

BECHUANALAND PROTECTORATE.

No. 47 of 1922.

[Promulgated 4th August, 1922.]

PROCLAMATION

By His Royal Highness the High Commissioner
Entitled "The Bechuanaland Protectorate Customs and Excise
Duties Amendment Proclamation, 1922."

Whereas it is expedient to amend further the tariff of Customs and Excise duties in the Bechuanaland Protectorate (hereinafter referred to as the territory);

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

1. Subject to the exemptions, and to any suspensions, rebates and conditions, permitted or provided by or under the authority of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, or this Proclamation and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid, customs duties in respect of goods imported into the territory according to the tariff set out in Part I of the Schedule to this Proclamation.

2. (1) Subject to the exemptions and to any rebates and conditions permitted or provided by or under the authority of the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation, 1911, the Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1921, the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, or this Proclamation, the excise and surtax duties on cigarettes, as described in sections *three* and *four* of the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation, 1911, and at the rates set forth in the Schedule to that Proclamation, shall, notwithstanding anything contained in section *two* of the Bechuanaland Protectorate Customs Proposed Duties Procedure Proclamation 1914, be charged, levied collected and paid at the rates set out in Part II of the Schedule to this Proclamation, as from the first day of July, 1922.

(2) Nothing in this section contained shall be construed as subjecting to penalties or to the payment of the duty or surtax payable under this section, any person in respect of cigarettes exposed for sale prior to the fifth day of August, 1922: Provided such cigarettes are stamped in accordance with the provisions of the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation, 1911, before its amendment by this Proclamation and were acquired from a licensed manufacturer of cigarettes in the Union, or were imported into the territory, prior to the first day of July 1922.

(3) In the case of cigarettes held in stock on the fifth day of August, 1922, by any person who holds the same for purposes of sale the increased duty or surtax shall be payable by that person by means of stamps affixed to the tin box packet or other immediate container, as if he were the manufacturer or importer.

3. (1) Subject to the exemptions, and to any rebate or conditions permitted or provided by or under the authority of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, and this Proclamation, the excise and corresponding customs duties on tobacco as described in sections *one*, *two* and *three* of the said Proclamation of 1921 as set out in the Schedule thereto, shall, subject to the provisions of sub-section (2) of this section, be charged, levied, collected and paid at the reduced rates as set out in Part III of the Schedule to this Proclamation, as from the first day of July, 1922, and any reference in the said Proclamation of 1921 to the Schedule thereto shall be construed as a reference to Part III of the Schedule to this Proclamation.

(2) Notwithstanding anything contained in sections *one*, *two* and *twenty* of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, the collection of excise and corresponding customs duties on tobacco in the form of—

- (a) roll tobacco at threepence half-penny per pound;
- (b) cigars and cigarillos, at one shilling per pound;

219
250
19
Pants
marked
in red
repealed
by Act?
Nº 20
+
1925.

- (c) scrap, broken leaf or dust tobacco, obtained or produced in the handling of unfermented leaf tobacco, made up or put up for smoking in a tobacco pipe, at sixpence per pound,

as from the first day of April, 1922, until the thirteenth day of June, 1922, is hereby confirmed and declared to have been lawful.

4. The Bechuanaland Protectorate Customs Tariff Proclamation, 1914, and the Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1921, are hereby further amended or added to to the extent indicated in Part IV of the Schedule to this Proclamation.

5. Anything to the contrary notwithstanding in the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, or any amendment thereof, or in this Proclamation contained, the following provisions shall be in force in respect of the charging, levying, collection and payment of customs duty:—

Where in the case of goods imported into the territory of a class or kind produced or manufactured in the territory or in the Union, the exchange value of the currency of the country of origin or export of any such goods is depreciated and, by reason of such depreciation, goods are being imported into the territory at prices which are detrimental to South African industries, the High Commissioner shall, from time to time, determine the rate at which the currency of the country of origin or export of goods imported into the territory shall be converted into the currency in force in the territory, and the rate so determined shall be declared by him by notice in the *Gazette*. The difference between the free on board value of the goods as charged to the importer and the free on board value at the rate determined and declared as aforesaid by the High Commissioner shall, in addition to the duties otherwise prescribed, be charged, levied, collected and paid on those goods on importation into the territory as a special or exchange duty: Provided that the special or exchange duty shall not in any case exceed fifty per cent. of the value so determined: Provided, further, that when the free on board price of a proclaimed commodity—

- (i) when invoiced in the currency of the country of export and converted into Bechuanaland Protectorate currency at the rate of exchange current at the time of importation into the territory; or
- (ii) when invoiced in Bechuanaland Protectorate currency is within ten per cent. of the export free on board price of a like commodity imported into the territory from countries whose exchange rate in relation to Bechuanaland Protectorate currency is not depreciated, then the provisions of this paragraph shall not apply.

