

HIGH COMMISSIONER'S NOTICE No. 94 OF 1922.

BECHUANALAND PROTECTORATE INCOME TAX.

It is hereby notified for general information that, under the provisions of the Bechuanaland Protectorate Income Tax Proclamation 1922, His Royal Highness the High Commissioner has been pleased to make the subjoined regulations.

By Command of His Royal Highness the
High Commissioner.

H. J. STANLEY,

Imperial Secretary.

High Commissioner's Office,
Pretoria, 16th October, 1922.

REGULATIONS UNDER THE BECHUANALAND
PROTECTORATE INCOME TAX PROCLAMATION, 1922.

PRELIMINARY.

1. In construing these regulations and the forms contained in the Schedule, the expressions therein shall have the same meaning as in the Bechuanaland Protectorate Income Tax Proclamation, 1922, and any amendments thereof unless the contrary intention appears, and the following further definitions shall have effect:—

“Receiver” means any person appointed by the Collector, with the approval of the Resident Commissioner, as Receiver of Revenue in any district and includes the Assistant Collector, if acting as Receiver.

“Court” means the Court of Resident Commissioner of the Bechuanaland Protectorate or the Special Court of the Bechuanaland Protectorate in respect of any case duly removed to that Court.

“Return” includes all returns, lists, declarations, statements, accounts, and information which may be required to be furnished under the provisions of the Proclamation or under these regulations.

“Schedule” means the Schedule or Schedules to these regulations, and wherever a reference is made to a Schedule or a form or forms, such reference shall be deemed to be followed by the words “or to the like effect.”

“The Proclamation” means the Bechuanaland Protectorate Income Tax Proclamation, 1922, and shall be deemed to include any Proclamation amending the same.

OFFICERS.

2. Every receiver, clerk, and other officer appointed for the purpose of carrying out the provisions of the Proclamation shall be under the direction and control of the Collector, and shall perform such duties as may be required by the Collector or as may be prescribed.

3. The various districts defined for the purposes of the Proclamation and the receivers appointed to act therein, respectively, shall be notified by the Collector in the *Gazette*.

4. Any receiver so appointed may exercise within the limits of the district specified all powers conferred upon the Collector by the Proclamation in regard to the requiring and obtaining returns of income, including the institution of proceedings against any person in default, but any person wishing to do so may deliver his return to the receiver in a sealed envelope addressed to the Collector, or may forward his return direct to the Collector, provided that at the same time he shall give notice in writing to the receiver of his district that his return has been sent to the Collector.

5. Any receiver so appointed may demand and receive on behalf of the Collector payment of any tax duly assessed.

FORMS AND NOTICES.

6. Forms in the Schedules to these regulations shall be the forms to be used for the purposes of the Proclamation; provided that the Collector may require a special form of return in any case where in his opinion special circumstances render it desirable.

7. Notice to be given by the Collector may be signed by any officer authorized by him on his behalf, and any notices purporting to be so signed by order of the Collector shall be as valid and effectual as if signed by himself.

8. A return in the forms C, D, and E, shown in the Schedule, or in such one or more of the said forms as are applicable to the individual case, containing the information and particulars mentioned or referred to in such forms, verified as therein set forth, and accompanied by such accounts, balance-sheets, statements, and other documents as may be mentioned in such forms or as may be required, shall be furnished respectively by—

