

BECHUANALAND PROTECTORATE.

No. 44 of 1922.

[Promulgated 21st July, 1922.]

PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER
Entitled "The Bechuanaland Protectorate Poll Tax
Proclamation, 1922."

Whereas it is expedient to impose a Poll Tax upon adult males in the Bechuanaland Protectorate;

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

1. (1) There shall be paid annually to the Bechuanaland Protectorate Government by every male domiciled in the Bechuanaland Protectorate who shall have attained the age of twenty-one years, and who is not liable to pay hut tax under Proclamation No. 29 of 1909 or any amendment thereof a poll tax amounting to the sum of two pounds per annum which shall become due and payable half-yearly in equal instalments on the first day of January and the first day of July in every year beginning from the first day of July 1922. In case of any doubt as to the age of any person the onus of proof that his age is under twenty-one years shall be upon him.

(2) For the purpose of this section any person who is employed in the service of the Bechuanaland Protectorate at Mafeking shall be deemed to be domiciled in the Bechuanaland Protectorate even though not actually resident therein.

2. Any person liable to pay poll tax under the preceding section who shall be certified by a duly qualified medical practitioner to be suffering or to have suffered from any mental or physical defect which in the opinion of such medical practitioner incapacitates or incapacitated such person from earning his living may be exempted by the Resident Commissioner from the payment of poll tax for such period as the Resident Commissioner considers equitable having regard to the duration of such incapacity.

3. Every instalment of poll tax payable under this Proclamation shall be paid at the Office of the Assistant Commissioner, Resident Magistrate or Assistant Resident Magistrate of the district in which the person liable resides within one month of the date on which it becomes due and payable; provided that in respect of the instalment due on the first day of July 1922 the time within which payment thereof is required to be made shall be extended to the first day of September 1922.

4. (1) Where any person liable thereto refuses or neglects to pay on demand any instalment of Poll Tax within the prescribed time the same shall be recoverable together with the costs incidental to such recovery by civil process issued out of the Court of Assistant Commissioner, Resident Magistrate or Assistant Resident Magistrate of the district in which such person who is in default of payment shall reside in the same way as if judgment for the payment thereof had been duly given by such court; provided that such process shall not be issued except on a certificate under the hand of the Government Secretary setting out the name of the person so in default, the amount of the tax unpaid, that demand has been made for payment of the same and the nature of such demand. A personal demand for the payment of the said charge made by any person authorized thereto by the Resident Commissioner to the person liable for the payment hereof or his duly authorized agent, or a letter of demand sent by registered post to the last known address of such person or his agent as aforesaid shall be deemed to be a sufficient demand under this section.

(2) Where it appears to the Resident Commissioner that any person is liable for payment of Poll Tax under this Proclamation but bona fide desires to dispute his liability therefor the Resident Commissioner may direct that instead of any instalment of the tax being recovered from such person under the procedure provided in the preceding sub-section ordinary civil proceedings shall be taken against such person for the recovery of such instalment in the Court of the Assistant Commissioner, Resident Magistrate, or Assistant Resident Magistrate of the district in which such person resides, but in any such proceedings the onus of proof of payment shall lie upon the defendant.

(3) Any instalment of Poll Tax due from any person employed in the service of the Bechuanaland Protectorate Government may be deducted by order under the hand of the Government Secretary from any salary, wages, or emoluments payable to such person.

5. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Poll Tax Proclamation 1922 and shall have and shall be deemed to have had force and effect from and after the first day of July, 1922.

GOD SAVE THE KING.

Given under my Hand and Seal at Capetown this Eleventh day of July 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.