

# BECHUANALAND PROTECTORATE.

No. 29 of 1946.

(Promulgated 9th August, 1946.)

## PROCLAMATION

By His Excellency the High Commissioner

Entitled the Bechuanaland Protectorate Customs Duties (Spirits, Beer and Wines) Proclamation, 1946.

Whereas it is expedient further to amend the Tariff of Customs Duties in the Bechuanaland Protectorate, and to continue the operation of certain Customs Duties for a further period;

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

1. The rates of customs duty on spirits, beer and wines manufactured in the Union of South Africa or in any British Protectorate or Possession in South Africa, the Government whereof has entered into a customs agreement with the Government of the Union, shall be and are further amended to the extent indicated in the First Schedule to this Proclamation. Customs duties on spirits, beer and wines.

2. The laws mentioned in the Second Schedule to this Proclamation are hereby repealed to the extent set out in the third column of that Schedule: Provided that— Repeal.

(a) all Notices, rules or regulations issued under the authority of the said laws shall remain in force, as if the said laws had not been repealed, until withdrawn; and

(b) nothing in this section contained shall be deemed to invalidate or alter the conditions of any bond, given under a law relating to customs, in force immediately prior to the commencement of this Proclamation, and that every such bond shall remain in force as if this Proclamation had not been issued.

Short title. 3. This Proclamation may be cited as the Bechuanaland Protectorate Customs Duties (Spirits, Beer and Wines) Proclamation, 1946, and shall have force and effect from the first day of April, 1946.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Thirty-first day of July One thousand Nine hundred and Forty-six.

E. BARING,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

E. E. PRIESTMAN,  
Administrative Secretary.

FIRST SCHEDULE.

A. SPIRITS.

	<i>Rate of Duty.</i>
	£ s. d.
(a) Wine brandy, viz.: alcoholic liquor produced from the distillation of wine, per imperial proof gallon.....	1 5 0
(b) Grape brandy, viz.: 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, per imperial proof gallon...	1 10 0
(c) Spirits other than wine brandy or grape brandy, per imperial proof gallon.....	1 15 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 15 0

REBATES OF CUSTOMS DUTIES ON SPIRITS.

	<i>Extent of Rebate.</i>
(a) Spirits of a strength of sixty per centum overproof and upwards when methylated in the manner prescribed by regulation	The whole duty.
(b) Plain spirits used in the manufacture of medicinal preparations, flavouring essences, perfumed spirits and toilet preparations; subject to the approval of, and to conditions imposed by, the Director of Customs Provided that if the Director is satisfied that medicinal preparations, flavouring essences, perfumed spirits and toilet preparations (not being potable spirits) in each case manufactured from plain spirits in terms of this paragraph, have been exported for consumption outside the territory, he shall refund the customs duty paid on the plain spirits contained therein	The whole duty, less seven shillings and sixpence per imperial proof gallon.
(c) Plain spirits used for industrial purposes, and rendered unpotable to the satisfaction of the Director of Customs	The whole duty.

	<i>Extent of Rebate.</i>
(d) Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes, plain spirits used in and essential for the working of X-ray and similar apparatus, and plain spirits used in Government or public hospitals; under such safeguards as the Director of Customs may impose	The whole duty.
(e) Rectified spirits used in the manufacture of ether or other substance, by a process which causes the ethyl alcohol to undergo chemical change, and provided that not more than two per centum by volume of ethyl alcohol remains in the resulting ether or other product	The whole duty.
(f) Spirits exported for consumption outside the limits of the territory.	The whole duty.
(g) Spirits lost through evaporation, leakage, or other unavoidable cause, when such loss is proved to the satisfaction of the Director of Customs	The whole duty.
(h) Plain spirits used in the manufacture of vinegar and acetic acid; subject to the approval of, and to conditions imposed by, the Director of Customs	The whole duty, less two shillings per imperial proof gallon.

B.—BEER.

	<i>Rate of Duty.</i>
	£ s. d.
(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...	<del>1 10 0</del> 2. 14. 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.....	<del>2 3 0</del> 4. 19. 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 4. 19. 0-

Provided that in calculating for the purposes of item (b) or (c) above, any number of standard gallons, beer (other than stout), brewed from worts of a specific gravity of less than one thousand and forty-six degrees shall be deemed to have been brewed from worts of a specific gravity of one thousand and forty-six degrees and stout brewed from worts of a specific gravity of less than one thousand and sixty-five degrees shall be deemed to have been brewed from worts of a specific gravity of one thousand and sixty-five degrees.

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C.—WINES.

(a) Fortified wine, viz.: 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 not including 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, per imperial gallon.....	0 1 11
(b) Sparkling wine, viz.: wine, or the product of the alcoholic fermentation of the juice of vine products, other than fresh grapes, or of other fruit or fruit products, naturally or artificially surcharged with carbonic acid gas, but not including cider or perry which has been so surcharged, per imperial gallon..	0 7 6

SECOND SCHEDULE.

	<i>Short Title.</i>	<i>Extent of Repeal.</i>
Proclamation No. 65 of 1921	The Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1921	Section 3 and Part III of the Schedule.
Proclamation No. 47 of 1922	The Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922	So much of Part IV of the Schedule as is unrepealed.
Proclamation No. 8 of 1928	The Customs Tariff (Amendment) Proclamation, 1928	Section 4 and the Third Schedule.
Proclamation No. 68 of 1940	The Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940	Section 2.
Proclamation No. 53 of 1941	The Bechuanaland Protectorate Customs and Excise Amendment Proclamation, 1941	Section 2.
Proclamation No. 52 of 1942	The Bechuanaland Protectorate Customs and Excise (Amendment) Proclamation, 1942	Section 3 and the Third Schedule.
Proclamation No. 28 of 1943	The Bechuanaland Protectorate Customs and Excise (Amendment) Proclamation, 1943	Section 6.
Proclamation No. 9 of 1944	The Bechuanaland Protectorate Customs Duties (Amendment) Proclamation, 1944	Section 1.
Proclamation No. 21 of 1945	The Bechuanaland Protectorate Customs and Excise (Amendment) Proclamation, 1945	Section 15.