- (1) Every married person residing in the territory whose taxable income arising or accrued from sources within the territory and from sources deemed to be within the territory in terms of the Proclamation exceeded during the twelve months ended 30th June, 1922, the sum of five hundred pounds;
- (2) every widowed or divorced person residing within the territory and maintaining a child of his own or step-child under the age of eighteen years whose taxable income arising or accrued from sources within the territory and from sources deemed to be within the territory in terms of the Proclamation exceeded during the twelve months ended 30th June, 1922, the sum of five hundred pounds;
- (3) the agent, trustee, executor, administrator, tutor, curator, receiver or person acting in any fiduciary capacity having the management, care, or control of any income of any person referred to in sub-sections (1) or (2) of this section whose taxable income arising or accrued from sources within the territory or from sources deemed to be within the territory in terms of the Proclamation exceeded during the twelve months ended 30th June, 1922, the sum of five hundred pounds;
- (4) every person, other than those described in sub-sections (1) and (2) of this section, residing in the territory whose taxable income arising or accrued from sources within the territory or from sources deemed to be within the territory in terms of the Proclamation exceeded during the twelve months ended the 30th June, 1922, the sum of three hundred pounds;
- (5) the agent, trustee, executor, administrator, tutor, curator, receiver or person acting in any fiduciary capacity having the management, care or control of any income of any person to whom sub-section (4) of this section applies whose taxable income arising or accrued from sources within the territory and from sources deemed to be within the territory in terms of the Proclamation exceeded during the twelve months ended the 30th June, 1922, the sum of three hundred pounds;
- (6) the public officer of every company which carried on business in the territory during the year ended the 30th June, 1922;
- (7) every person to whom notice requiring a particular return in respect of any period shall be given by the Controller or Receiver.

9. Any individual partner in any partnership or the manager of any firm may be required to state the name and address of each of the partners in such partnership or of the person or persons interested in such firm, and may further be required to furnish any such other returns in connection with the transactions of the partnership or firm as the Collector or the receiver of the district may require.

10. Every person entitled to or beneficially interested in any income in partnership or jointly with any other person shall furnish a separate return of his income in which he shall include and specify the proportion or amount of the partnership or joint income received by him, or to which he is entitled, or in which he is beneficially interested, in addition to any other income received by or accrued to him or in his favour.

11. Every return shall be signed by the person making the same, or if he is unable to write, his signature made by his mark shall be attested by a witness, who shall sign as such, and such return shall be sent by post to or delivered at the office of the proper officer.

12. Subject to the Proclamation, returns may be required from any person at any time in any manner and within such period as may be required by or under a notice given by the Collector for that purpose.

13. The returns to be furnished under sub-section (1) of section *twenty-four* of the Proclamation shall be in the Form F shown in the Schedule.

14. The returns to be furnished under sub-section (2) (b) of section *twenty-four* of the Proclamation shall be in the Form G shown in the Schedule.

15. Every person shall give his postal address upon every return furnished by him.

NOTICE OF ASSESSMENT.

16. The notice of assessment to be given by the Collector, under section *twenty-nine* (3) of the Proclamation shall be in the Form H shown in the Schedule.

APPEALS.

17. In any case in which notice of appeal has been lodged, all papers in connection therewith shall be transmitted to the Court at least twenty-one days before the date set down for the next session of the Court.

18. Every appeal shall be heard and determined by the Court at a date to be notified to the appellant.

19. The general practice and procedure of the Court shall be that of the Court of Resident Commissioner or of the Special Court of the Bechuanaland Protectorate, as the case may be, and the burden of proof that the assessment is excessive shall lie on the appellant.

20. It shall be permitted to the appellant to appear and conduct his case by means of any person authorized by special power of attorney in writing under his hand, which shall be filed with the Registrar of the Court, and when it shall appear to the satisfaction of the Court that, by reason of the absence from home of any appellant such written authority could not be obtained, then it shall be permitted to any one having a general authority to manage his affairs in his absence and willing to conduct the case to appear for the appellant and conduct the same.

21. In any case in which an appeal is set down for hearing at a place within a district other than that in which the appellant resides, the Court may admit a written statement of the appellant's case in lieu of an appearance by the appellant or any person on his behalf; provided that the Court is satisfied that attendance at the sitting of the Court would impose upon the appellant inconvenience and expense out of proportion to the amount involved in the appeal. Any such statement must be forwarded by the appellant to the Registrar of the Court within the period prescribed by Regulation No. 17.

22. Proceedings before the Court shall be commenced by the production by the Collector of a certified copy or extract of the assessment book in so far as it relates to the assessment made upon the appellant or other document under his hand and the production of the notice of objection lodged and of appeal noted by the appellant, together with any material correspondence relating thereto.

