

BECHUANALAND PROTECTORATE.

No. 55 of 1920.

[Promulgated 31st December, 1920.]

PROCLAMATION

By HIS ROYAL HIGHNESS THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Customs and Excise Duties Proclamation, 1920.

Whereas it is expedient to amend further the tariff of Customs and Excise Duties in the Bechuanaland Protectorate (herein after referred to as the Territory) 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. Subject to the exemptions, and to any suspensions, rebates and conditions permitted or provided by or under the Bechuanaland Protectorate Customs Tariff Proclamation 1914 or this Proclamation, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid from and after the first day of July, 1920, Customs duties in respect of goods imported into the Territory according to the Tariff set out in Part I of the Schedule to this Proclamation; likewise from and after the first day of July 1920, the duties on the goods specified in Part II of the Schedule to this Proclamation shall be charged, levied, collected and paid at the reduced rates set forth therein.

2. The Bechuanaland Protectorate Customs Tariff Proclamation 1914 as amended by the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1916 the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1917, the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1918 and the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1919, is hereby further amended or added to, to the extent indicated in Part III of the Schedule to this Proclamation.

3. The rates of Customs duty on spirits and beer manufactured in the Union of South Africa, or in any British Protectorate or Possession in South Africa, the Government of which has entered into a Customs Agreement with the Union, as set out in the Second Schedule to the Bechuanaland Protectorate Customs Tariff Proclamation 1914 and as subsequently amended by the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1916, the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1918, and the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1919 shall be and are hereby further amended and such rates shall be as set out in Part IV of the Schedule to this Proclamation.

4. Subject to the provisions of Chapters II and III of the Bechuanaland Protectorate Customs Amendment and Excise Duties Extension Proclamation 1915, there shall be charged, levied, collected and paid the excise or corresponding Customs duties on sugar and playing-cards at the rates specified in Part V of the Schedule to this Proclamation.

5. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set forth in such notice—

(a) there may be allowed a rebate or refund of the Customs duty which would be payable under the Bechuanaland Protectorate Customs Tariff Proclamation 1914 or this Proclamation in respect of articles (not being private wearing apparel, food, or drink, or tobacco in any form) for the official or private use of trade commissioners, appointed by the Government of any of His Majesty's Dominions, who are not engaged in or connected with any business, profession or occupation in the Territory;

- (b) there may be allowed a rebate or refund of the Customs duty which would be payable under this Proclamation in respect of airships, aeroplanes and other aircraft, entering the Territory by air;
- (c) there may be allowed a rebate or refund of the Customs duties that would be payable under the Bechuanaland Protectorate Customs Tariff Proclamation 1914, or this Proclamation on appointments and uniforms imported by or on behalf of any recognized boy scout or girl guide association;
- (d) the duty on oats in the grain, as set forth in Class I (item 19b) in the First Schedule to the Bechuanaland Protectorate Customs Tariff Proclamation 1914, shall be suspended; provided that no such notice shall order the suspension of the duty imposed under the aforesaid Proclamation beyond the thirtieth day of June, 1921.
6. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs and Excise Duties Proclamation 1920 and shall be deemed to have come into operation from the 1st day of July 1920.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Eighteenth day of December One thousand Nine hundred and Twenty.

ARTHUR FREDERICK,
High Commissioner.

By Command of His Royal Highness
the High Commissioner.

H. J. STANLEY,
Imperial Secretary.

SCHEDULE.

PART I.

INCREASED CUSTOMS DUTIES.

CLASS I.—SPECIAL RATES.

Tariff Item.	Article.	Duty.	Rebate upon Goods the Growth, Produce, or Manufacture of the United Kingdom and reciprocating British Possessions.		
			£	s.	d.
2	Ale, beer, and cider: all kinds of strength exceeding 3 per cent. of proof spirit, per imperial gallon.....	0 2 9			6d. per imp. gallon.
9	Cards, playing, per pack..... (and in addition per £100).....	0 0 9 15 0 0			Nil. £3 0 0
29	Leather, adulterated or loaded: per lb..... or per £100..... whichever duty shall be the greater.	0 0 6 20 0 0			Nil. £3 0 0
44	Spirits: (a) Perfumed, per imperial gallon.... and in addition per £100..... (b) Liqueurs, cordials, and mixed spirits, exceeding 3 per cent. of proof spirit, per imperial gallon.. or per £100..... whichever duty shall be the greater. (c) Other sorts exceeding 3 per cent. of proof spirit, per imperial proof gallon..... No allowance will be made for under-proof in excess of 15 per cent.	1 11 6 10 0 0 1 11 0 25 0 0 1 10 0			Nil. Nil. Nil. Nil. Nil.

