

SWAZILAND.

No. 59 of 1947.

(Promulgated 29th August, 1947.)

PROCLAMATION

By HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Swaziland Customs Amendment
Proclamation, 1947.

Whereas it is expedient to amend the law relating to Customs in Swaziland:

Now therefore under and by virtue of the powers, authorities and jurisdiction conferred upon and committed to me by His Majesty under the Swaziland Order in Council, 1903, as amended by the Swaziland Order in Council, 1906, and the Swaziland Order in Council, 1909, I do hereby declare, proclaim and make known as follows:—

1. Section *fifty-three* of the Swaziland Customs Proclamation, 1944, hereinafter referred to as "the principal law", is hereby repealed and the following section is substituted therefor:

53. The High Commissioner may enter into an agreement with the government of any country in Africa whereby—

"Agreements with governments of countries in Africa.

(a) goods produced or manufactured in the Territory shall be admitted into that country free of duty or at special rates of duty, and goods produced or manufactured in that country shall be admitted into the Territory free of duty or at special rates of duty;

(b) in respect of goods manufactured in the country of either party to the agreement and removed from the one country to the other country,

New section
53 of Pro
clamation
No. 49 of
1947.

there shall be paid by the government of the country from which the goods are being removed to the government of the other country a mutually agreed percentage of the export value of such goods;

(c) one party to the agreement shall collect on behalf of the other party and pay over to such other party the following, viz.—

(i) the customs duties imposed in respect of goods which, having been imported into its country, are removed to the country of the other party; and

(ii) any difference between the duties imposed in respect of goods imported into its country and removed to the country of the other party, and the duties which would have been payable if such goods had been imported direct into the country of the other party;

(d) one party to the agreement shall collect on behalf of the other party the excise duties or surtax imposed in respect of goods which, having been produced or manufactured in or imported into its country, are removed to the country of the other party;

(e) in the event of an excise duty or surtax being imposed on any goods produced or manufactured in or imported into the Territory a corresponding duty or surtax may be levied on like goods which, having been produced or manufactured in or imported into the country of the other party to the agreement, are imported into the Territory from that country;

(f) one party to the agreement shall collect on behalf of the other party any export duty imposed in respect of goods which, having been produced or manufactured in the country of either party, are removed to the country of the other party and thence exported to a third country, if such duty would other-

wise be payable on the direct exportation of such goods to such third country."

2. Section *six* of the Swaziland Customs and Excise Additional Taxation Proclamation, 1940, as amended by Proclamation No. 53 of 1942 and by Proclamation No. 49 of 1946, relative to the rate of excise duty on motor fuel, is hereby amended by deleting the word "threepence" and substituting therefor the words "one penny".

3. The Schedule to the Swaziland Customs and Excise Duties Proclamation, 1920, is hereby amended by deleting paragraph (c) of Part V, relating to excise and corresponding customs duties on sugar.

4. The First Schedule to the principal law is hereby amended to the extent set out in the Schedule to this Proclamation.

5. This Proclamation may be cited as the Swaziland Customs Amendment Proclamation, 1947, and shall be deemed to have had force and effect as follows:—

(a) Section *two* and the amendments set out in the Schedule in respect of paragraph (1) of item 195 and paragraph (4) of item 353 of the First Schedule to the principal law, as from the eighteenth day of March, 1947;

(b) Section *three* as from the first day of April, 1947;

and otherwise as from the date of publication of this Proclamation in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Nineteenth day of August, One thousand Nine hundred and Forty-seven.

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.