

# BECHUANALAND PROTECTORATE.

No. 38 of 1924.

[Promulgated 3rd October, 1924.]

## PROCLAMATION

By His Excellency the High Commissioner

Entitled the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1924.

Whereas it is expedient to amend further the tariffs of Customs and Excise in force in the Bechuanaland Protectorate (hereinafter referred to as "the territory") and to amend in other respects the laws relating to Customs and Excise.

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

### CHAPTER I.

#### *Customs Duties.*

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 any amendment thereof, 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. The Bechuanaland Protectorate Customs Tariff Proclamation, 1914, as amended, is hereby further amended or added to, to the extent shown in Part II of the Schedule to this Proclamation.

### CHAPTER II.

#### *Excise Duties.*

3. 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, or any amendment thereof, the excise and corresponding customs duties on tobacco as referred to in sub-section (1) of section *three* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, and in Part III of the Schedule thereto shall, as from the first day of January, 1925, be charged levied, collected and paid at the reduced rates set out in Part III of the Schedule to this Proclamation and any reference in the said Proclamation of 1921 to the Schedule thereto shall as from that date be construed as a reference to Part III of the Schedule to this Proclamation.

4. (1) Sections *six* to *eleven* inclusive and Part IV of the Schedule to the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1923 are hereby repealed.

(2) Subject to such conditions as the High Commissioner may impose, the excise duties paid on patent and proprietary medicines held in stock and unsold at the commencement of this Proclamation may be refunded.

5. Sub-section (2) of section *five* of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby repealed and the following sub-section is substituted therefor:—

"(2) Every person who holds a permit under sub-section (4) of section *four* to sell or otherwise dispose of tobacco in the circumstances therein described shall, in the manner and within the period prescribed by regulation, render to the Director of Customs a return showing his sales and disposals of tobacco and pay the excise duty thereon."

6. The definition of "roll tobacco" in section *twenty-one* of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, is hereby amended by the deletion of the words "of not less than one pound in weight," occurring therein.

7. Whenever a notice has been issued under paragraph (3) of section *eight* of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, as amended by section *twelve* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1923, and the Director of Customs has any doubt as to the correctness of the actual amount of freight stated in any document to have been paid, or to be paid, for the carriage of any goods affected by such a notice, a declaration which has been made in the country of shipment by a person specially designated by the Director of Customs, as to the ordinary rate of freight for such goods at the time of shipment, shall be accepted as conclusive evidence of the actual amount of freight paid or to be paid.

8. 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, viz. :—

- (a) Rubber, yarns, and boiled linseed oil, for use in the manufacture of rubber and rubber goods;
- (b) black padding, and cap peaks cut to shape, for use in the hat and cap manufacturing industry;
- (c) turpentine, natural or synthetic for use in the manufacture of paints, varnishes and polishes;
- (d) sodium sulphide, for use in the flotation process for the concentration of ore;
- (e) castor oil and raw linseed oil, imported in bulk, for use in the soap-making industry;
- (f) linseed oil, linsidol, and similar substitutes for linseed oil, imported in bulk for use in the manufacture of paints for re-sale;
- (g) batching oil and ingredients therefor for use in the manufacture of rope and binder twine;
- (h) ginger in brine or syrup for the manufacture of crystallized ginger;
- (i) stoving varnishes, and lacquers imported in bulk for use in the tin printing industry;
- (j) appointments and uniforms imported by or on behalf of a boy's brigade;
- (k) any other article being a raw material or essential requisite of any industry.

Such regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *fifty-nine* of the Bechuanaland Protectorate Customs Management Proclamation, 1914.

9. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1924, and shall be deemed to have had force and to have taken effect—

- (a) as regards the duties set forth in Part I—Class I—Special rates, of the Schedule to this Proclamation, as from the thirtieth day of July, 1924, and
- (b) in other respects save as is provided in section *three* as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this twenty-ninth day of September One thousand Nine hundred and Twenty-four.

ATHLONE,  
High Commissioner.

By Command of His Excellency the  
High Commissioner.

B. E. H. CLIFFORD,  
Imperial Secretary.

SCHEDULE.

PART I.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Duty.	Rebate upon goods the growth, produce or manufacture of the United Kingdom and reciprocating British Possessions.
42 (1)	Sodium carbonate, per 100 lb.....	£ s. d. 0 2 0	£ s. d. nil.
46	Tea :— (a) in packets or tins, not exceeding 10 lb. each in weight, per lb.....	0 0 6	nil.
	(b) in larger packets, per lb.....	0 0 4	nil.

