



OFFICIAL GAZETTE

OF THE

HIGH COMMISSIONER FOR BASUTOLAND, THE
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PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient to consolidate and amend the laws in force in Basutoland (hereinafter referred to as "the Territory") relating to the raising of revenue by the imposition of a tax on incomes:

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

Proclamation not applicable to persons subject to Native Tax.

1. The provisions of this Proclamation shall not apply to any person who is subject to the tax imposed by the Basutoland Native Tax Proclamation, 1911, or any law amending the same.

CHAPTER I.

ADMINISTRATION.

Appointments of officers.

2. (1) For the administration of this Proclamation the High Commissioner may appoint a Collector of Income Tax (hereinafter referred to as "the Collector") and an Assistant Collector of Income Tax (hereinafter referred to as "the Assistant Collector").

(2) The Assistant Collector shall, under the control of the Collector, perform such general official duties as he is required to perform by this Proclamation or by the Collector, and shall, in case of illness, absence or temporary incapacity of the Collector, act in his name and on his behalf, and while so acting shall have and may exercise all the powers conferred, and shall perform the duties imposed, upon the Collector under this Proclamation.

(3) Any office under this Proclamation may be held in conjunction with any other office in the Public Service.

(4) A notification in the *Gazette* that any person appointed to an office herein named has been so appointed shall be conclusive evidence of such appointment without further proof.

3. The Collector may, with the approval of the Resident Commissioner, delegate to any officer in the Public Service any duties, powers, and functions by this Proclamation conferred or imposed upon him other than such power of delegation.

4. (1) Every person appointed under or employed in the carrying out of the provisions of this Proclamation shall preserve, and aid in preserving, secrecy with regard to all matters that may come to his knowledge in his official capacity in the performance of his duties in connection with those provisions, and shall not communicate any such matter to any other person except in the performance of his duties under this Proclamation or by order of a competent Court of Justice.

(2) Every person so appointed or employed shall, before acting under this Proclamation, take and subscribe before a District Commissioner or justice of the peace such oath of fidelity or secrecy as may be prescribed.

(3) Every person who, in contravention of the true intent of the oath of fidelity or secrecy taken by him and without lawful excuse, reveals any matter or thing which has come to his knowledge in his official capacity shall be guilty of an offence and shall be liable on conviction to imprisonment for a period not exceeding two years with or without hard labour.

(4) If any person acts in the execution of his office before he has taken the prescribed oath he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten pounds or, in default of payment, to imprisonment for a period not exceeding three months.

(5) Any person appointed by competent authority to audit the assessments and accounts of the Collector shall for the purposes of this section be deemed to be a person appointed under or employed in the carrying out of the provisions of this Proclamation.

CHAPTER II.

INCOME TAX.

PART I.

NORMAL TAX.

Levy of
normal tax
and rates
thereof.

5. (1) Where any Proclamation enacts that income tax shall be charged for any year at any rate, there shall be charged, levied and collected throughout the Territory, subject to such conditions and to such exemptions and abatements as are hereinafter provided, an income tax (in this Proclamation referred to as "the normal tax") at that rate and calculated in the manner hereinafter specified in respect of any taxable income received by or accrued to or in favour of any person during that year.

(2) The rate to be levied shall be fixed annually by Proclamation, but the rate so fixed for any year shall be deemed to continue in force until the next such annual determination if, owing to the distribution or cessation of the income prior to such determination, the collection of the tax leviable upon any income received or accrued during that period cannot be postponed.

Definitions.

6. (1) For the purposes of this Chapter—
"Gross income" means the total amount, other than receipts or accruals of a capital nature, received by or accrued to or in favour of any person in any year or period assessable under this Chapter from any source within the Territory or deemed to be within the Territory, and includes rents, interest, salaries, stipends, wages, allowances, the estimated annual value of any quarters or board or residence or any other benefit or advantage of any kind granted in respect of employment, whether in money or otherwise, and any pension, stipend, charge, or annuity;

An amount shall be deemed to be derived from a source within the Territory if it is received by or accrues to or in favour of any person ordinarily resident or carrying on business within the Territory, and is received or accrues from any country outside the Territory where, owing to the fact that such person is not domiciled or ordinarily resident therein, the amount is not chargeable with income tax;

"Income" means the amount remaining of the gross income of any person for any such year or period after deducting therefrom any amounts exempt from income tax in the hands of such person;

"Taxable income" means the amount remaining after deducting from the income of any person all the amounts, other than abatements, allowed as deductions under this Chapter;

"Taxable amount" means the amount remaining after deducting from any taxable income any abatement allowed under this Chapter.

(2) The taxable amount shall be the amount upon which the tax to be paid by any person shall be calculated.

7. (1) The abatement to be deducted from the taxable income of any person, other than a company, for the purpose of determining the taxable amount of such person, shall be calculated in the manner set out in this section.

(2) Subject to the provisions of sub-sections (3) and (4) of this section, the abatement allowable in any case shall be the total of such of the following allowances as are applicable—

- (a) a sum of four hundred pounds;
- (b) any sum, not exceeding fifty pounds, paid by such person during the period in respect of which a return is made, as premiums upon policies under which he, his wife or his minor children are insured against death, accident or sickness;
- (c) any fees or subscriptions, not exceeding ten pounds in the aggregate, paid by such person during the period in respect of which a return is made to any friendly or benefit society;
- (d) the sum of one hundred pounds for each unmarried child or stepchild of such person maintained by him during any portion of the year of assessment or portion thereof in respect of which the assessment is made and was, or would have been if he had lived, under the age of twenty-one years on the last day of that year of assessment;
- (e) a sum of thirty pounds for each dependant of such person.

(3) In any case in which the period assessed is less than one year, the total of the allowances applicable to any such person under the last preceding sub-section shall be reduced proportionately.

(4) The total of the allowances applicable to any person under the last two preceding sub-sections shall be subject to reduction as follows:—

(a) In the case of every such person—

- (i) who during any portion of the period in respect of which the assessment is made was married; or
- (ii) who during the whole of the period in respect of which the assessment was made was divorced, but maintained during any portion of that period a child of his own or a stepchild who was, or would have been had he lived, under the age of twenty-one years on the last day of the year of assessment in respect of which, or portion of which, the assessment is made,

the reduction shall be by one pound for every completed ten pounds by which the taxable income of such person exceeds six hundred pounds, or, when the period assessed is less than twelve months, by which it exceeds so much of six hundred pounds as is proportionate to the period assessed:

Provided that, for the purposes of this paragraph, any person who was a widower or widow during the whole of the period in respect of which the assessment is made shall be assessed as though he had been married throughout that period, and any person who has been separated under a judicial order or written agreement throughout that period shall be assessed as though he had been divorced throughout that period;

- (b) In the case of all other persons to whom paragraph (a) of this sub-section does not apply, the reduction shall be by one pound for every completed pound by which the taxable income of any such person exceeds three hundred pounds, or, when the period assessed is less than twelve months, by which it exceeds so much of three hundred pounds as is proportionate to the period assessed,

and the amount as so reduced shall be the abatement to be deducted for normal tax purposes.

(5) The term "dependant" in relation to any taxpayer shall mean any person incapacitated by old age or infirmity from maintaining himself, or any child (other than the child or stepchild of such taxpayer) under the age of twenty-one years on the last day of the year of assessment: Provided that such person or child, as the case may be, has been maintained throughout the year of assessment at the expense of such taxpayer and that during such year of assessment the taxpayer has contributed whether in cash or otherwise an amount of not less than thirty pounds to such maintenance.

(6) In the case of companies there shall be an abatement of three hundred pounds, which shall be subject to reduction in accordance with the provisions of paragraph (b) of sub-section (4) of this section.

(7) There shall be deducted from the amount of income tax assessed in any year the amount of poll tax paid for that year by any person under the Basutoland Poll Tax Proclamation, 1933, on production to the Collector of the relative Poll Tax receipts or duplicates thereof.

Capitalized
or
credited
incomes.

8. Income shall be deemed to have accrued to a person notwithstanding that such income has been invested, accumulated or otherwise capitalized by him or that such income has not been actually paid over to him but has been credited in account or reinvested or accumulated or capitalized or otherwise dealt with in his name or on his behalf, and a complete statement of all such income shall be included by any person in the returns rendered by him under this Proclamation.

Income
deemed
to have
been
received
or
to have
accrued
within
the
Territory.

9. (1) Income received or accrued—

- (a) by virtue of any contract made within the Territory for the sale of goods, whether such goods have been delivered or are to be delivered in or out of the Territory; or
- (b) from any service rendered or work or labour done in the carrying on in the Territory of any business, trade, profession or occupation, whether the payment for such service or work or labour is made, or is to be made, by a person resident in or out of the Territory, and wherever payment for such service or work or labour is made or is to be made; and

(2) Income which would have been received by or accrued to any person, but which by reason of any donation or settlement or other disposition made by that person—

- (a) has been received by or accrued to or in favour of any minor child or children of that person or has been expended for the maintenance, education or benefit of such minor child or children; or
- (b) has been accumulated for the future benefit of any minor child or children of such person,

shall be deemed to be income received or accrued from a source within the Territory.

10. (1) There shall be exempt from the tax—

Exemptions from tax.

- (a) the revenues of building and friendly societies and life assurance companies;
- (b) the receipts of companies or societies carrying on business but not for the purpose of profit or gain which is to be divided amongst or credited to the shareholders or members thereof, except as regards the receipts from investments of such societies;
- (c) the revenue of all ecclesiastical, charitable and educational institutions of a public character;
- (d) the salaries and emoluments payable in respect of their offices to Consuls of foreign countries and members of their staffs who are not British subjects nor permanently resident in the Territory;
- (e) the salaries and emoluments payable to all persons in the service of His Majesty's Government in the United Kingdom (otherwise than under the Basutoland Government) or His Majesty's Government in the Union of South Africa in respect of their offices, whether the service be naval, military, or other service;
- (f) war pensions or gratuities, whether granted from United Kingdom funds or by the Government of any British Dominion, Possession or Protectorate;
- (g) dividends received or accrued from any company in respect of which normal tax has been paid by such company;
- (h) income on which normal tax has been paid in the Territory;
- (i) interest on sums deposited in the Post Office Savings Bank of the Territory;
- (j) interest received by or accruing to or in favour of any person from stock or securities (including Treasury bills) issued by His Majesty's Government in the United Kingdom or His Majesty's Government in the Union of South Africa subject to a condition that such interest shall be exempt from income tax:

Provided that, notwithstanding these exemptions, all amounts which fall under paragraphs (g) and (h) shall be set out by the taxpayer in the return rendered by him.

(2) The exemptions provided by paragraphs (a), (b) and (c) of sub-section (1) shall not extend to the salaries, wages, allowances, or pensions of persons employed by any such society, institution or company, although the same may be paid wholly or in part out of the income, revenue or funds thereof.

Persons carrying on business which extends beyond the Territory.

11. In the case of persons whose business extends to any other country, the taxable income shall be the sum which shall bear the same proportion to the whole net profits as the assets in the Territory bear to the total assets of such person: Provided that where the Collector on the one hand, or the taxpayer on the other hand, deems such method of estimating the income for taxation to be inequitable or inexpedient, the Collector or taxpayer may claim the right to an assessment on the actual profits derived from sources in the Territory.

Determination of taxable income.

12. (1) For the purpose of ascertaining the taxable income of any person there shall be deducted from the income of such person—

- (a) losses and outgoings actually incurred in the Territory by the taxpayer in the production of his income, including such expenses incurred outside the Territory in the production of the taxable income as the Collector may allow, provided that such losses or outgoings are not of a capital nature;
- (b) sums expended for the repairs of property occupied for the purpose of trade or in respect of which income is receivable, and sums expended for the repair of machinery, implements, utensils, and articles employed by the taxpayer for the purposes of his trade; such sums shall be the actual expenditure incurred by the taxpayer during the year of assessment;
- (c) such sum as the Collector may think just and reasonable as representing the diminished value by reason of wear and tear during the year of assessment of any machinery, implements, utensils and articles used by the taxpayer for the purposes of his trade: Provided that where a deduction has been allowed under paragraph (b) of this sub-section the Collector shall take into consideration the sum allowed under that paragraph in determining the sum to be allowed under this paragraph and provided also that in no case shall any allowance be made for the depreciation of buildings or other structures or works of a permanent nature;
- (d) any sum contributed during the year of assessment by way of current contribution to any duly established superannuation, pension, widows', or orphans' fund by any person holding any office or employment where the making of such a contribution is a condition of the holding of such office or employment;
- (e) an allowance in respect of any machinery, implements, utensils and articles used by the taxpayer for the purpose of his trade which have been scrapped by such taxpayer during the year of assessment, such allowance to be the difference between the original cost to such taxpayer of such machinery, implements, utensils or articles and the total amount arrived at by adding all the allowances made in respect thereof under paragraph (c) of this sub-section to any amount or the value of any advantage accruing to the taxpayer in respect of the sale or other disposal of such machinery, implements, utensils and articles.

(2) There shall be set off any balance of assessed loss incurred by the taxpayer in any previous year which has been carried forward from the preceding year of assessment. For the purposes of this sub-section "assessed loss" means any amount, as established to the satisfaction of the Collector, by which the deductions admissible under this section and section *thirteen* exceeded the income in respect of which they are so admissible.

13. Where a taxpayer, either alone or with other persons, carries on or is interested as a partner (otherwise than as a member of a company the capital whereof is divided into shares) in more than one trade in the Territory, and makes a profit in one or more of such trades and a loss other than a loss of a capital nature in another or others during the same year of assessment, such taxpayer shall be entitled to deduct the sum of the losses from that of the profits.

Net profit in case of more than one trade.

14. (1) No deduction shall in any case be made in respect of any of the following matters:—

Deductions not allowable.

- (a) The cost incurred in the maintenance of any taxpayer, his family or establishment;
- (b) domestic or private expenses;
- (c) any loss or expense which is recoverable under any insurance contract or indemnity;
- (d) normal tax or supertax;
- (e) income carried to any reserve fund or capitalized in any way;
- (f) any expenses incurred in respect of any amounts received or accrued which are not included in the term "income" as defined in this Chapter.

(2) No deduction shall, as regards income derived from any trade, be made in respect of any of the following matters:—

- (a) Any moneys not wholly or exclusively laid out or expended for the purposes of trade;
- (b) the rent or value or cost of repairs to any premises not occupied for the purposes of trade, or of any dwelling-house or domestic premises except such part thereof as may be occupied for those purposes;
- (c) interest which might have been made on any capital employed in trade;
- (d) any debts owed to the taxpayer, except such as are proved to the satisfaction of the Collector to be bad or doubtful, deductions for doubtful debts being made according to a value estimated by the Collector.

