



# OFFICIAL GAZETTE

OF THE  
HIGH COMMISSIONER FOR BASUTOLAND, THE  
BECHUANALAND PROTECTORATE, AND SWAZILAND

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

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PRETORIA, FRIDAY, 13TH SEPTEMBER, 1935.

[No. 1788.]

No. 52 of 1935.]

## PROCLAMATION

By His Excellency the High Commissioner.

Whereas it is expedient to provide for the further imposition of a tax on the premium of gold produced in the Bechuanaland Protectorate (hereinafter referred to as the Territory);

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

1. The Bechuanaland Protectorate Gold Premium Taxation Proclamation, 1934 (No. 25 of 1934), shall be deemed to have been repealed as from the first day of January, 1935.

2. In this Proclamation, unless inconsistent with the context—

“current market rate” means

- (a) if the output has been sold on the open London bullion market, the price per ounce realized by such sale; or
- (b) if the output has been sold elsewhere than on the London bullion market aforesaid, the mean price per ounce ruling on such London market on the day of such sale; or
- (c) if the output has not been sold, the mean price per ounce ruling on such London market on the sixtieth day following the last day of the month in respect of which the output was declared;

“gold premium” means the difference between the current market rate and eighty-five shillings;

“mining right” means any right to work gold granted or acquired either directly or indirectly;

“ounce” means an ounce of fine gold;

“output” means the amount of gold stated in ounces won monthly by an owner as in this section defined;

“owner” means the registered holder of any mining right, a lessee or tributor of such right, and in the absence of registration the person in charge of any working where gold is being won;

“tax” means the tax levied and payable in terms of this Proclamation.

3. (a) Subject to the provisions of this Proclamation, there shall be charged, levied and collected throughout the Territory, during the year ending the thirtieth day of June, 1936, upon the taxable amount of every output won, a tax calculated at the rate of fifteen per centum of the gold premium.

(b) The taxable amount of any output shall be as follows:—

- (i) If the output exceeds six hundred ounces, the total output shall be taxable;
- (ii) If the output exceeds three hundred ounces but does not exceed six hundred ounces, the taxable amount shall be twice the number of ounces by which the output exceeds three hundred ounces. For the purpose of calculating the tax on such amount the average current market rate of the total output shall be deemed to be the current market rate of the taxable amount;
- (iii) If the total output does not exceed three hundred ounces no tax shall be payable.

4. Every owner shall

(a) furnish monthly a sworn declaration, which shall be exempt from stamp duty, of his output, if any, for each calendar month, which declaration shall contain information comprising—

- (i) the full name and address of the declarant;
- (ii) a full and accurate description of the situation of the mining right or the registered number and date of the mining right, as the case may be;
- (iii) the amount of output in fine ounces;
- (iv) the period covered by the declaration;
- (v) the amount of the output sold;
- (vi) the amount of the output unsold;
- (vii) the place of sale of the output;
- (viii) the date of sale of the output;
- (ix) the price per ounce realized;
- (x) the mean price per ounce ruling on the London market on the day of sale;

(b) within ninety days of the last day of the month in respect of which he has won any gold pay the tax to the Resident Magistrate of the district in which such mining right is situate or in such other manner as may be determined by the Resident Commissioner.

5. Notwithstanding anything to the contrary contained in the Bechuanaland Protectorate Insolvency Proclamation, 1929, any tax due and payable under the provisions of this Proclamation shall, if the estate of any taxpayer is sequestrated, be a first charge upon the assets of such insolvent estate.

6. The High Commissioner may make regulations not inconsistent with this Proclamation for the better carrying out of its purposes and prescribe penalties for any breach of such regulations provided that in no case shall any such penalty exceed the penalty prescribed in section seven of this Proclamation.

7. Any person who contravenes any provision of this Proclamation shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds, or in default of payment to imprisonment for a period not exceeding six months, and in addition the Court imposing such penalty may give summary judgment for the amount of any tax due.

