

BECHUANALAND PROCTETORATE.

No. 57 of 1939.

(Promulgated 13th November 1939.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Gold
Premium Taxation Proclamation, 1939.

Whereas it is deemed expedient to provide for the imposition of a Gold Premium Tax on gold won within 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. In this Proclamation, unless inconsistent with the context—

Interpre-
tation of
terms.

"authorised dealer" means a person authorised to deal in gold under the provisions of the Southern Rhodesia Gold Premium Taxation Act, 1939;

"gold" means gold in the raw state or in any form or connection whatever, which although smelted is not manufactured or made up into any article of commerce, and includes unrefined ~~ore~~, amalgam, slimes and scrapings;

"mining property" means any area of ground on which any person carries on gold mining operations;

Provided that—

- (i) if two such areas on which the same person carries on gold mining operations are contiguous, they shall be deemed to be one mining property;
- (ii) where ore from two or more mining properties on which the same person carries on gold mining operations is treated at the same milling or reduction plant, such mining properties shall be deemed to be one mining property.

2. On and after the date of the publication of this Proclamation the sale of gold within the Territory is prohibited.

*Seal substituted
by Act
Sett/Proc 63/40*

Prohibition
of sale of
gold within
the
Territory.

Difference between value of gold at basic price and realized proceeds to be paid to revenue.

3. (1) If any gold won in the Territory which has been purchased by an authorised dealer on or after the tenth day of September, 1939, is sold by him at a price which exceeds the basic price, an amount equal to the difference between the value of such gold calculated at the basic price and the total realised proceeds of such gold will, by arrangement with the Government of Southern Rhodesia, be paid to the Financial Secretary for the benefit of the ordinary revenues of the Territory.

(2) For the purposes of this section, the basic price shall mean the basic price fixed under the provisions of the Southern Rhodesia Gold Premium Taxation Act, 1939, for the day on which such gold is sold by such authorised dealer.

General basic price.

4. (1) For the purpose of this Proclamation the general basic price of gold throughout the Territory shall be one hundred and fifty shillings per fine ounce.

(2) If after the third day of September, 1939, there is any increase in—

- (a) the general costs of production of gold;
- (b) insurance, commission, brokerage and other charges in connection with and incidental to the sale and despatch of gold;

sub: by Sect 4 of Proc 63/40

the Resident Commissioner may by order, subject to the prior approval of the High Commissioner, raise the general basic price of gold throughout the Territory in such proportion to such increase as he may deem fit.

Particular basic prices for gold won from particular mining properties.

5. The Resident Commissioner may by order, subject to the prior approval of the High Commissioner, for gold won from any particular mining property, fix a particular basic price which is greater than the general basic price of gold throughout the Territory, if either of the following conditions applies to that mining property—

sub by Proc 63 of 40

- (a) if the holder or miner thereof habitually sold the gold won therefrom before the third day of September, 1939, to some person other than an authorised dealer, and the assay, refining, insurance, commission, brokerage or other charges in connection with and incidental to the sale and despatch of such gold have increased solely by reason of the provisions of this Proclamation;

~~(b) if owing to high working costs or other causes the payment of the general basic price of gold won from that mining property would be prejudicial to the successful conduct or continuance of mining operations on that mining property.~~

6. (1) If the holder or miner of any mining property wishes the Resident Commissioner to exercise the powers conferred by section *five* of this Proclamation in regard to that mining property he shall make written application to the Resident Commissioner.

Application for particular basic price to be considered by Gold Premium Review Committee.

(2) The Resident Commissioner shall appoint a Committee to be styled the Gold Premium Review Committee of not more than three persons to examine, consider, report, and make recommendations on any application made under the preceding sub-section and may make such rules as he may deem expedient to govern the procedure of such Committee.

(3) In regard to any application made under this section there shall be conferred and imposed upon the Committee and the applicant respectively all the powers and duties which are by the Commissions' Powers (Bechuanaland Protectorate) Proclamation, 1933, conferred and imposed upon a Commission and any person summoned to attend and give evidence before any such Commission respectively.

(4) The Committee shall make a written report to the Resident Commissioner on every application made, and the decision of the Resident Commissioner thereon shall be final and without appeal.

7. (1) The Financial Secretary is hereby empowered to refund to any holder or miner of any mining property in the Territory in respect of any gold won from such property and sold by him in terms of sub-section (1) of section *three* of this Proclamation the difference between the basic price on which the sale of his gold was calculated and the basic price ordered under the provisions of sub-section (2) of section *four* or section *five*, if any such order has been made.

Powers to make refunds.

(2) Such refund shall be made quarterly on the 31st December, 31st March, 30th June and 30th September in each and every year.

Resident
Commissioner may
revoke or
vary orders.

8. The power to make orders conferred upon the Resident Commissioner by this Proclamation shall be construed as including a power, exercisable in like manner and subject to the like conditions, to revoke or vary any such order.

Regulations.

9. The High Commissioner may make such regulations as he may deem expedient to give force or effect to the provisions of this Proclamation or for its better administration.

Offences
and
penalty.

10. Any person who contravenes or fails to comply with any of the provisions of this Proclamation or of any regulation or order made under this Proclamation shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds or to imprisonment with or without hard labour for a period not exceeding two years or to both.

Short title
and com-
mencement.

11. This Proclamation may be cited as the Bechuanaland Protectorate Gold Premium Taxation Proclamation, 1939, and shall be deemed to have had force and effect as from the tenth day of September, 1939. It shall expire on the thirteenth day of June, 1940, except as respects things previously done or omitted to be done.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Eleventh day of November, One thousand Nine hundred and Thirty-nine.

W. H. CLARK,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.