15. For the purposes of this Chapter, the expression "trade" shall include every profession, trade, business, employment, or calling.

Definition of "trade".

PART II.

SUPERTAX.

16. (1) Where any Proclamation enacts that supertax shall be charged for any year at any rate, then in addition to the normal tax chargeable under this or any subsequent Proclamation there shall be charged, levied, and collected throughout the Territory, in accordance with the provisions of this Proclamation, an additional tax (in this Proclamation referred to as "the supertax") in respect of such incomes as are hereinafter declared to be subject to supertax.

Levy of supertax and rates thereof.

(2) The supertax shall be calculated in the manner specified hereunder, subject to the conditions and abatements in this Part provided.

(3) The rate to be levied shall be fixed annually by Proclamation, but the rate so fixed for any year shall be deemed to continue in force until the next such annual determination if, owing to the distribution or cessation of the income prior to such determination, the collection of the tax leviable upon any income received or accrued during that period cannot be postponed.

Definitions.

17. (1) For the purposes of this Part the expression "income subject to supertax" means an amount as determined in section *twenty* received by or accrued to or in favour of any person other than a public company and exceeding in the aggregate two thousand five hundred pounds in any year of assessment.

(2) In this section—

"public company" means any company other than a private company;

"private company" means any company wherein—

(a) shares representing not less than ninety per centum of the share capital of the company are held or controlled by not more than any five shareholders:

Provided that where shares in a company are registered in the name of a partnership each partner shall be deemed to be a shareholder having a holding in the company in proportion to his interest in that partnership; or

(b) shares representing not less than fifty-one per centum of the share capital are held or controlled by one person; or

(c) not less than seventy-five per centum of the working capital has been supplied by one person:

Provided that a company shall not be deemed to be a private company—

(i) if shares therein representing not less than eighty per centum of the share capital are held or controlled by a public company; or

(ii) if it has distributed as dividends during the year of assessment a sum not less than seventy-five per centum of the income subject to supertax accrued to or received by it during the year of assessment.

For the purposes of this sub-section—

"share capital" means subscribed capital and includes vendors', promoters' and founders' shares.

Joint assessment of private companies.

18. (1) Where it appears to the Collector that any one person other than a public company controls more than one private company, the Collector shall assess such private companies for supertax jointly as a single company.

(2) Any assessment in terms of this section shall be apportioned amongst the several companies assessed jointly in proportion to each company's share in the massed income subject to supertax of all such companies jointly, and a separate notice of assessment shall be issued to each such company notifying the portion payable by it of the supertax chargeable under the joint assessment.

(3) Each such notice of assessment shall disclose to the company concerned the names of the other companies with which it has been assessed jointly as aforesaid.

(4) Any such company may object to its assessment jointly with other companies as aforesaid or to the apportionment of its share in the supertax and may appeal against any decision of the Collector in respect of any such objection: Provided that if two or more companies appeal against such joint assessment, such appeals may, if the companies so desire, be taken as one appeal.

(5) If such joint assessment is modified in any way, whether by the Collector or by the Court on appeal, a corresponding amendment shall be made in all the assessment notices issued to the several companies concerned.

19. The amount of tax payable by any private company (as defined in section *seventeen*), as normal tax and supertax conjointly, shall not exceed the amount which would be payable as normal tax and supertax conjointly by a person other than a company on a like taxable amount and amount subject to supertax:

Limitation of supertax on private companies.

Provided however that the amount so payable by such company shall not be less than the amount payable by such company as normal tax on such taxable amount.

20. (1) To determine the amount of any income subject to supertax there shall be taken the aggregate of—

Method of determining amount of income subject to supertax.

(a) the taxable income of the taxpayer as determined for normal tax purposes;

(b) any dividends excluded in the calculation of that taxable income under the provisions of paragraph (g) of sub-section (1) of section *ten* of this Proclamation;

(c) an amount equal to the nominal value of any bonus shares, debentures or other securities awarded to the taxpayer by way of capitalizing the profits of a company of which such taxpayer was a shareholder or member, where such profits have not already been added or allocated to the income of the shareholder under the provisions of sub-section (3) of this section;

(d) any amount allocated by the Collector to the taxpayer from the undistributed profits of any company under the provisions of sub-section (3) of this section;

(e) any deduction made for supertax purposes in respect of the last preceding year of assessment under the provisions of paragraph (b) of sub-section (2) of this section;

(f) any dividends or other payments received by the taxpayer on the winding up of a company in which he was a shareholder, in so far as such dividends or other payments represent a share of profits earned by such company whether before or after the commencement of such winding up.

(2) There shall be set off against the aggregate determined under the provisions of sub-section (1) of this section—

(a) any expenditure or losses, other than expenditure or losses of a capital nature, incurred by the taxpayer within the Territory, in the production of any amounts included in his income subject to supertax under the provisions of paragraphs (b) and (c) of sub-section (1) of this section;

- (b) any balance of loss as at the close of the year of assessment under charge which the taxpayer would be entitled under the provisions of sub-section (2) of section *twelve* and section *thirteen* of this Proclamation to carry forward and set off for normal tax purposes against his taxable income for the next succeeding year of assessment:

Provided that in the event of the balance of loss so ranking for deduction exceeding an amount sufficient to relieve the taxpayer from liability to supertax in respect of the year of assessment under charge, the amount deducted shall be limited to a sum sufficient to give such relief.

(3) (a) Whenever the dividends distributed during any period covered by its annual accounts by any private company are not in the opinion of the Collector a fair and reasonable distribution of the accumulated profits available for that purpose, or whenever during such a period no distribution has been made by such a company from the accumulated profits so available, the Collector may, for the purpose of determining the income subject to supertax of any shareholder in the said company, allocate to such shareholder such sum, proportionate to the amount of his shareholding in the company, as may seem to the Collector to be fair and reasonable, having regard to the circumstances of the company. Any decision of the Collector under this sub-section shall be subject to objection and appeal.

(b) Any amount so added or allocated by the Collector shall be deemed to have accrued to the shareholder on the last day of the accounting period the accounts of which disclose the accumulated profits in respect of which the Collector's allocation is made.

(c) For the purposes of this sub-section "private company" means any company wherein—

- (i) not more than ten of the largest shareholders hold ninety per centum of the shares; and
- (ii) restrictions are imposed upon the right to transfer shares; or
- (iii) no invitation has been issued to the public to subscribe for any shares or debentures:

Provided that there shall not be included within the term "private company" any company wherein not less than ninety per centum of the shares are held by a company or companies; whosoever registered or carrying on business which do not fall within the terms of this definition.

(d) The provisions of this sub-section shall not apply to any profits of a private company as defined in section *seventeen*.

Assessment for normal tax to be final for supertax purposes.

21. When the taxable income of any person has been finally determined for normal tax purposes, the amount so determined shall be final for the purpose of any supertax assessment upon such person.

Abatement.

22. (1) The abatement to be allowed in respect of any income subject to supertax shall be the sum of two thousand five hundred pounds, which sum shall be diminished by one pound for every pound by which the aggregate income subject to supertax, after making allowance for any amounts to be set off against that income under the provisions of section *twenty* of this Proclamation, exceeds two thousand five hundred pounds.

(2) The amount remaining after the deduction of any abatement allowable shall be the amount subject to supertax.

23. Dividends received by or accruing to or in favour of any person chargeable with supertax, not ordinarily resident nor carrying on business in the Territory, shall be exempt from the supertax, provided such dividends are not paid nor payable within the Territory.

Dividends accruing to non-residents exempt.

24. Every company which—

- (a) pays interest upon or in respect of debentures or debenture stock; or
- (b) pays any dividend upon shares in such company,

Duty of companies to furnish returns.

shall, within thirty days after the thirtieth day of June in each year, furnish in the prescribed form to the Collector a return giving the full name and address of each holder of such debentures or shares and the amount of interest or dividend paid to each such holder during the twelve months ending such thirtieth day of June.

25. Every bank carrying on business in the Territory or company dealing in or negotiating bearer warrants shall keep a record of all payments in respect of interest or dividends made to any person by means of bearer warrants, and shall, in such manner and form and at such times as may be prescribed or as the Collector may require, furnish particulars of such payments.

Return of payments in respect of bearer warrants.

26. It shall be the duty of every person chargeable with the supertax to give notice in writing to the Collector that he is so chargeable.

Personal return.

CHAPTER III.

GENERAL PROVISIONS.

PART I.

RETURNS AND ASSESSMENTS.

27. (1) The Collector shall annually give public notice in the prescribed manner that all persons liable to taxation, whether personally or in any representative capacity, under the provisions of this or any subsequent Proclamation, are required to furnish within thirty days after the date of such notice, or within such further time as the Collector may for good cause allow, returns for the assessment of the tax. Such notice shall state the places at which the prescribed forms may be obtained, and it shall be the duty of all such persons, and of all persons required by this Proclamation to furnish such returns, to apply for the prescribed forms of returns. Any such person failing to furnish such return shall not be relieved from any penalty by reason only of his having received no notice to furnish the same, or of the prescribed form not having been delivered to him; but the Collector may, if he deem it so advisable, cause forms to be delivered or sent by post to any person.

Notice by collector requiring returns and manner of furnishing returns.

(2) If in any particular case the Collector has reason to believe that any tax payable may not be recovered, he may, prior to the issue of any such annual notice, require any person by notice in writing to render *interim* accounts for any period he may designate in such notice, and may proceed to make an assessment in respect of that period.

(3) Every person shall, on publication of the annual notice, or on receipt of such written notice, prepare and deliver in the prescribed manner, within the period mentioned in such notice, to the person appointed to receive the same; a return in the form prescribed, giving the particulars required and all other details in relation thereto which may be prescribed. Such return shall be signed by the taxpayer, or by his agent duly authorised in that behalf.

(4) Any person signing any such return shall be deemed for all purposes in connection with this Proclamation to be cognizant of all statements made therein.

(5) Any return made or purporting to be made or signed by or on behalf of any person for the purposes of this Proclamation shall be deemed to be duly made and signed by the person affected, unless such person proves that such return was not made or signed by him or on his behalf.

(6) If any person fails to make such a return, the Collector may appoint a person to make a return on behalf of such person, and the return made by the person so appointed shall be, for all the purposes of this Proclamation, the return of the person liable to make the same.

(7) The returns furnished by or on behalf of every person required to furnish returns under this Proclamation shall contain such particulars, be in such form, and be furnished to the Collector at such time as may be prescribed or publicly notified.

(8) The Collector may, when and so often as he thinks necessary, require any person to make fuller or further returns respecting any matter of which a return is required or prescribed by this Proclamation.

(9) All returns required to be furnished under this Proclamation shall be delivered at, or sent by post to, the prescribed address. Any such return shall if marked with the words "Income Tax" and "On His Majesty's Service" be carried and delivered free of postal or other charges by the postal department.

(10) The return of income to be made by any person shall be based on the amount of gross income which was received by or accrued to or in favour of such person in respect of any year of assessment chargeable under this or any subsequent Proclamation, and shall be a full and true return for the whole period of twelve months ending upon the last day of the year of assessment under charge:

Provided that where it is established to the satisfaction of the Collector that the income of a person cannot be conveniently returned for that period, the Collector may accept returns made up to a date agreed by him, but any such return shall be deemed for all purposes of this Proclamation to be a return for the period covered by the year of assessment under charge.

(11) If any person, when called upon to furnish a return of income under this Proclamation, is unable to furnish such return, the Collector may accept a return of estimated income for assessment, and such assessment shall be adjusted by the Collector when an actual return of income is furnished.

(12) Persons carrying on any business in partnership shall be liable to make a joint return as partners in respect of such business, together with such particulars as may from time to time be prescribed, and each such partner shall be separately and individually liable for the rendering of the joint return, but they shall be liable to tax only in their separate individual capacities.

(13) Every person carrying on any trade or business in the Territory shall keep a proper record of his transactions in the English language, and for the purposes of this sub-section a proper record shall include books containing all such entries relating to and exhibiting the nature of his transactions as (regard being had to the occupation of the person concerned and the scale on which his trade or business is carried on) might reasonably be expected or required to be kept. Every person who fails to keep a proper record of his transactions as required by this sub-section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one hundred pounds or, in default of payment, to imprisonment with or without hard labour for a period not exceeding one year.

28. (1) For the purpose of obtaining full information in respect of any income of any taxpayer or of any part thereof, the Collector may require any person to produce for examination by the Collector or by any person appointed by him for that purpose, at such time and place as may be appointed by the Collector in that behalf, any deeds, plans, instruments, books, accounts, trade lists, stock lists, or documents that may be deemed necessary for the purpose of this Proclamation.

Production of documents and evidence on oath.

(2) The Collector may, by notice in writing, require any person entitled to or in receipt of any income (whether on his own behalf or as a public officer of a company or as an agent or trustee of any person), or any person whom the Collector may deem able to furnish information, to attend at a time and place to be named by the Collector for the purpose of being examined on oath respecting the income of any person, or any transactions or matters affecting the same or any of them or any part thereof.

Any person so attending may be allowed by the Collector any reasonable expenses necessarily incurred by such person in so attending.

(3) Every person to whom a form of return is sent by the Collector shall complete the same in accordance with the requirements of the Collector and shall return it to the Collector at such time and place as the Collector may direct.

29. (1) The income of a woman married with or without community of property, and not separated from her husband under a judicial order or written agreement, shall, for the purposes of this Proclamation, be deemed to be income accrued to her husband, and shall be included by him in returns of income required to be rendered by him under this Proclamation: Provided that in the event of the death or insolvency of the husband during any year in respect of which such income is chargeable, the income of the wife for the period elapsing between the date of such death or insolvency and the last day of the year of assessment shall be taxable as the separate income of such wife: Provided further that if either the husband or the wife makes written application to the Collector, returns of income may be rendered by such husband and wife separately, and assessments may be levied upon each separately of an amount of tax proportionate to the share of the combined incomes returned by each: Provided also that the total amount so assessed upon the husband and the wife together shall

Income of a married woman.

not be less than the total amount which would have been assessed upon the husband alone if the income of both husband and wife had been included in one return, as required by this section.

(2) Any amount payable by way of alimony or allowance by one spouse to the other under any judicial order or written agreement of separation shall be returned as the separate income of the spouse to whom the payment is made, and shall be assessable only in the hands of such spouse.