8. This Proclamation may be cited as the Bechuanaland Protectorate Gold Premium Taxation Proclamation, 1935, and shall have force and take effect from the first day of July, 1935.

GOD SAVE THE KING.

Give under my Hand and Seal at Pretoria this Ninth day of September, One thousand Nine hundred and Thirty-five.

W. H. CLARK,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)



No. 53 of 1935.]

**PROCLAMATION**

By His Excellency The High Commissioner.

Whereas it is expedient further to amend the Basutoland Income Tax Proclamation, 1920, as amended (hereinafter referred to as "the principal law") and to fix the rates of normal tax and super tax in respect of the twelve months ended the thirtieth day of June, 1935;

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

1. Sub-section (d) of section seven of the principal law as amended by the Basutoland Income Tax Proclamation, 1929 (No. 41 of 1929) is hereby amended by the deletion in the first line of the words "seventy-five pounds" and the substitution therefor of the words "one hundred pounds".

2. In terms of sub-section (3) of section five of the principal law there shall be levied in respect of every taxable income (as in the principal law defined) accrued to or in favour of any person during the twelve months ended on the thirtieth day of June, 1935, an income tax (referred to in the principal law as normal tax) at the rates specified in paragraphs (a) and (b) of section two of the Basutoland Income Tax Proclamation, 1932;

Provided that the amounts arrived at by calculation in accordance with the provisions of paragraph (b) of section two above mentioned shall in the case of persons other than companies be subject to a rebate of twenty per centum.

3. In terms of sub-section (4) of section eighteen of the principal law there shall be levied in respect of every income subject to super tax (as defined in section nineteen of the principal law) which shall have accrued to, or in favour of, any person other than a public company during the twelve months ended the thirtieth day of June, 1935, a super tax at the rates specified in section twenty-three of the principal law as amended by section seven of the Basutoland Income Tax Further Amendment Proclamation, 1921.

4. This Proclamation may be cited for all purposes as the Basutoland Income Tax Proclamation, 1935, and shall have force and take effect from the date of its publication in the *Gazette*; provided that the amendments to the principal law shall first take effect in respect of assessments made for the year of assessment ended on the thirtieth day of June, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Tenth day of September One thousand Nine hundred and Thirty-five.

W. H. CLARK,

High Commissioner.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

No. 54 of 1935.]

**PROCLAMATION**

By His Excellency The High Commissioner.

Whereas it is expedient further to amend the Bechuanaland Protectorate Income Tax Proclamation, 1922 (No. 70 of 1922) as amended (hereinafter referred to as "the said Proclamation") and to fix the rates of income tax to be levied in the Bechuanaland Protectorate in respect of the year ended on the thirtieth day of June, 1935.

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

1. Paragraph (e) of sub-section (2) of section seven of the said Proclamation shall be and is hereby amended by the deletion of the words "seventy-five pounds" where they appear and the substitution therefor of the words "one hundred pounds".

2. In terms of sub-section (3) of section five of the said Proclamation there shall be levied in respect of income (as in the said Proclamation defined) received by or accrued to or in favour of any person during the year ended the thirtieth day of June, 1935, an income tax at the rates specified in paragraphs (a) and (b) of section one of the Bechuanaland Protectorate Income Tax Proclamation, 1932 (No. 49 of 1932); provided that the amounts arrived at by calculation in accordance with the provisions of paragraph (b) of section one above mentioned shall in the case of persons other than companies be subject to a rebate of twenty per centum.

3. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Income Tax Proclamation, 1935, and shall have force as from the first day of July, 1935.

provided that the amendment to the said Proclamation contained in this Proclamation shall first take effect in respect of assessments made for the year of assessment ended the thirtieth day of June, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Tenth day of September One thousand Nine hundred and Thirty-five.

W. H. CLARK,

High Commissioner.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

No. 55 of 1935.]

