

BECHUANALAND PROTECTORATE.

No. 47 OF 1942.

(Promulgated 23rd October, 1942.)

PROCLAMATION

By HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Personal and
Savings Fund Levy Proclamation, 1942.

Whereas it is expedient to impose a Personal and
Savings Fund Levy on certain persons in the
Bechuanaland Protectorate;

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

1. The provisions of this Proclamation shall not apply to any person who is subject to the tax imposed by the Bechuanaland Protectorate Native Tax Proclamation, 1932 (No. 1 of 1932). Applica-
tion of
Proclama-
tion.

2. In this Proclamation, unless the context otherwise requires— Interpre-
tation.

“basic tax” means the basic tax referred to in paragraph (a) of sub-section (1) of section three;

“basic year” means the period of twelve months immediately preceding the year of assessment;

“Bechuanaland Protectorate Income Tax Proclamation” means the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940 (No. 7 of 1940), as amended;

“chargeable income” means the aggregate of the amounts received by or accrued to or in favour of, or deemed to have been received by or to have accrued to or in favour of, the taxpayer concerned in the basic year in terms of the Bechuanaland Protectorate Income Tax Proclamation by way of taxable income as such income has been or would be determined upon the principles and according to the methods laid down in that Proclamation and by way of dividends from any source within the Bechuanaland Protectorate or deemed to be within the Bechuanaland Protectorate in terms of that Proclamation;

“ child ” means any child or step-child in respect of whom a taxpayer would, for purposes of normal tax, be entitled for the year of assessment to the rebate referred to in paragraph (e) of sub-section (2) of section *seven* of the Bechuanaland Protectorate Income Tax Proclamation;

“ company ” means a company as defined in section *sixty-six* of the Bechuanaland Protectorate Income Tax Proclamation;

“ dependant ” in relation to a taxpayer means—

(a) any person incapacitated by old age, infirmity or any other reason satisfactory to the Collector of Income Tax (in this Proclamation referred to as the Collector) from maintaining himself; and

(b) any child (other than the child or step-child of such taxpayer) under the age of eighteen years on the last day of the year of assessment, towards whose maintenance the taxpayer has contributed in cash or otherwise, during the year of assessment, more than half the cost of such maintenance;

“ dividend ” means a dividend which has been received by or has accrued to or in favour of, or which is deemed under the Bechuanaland Protectorate Income Tax Proclamation to have been received by or to have accrued to or in favour of, any taxpayer, either directly or indirectly from any company recognized as a public company under section *eighteen* of that Proclamation, and which is subject to the supertax imposed by that Proclamation;

“ due date ” in relation to any year of assessment means the first day of July following that year of assessment;

“ loan account ” means the Personal and Savings Fund Loan Account in the Treasury Ledger;

“ married person ” means any person who is, in respect of the year of assessment, a married person as described in paragraph (a) of sub-section (2) of section *seven* of the Bechuanaland Protectorate Income Tax Proclamation;

"normal tax" and "supertax" mean normal tax and supertax as determined under the Bechuanaland Protectorate Income Tax Proclamation but excluding any additional tax imposed under section *thirty-five* of that Proclamation;

"prescribed period" means such a period as may be notified by the Collector;

"savings" means that portion of any payment of the levy which is, in terms of section *fifteen*, to be paid to the credit of the loan account;

"surtax" means the surtax referred to in paragraph (b) or (c), as the case may be, of sub-section (1) of section *three*;

"taxpayer" means any person chargeable with the levy;

"the levy" means the personal and savings fund levy referred to in section *three*;

"year of assessment" means any period of twelve months in respect of which the levy is chargeable.

3. (1) From and after the first day of July, 1942, there shall be paid annually to the Collector, by every person other than a company, a tax (to be called the personal and savings fund levy) at the following rates:—

(a) A basic tax of five pounds if the chargeable income of the taxpayer for the basic year amounted to two hundred and fifty pounds or more;

Provided that in the case of a taxpayer who is a married person and whose chargeable income for the basic year did not exceed three hundred pounds, the basic tax payable by him shall be three pounds; and

(b) a surtax of twenty per cent. of the normal tax payable by the taxpayer in respect of the basic year; and

(c) a surtax of ten per cent. of the supertax payable by the taxpayer in respect of the basic year.

