

HIGH COMMISSIONER'S NOTICE No. 160 of 1925.

It is hereby notified for general information that, under the powers vested in him by section *thirty-one* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925 (No. 20 of 1925), His Excellency the High Commissioner has been pleased to make the subjoined cigarette tobacco excise regulations for the Bechuanaland Protectorate.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,
Acting Imperial Secretary.

High Commissioner's Office,
Pretoria, 26th November, 1925.

CIGARETTE TOBACCO EXCISE REGULATIONS.

1. The Tobacco Excise Regulations, published under High Commissioner's Notice No. 106 of 1922, as amended by High Commissioner's Notice No. 150 of 1924, are hereby cancelled.

2. Every manufacturer shall, when applying for a licence in respect of premises used, or to be used, by him in the manufacture of cigarette tobacco, transmit to the Director particulars in the Form T. 1 in the Schedule hereto, 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 free entry shall be made, or when he acquires additional premises a supplementary entry must be made of such premises.

3. Every manufacturer shall keep a stock-book, in the form in the Schedule hereto numbered T. 2, in which he shall enter daily on the debit side all receipts of cigarette tobacco into his stock from any source, and on the credit side record daily all disposals or withdrawals of non-duty-paid cigarette tobacco, and disposals of duty-paid cigarette tobacco to manufacturers licensed under the Customs Tariff and Excise Duties Amendment Proclamation, 1925; and weekly all disposals or withdrawals of other cigarette tobacco 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.

4. 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.

5. Every manufacturer shall transmit to the Director through the 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 Schedule numbered T. 2, T. 3, and T. 4, and shall at the same time remit the duty payable in respect of the tobacco shown in such return.

6. A rebate or refund of duty will be granted on cigarette tobacco exported from the territory (other than that exported to the Union or to a country in South Africa the Government whereof has entered into a customs agreement with the Government of the Union), but the exporter thereof shall furnish, within three months of the date of dispatch, to the Magistrate of his district, on the Form T. 5 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.

7. A manufacturer shall be liable for, and shall forthwith pay, the excise duty due on any deficiency in his stocks of cigarette 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 cigarette tobacco stocks.

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

(a) Any cigarette tobacco found unfit for use shall be notified in writing, and the evidence, i.e. mouldy cigarette 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 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 no portion of the deficiency was sold, used, or otherwise disposed of.

8. A 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 by a duly authorized officer.

9. A manufacturer 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 Customs Tariff and Excise Duties Amendment Proclamation, 1925.

10. Every manufacturer 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 cigarette tobacco.

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

12. 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 cigarette tobacco 1 lb., and cigarettes 100.

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

14. Cigarette tobacco excise duty is payable at the office of the Magistrate of the district in which it accrues.

15. In these regulations, unless inconsistent with the context—

“ Director ” means the Director of Customs or any officer deputed by him to act on his behalf;

“ duty ” means cigarette tobacco excise duty;

“ manufacturer ” means a manufacturer of cigarette tobacco or of cigarettes.

PENALTY.

16. 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.

T. 1.

SCHEDULE.

ENTRY PAPER OF PREMISES OF A MANUFACTURER OF CIGARETTE TOBACCO.

I, do hereby make entry as a manufacturer of cigarette 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 or other
authorized officer.

T. 4.

RETURN OF CIGARETTE EXCISE STAMPS PURCHASED AND AFFIXED TO CONTAINERS DURING THE MONTH OF.....192...

Denomination.	Number on Hand the Previous Month.	Number Purchased during the Month as per Detailed Requisitions below.	Total.	Number Affixed.	Balance on Hand at the End of the Month.	Value of Stamps affixed to Containers.
$\frac{3}{4}$ d. $1\frac{1}{2}$ d. $2\frac{1}{4}$ d. 3d. $3\frac{3}{4}$ d. $7\frac{1}{2}$ d.						£ s. d.

DETAILS OF STAMPS PURCHASED.

Requisition Number.	Denomination.					
	$\frac{3}{4}$ d.	$1\frac{1}{2}$ d.	$2\frac{1}{4}$ d.	3d.	$3\frac{3}{4}$ d.	$7\frac{1}{2}$ d.
TOTAL..						

TOBACCO.

T. 5.

Certificate of Exportation to Countries or Territories other than the Union or a country in South Africa, the Government whereof has entered into a Customs Agreement with the Government of the Union.

Issued by....., of.....
, in respect of cigarette tobacco and cigarettes exported to....., of.....
 * Ship's names.....
 * Destination.....

Number 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 cigarette tobacco has 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 cigarette tobaccos were actually imported into.....(State or Territory).

Place.....

Date.....

.....
Signature of Customs Officer.

* Delete if package is sent by parcel post.

BOND.

T. 6.

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 the Bechuanaland Protectorate 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 *twenty-four* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925, to manufacture cigarette tobacco on premises situate in.....

Now the conditions of this obligation are such that if the above bounden, during the whole period of the continuance of such licence or of any renewal thereof

- (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) shall in all other respects comply with all the requirements of the said Proclamation and the regulations relating to the manufacture of cigarette tobacco;

- (a) Jones & 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.

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.....192...

(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.....192...

(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.....192...

.....
Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

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

*Certificate of Magistrate 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.....192...

Signature.....
Capacity.....

(c) A. Jones, for Jones & 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.

3. A surety who wishes to withdraw from this Bond, must give notice thereof in writing to the Director of Customs, Imperial Reserve, Mafeking, before the 1st of July, on which date licences are renewed.