**PROCLAMATION**

By His Excellency The High Commissioner.

Whereas it is necessary to fix the rates of normal tax and super tax to be levied in Swaziland in respect of the twelve months ended on the thirtieth day of June 1935, and to amend in certain respects the Swaziland Income Tax Proclamation No. 31 of 1921, hereinafter referred to as the principal law;

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. In terms of sub-section (3) of section four of the principal law there shall be levied in respect of every taxable income (as therein defined) received by or accrued to or in favour of any person during the twelve months ended on the thirtieth day of June, 1935, an income tax at the rates specified in section four of the Swaziland Income Tax Further Amendment Proclamation 1922;

Provided that the amounts arrived at by calculation in accordance with the provisions of paragraph (b) of section four of the Swaziland Income Tax Further Amendment Proclamation, 1922, shall in the case of persons other than companies be subject to a rebate of twenty per centum.

2. In terms of sub-section (4) of section one of the Swaziland Income Tax (Super Tax) Proclamation 1930, there shall be levied in respect of every income subject to super tax received by or accrued to or in favour of any person other than a public company during the twelve months ended on the thirtieth day of June 1935, a super tax at the rates specified in section six of the Swaziland Income Tax (Super Tax) Proclamation 1930.

3. Section six of the principal law as amended is hereby further amended by the deletion from paragraph (d) of sub-section (2) thereof of the words "seventy-five" and the substitution therefor of the words "one hundred".

4. Section thirteen of the principal law shall be and is hereby repealed and the following section substituted in place thereof.

"13. (1) Every Company which is subject to Income Tax and which pays interest upon or in respect of debentures or debenture stock shall be entitled to deduct from each amount of interest paid to the holder of any such debenture or debenture stock the proportionate amount of Income Tax paid by such Company in respect of the total of such interest.

(2) The Collector shall on the receipt of a claim from the holder of any debenture or debenture stock, resident in the Territory, refund to such holder such amount of any Income Tax deducted under this section as such holder would not have been chargeable with if such deduction had not been made, provided that the claim for refund shall have been received from such holder within two years from the end of the year of assessment in respect of which the interest is set out in the taxpayer's return as required by section eleven of this Proclamation, or within such further time as the Collector may for good cause allow.

(3) For the purposes of this section 'interest upon or in respect of debentures or debenture stock' shall include any interest payable under and by virtue of a debenture or debenture trust-deed whether in the form of a mortgage or any other instrument or document acknowledging indebtedness."

5. Section seven of the Swaziland Income Tax Further Amendment Proclamation 1922, is hereby amended by the addition of the following sub-section:—

"(4) Every claim for relief under this section shall be made to the Collector of Income Tax within two years of the date of the assessment to which the claim relates or within such further time as the Collector may for good cause allow."



6. This Proclamation may be cited for all purposes as the Swaziland Income Tax Proclamation, 1935, and shall have force and take effect from the date of its publication in the *Gazette*; provided that the amendments to the principal law and the proviso contained in section one of this Proclamation shall first take effect in respect of assessments made for the year of assessment ended on the thirtieth day of June 1935; and provided further that any claim for refund or relief that has arisen in respect of assessments already made and would not otherwise have become time-barred but for the promulgation of this Proclamation, may be made to the Collector at any time within a period not exceeding two years of the date of the coming into force of this Proclamation.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Tenth day of September One thousand Nine hundred and Thirty-five.

W. H. CLARK,  
High Commissioner.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

No. 56 of 1935.]

### PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to amend the provisions of the said Proclamation shall be and is hereby repealed and the following paragraph substituted therefor:—

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

1. Paragraph (ii) of sub-section (b) of section eight of the said Proclamation shall be and is hereby repealed and the following paragraph substituted therefor:—

“(ii) imprisonment with spare diet or solitary confinement for any period not exceeding twenty-eight days, or”

2. This Proclamation 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 Tenth day of September One thousand Nine hundred and Thirty-five.

