

BASUTOLAND, BECHUANALAND
PROTECTORATE, SWAZILAND.

HIGH COMMISSIONER'S NOTICE
No. 152 of 1941.

It is hereby notified for general information 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 Additional Taxation Proclamation, 1940 (No. 69 of 1940), respectively, His Excellency the High Commissioner has been pleased to make the following amendments to the regulations published under High Commissioner's Notice No. 235 of 1940.

Regulation 1.

Delete the words " sub-section (1) of "

Regulation 3.

Delete the word " tenth " and substitute the word " twentieth "

Regulation 6.

Insert the words " or rebate " after the word " refund " in sub-section (1).

Regulation 7.

Delete the words " as from the date upon which the deterioration, destruction or loss of the substance or article in question was ascertained " after the word " days " in sub-section (1) and substitute the words " reckoned as from the date of payment of the duty or as from the date of deterioration, destruction or loss of the dutiable substance or article, whichever is the later "

Regulation 10.

Substitute the following new regulation for Regulation 10:—

10. The Director shall not entertain an application for a refund of excise duty paid in respect of yeast used in baking bread unless:—

- (a) the applicant received the yeast in question from a licensed manufacturer of such yeast;
- (b) the yeast was used for making bread during the calendar month immediately preceding the calendar month in which the application is made.

- (c) the applicant declares on oath, or by way of solemn declaration, on the statement mentioned in sub-section (d) accompanying his application, that no yeast, however packed and however procured or purchased, has been sold, or otherwise disposed of, by him;
- (d) the application 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 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.

Provided that, notwithstanding the provisions of sub-section (b) of this section, a baker, who complied with sub-sections (1) and (3) of Regulation 9 on or before the 30th day of April, 1941, shall be entitled to a refund of the excise duty which has been paid on yeast used by him in baking bread prior to the 1st day of May, 1941, if he applied for such refund on or before the 31st day of May, 1941, and has carried out his obligations under these regulations in all other respects."

Regulation 11.

Add the following item:—

"(e) the quantity by weight of yeast used for purposes other than that for making bread."

Regulation 14.

Delete all the words following the word "month" where it occurs for the third time and substitute the following words:—

"He shall also record daily in English—

- (a) the quantity, type, size, plies and weight of all pneumatic tyres manufactured by him on that day.
- (b) the invoice number, quantity, type, size, plies and weight of each pneumatic tyre removed from his licensed premises on that day and the name and address of the person to whom such tyre was delivered."

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

High Commissioner's Office,
Pretoria 22nd August, 1941.

Monthly Return of Tyres and Tubes in stock and manufactured, removed, destroyed 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			Removed to places in the Union
Manufactured during the month			Removed to places outside the Union (To be supported by a detailed schedule.)
Duty	£ s. d.		Destroyed
			Stock on hand at end of month
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 _____

Sworn before me at _____ this _____ 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.

Baker's Return in connection with application for refund of Excise Duty on Yeast.

Name of Baker _____

Address _____ Month _____ 19____

Balance at beginning of Month.	Date.	Yeast.					Balance at end of Month	Ingredients Used for Bread Making.		Bread Manufactured.					
		Receipts		Used		Flour.		Meat	White.			Brown.			
		Name of Supplier.	Address of Supplier.	For Bread.	For Other Purposes.				First Grade.	Second Grade.	Other Grades.	First Grade.	Second Grade.	Other Grades.	
lb.		lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	
TOTALS.															

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, and that no yeast however packed and however procured or purchased has been sold or otherwise disposed of by the above-named firm.

Date _____ 19____ Signature _____

Sworn before me at _____ this _____ 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.

Particulars to be entered daily.