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BUITENGEWONE OFFISIËLE KOERANT

van Suidwes-Afrika.

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Friday, 22nd May, 1931.

WINDHOEK

Vrydag, 22 Mei 1931.

No. 423

The following Government Notice is published for general information.

H. P. SMIT,
Secretary for South West Africa.
Administrator's Office,
Windhoek.

No. 63.] [22nd May, 1931.

ORDINANCE, 1931: PROMULGATION OF.

His Honour the Administrator has been pleased to assent, in terms of Section *thirty-two* of the South West Africa Constitution Act, 1925 (Act No. 42 of 1925), to the following Ordinance which is hereby published for general information in terms of Section *thirty-four* of the said Act:—

No.	Title.	Page.
1.	Cigars and Cigarettes Sales Tax Ordinance, 1931	7289

Die volgende Goewermentskennisgewing word vir algemene informasie gepubliseer.

H. P. SMIT,
Sekretaris vir Suidwes-Afrika.
Administrateurskantoor,
Windhoek.

No. 63.] [22 Mei 1931.

ORDONNANSIE 1931: UITVAARDIGING VAN.

Dit het Sy Edele die Administrateur behaag om sy goedkeuring te heg, ooreenkomstig artikel *twee-en-dertig* van die "Zuidwest-Afrika Konstitusie Wet 1925" (Wet No. 42 van 1925), aan die volgende Ordonnansie wat hiermee vir algemene informasie gepubliseer word ooreenkomstig artikel *vier-en-dertig* van gemelde Wet:—

No.	Titel.	Bladsy.
1.	Sigare en Sigarette Verkoopsbelasting Ordonnansie 1931	7289

Ord. No. 1
of 1931.**ORDINANCE**To provide for the imposition of a tax on the sale of
cigars and cigarettes.

(Assented to 21st May, 1931.)

(Afrikaans text signed by the Administrator.)

BE IT ORDAINED by the Legislative Assembly for
the Territory of South West Africa as follows:—

Definitions.

1. In this Ordinance, unless inconsistent with the con-
text,—“cigarettes” means and includes all articles made of tobacco
rolled or enveloped in paper or any substance other
than tobacco;“cigars” means and includes all articles made of tobacco,
rolled or enveloped in tobacco;“container” means any tin, box, carton or other article in
which cigarettes sold by retail or exposed for sale by
retail are immediately enclosed;“exposed for sale by retail” includes being in any shop
or premises in which retail transactions take place, and
in the custody or under the control of the occupier of
such shop or premises;“licensee” means and includes the South African Railways
and Harbours Administration and every holder of a
dealer’s licence, a general dealer’s licence, a hawker’s
licence or a licence for the sale of tobacco by retail
within a municipality, and every holder of a retail liquor
licence, a bottle licence or a club licence who holds a
licence as a dealer in aerated or mineral waters;“nett weight” means the weight of tobacco, together with
that of the covering and attached mouthpiece, of in-
dividual cigars and cigarettes;“sale by retail” means any sale in whatever quantity to
any person purchasing for any purpose other than the
bona fide purpose of resale by him in the ordinary
course of his business;

“tobacco” includes any substitute for tobacco;

“this Ordinance” includes any regulations made thereunder.

Imposition of
sales tax.2. From and after the commencement of this Ordinance,
every licensee or other person who sells any cigars or cigaret-
tes by retail or exposes any cigarettes for sale by retail, shall
pay a sales tax on all such cigars and cigarettes. The said tax
shall amount, in the case of cigars, to six shillings on every
pound nett weight or fraction thereof, and, in the case
of cigarettes, to one penny on every one-half ounce nett
weight or fraction thereof, or, where the number of the
cigarettes is marked on the container, to one penny on every
ten cigarettes or fraction thereof, unless they actually weigh
more, in which case the tax shall be calculated according
to the nett weight. The sales tax shall be in addition to
any other tax, duty or fee payable on or in respect of
cigars or cigarettes.Collection of
sales tax on
cigars.3. (1) Not later than fifteen days after the expiry
of every calendar quarter, the South African Railways and
Harbours Administration shall render to the Secretary for
South West Africa and every other licensee shall render to the
magistrate of the district in which he carries on business a
sworn statement setting forth the nett weight of cigars
sold by such Administration or such other licensee, as the
case may be, by retail during such expired quarter, and if
no cigars have been sold by such Administration or such
other licensee, as the case may be, by retail during such
expired quarter, setting forth that fact, and shall pay to
that magistrate the tax imposed by this Ordinance in respect
of the cigars sold by such Administration or such other
licensee, as the case may be, by retail during such expired
quarter.(2) Not later than fifteen days after the expiry of
every calendar quarter, every person other than a licensee
who during the expired quarter has sold any cigars by retail
shall render to the magistrate of the district in which the
sale took place a sworn statement of the nett weight of
cigars so sold by him during such expired quarter, and shall
pay to that magistrate the tax imposed by this Ordinance in
respect of the cigars so sold by him during such expired
quarter.**ORDONNANSIE**Om voorsiening te maak vir die oplegging van 'n belasting
op die verkoop van sigare en sigarette.

