

# BECHUANALAND PROTECTORATE.

No. 30 OF 1944.

(Promulgated 1st September, 1944.)

## PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Death  
Duties (Amendment) Proclamation, 1944.

Whereas it is expedient to amend the Bechuanaland Protectorate Death Duties Proclamation, 1941, hereinafter referred to as "the principal law", by altering the rates of estate and succession duty imposed thereunder:

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

1. The First Schedule to the principal law, as amended by Proclamation No. 30 of 1942, is hereby repealed and the following Schedule is substituted therefor:

New First  
Schedule to  
Proclama-  
tion No. 58  
of 1941.

### FIRST SCHEDULE.

#### RATES OF ESTATE DUTY.

Upon the first £2,000 of dutiable amount  $\frac{1}{2}$  per cent.

Upon so much of the dutiable amount as exceeds—

£2,000 and does not exceed £3,000 1 per cent.

£3,000 and does not exceed £7,500 2 per cent.

£7,500 and does not exceed £10,000 3 per cent.

Thereafter the rate of estate duty chargeable upon each pound of the dutiable amount in excess of £10,000 shall be three-ten-thousandths of a pound for every completed one hundred pounds or part thereof contained in the dutiable amount, subject to a maximum rate of six shillings and eight pence upon each pound.

2. The Second Schedule to the principal law is hereby repealed and the following Schedule is substituted therefor:

New  
Second  
Schedule to  
Proclama-  
tion No. 58  
of 1941.

SECOND SCHEDULE.  
RATES OF SUCCESSION DUTY.

<i>Degree of Relationship of Successor to Predecessor.</i>	<i>Rate of Duty upon Dutiable Amount of Succession.</i>
(i) Where the successor is the direct descendant or ascendant of the predecessor	3 per cent.
(ii) Where the successor is the brother or sister of the predecessor	5 per cent.
(iii) Where the successor is the descendant of the brother or sister of the predecessor	8 per cent.
(iv) Where the successor is otherwise related to the predecessor or is a stranger in blood or is an institution	12 per cent.

Provided that—

- (a) so much of any dutiable succession as exceeds ten thousand pounds in value shall be subject to an additional duty of one per cent. on the amount of such excess;
- (b) where the successor is married to a person related by blood to the predecessor, the rate of duty chargeable shall be determined by the relationship of whichever of the two spouses is more nearly related to the predecessor;
- (c) where the predecessor was married to a person related by blood to the successor, the rate of duty chargeable shall be determined by the relationship of the successor to whichever of the predecessor and his or her spouse was more nearly related to the successor.

Short title  
and com-  
mencement.

3. This Proclamation may be cited as the Bechuanaland Protectorate Death Duties (Amendment) Proclamation, 1944, and shall be deemed to apply to the estate of any person who dies on or after the first day of September, 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.