CLASS IV.—3 PER CENT. *ad valorem*.

80 (2)	Beehives, wooden sections of, and wax foundations for.
83 (2)	Boxes, wooden, empty or in shooks, for packing fresh or dried fruits and dairy produce.
83 (3)	Brass tubes (rough drawn) for use in the manufacture of wind-mill pumps; under such conditions and regulations as the Director of Customs may prescribe.
88 (2)	Cheese bandages and caps.
91 (2)	Copper gauze for dynamo brushes, under such conditions and regulations as the Director of Customs may prescribe.
95 (2)	Cylinders, gas, of a capacity not less than forty cubic feet or forty lb.
98 (1)	Ferrous and zinc sulphates; linseed, castor, and whale oil, fatty acids; turpentine, cresylic acid, green oil, iodine, and potassium iodide; in bulk, for the manufacture of dips, dipping powders, and other substances for the destruction of agricultural pests; under such conditions and regulations as the Director of Customs may prescribe.
117 (2)	Metal castings for the manufacture of cow-stalls.
118 (1)	Motor engines for fishing boats.
130 (2)	Shirting, buttons, and pyjama girdles for the shirt and pyjama-making industry, provided they are imported direct by a manufacturer, under such conditions and regulations as the Director of Customs may prescribe.
133 (2)	Steel eyelets and rings, for the manufacture of pressed steelware; under such conditions and regulations as the Director of Customs may prescribe.
136 (3)	Terminals, plugs, and other metal parts, insulators, glass tubes, dolls, composition pitch, ceresin wax, and excelsior salts, for the manufacture of dry batteries; under such conditions and regulations as the Director of Customs may prescribe.
136 (4)	Thermoscepe bars and seger cones, for use in the manufacture of pottery.
141 (2)	Wax cartons, plain or printed, to be used as containers of preserves, honey, or dairy products.

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.

158 (2)	Cinematograph films, scientific and technical, for exhibition solely to scientific or technical associations.
173 (2)	Laboratory glassware and porcelainware, and scientific apparatus and instruments for scientific observation or record or for the control of manufacturing operations.

PART II.—AMENDMENTS OR ADDITIONS.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Amendment or Addition.
36 (2)	Paper, wrapping, including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper; in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable parchment, and cartridge papers, and tinfoil, and similar metallic papers,  per lb..... 0 0 0½d. rebate..... 0 0 0 d.	Paper, wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper), in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable or imitation vegetable parchment, and cartridge papers, and tinfoil and similar metallic papers,  per lb..... 0 0 0½d. rebate..... 0 0 0½d.

CLASS IV.—3 PER CENT. *ad valorem*.

Tariff Item.	Article.	Amendment or Addition.
77	Laboratory glassware and porcelainware, scientific apparatus and instruments for laboratory use, and scientific measuring instruments (not being essential parts of any machinery) used in controlling any manufacturing operation.	Deleted: See item 173 (2) in Part I. of the Schedule to this Proclamation.
80	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting.	Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, and filter cloth for pottery manufacture, but not including cocoanut matting.

Tariff Item.	Article.	Amendment or Addition.
82 (2)	Boot and shoemakers' grindery, including poplins, linings, loopings, solutions, wood heels; cotton, linen and silk thread, not elsewhere enumerated; eyelets and hooks, ornaments not elsewhere enumerated; trimmings, socking paper, bottom fillings, backing cloth, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.	Boot and shoemakers' grindery, including poplins, backing cloth, linings, loopings, bindings, trimmings; cotton, linen and silk thread, not elsewhere enumerated; wood heels, eyelets and hooks; ornaments not elsewhere enumerated; socking paper, fibrok, fibre fillers, bottom fillings, solutions, tools, abrasives, and crayons; under such conditions and regulations as the Director of Customs may prescribe.
91	Confectioners' requisites, namely, moulding starch, gelatine (animal or vegetable), and unsweetened desiccated cocoanut; in bulk.	Confectioners' requisites, namely, gelatine (animal or vegetable), unsweetened desiccated cocoanut, and potato farina; in bulk, for use in the confectionery making industry.
93	Cranes, elevators, and shears.	Cranes, shears, elevators, and gravity conveyors.
98 (a)	Ferro-silicon; in bulk.	Ferro-chrome, ferro-manganese and ferro-silicon; in bulk.
98 (2)	Fibre, leatherboard, hemptite, and other compositions, metal and other frames, locks, clips, studs, handles, swivels, caps, corners, hat box cones, and other metal fittings, and webbing, used in the harness and saddlery, and bag and trunk manufacturing industries; under such conditions and regulations as the Director of Customs may prescribe.	Fibreboard, leatherboard, hem-pite and similar compositions, metal and other frames, wooden hoops, locks, clips, studs, handles, swivels, caps, corners, hat box cones, eyelets, springs, buckles, rings, and other metal fittings, webs, and webbing, seat linen, painted canvas, painted hessian, will-den green cloth and stiffening paper, saddle serge, and saddle felt: for use in the manufacture of bags and trunks, leggings, belts, and straps, and harness and saddlery; under such conditions and regulations as the Director of Customs may prescribe.
104	Hair: Hog, camel, and badger, for broom and brush making.	Hair: hog, camel, and badger; and fibres; for broom and brush making.
105 (3)	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and bindings, for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.	Hinges, locks, and keys, escutcheons, handles, castors, webbing, studs, and binding, metal parts of blind rollers, and twisted seagrass; for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.
111 (2)	Leads, white and red, dry, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.	Leads, white and red, dry or ground in oil, and lithopone; in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.