Duty to
furnish
returns of
persons
employed.

30. (1) Every person shall, if required by the Collector, furnish to him, in such form and at such time as may be prescribed or as the Collector may require, returns of all or any particular class of persons employed by him, and the earnings, salary, wages, allowances, or pensions, whether in money or otherwise, paid or allowed to each person so employed.

(2) Every person carrying on business in the Territory shall, in such manner and form and at such times as may be prescribed or as the Collector may require, furnish to the Collector returns showing—

- (a) all payments made to any person in respect of any share or interest in such business;
- (b) all moneys received by him from any person on deposit for any fixed time or period with or without interest;
- (c) all such other information in his possession with regard to the income received by or accruing to or in favour of such person as may be prescribed or as may be required by the Collector.

Duty to
furnish
information
on request.

31. Any person, whether liable for taxation under this Proclamation or not, to whom any notice or request for information is sent by the Collector or by any officer acting under the authority of the Collector, shall comply with the terms of that notice or furnish the information so requested under pain of the penalties for default under the next succeeding section.

Offences.

32. Any person who—

- (a) fails or neglects to furnish any return as and when required by this Proclamation or the regulations or by the Collector under the powers conferred by this Proclamation or by the regulations; or
- (b) without just cause shown by him, refuses or neglects to attend and give evidence as and when required by the Collector or any officer duly authorised by him, or to answer truly and fully any questions put to him, or to produce any books or papers required of him by the Collector or any such officer; or
- (c) obstructs or hinders any officer in the discharge of his duties under 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 with or without hard labour for a period not exceeding one year, and may be further sentenced to a fine not exceeding ten pounds in respect of each day during which any such default continues after the conviction.

Estimated
assess-
ments.

33. (1) In every case in which any taxpayer makes default in furnishing any return, or if the Collector is not satisfied with the return furnished by any taxpayer, the Collector may make an assessment in such sum as in the Collector's judgment ought to be charged in accordance with this Proclamation, and thereupon shall give notice thereof to the taxpayer to be charged, and such taxpayer shall be liable to pay the tax upon the same.

(2) Any such assessment shall be subject to objection and appeal as provided by this Proclamation, but the taxpayer, if he has made default, shall not be entitled to any costs on such objection or appeal: Provided that if it appears to the Collector that any person is unable from any cause to furnish an accurate return of his income, the Collector may agree with such person what shall be the taxable amount of such income.

Additional
tax in the
event of
default or
omission.

34. (1) Any taxpayer who makes default in rendering a return in respect of any year of assessment shall be chargeable in respect of his taxable income for such year of assessment with a double rate of tax, and any taxpayer who omits from his return any amount which should have been included therein shall be chargeable with an amount equal to the difference between the tax as calculated in respect of the taxable income returned by him and the tax properly chargeable in respect of his taxable income as finally determined after including the amounts omitted and he shall be required to pay this amount in addition to the tax properly chargeable in respect of his true taxable income.

(2) The additional rates and amounts of tax for which provision is made under this section shall be chargeable in cases where the taxable income or any part thereof is estimated by the Collector in terms of section *thirty-three* as well as in cases where such taxable income or any part thereof is determined from accounts rendered by the taxpayer.

(3) If the Collector is satisfied that the default in rendering the return was not due to any intent either to defraud the revenue or to postpone the payment by the taxpayer of the tax chargeable, or that any such omission was not due to any intent to evade taxation on the part of the taxpayer, he may remit such part or all of the said double rate or additional charge as he may think fit.

(4) The powers conferred upon the Collector by this section shall be in addition to any right conferred upon him by this Proclamation to take proceedings for the recovery of any penalties for evading or avoiding assessment or the payment of tax or attempting to do so.

Additional
assess-
ments.

35. (1) If at any time the Collector is satisfied that any amounts which should have been subject to tax have not been assessed to tax under this Proclamation or any previous Income Tax Proclamation, he shall raise assessments in respect of such amounts, notwithstanding that assessments may have been made upon the person concerned in respect of the year or years of assessment in respect of which the amounts in question are assessable.

(2) The provisions of sections *thirty-three* and *thirty-four* of this Proclamation shall apply to any assessments or additional assessments made by the Collector under the powers conferred by this section.

Assess-
ments
and the
recording
thereof.

36. (1) The particulars of every assessment and the amount of tax payable thereon, shall be entered in an assessment register, which shall be kept in the office of the Collector.

(2) Upon entering any assessment in any assessment register, the Collector shall give notice of the assessment to the taxpayer whose income has been assessed.

(3) Such notice shall be in the form prescribed, and shall be sent to such person by post in a registered letter or envelope, or delivered to such person in such other manner as the Collector may consider necessary or convenient.

(4) The Collector shall, in the notice of assessment, give notice to the taxpayer that any objection to the assessment made must be sent to him within twenty-one days after the date of such notice or within such further time as the Collector or the Court may for good cause allow.

Inspection
of
registers.

37. The register of income tax assessments shall not be open to public inspection, but every taxpayer shall be entitled to copies, certified by or on behalf of the Collector, of such entries therein as relate to the assessment of his own income.

PART II.

REPRESENTATIVE TAXPAYERS.

Represent-
ative
taxpayers.

38. For the purposes of this Proclamation "representative taxpayer" means—

- (a) in respect of the income of any company, the public officer thereof;
- (b) in respect of the income of every person permanently or temporarily absent from or resident out of the Territory, the agent of such person; and for the purposes of this Proclamation every person in the Territory having the receipt, management or control of income on behalf of any person absent or resident as aforesaid, or remitting or paying income to or receiving moneys for such person, shall be deemed to be the agent of such person;
- (c) in respect of the income of any trust, or any minor, or mentally disordered and defective person, or any other person under legal disability, the trustee, guardian, curator or other person entitled for the time being to the receipt, management, disposal or control of such income, or remitting or paying to, or receiving moneys on behalf of, such person under disability;
- (d) in respect of income paid under the decree or order of any Court to any receiver or other person, such receiver or person, whoever may be entitled to the benefit of such income, and whether or not it accrues to any person on a contingency or an uncertain event;
- (e) in respect of any person who dies during any year of assessment, or who dies after the close of any year of assessment but before rendering a return of his income for such year of assessment, the executor or administrator of the estate of such person;

but nothing herein contained shall be construed as relieving any person from any liability, responsibility or duty imposed upon him by this Proclamation.

39. Every representative taxpayer, as regards the income to which he is entitled in his representative capacity, or of which in such capacity he has the management, receipt, disposal, remittance, payment or control, shall be chargeable with the taxation imposed by this or any subsequent Proclamation and shall be subject in all respects to the same duties, responsibilities and liabilities as if the income were income received by or accruing to or in favour of him beneficially, except that no representative taxpayer (not being a public officer of a company) shall, save as provided by section forty-one, be personally liable for the payment of any tax beyond the amount of the income of which he has in such capacity aforesaid the management, receipt, disposal or control: Provided that nothing herein contained shall, in any case where the representative taxpayer acts as an agent or trustee or in any other capacity for several persons, prevent him from claiming that each agency or trust or other capacity shall be treated separately for the purpose of claiming any exemption or deduction provided by this Proclamation.

Liability of
represent-
ative
taxpayer.

40. Every representative taxpayer who, as such, pays any tax shall be entitled to recover from the person on whose behalf it is paid, or to retain out of any moneys that may be in his possession or may come to him in his representative capacity, so much as is required to indemnify him in respect of payment.

Right of
represent-
ative
taxpayer to
indemnity.

41. Every representative taxpayer shall be personally liable for any tax payable in respect of any assessment made upon him in his representative capacity if, while it remains unpaid—

Personal
liability of
represent-
ative
taxpayer.

- (1) he alienates, charges, or disposes of the income in respect of which the tax is chargeable; or
- (2) he disposes of or parts with any fund or money which is in his possession or comes to him after the tax is payable, when from or out of such fund or money the tax could legally have been paid.

42. (1) Where a shareholder or a member of a company is absent from the Territory, such company shall, for the purposes of this Proclamation, be deemed to be the agent for such shareholder or member, and shall, as regards such shareholder or member and in respect of any income received by or accruing to him or in his favour as shareholder or member, have and exercise all the powers, duties and responsibilities of an agent for a taxpayer absent from the Territory.

Absent
share-
holder.

(2) Every company assessed for any tax shall be entitled to deduct from any dividends becoming payable within twelve months after the payment of such tax an amount calculated at the same rate per pound as the rate at which the company has been assessed: Provided that nothing in this sub-section contained shall be construed as affecting the validity of any agreement or contract containing an express stipulation to the contrary.

43. The Collector may, if he thinks necessary, declare any person to be the agent of any other person, and the person so declared an agent shall be the agent for the purposes of this Proclamation, and may be required to make payment of any tax due from any moneys, including pensions, salary, wages or any other remuneration, which may be held by him for or due by him to the person whose agent he has been declared to be.

Collector's
power to
appoint
agent.

Remedy
against all
property.

44. The Collector or any person empowered under this Proclamation shall have such and the like remedies against all property of any kind vested in or under the control or management of any agent or trustee as he would have against the property of any person liable to pay any tax and in as full and ample a manner.

Public
officers of
companies.

45. Every company carrying on business or having an office in the Territory shall at all times be represented by an individual residing therein. That individual shall be appointed by the company or by an agent or attorney who has authority to appoint such a representative for the purpose of this Proclamation, and the following provisions shall have effect:—

- (a) The representative shall be called the public officer of the company, and shall be appointed, in the case of a company which at the commencement of this Proclamation so carries on business or has an office in the Territory, within two months after such commencement, and, in the case of a company which thereafter begins to carry on business or has an office in the Territory, within one month after so beginning to carry on business or acquiring the office. In default of any such appointment, the public officer of any company shall be such managing director, director, secretary, or other officer of the company as the Collector may designate for that purpose;
- (b) every company shall also, within the period prescribed by paragraph (a), appoint a place within the Territory at which any notices or other instruments under this Proclamation affecting the company may be served or delivered, or to which any such notices or documents may be sent;
- (c) no appointment shall be deemed to have been made under paragraph (a) or paragraph (b) until notice thereof, specifying the name of the public officer and an address for service or delivery of notices and documents, has been given to the Collector;
- (d) every company shall keep the office of public officer constantly filled and shall at all times maintain a place for the service or delivery of notices in accordance with paragraph (b) of this section; and every change of public officer or of the place for the service or delivery of notices shall be notified to the Collector within fourteen days of such change taking effect;
- (e) any company which makes default in appointing a public officer or appointing a place for the service or delivery of notices in accordance with this Proclamation, or in keeping the office of public officer constantly filled, or in maintaining a place for the service or delivery of notices, or which fails to notify to the Collector any change of public officer or of the place for the service or delivery of notices, and every person who acts within the Territory as agent or manager or representative of such company, shall be liable to a fine not exceeding five pounds for every day during which the default continues;

- (f) every notice, process or proceeding which under this Proclamation may be given to, served upon, or taken against any company, may be given to, served upon, or taken against its public officer; and if at any time there is no public officer then any such notice, process or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the management of the business or affairs of such company or as agent for such company;
- (g) every public officer shall be answerable for the doing of all such acts, matters or things as are required to be done under this Proclamation by a taxpayer, and, in case of default, shall be liable to the penalties provided in respect of defaults by a taxpayer;
- (h) everything done by any public officer which he is required to do in his representative capacity shall be deemed to have been done by the company which he represents;
- (i) the absence or non-appointment of a public officer shall not exonerate any company from the necessity of complying with the provisions of this Proclamation; but the company shall in all respects be subject to and liable to comply with the provisions of this Proclamation, as if there were no requirement to appoint such officer.

PART III.

OBJECTIONS AND APPEALS.

46. (1) Objections to any assessment made under this Proclamation may be made within twenty-one days after the date of the assessment notice or within such further time as the Collector or the Court may for good cause allow, in the prescribed manner and under the prescribed terms, by any taxpayer who is aggrieved by any assessment in which he is interested.

Time and
manner of
lodging
objections.

(2) Subject to the provisions of the last preceding sub-section, no objection shall be entertained by the Collector which is not delivered at his office or posted to him in sufficient time to reach him on or before the last day appointed for lodging objections, unless the taxpayer satisfies the Collector that reasonable grounds exist for delay in lodging his objection.

(3) Every objection shall be in writing, and shall specify in detail the grounds upon which such objection is made.

(4) On receipt of a notice of objection to an assessment, the Collector may reduce or alter the assessment or may disallow the objection, and shall send the taxpayer notice of such alteration, reduction or disallowance, and shall record in the assessment register any alteration or reduction made in the assessment.

(5) Where no objections are made to any assessment, or where objections have been allowed or withdrawn, such assessment or altered or reduced assessment, as the case may be, shall, subject to the right of appeal hereinafter provided, be final and conclusive.

47. The burden of proof that any income is exempt from or not liable to any tax chargeable under this or any subsequent Proclamation, or is subject or entitled to any deduction, abatement or set-off, shall be on the person claiming such exemption, non-liability, deduction, abatement or set-off.

Onus of
proof as to
exemptions,
etc.

Appeal
against
Collector's
decision.

48. (1) Any taxpayer who is dissatisfied with any decision of the Collector as notified in the notice of alteration or reduction of an assessment or disallowance of an objection, or with any other decision which is subject to objection or appeal as provided by this Proclamation, may appeal therefrom to the Court: Provided that unless the taxpayer gives notice of such appeal within the period prescribed by sub-section (2) his objection shall be deemed to be determined.

(2) Notice of such appeal shall be in writing and shall be lodged with the Collector within twenty-one days after the date of the notice mentioned in sub-section (4) of section *forty-six*, or within such further time as the Collector or the Court may for good cause allow.

(3) At any such appeal the taxpayer shall be limited to the grounds stated in his notice of objection.

(4) If the assessment has been altered or reduced, the assessment as altered or reduced shall be deemed to be the assessment against which the appeal is made.

(5) At least ten days before the date fixed for the hearing of an appeal the Collector shall send to the taxpayer, or to his duly authorised attorney or representative, a written notice of the time and place appointed for the hearing of such appeal.

(6) The hearing of an appeal may be adjourned by the Court from time to time to any time and place that may seem convenient.

(7) The sittings of the Court for the hearing of such appeals shall not be public, and the Court shall, at any time on the application of the appellant, exclude from such sitting, or require to withdraw therefrom, all or any persons whomsoever whose attendance shall not be necessary for the hearing of the appeal under consideration: Provided, however, that the Court may authorise the publication of the legal considerations on which any judgment is based.

