

## BECHUANALAND PROTECTORATE.

No. 59 of 1941.

(Promulgated 3rd October, 1941.)

### PROCLAMATION

By His Excellency The High Commissioner  
Entitled the Bechuanaland Protectorate Income  
Tax Proclamation, 1941.

Whereas it is expedient to fix the rates of income tax to be levied in the Bechuanaland Protectorate in respect of the year ending on the thirtieth day of June, 1941, and also to amend the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940, as amended, hereinafter referred to as "the principal law":

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 (2) of section *five* and sub-section (3) of section *seventeen* of the principal law, the rates of income tax to be levied in respect of the year ending on the thirtieth day of June, 1941, shall be as follows:—

Rate of  
income tax  
for the year  
1940-41

#### NORMAL TAX.

- (a) (i) In the case of public companies as defined in sub-section (2) of section *eighteen* of the principal law, for each pound of the taxable income, three shillings and nine pence;
- (ii) In the case of private companies as defined in sub-section (2) of section *eighteen* of the principal law, the rate to be levied shall be the rate applicable to persons other than companies:

Provided that when any portion of the taxable income of any company is due to the inclusion of any debenture interest disallowed as a deduction under sub-section (2) of section *fifteen* of the principal law, the rate of normal tax in respect of such portion shall be three shillings for each pound of such portion:

(b) in the case of persons other than companies, for each pound of taxable income eighteen pence increased by one one-thousandth of a penny for each pound of the taxable income in excess of one pound, subject to a maximum rate of three shillings and three pence in every pound:

Provided that for a married person the rate for each pound of taxable income shall be fifteen pence increased by one one-thousandth of a penny for each pound of the taxable income in excess of one pound, subject to a maximum rate of three shillings in every such pound:

Provided, however, that the amount arrived at by calculation in accordance with the provisions of this paragraph shall be subject, after the deduction of all abatements under section seven of the principal law, to a surcharge of twenty-five per centum in the case of married persons, and thirty per centum in the case of unmarried persons.

#### SUPERTAX.

(c) For each pound of the income subject to supertax, two shillings increased by one four-hundredth of a penny for each pound of such income in excess of one pound, subject to a maximum rate of seven shillings and sixpence in every pound.

Amendment of section 6 of Proclamation No. 7 of 1940.

New section 7 of Proclamation No. 7 of 1940.

2. Section *six* of the principal law is hereby amended by deleting sub-section (2) thereof.

3. Section *seven* of the principal law is hereby repealed and the following section is substituted therefor:—

“ 7 (1) From the amount of tax payable in terms of section *five* there shall be deducted, save as is otherwise provided in this Proclamation, in the case of—

(a) companies, the sum of forty-five pounds;

(b) persons other than companies—

(i) the sum of twenty pounds;

Provided that in the case of a married person the sum to be deducted shall be twenty-two pounds;

(ii) in respect of each unmarried child or stepchild of the tax payer who was alive during any portion of the year of assessment, for which the assessment is made, and was not, or would not have been had he lived, over the age of eighteen years on the last day of the said year of assessment. the sum of five pounds:

Provided that a parent who has been divorced or separated under a judicial order or written agreement shall not be allowed the deduction in respect of any child born of the marriage in connection with which the divorce or separation has taken place, unless—

(a) he has maintained during such period such child; and

(b) there has not been deducted the cost of such maintenance from his taxable income;

(iii) in respect of premiums paid by such person during the year of assessment upon policies under which he, his wife, children or stepchildren referred to in the preceding paragraphs, is or are insured against death, accident or sickness and fees or subscriptions paid by such person during the year of assessment to any friendly or benefit society, the sum of one shilling for each pound or part thereof paid in respect of premiums, fees and subscriptions, subject to a maximum deduction of two pounds and ten shillings:

Provided that no allowance shall be made in respect of insurance under a policy of motor insurance;

(iv) in respect of each dependant the sum of one pound and ten shillings.

(2) In any case in which the period assessed is less than twelve months, the deductions under paragraphs (a), and (b) (ii) and (iv) of sub-section (1) shall be such amounts as bear to the full amount of the respective deductions provided for under the said paragraphs the same ratio as the period assessed bears to twelve months.

(3) For the purposes of this section— the expression 'dependant' in relation to any taxpayer means any person incapacitated by old age or infirmity from maintaining himself or any child (other than the child or stepchild of such taxpayer) under the age of eighteen years on the last day of the year of assessment:

Provided that such person or child, as the case may be, has been maintained throughout the year of assessment at the expense of such taxpayer and that during such year of assessment the taxpayer has contributed whether in cash or otherwise an amount of not less than thirty pounds to such maintenance; the expression 'married person' means any person who—

(a) during any portion of the period in respect of which the assessment is made was married or was a widower or a widow; or

(b) during the whole of such period was divorced or separated under a judicial order or written agreement, provided such person is entitled to the deduction in respect of a child under paragraph (b) (ii) of sub-section (1) of this section.

(4) There shall be deducted from the amount of income tax assessed in any year the amount of poll tax paid for that year by any person under the Bechuanaland Protectorate Poll Tax (Consolidation) Proclamation, 1939, on production to the Collector of the relative Poll Tax receipts or duplicates thereof."

Amendment of section 10 of Proclamation No. 7 of 1940.

4. Section *ten* of the principal law is hereby amended by adding thereto the following sub-section:—

"(3) There shall be exempt from the tax—

(i) every public company whose taxable income does not exceed two hundred and sixty pounds in any year of assessment, or, if the period of assessment is less than a full

year, an amount which bears to two hundred and sixty pounds the same ratio as the period assessed bears to one year; and

*Sub by  
Sec 7 & 8  
12/4*

(ii) every other person, excepting a private company, whose taxable income does not exceed three hundred pounds in any year of assessment, or, if the period of assessment is less than a full year, an amount which bears to three hundred pounds the same ratio as the period assessed bears to one year." *for S.S. (iii) see sec 7 & 8*

5. Sub-section (1) of section *eighteen* of the principal law is hereby amended by the deletion of the words "and exceeding in the aggregate two thousand five hundred pounds in any year of assessment".

Amendment of section 18 of Proclamation No. 7 of 1940

6. Section *twenty-three* of the principal law is hereby repealed and the following section is substituted therefor:—

New section 23 of Proclamation No. 7 of 1940

23. (1) From the amount of supertax payable in terms of section *seventeen* there shall be deducted the sum of two hundred and forty pounds:

*substituted by sec. 7 of Procl. 27/44*

Provided that if the period assessed is less than twelve months, the deduction shall be an amount which bears to two hundred and forty pounds the same ratio as the period assessed bears to twelve months.

(2) There shall be exempt from supertax every person other than a company whose income subject to supertax does not exceed two thousand pounds in any year of assessment, or, if the period of assessment is less than a full year, an amount which bears to two thousand pounds the same ratio as the period assessed bears to one year."

7. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax Proclamation, 1941, and shall be deemed to have had force and effect as from the first day of July, 1940.

Short title and commencement.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twenty-seventh day of September, One thousand Nine hundred and Forty-one.

HARLECH,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

E. E. PRIESTMAN,  
Administrative Secretary.