W. H. CLARK,  
High Commissioner.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

No. 57 of 1935.]

### PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is desirable to make provision out of the public revenue or other funds of Swaziland for the service of the year ending on the 31st day of March, 1936.

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. The public revenue or other funds of Swaziland are hereby charged towards the service of the year ending on the 31st day of March, 1936, with a sum of £130,216 (one hundred and thirty thousand two hundred and sixteen pounds).

2. The moneys granted by this Proclamation shall be applied to the purposes and services set forth in the Schedule hereto annexed and more particularly specified in the Estimates of the Expenditure of Swaziland for the year ending on the 31st day of March, 1936, submitted to and approved by the Secretary of State for Dominion Affairs.

3. The moneys granted by this Proclamation shall not be issued or applied to any use, intent or purpose other than the particular service to which the said amounts have been granted respectively by this Proclamation.

4. This Proclamation may be cited as the Swaziland Appropriation Proclamation, 1935, and shall have force and take effect from the 1st April, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Tenth day of September One thousand Nine hundred and Thirty-five.

W. H. CLARK,  
High Commissioner.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

### SCHEDULE.

#### Head of Service.

Ordinary Expenditure:	
Resident Commissioner .....	£7,618
District Administration .....	8,654
Police .....	15,772
Posts and Telegraphs .....	4,692
Administration of Justice .....	7,911
Public Works Department .....	2,494
Public Works Recurrent .....	14,459
Medical .....	14,568
Education .....	10,878
Veterinary and Agriculture .....	23,000
Deeds Registry and Survey Services .....	750
Interest .....	2,445
Sinking Fund .....	1,265
Allowances, etc., Native Chiefs .....	1,625
Pensions and Gratuities .....	4,611
Miscellaneous .....	2,854
Surveys .....	50

Total Ordinary Expenditure ... .. £123,646

Public Works Extraordinary ... .. 6,570

£130,216

(Printed by the Government Printer, Pretoria.)

### HIGH COMMISSIONER'S NOTICE No. 143 of 1935.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint the undermentioned persons to be Stock Inspectors in the Bechuanaland Protectorate Service, with effect from the dates opposite their respective names:—

Mr. Adrian Arnold Pedlar: 7th May, 1927.

Mr. Norman Francis Wright: 20th January, 1930.

Mr. Harold James Rundle: 1st July, 1932.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 6th September, 1935.

### HIGH COMMISSIONER'S NOTICE No. 144 of 1935.

It is hereby notified for general information, under sub-section (9) of section fifteen of the Swaziland Administration Proclamation, 1907, as amended, that His Excellency the High Commissioner has been pleased to fix Monday, the 21st October, 1935, or so soon thereafter as the Court can assemble, as the date of the opening of the October term of the Special Court of Swaziland, established under the said Proclamation.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 10th September, 1935.

### In the Estate of the late ARTHUR EDWARD PASEA.

Creditors and Debtors of the above-named deceased Estate are hereby required to file their claims and to pay their debts to the undersigned within thirty (30) days from the date of publication of this notice.

F. J. PASEA.

C/o Box 45, Mbabane, Swaziland, 10th September, 1935.



SWAZILAND.

THE TRADE MARKS OFFICE.

APPLICATION FOR THE REGISTRATION OF A TRADE  
MARK.

Any person who has grounds of objection to the following Mark may, within one month after the last publication of this notice, lodge notice of opposition in the Form B, Second Schedule of the Trade Marks Rules, 1902.

L. J. PUTTICK,  
Acting Registrar of Trade Marks.

Mbabane, Swaziland, 28th August, 1935.

No. 5/1935, in class 47, in respect of all goods included in this class, in the name of The Shell Company of South Africa, Limited, of St. Helen's Court, Great St. Helen's, London, England, oil merchants, who claim to be the proprietors thereof.

Filed 28th August, 1935.

No. 5/1935.

**DERVOIL**