6. Whenever any goods are being sold or offered for sale in the territory or in the Union for an amount which is less than—

- (i) the price at which similar goods are sold wholesale in the principal markets of the country of their manufacture for consumption therein; added to
- (ii) the cost of packing and packages, the free on board charges and the cost of the freight from the port of shipment in such country to the port of entry in the Union,

and by reason of such sale or offer for sale an industry in the territory or in the Union is likely to be seriously affected, the High Commissioner may by notice in the *Gazette* declare that there shall be charged, levied, collected and paid on such goods on importation into the territory from that country, in addition to the customs duties otherwise prescribed, a special customs duty equal to the difference between the said price plus the costs and charges aforesaid and the amount at which such goods from that country are being sold or offered for sale in the territory or in the Union.

7. (1) Whenever the expression "in bulk" is used in the tariff of customs duties prescribed by law, it means—

- (a) goods loose without packing, or loose in barrels, casks or any other single outside package; or
- (b) that the net contents of any immediate container of goods weigh not less than ten pounds or measure not less than one imperial gallon.

(2) So much of the General Note to the customs tariff contained in Part I of the Schedule to the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1916, as is inconsistent with this definition is hereby repealed.

8. The several provisions of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, specified in the first column of Part V of the Schedule to this Proclamation are hereby amended to the extent indicated in the second column of that part of the Schedule.

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

- (a) yarn: woollen, for use in the manufacture of woollen piece goods and machine-knitted goods, by manufacturers thereof;
- (b) oils used in the lubricating of yarn in the process of weaving;
- (c) gums and turpentine used in the manufacture of paints, by manufacturers thereof;
- (d) "solvent naphtha," "sealtite" and similar fluxes used in the sealing of containers of commodities, by manufacturers thereof;
- (e) raw felt, straw plaits, inside bands, and linings of any material when cut to shape used in the making of hats and caps, by manufacturers thereof;
- (f) cotton piece goods used by manufacturers of bags in the making of bags for South African produce and manufactures.

10. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, and shall save as hereinbefore provided be deemed to have had force and to have taken effect—

- (a) as regards the increased customs duties set forth in Part I of the Schedule to this Proclamation, on the fifth day of May, 1922, except in the case of Tariff Item 12 which shall be deemed to have had force and effect from the fourteenth day of June 1922.
- (b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Capetown this Twenty-fourth day of July One thousand Nine hundred and Twenty-two.

ARTHUR FREDERICK,

High Commissioner.

By Command of His Royal Highness the High Commissioner.

H. J. STANLEY,

Imperial Secretary.

SCHEDULE.

PART I.—INCREASED CUSTOMS DUTIES.

Class I.—Special Rates.

Tariff item.	Article.	Duty.		Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.	
		£	s. d.	£	s. d.
12	Chicory and substitutes for coffee or chicory, per lb.	0	0 4		nil.
18 (a)	Crown corks and other stoppers made of metal, glass, earthenware or mineral or vegetable composition, used alone or in combination with cork or other substances, as stoppers for bottles and jars of common glass or earthenware; whether imported in combination or separately, per gross.	0	0 3		nil.

Tariff Item.	Article.	Duty.		Rebate upon goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.	
		£	s. d.	£	s. d.
44 (2)	Starch, not elsewhere enumerated, per lb.	0	0	1	nil.
<i>Class III.—25 per cent. ad valorem.</i>					
58	Blankets and sheets, or rugs, cotton, hair or woollen, or manufactures of cotton, hair or wool, commonly used as blankets or rugs; padded quilts; and coats, jackets, or other apparel made of blanketing or baize, not elsewhere enumerated, per £100.	25	0	0	3 0 0

PART II.—INCREASED EXCISE AND CORRESPONDING SURTAX DUTIES.

