

BECHUANALAND PROTECTORATE.

No. 54 of 1935.

(Promulgated 13th September, 1935.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Income Tax
Proclamation, 1935.

Whereas it is expedient further to amend the Bechuanaland Protectorate Income Tax Proclamation, 1922 (No. 70 of 1922) as amended (hereinafter referred to as "the said Proclamation") and to fix the rates of income tax to be levied in the Bechuanaland Protectorate in respect of the year ended on the thirtieth day of June, 1935.

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

1. Paragraph (e) of sub-section (2) of section *seven* of the said Proclamation shall be and is hereby amended by the deletion of the words "seventy-five pounds" where they appear and the substitution therefor of the words "one hundred pounds".

2. 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, 1935, an income tax at the rates specified in paragraphs (a) and (b) of section *one* of the Bechuanaland Protectorate Income Tax Proclamation, 1932 (No. 49 of 1932); provided that the amounts arrived at by calculation in accordance with the provisions of paragraph (b) of section *one* above mentioned shall in the case of persons other than companies be subject to a rebate of twenty per centum.

3. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Income Tax Proclamation, 1935, and shall have force as from the first day of July, 1935, provided that the amendment 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, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria, this Tenth 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.