



# OFFICIAL GAZETTE

OF THE

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

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

VOL. CXXXI.]

PRETORIA, FRIDAY, 20TH SEPTEMBER, 1935.

[No. 1789.

No. 58 of 1935.]

### PROCLAMATION

By His Excellency the High Commissioner.

Whereas it is expedient to amend and consolidate the Bechuanaland Protectorate Poll Tax Proclamation, 1922 (No. 44 of 1922), as amended by Proclamations No. 15 of 1924, No. 34 of 1926, No. 14 of 1932, No. 28 of 1932, No. 27 of 1933 and No. 53 of 1934;

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

1. (1) There shall be paid annually to the Bechuanaland Protectorate Government by every male resident in the Bechuanaland Protectorate who shall have attained the age of twenty-one years, and who is not liable to pay Native Tax under Proclamation No. 1 of 1932, or any amendment thereof, a Poll Tax amounting to the sum of three pounds per annum, which shall become due and payable half-yearly in equal instalments on the first day of January and the first day of July in every year beginning from the first day of July, 1935. In case of any doubt as to the age of any person, the onus of proof that his age is under twenty-one years shall be upon him.

(2) The expression "resident in the Bechuanaland Protectorate" shall, except as hereinafter in this section provided, mean resident within the limits of the Bechuanaland Protectorate for a period of not less than one hundred and eighty consecutive days during the twelve months ending upon the date upon which any tax imposed under this Proclamation becomes due. A period of residence by any taxpayer shall be deemed to have been continuous notwithstanding the temporary absence of such person from the Bechuanaland Protectorate during a portion of such period.

(3) For the purposes of this section any person who is employed in the service of the Bechuanaland Protectorate Administration at Mafeking shall be deemed to be resident in the Bechuanaland Protectorate.

2. Notwithstanding anything contained in section one, no person resident in the Bechuanaland Protectorate in consequence of his employment in the service of the Government of the Union of South Africa, or of the South African Railways and Harbours Administration, or of the Government of Southern Rhodesia, shall be liable to Poll Tax under the provisions of this Proclamation while he is so employed.

3. The High Commissioner may by notice in the *Gazette* order or withdraw any such order as may be hereunder made, that any person who fails to pay an instalment of the tax due under section one before the expiration of one month after the date on which such instalment falls due, shall pay, in addition to the amount of tax due, a further sum of two shillings for each month, or part of a month, after the tax has become due and payable, provided that any additional sum which may become payable under the provisions of this section shall not exceed the amount of the original instalment of tax in respect of which it has become payable.

4. Such additional sum shall be payable by the person liable for the relative tax, and may be sued for and recovered in any competent court as if it formed part of the instalment of tax in respect of which it has become payable.

5. The High Commissioner may by notice in the *Gazette* reduce in respect of any year the amount of poll tax imposed under section one and may by like notice reduce in respect of any year the additional sum required to be paid by persons who fail to pay the tax within the time allowed by law.

6. The Resident Commissioner may, where it is proved to his satisfaction that any person liable to pay the tax imposed by this Proclamation is unable to do so within the time prescribed extend the time within which the tax may be paid by such person, and if the tax is duly paid within such extended time, such person shall not be liable to pay any additional amount which may be imposed under section three.

7. (1) Any person liable to pay Poll Tax under section one who shall be certified by a duly qualified medical practitioner to be suffering or to have suffered from any mental or physical defect which in the opinion of such medical practitioner incapacitates or incapacitated such person from earning his living may be exempted by the Resident Commissioner from the payment of Poll Tax for such period as the Resident Commissioner considers equitable having regard to the duration of such incapacity.

(2) The Resident Commissioner may exempt from the payment of Poll Tax for any year any person who shall satisfy him that he is indigent or that for other sufficient reason he is unable to pay his tax.

8. Every instalment of Poll Tax payable under this Proclamation shall be paid at the office of the Resident Magistrate or Assistant Resident Magistrate of the district in which the person liable resides within one month of the date on which it becomes due and payable.

9. (1) Where any person liable thereto refuses or neglects to pay on demand any instalment of Poll Tax within the prescribe time, the same shall be recoverable together with the costs incidental to such recovery by civil process issued out of the Court of the Resident Magistrate or Assistant Resident Magistrate of the district in which such person who is in default of payment shall reside in the same way as if judgment for the payment thereof had been duly given by such court; provided that such process shall not be issued except on a certificate under the hand of the Government Secretary setting out the name of the person so in default, the amount of the tax unpaid, that demand has been made for payment of the same and the nature of such demand. A personal demand for the payment of the said charge made by any person authorized thereto by the Resident Commissioner to the person liable for the payment thereof or his duly authorized agent, or a letter of demand signed by any person authorized as aforesaid sent by registered post to the last known address of the person liable or his agent as aforesaid shall be deemed to be a sufficient demand under this section.

