

BECHUANALAND PROTECTORATE.

No. 39 of 1929.

[Promulgated 8th November, 1929.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Amending further the Bechuanaland Protectorate Income Tax Proclamation, 1922, and fixing rates of income tax to be levied in the Bechuanaland Protectorate in respect of the year ended on the thirtieth day of June, 1929.

Whereas it is expedient to amend further the Bechuanaland Protectorate Income Tax Proclamation 1922 (hereinafter referred to as the said Proclamation) and to fix rates of income tax to be levied in the Bechuanaland Protectorate in respect of the year ended on the thirtieth day of June, 1929.

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

1. Section seven of the said Proclamation is hereby amended by the deletion of paragraphs (a) to (f) inclusive of sub-section (2) and the substitution therefor of the following new paragraphs:—

- (a) In the case of every such taxpayer who—
 - (i) during any portion of the period in respect of which the assessment is made was married or
 - (ii) during the whole of the period in respect of which such assessment is made was divorced but maintained during any portion of that period a child of his own or a step-child who was, or would have been had he lived, under the age of twenty-one years on the last day of the year of assessment in respect of which, or portion of which, the assessment is made,
a sum of five hundred pounds, provided that for the purposes of this paragraph any person who was a widower or widow during the whole of the period in respect of which the assessment is made, shall be assessed as though he had been married throughout that period and any married person who has been separated under a judicial order or written agreement throughout the period in respect of which the assessment is made shall be assessed as though he had been divorced throughout that period;
- (b) in the case of all other persons to whom paragraph (a) of this sub-section does not apply, a sum of three hundred pounds;
- (c) any sum not exceeding fifty pounds paid by the taxpayer during the period in respect of which a return is made as premiums upon policies under which he, his wife, or his minor children are insured against death, accident, or sickness;
- (d) any fees or subscriptions, not exceeding ten pounds in the aggregate, paid by the taxpayer during the period in respect of which a return is made to any friendly or benefit society;
- (e) a sum of seventy-five pounds for each child or step-child of the taxpayer maintained by him who was, or would have been had he lived, under the age of twenty-one years on the last day of the year of assessment in respect of which, or a portion of which, the assessment is made;
- (f) a sum of thirty pounds for each dependant of the taxpayer.

2. Section *ten* of the said Proclamation as amended is hereby amended by the deletion of sub-section (13) and the substitution therefor of the following new sub-section:—

(13) There shall be admissible as deductions in the determination of the taxable income derived by any farmer any expenditure incurred by him during the year of assessment in respect of—

- (a) dipping tanks
- (b) boreholes, dams and wells for water and pumping plants
- (c) fences
- (d) the eradication of noxious plants
- (e) the prevention of soil erosion
- (f) the erection of buildings used in connection with farming operations other than those used for domestic purposes:

Provided that it is established to the satisfaction of the Collector that the expenditure was actually incurred in respect of those operations.

3. Section *fifteen* of the said Proclamation is hereby amended by the insertion at the end of sub-section (1) of the following new paragraph:—

(f) An allowance in respect of any machinery, implements, utensils and articles used by the taxpayer for the purposes of his trade which have been scrapped by such taxpayer during the year of assessment, such allowance to be the difference between the original cost to such taxpayer of such machinery, implements, utensils or articles and the total amount arrived at by adding all the allowances made in respect thereof under paragraph (c) of this sub-section to any amount or the value of any advantages accruing to the taxpayer in respect of the sale or other disposal of such machinery, implements, utensils and articles.

4. In the terms of sub-section (3) of section *five* of the said Proclamation there shall be levied in respect of income as in the said Proclamation defined received by or accrued to or in favour of any person during the year ended the thirtieth day of June 1929 an income tax at the rates specified in paragraphs (a) and (b) of section *one* of the Bechuanaland Protectorate Income Tax Proclamation, 1927.

5. This Proclamation shall be deemed to have been in force as from the first day of July 1929: Provided that the amendments to the said Proclamation contained in this Proclamation shall first take effect in respect of assessments made for the year of assessment ended the thirtieth day of June 1929.

6. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Income Tax Proclamation 1929.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Thirty-first day of October One thousand Nine hundred and Twenty-nine.

ATHLONE,
High Commissioner.

By Command of His Excellency the
High Commissioner,

B. E. H. CLIFFORD,
Imperial Secretary.