(8) The Collector, or any person authorised by him, may appear in support of the assessment on the hearing of any appeal, and the appellant and any person who is interested in such appeal may appear in person or by his counsel, solicitor or agent.

(9) The Court may alter, or order the alteration of, the assessment register in accordance with the decision given on any appeal, but may only make an order as to costs when the claim of the Collector is held to be unreasonable or the grounds of appeal therefrom to be frivolous.

Obligation
to pay not
suspended
pending
appeal.

49. The obligation to pay and the right to receive and recover any tax chargeable under this Proclamation shall not, unless the Collector shall so direct, be suspended by any appeal or pending the decision of the Court under the next succeeding section; but if any assessment is altered on appeal or in conformity with any such decision, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded and amounts short paid shall be recoverable.

Questions
of law.

50. Whenever a question of law arises with regard to any assessment or altered or reduced assessment under this Proclamation, the Collector may, within thirty days after receipt of any notice of objection or any notice of appeal under this Proclamation, of his own motion or at the request of the taxpayer concerned, state a case for the determination of such question by the Court.

Definition
of the term
"the
Court".

51. In this Proclamation, unless inconsistent with the context, the expression "the Court" shall mean the High Court of Basutoland:

Provided that when the High Court shall not be in session any application for extension of time under sub-section (4) of section *thirty-six* or sub-section (1) of section *forty-six* or sub-section (2) of section *forty-eight* or sub-section (3) of section *sixty* may be made to the Deputy Resident Commissioner exercising jurisdiction under section *eleven* of the Basutoland High Court Proclamation, 1938.

PART IV.

PAYMENT AND RECOVERY OF TAX.

52. (1) Any tax chargeable under this or any subsequent Proclamation shall be paid on such days and at such places as may be notified by the Collector: Provided that nothing herein contained shall take away the right of any taxpayer to pay his tax either through the post or personally at the chief office of the Collector.

Appoint-
ment of day
for
payment of
tax.

(2) Interest at six per centum per annum shall be payable on any amount not paid by the taxpayer on or before the due date fixed in the Collector's notification.

53. Subject to the provisions of this Proclamation the taxes leviable shall be payable—

Persons by
whom the
tax is
payable.

(a) by the representative taxpayer in respect of any income received or controlled by him in such representative capacity;

(b) in respect of every other income and in all other cases, by the person by whom the income is received or to whom or in whose favour it accrues or is deemed to accrue or who is legally entitled to the receipt thereof: Provided that any person who is required under the provisions of this Proclamation to include in his income any income which has been received by or accrued to or in favour of his minor child or children shall be entitled to recover from the funds held by or on behalf of such child or children such proportion of the taxation paid by him under this Proclamation as is due to the inclusion in his income of the income of such child or children.

54. Any tax shall, when it becomes due or is payable, be deemed to be a debt due to the Government and shall be payable to the Collector in the manner and at the time and place prescribed, and may be sued for and recovered by action in any Court of competent jurisdiction by the Collector suing on behalf of the Government.

Recovery
of tax.

55. (1) Proceedings in any Court for the recovery of any tax shall be deemed to be proceedings for the recovery of a liquid debt.

Tax to be a
liquid debt.

(2) In any action or proceedings for the recovery of any tax it shall not be competent for the defendant to question the correctness of the assessment register or any certified extract therefrom.

56. Any tax due and payable under the provisions of this or any subsequent Proclamation shall be a first charge upon the assets of the person by whom such tax is due.

Tax a first
charge
upon
assets.

Conclusive evidence of making of assessment.

57. The production of any assessment register, or of any document under the hand of the Collector purporting to be a copy of or extract from any assessment register, shall be conclusive evidence of the making of the assessment and, except in the case of proceedings on appeal against the assessment, shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such register or document are correct.

PART V.

MISCELLANEOUS.

Refunds.

58. If it is proved to the satisfaction of the Collector that the amount paid by any person is in excess of the amount properly chargeable under this or any subsequent Proclamation, the Collector may authorise a refund to such person of any tax overpaid: Provided however that no such refund may be authorised unless the claim therefor is made within two years after the date when the payment was made.

Offences.

59. Any person—

- (a) who knowingly and wilfully makes any false statement in any return, or makes any false answer, whether verbally or in writing, for the purpose of evading, or enabling any other person to evade, assessment or taxation; or
- (b) who by any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment or taxation,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one hundred pounds or, in default of payment, to imprisonment with or without hard labour for a period not exceeding one year. Where the offence was as described in paragraph (b) of this section, the offender shall be liable, in addition to the punishment imposed, to be assessed and charged twice the amount of the tax to which he would otherwise be liable.

Form of sentences.

60. (1) Where a person is convicted of such an offence as is described in paragraph (b) of the last preceding section, there shall be two sentences imposed: the first in the usual form of adjudging the accused to pay the penalty imposed, and the second adjudging the accused to pay twice the amount of the tax of which he has sought to evade or avoid the payment.

(2) The first sentence shall forthwith be enforceable, but the second sentence shall not be formally recorded until the amount of the tax of which the accused has attempted to evade or avoid payment has been ascertained by the Collector, who shall, as soon as practicable, proceed to ascertain and fix the same.

(3) The Collector shall give notice to the accused of the amount so ascertained, and if the accused within fourteen days after such notice, or within such further time as the Collector or the Court may for good cause allow, gives the Collector notice of objection to such amount, he shall be entitled to have such objection heard and determined by the Court.

(4) At any time after such amount has been ascertained by the Collector, or, upon the accused's objection, by the Court, the second sentence may be formally recorded, adjudging the accused to pay twice the amount so ascertained or determined, and shall be forthwith enforceable.

Authentication and service of documents.

61. (1) Every form, notice, demand or other document issued or given by or on behalf of the Collector or other officer under this Proclamation shall be sufficiently authenticated if the name of the Collector or officer by whom the same is issued or given is stamped or printed thereon.

(2) Any notice required or authorised under this Proclamation to be served upon any person shall be sufficiently and effectively served—

- (a) if personally served upon him; or
- (b) if left at his usual or last place of abode or office or place of business in the Territory; or
- (c) if sent in a registered letter addressed to such place of abode, office or place of business, or to his usual or last known postal address in the Territory;

and, in the case of a company, shall be sufficiently and effectively served if personally served on the public officer of the company or delivered to him or left at the company's address for service under this Proclamation, or, if the company has lodged no address for service as required by this Proclamation, then if the notice is left at or sent in a registered letter by the post addressed to any office of the company in the Territory or any premises therein where it carries on business.

62. For the purposes of income tax payable under this or any subsequent Proclamation income shall be assessable without any deduction for income tax (including supertax) payable in the United Kingdom.

Tax assessable without deduction for United Kingdom tax.

63. (1) Any person who has paid by deduction or otherwise or is liable to pay income tax under this or any subsequent Proclamation for any year of assessment on any part of his income, and who proves to the satisfaction of the Collector that he has paid income tax in the United Kingdom for that year in respect of the same part of his income, shall be entitled to relief from income tax under this or any such other subsequent Proclamation paid or payable by him on that part of his income at a rate equal to the amount by which the rate of tax appropriate to his case under this or such other Proclamation exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to his case under this or such other Proclamation exceeds the appropriate rate of United Kingdom tax he shall be entitled to relief at a rate equal to half the appropriate rate of United Kingdom tax.

Relief in respect of income tax paid in the United Kingdom.

(2) For the purposes of this section a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom tax in any particular case.

(3) For the purposes of this section the expression "rate of tax", when applied to income tax paid or payable in the Territory, means the rate determined by dividing the amount of the income tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax paid or payable in the Territory has been charged for that year, except that where the income tax paid or payable in the Territory is charged on an amount other than the ascertained amount of the actual profits the rate of tax shall be determined by the Collector.

(4) Every claim for relief under this section shall be made to the Collector 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.

Regulations.

64. The High Commissioner may make regulations not inconsistent with the provisions of this Proclamation for all or any of the following purposes, that is to say:—

- (a) prescribing the duties of all persons engaged or employed in the administration of this Proclamation;
- (b) defining the limits of areas within which such persons are to act;
- (c) prescribing the forms of returns to be furnished to the Collector and by whom the same shall be made and the time and mode of making and furnishing the same;
- (d) providing that, to avoid duplicate payment in the Territory in any case in respect of the same year or period, the Collector may make such allowance or refund as he shall deem just and in such manner as may be prescribed;
- (e) prescribing the procedure to be observed in the conduct and hearing of objections and appeals before the Court;

and generally for giving effect to the objects and purposes of this Proclamation. The regulations may prescribe penalties to which any person convicted of any contravention thereof or failure to comply therewith shall be liable, not exceeding a fine of twenty pounds or, in default of payment, imprisonment with or without hard labour for a period not exceeding three months.

Interpretation of terms.

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

“agent” includes any partnership, company, or any other body of persons, whether incorporated or not, which is acting as an agent;

“company” includes any association incorporated or registered under any law in force in the Territory relating to companies, banking companies or insurance companies, or under a special law; and further includes any such association which, though incorporated or registered outside the Territory, carries on business or has an office or place of business therein;

“person” includes any partnership, any company, and any body of persons whether incorporated or not;

“prescribed” means prescribed by or under the authority of this Proclamation, and, in the case of a prescribed form, means a form substantially as prescribed or to the effect thereof;

“regulation” means a regulation lawfully made and in force under this Proclamation;

“tax” or “taxation” means any tax or duty leviable under this or any subsequent Proclamation;

“taxpayer” means any person chargeable with any tax or duty leviable under this or any subsequent Proclamation, and, for the purposes of any provision relating to any return, includes every person required by this Proclamation to furnish such return;

“trustee”, in addition to every person appointed or constituted as such by act of parties, by will, by order or declaration of Court, or by operation of law,

includes an executor or administrator, tutor or curator, and any person having the administration or control of any property subject to a trust, usufruct *fidei commissum* or other limited interest, or acting in any fiduciary capacity, or having, either in a private or an official capacity, the possession, direction, control or management of any property of any person under legal disability;

“this Proclamation” includes the regulations;

“year of assessment” means any period in respect of which any tax or duty leviable under this or any subsequent Proclamation is chargeable.

66. The Proclamations mentioned in the Schedule to this Proclamation are hereby repealed: Provided that notwithstanding such repeal any tax which would have been leviable under any such Proclamation and which has not been collected at the commencement of this Proclamation may be collected in accordance with and subject to the provisions of such repealed Proclamation.

67. This Proclamation may be cited as the Basutoland Income Tax (Consolidation) Proclamation, 1939, and shall have force and take effect as from the first day of July, 1939.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twelfth day of October One thousand Nine hundred and Thirty-nine.

W. H. CLARK,

High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,

Administrative Secretary.

SCHEDULE.

LAWS REPEALED.

No. and Year of Law.	Title or Subject of Law.
Proclamation No. 52 of 1920	Basutoland Income Tax Proclamation, 1920.
Proclamation No. 25 of 1921	Basutoland Income Tax Amendment Proclamation, 1921.
Proclamation No. 60 of 1921	Basutoland Income Tax Further Amendment Proclamation, 1921.
Proclamation No. 70 of 1921	Basutoland Income Tax (Relief) Amendment Proclamation, 1921.
Proclamation No. 55 of 1922	Basutoland Income Tax Proclamation, 1922.
Proclamation No. 12 of 1923	Basutoland Income Tax Further Amendment Proclamation, 1923.
Proclamation No. 24 of 1924	Basutoland Income Tax Amendment Proclamation, 1924.
Proclamation No. 23 of 1925	Basutoland Income Tax Proclamation, 1925.
Proclamation No. 41 of 1929	Basutoland Income Tax Proclamation, 1929.
Proclamation No. 37 of 1931	Basutoland Income Tax Proclamation, 1931.
Proclamation No. 48 of 1932	Basutoland Income Tax Proclamation, 1932.
Proclamation No. 23 of 1933	Basutoland Income Tax Amendment Proclamation, 1933.
Proclamation No. 47 of 1933	Basutoland Income Tax Proclamation, 1933.
Proclamation No. 45 of 1934	Basutoland Income Tax Proclamation, 1934.
Proclamation No. 79 of 1934	Basutoland Income Tax (Relief) Further Amendment Proclamation, 1934.
Proclamation No. 53 of 1935	Basutoland Income Tax Proclamation, 1935.
Proclamation No. 56 of 1936	Basutoland Income Tax Proclamation, 1936.
Proclamation No. 51 of 1937	Basutoland Income Tax Proclamation, 1937.
Proclamation No. 37 of 1938	Basutoland Income Tax Proclamation, 1938.

(Printed by the Government Printer, Pretoria.)

BECHUANALAND PROTECTORATE.

HIGH COMMISSIONER'S NOTICE
No. 182 of 1939.

It is hereby notified for general information that, under and by virtue of the provisions of section *nineteen* of the Bechuanaland Protectorate Native Tax Proclamation, 1932 (No. 1 of 1932) as amended, His Excellency the High Commissioner has been pleased to reduce generally for the year ending on the 31st day of March, 1940, and annually thereafter until further notice, the tax payable under sub-section (1) of section *three* of the said Proclamation to £1. 2s. (one pound two shillings) and the maximum tax payable under sub-section (3) of section *three* of the said Proclamation to £3. 6s. (three pounds six shillings).

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 12th October, 1939.

HIGH COMMISSIONER'S NOTICE
No. 183 of 1939.

BASUTOLAND INCOME TAX.

It is hereby notified for general information that under the powers conferred upon him by section *sixty-four* of the Basutoland Income Tax (Consolidation) Proclamation, 1939, His Excellency the High Commissioner has been pleased to make the sub-joined regulations.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 20th October, 1939.

REGULATIONS UNDER THE BASUTOLAND
INCOME TAX (CONSOLIDATION) PRO-
CLAMATION, 1939.

PRELIMINARY.

In construing these regulations and the forms contained in the Schedule, the expressions therein shall have the same meaning as in the Basutoland Income Tax (Consolidation) Proclamation, 1939, and the following further definitions shall have effect:—

1. "Receiver" means any person appointed by the Collector, with the approval of the Resident Commissioner, as Receiver of Revenue in any district and includes the Assistant Collector, if acting as Receiver.

2. "Court" means the High Court.

3. "Return" includes all returns, lists, declarations, statements, accounts, and information which may be required to be furnished under the provisions of the Proclamation or under these regulations.

