

BASUTOLAND, BECHUANALAND
PROTECTORATE, SWAZILAND.

HIGH COMMISSIONER'S NOTICE

No. 235 OF 1940.

It is hereby notified that under and by virtue of the powers vested in him by section *eighteen* of the Basutoland Customs and Excise Additional Taxation Proclamation, 1940 (No. 67 of 1940), section *eighteen* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940 (No. 68 of 1940), and section *eighteen* of the Swaziland Customs and Excise Proclamation, 1940 (No. 69 of 1940), respectively, His Excellency the High Commissioner has been pleased to make the following Regulations:

EXCISE REGULATIONS RELATING TO YEAST,
MOTOR FUEL, PNEUMATIC TYRES AND
RECONDITIONED TYRE COVERS.

GENERAL PROVISIONS.

1. In these regulations "the Proclamation" means the Basutoland Customs and Excise Additional Taxation Proclamation, 1940 (No. 67 of 1940), the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940 (No. 68 of 1940), or the Swaziland Customs and Excise Additional Taxation Proclamation, 1940 (No. 69 of 1940), as the case may be: and "licensed manufacturer" means a person who holds a licence mentioned in sub-section (1) of section *nine* of the Proclamation, and any expression to which a meaning is assigned in the Proclamation bears when used in these regulations, the same meaning.

2. An application for a licence under section *nine* of the Proclamation to manufacture yeast or to manufacture motor fuel or pneumatic tyres or to recondition tyre covers shall specify in detail the premises in which the licensed operations are to be performed.

3. Every licensed manufacturer shall on or before the tenth day of every calendar month transmit to the Director the excise duty payable by him under the Proclamation in respect of his manufactures or operations during the immediately preceding calendar month.

4. Every licensed manufacturer shall, on or before the last day of the first month of every calendar quarter, furnish the Director with a certificate signed by a person approved of by the Director, to the effect—

(a) that he has examined the records of the manufacturer concerned, which relate to his transactions during the calendar quarter

immediately preceding the date of the certificate, and that those records are complete and have been correctly kept; and

- (b) that all information supplied to the Director in terms of section *thirteen* or *sixteen* of these regulations in respect of every month of the last mentioned calendar quarter corresponds with the relevant entries in those records.

5. An excise officer may at any time take stock of the yeast, motor fuel, unused pneumatic tyres or tyre covers on the licensed premises of a licensed manufacturer, and the person in charge of those premises shall permit that officer to take stock and shall for that purpose make accessible to him all substances or articles of which he desires to take stock.

6. (1) The Director shall not entertain an application for a refund of excise duty under sub-section (1) of section *fifteen* of the Proclamation unless it was submitted to him within a period of three months as from the date upon which the goods in question were placed upon the vehicle by means whereof they were exported from the Territory:

Provided that the Director may extend the said period if the applicant, through no default on his part, did not obtain a certificate mentioned in sub-section (2) in time to enable him to submit the application within the said period.

(2) If the goods in question were exported by railway train, the application shall be accompanied by a certificate signed by a competent official in the country of destination of the goods, to the effect that the goods were imported into that country, and if the goods in question were exported otherwise than by railway train, the application shall be accompanied by a certificate signed by a competent officer in the Department of Customs and excise, to the effect that the goods were actually exported.

7. (1) The Director shall not entertain an application for a refund of excise duty under sub-section (2) of section *fifteen* of the Proclamation unless it was submitted to him within a period of thirty days as from the date upon which the deterioration, destruction or loss of the substance or article in question was ascertained, and unless the application is accompanied by an affidavit signed by the manufacturer concerned or by his representative, to the effect that excise duty was paid on the substance or article in question and that no person is liable to pay the manufacturer any compensation in respect of the aforesaid deterioration, destruction or loss, or that the manufacturer is unable to recover such compensation.

(2) If application is made for a refund of excise duty in respect of any substance or article which was destroyed or lost, the applicant shall state in the said

affidavit that the substance or article was destroyed or lost on his licensed premises, and he shall adduce corroboration of that statement.

(3) No excise duty shall be refunded in respect of any substance or article which has become unfit for the use for which it was intended, unless that substance or article has been exhibited to an excise officer and has been destroyed in his presence or otherwise disposed of as he has directed.

PROVISIONS RELATING TO YEAST.

8. Any person who has in his possession or custody any yeast manufactured by a licensed manufacturer of yeast shall, at the request of an excise officer, deliver to that officer, free of charge, a quantity of that yeast sufficient for purposes of analysis.

9. (1) No excise duty paid in respect of any yeast shall be refunded to a baker under sub-section (3) of section *fifteen* of the Proclamation, unless he has been registered under sub-section (2) of this section and has complied with the requirements of sub-section (3) of this section.

