

BECHUANALAND PROTECTORATE.

No. 52 of 1942.

(Promulgated 20th November, 1942.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Customs and Excise (Amendment) Proclamation, 1942.

Whereas it is expedient to increase certain existing Excise Duties, to impose certain new Excise Duties, and to amend certain Customs Duties 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. (1) Sub-section (1) of section *twenty-three* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925 (No. 20 of 1925), is hereby repealed. Imposition of amended excise duties on tobacco.

(2) There shall be charged, levied, collected and paid the duties of excise set out in the First Schedule.

2. Section *six* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940, as amended by section *ten* of the Bechuanaland Protectorate Customs and Excise Amendment Proclamation, 1941, is hereby repealed and the following section is substituted therefor:— New section 6 of Proclamation No. 68 of 1940.

“ 6. The manufacturer of any motor fuel which was manufactured in the Territory and which was on the twenty-sixth day of February, 1942, in the Territory and the property or under the control of the manufacturer, and the manufacturer of any motor fuel which was manufactured in the Territory after the twenty-sixth day of February, 1942, shall pay to the proper officer of Customs an excise duty at the rate of sixpence and one halfpenny for every gallon of such motor fuel.”

Amend-
ment of
Part III of
Schedule to
Procla-
mation
No. 65
of 1921.

Rep by Proc 29/46

5. Part III of the Schedule to the Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1921, as amended by section *four* of Proclamation No. 8 of 1928, is hereby amended by deleting from Section A thereof the following words and figures:—

“ Mixtures of wine with wine brandy or grape brandy when the alcoholic strength of such mixture exceeds forty and a half per centum of proof spirits; and mixtures of wine with spirits, other than wine brandy or grape brandy, per imperial proof gallon : £1. 2s. 6d.”

Imposition
of excise
duties on
vinegar
extracts,
beer and
spirits.

4. There shall be charged, levied, collected and paid the duties of excise set out in the Second and Third Schedules.

Definitions.

5. In this Proclamation, unless the context otherwise requires—

“ beer ” means any fermented liquor (except wine and kaffir beer) which contains more than two per cent. of proof spirits;

“ gallon ” means an imperial gallon;

“ grape brandy ” means the distillate resulting from the distillation of grape juice fermented on the husks together with the husks of the grapes from which that juice was obtained;

“ lager beer ” means beer, the worts of which are fermented at a low temperature by means of “ low ” or “ bottom ” yeast;

“ pipe tobacco ” means tobacco ready for smoking in a pipe or in the form of cake, plug or stick tobacco but does not include roll tobacco;

“ proof ” with regard to spirits, means the strength of proof as ascertained by Sikes’s hydrometer;

“ proof ” with regard to acetic and pyroligneous acids, extracts and essences of vinegar, means six per cent. of absolute acid, and shall be determined in the prescribed manner;

“ proof spirit ” means such spirit as at a temperature of fifty-one degrees Fahrenheit weighs twelve-thirteenth parts of an equal volume of distilled water;

- “ spirits ” includes any distilled alcoholic liquid and any mixture or compound made with or from spirits;
- “ standard gallon ” means an imperial gallon of worts of a specific gravity of one thousand and fifty-seven degrees as ascertained by a prescribed saccharometer;
- “ tobacco ” means cigars, cigarettes, cigarette and pipe tobacco and includes all substitutes therefor;
- “ wine ” means the product of the alcoholic fermentation of the juice of fresh grapes, whether fermented by itself or in contact with the husks or with the husks and stalks;
- “ wine brandy ” means alcoholic liquor produced from the distillation of wine;
- “ worts ” means any substance containing saccharine matter before fermentation has commenced.

6. The First and Second Schedules to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended, are hereby further amended in the manner shown respectively in the Fourth and Fifth Schedules.

Revised 1942
 Amendment of First and Second Schedules of Proclamation No. 20 of 1925.

7. This Proclamation may be cited as the Bechuanaland Protectorate Customs and Excise (Amendment) Proclamation, 1942, and shall be deemed to have had force and effect as follows:—

Short title and commencement.

- Sections *one* and *two*—as from the twenty-sixth day of February, 1942;
- Sections *three*, *four* and *five*—as from the twentieth day of April, 1942;
- Section *six*—as from the sixteenth day of April, 1942.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Eleventh day of November One thousand Nine hundred and Forty-two.

