

HIGH COMMISSIONER'S NOTICE No. 106 of 1922.

It is hereby notified for general information that His Royal Highness the High Commissioner has been pleased, under the powers vested in him by the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, as amended by the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, and the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Amendment Proclamation, 1922, to make the subjoined regulations for the Bechuanaland Protectorate, herein after referred to as "the Territory."

By Command of His Royal Highness the
High Commissioner.

H. J. STANLEY,
Imperial Secretary.

High Commissioner's Office,
Pretoria, 28th November, 1922.

TOBACCO EXCISE REGULATIONS.

1. The tobacco excise regulations published under High Commissioner's Notice No. 104 of 1921 are hereby repealed.

2. Every manufacturer of tobacco shall, when applying for a licence in respect of premises used, or to be used, by him in the manufacture of tobacco, transmit to the Director particulars in the form T.1 in the subjoined Schedule A, signed by himself, of all premises, rooms, places, machines, and vessels intended to be used in his business, specifying the purpose for which each is to be used and also the distinguishing mark. On the outside of the door of every room or place in which the business is carried on, and on some conspicuous part of each machine or vessel mentioned above, there must be legibly painted in oil colours such distinguishing mark. If more than one room, machine, or vessel is used for the same purpose, each is to be distinguished by a progressive number. When a manufacturer removes his licence from one set of premises to another, a fresh entry shall be made, or when he acquires additional premises a supplementary entry must be made of such premises.

3. Every manufacturer of tobacco, every dealer in leaf tobacco, and every general dealer licensed under section *twelve* of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, who purchases or otherwise acquires tobacco shall, at the time the tobacco was purchased or otherwise acquired, issue to the person selling or otherwise disposing of the tobacco to him an acknowledgment of receipt in the form in the Schedule numbered T.2, and shall forward a duplicate of such acknowledgment of receipt to the Director through the Assistant Commissioner or Magistrate of his district not later than the day following, or by the next ensuing post, of the kind of tobacco received and the weight thereof.

4. Every manufacturer shall keep a stock-book, in the form in the Schedule hereto numbered T.3, in which he shall enter daily on the debit side all receipts of tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and weekly all disposals or withdrawals of stocks on which duty is payable by such manufacturer. He shall keep such stock-book for not less than eighteen months after it has been filled up.

5. Every manufacturer shall enter in his stock-book all surpluses in the weight of tobacco occurring by reason of the addition of liquids or solids to the tobacco during the process of the manufacture of the tobacco.

6. Every manufacturer shall transmit to the Director, through the Assistant Commissioner or Magistrate of his district, on or before the *fourteenth* day of each month, a true and complete statement of his transactions during the preceding month in the forms in the Schedule numbered T.4, T.5, and T.6, and shall at the same time remit the duty payable in respect of the tobacco shown in such return.

7. Every dealer in leaf tobacco shall keep a stock-book in the form in the Schedule numbered T.7, in which he shall enter daily on the debit side all receipts of leaf tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and weekly all disposals or withdrawals of stocks on which duty is payable by such a dealer in leaf tobacco. He shall keep such stock-book for not less than twelve months after it has been filled up.

8. Every dealer in leaf tobacco shall transmit to the Director, through the Assistant Commissioner or Magistrate of his district, on or before the *fourteenth* day of each month, a true and complete statement of his transactions during the preceding month in the form T.7, and shall at the same time remit the duty payable in respect of the tobacco shown in such return.

9. Every dealer in roll tobacco shall keep a stock-book in the form in the Schedule numbered T.8, in which he shall enter daily on the debit side all receipts of roll tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid stocks, and weekly all disposals or withdrawals of stocks on which duty is payable by such dealer in roll tobacco. He shall keep such stock-book for not less than twelve months after it has been filled up.

10. Every dealer in roll tobacco shall transmit to the Director, through the Assistant Commissioner or Magistrate of his district, on or before the *fourteenth* day of each month, a true and complete statement of his transactions during the preceding month in the form T.8 in the Schedule hereto, and shall at the same time remit the duty payable in respect of the tobacco shown in such return.