(2) The Director shall keep a register of all bakers who have notified him that they intend to apply for a refund of excise duty under sub-section (3) of section *fifteen* of the Proclamation and who have applied for enrolment on that register.

(3) When making such an application for enrolment a baker shall inform the Director of the kind or kinds of yeast and of the proportion of yeast to flour or meal by weight which he intends to use in each variety of bread which he intends to make.

10. The Director shall not entertain an application for a refund of excise duty paid in respect of yeast used in baking bread, unless the applicant received the yeast in question from a licensed manufacturer of yeast and used it in making bread during the calendar month immediately preceding the calendar month in which the application is made, and unless it is accompanied by a statement corresponding with Excise Form No. 175 set forth in the Schedule to these regulations, in respect of yeast used during the said calendar month, and unless all the data for which provision is made in the said Excise form have been furnished and have been verified by an oath or a solemn declaration.

11. As from the first day of the second calendar month commencing after the promulgation of these regulations, every baker registered under sub-section (2) of section *nine* shall record in English on every day on which work is performed in his bakery—

(a) the quantity by weight of yeast which he has in stock at the commencement of that day;

- (b) the quantity by weight of yeast received in his bakery during that day, and the person from whom he received it;
- (c) the quantity by weight of flour, meal and yeast used during that day in making bread;
- (d) the quantity by weight of all white bread and of all brown bread made in his bakery during that day.

PROVISIONS RELATING TO MOTOR FUEL.

12. Every person licensed under section *nine* of the Proclamation to manufacture motor fuel shall keep a record, in duplicate, in English, of his transactions and operations during every calendar month, on a form corresponding with Excise Form No. 168 set forth in the Schedule to these regulations, and in that record he shall set forth all the data for which provision is made in the said Excise Form. Every month he shall deliver to the Director, together with the return mentioned in section *nine*, one copy of the said record made of his transactions and operations during the immediately preceding calendar month. He shall, also, as soon as may be after the removal of any motor fuel from his licensed premises, record, in English, the date of the removal and the quantity of each consignment of motor fuel so removed and the name and address of the person to whom it was delivered.

13. Every person licensed under section *nine* of the Proclamation to manufacture motor fuel shall, on or before the tenth day of every calendar month, furnish the Director, on a form corresponding with Excise Form No. 169 set forth in the Schedule to these regulations, with all the data for which provision is made in the said Excise Form, in respect of the immediately preceding calendar month, after having verified them by an oath or a solemn declaration.

PROVISIONS RELATING TO PNEUMATIC TYRES AND TYRE COVERS.

14. Every person licensed under section *nine* of the Proclamation to manufacture pneumatic tyres shall keep a record, in duplicate, in English, of his transactions and operations during every calendar month, on a form corresponding with Excise Form No. 170 set forth in the Schedule to these regulations, and in that record he shall set forth all the data for which provision is made in the said Excise Form. Every month he shall deliver to the Director, together with the return mentioned in section *fifteen*, one copy of the said record made of his transactions and operations during the immediately preceding calendar month. He shall also, as soon as may be after the removal of any pneumatic tyre from his licensed premises, record, in English, the date of the removal, the invoice number and the size, type and weight of

each pneumatic tyre so removed, and the name and address of the person to whom each such tyre was delivered.

15. Every person licensed under section *nine* of the Proclamation to manufacture pneumatic tyres shall, on or before the tenth day of every calendar month furnish the Director, on a form corresponding with Excise Form No. 171, set forth in the Schedule to these regulations, with all the data for which provision is made in the said Excise Form, in respect of the immediately preceding calendar month, after having verified them by an oath or a solemn declaration.

16. Every person licensed under section *nine* of the Proclamation to recondition tyre covers shall keep a record, in duplicate, in English, of his transactions and operations during every calendar month on a form corresponding with Excise Form No. 172 set forth in the Schedule to these regulations, and in that record he shall set forth all the data for which provision is made in the said Excise Form, in respect of each reconditioned tyre cover. Every month he shall deliver to the Director, together with the return mentioned in section *seventeen*, one copy of the said record made of his transactions and operations during the immediately preceding calendar month.

17. Every person licensed under section *nine* of the Proclamation to recondition tyre covers shall, on or before the tenth day of every calendar month furnish the Director on a form corresponding with Excise Form No. 173 set forth in the Schedule to these regulations, with all the data for which provision is made in the said Excise Form, in respect of the immediately preceding calendar month, after having verified them by oath or a solemn declaration.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria, 20th December, 1940.

SCHEDULE.