HARLECH,
 High Commissioner.

By Command of His Excellency
 the High Commissioner.

H. E. PRIESTMAN,
 Administrative Secretar

FIRST SCHEDULE.

Article.	Excise duty.
	£ s. d.
(1) Tobacco manufactured in the Territory—	
(a) Ready for smoking in a tobacco pipe, including cake, plug and stick tobacco, per lb. weight.....	0 0 6
(b) In the form of cigars, cigarettes or cheroots, per lb. weight.....	0 1 0

SECOND SCHEDULE.

Article.	Excise duty.
	£ s. d.
(1) Acetic and pyroigneous acids and essences of vinegar manufactured in the Territory—	
(a) If of a strength not exceeding the strength of proof, per imperial gallon or fraction thereof.....	0 1 0
(b) and in addition for each degree of strength in excess of the strength of proof, per degree.....	0 0 4

THIRD SCHEDULE.

Article.	Excise duty.
	£ s. d.
(1) Beer brewed in the Territory—	
(a) Beer (other than lager beer) brewed from worts of the specific gravity of not less than one thousand and twenty degrees, and not more than one thousand and thirty-nine degrees, per 36 imperial gallons.....	1 16 0
(b) Beer (including lager beer) brewed from worts of the specific gravity below one thousand and twenty degrees and above one thousand and thirty-nine degrees, per 36 standard gallons.....	3 3 0
(c) Lager beer produced from worts of the specific gravity of less than one thousand and forty degrees, per 36 standard gallons.....	3 3 0
(2) Spirits manufactured in the Territory—	
(a) Wine brandy, per imperial proof gallon.....	0 15 0
(b) Grape brandy, per imperial proof gallon.....	1 0 0
(c) Spirits other than wine brandy or grape brandy, per imperial proof gallon.....	1 5 0
(d) Mixtures of wine (other than sweet wine which, in the opinion of the proper officer, has been added solely for sweetening or flavouring purposes) with wine brandy or grape brandy when the alcoholic strength of such mixture exceeds forty-one and a half per centum of proof spirits and mixtures of wine with spirits other than wine brandy or grape brandy, per imperial proof gallon.....	1 5 0

Tariff Item	Article.	Min- imum duty.	Inter- mediate duty.	Maxi- mum duty.
119	By inserting in paragraph (a) after the word "power" where it appears for the second time the letters "n.e.e." and by deleting all the words in the second column after the word "transformers"			
121	By inserting in paragraph (d) after the word "bronze" the words "brass and copper"			
128	By inserting in paragraph (b) after the word "foil" the words "and powder in bulk"			
124	By inserting in sub-paragraph (1) of paragraph (d) after the word "foil" the words "and powder in bulk"			
127	By deleting paragraph (e).			
134	By inserting before the word "Pipes" where it first appears the figure "1" the last paragraph (4) becoming paragraph (2)			
	By substituting for paragraph (g) the following:— " (g) (No paragraph)			
	By adding the following new paragraphs:— (3) Metal lavatory casters. (4) Milk conducting pipes and pipe fittings thereof of metal. (5) Street spraying machines, tar and pitch boilers, road surface heaters, asphalt heaters, asphalt melting, grinding, mixing and spreading machines, for road construction or maintenance. (6) Street spraying (water) machines, tar and pitch boilers, road surface heaters; asphalt melting, grinding, mixing and spreading machines, for road construction or maintenance. (7) The words "including mirrors n.e.e." in paragraph (1) the minimum, intermediate and maximum duties of 9d. per imperial gallon to 1½d. per imperial gallon in each case	15% Free	20% Free	20% 5%
145	By substituting for the words "except plain electric copper wire" the letters "n.e.e."			
147	By deleting in paragraph (a) the words "and street spraying" and "tar and pitch boilers" and "road surface heaters," and "asphalt melting, grinding, mixing and spreading machines"			
171	By adding the following new paragraph:— (b) Street spraying (water) machines, tar and pitch boilers, road surface heaters; asphalt melting, grinding, mixing and spreading machines, for road construction or maintenance.	Free	Free	Free
196	By inserting in paragraph (c) after the word "silverware" the words "including mirrors n.e.e."			
197	By deleting in the heading to the item the words "and perfumed (not being toilet preparations)"			
203	By substituting in paragraph (b) for the word "patent" the word "paste"			
209	By substituting for the item the following new item: " 209. (a) Varnish, varnish stains, japans, lacquers, french polish, terebine, liquid driers, liquid size, patent knotting, and gasket shalac. (b) Brunswick and berlin black and similar bitumen varnishes (black varnishes).	0 2 0 0 2 0	0 2 0 0 2 0	0 2 6 0 2 6
223	By inserting in the heading to the item after the word "Disinfectants" the words "germicides, antiseptics and deodorants."			
224	By inserting in paragraph (a) before the word "in" the word "disinfectants" By substituting for the item the following new item:— (c) Cinchona alkaloids and their salts (including synthetic substances carrying a quinoline base), as may be approved by the Resident Commissioner to be of recognised value in the prevention or treatment of malaria. (d) Such preparations for the eradication of disease in stock as may be approved of by the Resident Commissioner and under such conditions as he may impose. (e) Drugs and medicines disposed of under a proprietary or trade name; secret medicines; medicated confectionery. (f) Other including acetylsalicylic acid and anaesthetics. (g) By deleting the words "magnesium carbonate," and by adding the following new paragraph, the existing paragraph becoming paragraph (d):— " (d) Magnesium carbonate and magnesium silicate.	Free Free 20% 15% 15%	Free Free 20% 15% 15%	Free Free 25% 20% 20%
229	By deleting the words "magnesium carbonate," and by adding the following new paragraph, the existing paragraph becoming paragraph (d):— " (d) Magnesium carbonate and magnesium silicate.	15%	15%	20%