11. Every manufacturer of tobacco, every dealer in leaf tobacco, and every dealer in roll tobacco shall obtain from the Director or proper officer the necessary "acknowledgment of receipt books" in triplicate; and

- (a) shall give receipts for the books obtained;
- (b) shall use the acknowledgments in the order in which they are numbered in the book, and keep such acknowledgment of receipts book on his premises open to inspection by an officer, and shall render daily the acknowledgments to the Director through the Assistant Commissioner or Magistrate of his district;
- (c) shall not use or suffer to be used any acknowledgment of receipt except for the acknowledgment of tobacco into his own stock, or deliver or part with any form of acknowledgment without filling it up;
- (d) shall immediately after the occurrence or the observance of any discrepancy notify in writing to the proper officer any error or alteration, or cancellation, spoiling loss, or destruction of any "acknowledgment form"; and the two portions of any cancelled or spoiled "acknowledgment forms" shall be forwarded as soon as possible to the proper officer.

12. No duty shall accrue on tobacco exported from the Territory, but the exporter thereof shall furnish, within three months of the date of dispatch, to the Director, through the Assistant Commissioner or Magistrate of his district, on the form No. T.9 of the Schedule, a certificate under the hand of the principal officer of

customs or other approved officer in the country of import, or in the case of tobacco removed by ship to a port outside the Union, or in the case of tobacco shipped as ship's stores, a certificate of the surveyor of customs or other responsible officer of customs at the port of shipment, to the effect that the full quantity of tobacco specified in the certificate of removal has been removed across the borders of the Territory or shipped beyond the limits of the Union, as the case may be.

13. A manufacturer of tobacco, and a dealer in leaf or roll tobacco, shall be liable for, and shall forthwith pay, the excise duty due on any deficiency in his stocks of tobacco, including tobacco in transit, unless he shall prove that the tobacco found deficient has not been used, sold, or otherwise consumed, but is due to natural drying out or other circumstances satisfactory to the Director. No allowances will be made in respect of duty-paid tobacco stocks.

The question of remitting the tobacco excise duty on such deficiency will receive consideration when the following conditions have been complied with:—

- (a) Any loss due to cleaning and stemming of tobacco, and tobacco found unfit for use, shall be notified in writing, and the evidence, i.e. dust, stems, mouldy tobacco, or cigarettes, shall be produced to the Director or other authorized officer and destroyed in his presence, and shall be entered in the manufacturer's stock-book.
- (b) Any deficiency due to natural drying out during the course of manufacture or found during stocktaking shall be entered in the manufacturer's stock-book, and such claim for exemption from duty shall be supported by a declaration, made before an Assistant Commissioner, a Magistrate, or a Justice of the Peace, to the effect that the loss had actually occurred, and that to the best of the knowledge and belief of the manufacturer, dealer in leaf tobacco, or dealer in roll tobacco, no portion of the deficiency was sold, used, or otherwise disposed of.

14. A manufacturer of tobacco or licensed dealer in roll or leaf tobacco (including a producer-manufacturer) shall verify and sign any statement of his tobacco excise transactions required of him by the Director whether such statement be prepared by himself or an excise officer or other duly authorized officer.

15. A manufacturer of tobacco, or a dealer in leaf tobacco, or a dealer in roll tobacco shall, when required by the Director, enter into a bond (with sufficient surety, to be approved by the Director, in a sum to be likewise approved) for securing the payment of duty payable under the Proclamation.

16. Every manufacturer, or dealer in leaf tobacco, or dealer in roll tobacco shall, when required, provide (to enable an excise or other authorized officer to take contents of any store) sufficient light, suitable scales and weights, and other conveniences, including office accommodation, and assist the officer in taking an account of all tobacco.

17. A manufacturer of tobacco, dealer in leaf tobacco, or dealer in roll tobacco shall produce his licence as a manufacturer, or any other licence covering his business as a dealer in tobacco, on the demand of an excise or other authorized officer.

18. Samples required for excise purposes taken by an excise or other authorized officer shall be supplied free of charge, and no excise duty shall accrue on them, provided that they do not exceed in quantity in respect of tobacco 1 lb., cigarettes 100, and cigars 25.

19. Every person who owns or controls a tobacco-cutting for sale, shall within one month of the publication of these regulations register such machine with the Director.