Tariff Item.	Article.	Amendment or Addition.
115	Magnesium sulphate; in bulk	Magnesium sulphate, and magnesium carbonate for use in the manufacture of explosives; in bulk.
117	<i>Metals:</i> (a) Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured. (e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; but not including lacquered, varnished, or enamelled plates or sheets.	<i>Metals:</i> Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured, and foil. Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; including tin-foil, but not including lacquered, varnished, or enamelled plates or sheets.
118 (4)	Oxides, namely: cobalt, copper, iron, tin, and zinc; in bulk.	Oxides, namely: cobalt, copper, iron, tin, and zinc, and earth pigments (dry): in bulk, for manufacturing purposes; under such conditions and regulations as the Director of Customs may prescribe.
120	Paper not elsewhere enumerated, namely, plain or composite papers, including tissue paper, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine, and graphitized paper, but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.	Paper not elsewhere indicated, namely, plain or composite papers, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine; and plain tissue paper, graphitized paper and lithographic transfer paper; but not including ruled or printed papers, blotting, wall, sanitary, sensitized, tracing, or carbon papers or stationery.
122	Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, metabisulphite, permanganate, red and yellow prussiate of; in bulk.	Potassium and sodium: bicarbonate, silicate, bichromate, chlorate, metabisulphite, permanganate, red and yellow prussiate of: caustic soda, caustic potash, and potassium carbonate; in bulk.
136 (2)	Tent rings, brass eyelets, and hooks and eyes, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.	Tent rings, brass eyelets, hooks and eyes, and webbing, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.
138	Traction engines and power lorries, and trailers for the same; stone crushers; steam rollers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.	Traction engines and power lorries, and trailers for the same; stone crushers; steam and motor road rollers; road scarifiers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers.

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.

Tariff Item.	Article.	Amendment or Addition.
178	Oils: Palm, palm kernel, cotton seed, whale and coconut; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.	Oils: Palm, palm kernel, coconut, cotton seed, mafurra, resin and whale; in bulk, for manufacturing purposes, and under such conditions and regulations as the Director of Customs may prescribe.
190	Vaccine virus, rennet, toxin, and serum.	Vaccine virus, rennet, toxin, serum and insulin.

PART III.

EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise duty.	Corresponding customs duty.
	£ s. d.	£ s. d.
I. Tobacco manufactured in the territory—		
(a) ready for smoking in a tobacco pipe, including cake, plug, and stick tobacco, per pound weight.....	0 0 3½	nil.
(b) ready for use in the making of cigarettes, per pound weight.....	0 0 6	nil.
(c) in the form of cigarettes, per pound weight.....	0 0 6	nil.
(d) in the form of cigars or cigarillos, per pound weight.....	0 1 0	nil.
(e) in the form of roll tobacco, per pound weight.....	0 0 2	nil.
II. 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 pound weight.....	nil.	0 0 3½
(b) ready for use in the making of cigarettes, per pound weight.....	nil.	0 0 6
(c) in the form of cigarettes, per pound weight.....	nil.	0 0 6
(d) in the form of cigars or cigarillos, per pound weight.....	nil.	0 1 0
(e) in the form of roll tobacco, per pound weight.....	nil.	0 0 2