

BECHUANALAND PROTECTORATE.

No. 29 OF 1944.

(Promulgated 1st September, 1944.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Income Tax Proclamation, 1944.

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, 1944, and 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, 1944, shall be as follows:—

Rates of
Income
Tax for the
year
1943-44.

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, 1943 (No. 18 of 1943).

SUPERTAX.

(b) The rates of supertax shall be the rates specified in paragraph (c) of section *one* of the Bechuanaland Protectorate Income Tax Proclamation, 1943 (No. 18 of 1943).

2. Section *eight* of the principal law is hereby amended—

Amend-
ment of
section 8 of
Proclama-
tion No. 7
of 1940.

(a) by the insertion in sub-section (3) after the words "Every farmer" of the words "other than a company which commenced or recommenced farming operations on or after the first day of July, 1943";

(b) by the addition at the end of sub-section (3) of the following paragraph, the existing sub-section becoming paragraph (a):—

"(b) In the determination of the taxable income of any such farmer there shall be allowable as a deduction only so much

of any expenditure incurred by him in the purchase of livestock in any year of assessment as does not exceed the gross income derived by him in that year of assessment from farming operations:

Provided that any amount by which the expenditure so incurred exceeds the gross income derived by him from farming operations in any year of assessment, shall be set-off against any gross income derived by him from farming operations in the succeeding year or years of assessment until the amount of the excess has been extinguished.'':

(c) by the substitution, for sub-sections (6) and (7) of the following sub-sections:—

“(6) (a) Every farmer who elects to take into account the values of his livestock and produce, and every company which commenced or recommenced farming operations on or after the first day of July, 1943, shall include in the return rendered for income tax purposes the values of all livestock and produce held and not disposed of at the beginning and end of each year of assessment.

(b) The amount so included as the value of livestock and produce held at the end of any year of assessment shall be included as the value of livestock and produce held at the beginning of the next year of assessment.

(c) The value of such livestock held at the beginning and the end of the year by any farmer, other than a company which commenced or recommenced farming operations on or after the first day of July, 1943, shall be reduced by such an amount as in the opinion of the Collector is fair and reasonable having regard to the risks of mortality of such livestock.

“(7) The value to be placed upon such livestock (other than livestock acquired by purchase for stud purposes) shall be—

(a) in the case of livestock acquired by a farmer other than a company which commenced or recommenced farming operations on or after the first day of July, 1943—

(i) if acquired by purchase either the purchase price paid or the standard value applicable to the livestock;

(ii) if acquired otherwise than by purchase, the standard value applicable to the livestock;

(b) in the case of livestock acquired by a company which commenced or recommenced farming operations on or after the first day of July, 1943—

(i) if acquired by purchase, either the purchase price paid or the price which in the opinion of the Collector is the current market price of the livestock; or

(ii) if acquired otherwise than by purchase, the price which in the opinion of the Collector is the current market price of the livestock.”

3. Sub-section (1) of section *thirteen* of the principal law, as amended by section *two* of Proclamation No. 2 of 1943, is hereby amended by deleting paragraph (g) and substituting therefor the following new paragraph:—

Amendment of section 13 of Proclamation No. 7 of 1940, as amended.

“(g) in the case of any person who shall be not liable for any excess profits duty under the terms of any law, the amount of Cattle Export War Tax paid during the year of assessment under the Bechuanaland Protectorate Cattle Export War Tax Proclamation, 1942 (No. 33 of 1942), on production to the Collector of the relative receipts or duplicates thereof.”

4. Section *twenty-three* of the principal law, as amended by section *six* of Proclamation No. 59 of 1941, is hereby repealed and the following section is substituted therefor:—

New section 23 of Proclamation No. 7 of 1940.

“23. (1) From the amount of supertax payable in terms of section *seventeen* there shall be deducted the sum of two hundred and ten pounds:

Provided that if the period assessed is less than twelve months, the deduction shall be an amount which bears to two hundred and ten pounds the same ratio as the period assessed bears to twelve months.

(2) There shall be exempt from supertax every person other than a company whose income subject to supertax does not exceed one thousand seven hundred and seventy-five pounds in any year of assessment, or, if the period of assessment is less than a full year, an amount which bears to one thousand seven hundred and seventy-five pounds the same ratio as the period assessed bears to one year.”

short title. 5. This Proclamation may be cited as the
Bechuanaland Protectorate Income Tax Pro-
clamation, 1944.

GOD SAVE THE KING.

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

WALTER C. HUGGARD,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.