

BECHUANALAND PROTECTORATE.

No. 19 of 1922.

[Promulgated 10th March, 1922.]

PROCLAMATION

By HIS ROYAL HIGHNESS THE HIGH COMMISSIONER

Entitled the "Bechuanaland Protectorate Stamp Duties Amendment Proclamation, 1922."

Whereas it is expedient to amend Act No. 20 of 1884 (The Stamp and Office Fees Act, 1884) of the Cape Colony as in force in the Bechuanaland Protectorate by virtue of Proclamation No. 14 of 1897, so as to exempt from the stamp duty imposed thereby receipts given by the employees of the Bechuanaland Protectorate Government for salaries or wages paid to them in respect of such employment:

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

1. (1) In this Proclamation the words "salary" and "wages" shall include any gratuity given for the collection of tax and any reward or allowance made for personal services rendered by, and any travelling subsistence food forage personal or other special allowance made to any Government employee:

(2) The words "Government employee" shall be taken to mean any person, whether European or native, either permanently temporarily or specially employed by the Bechuanaland Protectorate Government.

2. Schedule 2 to Act No. 20 of 1884 of the Cape Colony shall be and is hereby amended in its application to the Bechuanaland Protectorate by the insertion under the paragraph headed "Tariff 16—Miscellaneous" after the words "Every receipt for the payment of money" of the words "(other than a receipt given by a Government employee for salary or wages paid in respect of such employment and)."

3. Any receipt which would have been exempt from stamp duty under the provisions of this Proclamation, and which prior to the taking effect thereof has been given without a stamp having been affixed as required by the said Act shall be deemed to be and to have been as valid and effectual as if it had been duly stamped and no person shall be liable to any penalty in respect of failure or omission to affix such stamp.

4. This Proclamation may be cited for all purposes as the "Bechuanaland Protectorate Stamp Duties Amendment Proclamation 1922" and shall have force and take effect from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Capetown this Third day of March One thousand Nine hundred and Twenty-two.

ARTHUR FREDERICK,
High Commissioner.

By Command of His Royal Highness the
High Commissioner.

H. J. STANLEY,
Imperial Secretary.