

BECHUANALAND PROTECTORATE.

No. 58 of 1935.

(Promulgated 20th September, 1935.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Poll Tax (Consolidation) Proclamation, 1935.

Whereas it is expedient to amend and consolidate the Bechuanaland Protectorate Poll Tax Proclamation, 1922 (No. 44 of 1922), as amended by Proclamations No. 15 of 1924, No. 34 of 1926, No. 14 of 1932, No. 28 of 1932, No. 27 of 1933 and No. 53 of 1934;

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 resident in the Bechuanaland Protectorate who shall have attained the age of twenty-one years, and who is not liable to pay Native Tax under Proclamation No. 1 of 1932, or any amendment thereof, a Poll Tax amounting to the sum of three 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, 1935. 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) The expression "resident in the Bechuanaland Protectorate" shall, except as hereinafter in this section provided, mean resident within the limits of the Bechuanaland Protectorate for a period of not less than one hundred and eighty consecutive days during the twelve months ending upon the date upon which any tax imposed under this Proclamation becomes due. A period of residence by any taxpayer shall be deemed to have been continuous notwithstanding the temporary absence of such person from the Bechuanaland Protectorate during a portion of such period.

(3) For the purposes of this section any person who is employed in the service of the Bechuanaland Protectorate Administration at Mafeking shall be deemed to be resident in the Bechuanaland Protectorate.

2. Notwithstanding anything contained in section one, no person resident in the Bechuanaland Protectorate in consequence of his employment in the service of the Government of the Union of South Africa, or of the South African Railways and Harbours Administration, or of the Government of Southern Rhodesia, shall be liable to Poll Tax under the provisions of this Proclamation while he is so employed.

3. The High Commissioner may by notice in the *Gazette* order or withdraw any such order as may be hereunder made, that any person who fails to pay an instalment of the tax due under section one before the expiration of one month after the date on which such instalment falls due, shall pay, in addition to the amount of tax due, a further sum of two shillings for each month, or part of a month, after the tax has become due and payable, provided that any additional sum which may become payable under the provisions of this section shall not exceed the amount of the original instalment of tax in respect of which it has become payable.

4. Such additional sum shall be payable by the person liable for the relative tax, and may be sued for and recovered in any competent court as if it formed part of the instalment of tax in respect of which it has become payable.

5. The High Commissioner may by notice in the *Gazette* reduce in respect of any year the amount of poll tax imposed under section *one* and may by like notice reduce in respect of any year the additional sum required to be paid by persons who fail to pay the tax within the time allowed by law.

6. The Resident Commissioner may, where it is proved to his satisfaction that any person liable to pay the tax imposed by this Proclamation is unable to do so within the time prescribed extend the time within which the tax may be paid by such person, and if the tax is duly paid within such extended time, such person shall not be liable to pay any additional amount which may be imposed under section *three*.

7. (1) Any person liable to pay Poll Tax under section *one* 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.

(2) The Resident Commissioner may exempt from the payment of Poll Tax for any year any person who shall satisfy him that he is indigent or that for other sufficient reason he is unable to pay his tax.

8. Every instalment of Poll Tax payable under this Proclamation shall be paid at the office of the 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.

9. (1) Where any person liable thereto refuses or neglects to pay on demand any instalment of Poll Tax within the prescribe time, the same shall be recoverable together with the costs incidental to such recovery by civil process issued out of the Court of the 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 thereof or his duly authorized agent, or a letter of demand signed by any person authorized as aforesaid sent by registered post to the last known address of the person liable 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 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.

10. In addition to his liability under the preceding section, any person who shall refuse or neglect to pay the tax imposed by section *one* within the prescribed time shall be guilty of an offence and shall upon conviction for a first offence be liable to a fine not exceeding five pounds, or in default of payment to imprisonment for a period not exceeding one month, and on a subsequent offence to a fine not exceeding fifteen pounds, or in default of payment to imprisonment for a period not exceeding three months.

11. Proclamations No. 44 of 1922, No. 15 of 1924, No. 34 of 1926, No. 14 of 1932, No. 28 of 1932, No. 27 of 1933 and No. 53 of 1934 are hereby repealed as from the first day of July, 1935.

12. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Poll Tax (Consolidation) Proclamation, 1935, and shall have force and take effect from and after the first day of July, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Sixteenth 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.