(2) Where it appears to the Resident Commissioner that any person is liable for payment of Poll Tax under this Proclamation but bona fide desires to dispute his liability therefor the Resident Commissioner may direct that instead of any instalment of the tax being recovered from such person under the procedure provided in the preceding sub-section ordinary civil proceedings shall be taken against such person for the recovery of such instalment in the Court of the Resident Magistrate or Assistant Resident Magistrate of the district in which such person resides, but in any such proceedings the onus of proof of payment shall lie upon the defendant.



(3) Any instalment of Poll Tax due from any person employed in the service of the Bechuanaland Protectorate Government may be deducted by order under the hand of the Government Secretary from any salary, wages, or emoluments payable to such person.

10. In addition to his liability under the preceding section, any person who shall refuse or neglect to pay the tax imposed by section one within the prescribed time shall be guilty of an offence and shall upon conviction for a first offence be liable to a fine not exceeding five pounds, or in default of payment to imprisonment for a period not exceeding one month, and on a subsequent offence to a fine not exceeding fifteen pounds, or in default of payment to imprisonment for a period not exceeding three months.

11. Proclamations No. 44 of 1922, No. 15 of 1924, No. 34 of 1926, No. 14 of 1932, No. 28 of 1932, No. 27 of 1933 and No. 53 of 1934 are hereby repealed as from the first day of July, 1935.

12. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Poll Tax (Consolidation) Proclamation, 1935, and shall have force and take effect from and after the first day of July, 1935.

GOD SAVE THE KING.

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

W. H. CLARK,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

#### HIGH COMMISSIONER'S NOTICE No. 145 OF 1935.

It is hereby notified for general information that under and by virtue of the provisions of section five of the Bechuanaland Protectorate Poll Tax (Consolidation) Proclamation, 1935 (No. 53 of 1935), His Excellency the High Commissioner has been pleased to reduce as from the 1st day of July, 1935, for the year ending on the 30th day of June, 1936, the amount of the Poll Tax imposed under section one of the Proclamation to two pounds.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 20th September, 1935.

(Printed by the Government Printer, Pretoria.)

#### HIGH COMMISSIONER'S NOTICE No. 146 OF 1935.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint James Hugh Sims, Esquire, to be Deputy-Resident Commissioner and Government Secretary in Basutoland, with effect from the 9th October, 1934.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 17th September, 1935.

#### HIGH COMMISSIONER'S NOTICE No. 147 OF 1935.

It is hereby notified for general information that, in terms of section seven of the Basutoland Marriage Proclamation, 1911, His Excellency the High Commissioner has been pleased to appoint the Right Reverend Arthur Henry Howe Browne, Anglican Bishop of the Diocese of Bloemfontein, to be a Marriage Officer under the said Proclamation for the solemnization of marriages within Basutoland.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 17th September, 1935.

#### HIGH COMMISSIONER'S NOTICE No. 148 OF 1935.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to cancel the undermentioned High Commissioner's Notices with effect from the date hereof:—

High Commissioner's Notice No. 137 of 1934 appointing Captain James Smith, Basutoland Mounted Police, to act temporarily as an Assistant Commissioner for the District of Leribe, Basutoland;

High Commissioner's Notice No. 90 of 1935 appointing Inspector Reginald Collier, Basutoland Mounted Police, to act as Assistant Commissioner for the District of Mafeteng, Basutoland.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 17th September, 1935.

#### HIGH COMMISSIONER'S NOTICE No. 149 OF 1935.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint Captain Henry John Hall, M.C., Inspector of Roads, to the pensionable establishment of the Basutoland Service, with effect from the 13th October, 1927.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 17th September, 1935.

#### HIGH COMMISSIONER'S NOTICE No. 150 OF 1935.

It is hereby notified for general information that, under and by virtue of the powers in him vested by section nine of the Tobacco Control (Swaziland) Proclamation, 1933, His Excellency the High Commissioner has been pleased to fix the tobacco export quota percentage on tobacco under class (c) as prescribed in section fifteen of the said Proclamation at five per cent. for the period of twelve months ending the 31st March, 1936.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 17th September, 1935.

(Printed by the Government Printer, Pretoria.)

#### HIGH COMMISSIONER'S NOTICE No. 151 OF 1935.

It is hereby notified for general information that, under and by virtue of the powers in him vested by section ten, sub-section (1) of the Tobacco Control (Swaziland) Proclamation, 1933, His Excellency the High Commissioner has been pleased to fix the 30th April, 1936, as the date on or before which the tobacco export quota percentage determined for the twelve months ending the 31st March, 1936, shall be exported.

High Commissioner's Notice No. 162 of 1933 is hereby cancelled.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 17th September, 1935.

(Printed by the Government Printer, Pretoria.)