20. A "producer-manufacturer" who desires to dispose of tobacco grown by himself on land owned or occupied by himself, to a person other than a licensed dealer in tobacco, before removing such tobacco from such land or premises on such land aforesaid, shall—

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by H.C.'s
Notice
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- (a) obtain a permit as required by section four (4) of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921;
- (b) pay to the Director through the Assistant Commissioner or Magistrate of his district the full duty on such tobacco he desires to dispose of; or
- (c) enter into a surety bond for the amount covering the full duty on the tobacco he desires to dispose of, and render in terms of such bond a return of his sales or disposals of tobacco in the form T.10 in the Schedule to this notice;
- (d) make a return of all the kinds and quantities of tobacco in his possession or under his control, and shall render an account of all such tobaccos on the account form T.10.

21. A "producer-manufacturer" is required to pay duty on deficiencies in tobacco stocks, save and except that if he shall prove such deficiencies have occurred through natural drying or through a bona fide error in any tobacco excise return or through other circumstances satisfactory to the Director, and that such tobacco shown as deficient has not been consumed, the duty paid will not accrue; provided that all losses due to drying or other circumstances shall be immediately notified in writing to the Director, and the "producer-manufacturer" may be required to furnish a declaration in support of his claim for exemption from duty in respect of any deficiency. No allowances will be made in respect of duty-paid tobacco stocks.

22. No dealer, agent, or market master (not being a manufacturer of tobacco) shall acquire or otherwise receive into his possession or control any manufactured tobacco from a producer of tobacco unless such producer produces a certificate in the form T.10 in the Schedule to this notice showing that he is authorized to sell or otherwise dispose of the quantity of tobacco offered to such dealer, agent, or market master. A dealer, agent, or market master who acquires or otherwise receives manufactured tobacco from a producer shall keep a record showing—

- (a) the weight of tobacco and date when and from whom acquired; and
- (b) the registered number and date of the T.10 certificate produced to him by the producer.

23. (1) A certificate, in the form T.10 in the Schedule to this notice, issued to a "producer-manufacturer" for the sale of tobacco shall be available for the following periods from the date of issue, namely—

- (a) when the weight of tobacco does not exceed 25 lb., ten days;
- (b) exceeds 25 lb., but does not exceed 50 lb., twenty days;
- (c) exceeds 50 lb., but does not exceed 100 lb., thirty days;
- (d) exceeds 100 lb., but does not exceed 200 lb., forty days;
- (e) exceeds 200 lb., but does not exceed 300 lb., fifty days;
- (f) exceeds 300 lb., sixty days.

(2) When a "producer-manufacturer" sells or otherwise disposes of tobacco through an agent, such "producer-manufacturer" must obtain from the Director through the Assistant Commissioner or Magistrate of his district a separate form T.10 (in the Schedule to this notice) for each agent, and the Assistant Commissioner or Magistrate shall insert therein, in addition to the name of the "producer-manufacturer," the name of the agent to whom the form is issued.

24. (a) Leaf tobacco (which includes tobacco variously known as Kaffir, Pondo, Bomvana, and Native tobacco) and roll tobacco shall not be received by a railway officer for conveyance by rail, or by a post office official to be forwarded by post, unless at the time of delivery of such tobacco—

- (1) the consignor, being a "producer-manufacturer" of tobacco, shall, when dispatching such tobacco to a person not licensed to deal in leaf or roll tobacco, produce to the official aforesaid the excise form T. 10, as set forth in the Schedule to this notice, as his authority to trade in such tobacco. The railway or post office official, as the case may be, shall satisfy himself that the weight of the tobacco produced for forwarding is not in excess of that shown on the aforesaid form T. 10, and shall then endorse the net weight of tobacco received on the said form T. 10, and after signing and dating the same (with an official date stamp where available) return it to the consignor;
 - (2) the consignor, being either a producer or producer-manufacturer of tobacco, shall, when dispatching such tobacco to a licensed dealer in leaf or roll tobacco, state on the way-bill or other document used in the forwarding of goods that the consignee is a licensed dealer in leaf or roll tobacco, as the case may be;
 - (3) the consignor, being a licensed dealer in leaf or roll tobacco, shall have endorsed on the way-bill or other document used for the forwarding of goods the number and date of his licence to deal in leaf or roll tobacco, as the case may be.
- (b) The railway officer at the station of dispatch shall, immediately on receipt of the way-bill or other document relating to the tobacco referred to in paragraph 24 (a) of these regulations, forward a copy thereof to the Director through the Assistant Commissioner of the district in which the forwarding station is situate.

