

## BECHUANALAND PROTECTORATE.

No. 18 OF 1943.

(Promulgated 9th July, 1943.)

### PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER  
Entitled the Bechuanaland Protectorate Income  
Tax Proclamation, 1943.

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, 1943, and to amend the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940:

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* respectively of the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940, in this section referred to as "the principal law", the rates of income tax to be levied in respect of the year ending on the thirtieth day of June, 1943, shall be as follows:—

Rates of  
income tax  
for the  
year  
1942-43.

#### 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 four shillings;

(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) (e) 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 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 sub-sections (1), (2) and (3) of section *seven* of the principal law, to a surcharge of forty per centum in the case of married persons, and forty-five 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:

Provided, however, that the amount arrived at by calculation in accordance with the provisions of this paragraph shall be subject, after the deduction of the abatement under section *twenty-three* of the principal law, to a surcharge of fifteen per centum.

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

2. Section *ten* of the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940, is hereby amended by inserting the following proviso at the end of paragraph (i) of sub-section (1):—

“ Provided that the exemption in respect of interest on deposits in the Post Office Savings Bank made or held by any one person shall be limited in each case to twenty-five pounds; ”.

Short title.

3. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax Proclamation, 1943.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Second day of July One thousand Nine hundred and Forty-three.

WALTER C. HUGGARD,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.