23. The appellant or person appearing on his behalf shall then produce and exhibit to the Court any documents or writings whereon his objection may be founded, and shall also produce any witnesses he may require to have examined in support of the same.

24. The case on the part of the appellant having been heard, the Collector, or some one on his part, shall in like manner produce any further writings or documents he may desire to have read to the Court and any witnesses he may require to be examined in support of his assessment.

25. After argument on behalf of the appellant and the Collector, respectively, and the appellant having been heard in reply to any points raised on behalf of the Collector and not dealt with in the argument on behalf of the appellant, the Court shall determine the matter in dispute. The Court may reserve its decision until a later stage of the sitting or until a sitting at a later date.

26. If neither the appellant nor any one authorized to appear on his behalf appear before the Court at the time and place appointed for the purpose, and no written statement as provided in Regulation No. 21 has been furnished to the Registrar of the Court, then the Court, upon the request of the Collector and upon proof that the prescribed notice of the sitting of the Court has been given to the appellant, shall confirm the assessment objected to unless any question of law arise, in which case the Court may, before giving its decision, call upon the Collector for argument in support of the assessment.

27. In case the appellant shall have failed to state the grounds of his objections or appeal in definite terms, the Court may, upon the opening of proceedings (as provided in Regulation No. 22), decide what shall be considered the grounds of objection or appeal.

28. In any case in which a taxpayer has made default in furnishing any return or any information required by the Collector, or if any return or any information furnished by such taxpayer shall have been defective or misleading, such taxpayer shall not be entitled to any costs on the hearing of his appeal.

29. The Collector or the appellant shall be entitled to call expert or other witnesses in support of any assessment or any appeal against an assessment, and the Court shall, in respect of the summoning, swearing, and examination of witnesses, the payment of their expenses, the ordering of the production of accounts and documents, the postponement of cases or partly heard cases have and exercise all and singular the powers and authorities conferred by law upon the Court for the hearing and determining of civil actions.

30. In any case in which the Court shall make an order as to costs, under the provisions of sub-section (8) of section *forty-one* of the Proclamation, the bill of such costs shall be taxed by the Registrar of the Court, provided that the Collector or the appellant may apply to the Court for reconsideration of any items or portions of items in such bill.

31. The fees, charges, and rates to be allowed in such bills of costs shall be as far as applicable those fixed by the tariff of fees and charges in cases heard before the Court.

PAYMENTS.

32. Before proceedings are taken for the recovery of any tax, a notification to pay shall be forwarded by post to the taxpayer addressed to his place of business or his usual or last-known place of abode.

33. Such notification shall set forth the amount of tax assessed and give particulars of the time and place at which it should be paid.

MISCELLANEOUS.

34. Subject to the provisions of sub-section (9) of section *twenty* of the Proclamation, the return rendered by any taxpayer in respect of any year of assessment shall cover the same accounting period as that covered by the taxpayer's own annual accounts.

35. Whenever as to any particular income—

- (1) more than one person appears or claims to be liable or qualified to pay any tax; or
- (2) a question arises as to the person liable to pay any tax; or
- (3) a question arises as to whether a person is liable to pay or is chargeable with any tax, and whether on his own behalf or in a representative capacity;

the Collector may decide the matter in question subject to objection and appeal as provided by the Proclamation.

36. Pending final decision of the matter, all the persons appearing to be liable to pay any tax in respect of any particular income shall be jointly and severally responsible for the proper discharge of the duties imposed by the Proclamation on taxpayers.

37. The Collector may make such arrangements and adjustments as he may deem fit for the purpose of avoiding repayments due to any duplicate taxation in the territory.

38. The Collector may for any purpose in connection with the assessment or collection of any tax under the Proclamation or in connection with the hearing of appeals make use of or produce in evidence any returns, correspondence, accounts, plans, statements, or other documents to which he has had or may have lawful access for the purpose of income tax.