25. A manufacturer of tobacco, a producer of tobacco, or a producer-manufacturer of tobacco, when dispatching "roll" tobacco by rail or other conveyance, shall insert on the way-bill or other document relating to the tobacco the number of rolls of tobacco contained in each package; and no railway officer or person in charge of any other form of conveyance shall receive for dispatch, by rail or other conveyance, roll tobacco unless the number of rolls contained in each package is stated on the way-bill or other document relating to the tobacco.

26. Any customs or excise officer or other officer duly authorized by the Director may demand from a "producer-manufacturer" the authority—form T. 10—under which he has removed tobacco from the land, owned or occupied by him, on which it was grown.

27. Tobacco excise duties are payable at the office of the Assistant Commissioner or Magistrate of the district in which they accrue.

28. In these regulations unless inconsistent with the context—

"Proclamation" means the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, and any amendment of the same

"Director" means the Director of Customs for the Bechuanaland Protectorate or any officer deputed by him to act on his behalf;

"duty" means tobacco excise duty;

"producer-manufacturer" means a person referred to in section five, sub-section (2), of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, who produces tobacco and disposes of it in the form of manufactured tobacco or as leaf tobacco other than to a person licensed under the Proclamation to manufacture tobacco or to deal in leaf or roll tobacco.

PENALTY.

29. Any person who contravenes or fails to comply with a provision of these regulations shall be liable to a fine not exceeding one hundred pounds.

SCHEDULE A.

ENTRY PAPER OF PREMISES OF A MANUFACTURER OF TOBACCO.

I,....., do hereby make entry as a manufacturer of tobacco of the following places, rooms, machinery, and vessels situate on the..... factory premises at..... namely.....

I certify the above to be a true entry of all the premises, places, rooms, machines, and vessels in use by or under the control of the.....

Signed at.....this.....day of.....192...

Signature.

Witness :..... Director of Customs.

T.2.

ACKNOWLEDGMENT OF RECEIPT OF TOBACCO.

No.....

I/We,*..... tobacco at..... licensed to deal in tobacco, hereby acknowledge to have received from.....of..... at.....tobacco :—

-lb. manufactured tobacco.
.....lb. leaf tobacco.
.....lb. roll tobacco.

Signature of licensed dealer.

Date,.....192...

*Manufacturer of, dealer in leaf, or dealer in roll.
†Producer of or licensed dealer in.

TOBACCO EXCISE ACCOUNT.

T. 4.

Name of Manufacturer..... Address..... Month.....192...

RECEIPTS INTO NON-DUTY-PAID STOCK.

Date.	Consignor.	District.	No. of Certificate.	Province or Country of Origin, etc.	Class of Consignor.			Total.	For use in Head Office only.			Remarks.	
					Producer.	Leaf Dealer.	Manufacturer.						
					*	lb.	lb.	lb.	lb.	lb.	lb.	lb.	
				TOTALS									

* NOTE—The Tariff Classification is as follows :—

Leaf Tobacco ;

(a) Tobacco for smoking in a tobacco pipe, including cake, plug, and stick tobacco ;

(b) Tobacco ready for use in the making of Cigarettes ;

(c) Tobacco in the form of Cigarettes ;

(d) Tobacco in the form of Cigars or Cigarillos ;

(e) Roll Tobacco.

TOBACCO EXCISE ACCOUNT.

T. 6.

Name of Manufacturer..... Address..... Month.....192...

SUMMARY.

Dr.	Leaf.	Process.	Manufac- tured.	Total.	Cr.	Leaf.	Process.	Manufac- tured.	Total.
	lb.	lb.	lb.	lb.		lb.	lb.	lb.	lb.
*Stock on hand at be- ginning of Month	{ \$ Leaf { T a. b. & c. d. e.				Disposals:				
Receipts during Month ...					Duty-Paid				
Surplus:					Non-Duty-Paid				
†.....					Exports				
.....					Deficiency:				
Transfers:	{ Leaf a. b. & c. d. e.				†.....				
.....					Transfers:				
.....								
.....					*Stock on hand at				
.....					end of Month				
TOTALS...					TOTALS... ..				

