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CONTENTS.

	<i>Page.</i>
Proclamations —	
No. 26. Silver Coin (Control of Importation), Proclamation, 1932	8238
No. 27. Taxation of Landed Property Amendment Proclamation, 1932	8239
No. 28. The Professional Tax Amendment Proclamation, 1932	8239
No. 29. Stamp Duties and Fees Amendment Proclamation, 1932	8240
Government Notices —	
No. 184. Urban Area of Omaruru: Kaffir Beer: Powers of search Etc.	8240
No. 185. Diamond Board for South West Africa: Appointment of members	8241
General Notices —	
No. 55. Company struck off the Register	8241
No. 56. Company to be struck off the Register	8241
No. 57. Bank statement: September, 1932	8242
No. 58. Solar Development Company, Ltd.: Abandonment of portion of area over which exclusive prospecting rights granted to Consolidated Mining and Smelting Coy., of Canada Ltd., under section 94, Imperial Mining Ordinance of 1905	8242
Advertisements —	
Estate Notices Etc., Etc.	8243

INHOUD.

	<i>Bladsy</i>
Proklamasies —	
No. 26. Silwermunt (Kontrole van Invoer) Proklamasie, 1932	8238
No. 27. Belasting van Grondbesit Wysigingsproklamasie, 1932	8239
No. 28. Die Beroepsbelasting Wysigingsproklamasie, 1932	8239
No. 29. Seëlregte en Fooie Wysigingsproklamasie, 1932	8240
Goewermenskennisgewings —	
No. 184. Stedelike Gebied van Omaruru: Kafferbier: Bevoegdheid om daarna te soek ens.	8240
No. 185. Diamantraad vir Suidwes-Afrika: Benoeming van lede	8241
Algemene Kennisgewings —	
No. 55. Maatskappy van die Register geskrap	8241
No. 56. Maatskappy wat van die Register geskrap moet word	8241
No. 57. Bankopgawe: September 1932	8242
No. 58. "Solar Development Coy., Ltd." Opgee van 'n deel van gebied waaroor uitsluitlike prospekterregte toegestaan was aan "Consolidated Mining and Smelting Coy., of Canada, Ltd.", kragtens artikel 94, Keiserlike Mynordonnansie van 1905	8242
Advertensies —	
Boedelkennisgewings, ens., ens.	8243

PROCLAMATIONS

BY HIS HONOUR ALBERTUS JOHANNES WERTH, AD-
MINISTRATOR OF SOUTH WEST AFRICA.

No. 26 of 1932.]

WHEREAS it is expedient to make provision for the control of the importation of certain silver coins into the Territory;

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

1. (1) Any person introducing into the Territory, or any person receiving, after introduction into the Territory, from any country other than the Union or the Bechuanaland Protectorate, any silver coin current in the Union which was not struck at the mint of the late South African Republic or at the Pretoria Branch of the Royal Mint, shall pay as a tax thereon a sum equal to the difference between the face value of such coin calculated according to the currency of Great Britain and Northern Ireland and such face value calculated according to the currency of the Union at the rate of exchange quoted by the South African Reserve Bank for the telegraphic transfer of money from the Union to London on the day of introduction of such coin: Provided that any person entering the Territory as a *bona fide* traveller who has not previously entered the Territory within a period of fourteen days prior to the first-mentioned entry may bring with him into the Territory free from such tax a quantity of such silver coin representing, according to its face value, a sum not exceeding forty shillings.

(2) For the purposes of sub-section (1) any silver coin on board any vessel in a port in the Territory or in the territorial waters of the Territory shall not be deemed to have been introduced into the Territory as long as it remains on such ship unless evidence is available showing that it was the clear intention of some person or persons to introduce the silver coin without payment of the tax.

(3) Any silver coin found within an area which is, in connection with the administration of the law relating to customs, regarded as a wharf or dock area, shall, for the purposes of this Proclamation, be deemed to have been introduced into or received in the Territory, unless it is proved to have been brought into that area from a place within the Territory which is not regarded as a wharf or dock area.