4. "Schedule" means the schedule or schedules to these regulations, and wherever a reference is made to a schedule or a form or forms, such reference shall be deemed to be followed by the words "or to the like effect".

OFFICERS.

5. "The Proclamation" means the Basutoland Income Tax (Consolidation) Proclamation, 1939, and shall be deemed to include any Proclamation amending the same.

6. Every receiver, clerk, and other officer appointed for the purpose of carrying out the provisions of the Proclamation shall be under the direction and control of the Collector, and shall perform such duties as may be required by the Collector or as may be prescribed.

7. The various districts defined for the purposes of the Proclamation and the receivers appointed to act therein, respectively, shall be notified by the Collector in the *Gazette*.

8. Any receiver so appointed may exercise within the limits of the district specified all powers conferred upon the Collector by the Proclamation in regard to the requiring and obtaining returns of income, including the institution of proceedings against any person in default, but any person wishing to do so may deliver his return to the receiver in a sealed envelope addressed to the Collector, or may forward his return direct to the Collector, provided that at the same time he shall give notice in writing to the receiver of his district that his return has been sent to the Collector.

9. Any receiver so appointed may demand and receive on behalf of the Collector payment of any tax duly assessed.

FORMS AND NOTICES.

10. Forms in the Schedules to these regulations shall be the forms to be used for the purposes of the Proclamation: Provided that the Collector may require a special form of return in any case where in his opinion special circumstances render it desirable.

11. Notices to be given by the Collector may be signed by any officer authorised by him on his behalf, and any notices purporting to be so signed by order of the Collector shall be as valid and effectual as if signed by himself.

RETURNS.

12. A return in the forms C and D shown in the Schedule containing the information and particulars mentioned or referred to in such form, verified as therein set forth and accompanied by such accounts, balance-sheets, statements and other documents as may be mentioned in such form or as may be required, shall be furnished respectively by—

(1) every person residing in the Territory whose taxable income arising or accrued from sources within the Territory and from sources deemed to be within the Territory in terms of the Proclamation exceeded during the twelve months ended the preceding 30th June the sum of three hundred pounds;

(2) the agent, trustee, executor, administrator, tutor, curator, receiver, or person acting in any fiduciary capacity having the management, care, or control of any income of any person whose taxable income arisen or accrued from sources within the Territory and from sources deemed to be within the Territory in terms of the Proclamation exceeded during the twelve months ended the preceding 30th June, the sum of four hundred pounds;

(3) every person to whom notice requiring a particular return in respect of any period shall be given by the Collector or a receiver.

13. Any individual partner in any partnership or the manager of any firm may be required to state the name and address of each of the partners in such partnership or of the person or persons interested in such firm, and may further be required to furnish any such other returns in connection with the transactions of the partnership or firm as the Collector or the receiver of the district may require.

14. Every person entitled to or beneficially interested in any income in partnership or jointly with any other person shall furnish a separate return of his income in which he shall include and specify the proportion or amount of the partnership or joint income received by him, or to which he is entitled, or in which he is beneficially interested, in addition to any other income received by or accrued to him or in his favour.

15. Every return shall be signed by the person making the same, or, if he is unable to write, his signature made by his mark shall be attested by a witness, who shall sign as such, and such return shall be sent by post to or delivered at the office of the proper officer.

16. Subject to the Proclamation, returns may be required from any person at any time in any manner and within such period as may be required by or under a notice given by the Collector for that purpose.

17. The returns to be furnished under sub-section (1) of section *thirty* of the Proclamation shall be in the Form E shown in the Schedule.

18. The returns to be furnished under sub-section (2) (b) of section *thirty* of the Proclamation shall be in the Form F shown in the Schedule.

19. The returns to be furnished under section *twenty-four* of the Proclamation shall be in the Form G shown in the Schedule.

20. Every person shall give his postal address upon every return furnished by him.

NOTICE OF ASSESSMENT.

21. The notice of assessment to be given by the Collector under section *thirty-six* (3) of the Proclamation shall be in the Form H shown in the Schedule.

APPEALS.

22. In any case in which notice of appeal has been lodged, all papers in connection therewith shall be transmitted to the Court at least twenty-one days before the date set apart for the hearing of the appeal.

23. Every appeal shall be heard and determined by the Court at a date to be notified to the appellant.

24. The general practice and procedure of the Court shall be that of the High Court, and the burden of proof that the assessment is excessive shall lie on the appellant.

25. It shall be permitted to the appellant to appear and conduct his case by means of any person authorised, by special power of attorney in writing under his hand, which shall be filed with the Registrar of the Court, and when it shall appear to the satisfaction of the Court that, by reason of the absence from home of any appellant, such written authority could not be obtained, then it shall be permitted to anyone having a general authority to manage his affairs in his absence and willing to conduct the case to appear for the appellant and conduct the same.

26. In any case in which an appeal is set down for hearing at a place within a district other than that in which the appellant resides, the Court may admit a written statement of the appellant's case in lieu of an appearance by the appellant or any person on his behalf; provided that the Court is satisfied that attendance at the sitting of the Court would impose upon the appellant inconvenience and expense out of proportion to the amount involved in the appeal. Any such statement must be forwarded by the appellant to the Registrar of the Court within the period prescribed by Regulation No. 22.

27. Proceedings before the Court shall be commenced by the production by the Collector of a certified copy or extract of the assessment register in so far as it relates to the assessment made upon the appellant or other document under his hand, and the production of the notice of objection lodged and of appeal noted by the appellant, together with any material correspondence relating thereto.

28. The appellant or person appearing on his behalf shall then produce and exhibit to the Court any documents or writings whereon his objection may be founded, and shall also produce any witnesses he may require to have examined in support of the same.

29. The case on the part of the appellant having been heard, the Collector, or some one on his behalf, shall in like manner produce any further writings or documents he may desire to have read to the Court and any witnesses he may require to be examined in support of his assessment.

30. After argument on behalf of the appellant and the Collector, respectively, and the appellant having been heard in reply to any points raised on behalf of the Collector and not dealt with in the argument on behalf of the appellant, the Court shall determine the matter in dispute. The Court may reserve its decision until a later stage of the sitting or until a sitting at a later date.

31. If neither the appellant nor any one authorised to appear on his behalf appear before the Court at the time and place appointed for the purpose, and no written statement as provided in Regulation No. 26 has been furnished to the Registrar of the Court, then the Court, upon the request of the Collector and upon proof that the prescribed notice of the sitting of the Court has been given to the appellant, shall confirm the assessment objected to unless any question of law arise, in which case the Court may, before giving its decision, call upon the Collector for argument in support of the assessment.

32. In case the appellant shall have failed to state the grounds of his objections or appeal in definite terms, the Court may, upon the opening of proceedings (as provided in Regulation No. 27), decide what shall be considered the grounds of objection or appeal.

33. In any case in which a taxpayer has made default in furnishing any return or any information required by the Collector, or if any return or any information furnished by such taxpayer shall have been defective or misleading, such taxpayer shall not be entitled to any costs on the hearing of his appeal.

34. The Collector or the appellant shall be entitled to call expert or other witnesses in support of any assessment or any appeal against an assessment, and the Court shall, in respect of the summoning, swearing, and examination of witnesses, the payment of their expenses, the ordering of the production of accounts and documents, the postponement of cases or partly heard cases, have and exercise all and singular the powers and authorities conferred by law upon the High Court for the hearing and determining of civil actions.

35. In any case in which the Court shall make an order as to costs, under the provisions of sub-section (9) of section *forty-eight* of the Proclamation, the bill of such costs shall be taxed by the Registrar of the Court: Provided that the Collector or the appellant may apply to the Resident Commissioner or Deputy Resident Commissioner for reconsideration of any items or portions of items in such bill, and the decision of the Resident Commissioner or Deputy Resident Commissioner, as the case may be, as to whether such items or portions of items shall be allowed, reduced or disallowed, shall be final.

36. The fees, charges, and rates to be allowed in such bills of costs shall as far as applicable be those fixed by the tariff of fees and charges in cases heard before the High Court.

PAYMENTS.

37. Before proceedings are taken for the recovery of any tax, a notification to pay shall be forwarded by post to the taxpayer addressed to his place of business or his usual or last-known place of abode.

38. Such notification shall set forth the amount of tax assessed and give particulars of the time and place at which it should be paid.

MISCELLANEOUS.

39. Subject to the provisions of sub-section (10) of section *twenty-seven* of the Proclamation, the return rendered by any taxpayer in respect of any year of assessment shall cover the same accounting period as that covered by the taxpayer's own annual accounts.

40. Whenever as to any particular income—

- (1) more than one person appears or claims to be liable or qualified to pay any tax; or
- (2) a question arises as to the person liable to pay any tax; or
- (3) a question arises as to whether a person is liable to pay or is chargeable with any tax, and whether on his own behalf or in a representative capacity,

the Collector may decide the matter in question subject to objection and appeal as provided by the Proclamation.

41. Pending final decision of the matter, all the persons appearing to be liable to pay any tax in respect of any particular income shall be jointly and severally responsible for the proper discharge of the duties imposed by the Proclamation on taxpayers.

42. The Collector may make such arrangements and adjustments as he may deem fit for the purpose of avoiding repayments due to any duplicate taxation in the Territory.

43. The Collector may, for any purpose in connection with the assessment or collection of any tax under the Proclamation or in connection with the hearing of appeals, make use of or produce in evidence any returns, correspondence, accounts, plans, statements, or other documents to which he has had or may have lawful access for the purpose of Income Tax.

44. Any person applying for any information as to the particulars of an entry in the assessment register shall produce such evidence as will satisfy the Collector that he is entitled to be supplied with such information.

45. Any person who contravenes any of these regulations or fails to comply therewith shall be guilty of an offence and liable on conviction to a fine not exceeding twenty pounds or in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

SCHEDULE OF FORMS.

A.—FORM OF OATH UNDER SECTION *FOUR* OF THE PROCLAMATION.

OATH OF SECRECY.

I, of
..... hereby swear that
I will not either directly or indirectly divulge or

disclose to any one or be a party to the divulging or disclosing to or obtaining by any one any particular matter or thing relating to the affairs or income of, or Income Tax payable by, any person or body, or any other information which has been in any way acquired by me in connection with the discharge of any duties imposed upon or entrusted to me under the Basutoland Income Tax (Consolidation) Proclamation, 1939, or any subsequent Basutoland Income Tax Proclamations and any regulations thereunder, or in any office, place, or position that I may at any time hold or occupy under the said Proclamation except I shall be required to do so in the course of my duty, or by order of a competent Court of Justice; and that I will in all things observe secrecy with regard to all such particulars, matters, and information. So help me God.

Made and subscribed at.....
this day of
193..., by the above-named
before me.

.....
District Commissioner or
Justice of the Peace.

B.—PUBLIC NOTICE TO FURNISH RETURNS UNDER THE BASUTOLAND INCOME TAX (CONSOLIDATION) PROCLAMATION, 1939, FOR THE YEAR ENDING 30TH JUNE, 19...

Notice is hereby given that all persons liable to taxation, personally or in any representative capacity, under the provisions of the Basutoland Income Tax (Consolidation) Proclamation, 1939, are required to furnish within thirty days from the date of this notice, returns for the assessment of the tax. Returns are also required within thirty days from the date of this notice from any other person, whether a taxpayer or not, to whom paragraph (a), (b), (c) or (d) of this notice applies.

Returns are required from—

- (a) every person (other than a company) whose income for the year ended 30th June, 19..., exceeded £400;
- (b) the public officer of every company which carried on business in the Territory during the year ended 30th June, 19...;
- (c) every person to whom a form of return shall be issued even though the income of such person may not have amounted to £400;
- (d) every person who is the representative of any person described above.

FORMS.

The forms prescribed under the Proclamation can be obtained at the Office of the Collector of Income Tax, Maseru.

FORWARDING THE RETURNS.

Every return is required to be forwarded by post or to be delivered at the Office of the Collector of Income Tax, Maseru.

NOTE.—Any envelope marked with the words "Income Tax—On His Majesty's Service" will be carried post free.

PENALTIES.

Any person required to render a return who fails to do so within the period of thirty days from the date of this notice is liable to a penalty not exceeding £100, or, in default of payment thereof, to imprisonment with or without hard labour for a period not exceeding one year, and, further, to a fine not exceeding £10 for each day during which default continues after conviction, and to an estimated assessment at double the ordinary rate.

Any person who knowingly and wilfully makes any false statement in any return, or evades, or attempts to evade, assessment or taxation, is liable to a penalty not exceeding £100, or, in default of payment thereof, to imprisonment with or without hard labour for a period not exceeding one year, and, in addition, is liable to be assessed and charged twice the amount of tax which he has sought to evade.

NOTE.—No person is exempted from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

C.—RETURN FOR NORMAL AND SUPER TAX PURPOSES BY A PERSON ON HIS OWN BEHALF OR BY A REPRESENTATIVE TAXPAYER ON BEHALF OF THE PERSON FOR WHOM HE ACTS.

STATEMENT OF INCOME.

FOR THE YEAR ENDED 30TH JUNE, 19_____

Source of Income.	Amount of Income. If Nil state "Nil". £
1. From Business, Trade, or Profession of (state nature of business) _____	
carried on under the name of _____	
at _____	
(a) Of Self..... £ _____	
(b) Of Wife..... £ _____	

NOTE.—Balance-sheet, trading account, and profit and loss account, including a detailed list of trading expenses, a list of bad debts, and details of any personal salary or drawings in cash or kind must be furnished, also a statement showing to whom any interest or rent is paid.

2. From Employment:—

As _____
employed by _____
at _____

Details of income to be specified hereunder:—

(1) IN MONEY.

	Of Self. £	Of Wife. £	Of Self. £	Of Wife. £
Salary, or Wages _____			Commis- sion.....	
House Allow- ance _____			Bonus.. _____	
Ration Allow- ance _____			Fees.... _____	
Other Allow- ance _____			Pension _____	
(specify) _____				

Source of Income.

Amount of
Income.
If Nil state
"Nil."
£

(2) IN KIND.