NOTE.—The Tariff Classification is as follows:—

- Leaf Tobacco:
- (a) Tobacco for smoking in a tobacco pipe, including cake, plug, and stick tobacco;
 - (b) Tobacco ready for use in the making of Cigarettes;
 - (c) Tobacco in the form of Cigarettes;
 - (d) Tobacco in the form of Cigars or Cigarillos;
 - (e) Roll Tobacco.

* Fractions of a pound (avoirdupois) to be discarded.

† Particulars of Surplus, i.e. due to moisture, solids, etc.

‡ Particulars of Deficiency. All tobacco, etc., destroyed is to be shown as a deficiency, and must be supported by an official certificate.

§ Distinguish between leaf tobacco grown in the Territory and leaf tobacco imported into the Territory.

I,....., declare that the above account is a true and a complete statement of my/our transactions during the month.
Declared before me:

Signature of Manufacturer.....

.....

Date.....192...

Assistant Commissioner or Magistrate,
Date.....192...

EXCISE TOBACCO ACCOUNT OF A DEALER IN LEAF.

T. 7.

Name..... Division or District..... Month..... 192.....
 Address.....

DEBITS.				lb.	For Official use only.			CREDITS.			lb.	For Official use only.
					Dealers.	Producers.						
Stock on hand beginning of month								Duty-paid Disposals				
Receipts into stock:—								Non-duty-paid Disposals:—				
Date.	No. of T. 2.	Name of Consignor.	Address.					Date.	Name of Consignee.	Address.		
* Errors adjusted								* Errors adjusted				
								Deficiency				
								Stock on hand at end of month				
Total								Total				

* Particulars of Errors Adjusted.	To add to Stock.	To deduct from Stock	Authority.
	lb.	lb.	

Duty Accrued.....lb. @ 4d. per lb. £ s. d.
 Duty Paid £ s. d.
 Note.—This return must be forwarded with the duty to the Director through the Assistant Commissioner or Magistrate of the District not later than the 14th day of the following month.

I,.....hereby declare that the above is a true and correct statement of my transactions during the month of.....192...

Date.....192...

Declared before me,

Date.....192...

Signature.

Assistant Commissioner or Magistrate.

EXCISE TOBACCO ACCOUNT OF A ROLL TOBACCO DEALER.

T. 8.

.....Division or District. Month.....192.....
 Name..... Address.....

DEBITS.				lb.	For Official use only.			CREDITS.			lb.	For Official use only.
					Dealers.	Producers.						
Stock on hand beginning of month								Duty-Paid Disposals				
Receipts into Stock :—								Non-Duty-Paid Disposals :—				
Date.	No. of T. 2.	Name of Consignor.	Address.					Date.	Name of Consignee.	Address.		
*Errors adjusted								*Errors adjusted				
								Deficiency				
								Stock on hand at end of month ...				
Total								Total				

* Particulars of Errors Adjusted.	To add to Stock.	To deduct from Stock.	Authority.
	lb.	lb.	

Duty Accrued.....lb. @ 3½d. per lb. £ s. d.
 Duty Paid £ s. d.
 NOTE.—This return must be forwarded with the duty to the Director through the Assistant Commissioner or Magistrate of the District not later than the 14th day of the following month.

I,.....hereby declare that the above is a true and correct statement of my transactions during the month of....., 192...

Date....., 192... Signature.....

TOBACCO.

Certificate of Exportation.

Issued by....., of.....
....., in respect of tobacco, cigarettes, etc., exported to
....., of.....

*Ship's name.....

*Destination.....

No. of Packages.	Date of Export.	Number of Contents.	Description.	lb. Weight.

.....
Signature of exporter.

Certificate of Customs Officer at Port of Shipment or Post Office Official.

I hereby certify that the above-mentioned tobaccos have actually been shipped as cargo, ship's stores/accepted for removal by parcel post [delete words not required] to.....
*the ship's name and destination being as indicated above.
Date stamp.

.....
Signature of post office official, surveyor of customs, or other responsible customs officer.

Certificate of Customs Officer in African State or Territory into which the Tobacco has been imported overland by rail.

I hereby certify that the above-mentioned tobaccos were actually imported into.....(State or Territory).

Place.....

Date.....

.....
Signature of Customs Officer.

*Delete if package is sent by parcel post.

EXCISE ACCOUNT OF A PRODUCER-MANUFACTURER OF TOBACCO.

