

## BECHUANALAND PROTECTORATE.

No. 33 OF 1942.

(Promulgated 28th August, 1942.)

### PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Cattle  
Export War Tax Proclamation, 1942.

Whereas it is expedient to make provision for the raising of further revenue in the Bechuanaland Protectorate during the present war:

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

1. Upon every head of horned cattle <sup>Tax on</sup> exported from the Territory there shall be <sup>cattle</sup> payable a tax of two shillings and sixpence: <sup>exported.</sup>

Provided that any person who holds a current certificate issued under Chapter II of the Bechuanaland Protectorate Control of Livestock Industry Proclamation, 1941 (No. 67 of 1941), that he is a registered producer, shall be entitled to a refund of the tax paid by him on any number of cattle bred, reared and matured by him, not exceeding fifty in each calendar year, equivalent to half the number of his female breeding cattle at the commencement of such calendar year.

2. The tax imposed by section *one* shall be <sup>Manner of</sup> payable to any administrative officer, veteri- <sup>payment.</sup> nary officer, stock inspector, police officer or any other person authorised in writing by the Resident Commissioner to receive such tax, and such officer or other person shall give his receipt for the same, the production of which receipt at the port of exit shall be full and sufficient proof of payment of the tax on the said cattle.

3. Any person who exports or attempts to <sup>Penalty</sup> export any horned cattle from the Territory without first having paid the tax thereon imposed by this Proclamation shall be guilty of an offence and liable on conviction to a fine not exceeding five pounds or in default of payment to imprisonment for a period not exceeding one month, or to such imprisonment without the option of a fine, in respect of every head of horned cattle exported or attempted to be exported.

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proof.

4. In any prosecution for exporting or attempting to export any horned cattle without first having paid the tax imposed by this Proclamation, proof that the accused or any agent of the accused who had charge of the cattle at the time of the exportation or attempted exportation failed, on demand made by any member of the police force or by any of the persons mentioned in section two, to produce the receipt for such tax, shall be sufficient evidence that such tax has not been paid unless and until the contrary is proved.

Definition.

5. In this Proclamation the expression "horned cattle" includes any bull, cow, ox, stag, heifer, weaned calf, and the slaughtered carcass of any such stock, other than hides, horns or hoofs.

Short title.

6. This Proclamation may be cited as the Bechuanaland Protectorate Cattle Export War Tax Proclamation, 1942.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twenty-fifth day of August, One thousand Nine hundred and Forty-two.

HARLECH,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.