

BECHUANALAND PROTECTORATE:

No. 52 OF 1944.

(Promulgated 1st December, 1944.)

PROCLAMATION

By HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Excise
Duties Amendment Proclamation, 1944.

Whereas it is expedient to amend the law relating
to Excise 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. Sub-section (1) of section *one* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940 (No. 68 of 1940), is hereby amended by the insertion of the following additional definitions:—

Amend-
ment of
section *one*
of Pro-
clamation
No. 68 of
1940.

“ ‘ fortified wine ’ means the unfermented, fermented or concentrated juice of fresh grapes (including vermouth and aromatic wines) or of dried vine products, to which any wine brandy or grape brandy has been added, or any mixture of any such juice and fortified wine (as herein defined) but does not include any wine to which fortified wine (as herein defined) has been added for the purpose of preservation, if the alcoholic strength of such wine is not thereby increased by more than one degree proof strength per annum;”

“ ‘ sparkling wine ’ means—

(a) wine; or

(b) the product of the alcoholic fermentation of the juice of vine products other than fresh grapes, or of other fruit or fruit products, manufactured in the Territory and naturally or artificially surcharged with carbonic acid gas, but does not include cider or perry which has been so surcharged;”

2. For the purpose of calculating the duty payable under section *eight* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940 (No. 68 of 1940), the High Commissioner may by Notice in the *Gazette* notify a weight for any reconditioned tyre cover, based on the average weight of a new tyre cover of corresponding dimensions.

Recon-
ditioned
tyre covers.

3. The First Schedule to this Proclamation is substituted for Part III of the Schedule to the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1923 (No. 33 of 1923), which Part III is hereby repealed.

Excise duty
on matches.

4. The First Schedule to the Bechuanaland Protectorate Customs and Excise

Excise duty
on
cigarettes.

(Amendment) Proclamation, 1943 (No. 28 of 1943), is hereby amended—

(i) by deleting the rates “0 0 1½”, “0 0 1¾” and “0 0 3½” opposite paragraphs (a), (b) and (c) of item 1 (1) and substituting therefor the rates “0 0 2”, “0 0 2¼” and “0 0 4” respectively;

(ii) by deleting the rates “0 0 1½”, “0 0 1¾” and “0 0 3½” opposite paragraphs (a), (b) and (c) of item 2 and substituting therefor the rates “0 0 2”, “0 0 2¼” and “0 0 4” respectively.

Excise duty on tobacco.

5. The First Schedule to the Bechuanaland Protectorate Customs and Excise (Amendment) Proclamation, 1942 (No. 52 of 1942), as amended by Proclamation No. 28 of 1943, is hereby further amended by deleting the figures “£0 1 0” opposite item (1) (a) and substituting therefor the figures “£0 2 0”.

Excise duties on fortified and sparkling wines.

6. There shall be charged, levied, collected and paid the duties of Excise set out in the Second Schedule.

7. This Proclamation may be cited as the Bechuanaland Protectorate Excise Duties Amendment Proclamation, 1944, and shall be deemed to have had force and taken effect from the Twenty-fourth day of February One thousand Nine hundred and Forty-four.

GOD SAVE THE KING.

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

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

FIRST SCHEDULE.

<i>Matches Manufactured in the Territory.</i>	<i>Rate of Duty.</i>	
	s.	d.
(a) In boxes or packages of not more than 60 matches: Per gross of boxes or packages.....	1	0
(b) In boxes or packages containing more than 60 matches, but not more than 100 matches: Per gross of boxes or packages.....	2	0
(c) In boxes or packages containing more than 100 matches, but not more than 200 matches: Per gross of boxes or packages.....	4	0
(d) And for every 100 additional matches in boxes or packages: Per gross of 100 matches.....	2	0

SECOND SCHEDULE.

<i>Wine Manufactured in the Territory.</i>	<i>Rate of Duty.</i>	
	s.	d.
(a) Fortified wine, per imperial gallon.....	1	11
(b) Sparkling wine, per imperial gallon.....	7	6