

*Amended by Proc. 11/1932
" " " 5/1/1933*

BECHUANALAND PROTECTORATE.

No. 49 of 1932.

(Promulgated 21st October, 1932.)

PROCLAMATION

Repealed

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Amending further the Bechuanaland Protectorate Income Tax Proclamation 1922 and fixing the rates of income tax to be levied in respect of the year ended on the thirtieth day of June, 1932.

Whereas it is expedient further to amend the Bechuanaland Protectorate Income Tax Proclamation, 1922 (hereinafter referred to as "the said Proclamation") and to fix the rates of income tax to be levied in respect of the year ended on the thirtieth day of June, 1932;

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

1. In 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 1932 an income tax at the following rates for each pound of taxable amount—

- (a) in the case of companies, for each pound of taxable amount two shillings and sixpence; provided that in the case of companies wherein—
 - (i) not more than ten of the largest shareholders hold 90 per cent. of the shares; and
 - (ii) restrictions are imposed upon the right to transfer shares; or
 - (iii) no invitation has been issued to the public to subscribe for any shares or debentures, the rate chargeable shall be that applicable to persons other than companies;

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Provided further that the last preceding proviso shall not apply in the case of any company wherein not less than 90 per cent. of the shares are held by a company or companies not falling within the terms of that proviso

- (b) in the case of persons other than companies—
 - (i) when the taxable amount does not exceed twenty-four thousand pounds, for each pound of taxable amount one shilling and as many two-thousandths of a penny as there are pounds in that amount;
 - (ii) when the taxable amount exceeds twenty-four thousand pounds, for each pound of taxable amount, two shillings.

2. Section *seven* of the said Proclamation shall be and is hereby amended—

(i) by the deletion of the whole of paragraph (a) of sub-section (2) and the substitution therefor of the following new paragraph:

“(a) A sum of three hundred pounds”;

(ii) by the deletion of paragraph (a) of sub-section (4) and the substitution of the following new paragraph:

“(a) In the case of every such person as—

(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 stepchild 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.

the reduction shall be by one pound for every ten pounds by which the taxable income of such person exceeds six hundred pounds or when the period assessed is less than twelve months, by which it exceeds so much of six hundred pounds as is proportionate to the period assessed:

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 person who has been separated under a judicial order or written agreement throughout that period shall be assessed as though he had been divorced throughout that period.”

3. Section *eleven* of the said Proclamation shall be and is hereby amended by the addition of the following sub-section:—

“(3) by any person if, by reason of any donation, settlement or other disposition made by that person—

(a) it has been received by or accrued to or in favour of any minor child or children of that person or has been expended for the maintenance, education or benefit of such minor child or children; or

(b) it has been accumulated for the future benefit of any minor child or children of such person.”

4. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Income Tax Proclamation, 1932, and shall have force as from the first day of July 1932; 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, 1932.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Nineteenth day of October One thousand Nine hundred and Thirty-two.

H. J. STANLEY,
High Commissioner.

By Command of His Excellency the
High Commissioner.

SHIRLEY EALES,
Acting Imperial Secretary.