

BECHUANALAND PROTECTORATE.

No. 52 of 1935.

(Promulgated 13th September, 1935.)

PROCLAMATION

By His Excellency the High Commissioner

Entitled the Bechuanaland Protectorate Gold Premium
Taxation Proclamation, 1935.

Whereas it is expedient to provide for the further imposition of a tax on the premium of gold produced in the Bechuanaland Protectorate (hereinafter referred to as the Territory);

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

1. The Bechuanaland Protectorate Gold Premium Taxation Proclamation, 1934 (No. 25 of 1934), shall be deemed to have been repealed as from the first day of January, 1935.

2. In this Proclamation, unless inconsistent with the context—

“ current market rate ” means

(a) if the output has been sold on the open London bullion market, the price per ounce realized by such sale; or

(b) if the output has been sold elsewhere than on the London bullion market aforesaid, the mean price per ounce ruling on such London market on the day of such sale; or

(c) if the output has not been sold, the mean price per ounce ruling on such London market on the sixtieth day following the last day of the month in respect of which the output was declared;

“ gold premium ” means the difference between the current market rate and eighty-five shillings;

“ mining right ” means any right to work gold granted or acquired either directly or indirectly;

“ ounce ” means an ounce of fine gold;

“ output ” means the amount of gold stated in ounces won monthly by an owner as in this section defined;

“ owner ” means the registered holder of any mining right, a lessee or tributor of such right, and in the absence of registration the person in charge of any working where gold is being won;

“ tax ” means the tax levied and payable in terms of this Proclamation.

3. (a) Subject to the provisions of this Proclamation, there shall be charged, levied and collected throughout the Territory, during the year ending the thirtieth day of June, 1936, upon the taxable amount of every output won, a tax calculated at the rate of fifteen per centum of the gold premium.

(b) The taxable amount of any output shall be as follows:—

(i) If the output exceeds six hundred ounces, the total output shall be taxable;

(ii) If the output exceeds three hundred ounces but does not exceed six hundred ounces, the taxable amount shall be twice the number of ounces by which the output exceeds three hundred ounces. For the purpose of calculating the tax on such amount the average current market rate of the total output shall be deemed to be the current market rate of the taxable amount;

(iii) If the total output does not exceed three hundred ounces no tax shall be payable.

4. Every owner shall

(a) furnish monthly a sworn declaration, which shall be exempt from stamp duty, of his output, if any, for each calendar month, which declaration shall contain information comprising—

- (i) the full name and address of the declarant;
- (ii) a full and accurate description of the situation of the mining right or the registered number and date of the mining right, as the case may be;
- (iii) the amount of output in fine ounces;
- (iv) the period covered by the declaration;
- (v) the amount of the output sold;
- (vi) the amount of the output unsold;
- (vii) the place of sale of the output;
- (viii) the date of sale of the output;
- (ix) the price per ounce realized;
- (x) the mean price per ounce ruling on the London market on the day of sale;

(b) within ninety days of the last day of the month in respect of which he has won any gold pay the tax to the Resident Magistrate of the district in which such mining right is situate or in such other manner as may be determined by the Resident Commissioner.

5. Notwithstanding anything to the contrary contained in the Bechuanaland Protectorate Insolvency Proclamation, 1929, any tax due and payable under the provisions of this Proclamation shall, if the estate of any taxpayer is sequestrated, be a first charge upon the assets of such insolvent estate.

6. The High Commissioner may make regulations not inconsistent with this Proclamation for the better carrying out of its purposes and prescribe penalties for any breach of such regulations provided that in no case shall any such penalty exceed the penalty prescribed in section *seven* of this Proclamation.

7. Any person who contravenes any provision of this Proclamation shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds, or in default of payment to imprisonment for a period not exceeding six months, and in addition the Court imposing such penalty may give summary judgment for the amount of any tax due.

8. This Proclamation may be cited as the Bechuanaland Protectorate Gold Premium Taxation Proclamation, 1935, and shall have force and take effect from the first day of July, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Ninth day of September, One thousand Nine hundred and Thirty-five.

W. H. CLARK,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.