2. Whenever any person introduces into or receives in the Territory any silver coin on which any tax is due under sub-section (1) of section *one*, he shall at the earliest possible opportunity report such introduction or receipt and pay the tax due to a Collector of Customs, or a magistrate, or the Native Commissioner in Ovamboland, or the Officer in Charge of Native Affairs at Kuring Kuru, in the District of Grootfontein, and any such silver coin introduced or received as aforesaid, the introduction or receipt whereof has not been reported or the tax whereon has not been paid as aforesaid, shall be attached by any of the aforementioned officers or by any police officer and shall be forfeited to the Administration.

3. Any person who fails to comply with the requirements of section *two* shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds.

4. Whenever any question arises in the application of section *two* or *three* as to whether any person who has introduced into or received in the Territory or been found in possession of and suspected on reasonable grounds of having introduced or received in the Territory illegally any silver coin subject to a tax under section *one*, has or has not reported or has or has not had an opportunity to report such introduction or has or has not paid or has or has not had any opportunity to pay such tax, in terms of section *two*, he shall be deemed to have failed so to pay or report or to have had such opportunity unless he proves the contrary.

PROKLAMASIES

DEUR SY EDELE ALBERTUS JOHANNES WERTH,
ADMINISTRATEUR VAN SUIDWES-AFRIKA.

No. 26 van 1932.]

NADEMAAL dit wenslik is om voorsiening te maak vir die kontrole van die invoer van sekere silwermunt in die Gebied;

SO IS DIT dat ek, ingevolge en kragtens die bevoegd- hede my verleen, hierby proklameer, verklaar en bekend maak as volg:—

1. (1) Iedereen wat enige silwermunt geldig in die Unie, maar wat nie in die munt van die voormalige Suid-Afrikaanse Republiek of in die Pretoria-tak van die Koninklike Munt gemunt is nie, in die Gebied invoer, of iedereen wat so- danige munt na invoer in die gebied uit enige land behalwe uit die Unie of die Bechuanaland-protectoraat ontvang, moet 'n belasting daarop betaal gelykstaande met die verskil tussen die nominale waarde van sodanige geld bereken volgens die gangbare munt van Groot-Britanje en Noord-Ierland en die nominale waarde bereken volgens die gangbare munt van die Unie teen die wisselkoers, deur die Suid-Afrikaanse Reserwebank aangegee, vir telegrafiese versending van geld van die Unie na Londen, op die dag waarop sodanige geld ingevoer word. Met dien verstande dat iedereen wat as 'n bona fide reisiger na die Gebied kom en wat nie gedurende die voorafgaande 14 dae in die Gebied was nie, vry van sodanige belasting met hom mag saambring in die Gebied 'n bedrag in silwer wat, volgens die nominale waarde daarvan, 'n som van veertig sjelings nie oorskry nie.

(2) Vir die doel van subartikel (1) sal enige silwergeld aan boord van enige skip in 'n hawe van die Gebied of territoriale waters van die Gebied, nie beskou word as ingevoer in die Gebied nie, solank as dit op sodanige skip bly, tensy dit bewys kan word dat die een of ander persoon of persone van plan was om die silwergeld in die Gebied in te voer sonder betaling van die belasting.

(3) Alle silwergeld gekry binne 'n wyk wat, in ver- band met die toepassing van die wet betreffende invoer- regte, as 'n kaai- of dokwyk beskou word, sal, vir die doel van hierdie Proklamasie, beskou word asof dit in die Gebied ingevoer of in die Gebied ontvang is, tensy dit be- wys kan word dat sodanige geld na daardie wyk gebring is van 'n plek binne die Gebied wat nie as 'n kaai- of dokwyk beskou word nie.