39. Any person applying for any information as to the particulars of an entry in the assessment book shall produce such evidence as will satisfy the Collector that he is entitled to be supplied with such information.

40. Any person who contravenes any of these regulations or who fails to comply therewith shall be guilty of an offence and liable on conviction to a fine not exceeding twenty pounds or in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

SCHEDULE OF FORMS.

A.—FORM OF OATH UNDER SECTION FOUR (2) OF THE PROCLAMATION.

OATH OF SECRECY.

I,, hereby swear that I will not either directly or indirectly divulge or disclose to any one or be a party to the divulging or disclosing to or obtaining by any one any particular matter or thing relating to the affairs or income of, or income tax payable by, any person or body, or any other information which has been in any way acquired by me in connection with the discharge of any duties imposed upon or entrusted to me under the Bechuanaland Protectorate Income Tax Proclamation, 1922, or any subsequent Bechuanaland Protectorate Income Tax Proclamations and any regulations thereunder, or in any office, place, or position that I may at any time hold or occupy under any of the said Proclamations, except I shall be required to do so in the course of my duty, or by order of a competent Court of Justice; and that I will in all things observe secrecy with regard to all such particulars, matters, and information. So help me God.

Made and subscribed at.....
 this.....day of.....192..., by the
 above-named

Before me,
Assistant Commissioner or Justice of the Peace.

B.—PUBLIC NOTICE TO FURNISH RETURNS UNDER THE
BECHUANALAND PROTECTORATE INCOME TAX
PROCLAMATION, 1922.

Notice is hereby given that all persons liable to taxation, personally or in any representative capacity, under the provisions of the Bechuanaland Protectorate Income Tax Proclamation, 1922, are required to furnish within thirty days after the date of this notice, returns for the assessment of the tax. Returns are also required within thirty days of the date of this notice from any other person, whether a taxpayer or not, to whom paragraphs (a), (b), (c), (d), (e), or (f) of this notice applies.

Returns are required from—

- (a) every married person whose income for the year ended 30th June, 1922, exceeded £500;
- (b) every widowed or divorced person, maintaining a child of his own, or step-child under the age of eighteen years, whose income for the year ended 30th June, 1922, exceeded £500;
- (c) every person, other than those described in (a) and (b) whose income for the year ended 30th June, 1922, exceeded £300;
- (d) the public officer of every company which carried on business in the territory during the year ended the 30th June, 1922;
- (e) every person who is a representative of any person who is described above;
- (f) every person to whom a form shall be issued, even though the income of such person may not have amounted to £300.

FORMS.

The forms prescribed under the Proclamation can be obtained at the Office of the Collector of Income Tax, Mafeking.

FORWARDING OF RETURNS.

Every return is required to be forwarded by post or to be delivered at the Office of the Collector of Income Tax, Mafeking.

NOTE.—Any envelope marked with the words "Income Tax—On His Majesty's Service" will be carried post free.

PENALTIES.

Any person required to render a return who fails to do so within the period of thirty days from the date of this notice is liable to a penalty not exceeding £100, or in default of payment thereof to imprisonment with or without hard labour for a period not exceeding one year, and, further, to a fine not exceeding £10 for each day during which default continues after conviction, and to an estimated assessment at double the ordinary rate.

Any person who knowingly and wilfully makes any false statement in any return or evades or attempts to evade assessment or taxation is liable to a penalty not exceeding £100, or in default of payment thereof to imprisonment with or without hard labour for a period not exceeding one year, and, in addition, is liable to be assessed and charged twice the amount of the tax which he has sought to evade.

NOTE.—No person is exempted from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

C.—RETURN FOR INCOME TAX PURPOSES BY A PERSON ON HIS OWN BEHALF OR BY A REPRESENTATIVE TAXPAYER ON BEHALF OF THE PERSON FOR WHOM HE ACTS.

STATEMENT OF INCOME
for the year ended 30th June, 192...