.....Division or District. Permit T.17 No.....

Name.....

Address.....

	Leaf. lb.	Roll. lb.	Cut, etc. lb.
Quantity of tobacco on hand from pre- vious years			
Quantity produced during current year...			

Date.....

.....
Signature of producer-manufacturer.

Particulars of tobacco to be removed.	{ Leaf, lb..... Roll, lb..... Cut, etc., lb.....	Amount of	(1) Duty-paid £	:	s.	d.
			(2) Surety ... £	:	s.	d.

(1) If disposed of to licensed dealers in tobacco, T.2 acknowledgments from such dealers must be submitted with this account.

Registered Nos. of T.2's.....

(2) If tobacco is to be disposed of by or through an agent, name of such agent must be stated.

Name of agent.....

(a) *Availability*.—Issued this.....day of.....192...
and available up to the.....day of.....192...

.....
Signature of issuing officer.

Office stamp.

(a) Clause 23 (1) of regulations—

- Weight not exceeding 25 lb., ten days.
- Exceeding 25 lb., but not exceeding 50 lb., twenty days.
- Exceeding 50 lb., but not exceeding 100 lb., thirty days.
- Exceeding 100 lb., but not exceeding 200 lb., forty days.
- Exceeding 200 lb., but not exceeding 300 lb., fifty days.
- Exceeding 300 lb., sixty days.

BOND.

Know all men by these presents that we

- 1. { (a).....
.....as Principal;
- 2. { (b).....
.....as Surety and Co-Principal;
- 3. {
.....as Surety and Co-Principal;

are held and firmly bound unto the Resident Commissioner for the time being as representing the Government of [insert name of territory] in the sum of..... to be paid to the said Resident Commissioner, for which payment well and truly to be made we bind ourselves and each of us, and the Heirs, Administrators, and Executors of us and each of us, jointly and severally, firmly by these presents.

Whereas the above bounden.....has been licensed under section four of the Customs and Excise Duties (Tobacco) Proclamation, 1921, to manufacture tobacco on premises situate in

Now the conditions of this obligation are such that if the above bounden.....

- (A) does not engage in any attempt by himself or in collusion with others to defraud the Government of any excise duty on tobacco manufactured by him on his licensed premises or elsewhere;
- (B) shall render truly and completely all the returns, statements, and inventories prescribed by the said Proclamation or any regulation;
- (C) does not receive into, nor remove from, his licensed premises any leaf or manufactured tobacco, without first complying with the provisions of the said Proclamation and the regulations;
- (D) shall in all other respects comply with all the requirements of the said Proclamation and the regulations relating to the manufacture of tobacco;

then the above-written bond or obligation to be void, or else to be and remain in full force and virtue.

- (a) Jones and Knox, tobacco manufacturers, of Seymour, through our duly authorized agent and attorney in that behalf, Adolph Jones, partner in the said firm.
- (b) The Standard Bank of South Africa, Ltd., through our duly authorized agent and attorney in that behalf, Marcus Williams, manager of Seymour Branch.

Signed by the above bounden (1).....
on this the.....day of.....19.....

(c).....
Signature of Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

Signed by the above bounden (2).....
on this the.....day of.....19.....

(d).....
Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

Signed by the above bounden (3).....
on this the.....day of.....19.....

.....
Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

*Certificate of Assistant Commissioner or Other Proper Officer as to
Sufficiency of Sureties, Etc.*

From inquiries made and/or personal knowledge I am satisfied
that each surety is good and sufficient, and that the persons who
have signed as principal and co-principal are legally empowered
to sign in the capacities stated.

Place.....

Date.....

Signature.....

Capacity.....

(c) A. Jones for Jones and Knox.

(d) M. Williams, for Standard Bank of South Africa, Ltd.

NOTE.—1. This Bond does not require to be stamped.

2. A second surety need not be obtained if the one
surety be an assurance company or bank.

BOND

Know all men by these presents that we

- 1. { (a).....
.....as Principal;
- 2. { (b).....
.....as Surety and Co-Principal;
- 3. {
.....as Surety and Co-Principal;

are held and firmly bound unto the Resident Commissioner for the time being as representing the Government of [insert name of territory] in the sum of One Hundred Pounds sterling, to be paid to the said Resident Commissioner, for which payment well and truly to be made we bind ourselves and each of us, and the Heirs, Administrators, and Executors of us and each of us, jointly and severally, firmly by these presents.

