

## BECHUANALAND PROTECTORATE.

No. 38 of 1938.

(Promulgated 26th August, 1938.)

### PROCLAMATION

By HIS EXCELLENCY THE HIGH COMMISSIONER  
Entitled the Bechuanaland Protectorate Income Tax  
Proclamation, 1938.

Whereas it is expedient to fix the rates of income tax to be levied in the Bechuanaland Protectorate in respect of the twelve months ended on the thirtieth day of June, 1938;

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* Rates of of the Bechuanaland Protectorate Income Tax income tax for 1937-38. Proclamation, 1922 (hereinafter referred to as "the principal law"), there shall be levied in respect of every taxable income (as in the principal law defined) received by or accrued to or in favour of any person during the twelve months ended on the thirtieth day of June, 1938, 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.

2. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax Proclamation, 1938, and shall have force and take effect from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Capetown this Nineteenth day of August, One thousand Nine hundred and Thirty-eight.

WALTER C. HUGGARD,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.