(Goedgekeur 21 Mei 1931.)

(Afrikaanse teks deur die Administrateur geteken.)

DIT WORD VERORDEN deur die Wetgewende Ver-
gadering vir die Gebied Suidwes-Afrika as volg:—1. In hierdie Ordonnansie, tensy onbestaanbaar met die
samehang, —beteken en omvat “sigarette” al die artikels uit tabak ge-
maak, in papier of enige stof ander as tabak gerol of
daarmee omhul;beteken en omvat “sigare” al die artikels uit tabak ge-
maak, in tabak gerol of daarmee omhul;beteken “houer” enige blikkie, kissie, karton of ander
artikel, waarin sigarette, wat by die klein maat ver-
koop of by die klein maat vir verkoop uitgestal word,
onmiddellik ingesluit is;omvat “vir verkoop by die klein maat uitgestal” die feit
dat hulle in enige winkel of perseel is, waarin klein-
handel-transaksies plaasvind, en dat hulle in die be-
waring of onder die beheer is van die okkupeerder van
sodanige winkel of perseel;beteken en omvat “lisensiehouer” die Suid-Afrikaanse Spoor-
weë en Hawens Administrasie en elke houer van 'n han-
delaarslisensie, 'n algemene handelaarslisensie, 'n venters-
lisensie of 'n lisensie vir die verkoop van tabak by die
klein maat binne 'n munisipaliteit, en elke houer van
'n kleinhandel-dranklisensie, 'n bottellisensie of 'n klub-
lisensie, wat 'n lisensie as 'n handelaar in koolsuurhou-
dende waters of mineraalwaters hou;beteken “nettogewig” die gewig van tabak, met inbegrip
van dié van die bedekking en aangehegte mondstuk,
van individuele sigare en sigarette;beteken “verkoop by die klein maat” enige verkoop in watter
hoeveelheid dan ook aan enige persoon, wat vir enige
doel koop ander as die *bona fide* doel van weerverkoop
deur hom in die gewone loop van sy besigheid;

omvat “tabak” enige surrogaat van tabak;

omvat “hierdie Ordonnansie” enige regulasies daaronder
vasgestel.2. Vanaf en na die inwerkingtreding van hierdie Ordon-
nansie moet elke lisensiehouer of ander persoon, wat enige
sigare of sigarette by die klein maat verkoop of enige sigarette
by die klein maat vir verkoop uitstal, 'n verkoopsbelasting op
al sodanige sigare en sigarette betaal. Die voormelde belasting
bedra, in die geval van sigare, ses sjelings op elke pond netto-
gewig of breuk daarvan, en, in die geval van sigarette, een
pennie op elke halwe ons nettogewig of breuk daarvan, of, waar
die getal van die sigarette op die houer gemerk is, een pennie
op elke tien sigarette of breuk daarvan, tensy hulle werklik
meer weeg, in watter geval die belasting volgens die netto-
gewig bereken moet word. Die verkoopsbelasting is buiten
en behalwe enige ander belasting, reg of fooi, wat op of
ten opsigte van sigare of sigarette betaalbaar is.3. (1) Nie later as vyftien dae na afloop van elke ka-
lenderkwartaal nie moet die Suid-Afrikaanse Spoorweë en
Hawens Administrasie aan die Sekretaris vir Suidwes-Afrika
en elke ander lisensiehouer aan die magistraat van die distrik
waarin hy besigheid drywe 'n beëdigde verklaring voorlê,
wat die nettogewig van sigare deur sodanige Administrasie
of sodanige ander lisensiehouer, soos die geval mag wees,
gedurende sodanige afgelope kwartaal verkoop uiteensit, en
wat, as geen sigare deur sodanige Administrasie of sodanige
ander lisensiehouer, soos die geval mag wees, gedurende so-
danige afgelope kwartaal by die klein maat verkoop is nie,
daardie feit uiteensit, en moet aan daardie magistraat die
belasting betaal, wat deur hierdie Ordonnansie opgelê is ten
opsigte van die sigare deur sodanige Administrasie of so-
danige ander lisensiehouer, soos die geval mag wees, ge-
durende sodanige afgelope kwartaal verkoop.(2) Nie later as vyftien dae na afloop van elke kalender-
kwartaal nie moet elke persoon ander as 'n lisensiehouer, wat
gedurende die afgelope kwartaal enige sigare by die klein
maat verkoop het, aan die magistraat van die distrik waarin
die verkoop plaasgevind het, 'n beëdigde verklaring voorlê
omtrent die nettogewig van sigare aldus deur hom gedurende
sodanige afgelope kwartaal verkoop, en moet hy aan daardie
magistraat die belasting betaal wat deur hierdie Ordonnansie
opgelê is ten opsigte van die sigare aldus deur hom gedurende
sodanige afgelope kwartaal verkoop.Ord. No. 1
van 1931.

