

BECHUANALAND PROTECTORATE.

No. 48 of 1924.

[Promulgated 19th December, 1924.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled "The General Dealers' Licences (Bechuanaland Protectorate) Amendment Proclamation, 1924."

Whereas it is expedient to alter the duties payable in respect of general dealers' licences in the Bechuanaland Protectorate:

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

1. In this Proclamation the term "general dealer" shall mean any person (which term shall include a company or partnership) who carries on a trade or business in any shop, store, or other fixed place where any goods, wares, or merchandise wherever produced, are sold or exchanged or offered or exposed for sale or exchange.

"Company" shall mean a limited liability company.

"Year" shall mean calendar year.

2. The full duty payable in respect of any licence under this Proclamation shall be paid at the time when the licence is issued and the licence shall expire on the thirty-first day of December of each year.

3. (1) There shall be paid in respect of every general dealers' licence a duty at the following rates:—

(a) for the issue of a new licence in respect of a particular shop, store, or other place of business, except in cases falling under sub-section (3) of section *four*, £15, or if the licence is issued after the thirtieth day of June, £7. 10s.;

(b) for the renewal of a licence where the aggregate sales for the preceding year in respect of the particular shop store or place of business did not exceed £3,000, £15; where such aggregate sales exceeded £3,000, an additional amount at the rate of £2 for every £1,000 or portion thereof over £3,000 not exceeding in any case £50 in all.

(2) Where the business in respect of which a renewal of licence is applied for was carried on for a portion only of the preceding year, the aggregate sales for that year shall be deemed to be twelve times the average monthly sales for the period during which the business was actually carried on.

4. (1) Where a general dealer's licence is transferred in accordance with section *thirty-six* of the Proclamation of 10th June, 1891, no further duty shall be payable under this Proclamation in respect of the currency of such licence after transfer.

(2) Where a person to whom a general dealer's licence has been transferred in any year makes application for a renewal of the licence for the next ensuing year, the duty payable shall be the same amount as was paid on the issue of the transferred licence unless the applicant can produce satisfactory evidence as to the aggregate sales for the year during which the transfer took place, in which case the duty payable shall be as prescribed in sub-section (1) (b) of section *three*.

(3) Where the business of a general dealer at any shop store or place of business is transferred as from the commencement of the year the duty payable on the issue of a licence to the transferee shall be in accordance with the provisions of sub-section (1) (b) of section *three*, but if the transferee is unable to produce satisfactory evidence as to the aggregate sales of his predecessor in such business during the preceding year the duty payable shall be the same

amount as was paid on the licence issued for the preceding year and in no case less than fifteen pounds: Provided that if at the end of the year it appears that the aggregate sales for the year were such that licence duty calculated thereon in accordance with sub-section (1) (b) of section *three* would amount to less than the duty paid in respect of the licence issued at the commencement of the year the difference between such amount and the duty actually paid shall be refunded to the licence-holder.

5. (1) Save as is provided in sub-section (2) of section *four*, every general dealer shall on applying for a renewal of his licence under this Proclamation make and deliver in the prescribed form a sworn declaration showing the aggregate amount of the sales during the preceding year in the shop store or other place of business in respect of which the licence is applied for.

(2) Every holder of a general dealer's licence in respect of any business shall keep proper books of account in the English language of all the transactions of such business including transactions in the nature of barter or exchange and shall on being so required by any magistrate or assistant magistrate produce such books of account for inspection at any reasonable time, and shall permit the same to be inspected by such magistrate or assistant magistrate.

6. Any person failing to keep the required books of account or to produce the same when required by any magistrate or assistant magistrate, or who obstructs such officer in the examination or inspection of such books shall be guilty of an offence and shall be liable on conviction to a fine not exceeding fifty pounds and in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

7. The declaration required by section *five* of this Proclamation shall be made before any person duly authorized by law to administer oaths and in case of a partnership or company the declaration shall be made and signed by a partner or director, as the case may be, or by a person having the management or control of such business.

8. Any person who being required under section *five* to make a declaration shall knowingly make a declaration which is false in any material respect shall be liable on conviction to a fine not exceeding ten times the amount of the annual licence duty payable and in default of payment of the same to imprisonment with or without hard labour for a period not exceeding twelve months or to both such fine and such imprisonment.

9. In case any contravention of the provisions of this Proclamation is committed by a company, or partnership, the managing director or person having the management or control of the business in the case of a company and each partner in the case of a partnership shall be responsible therefor and shall be liable to the penalty provided for such contravention.

10. The General Dealers' Licences (Bechuanaland Protectorate) Amendment Proclamation No. 1 of 1922 is hereby repealed.

11. This Proclamation shall be read as one with the Proclamation of the 10th day of June, 1891, as amended by section *one* of Proclamation No. 47 of 1916 and Proclamation No. 14 of 1918, and may be cited for all purposes as the General Dealers' Licences (Bechuanaland Protectorate) Amendment Proclamation, 1924, and shall have force and take effect as from the first day of January 1925.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Ninth day of December One thousand Nine hundred and Twenty-four.

ATHLONE,

High Commissioner.

By Command of His Excellency the
High Commissioner.

B. E. H. CLIFFORD,
Imperial Secretary.