2. Wanneer enige persoon silwergeld waarop belasting betaalbaar is kragtens subartikel (1) van artikel *een* in die Gebied invoer of in die Gebied ontvang, moet hy by die vroege moontlike geleentheid sodanige invoer of ontvangs rapporteer en die vereiste belasting betaal aan 'n Ontvanger van Invoerrechte of 'n magistraat of die Naturellekommissaris in Ovamboland of die Hoofbeampte vir Naturellesake te Kuring Kuru in die distrik Grootfontein en op enige sodanige silwergeld ingevoer of ontvang, soos voornoemd, waarvan die invoer of ontvangs nie gerapporteer is nie, of waarop die belasting, soos voornoemd, nie betaal is nie, sal beslag gelê word deur enige van die voornoemde amptenare of deur enige polisiebeampte en sal aan die Administrasie ver- beer wees.

3. Enige persoon wat nie aan die vereiste van artikel *twee* voldoen nie is skuldig aan 'n oortreding en kan, indien skuldig bevind, gestraf word met 'n boete van hoogstens vyftig pond.

4. Wanneer, by die toepassing van artikel *twee* of *drie*, die kwessie ontstaan of enige persoon wat silwergeld onder- worpe aan 'n belasting kragtens artikel *een*, in die Gebied ingevoer of in die Gebied ontvang het of wat onwettig in besit was van, of wat, op redelike gronde, verdink word van die onwettige invoer of ontvangs in die Gebied van sodanige silwergeld, sodanige invoer gerapporteer het of nie, of 'n geleentheid gehad het om dit te doen of nie, of sodanige belasting betaal het of nie of geleentheid gehad het om dit te doen of nie, sal, kragtens artikel *twee*, ver- onderstel word dat hy versuim het om te betaal of te rapporteer of die geleentheid gehad het om te rapporteer soos voornoemd, tensy hy die teenoorgestelde bewys.

5. Any officer who is authorized under the provisions of this Proclamation to receive the tax referred to in section one, and any police officer may—

- (a) board any train or vehicle and search it for coin subject to such tax, and
- (b) search any article or place where any such coin is suspected on reasonable grounds to be; and
- (c) search any person who is suspected on reasonable grounds to have in his possession any such coin: Provided that no female may be searched under this section except by a female.

6. This Proclamation may be cited as the Silver Coin (Control of Importation) Proclamation, 1932, and shall continue in force until such date as may be fixed by the Administrator by publication in the *Gazette*.

GOD SAVE THE KING.

Given under my hand and seal at Windhoek this twenty-eighth day of September, 1932.

A. J. WERTH,
Administrator.

BY HIS HONOUR ALBERTUS JOHANNES WERTH, ADMINISTRATOR OF SOUTH WEST AFRICA.

No. 27 of 1932.]

WHEREAS it is expedient to amend the law relating to the taxation of landed property;

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

1. (1) Section two of the Taxation of Landed Property Amendment Proclamation, 1920 (Proclamation No. 32 of 1920), is hereby amended by the deletion of the words “(not being a sale and purchase by public auction, made *bona fide* and without collusion)” occurring in sub-section (2) thereof.

(2) The said section so amended shall apply also to transactions entered into prior to the date of commencement of this Proclamation in respect of which transfer duty is leviable and has not been paid at the said date.

2. This Proclamation may be cited as the Taxation of Landed Property Amendment Proclamation, 1932.

GOD SAVE THE KING.

Given under my hand and seal at Windhoek this twenty-fourth day of October, 1932

A. J. WERTH,
Administrator.

BY HIS HONOUR ALBERTUS JOHANNES WERTH, ADMINISTRATOR OF SOUTH WEST AFRICA.

No. 28 of 1932.]

WHEREAS it is expedient to amend the law imposing a tax upon persons carrying on certain professions or callings within the Territory;

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

1. Section four of the Professional Tax Proclamation, 1921 (Proclamation No. 24 of 1921), is hereby amended by the addition of the following sub-section at the end thereof, the existing paragraph becoming sub-section (1):

“(2) Any person liable to pay the tax who fails to pay the same within one month from the date upon which it becomes payable, and thereafter carries on his profession or calling while the tax remains unpaid, shall be guilty of an offence and liable on conviction to a fine not exceeding twenty-five pounds and in default of payment to imprisonment with or without hard labour for a period not exceeding one month.”