Whereas the above bounden (1)..... has been licensed under section *twelve* of the Customs and Excise Duties (Tobacco) Proclamation, 1921, to purchase roll tobacco manufactured by the actual producer thereof;

Now the conditions of this obligation are such that if the above bounden (1).....

- (A) shall sell or dispose of such roll tobacco to consumers in the form of roll tobacco only;
- (B) shall pay on or before the fourteenth day of each month the duty payable in respect of such roll tobacco sold or otherwise disposed of during the preceding month;
- (C) shall in all other respects comply with all the requirements of the said Proclamation and the regulations relating to the keeping of books and the rendering of returns, statements, and inventories of his transactions in manufactured tobacco in the form of roll tobacco;

then the above-written bond or obligation to be void, or else to be and remain in full force and virtue.

- (a) Jones and Knox, tobacco manufacturers, of Seymour, through our duly authorized agent and attorney in that behalf, Adolph Jones, partner in the said firm.
- (b) The Standard Bank of South Africa, Ltd., through our duly authorized agent and attorney in that behalf, Marcus Williams, manager of Seymour Branch.

Signed by the above bounden (1).....
on this the.....day of.....19.....

(c).....
Signature of Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

Signed by the above bounden (2).....
on this the.....day of.....19.....

(d).....
Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

Signed by the above bounden (3).....
on this the.....day of.....19.....

.....
Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

*Certificate of Assistant Commissioner or Other Proper Officer as to
Sufficiency of Sureties, Etc.*

From inquiries made and/or personal knowledge I am satisfied
that each surety is good and sufficient, and that the persons who
have signed as principal and co-principal are legally empowered
to sign in the capacities stated.

Place.....

Date.....

Signature.....

Capacity.....

(c) A. Jones for Jones and Knox.

(d) M. Williams, for Standard Bank of South Africa, Ltd.

NOTE.—1. This Bond does not require to be stamped.

2. A second surety need not be obtained if the one
surety be an assurance company or bank.

BOND

Know all men by these presents that we

- 1. { (a).....
.....as Principal;
- 2. { (b).....
.....as Surety and Co-Principal;
- 3. {
.....as Surety and Co-Principal;

are held and firmly bound unto the Resident Commissioner for the time being as representing the Government of [insert name of territory] in the sum of.....

to be paid to the said Resident Commissioner, for which payment well and truly to be made we bind ourselves and each of us, and the Heirs, Administrators, and Executors of us and each of us, jointly and severally, firmly by these presents.

Whereas the above bounden (1)..... has been granted a permit under section four, sub-section (4), of the Customs and Excise Duties (Tobacco) Proclamation, 1921, to sell or dispose of tobacco grown and manufactured by himself to any other person;

Now the conditions of this obligation are such that if the above bounden (1).....

(A) shall render a return showing his sales or disposals of tobacco;

(B) shall pay the excise duty on his sales or disposals of tobacco;

then the above-written bond or obligation to be void, or else to be and remain in full force and virtue.

Signed by the above bounden (1).....

on this the.....day of.....19.....

Signature of Principal.

In the presence of the subscribed Witnesses:—

- As Witnesses: 1.....
- 2.....

Signed by the above bounden (2).....

on this the.....day of.....19.....

(c).....
Signature of Co-Principal.

- (a) Jan Marais, a producer-manufacturer of tobacco, of Stormsvlei, Rustenburg.
- (b) Jones and Knox, general dealers, of Rustenburg, through our duly authorized agent and attorney in that behalf Adolph Jones, partner in the said firm.
- (c) A. Jones for Jones and Knox.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

Signed by the above bounden (3).....
on this the.....day of.....19.....

.....
Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: 1.....
2.....

—————
*Certificate of Assistant Commissioner or Other Proper Officer as to
Sufficiency of Sureties, Etc.*

From inquiries made and/or personal knowledge I am satisfied
that each surety is good and sufficient, and that the persons who
have signed as principal and co-principal are legally empowered
to sign in the capacities stated.

Place.....

Date.....

Signature.....

Capacity.....

-
- NOTE.—1. This Bond does not require to be stamped.
2. A second surety need not be obtained if the one
surety be an assurance company or bank.