

## BECHUANALAND PROTECTORATE.

No. 21 of 1943.

(Promulgated 9th July, 1943.)

### PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Personal and Savings Fund Levy (Amendment) Proclamation, 1943.

Whereas it is expedient to amend the Bechuanaland Protectorate Personal and Savings Fund Levy Proclamation, 1942, 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. (1) Section *three* of the principal law is hereby amended—

(a) by the substitution for paragraph (a) of sub-section (1) of the following paragraph:—

Amendment of section 3 of Proclamation No. 47 of 1942.

"(a) (i) a basic tax of five pounds if the chargeable income of the taxpayer for the basic year ended the thirtieth day of June, 1941, 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 that basic year did not exceed three hundred pounds, the basic tax payable by him shall be three pounds; and

(ii) a basic tax of seven pounds ten shillings if the chargeable income of the taxpayer for any basic year subsequent to the year ended on the thirtieth day of June, 1941, 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 any subsequent basic year did not exceed three hundred pounds, the basic tax payable by him shall be five pounds;" and

(b) by the insertion, after the words "per cent." in paragraph (b) and in paragraph (c) of the said sub-section, of the words "on every completed pound".

(2) Paragraph (b) of sub-section (1) shall be deemed to have come into operation on the first day of July, 1942.

New  
section  
9 of  
Proclama-  
tion No.  
47 of 1942.

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 Section *nine* of the principal law is hereby repealed and the following section is substituted therefor:—

“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 in respect of the year of assessment during which the taxpayer died and any subsequent year of assessment, which is based upon the income of or the normal tax or super tax payable by such taxpayer.”

New  
section  
15 of  
Proclama-  
tion No.  
47 of 1942.

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 Section *fifteen* of the principal law is hereby repealed and the following section is substituted therefor:—

“Credits  
to loan  
account.

15. There shall be paid from time to time to the credit of the loan account sums equivalent to—

(a) fifty per cent. of the levy paid at the rates provided in sub-paragraphs (i) and (ii) (other than the provisos to those sub-paragraphs) of paragraph (a) of sub-section (1) of section *three* and paragraph (b) of the said sub-section;

(b) sixty-six and two-thirds per cent. of the levy paid at the rate provided in the proviso to sub-paragraph (i) of paragraph (a) of the said sub-section; and

(c) sixty per cent. of the levy paid at the rate provided in the proviso to sub-paragraph (ii) of paragraph (a) of the said sub-section.

Short title.

4. This Proclamation may be cited as the Bechuanaland Protectorate Personal and Savings Fund Levy (Amendment) 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.