Source of Income. Amount of
Income. If Nil
state "Nil."
£

1. From Business, Trade, or Profession of (state nature of business).....
carried on under the name of.....
at.....

(a) Of self, £
(b) Of Wife, £

NOTE.—Balance-sheet, Trading Account, and Profit and Loss Account, including a detailed list of Trading Expenses, a list of Bad Debts, and details of any Personal Salary or drawings in cash or kind must be furnished, also a statement showing to whom any Interest or Rent is paid.

2. From employment:—
As.....
employed by.....
at.....

Details of income to be specified hereunder:—
(1) IN MONEY.

	Of Self.	Of Wife.		Of Self.	Of Wife.
Salary or Wage	Commis- sion
House Allowance	Bonus
Ration Allowance	Fees
Other Allowance (specify)	Pension

(2) IN KIND.

	Of Self.	Of Wife.
Quarters, valued at £
Board and Lodging, "	£
Servants, "	£
Rations, "	£
Other, "	£

Total from employment... Self, £.....
Wife, £.....
Total £.....

NOTE.—Current Pension or Superannuation Contributions may be deducted, provided that the making of such contributions is a condition of the employment. State name of Fund... £.....

Net Total £.....

3. From farming, supported by Form D in this Schedule £.....

SOURCE OF INCOME.

Amount of
Income. If Nil
state "Nil."
£

4. From Rents of Property:—

Gross Rentals: Self, £.....;

Wife, £..... Total £.....

Less expenses as detailed in statement ... £.....

Net Rentals: Self, £.....;

Wife, £..... Total £..... £.....

Statement to be attached in respect of each pro-
perty specifying—(a) description of property, with name of each
tenant;

(b) rent received from each tenant;

(c) expenditure (shown separately) in respect of—
(i) Rates, (ii) Repairs (giving details), (iii)
Insurance, (iv) Interest (showing names
and addresses of all persons to whom
interest is paid and amount paid to each
person). No expenses should be included
in respect of any property occupied or
used by you.

5. From interest: Self, £.....;

Wife, £..... Total £.....

Statement to be attached giving names and addresses
of persons from whom interest received and
amount received from each person.

6. From Dividends and Debenture Interest:

Self, £.....; Wife, £..... Total £.....

Statement to be attached giving names of companies
from which received, the number of shares held,
and amount received from each company.7. From income derived from any country outside the
territory in respect of which no income tax is charge-
able in the country of origin owing to the fact that
the taxpayer is not domiciled nor ordinarily resident
in that country:

Self, £.....; Wife, £..... Total £.....

Statement to be attached giving full particulars.

8. From any other source of income whatever:

Self, £.....; Wife, £..... Total £.....

Statement to be attached giving full particulars.

Total for the year ended 30th June, 192... .. £.....

ALLOWANCES.

In order that any abatement to which you may be entitled may
be determined, full details must be given under the respective
heads shown on this page.NOTE.—The allowances claimed under Sections I, II, III, and
IV hereunder are subject to reduction in terms of the Income Tax
Proclamation.

I.—Return of Life, Accident, or Sickness Insurance Premiums paid by the Taxpayer during the year ended 30th June, 192... in respect of his own or his wife's life or the lives of his minor children.

NOTE.—The allowance is restricted to £50.

Name of Person Insured (allowable only as regards taxpayer, his wife, and his minor children).	Name of Insurance Company.	Description of Insurance.	Premium Paid.		
			£	s.	d.
Receipts must be produced.		Total ... £			

II.—Return of Friendly or Benefit Society Fees or Subscriptions paid by the Taxpayer during the year ended 30th June, 192...

NOTE.—The allowance is restricted to £10. Receipts must be produced.

Name of Friendly or Benefit Society.	Description of Benefit.	Fees or Subscriptions Paid.		
		£	s.	d.
Total ... £				

III.—Return of Children or Step-children of the Taxpayer maintained by him during any portion of the year ended 30th June, 192..., who were or would have been if they had lived under the age of eighteen years on that date.

NOTE.—An allowance of £50 is made for each child.