(2) The levy shall first be paid in respect of the year of assessment ending on the Thirtieth day of June, 1942, and thereafter annually in respect of each succeeding year of assessment.

4. In any case in which separate notices of assessment have been issued to spouses in terms of sub-section (1) of section *thirty* of the Bechuanaland Protectorate Income Tax Proclamation, the husband shall be liable for the basic tax and the surtaxes calculated by

Personal
and
savings
fund levy.

Husband
and wife
separately
assessed
for income
tax.

reference to the proportion of the total normal and supertaxes payable by him, and the wife shall be liable for the surtaxes calculated by reference to the proportion of the total normal and supertaxes payable by her, according to the respective separate notices of assessment issued to the spouses.

Prescribed period for payment.

5. The levy in respect of any year of assessment shall be paid within the prescribed period:

Provided that if, in the opinion of the Collector, there would be a risk of loss of revenue if the levy or any part thereof which may be payable or may become payable by any person in respect of any year of assessment is not collected in advance, he may at any time notify such person of the amount of the levy or of such part thereof and prescribe a period within which such amount shall be paid, and such amount shall thereupon be payable as so prescribed.

Interest on late payment.

6. Interest at six per cent. per annum, calculated as from the first day following the expiry of the prescribed period or of the period referred to in the proviso to section *five*, as the case may be, shall, subject to the provisions of section *twelve*, be payable on any amount of the levy which is not paid within such period, and such interest shall be credited to revenue.

Rebate of basic tax.

7. The basic tax payable by any taxpayer shall be reduced by one pound for each child or dependant of such taxpayer.

Exemptions.

8. (1) Every married woman (other than a woman who is separated from her husband under a judicial order or a written agreement) shall, subject to the provisions of section *four*, be exempt from the levy.

(2) Any person not ordinarily resident in the Bechuanaland Protectorate shall be exempt from the basic tax and from any portion of the surtaxes which would, if paid by him, represent savings.

Deceased persons.

9. On the death of any taxpayer, his estate shall not be liable for any portion of the levy payable by him which would represent savings, or for any levy based upon the income of or the normal tax or supertax payable by such taxpayer, the due date of which is a date subsequent to the death of such taxpayer.

Substituted
Proc 21/25

10. Every person liable for the levy, and every other person whether liable for the levy or not who may be required by the Collector to do so, shall, within the prescribed period or such further period as the Collector may allow, lodge with the Collector a declaration in the form prescribed by the Collector setting forth the particulars required; and the Collector shall be entitled to refuse to accept any payment of the levy until the aforesaid declaration by the person liable for the levy has been lodged.

Declarations.

11. The levy and any interest payable under section *six* shall, subject to the provisions of section *twelve*, be paid to the Collector with whom the declaration referred to in section *ten* is to be lodged, or to such other person as the Collector may direct, and at the time when such declaration is so lodged.

Payment of levy.

12. The Collector may, upon application, extend the time for payment of the levy due by any person beyond the prescribed period or the period referred to in the proviso to section *five*, as the case may be, or grant permission to any person to pay the levy due by him by such instalments as the Collector may determine, subject to the payment of interest as provided in section *six*:

Extensions of time and payment of levy by instalments.

Provided that if such application is made within the prescribed period or the period referred to in the said proviso, as the case may be, and any instalments so determined are regularly paid, the Collector may waive the payment of such interest.

13. (1) If any person fails to lodge a declaration in terms of section *ten* or to render any return or to produce any deed, instrument, book, account or record which he may be required by the Collector to lodge, render or produce with reference to any year of assessment, the Collector may determine or estimate the amount of levy payable by such person, in respect of that year of assessment, and notify him of the amount so determined or estimated.

Determination by Collector.

(2) The amount so notified shall be payable by such person in respect of that year of assessment:

Provided that nothing herein contained shall affect the liability of such person for any further amount properly payable by him in respect of that year of assessment.