<i>Form No.</i>	<i>Description of Form.</i>
Excise No. 168:	Data relating to motor fuel.
Excise No. 169:	Monthly return of motor fuel.
Excise No. 170:	Particulars of tyres and tubes manufactured.
Excise No. 171:	Monthly return of tyres and tubes.
Excise No. 172:	Particulars of reconditioned tyre covers.
Excise No. 173:	Monthly return of reconditioned tyre covers.
Excise No. 175:	Baker's return for refund of Excise on yeast.

EXCISE.

Excise No. 169.

Monthly return of motor fuel in stock and manufactured, sold, removed or otherwise disposed of during the month of.....19.....
 Name and Address of Manufacturer.....

	Gallons.		Gallons.
Stock on hand at the beginning of the month.....			
Quantity manufactured during the month.....			
Duty: £.....s.....d.....			
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Surplus.....			
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Sold or disposed of in the Union.....			
Sold or disposed of to places outside the Union.....			
(To be supported by a detailed schedule.)			
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I.....being the.....of.....and duly authorised to act herein do hereby
 declare that the particulars as given in this return are true and correct in every respect.

Date.....19.....
 Sworn before me at.....this.....day of.....19.....
 Signature.....

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.
 Exempt from stamp duty.

.....Justice of the Peace/Commissioner of Oaths.....

Particulars of tyres and tubes manufactured during the month of.....19.....
 Name and Address of Manufacturer.....

Date.	Number of tyres or tubes.	Type of tyre or tube.	Size of tyre or tube.	Ply of tyre.	Weight of tyre or tube. lb.	Total weight of tyres or tubes. lb.

NOTE.—Particulars to be recorded daily.

EXCISE.

Monthly return of tyres and tubes in stock and manufactured, sold, removed or otherwise disposed of during the month of.....
 Name and address of manufacturer.....19.....

Weight, lb.	Weight, lb.	Weight, lb.
Stock on hand at the beginning of the month.....		
Manufactured during the month.....		
Duty..... f..... s..... d.....		
TOTAL.....		
	Sold or disposed of in the Union.....	
	Sold or disposed of to places outside the Union.....	
	(To be supported by a detailed schedule.)	
	Stock on hand at end of month.....	
	TOTAL.....	

I,.....being the..... and duly authorised to act herein do hereby declare that the particulars
 as given in this return are true and correct in every respect.....of
 Date.....19..... Signature.....
 Sworn before me at.....day of.....19.....
 The deponent has acknowledged that he/she knows and understands the contents of this affidavit.
 Exempt from Stamp Duty.

Justice of the Peace/Commissioner of Oaths.

Excise No. 172.

Particulars of tyre covers reconditioned and sold or otherwise disposed of during the month of.....19.....
 Name and Address of Manufacturer.....

Date.	Tyre Covers Reconditioned.				Date.	Tyres Sold or otherwise Disposed of.			Weight. lb.	
	Job No.	Make.	Serial No.	Size. Type. Ply.		Weight, lb.	In- voice No.	Serial No.		Name.

Particulars to be recorded daily.

EXCISE.

Monthly return of reconditioned tyres in stock and manufactured, sold, removed or otherwise disposed of during the month of.....19...
 Name and Address of Manufacturer.....

Weight, lb.		Weight, lb.
Stock on hand at the beginning of the month.....	Sold or disposed of during the month.....
Reconditioned during the month.....	
Duty £.....s.....d.....	Stock on hand at the end of the month.....
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TOTAL	TOTAL

I.....being the.....of..... and duly authorised to act herein do hereby declare that the particulars as given in this return are true and correct in every respect.

Date.....19..... Signature.....day of.....19.....
 Sworn before me at.....this.....

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

Exempt from Stamp Duty. Justice of the Peace/Commissioner of Oaths.....

Excise No. 175.
BAKERS' RETURN IN CONNECTION WITH APPLICATION FOR REFUND OF EXCISE DUTY ON YEAST.

Name of Baker.....
 Address.....
 Month.....19...

Date.	Yeast.			Ingredients used for Bread making.		Bread Manufactured.														
	Receipts.		Used.	Balance at end of Month.	Flour. lb.	Meal. lb.	White.		Brown.											
	Name of Supplier.	Address of Supplier.	For Bread. lb.				For other Purposes. lb.	First Grade. lb.	Second Grade. lb.	Other Grades. lb.	First Grade. lb.	Second Grade. lb.	Other Grades. lb.							
Balance at Beginning of Month.																				
Total...																				

I,.....being the
of..... and duly authorised to act herein do hereby declare that the particulars as set forth in this return are true and correct.
Date.....19.....
Signature.....day of.....19.....
Sworn before me at.....this.....
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.
(Exempt from Stamp Duty.)
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Justice of the Peace/Commissioner of Oaths.
Particulars to be entered daily.