water meter or stop-cock, being the property of the Government, to be in any way interfered with. Any person contravening this regulation shall be guilty of an offence.

19. Any person, duly authorized in writing by the local authority, may at any time by day inspect all water-taps, pipes, tanks, meters, and stop-cocks on any plot.

20. The local authority shall have the right at any time to prohibit the use of spring water for other than domestic purposes. Any person who disobeys such prohibition and any occupier who permits the use of spring water on his plot for prohibited purposes shall be guilty of an offence.

21. (1) The fees prescribed in Regulation 4 shall be paid at the office of the Assistant Commissioner by the occupier of the premises to which such services are rendered on or before the tenth day of the month following that in respect of which the fees are due, and any person liable to pay such fees who fails punctually to pay the same shall further pay interest thereon at the rate of 10 per cent. per annum of the amount originally due, reckoned from the date on which it became due, fractions of a shilling being regarded as one shilling. All such fees and interest may be recovered by civil process in any competent court.

(2) Water rates as laid down in Regulation 16 shall be paid at the Department of Public Works by the occupier of the premises to which water is supplied on or before the tenth day of the month following that in which the water is supplied. If any person shall fail to pay the amount due on or before the aforementioned date, the local authority may cut off the supply of the defaulter until the sum due has been paid or recovered in a competent court.

22. (1) The local authority shall not be subject to any liability for any failure of the services as set forth in Regulation 4.

(2) The local authority shall at all times have the right of determining the quantity of water to be supplied, and the Government shall not be subject to any liability for any failure to supply.

23. Any person guilty of an offence against these regulations shall, upon conviction, be liable to the penalty prescribed in section four of the Public Health (Basutoland) Proclamation, 1921.

(Printed by the Government Printer, Pretoria.)

HIGH COMMISSIONER'S NOTICE No. 113 of 1924.

PROMOTION IN THE COLONIAL SERVICE.

With reference to High Commissioner's Notice No. 63 of 1911, the following dispatch from the Secretary of State for the Colonies is hereby published for general information.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.

High Commissioner's Office,
Capetown, 29th September, 1924.

CIRCULAR.

Downing Street, 16th August, 1924.

Sir,

In his Circular dispatch of the 17th of June, 1911, the late Viscount Harcourt discountenanced attempts on the part of Colonial officials to seek the influence of Members of Parliament and others in this country as a means of bringing their services to the notice of the Secretary of State with a view to consideration for promotion.

2. Lord Harcourt pointed out that arrangements were in existence in the Colonial Office which ensured due consideration of the claims of all suitable officers on the occurrence of vacancies; and observed that the attempts which had been made to obtain promotion by irregular means had not been of advantage to the officers concerned.

3. From recent correspondence which has reached me I have formed the opinion either that the warning issued by Lord Harcourt's directions is not now generally known, or that the grave view of the practice taken by the Secretary of State is insufficiently realized. I have to request, therefore, that steps may be taken by the publication of this dispatch in the *Gazette* and by any other means available, to warn public officers that a proceeding such as that which has been deprecated will serve no useful purpose and, on the other hand, may actually be detrimental to the interests of those concerned.

I have, etc.,

(for Secretary of State)

ARNOLD.

The High Commissioner for South Africa.

SWAZILAND LIQUOR LICENSING COURT.

Notice is hereby given that the next sitting of the above Court will be held in the Court-room of the Assistant Commissioner, Mbabane, on Monday, the 8th December, 1924, at 10 a.m., and that all applications for the granting, renewal, transfer, or removal of any licence should be in the hands of the Secretary not later than 12 noon on the 20th October, 1924.

H. W. BOAST,
Secretary, Swaziland Liquor Licensing Court.
Mbabane, Swaziland, 29th September, 1924.

SWAZILAND.

SALE IN EXECUTION
(WITHOUT RESERVE.)

In the matter between THE STANDARD BANK OF SOUTH AFRICA, LIMITED, Plaintiffs, and SOBHUZA NKOSI DHLAMINI, N.O., Defendant.

In execution of the judgment of the Special Court of Swaziland, in the above suit, a sale will be held outside the Court-house, Mbabane, Swaziland, on Friday, the 31st day of October, 1924, at 11 o'clock in the forenoon precisely, of the following properties to wit:—

- (a) Certain portion marked "E" of Land Concession No. 134 L, situate in the District of Mbabane (North) in Swaziland; measuring one thousand two hundred and sixteen (1,216) morgen two hundred and ninety-eight (298) square rods.
- (b) The remaining extent of Land Concession No. 134 L, situate in the District of Mbabane (North) in Swaziland; measuring as such two thousand seven hundred and sixty-three (2,763) morgen and seven (7) square rods.

CONDITIONS OF SALE.

One-third purchase price payable on confirmation of sale by Court, one-third within six months, and the balance within twelve months. Such sums to bear interest at 8½ per cent. per annum to dates of payment. Purchaser to pay all transfer dues, transfer duty, and costs connected with transfer, and to furnish at the time of sale sureties for the due payment of the purchase price, interest, and other expenses.

W. W. USHER,
Sheriff of Swaziland.

Sheriff's Office,
Mbabane, Swaziland, 29th September, 1924.

BASUTOLAND NOTICE.

It is hereby notified for general information that under the powers conferred upon me by section one of High Commissioner's Proclamation No. 5 of 1911, and with the approval of the High Commissioner, I hereby, in my capacity as Judge of the Court of the Resident Commissioner in Basutoland, amend the Rules of Court contained in the Schedule to the aforesaid Proclamation by the deletion from paragraph 1 of the words "Government Secretary as."

J. P. MURRAY,
Acting Resident Commissioner, Basutoland.
Maseru, Basutoland,
16th September, 1924.

(Printed by the Government Printer, Pretoria.)