Christian Names and Surname of each Child or Step-child.	Date of Birth.		Place of Birth.	Where residing on 30th June, 192...
	Month.	Year.		

IV.—Return of Dependants.

An allowance of £30 for each dependant. Such dependant must be a person who is—

- (a) incapacitated by infirmity or old age; or
- (b) a child, not being child of taxpayer, under the age of eighteen on 30th June, 192...

The allowance is granted only—

- (1) if the support afforded constitutes actual maintenance;
- (2) if the maintenance covers the whole year ended 30th June, 192...;
- (3) if the person is actually incapable of earning a livelihood.

Full Name of Dependant.	State Grounds of Claim: (a) Infirmary or old age. (b) Infancy.	Age of Dependant.	Relationship to Taxpayer.	State Value of Maintenance.	Period of Maintenance.	Address of Dependant on 30th June, 192...

State here names and addresses of any other persons who contributed to the maintenance of above dependants:—

- (1)..... Value of assistance £.....
(2)..... Value of assistance £.....

I hereby declare that this return contains a full and true account of the whole of the income derived by (a)..... and my (his) wife (a)..... from all sources deemed to be within the territory, in terms of the Bechuanaland Protectorate Income Tax Proclamation, 1922, that I (he) was on the 30th June, 192..., (b).....; that my (his) last return was sent to the Income Tax Office at Mafeking; and that all the information given in this return and the supporting accounts and annexures and in the claim for abatements is true and correct.

..... Signature.
..... Postal Address.
..... Residence.

Date.....

- (a) State full name.
(b) State whether married, single, widowed, divorced, or separated under order of court or written agreement.

If returns have not previously been rendered by you, explain fully your reasons for not submitting them. If your income exceeded £300, the fact that you received no form is no excuse.

D.—RETURN OF INCOME FROM FARMING.

STATEMENT OF INCOME FROM FARMING FROM 1ST JULY, 1921, TO 30TH JUNE, 1922.

Names of Farms and District or Districts in which situated
.....
.....
.....

(Omit shillings and pence.)

STATEMENT OF INCOMINGS.

1. Live stock sold (including value of any live stock received in exchange):—
Total, as per detailed list attached ... £
2. Produce sold (including value of any produce received in exchange). "Produce" includes wool, skins, hides, mealies, wheat, hay, lucerne, fruit, potatoes, cotton, tobacco, timber, poles, bark, etc.
Total, as per detailed list attached ... £
3. Miscellaneous farming receipts:—
(a) From stock, threshing machines, implements, etc., hired out ... £
(b) From contracts (such as roadmaking, etc.) ... £
(c) From transport ... £
(d) Other receipts (give details)..... £

..... £

(Omit shillings
and pence.)

4. Value of farm meat and produce consumed in house or exchanged for articles for private use	£
Number in family.....	
Number of house servants.....	
5. Other receipts (details should be given on a separate sheet):—	
(a) From trade, including speculation, as per detailed accounts attached...	£
(b) From rents, including grazing:—	
From.....of.....	£
From.....of.....	£
From.....of.....	£
	£
(c) From interest:—	
From.....of.....	£
From.....of.....	£
From.....of.....	£
	£
(d) Other sources, such as salaries, fees, etc.	£
6. Wife's income (if any). (Give full particulars on separate sheet)	£
	£
Total incomings	£

STATEMENT OF OUTGOINGS.

7. Live stock purchased (including value of any live stock given in exchange):—	
Total, as per detailed list attached ...	£
8. Produce purchased (including value of any produce given in exchange):—	
Total, as per detailed list attached ...	£
9. Rent:—	
To.....of.....	£
To.....of.....	£
	£
10. Interest (give full addresses of persons concerned on separate sheet):—	
To.....Amount of loan ... £.....	
Interest rate per cent.....	£
To.....Amount of loan ... £.....	
Interest rate per cent.....	£
To.....Amount of loan ... £.....	
Interest rate per cent.....	£
To.....Amount of loan ... £.....	
Interest rate per cent.....	£
To.....Amount of loan ... £.....	
Interest rate per cent.....	£
To.....Amount of loan ... £.....	
Interest rate per cent.....	£
	£
11. Farm expenses:—	
(a) Rates and taxes paid (give details).....	£
(b) Seed bought	£
(c) Fertilizer bought	£
(d) Wages paid.—Cash (not to include wages of domestic servants)....	£
Rations (in value)	£
	£
(Note.—Value of rations not to include value of produce or live stock of own farm.)	

