

BECHUANALAND PROTECTORATE.

No. 46 of 1942.

(Promulgated 23rd October, 1942.)

PROCLAMATION

By His Excellency the High Commissioner
Entitled the Bechuanaland Protectorate Income Tax
Proclamation, 1942.

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, 1942, and further to amend the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940, 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, 1942, shall be as follows:—

Rates of
income
tax for
the year
1941-42.

NORMAL TAX.

(a) The rates of normal tax shall be the rates specified in paragraphs (a) and (b) of section *one* of the Bechuanaland Protectorate Income Tax Proclamation, 1941 (No. 59 of 1941).

SUPER TAX.

(b) The rates of supertax shall be the rates specified in paragraph (c) of section *one* of the Bechuanaland Protectorate Income Tax Proclamation, 1941 (No. 59 of 1941): ~~Provided that the super-tax payable shall be subject to a surtax of ten per cent.~~

deducted by
...
Amend-
ment of
section 7
of Procla-
mation No.
7 of 1940.

2. Section *seven* of the principal law, as amended by section *three* of the Bechuanaland Protectorate Income Tax Proclamation, 1941 (No. 59 of 1941), is hereby amended by adding thereto the following new sub-section:—

"(5) There shall be deducted from the amount of taxable income in any year the amount of Cattle Export War Tax paid during that year under the Bechuanaland Protectorate War Tax Proclamation, 1942 (No. 33 of 1942), on production to the Collector of the relative receipts or duplicates thereof."

Short
title.

3. This Proclamation may be cited as the
Bechuanaland Protectorate Income Tax
Proclamation, 1942.

GOD SAVE THE KING.

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

HARLECH,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.