	Of Self.	Of Wife.
Quarters, valued at..... £ _____		
Board and lodging, valued at £ _____		
Servants, valued at..... £ _____		
Rations, valued at..... £ _____		
Other, valued at..... £ _____		

Total from employment—

Self..... £ _____

Wife..... £ _____

TOTAL..... £ _____

NOTE.—Current pension or Superannuation contributions may be deducted, provided that the making of such contributions is a condition of the employment (state name of fund) £ _____

NET TOTAL..... £ _____

3. From Rents of Property:—

Gross Rentals:

Self..... £ _____

Wife..... £ _____ Total £ _____

Less expenses, as detailed in state-
ment*..... £ _____

Net Rentals:

Self..... £ _____

Wife..... £ _____ Total £ _____

* Statement to be attached in respect of each property, specifying—

(a) description of property, with name of each tenant;

(b) rent received from each tenant;

(c) expenditure (shown separately) in respect of (i) Rates, (ii) Repairs (giving details), (iii) Insurance, (iv) Interest (showing names and addresses of all persons to whom interest is paid and amount paid to each person). No expenses should be included in respect of any property occupied or used by you.

4. From Interest: Self..... £ _____

Wife..... £ _____ Total £ _____

Statement to be attached giving names and addresses of persons from whom interest received and amount received from each person.

5. From Dividends and Debenture Interest:

Self, £ _____ Wife, £ _____ Total £ _____

Statement to be attached giving names of companies from which received, the number of shares held, and amount received from each company.

6. From income derived from any country outside the Territory in respect of which no income tax is chargeable in the country of origin owing to the fact that the taxpayer is not domiciled or ordinarily resident in that country:

Self, £ _____ Wife, £ _____ Total £ _____

Statement to be attached giving full particulars.

Amount of
Income.
If Nil state
" Nil."
£

Self, £ Wife, £ Total £

TOTAL for the year ended 30th June, 19... £

In order that any abatement to which you may be entitled may be determined, full details must be given under the respective heads shown on this page.

I.—Return of Life, Accident, or Sickness Insurance Premiums paid by the taxpayer during the year ended 30th June, 19____, in respect of his own or his wife's life or the lives of his minor children.

[illegible]

NOTE.—The allowance is restricted to £10. Receipts must be produced.

[illegible]

NOTE.—An allowance of £100 is made for each child.

[illegible]

(3) if the person is actually *incapable* of earning a livelihood.

[illegible]

(2) Value of assistance £

Date _____

(b) State whether married, single, widowed, divorced, or separated under order of court or written agreement.

If returns have not previously been rendered by you, explain fully your reasons for not submitting them. If your income exceeded £400 the fact that you received no form is no excuse.

II.—Return of persons employed by you during *part* only of the above year, who received any such payment, as is detailed above, at the rate per annum, in the case of—

(a) married men at the rate of £300 per annum or upwards, in the aggregate;

(b) married women, irrespective of rate of pay;

(c) single persons at the rate of £250 per annum or upwards, in the aggregate.

(a) married men at the rate of £300 per annum or upwards, in the aggregate;

(b) married women, irrespective of rate of pay;

(b) married women, irrespective of rate of pay, and (c) single persons at the rate of £250 per annum or upwards, in the aggregate.

[illegible]

B.

RETURN of Directors, Auditors, Accountants, Agents, or other persons who are not full-time employees, to whom fees, commission, or allowances exceeding £5 have been paid or are due for the Income Tax year.

If payment is made to a nominee on behalf of a principal or third party, the name of the latter should be stated. In the case of married women all amounts should be shown, and the initials of the husband stated.

[illegible]

C.

Return of Rents paid out for premises for the Income Tax year, including branches.

[illegible]

D.

Return of Interest paid out or credited for the Income
Tax year.

[illegible]

I hereby declare that the particulars required are in every respect fully and truly stated, and that no information called for has been omitted.

Signature.

Address.

Date _____

F.—RETURN OF INTEREST PAID OR CREDITED.

[illegible]

I hereby declare that the required particulars are in every respect fully and truly stated, and that no information called for has been omitted.

Signature.

Postal Address.

Date _____

the said Proclamation as amended, the High Commissioner may by a further Notice in the *Gazette*, repeal or from time to time amend any Notice issued under section *three*, and that His Excellency has been pleased to declare that on and after the Twenty-second day of June, 1939, there shall be charged, levied, collected and paid the undermentioned additional duties, set forth as suspended duties in the respective items of the First Schedule to the above-mentioned Proclamation, as amended, on the articles specified, when imported into the Territory or taken out of bond:—

Tariff Item.	Article.	Duty. £ s. d.		
160 (b)	Bottles, empty, of glass, of the beer and mineral water types:—			
	(i) Of a capacity not exceeding 7½ fluid ounces ... per gross	0	2	0
	(ii) Of a capacity exceeding 7½ fluid ounces but not exceeding 14 fluid ounces per gross	0	3	0
	(iii) Of a capacity exceeding 14 fluid ounces but not exceeding 28 fluid ounces per gross	0	4	0
160 (d)	Bottles, empty, of glass: of the beer and mineral water types of a capacity exceeding 28 fluid ounces; all medicinal or dispensing bottles and poison bottles of a capacity of one-half of a fluid ounce and up to and including 16 fluid ounces, essence bottles, vials, and bottles for patent medicines ... <i>ad valorem</i>	20		per cent.
	Pomade pots or jars, empty, of glass ... <i>ad valorem</i>	20		per cent.

Section (2) of High Commissioner's Notice No. 102 of 1930 and High Commissioner's Notice No. 103 of 1932 are hereby cancelled, but notwithstanding such cancellation the suspended duties brought into operation thereby shall be charged, levied, collected and paid as if they had not been cancelled on importation of any goods specified therein which are shipped to the Territory prior to the above-mentioned date.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.
High Commissioner's Office,
Pretoria, 13th October, 1939.

(Printed by the Government Printer, Pretoria.)

BECHUANALAND PROTECTORATE.

HIGH COMMISSIONER'S NOTICE

No. 186 of 1939.

CUSTOMS: ADDITIONAL DUTY ON GLASS BOTTLES.

It is hereby notified for general information that by section *three* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended,

the High Commissioner may by Notice in the *Gazette* bring into operation any duty referred to as a suspended duty in the First Schedule to that Proclamation, that by sub-section (2) of section *twelve* of the said Proclamation as amended, the High Commissioner may by a further Notice in the *Gazette*, repeal or from time to time amend any Notice issued under section *three*, and that His Excellency has been pleased to declare that on and after the Twenty-second day of June, 1939, there shall be charged, levied, collected and paid the undermentioned additional duties, set forth as suspended duties in the respective items of the First Schedule to the above-mentioned Proclamation, as amended, on the articles specified, when imported into the Territory or taken out of bond:—

Tariff Item.	Article.	Duty. £ s. d.		
160 (b)	Bottles, empty, of glass, of the beer and mineral water types:—			
	(i) Of a capacity not exceeding 7½ fluid ounces ... per gross	0	2	0
	(ii) Of a capacity exceeding 7½ fluid ounces but not exceeding 14 fluid ounces per gross	0	3	0
	(iii) Of a capacity exceeding 14 fluid ounces but not exceeding 28 fluid ounces per gross	0	4	0
160 (d)	Bottles, empty, of glass: of the beer and mineral water types of a capacity exceeding 28 fluid ounces; all medicinal or dispensing bottles and poison bottles of a capacity of one-half of a fluid ounce and up to and including 16 fluid ounces, essence bottles, vials, and bottles for patent medicines ... <i>ad valorem</i>	20		per cent.
	Pomade pots or jars, empty, of glass ... <i>ad valorem</i>	20		per cent.

Section (2) of High Commissioner's Notice No. 103 of 1930 and High Commissioner's Notice No. 104 of 1932 are hereby cancelled, but notwithstanding such cancellation the suspended duties brought into operation thereby shall be charged, levied, collected and paid as if they had not been cancelled on importation of any goods specified therein which are shipped to the Territory prior to the above-mentioned date.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.
High Commissioner's Office,
Pretoria, 13th October, 1939.

(Printed by the Government Printer, Pretoria.)

SWAZILAND.

HIGH COMMISSIONER'S NOTICE

No. 187 of 1939.

CUSTOMS: ADDITIONAL DUTY ON GLASS BOTTLES.

It is hereby notified for general information that by section *three* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended,

the High Commissioner may by Notice in the *Gazette* bring into operation any duty referred to as a suspended duty in the First Schedule to that Proclamation, that by sub-section (2) of section *twelve* of the said Proclamation as amended, the High Commissioner may by a further Notice in the *Gazette*, repeal or from time to time amend any Notice issued under section *three*, and that His Excellency has been pleased to declare that on and after the Twenty-second day of June, 1939, there shall be charged, levied, collected and paid the undermentioned additional duties, set forth as suspended duties in the respective items of the First Schedule to the above-mentioned Proclamation, as amended, on the articles specified, when imported into the Territory or taken out of bond:—

Tariff Item.	Article.	Duty. £ s. d.
160 (b)	Bottles, empty, of glass, of the beer and mineral water types:—	
	(i) Of a capacity not exceeding 7½ fluid ounces ... per gross	0 2 0
	(ii) Of a capacity exceeding 7½ fluid ounces but not exceeding 14 fluid ounces per gross	0 3 0
	(iii) Of a capacity exceeding 14 fluid ounces but not exceeding 28 fluid ounces per gross	0 4 0
160 (d)	Bottles, empty, of glass: of the beer and mineral water types of a capacity exceeding 28 fluid ounces; all medicinal or dispensing bottles and poison bottles of a capacity of one-half of a fluid ounce and up to and including 16 fluid ounces, essence bottles, vials, and bottles for patent medicines ... <i>ad valorem</i>	20 per cent.
	Pomade pots or jars, empty, of glass ... <i>ad valorem</i>	20 per cent.

Section (2) of High Commissioner's Notice No. 104 of 1930 and High Commissioner's Notice No. 105 of 1932 are hereby cancelled, but notwithstanding such cancellation the suspended duties brought into operation thereby shall be charged, levied, collected and paid as if they had not been cancelled on importation of any goods specified therein which are shipped to the Territory prior to the above-mentioned date.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 13th October, 1939.

(Printed by the Government Printer, Pretoria.)

BECHUANALAND PROTECTORATE.

HIGH COMMISSIONER'S NOTICE No. 188 of 1939.

ADMISSION UNDER REBATE OF CUSTOMS DUTY OF ARTICLES AND MATERIALS FOR INDUSTRIAL PURPOSES.

It is hereby notified for general information that, in terms of section *two* of the Customs Tariff and Excise Duties Amendment Proclamation No. 20 of 1925, as

amended, His Excellency the High Commissioner has been pleased to prescribe the following conditions and regulations subject to which the goods enumerated in Class XV of the First Schedule to that Proclamation may be admitted under rebate of customs duty.

High Commissioner's Notice No. 153 of 1936 is hereby cancelled, but notwithstanding such cancellation the obligations of importers and manufacturers in respect of goods imported under the conditions and regulations prescribed thereunder shall remain in force and effect as if the said notice had not been cancelled.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 13th October, 1939.

ADMISSION UNDER REBATE OF CUSTOMS DUTY OF ARTICLES AND MATERIALS FOR INDUSTRIAL PURPOSES.

REGULATIONS.

1. No person shall be entitled to any rebate of duty on goods imported by him, cleared or received from a bonded warehouse or received from another manufacturer unless he duly complies with these regulations, and any person who has so imported, cleared or received any consignment of goods under rebate of duty shall remain liable for the payment of the duty so rebated on that consignment until he has proved to the satisfaction of the Director of Customs (hereinafter referred to as the Director) that the entire consignment has been properly used by him in the industry in respect of which such consignment shall have been imported, cleared or received.

2. Every person desirous of importing or receiving under rebate of duty any of the articles or substances specified in Class XV of the Customs Tariff shall first make application to the Director to be registered as a manufacturer under rebate, and in so doing shall state—

- the name under which he trades;
- the industry in which he is engaged, and if any other business is carried on in the same premises, the nature of such business;
- the locality of his factory or works;
- the class of goods he desires to import or receive under rebate of duty, and the estimated annual value of such goods and the quantity thereof where duty is leviable on other than an *ad valorem* basis;
- the number of operatives, and the class of labour, that is whether male or female, also the proportion of European and non-European labour, he proposes to employ.

3. (i) No person shall be registered as a manufacturer under rebate of duty unless—

- the proposed premises are situated in an area approved by the Resident Commissioner; and are entirely separate from any premises whereon a retail trade in any article is conducted, either by the applicant or by any other person;

(b) the number of operatives is not less than a number to be specified by the Resident Commissioner in respect of each particular industry, and the proportions of European and non-European labour are in his opinion reasonable.

(ii) The Director may, prior or subsequent to registration, require the manufacturer to provide a properly secured store adequate for the storage of goods on which duty may be rebated and to provide at his own expense such necessary fastenings as will permit of the store being locked with a customs lock.

4. Any person, in order to be registered by the Director as a manufacturer who is permitted to import, clear or receive from a bonded warehouse or from another manufacturer under rebate of duty the goods enumerated in item 359 or in item 378 (1) of the Customs Tariff, shall have, and if registered shall continue to have installed in his factory premises not less than twenty machines engaged exclusively and continuously in the making of garments in each industry in respect of which he is registered:

Provided that should a registered manufacturer who is engaged in both industries at the same time and on the same premises prove to the satisfaction of the Director that owing to pressure of work he requires as a temporary measure, to transfer one or more machines from the one industry to the other: or should so prove that owing to sickness or other causes of a purely temporary nature he cannot continuously use the full number of machines as required, the Director may in his discretion grant temporary exemption from the terms of this regulation.

The provisions of this regulation shall not apply to the manufacturers who were registered by the Director prior to the 1st June, 1928, provided they continue to employ not less than ten operatives.

5. (i) The applicant before being registered shall be required to enter into a bond (in a form approved by the Director) with sufficient surety, and to an amount to be determined by the Director, for the due carrying out of his obligations under these regulations.

(ii) The Director may at any time require a fresh or further bond to be furnished as he may think fit.

6. (i) If the application and bond are approved by the Director he shall register the applicant and notify him accordingly.

(ii) The Director shall also register the premises on which the work of manufacture under rebate is to be carried on and no manufacturer shall without the written consent of the Director perform or permit to be performed any portion of the work of manufacture on any other premises.

7. Upon registration as a manufacturer under rebate the manufacturer shall be permitted to receive and use under these regulations and subject to withdrawal of the permission at any time by the Resident Commissioner, the goods enumerated in the appropriate items of Class XV of the Customs Tariff.

8. (i) The manufacturer, or his clearing agent specially authorised by power of attorney to act for him in that behalf, shall at time of first importation or on clearance from a bonded warehouse of goods warehoused in his name declare on the customs bill of entry that such goods are and will remain his property and will be used by him solely for the purposes specified in the respective tariff items, and he shall furnish the proper officer of customs at the port of entry with an addition copy of such bill of entry.