Representative taxpayer.

14. Any person who, in terms of section *thirty-nine* of the Bechuanaland Protectorate Income Tax Proclamation, is the representative taxpayer in respect of any income of any taxpayer shall be the representative of that taxpayer for purposes of this Proclamation in respect of that income and, in that capacity, shall be liable to all the obligations and penalties imposed or which may be imposed, and entitled to all the rights conferred, upon that taxpayer by or under this Proclamation.

Credits to loan account.

15. There shall be paid from time to time to the credit of the loan account sums equivalent to fifty per cent. of the levy paid at the rates provided in paragraph (a) (other than the proviso) of sub-section (1) of section *three* and paragraph (b) of the said sub-section, and sixty-six and two-thirds per cent. of the levy paid at the rate provided in the said proviso.

*Substituted by
Proc 21/23*

Issue of official receipts.

16. In respect of every payment of the levy there shall be issued to the taxpayer an official receipt in which there shall be indicated that portion of the levy which represents savings.

Re-payment of levy savings.

17. Levy savings shall, save in such special circumstances and on such conditions as the High Commissioner may prescribe, not be repayable until a date to be prescribed by the High Commissioner after the termination of the present war.

Interest

18. Interest shall not accrue on levy savings.

Levy savings as loan to His Majesty's Government in the United Kingdom.

19. Levy savings shall be remitted to His Majesty's Government in the United Kingdom from time to time as loans free of interest.

Further particulars and production of documents.

20. The Collector may, when and as often as he may think necessary, require any person to lodge or render further or more detailed declarations or returns, as the case may be, respecting any particulars as to which a declaration or return is prescribed by or may be required under this Proclamation, and to produce any deed, instrument, book, account or record relating to any such particulars.

21. (1) Any person who—

Penalties.

- (a) fails to pay any personal levy for which he is liable within the prescribed period; or
- (b) contravenes or fails to comply with the provisions of section *ten*; or
- (c) fails to comply with any requirements of the Collector under this Proclamation; or
- (d) with intent to evade or to assist any other person in evading the levy imposed by this Proclamation—
 - (i) makes any false statement or entry in any declaration lodged or return rendered in terms of this Proclamation, or signs any statement or return so lodged or rendered without reasonable grounds for believing the same to be true; or
 - (ii) gives any false answer, whether verbally or in writing, to any request for information made under this Proclamation by the Collector; or
 - (iii) prepares or maintains or authorises the preparation or maintenance of any false deeds, instruments, books of account or other records, or falsifies or authorises the falsification of any deeds, instruments, books of account or records;
 - (iv) makes use of any fraud, art or contrivance whatsoever, or authorises the use of any such fraud, art or contrivance,

shall be guilty of an offence and liable to a fine not exceeding one hundred pounds or to imprisonment for a period not exceeding six months, or to both such fine and imprisonment.

(2) Whenever in any proceedings under paragraph (d) of sub-section (1) it is proved that any false statement or entry is made in any declaration lodged or return rendered under this Proclamation by or on behalf of an accused or in any deed, instrument, book of account or other record prepared or maintained by him or on his behalf, he shall be presumed, until the contrary is proved, to have made that false statement or entry with intent to evade the levy.

Regulations.

22. The High Commissioner may make regulations as to all matters which he considers it necessary or convenient to prescribe in order that the purposes of this Proclamation may be achieved, and may in any such regulations prescribe penalties for any contravention thereof or failure to comply therewith not exceeding a fine of twenty-five pounds.

Application of certain provisions of Proclamation No. 7 of 1940.

23. The provisions of sections *two* to *four* inclusive, section *fifty-five* and section *sixty-two* of the Bechuanaland Protectorate Income Tax Proclamation shall *mutatis mutandis* apply with reference to the personal and savings fund levy:

Provided that any person who has taken and subscribed an oath under sub-section (2) of section *four* of the said Proclamation shall be deemed also to have taken and subscribed an oath under the said sub-section as applied by this section.

Short title.

24. This Proclamation may be cited as the Bechuanaland Protectorate Personal and Savings Fund Levy 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.