

BECHUANALAND PROTECTORATE.

No. 49 of 1938.

(Promulgated 2nd December, 1938.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Gold
Premium Taxation Proclamation, 1938.

Whereas it is expedient to provide for the imposition of a tax on the premium of gold produced in the Bechuanaland Protectorate (hereinafter referred to as "the Territory") in respect of the year ended on the thirtieth day of June, 1937:

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

Imposition of gold premium tax for 1936-37. 1. (1) Subject to and in accordance with the provisions of the Bechuanaland Protectorate Gold Premium Taxation Proclamation, 1935, there shall be charged, levied and paid throughout the Territory, in respect of the year which commenced on the *first* day of July, 1936, and ended on the *thirtieth* day of June, 1937, upon the taxable amount of every output won during the said year, a tax calculated at the rate of fifteen per centum of the gold premium.

(2) The tax hereby imposed shall be paid on or before the *thirty-first* day of December, 1938:

Provided that in calculating the tax due and payable under this section by any person or company, credit shall be allowed for any payments of gold premium tax already made by such person or company during or in respect of the said year.

Short title and commencement. 2. This Proclamation may be cited as the Bechuanaland Protectorate Gold Premium Taxation 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 Pretoria this Thirtieth day of November, One thousand Nine hundred and Thirty-eight.

W. H. CLARK,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.