(Omit shillings and pence.)

- (e) Allowance for wear and tear of machinery and implements, valued at £..... £
(Depreciation is *not* allowed on buildings, fencing, or dams.)
- (f) Repairs: Actual cash paid (give details)..... £
- (g) Other expenses (*not* to include household expenditure, cost of erection of fencing, buildings, dams, machinery, or implements). Give details on separate sheet £

Total Outgoings £

SUMMARY (to be completed or not at the option of the taxpayer),

Total incomings as above	£
Total value of produce and live stock on hand, 30th June, 1922	£
.....	£
Total value of produce and live stock on hand, 1st July, 1921	£
Total outgoings as above	£
Balance, being income from all sources	£
	£

Mortality allowance will be made by the Collector in the assessment of the taxpayer in terms of section *ten* (2) of the Proclamation.

SCHEDULES OF PRODUCE AND LIVE STOCK ON HAND AND NOT SOLD ON 1st JULY, 1921, AND 30th JUNE, 1922.

SCHEDULE A.

Produce (gathered and marketable), valued at or about average cost of production or market value, whichever is the lower.

Description.	On hand at 30th June, 1921.		On hand at 30th June, 1922.	
	Quantity	Value. £	Quantity	Value £
Wool				
Grain				
Mealies				
Hay				
Lucerne				
Tobacco				
.....				
.....				
TOTALS		£.....		£.....

SCHEDULE B.

Live Stock (ALL Live Stock EXCEPT Bloodstock purchased for Stud Purposes).

Description.	Class (1). Pedigree Stock of any Breed. Number on hand.		Class (2). Grade Horned Cattle. Number on hand.		Class (3). Stock not included in Classes (1) or (2). Number on hand.	
	1st July, 1921.	30th June, 1922.	1st July, 1921.	30th June, 1922.	1st July, 1921.	30th June, 1922.
Cattle						
Pedigree Bulls						
Pedigree Cows						
Pedigree Tollies and Heifers. Two years and under						
Pedigree Calves under one year						
Other Cattle						
One year or under						
From one to two years						
From two to three years						
From three to four years						
Over four years						
Bulls over five years						
Sheep						
Rams						
Ewes						
Lambs under one year						
Goats						
Kids under one year						
Horses—Stallions. Four years and over						
Mares. Four years and over						
Geldings. Three years and over						
Colts and Fillies. Three years Two years						
One year						
Foals under one year... ..						
Donkeys—Jacks. Three years and over						
Under three years						
Jennies. Three years and over Under three years						
Foals under one year... ..						
Mules—Four years and over						
Three years						
Two years						
One year						
Under one year						
Ostriches						
Chicks						
Pigs—Under one year						
Any other Class of Animal						
TOTALS... ..						

Sources of Income.

Amount of
Income from
each Source.
If Nil
state "Nil."
£

2. From Rents of Property:—
Gross Rentals* £.....
Less expenses, as detailed in statement* £.....
Net Rentals £.....

* Statement to be attached specifying—
(a) properties let and (except in case of properties let for under £100 a year) names and addresses of tenants;
(b) rent received from each tenant;
(c) expenditure on each property (shown separately) in respect of—
(i) Rates, (ii) Repairs, (iii) Insurance, (iv) Interest (showing names and addresses of all persons to whom interest is paid and amount paid to each person).

NOTE.—Sums expended for improvements or alterations cannot be claimed as expenses.

3. From Dividends and Interest, to be specified separately (as per statement attached), showing Companies from which dividends received, and names and addresses of persons from whom interest received, and amount received from each Company and person. (Any dividends not liable to tax will be deducted by the Collector when the assessment is made.)