(a)	On all cigarettes manufactured in the territory, whether made from tobacco grown or produced therein or from tobacco imported therein, or from a mixture of tobacco grown in the territory and imported tobacco, an excise duty for every one-half ounce net weight or fraction thereof.	£	s.	d.
(b)	On all cigarettes imported into the territory and delivered for consumption therein, a surtax (in addition to the duty payable under the Customs laws) for every one-half ounce net weight or fraction thereof.	0	0	0½

PART III.—EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise Duty.		Corresponding Customs Duty.		
	£	s. d.	£	s. d.	
(1) Tobacco manufactured in the territory :—					
(a) Ready for smoking in a tobacco pipe, including cake, plug and stick tobacco, per lb. weight.	0	0	4	nil.	
(b) Ready for use in the making of cigarettes, per lb. weight.	0	0	6	nil.	
(c) In the form of cigarettes, per lb. weight.	0	0	6	nil.	
(d) In the form of cigars or cigarillos, per lb. weight.	0	1	0	nil.	
(e) In the form of roll tobacco, per lb. weight	0	0	3½	nil.	
(2) Tobacco manufactured in a country the Government whereof has entered into a Customs agreement with the Government of the Union on importation into the territory :—					
(a) Ready for smoking in a tobacco pipe, including cake, plug and stick tobacco, per lb. weight.	nil		0	0	4
(b) Ready for use in the making of cigarettes, per lb. weight.	nil		0	0	6
(c) In the form of cigarettes, per lb. weight.	nil		0	0	6
(d) In the form of cigars or cigarillos, per lb. weight.	nil		0	1	0
(e) In the form of roll tobacco, per lb. weight	nil		0	0	3½

PART IV.—CUSTOMS DUTIES. (FIRST SCHEDULE TO THE BECHUANALAND PROTECTORATE CUSTOMS TARIFF PROCLAMATION, 1914.)

Class IV.—3 per cent. ad valorem.

Tariff Item.	Article.	Amendment or Addition.
77	Assay apparatus for dry assaying, and assay mabor	Laboratory glassware and porcelain ware, scientific apparatus and instruments for laboratory use, and scientific measuring instruments (not being essential parts of any machinery) used in controlling any manufacturing operation.

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

Class V.—Free of Duty.

Tariff Item.	Article.	Amendment or Addition.
154	Borax, boracic acid, bromine, litharge, manganese dioxide, and quicksilver	Borax, boracic acid, bromine, litharge, manganese dioxide, quicksilver, assay mabor, and assayer's bone ash.
188 (a)	Surgical instruments and appliances	Surgical instruments and appliances and instruments and appliances used in the diagnosis or treatment of diseases or affections of the human or animal body; agar-agar and peptone for making bacterial culture media.

CUSTOMS DUTIES. (PART III OF THE SCHEDULE TO THE BECHUANALAND PROTECTORATE CUSTOMS DUTIES AMENDMENT PROCLAMATION, 1921.)

Rebates of Customs Duties on Spirits—Sub-section (d).

Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes, under such safeguards as the Director of Customs may impose	Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes, and plain spirits used in and essential for the working of X-ray and similar apparatus, under such safeguards as the Director of Customs may impose.
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PART V.—PROVISIONS OF THE BECHUANALAND PROTECTORATE CUSTOMS AND EXCISE DUTIES (TOBACCO) PROCLAMATION, 1921, WHICH ARE SPECIFICALLY AMENDED BY SECTION *eight* OF THIS PROCLAMATION.

<i>Provisions Amended.</i>	<i>Extent of Amendment.</i>
Section <i>four</i> , sub-section (4)	By the insertion of the words "by such person" after the word "grown" where it first occurs.
Section <i>eight</i>	By the insertion after the words "Director of Customs" of the words "in respect of each place in which such business is carried on."
Section <i>nine</i>	By the deletion of the words in brackets "not being scrap, broken leaf or dust tobacco."
Section <i>ten</i>	By the addition at the end of the section of the following words: "Such dealer shall also enter into a bond (with sufficient surety to be approved by the Director of Customs) in a sum not exceeding five hundred pounds, conditioned that he transmits to the Director of Customs on or before the fourteenth day of each month the duty payable in respect of such leaf tobacco sold or otherwise disposed of by him during the month last preceding other than to a person not referred to in paragraphs (a) and (b) of section <i>nine</i> of this Proclamation."
Section <i>twelve</i>	By the addition of the following words at the end of the section: "Nothing in this section contained shall prohibit a licensed dealer in roll tobacco from selling or otherwise disposing of roll tobacco to another licensed dealer in roll tobacco or to a manufacturer of tobacco, provided he complies with the requirements mentioned in paragraph (c) of this section."
Section <i>eighteen</i>	By the insertion at the end of sub-section (1) (c) of the words "and the forms of any permit under sub-section (4) of section <i>four</i> and the conditions on which tobacco may be sold thereunder."
Section <i>twenty-one</i>	By the insertion before the definition of "leaf tobacco" of the following definition: "dealer" in relation to any tobacco includes a person who, being a general dealer, has in his possession or under his control leaf or manufactured tobacco.