Woordbepaling.

Oplegging van
verkoopsbelasting.Inning van ver-
koopsbelasting op
sigare.

Collection of sales tax on cigarettes.	4. The tax imposed by this Ordinance on cigarettes shall be paid by means of stamps affixed to the container in the manner prescribed by regulation.	4. Die belasting deur hierdie Ordonnansie op sigarette opgelê moet betaal word deur middel van seëls, wat op wyse deur regulasie voorgeskrywe op die houer geplak is.	Inning van verkoopsbelasting op sigarette.
Sales of cigarettes in broken or un-stamped container prohibited.	5. (1) No licensee or other person shall sell by retail or expose for sale by retail any cigarettes except in an unbroken container and unless such container has been stamped in the manner prescribed by regulation with a stamp of a value equivalent to the sales tax payable on the contents of the container, and is marked as prescribed by section seven with the nett weight or the number of the cigarettes contained therein. (2) All cigarettes sold or exposed for sale in contra-vention of this section shall be forfeited.	5. (1) Geen lisensiehouer of ander persoon mag enige sigarette by die klein maat verkoop of vir verkoop uitstal nie behalwe in 'n ongeskonde houer, en tensy sodanige houer op wyse deur regulasie voorgeskrywe beplak is met in seël van 'n waarde, wat ekwivalent is met die verkoopsbelasting, wat op die inhoud van die houer betaalbaar is, en wat, soos by artikel sewe voorgeskrywe, gemerk is met die nettogewig of die getal van die sigarette daarin bevat. (2) Al die sigarette, wat in oortreding van hierdie arti-kiel verkoop of vir verkoop uitgestal is, word in beslag geneem.	Verkoop van sigare-rette in houer, wat stukkend of sonder seël is, belet.
Use of unauthor-ised or previous-ly used stamps prohibited.	6. No person shall, for the purpose of stamping any container containing cigarettes, use or supply or offer to supply any stamp other than a stamp supplied by the Ad-ministration for the purpose, or any stamp so supplied but previously used, and all cigarettes stamped with any such unauthorised or previously used stamp shall be forfeited.	6. Niemand mag enige seël ander as 'n deur die Ad-ministrasie vir hierdie doel verskafte seël of enige seël, wat aldus verskaf maar voorheen gebruik is, gebruik of verskaf of aanbied om dit te verskaf nie vir die doel om enige houer, wat sigarette bevat, daarmee te beplak, en al die sigarette, wat met enige sodanige nie-geoutoriseerde of voorheen ge-bruikte seël beplak is, moet in beslag geneem word.	Gebruik van nie-geoutoriseerde of voorheen ge-bruikte seëls belet.
Container of ci-garrettes to be marked with weight or num-ber of contents.	7. Every container containing cigarettes sold by retail or exposed for sale by retail shall, at the option of the person liable to pay the tax, be marked with the truc number or the nett weight of the cigarettes contained therein.	7. Enige houer, wat sigarette bevat wat by die klein maat verkoop of vir verkoop uitgestal word, moet na keuse van die persoon wat verplig is om die belasting te betaal, met die waar getal of die nettogewig van die sigarette daarin bevat gemerk word.	Houer van sigar-rette moet met gewig of getal van inhoud ge-merk word.
Record of trans-actions to be kept.	8. Every person engaged in the sale of cigars or cigaret-tes by retail and every licensee shall keep a complete and accurate record of his transactions therein, and such record shall at all times be open for inspection by any police officer or other person duly authorised thereto by the Secretary for South West Africa.	8. Elke persoon, wat besig is met die verkoop van sigare of sigarette by die klein maat, en elke lisensiehouer moet volledige en noukeurige aantekeninge hou van sy trans-aksies daarin, en sodanige aantekeninge moet altyd ter insage van enige polisieamptenaar of enige behoorlik deur die Sekretaris vir Suidwes-Afrika daartoe gemagtigde persoon ooplê.	Aantekeninge van transaksies moet gehou word.