231	By substituting for the figure the following:—				
246	By substituting for paragraph (3) the following:—				
254	By deleting in paragraph (c) the words "grains ordinarily produced in the Union or the Territory, including," and by inserting after the words "box grain," the words "and except those with grains ordinarily produced in the Union or the Territory,"				
260	By substituting in paragraph (b) for the words "motor cycles and aircraft" the words "and motor cycles"				
291	By inserting in sub-paragraph (b) of paragraph (1) after the word "Duplicating," the word "machine,"				
292	By substituting for the item the following new item:—				
296	By substituting in sub-paragraph (ii) of paragraph (d) for the words "in reels, including," the words "in the original mill reels or rolls,"				
316	By inserting in paragraph (b) after the word "epidioscopes," the words "imported or taken out of bond"				
319	By substituting for paragraph (c) the following new paragraph:—				
	(1) silent films—				
	(i) of a width not exceeding 10 mm.,	0 0 1	0 0 1	0 0 1	
	(ii) of a width exceeding 10 mm.,	0 0 2	0 0 2	0 0 2	
	(2) sound films—				
	(i) first copy,	0 0 6	0 0 6	0 0 6	
	(ii) second and subsequent copies of the same picture for the same importer,	0 0 4	0 0 4	0 0 4	
	(3) sound films which have been certified by the Resident Commissioner prior to their release from Customs control as being in his opinion of such a nature that they will not be exhibited to the public generally—				
	(i) first copy,	0 0 3	0 0 3	0 0 3	
	(ii) second and subsequent copies of the same picture for the same importer,	0 0 2	0 0 2	0 0 2	
325	Note: "Sound films" shall include synchronized or sound-on-disc films,"				
326	By inserting after the word "cars," the words "and tractors" and after the figure "129" the words "or in paragraph (f) (i) of item 147,"				
327	By adding the following note to paragraph (b):—				
329	Note: The articles mentioned in paragraph (b) may be taken out of bond for the purposes and under the conditions prescribed in such paragraph, the words " ; platinum crucibles for laboratory use "				
	By inserting after the words "geological survey," the words " ; platinum crucibles for laboratory use "				
	By substituting for paragraph (1) the following new paragraph:—				
	(1) Surgeon's instruments and appliances, operating tables, dentist chairs, splints, X-ray apparatus and accessories therefor, trusses, snakebite and first aid outfits excluding cabinets being furniture, enemas including intestinal baths, appliances peculiarly adapted to correct a deformity of the body, n.e.c., but excluding corsets; and instruments and appliances imported or taken out of bond by registered medical practitioners or veterinary surgeons for use in the diagnosis or treatment of diseases or affections of the human or animal body.				