In the case of piece goods entered on first importation under item 337, 340, 359 or 378 of Class XV after three months from date of publication of this notice in the *Gazette* the manufacturer or his agent shall also attach a copy of the relative invoice to the additional copy of the bill of entry as aforesaid.

(ii) The goods enumerated in Class XV of the Customs Tariff may be cleared from a bonded warehouse free of duty for a registered manufacturer provided that before the passing of the customs bill of entry *ex* bond an application to transfer, in the form appended, is submitted to and approved by the proper officer of customs. This application shall be submitted in triplicate and the approval of the proper officer of customs shall be endorsed on one copy which shall be handed back to the applicant. The name and address of the manufacturer and the industry for which the goods are intended shall be specified on the bill of entry.

(iii) A registered manufacturer may transfer to another registered manufacturer goods imported under Class XV of the Customs Tariff provided an application to transfer, in the form appended, is first submitted to and approved by the proper officer of customs. This application shall be submitted in triplicate and the approval of the proper officer shall be endorsed on one copy which shall then be handed back to the registered manufacturer.

(iv) When delivery of the goods has been effected, the transferor shall return his copy of the application to the proper officer of customs with the receipt at the foot thereof duly completed by the person to whom the goods have been transferred; and failing return of such receipt within *fourteen* days of the date of approval of transfer the transferor shall remain liable for the duty otherwise leviable and shall pay the same forthwith on demand.

9. Goods cleared or transferred under regulation 8 shall be conveyed directly to and shall remain stored only in the manufacturer's premises referred to in regulation 6 (ii) or the store referred to in regulation 3 (ii).

10. All casks, puncheons and drums entered under item 372 of the Customs Tariff, shall be marked distinctly and indelibly with distinctive numbers and markings, particulars of which, and of the premises in which such casks, puncheons and drums are stored, shall be furnished in writing to the nearest customs or excise officer. The casks, puncheons and drums shall be stacked in such manner that the markings can readily be ascertained at any time. The manufacturer shall be responsible for the observance of the provisions of this regulation.

11. No person shall use salt entered under item 376 of the Customs Tariff save in premises licensed under the Dairy Produce (Bechuanaland Protectorate) Proclamation, 1929.

12. (i) The manufacturer shall keep a stock book in the form approved by the Director showing full particulars of all receipts and disposals and in such manner that the goods entered for industrial purposes can readily be accounted for to the satisfaction of the proper officer of customs.

(ii) The manufacturer shall if required by the Director also keep a "working" book or cards, and shall show therein all receipts to factory *ex* store and the nature and quantities of materials used and of the finished articles manufactured therefrom in such manner as may be accepted by the Director as practicable according to the circumstances of each particular industry.

13. The books, documents, stocks and premises of the manufacturer shall be open for inspection by a duly authorised officer of customs.

14. (i) A person (other than a manufacturer) may be registered by the Director as an importer under rebate of customs duty of the goods enumerated in item 373 (5) of the Customs Tariff for the purposes of being manufactured on his behalf into kerbside and portable meter pumps for petrol or fuel-oil or lubricating oil by a manufacturer who is registered under item 373 (5) of the Customs Tariff.

(ii) The provisions of regulations 1, 2 (a), 2 (d), 5, 6 (i), 7, 8 (i), 12 and 13 shall *mutatis mutandis*, apply to such person.

(iii) Such person shall enter on the customs bill of entry the name and address of the registered manufacturer by whom the pumps are to be manufactured and shall convey such goods or cause such goods to be conveyed directly to and store them or cause them to be stored only in the registered premises or approved store of the manufacturer.

15. A registered manufacturer shall, when required by the Director, carry out under supervision of a customs officer at such times as the Director may deem necessary any manufacturing operation in which rebated materials are being used, and the usual charge for special attendance of such customs official shall be paid by the manufacturer.

16. For the purposes of these regulations, "manufacturer" shall include persons engaged in the copper smelting, fishing, mining, printing, tanning, and woolwashing industries.

17. If any person registered as a manufacturer under these regulations, is reported to the Resident Commissioner as maintaining unsatisfactory labour conditions, and if not less than six weeks and not more than six months after he has been notified of such report he is reported to the Resident Commissioner as having taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Resident Commissioner and he shall thereafter not be permitted to import or receive under rebate of customs duty any of the goods enumerated in Class XV of the Customs Tariff.

18. The Resident Commissioner may at any time cancel or withdraw the registration of any person registered under these regulations, if he is satisfied that such person is not carrying out his obligations thereunder.

19. Any person who in relation to any matter dealt with in these regulations—

- (1) makes any false representation, statement or declaration whether oral or written;
- (2) improperly stores, uses, sells, disposes of or removes any goods on which duty has been rebated;
- (3) fails to account to the satisfaction of the Resident Commissioner or proper officer of customs for any goods on which duty has been rebated;
- (4) in any other way contravenes or fails to comply with these regulations,

shall be guilty of an offence and shall in terms of section fifty-nine of the Customs Management Proclamation, 1914, be liable to a fine not exceeding three hundred pounds and forfeiture of any goods concerned.

ANNEXURE.

Customs.

CUSTOMS—BECHUANALAND PROTECTORATE.

APPLICATION TO TRANSFER BOND OR REBATE STOCK TO A MANUFACTURER UNDER REBATE.

Date.....

To the Director of Customs,

I/We hereby apply for permission to transfer the undermentioned goods entered per Bill of Entry No..... date..... under Class XV/*ex* Bond to Messrs..... Address.....

Country of Origin.	Description.	Quantity.	Value.

Signature of Importer/Manufacturer.

Approved.

Date.....

Director of Customs.

Received in full the above-described goods, which I/we hereby declare are and will remain my/our own property to be used by me/us under the prescribed regulations solely for the purpose specified in item..... of the Customs Tariff.

Signature of Manufacturer.....

Address

Date

NOTE.—This form is to be completed in triplicate and returned to the Director of Customs within fourteen days of the date of the transfer being approved.

(Printed by the Government Printer, Pretoria.)

SWAZILAND.

HIGH COMMISSIONER'S NOTICE No. 189 of 1939

ADMISSION UNDER REBATE OF CUSTOMS DUTY OF ARTICLES AND MATERIALS FOR INDUSTRIAL PURPOSES.

It is hereby notified for general information that, in terms of section two of the Customs Tariff and Excise Duties Amendment Proclamation, No. 21 of 1925, as amended, His Excellency the High Commissioner has been pleased to prescribe the following conditions and regulations subject to which the goods enumerated in Class XV of the First Schedule to that Proclamation may be admitted under rebate of customs duty.

High Commissioner's Notice No. 154 of 1936 is hereby cancelled, but notwithstanding such cancellation the obligations of importers and manufacturers in respect of goods imported under the conditions and regulations prescribed thereunder shall remain in force and effect as if the said Notice had not been cancelled.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 13th October, 1939.

REGULATIONS.

1. No person shall be entitled to any rebate of duty on goods imported by him, cleared or received from a bonded warehouse or received from another manufacturer unless he duly complies with these regulations, and any person who has so imported, cleared or received any consignment of goods under rebate of duty shall remain liable for the payment of the duty so rebated on that consignment until he has proved to the satisfaction of the Director of Customs (hereinafter referred to as the Director) that the entire consignment has been properly used by him in the industry in respect of which such consignment shall have been imported, cleared or received.

2. Every person desirous of importing or receiving under rebate of duty any of the articles or substances specified in Class XV of the Customs Tariff shall first make application to the Director to be registered as a manufacturer under rebate, and in so doing shall state—

- (a) the name under which he trades;
- (b) the industry in which he is engaged, and if any other business is carried on in the same premises, the nature of such business;
- (c) the locality of his factory or works;
- (d) the class of goods he desires to import or receive under rebate of duty, and the estimated annual value of such goods and the quantity thereof where duty is leviable on other than an *ad valorem* basis;
- (e) the number of operatives, and the class of labour, that is, whether male or female, also the proportion of civilised and uncivilised labour, he proposes to employ

3. (i) No person shall be registered as a manufacturer under rebate of duty unless the proposed premises are situated in an area approved by the Resident Commissioner, and are entirely separate from any premises whereon a retail trade in any article is conducted, either by the applicant or by any other person.

(ii) The Director may, prior or subsequent to registration, require the manufacturer to provide a properly secured store adequate for the storage of goods on which duty may be rebated and to provide at his own expense such necessary fastenings as will permit of the store being locked with a customs lock.

4. Any person, in order to be registered by the Director as a manufacturer who is permitted to import, clear or receive from a bonded warehouse or from another manufacturer under rebate of duty the goods enumerated in item 359 or in item 378 (1) of the Customs Tariff, shall have, and if registered shall continue to have installed in his factory premises not less than twenty machines engaged exclusively and continuously in the making of garments in each industry in respect of which he is registered:

Provided that should a registered manufacturer who is engaged in both industries at the same time on the same premises prove to the satisfaction of the Director that owing to the pressure of work he requires as a temporary measure, to transfer one or more machines from the one industry to the other; or should so prove that owing to sickness or other causes of a purely temporary nature he cannot continuously use the full number of machines as required, the Director may in his discretion grant temporary exemption from the terms of this regulation.

The provisions of this regulation shall not apply to the manufacturers who were registered by the Director prior to the 1st June, 1928, provided they continue to employ not less than ten operatives.

5. (i) The applicant before being registered shall be required to enter into a bond (in a form approved by the Director) with sufficient surety, and to an amount to be determined by the Director, for the due carrying out of his obligations under these regulations.

(ii) The Director may at any time require a fresh or further bond to be furnished as he may think fit.

6. (i) If the application and bond are approved by the Director he shall register the applicant and notify him accordingly.

(ii) The Director shall also register the premises on which the work of manufacture under rebate is to be carried on and no manufacturer shall without the written consent of the Director perform or permit to be performed any portion of the work of manufacture on any other premises.

7. Upon registration as a manufacturer under rebate the manufacturer shall be permitted to receive and use under these regulations and subject to withdrawal of the permission at any time by the Resident Commissioner, the goods enumerated in the appropriate items of Class XV of the Customs Tariff.

8. (i) The manufacturer, or his clearing agent specially authorised by power of attorney to act for him in that behalf, shall at time of first importation or on clearance from a bonded warehouse of goods warehoused in his name declare on the customs bill of entry that such goods are and will remain his property and will be used by him solely for the purposes specified in the respective tariff items, and he shall furnish the proper officer of customs at the port of entry with an additional copy of such bill of entry.

In the case of piece goods entered on first importation under item 337, 340, 359 or 378 of Class XV after three months from date of publication of this notice in the *Gazette* the manufacturer or his agent shall also attach a copy of the relative invoice to the additional copy of the bill of entry as aforesaid.

(ii) The goods enumerated in Class XV of the Customs Tariff may be cleared from a bonded warehouse free of duty for a registered manufacturer provided that before the passing of the customs bill of entry *ex* bond an application to transfer, in the form appended, is submitted to and approved by the proper officer of customs. This application shall be submitted in triplicate and the approval of the proper officer of customs shall be endorsed on one copy which shall be handed back to the applicant. The name and address of the manufacturer and the industry for which the goods are intended shall be specified on the bill of entry.

(iii) A registered manufacturer may transfer to another registered manufacturer goods imported under Class XV of the Customs Tariff provided an application to transfer, in the form appended, is

first submitted to and approved by the proper officer of customs. This application shall be submitted in triplicate and the approval of the proper officer shall be endorsed on one copy which shall then be handed back to the registered manufacturer.

(iv) When delivery of the goods has been effected, the transferor shall return his copy of the application to the proper officer of customs with the receipt at the foot thereof duly completed by the person to whom the goods have been transferred; and failing return of such receipt within *fourteen* days of the date of approval of transfer the transferor shall remain liable for the duty otherwise leviable and shall pay the same forthwith on demand.

9. Goods cleared or transferred under regulation 8 shall be conveyed directly to and shall remain stored only in the manufacturer's premises referred to in regulation 6 (ii) or the store referred to in regulation 3 (ii).

10. No person shall use salt entered under item 376 of the Customs Tariff save in premises licensed under the Dairies and Dairy Produce (Swaziland) Proclamation, No. 24 of 1931.

11. (i) The manufacturer shall keep a stock book in the form approved by the Director showing full particulars of all receipts and disposals and in such manner that the goods entered for industrial purposes can readily be accounted for to the satisfaction of the proper officer of customs.

(ii) The manufacturer shall if required by the Director also keep a "working" book or cards, and shall show therein all receipts to factory *ex* store and the nature and quantities of materials used and of the finished articles manufactured therefrom in such manner as may be accepted by the Director as practicable according to the circumstances of each particular industry.

12. The books, documents, stocks and premises of the manufacturer shall be open for inspection by a duly authorised officer of customs.

13. (i) A person (other than a manufacturer) may be registered by the Director as an importer under rebate of customs duty of the goods enumerated in item 373 (5) of the Customs Tariff for the purpose of being manufactured on his behalf into kerbside and portable meter pumps for petrol or fuel oil, or lubricating oil by a manufacturer who is registered under item 373 (5) of the Customs Tariff.

(ii) The provisions of regulations 1, 2 (a), 2 (d), 5, 6 (i), 7, 8 (i), 11 and 12 shall, *mutatis mutandis*, apply to such persons.

(iii) Such person shall enter on the customs bill of entry the name and address of the registered manufacturer by whom the pumps are to be manufactured and shall convey such goods or cause such goods to be conveyed directly to and store them or cause them to be stored only in the registered premises or approved store of the manufacturer.

14. A registered manufacturer shall, when required by the Director, carry out under supervision of a customs officer at such times as the Director may deem necessary any manufacturing operation in which rebated materials are being used, and the usual charge for special attendance of such customs official shall be paid by the manufacturer.

15. For the purposes of these regulations, "manufacturer" shall include persons engaged in the copper smelting, fishing, mining, printing, tanning, and woolwashing industries.

16. If any person registered as a manufacturer under these regulations, is reported to the Resident Commissioner as maintaining unsatisfactory labour conditions, and if not less than six weeks and not more than six months after he has been notified of such

report he is reported to the Resident Commissioner as having taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Resident Commissioner and he shall thereafter not be permitted to import or receive under rebate of customs duty any of the goods enumerated in Class XV of the Customs Tariff.

17. The Resident Commissioner may at any time cancel or withdraw the registration of any person registered under these regulations, if he is satisfied that such person is not carrying out his obligations thereunder.