Tariff Item.	Article.	Duty.	Rebate upon Goods the Growth, Produce or Manufacture of the United Kingdom and reciprocating British Possessions.
		£ s. d.	
	(d) Medicinal and toilet preparations, and essences (liquid), syrups, and tinctures, containing over 3 per cent. of proof spirit per imperial gallon.....	1 11 0	Nil.
	or per £100.....	25 0 0	Nil.
	whichever duty shall be the greater.		
	Such spirits if and when over-proof shall be specially entered and the strength over-proof declared, and the duty on the mixture shall then be leviable at £1. 10s. per imperial proof gallon or 25 per cent. <i>ad valorem</i> , whichever duty shall be the greater.		
45	Sugar :		
	(a) Candy, loaf, castor, icing, and cube, per 100 lb.....	0 6 0	Nil.
	(b) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle, per 100 lb...	0 4 6	Nil.
	NOTE.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.		
46	Tea :		
	(a) In packets or tins not exceeding 10 lb. each in weight, per lb.....	0 0 6	Nil.
	CLASS II.—MIXED RATES.		
52	Boots and shoes, per £100.....	20 0 0	
	with a minimum per pair of :		
	Men's.....	0 0 9	
	Women's.....	0 0 6	
	Children's.....	0 0 3	
	(Infants' shoes and bootees are not included in this item.)		
	NOTE.—A rebate of 3 per cent. <i>ad valorem</i> shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.		
	CLASS VI.—GENERAL <i>ad valorem</i> RATE.		
193	All goods, wares, and merchandise not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into the Territory, per £100.....	20 0 0	£3 0 0

PART II.

DECREASED CUSTOMS DUTIES.

58	Blankets and sheets, or rugs, cotton, hair, or woollen, or manufactures of cotton, hair, or wool, commonly used as blankets or rugs; padded quilts; and coats, jackets, or other apparel made of blanketing or baize, not elsewhere enumerated, per £100....	20 0 0	£3 0 0
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Tariff Item.	Article.	Duty.	Rebate upon Goods the Growth, Produce, or Manufacture of the United Kingdom and reciprocating British Possessions.	
			£	s. d.
73 (a)	Airships, aeroplanes, and other aircraft, including completed parts thereof, per £100.....	3 0 0	The whole of	the duty.
76 (a)	Asphalt, bitumen, pitch, and heavy oil, and preparations thereof, for road or pavement construction; in bulk, provided they are of a standard approved by the Director of Customs, per £100.....	3 0 0	The whole of	the duty.
98 (b)	Filters: being machinery, apparatus, and appliances directly connected with, and essential to, the construction of filtering or water-purifying plants, attached to or used in connection with a public water supply system, per £100.....	3 0 0	The whole of	the duty.
133 (a)	Structural steelwork, and the equipment directly connected with and essential to the construction of barrages for irrigation and other water supply purposes, per £100.....	3 0 0	The whole of	the duty.
138	Traction engines and power lorries, and trailers for the same; stone crushers; steam rollers; street sweeping and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers, per £100.....	3 0 0	The whole of	the duty.
171	Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures; phosphate rock.....	Free.	Nil.	
193 (a)	Apparel (not being goods specifically charged with duty under the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, the Bechuanaland Protectorate Customs Amendment and Excise Proclamation, 1915, the Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1916, or this Proclamation), being articles of clothing for the human body made up for immediate use as such, but not including articles merely for the purpose of adornment, nor articles made of or containing silk or imitation silk, and not including furs and muffs; hats and caps, per £100.....	15 0 0	£3 0 0	
193 (b)	Cotton piece goods and woollen piece goods, and piece goods composed of a mixture of cotton and wool, per £100.....	15 0 0	£3 0 0	

PART III.

CLASS IV.—3 PER CENT. *ad valorem*.