Tariff Item.	Article.	Duty related as under.
339	By inserting before the word "Fibre" the words "Palm stalks,"	
342	By deleting in paragraph (1) the words "gelatine (animal or vegetable)," and by inserting after the word "plaques" the words " ; gelatine sheets (animal or vegetable)";	
343	By substituting for the words " and zinc sulphates " the word " sulphate " ; " pine oil " ; and " caustic soda and caustic potash " ; and by substituting for the words " and carbonate of soda (soda-ash) " the words " ; methyl salicylate " ; " pine oil " ; and " sodium carbonate excluding soda crystals " ;	
345	By deleting the words " Magnesium sulphate and magnesium carbonate, in bulk ; " ; " paraffin wax " ; and " amatol " ;	
347	By deleting the word " Ray " ; where it first appears and by substituting for the word " ladies " the words " ; women's and girls " ;	
348	By inserting in paragraph (1) after the words " roses of metal " the words " ; case hides being vegetable tanned bovine whole hides or skins not exceeding 1.5 millimetres in thickness for the manufacture of suit and attaché cases, trunks, portmanteaux and hatboxes " ;	
350	By deleting in paragraph (1) the words " Eucalyptus, pine and other " ;	
353	By deleting in paragraph (1) the words " amber oil ; amyli acetate ; ethyl acetate " ; " pine oil " ; and " cassia oil and citronella oil " ; and by inserting after the word " mirbane " ; the words " naphthemic acid for the manufacture of driers " ;	
	By substituting for paragraph (2) the following :—	
356	By deleting in paragraph (12) the words " ; gelatine and magnesium chloride " ;	
358	By deleting in paragraph (1) the words " carbonate of magnesia " ;	
360	By deleting the words " citronella oil " ; and " paraffin wax " ;	
363	By substituting in paragraph (1) for the words " ; including formic acid, acetic acid, hyposulphite of soda and tanner's white soap, but not including acetone, cellulose thinners or butyl alcohol " ; the words " except such substances as may be specified by the Resident Commissioner " ;	
370	By deleting for the words " soda ash " the words " sodium carbonate " ;	
380	By deleting the words " ; and magnesium chloride " ;	
381	By substituting for paragraph (2) the following :—	
393	By substituting for the words " ; pastes, primers " ; where they appear the words " and varnishes, pastes and primers for cellulose paints and varnishes " ;	
395	By substituting for the item the following new item :—	
	" 395. <i>Plastic goods manufacturing industry</i> .—Thermoplastic and thermosetting plastic moulding materials in powder, granular or flake form, in bulk.....	The whole duty "

Note after the word " bumpers," the words " windscreen glass excluding polaroid glass,"

By adding to the General Note the following new paragraph :—

By " (22) 'Kathy sheeting' means grey or unbleached cotton materials weighing 5 ozs. or over per square yard "

FIFTH SCHEDULE

AMENDMENTS TO PART I OF THE SECOND SCHEDULE TO THE CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925 (No. 20 of 1925), AS AMENDED.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
116	By substituting for the item the following new item :— " 116 Lamps and lampware, excluding motor vehicle and cycle lamps and lampware : (c) (iv) Gas lamps excluding ships' navigation lamps, miners' safety lamps, acetylene lamps, and hand and portable lamps. <i>ad valorem</i> (d) (iii) Electric lamps excluding ships' navigation lamps, miners' safety lamps, torches and hand and portable lamps. <i>ad valorem</i> (e) Lamp shades and reflectors of glass moulded to shape or of metal, for gas and electric light-lamps, <i>l.c.c.</i> <i>ad valorem</i> By inserting in paragraph (a) after the word " power " where it appears for the second time the words " and by deleting all the words in the second column after the word " transformers " <i>ad valorem</i> By inserting before the word " Pipes " where it first appears the figure " (1) " <i>ad valorem</i> By substituting for paragraph (d) the following :— " (d) (No paragraph) By adding the following new paragraph :— " (3) Metal lavatory cisterns. <i>ad valorem</i>	Free Free Free	5% 5% 5%	United Kingdom United Kingdom United Kingdom
134	By substituting in paragraph (c) for the words " motor cycles and aircraft " the words " and motor cycles "	15%	20%	United Kingdom and Canada
260	By substituting in paragraph (c) for the words " motor cycles and aircraft " the words " and motor cycles "			

116
134
260