4. From income derived from any country outside the Territory in respect of which no income tax is chargeable in the country of origin owing to the fact that the Company is not domiciled nor ordinarily resident in that country
Statement to be attached giving full particulars.

5. From any other source
Statement to be attached giving full particulars.
Total for the year ended 30th June, 192... ..
The amount of loss, if any, carried forward from the return for the year ended 30th June, 192..., may be recorded here: £.....
If debentures have been redeemed or mortgage charges have been repaid or the capital value of assets has been reduced during the accounting period, state the amount: £.....
If the business of the Company extends to any other country, state:—
Total Assets of the Company £
Assets of the Company in the Territory ... £

I hereby declare that all the information called for has been fully and truly stated, and that the above statement supplies a full and true account of the income of..... deemed to have accrued, in terms of the Bechuanaland Protectorate Income Tax Proclamation, from a source within the Territory of the Bechuanaland Protectorate during the twelve months covered by this return.

.....
Signature of Public Officer of the Company.

.....
Address for Service of Notices, etc.

Date.....

B.

RETURN of Directors, Auditors, Accountants, Agents, or other persons who are not full-time employees, to whom fees, commission, or allowances exceeding £5 have been paid or are due for the income tax year.

If payment is made to a nominee on behalf of a principal or third party, the name of the latter should be stated. In the case of married women all amounts should be shown, and the initials of the husband stated.

Name of Person.	Address.	In what capacity remuneration earned.	Total Remuneration, Fees, Wages, Allowances, Commission, etc., paid or due for the above year. £

I hereby declare that the required particulars are in every respect fully and truly stated, and that no information called for has been omitted.

.....Signature.
.....Address.

Date.....

G.—RETURN OF INTEREST PAID OR CREDITED.

TAX YEAR ENDED 30TH JUNE, 192...

Name of Creditor (Person or Company).	Address.	Interest (including Savings Bank Interest) amounting to £10 or upwards paid or credited during the above tax year, on money whether on Fixed Deposit or Current Account.

I hereby declare that the required particulars are in every respect fully and truly stated, and that no information called for has been omitted.

.....Signature.
.....Postal Address.
.....Date.

H.—NOTICE OF ASSESSMENT.

TAX YEAR ENDED 30TH JUNE, 192..

To.....
[on your own behalf or as agent (or Public Officer) of.....]

I have to inform you that an assessment has been made upon you in respect of the undermentioned income for the above tax year.

Source of Income.	Amount shown by Taxpayer. £	Amount Assessed. £	Remarks.

TAXABLE INCOME £	(a)
NON-TAXABLE INCOME :	
Interest-exempted Imperial or Union Loans £	
Dividends £	
Other £	
ALLOWANCES :	
Primary £	
Insurance Premiums £	
Benefit or Friendly Society Fees £	
Children £	
Dependants £	
TOTAL ALLOWANCES (full year) £	
or	
Proportion thereof for period of..... £	
Reduced by £1 for each completed £10 by which the taxable income (a) exceeds £600 (or part thereof if less than one year) calculated on £..... £	
or	
Reduced by £1 for every completed £1 by which the taxable income exceeds £300 (or part thereof if less than one year), viz., on..... £	
ABATEMENT (b) £	
Taxable Income (a) £	
Less—	
Abatement (b) £	
Taxable Amount £	
Rate.....pence per £1.	
TAX PAYABLE £	

within 30 days of the date of this Notice to the
COLLECTOR OF INCOME TAX, MAFEKING.

OBJECTIONS.—Notice of objection must be in writing, and must reach the undermentioned assessment office within 21 days of the date of this notice.

The taxpayer must state in detail in such notice the grounds of his objection. It should be noted that at the hearing of any appeal the taxpayer is limited, under the Income Tax Proclamation, to the grounds stated in his notice of objection.

Office Date Stamp.

.....
Collector of Income Tax.
Assessment Office at Mafeking.