<i>Tariff Item.</i>	<i>Article.</i>	<i>Amendment or Addition.</i>
75	Ammonium : anhydrous, carbonate, chloride (sal-ammoniac), nitrate, and perchlorate ; in bulk.	Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammoniac), ammonium nitrate, and ammonium perchlorate ; in bulk.
120	Paper : all papers, including tissue paper in its original mill ream wrapper, not less than 16 in. by 15 in. when imported in the flat, and paper in reels not less than 9 in. wide, but not including faint or ruled papers, blotting, wall, or sanitary papers.	Paper : all plain or composite papers, including tissue paper, in the original mill wrappers, flat or folded, not less than 16 in. by 15 in., and in reels, including paper in reels used for the Monotype type-setting machine ; but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

CLASS V.—FREE.

<i>Tariff Item.</i>	<i>Article.</i>	<i>Amendment or Addition.</i>
167	Dyes for manufacturing purposes ; and substances for bating, tanning, and finishing of leather, including alum.	Dyes, colour preparations (not including boot blacking and boot polishes), used in the manufacture or preparation for sale of articles ; substances for preparing or bating hides, and substances for tanning and finishing leather, including alum and hyposulphite ; under such conditions and regulations as the Director of Customs may prescribe.

PART IV.

INCREASED CUSTOMS DUTIES.

SPIRITS.

<i>Article.</i>	<i>Rate of Duty.</i>
	£ s. d.
Wine brandy, viz. : spirits distilled from wine or must produced solely by the alcoholic fermentation of the juice of fresh grapes, per imperial proof gallon.....	0 10 0
Grape brandy, viz. : the distillate resulting from the distillation solely of grape juice, together with the husks, per imperial proof gallon.....	0 15 0
Dop brandy and spirits distilled from materials other than the produce of the vine, per imperial proof gallon.....	1 0 0
<i>Rebates of Customs Duties on Spirits.</i>	
<i>Extent of Rebate.</i>	
(a) Spirits of a strength of 50 per cent. over-proof 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, vinegar, acetic acid, and perfumed spirits ; subject to the approval of, and to conditions imposed by, the Director of Customs.....	The whole duty, less two shillings 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>Rebates of Customs Duties on Spirits.</i>	<i>Extent of Rebate.</i>
(d) Plain spirits used by scientific or teaching institutions for burning, preserving, or experimental purposes, under such safeguards as the Director of Customs may impose.....	The whole duty.
(e) Wine brandy and grape brandy used in the fortification or preservation of pure wine, subject to compliance with the provisions of any Proclamation relating to Customs duties, or any regulations issued thereunder.....	The whole duty.
(f) Rectified spirit 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 2 per cent. by volume of ethyl alcohol remains in the resulting ether or other product.....	The whole duty.
(g) Spirits exported for consumption outside the limits of the Territory.....	The whole duty.
(h) 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.

BEER.

<i>Article.</i>	<i>Rate of Duty.</i> £ s. d.
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.....	0 12 0
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... with a proportionate increase or decrease for any difference in gravity.	1 4 0
Lager beer produced from worts of the specific gravity of less than one thousand and forty degrees shall be charged at the higher rate of duty.	

PART V.

EXCISE AND CORRESPONDING CUSTOMS DUTIES ON SUGAR AND PLAYING-CARDS.

(a) SUGAR.

<i>Article.</i>	<i>Excise Duty.</i> £ s. d.	<i>Customs Duty.</i> £ s. d.
Sugar:		
(a) Manufactured or refined in the territory, per 100 lb.....	0 1 0	Nil.
(b) Manufactured or refined in any country in South Africa, the Government of which has entered into a Customs agreement with the Government of the Union, on importation into the Territory, per 100 lb.....	Nil.	0 1 0

(b) PLAYING-CARDS.

<i>Article.</i>	<i>Excise Duty.</i> £ s. d.	<i>Customs Duty.</i> £ s. d.
Playing-cards:		
(a) Manufactured in the Territory, per packet of cards.....	0 0 3	Nil.
(b) Manufactured in any country in South Africa, the Government of which has entered into a Customs agreement with the Government of the Union, on importation into the Territory, per pack of cards.....	Nil.	0 0 3

NOTE.—The term "pack of playing-cards" shall mean any quantity or number of cards not exceeding fifty-three.