Only a licensee may import ciga-rettes or cigars.	9. No person other than a licensee shall import into the Territory any cigaretttes or cigars whatsoever, whether for sale or otherwise, except upon a permit signed by an officer duly authorized thereto by the Administrator, which permit shall be issued upon payment of such fees and subject to such conditions as may be fixed by the Administrator. The provisions of this section shall not apply to a bona fide traveller who brings with him into the Territory a quantity of cigars not exceeding twenty-five in number, or a quantity of cigarettes not exceeding one hundred in number, or both such quantity of cigars or such quantity of cigarettes.	9. Niemand anders as 'n lisensiehouer mag enige sigarette of sigare van welke aard dan ook, hetsy vir verkoop of andersins, in die Gebied invoer nie, tensy dit gebeur op grond van 'n permit, geteken deur 'n beampfte, wat behoorlik deur die Administrateur daartoe gemagtig is. Die permit moet na betaling van sodanige fooie en onderhewig aan sodanige voorwaardes uitgereik word, wat deur die Administrateur bepaal mag word. Die bepalinge van hierdie artikel is nie van toepassing nie op 'n bona fide reisiger wat 'n hoeveelheid van hoogstens vyf-en-twintig sigare of 'n hoeveelheid van hoogstens een-honderd sigarette of sodanige hoeveelheid sigare sowel as so-danige hoeveelheid sigarette met hom na die Gebied mebring.	Net 'n lisensie-houer mag sigarette of sigare invoer.
Regulations.	10. The Administrator may make regulations— (a) providing for the sale of the stamps required to be affixed to containers of cigarettes; (b) prescribing the form of stamp to be affixed and the manner of affixing such stamp to containers of cigaret-tes; (c) prescribing the form of the record to be kept by per-sons engaged in the sale of cigars or cigarettes by retail and by licensees, and generally for the better carrying out of the objects and purposes of this Ordinance.	10. Die Administrateur kan regulasies vasstel— (a) wat voorsiening maak vir die verkoop van die seëls, wat op die houers van sigarette geplak moet word; (b) wat die vorm van die seël voorskrywe, wat op die houers van sigarette geplak moet word, en die wyse waarop sodanige seëls daarop geplak moet word; (c) wat die vorm van die aantekeninge voorskrywe, wat deur die persone, wat met die verkoop van sigare en sigarette by die klein maat besig is, en deur lisensie-houers gehou moet word;	Regulasies.
Offences.	11. Any person who contravenes or fails to comply with any provision of this Ordinance or any condition of any permit issued under section nine shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds or to imprisonment with or without hard labour for a period not exceeding six months. The liability to any such punishment shall be in addition to the liability to suffer any forfeiture under the provisions of this Ordinance.	en in die algemeen vir die beter uitvoering van die oogmerke en doeleindes van hierdie Ordonnansie.	Oortredings.
Short title and date of commen-cement.	12. This Ordinance may be cited as the Cigars and Cigarettes Sales Tax Ordinance, 1931, and shall commence and come into operation on the First day of June, 1931.	11. Enige persoon, wat enige bepaling van hierdie Ordon-nansie of enige voorwaarde van enige permit uitgereik onder artikel nege oortree of in gebreke bly om daaraan te voldoen, is skuldig aan 'n oortreding en na skuldigbevinding blootgestel aan 'n boete van hoogstens vyftig pond of aan gevangenis-straf met of sonder harde arbeid vir 'n tydperk van hoogstens ses maande. Die blootgesteldheid aan enige sodanige straf is buiten en behalwe die blootgesteldheid aan die ondergaan van enige inbeslagneming kragtens die bepalinge van hierdie Ordonnansie. 12. Hierdie Ordonnansie kan aangehaal word as die Sigare en Sigarette Verkoopsbelasting Ordonnansie 1931 en tree in werking en word van krag op die eerste dag van Junie 1931.	Kort tiel en datum van in-werking-treding.