5. Enige amptenaar wat gemagtig is om ingevolge die bepaling van hierdie Proklamasie die belasting wat in artikel een genoem word, in te vorder, en enige polisiebeampte mag:—

- (a) enige trein of voertuig visenteer en soek na geld wat aan sodanige belasting onderworpe is;
- (b) enige artikel of plek ondersoek waar, op redelike gronde, vermoed word dat sodanige geld is;
- (c) enige persoon visenteer wat op redelike gronde daarvan verdink word dat hy in besit is van sodanige geld: Met dien verstande dat geen vroulike persoon ingevolge hierdie artikel ander as deur 'n vroulike persoon ondersoek mag word nie.

6. Hierdie Proklamasie kan aangehaal word as die Silwermunt (Kontrolle van Invoer) Proklamasie, 1932, en sal in werking bly tot op sodanige datum wat deur die Administrateur deur publikasie in die *Staatskoerant* bepaal mag word.

GOD BEHOEDE DIE KONING.

Gegee onder my handtekening en seël te Windhoek, op hierdie agt-en-twintigste dag van September 1932.

A. J. WERTH,
Administrateur.

DEUR SY EDELE ALBERTUS JOHANNES WERTH, ADMINISTRATEUR VAN SUIDWES-AFRIKA.

No. 27 van 1932.]

NADEMAAL dit wenslik is om die wet betreffende die belasting van grondbesit te wysig.

SO IS DIT dat ek, ingevolge en kragtens die bevoegdhede my verleen hierby proklameer, verklaar en bekend maak as volg:—

1. (1) Artikel twee van “De Gewijzigde Proklamatie Voor De Belasting Op Landeigendom, 1920” (Proklamasie No. 32 van 1920), word hierby gewysig deur die skraping van die woorde “(dat geen koop of verkoop by publieke auktie is, maar bona fide gedaan en zonder geheime overeenkomst)” wat in onderartikel (2) daarvan voorkom.

(2) Voormelde artikel aldus gewysig is ook van toepassing op transaksies aangegaan voor die datum van inwerkingtreding van hierdie Proklamasie ten opsigte waarvan oordragsbelasting gehef kan word maar nie op voormelde datum betaal is nie.

2. Hierdie Proklamasie kan aangehaal word as die Belasting van Grondbesit Wysigingsproklamasie 1932.

GOD BEHOEDE DIE KONING.

Gegee onder my handtekening en seël te Windhoek op hierdie vier-en-twintigste dag van Oktober 1932.

A. J. WERTH,
Administrateur.

DEUR SY EDELE ALBERTUS JOHANNES WERTH, ADMINISTRATEUR VAN SUIDWES-AFRIKA.

No. 28 van 1932.]

NADEMAAL dit wenslik is om die wet te wysig wat 'n belasting opleë op persone, wat sekere professies of beroepe binne die Gebied uitoefen;

SO IS DIT dat ek, ingevolge en kragtens die bevoegdhede my verleen hierby proklameer, verklaar en bekend maak as volg:

1. Artikel vier van “De Beroepsbelasting Proklamatie, 1921” (Proklamasie No. 24 van 1921) word hiermee gewysig deur die toevoeging van die volgende onderartikel aan die end daarvan, waardeur die bestaande paragraaf onderartikel (1) word:

“(2) Iemand die verplicht is de belasting te betalen en in gebreke blijft om dezelfde binnen een maand vanaf de datum, waarop dit betaalbaar wordt, te betalen en daarna zijn beroep of bedrijf uitoefent terwijl de belasting onbetaald blijft, maakt zich aan een overtreding schuldig en is bij schuldigbevinding onderhevig aan een boete van hoogstens vijf-en-twintig pond of, bij wanbetaling, aan gevangenisstraf met of zonder harde arbeid, een maand niet te boven gaande.”