18. Any person who in relation to any matter dealt with in these regulations—

- (1) makes any false representation, statement or declaration whether oral or written;
- (2) improperly stores, uses, sells, disposes of or removes any goods on which duty has been rebated;
- (3) fails to account to the satisfaction of the Director or proper officer of customs for any goods on which duty has been rebated;
- (4) in any other way contravenes or fails to comply with these regulations,

shall be guilty of an offence and shall in terms of section *fifty-nine* of the Swaziland Customs Management Proclamation, No. 86 of 1914, be liable to a fine not exceeding three hundred pounds and forfeiture of any goods concerned.

ANNEXURE.

CUSTOMS—SWAZILAND.

APPLICATION TO TRANSFER BOND OR REBATE STOCK TO A MANUFACTURER UNDER REBATE.

Date.....

To the Director of Customs,

I/We hereby apply for permission to transfer the undermentioned goods entered per Bill of Entry No..... date..... under Class XV/*ex* Bond to Messrs..... Address.....

Country of Origin.	Description.	Quantity.	Value.

Signature of Importer/Manufacturer.

Approved.

Date.....

Director of Customs.

Received in full the above-described goods, which I/we hereby declare are and will remain my/our own property to be used by me/us under the prescribed regulations solely for the purpose specified in item..... of the Customs Tariff.

Signature of Manufacturer.....

Address

Date

NOTE.—This form is to be completed in triplicate and returned to the Director of Customs within *fourteen* days of the date of the transfer being approved.

BECHUANALAND PROTECTORATE.

HIGH COMMISSIONER'S NOTICE
No. 194 of 1939.

It is hereby notified for general information that under the powers vested in him by section one of the Bechuanaland Protectorate Exportation and Importation Restriction Proclamation, 1939 (No. 41 of 1939), His Excellency the High Commissioner has been pleased to prohibit the exportation from the Bechuanaland Protectorate of the articles specified in the Schedule to this notice to the destinations indicated in the Schedule, except with the permission of the Resident Commissioner or some officer authorised by the Resident Commissioner to grant such permission.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 18th October, 1939.

SCHEDULE.

TO ALL COUNTRIES EXCEPT SOUTHERN RHODESIA, BASUTOLAND, SWAZILAND, THE UNION OF SOUTH AFRICA, AND THE MANDATED TERRITORY OF SOUTH WEST AFRICA.

Bank notes which are legal tender in any of the above-mentioned countries.

BASUTOLAND.

RESIDENT COMMISSIONER'S NOTICE.

It is hereby notified for general information that, in accordance with section nine of the Basutoland High Court Proclamation, 1938 (No. 57 of 1938), the next Session of the High Court of Basutoland will commence at Maseru on the 23rd October, 1939, or as soon thereafter as the Court can assemble.

Resident Commissioner's Notice of the 20th September is hereby cancelled.

D. W. HOW,
for Resident Commissioner.

Resident Commissioner's Office,
Maseru, Basutoland, 14th October, 1939.

BASUTOLAND.

RESIDENT COMMISSIONER'S NOTICE.

It is hereby notified for general information that, in accordance with section seven of the Basutoland High Court Proclamation, 1938 (No. 57 of 1938), the undermentioned Administrative Officers are hereby appointed to assist the Judge of the High Court at the Session commencing at Maseru on the 23rd October, 1939, or as soon thereafter as the Court can assemble.

Lockhart Clementi, Esquire.
Thomas William Fraser, Esquire.

Resident Commissioner's Notice of the 20th September is hereby cancelled.

D. W. HOW,
for Resident Commissioner.

Resident Commissioner's Office,
Maseru, Basutoland, 14th October, 1939.

NOTICE.

It is hereby notified for general information that under the powers in me vested by regulation 29 (c) of the Defence Regulations published under High Commissioner's Notice No. 150 of 1939, I have ordered that no person shall proceed from the Bechuanaland Protectorate to a destination overseas except under the authority of a written permit granted by me.

C. N. A. CLARKE,
Resident Commissioner.

Resident Commissioner's Office,
Mafeking, 12th October, 1939.

BECHUANALAND PROTECTORATE.

NOTICE.

MOTOR ROAD—INCHWE CAUSEWAY.

It is hereby notified for general information that, under and by virtue of the powers conferred upon me by section fourteen, sub-section (3) of Proclamation No. 10 of 1929, as amended by Proclamation No. 20 of 1937, I do declare the portion of the public road hereinafter described to be a "motor road", namely:—

That portion of the public road between the Monarch Mine and Francistown, in the Tati District, on which a cement causeway across the Inchwe River is constructed.

This notice to take effect from the date of its publication in the *Gazette*.

C. N. A. CLARKE,
Resident Commissioner.

Mafeking, 13th October, 1939.

SWAZILAND.

GOVERNMENT NOTICE.

It is hereby notified for general information that, in terms of section three (1) of the Swaziland Liquor Licence Proclamation, No. 42 of 1936, the Liquor Licensing Courts will sit at Mbabane, Northern District, on Monday, the 4th December, 1939, at Bremersdorp, Central District, on Wednesday, the 6th December, 1939, and at Hlatikulu, Southern District, on Monday, the 11th December, 1939, for the consideration and determination of applications for the granting, renewal, transfer, or removal of yearly or half-yearly licences under the above-mentioned Proclamation.

C. L. BRUTON,
Resident Commissioner, Swaziland.

Mbabane, Swaziland, 12th October, 1939.

INSOLVENT ESTATE SALE.

Duly instructed by the Trustees in the Insolvent Estate of E. R. C. ORCHARD of Butha Buthe, the undersigned will sell by public auction, without reserve, at Butha Buthe on 25th October, 1939, at 2.30 p.m. the household furniture belonging to the above estate, consisting of Frigidaire, carpets, stove, sideboard, easy chairs, bookcase, tables, chairs, bed, chest-of-drawers, etc. etc.

Also two horses and one cow and 1939 Master Chevrolet De Luxe.

Terms cash.

TENNENT & VAN DER MERWE,
Auctioneers.

P.O. Box 12,
Ficksburg.

In the Deceased Estate of SARA GARDEN CAMPBELL COLLIE.

All persons having claims against above-named Estate are hereby called upon to lodge same with the undersigned not later than 6 weeks from date of this publication of notice.

GEORGE COLLIE,
Executor.

Timbali Farm,
Francistown,
Bechuanaland Protectorate, 11th October, 1939.

NOTICE.

Notice is hereby given of the sale of the general dealer's business conducted by JACOB MORRIS POLEVNIK at Thamaga, in the Bakwema Reserve, to SULTAN EBRAHIM.

Dated at Mafeking, this 8th day of September, 1939.

MINCHIN & KELLY,
Attorneys for the Parties.
15-20-27

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Government Gazette

OF THE

UNION OF SOUTH AFRICA

(Published on Fridays.)

ADVERTISEMENT RATES.

LEGAL NOTICES, Lost Deeds, Certificates, Policies, etc., Messengers' Notices, Trade Marks, Orders of Court, Surrenders, Tenders and Sales, Company Notices, etc.

Rates of advertising are as follows:—

- 5s. per inch single column; repeats 3s.
- 10s. per inch double column; repeats 6s.
- 15s. per inch treble column; repeats 9s.

In order to arrive at the approximate space which an advertisement will occupy, advertisers should count the words in the body of the advertisement, and reckon—

- For single column, 6 words to the line;
- For double column, 14 words to the line;
- For treble column, 21 words to the line;
- and 8 lines to the inch.

In each case an additional half-inch at top and bottom should be allowed for heading and signature respectively. Fractions of an inch to be reckoned an inch.

DECEASED ESTATE NOTICES.

Notices to Creditors and Debtors in the Estates of Deceased Persons and Notices by Executors concerning Liquidation Accounts lying for inspection are published in schedule form at 8s. per Estate.

INSOLVENCY ACT NOTICES.

A fixed charge of 12s. per Estate is made for publishing notices in the schedule forms prescribed in the Regulations made under the Insolvency Act, 1916 and 1936.

N.B.—In the case of forms 3 and 4, advertisers should count the words in the advertisement and reckon: 12s. for the first 36 words (or portion thereof) and 2s. for every additional 12 words (or portion thereof).

PATENT NOTICES.

Notices of acceptance of complete specifications in respect of Applications for Letters Patent are inserted in three consecutive issues for 10s.

NATURALIZATION NOTICES.

Applications for Naturalization are inserted for 13s. (which includes a copy of the *Gazette*).

CLOSING HOUR.

Advertisers should observe that the closing hour for the acceptance of "copy" for the *Union Gazette* is 4 p.m. on Wednesday of each week preceding publication. When Public Holidays affect publication, a special notice will appear in the *Gazette* notifying any change in the closing hour.

Only Legal Advertisements are accepted for publication in the *Gazette*, and are subject to the approval of the Government Printer, who can refuse to accept or decline further publication of any advertisement.

The Government Printer reserves to himself the right to edit "copy".

No responsibility can be accepted for losses arising from omissions or typographical errors.

Manuscript of advertisements should be written on one side of the paper only and not as part of the covering letter. All proper names must be plainly inscribed; in the event of any name being incorrectly printed as a result of indistinct writing, the advertisement can be republished only on payment of the cost of another insertion.

No Advertisement can be inserted unless it is Prepaid.

All cheques, bank drafts, postal orders, or money orders must be made payable to the Government Printer, Pretoria, and crossed "South African Reserve Bank". Cheques will only be accepted when initialed by the Bank.

SUBSCRIPTION RATES.

The subscription rates to the *Union Gazette* (including *Official Gazette of the High Commissioner, Gazettes Extraordinary, and Supplements, with Quarterly Index*) are as follows:—

- £1 for six months (post free).
- £2 for twelve months (post free).
- Price per single copy, 6d.

Subscriptions are payable in advance to the Government Printer, Pretoria, and may commence from the 1st of any month, but cannot be accepted for a shorter period than six months.

J. J. KRUGER,
Government Printer.

Staatskoerant

VAN DIE

UNIE VAN SUID-AFRIKA

(Verskyn elke Vrydag.)

ADVERTENSIE TARIËWE.

WETLIKE KENNISGEWINGS, Verlore Aktes, Sertifikate, Polisse, ens., Kennisgewings van Geregsbodes, en in verband met Handelsmerke, Orders van die Hof, Boedel-oorgawes, Tenders en Verkopings, Maatskappye, ens.

Die advertensietarief is as volg:—

- 5s. per duim, enkele kolom; herhalings, 3s.
- 10s. per duim, dubbele kolom; herhalings, 6s.
- 15s. per duim, driedubbele kolom; herhalings, 9s.

Om die ruimte wat 'n advertensie sal beslaan, by benadering te bereken, moet adverteerders die woorde in die advertensie tel en reken—

- Vir enkele kolom, 6 woorde per reël;
- Vir dubbele kolom, 14 woorde per reël;
- Vir driedubbele kolom, 21 woorde per reël;
- en 8 reëls per duim.

In elke geval moet 'n ekstra half-duim aan die bo- en onderkant bereken word vir die titel en ondertekening respektiewelik. Gedesltes van 'n duim moet as een volle duim gereken word.

KENNISGEWING IN SAKE UITGESTORWE BOEDELS.

Kennisgewings aan krediteure en debiteure in die boedels van oorlede persone en kennisgewings van eksekuteurs betreffende likwidasierekenings wat ter insae lê, word gepubliseer in skedulevorm teen 8s. per boedel.

KENNISGEWINGS IN SAKE DIE INSOLVENSIEWET.

'n Vaste bedrag van 12s. per boedel word bereken vir die publikasie in skedulevorm van kennisgewings voorgeskrewe deur die regulasies opgestel ingevolge die Insolvensiewet, 1916 en 1936.

LET WEL.—In die geval van vorms 3 en 4 moet adverteerders die woorde in die advertensie tel en reken: 12s. vir die eerste 36 woorde (of gedeelte daarvan) en 2s. vir elke addisionele 12 woorde (of gedeelte daarvan).

KENNISGEWINGS IN SAKE PATENTE.

Kennisgewings van aanneming van volledige spesifikasies met betrekking tot aansoeke om otkrooibrieue word vir 10s. in drie agtereenvolgende uitgawes geplaas.

KENNISGEWINGS IN SAKE NATURALISASIE.

Aansoeke om naturalisasie word vir 13s. geplaas, watter bedrag 'n eksemplaar van die *Staatskoerant* insluit.

SLUITINGSUUR.

Adverteerders dien daarop te let dat die sluitingsuur vir die aanneming van kopie vir die *Unie-Staatskoerant* 4 uur n.m. op Woensdag van elke week voor verskyning is. Wanneer openbare feesdae verskyning raak, sal daar 'n spesiale kennisgewing in die *Staatskoerant* geplaas word wat eventuele veranderinge van die sluitingsuur aankondig.

Alleen wetlike advertensies word vir publikasie in die *Staatskoerant* aangeneem en is onderworpe aan die goedkeuring van die Staatsdrukker wat kan weier om advertensies aan te neem of verder te publiseer.

Die Staatsdrukker behou hom die reg voor om kopie te redigeer.

Geen aanspreeklikheid kan aanvaar word vir verliese wat deur uitlatinge of tipografiese of ander foute ontstaan nie.

Die manuskrip van advertensies moet slegs op een kant van die papier geskrywe word en nie op die begeleidende brief nie. Alle eiename moet duidelik geskrywe word; ingeval enige naam verkeerd gedruk word tengevolge van onduidelike skrif, kan die advertensie alleen na betaling van die koste van 'n tweede plasing weer gepubliseer word.

Geen advertensie kan geplaas word nie, tensy dit vooruitbetaal is.

Alle tjeks, bankwissels, posorders of poswissels moet uitmaak word op naam van die Staatsdrukker, Pretoria, en gekruis wees „Suid-Afrikaanse Reserwebank". Alleen tjeks wat deur die Bank geparafeer is, sal aangeneem word.

INTEKENGELD.

Die intekengeld vir die *Unie-Staatskoerant* (insluitende die *Offisiële Koerant van die Hoë Kommissaris, Buitengevone Staatskoerante en Byvoegsels, met Kwartaal-indeks*) is as volg:—

- £1 per ses maande (posvry).
- £2 per twaalf maande (posvry).
- Prys per los eksemplaar, 6d.

Intekengelde moet vooruitbetaal word aan die Staatsdrukker, Pretoria, en kan ingaan van die 1ste van enige maand, maar kan nie vir 'n korter tydperk as ses maande aangeneem word nie.

J. J. KRUGER,
Staatsdrukker.