#### HIGH COMMISSIONER'S NOTICE No. 152 OF 1935.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint John Walter Joyce, Esquire, to act temporarily as an Additional Resident Magistrate for the Bechuanaland Protectorate with jurisdiction in the Ngwato District thereof, with effect from the 15th September, 1935, and until further notice.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 18th September, 1935.



## HIGH COMMISSIONER'S NOTICE No. 153 of 1935.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint David Bowie Sinclair, Esquire, to act as an Additional Resident Magistrate for the Kgalagadi District of the Bechuanaland Protectorate, with effect from the 1st October, 1935.

By Command of His Excellency the  
High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

High Commissioner's Office,  
Pretoria, 18th September, 1935.

## BASUTOLAND.

PUBLIC NOTICE TO FURNISH RETURNS UNDER THE  
BASUTOLAND INCOME TAX PROCLAMATION, 1920  
(AS AMENDED) FOR THE YEAR ENDED 30TH  
JUNE, 1935.

Notice is hereby given that all persons liable to taxation, personally or in any representative capacity, under the provisions of the Basutoland Income Tax Proclamation, 1920 (as amended), are required to furnish within thirty days of the date of this notice, returns for the assessment of the tax. Returns are also required within thirty days of 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—

- every person (other than a company) whose income for the year ended 30th June, 1935, exceeded £400;
- the public officer of every company which carried on business in the territory during the year ended 30th June, 1935;
- every person to whom a form of return shall be issued even though the income of such person may not have amounted to £400;
- 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.

L. G. LUSCOMBE,  
Collector of Income Tax.

Maseru, Basutoland, 20th September, 1935.

## RESIDENT COMMISSIONER'S NOTICE.

## BASUTOLAND.

ADMISSION FREE OF CUSTOMS DUTY OF CERTAIN  
BACTERIAL CULTURES FOR SEED AND SOIL  
INOCULATION.

It is hereby notified for general information that, in terms of Item 227 (2) of the First Schedule to the Customs Tariff Amendment Proclamation No. 42 of 1935, I have approved of the importation free of duty of the undermentioned bacterial culture for seed and soil inoculation, namely:—

Lucerne Culture (*Bacterium Radicicola*).

E. C. RICHARDS,  
Resident Commissioner.

Maseru, 13th September, 1935.

## BECHUANALAND PROTECTORATE.

## RESIDENT COMMISSIONER'S NOTICE.

ADMISSION FREE OF CUSTOMS DUTY OF CERTAIN  
BACTERIAL CULTURES FOR SEED AND SOIL  
INOCULATION.

It is hereby notified for general information that, in terms of Item 227 (2) of the First Schedule of the Customs Tariff Amendment Proclamation, 1935 (Bechuanaland Protectorate Proclamation No. 43 of 1935), I have approved of the importation free of duty of the undermentioned bacterial culture for seed and soil inoculation:—

Lucerne Culture (*Bacterium Radicicola*).

C. F. REY,  
Resident Commissioner.

Resident Commissioner's Office,  
Mafeking, 11th September, 1935.

## NOTICE.

In the Estate of the late ELSIE CHRISTINA LOUIS BECKER (born KAR), of Francistown, Bechuanaland Protectorate.

Notice is hereby given that the First and Final Liquidation and Distribution Account in the above Estate will lie for inspection and objection at the Office of the Master of the Resident Commissioner's Court at Mafeking, and at the Office of the Magistrate at Francistown for a period of twenty-one (21) days as and from the 21st day of September, 1935.

Dated at Mafeking, this 17th day of September, 1935.

PERCY A. FRAENKEL,  
Executor Dative

Messrs. Hill & Fraenkel,  
P.O. Box 53, Mafeking.

## SWAZILAND GOVERNMENT NOTICE.

ADMISSION FREE OF CUSTOMS DUTY OF BACTERIAL  
CULTURES FOR SEED AND SOIL INOCULATION.

It is hereby notified for general information that, in terms of Item 227 (2) of the First Schedule to the Customs Tariff Amendment Proclamation No. 44 of 1935, I have approved of the importation free of duty of bacterial cultures for seed and soil inoculation.

J. R. ARMSTRONG,  
Acting Resident Commissioner

Mbabane, 10th September, 1935.

In the Estate of the late GEORGE CARL LOOCK, of  
Maseru, Basutoland.

Creditors and Debtors in the above Estate are hereby required to file their claims and pay their debts to the undersigned within three weeks from the date of publication of this notice.

M. B. ANDERSON,  
J. P. JONES,

Co-Executors Testamentary.

Maseru, 12th September, 1935.

## SWAZILAND.

## THE TRADE MARKS OFFICE.

APPLICATION FOR THE REGISTRATION OF A TRADE  
MARK.

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

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

Mbabane, Swaziland, 28th August, 1935.

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

Filed 28th August, 1935.

No. 5/1935.

DERVOIL