

BECHUANALAND PROTECTORATE.

No. 36 of 1944.

(Promulgated 15th September, 1944.)

PROCLAMATION

By His Excellency the High Commissioner
Entitled the Bechuanaland Protectorate Income Tax
(Consolidation) (Amendment) Proclamation, 1944.

Whereas it is expedient 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. Section *sixty-four* of the principal law is hereby amended as follows:—

(a) by inserting at the end of sub-section (1) the following proviso:—

“ Provided that where in the case of any individual but for this proviso the amount of income tax payable under this or any subsequent Proclamation after allowance of any relief as aforesaid, when added to the amount of income tax payable in the United Kingdom in respect of the same part of his income after allowance of such relief as is granted by section *twenty-seven* of the Finance Act, 1920, of the United Kingdom (which amount is hereinafter referred to as "the net United Kingdom tax") would exceed the greater of the amounts of income tax which, but for the reliefs aforesaid, would be payable under this or any such subsequent Proclamation and in the United Kingdom respectively (which amounts are hereinafter referred to respectively as "the gross Colonial tax" and "the gross United Kingdom tax"), the Collector may, if he is satisfied that special hardship would otherwise be caused, grant such additional relief from the tax payable under this or any such subsequent Proclamation as he may think fit up to an amount sufficient to reduce the net tax so payable to an amount which, when added to the net United Kingdom tax, will be equivalent

Amendment of section 64 of Proclamation No. 7 of 1940.

to the gross Colonial tax or the gross United Kingdom tax, whichever is the greater.”;

(b) by inserting in the sixth line of subsection (2), immediately after the word “tax”, the words “or the net United Kingdom tax”;

(c) by deleting from the sixth line of subsection (3) the words “the year” and substituting therefor the words “any year”.

Short title. 2. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax (Consolidation) (Amendment) Proclamation, 1944.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Ninth day of September 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.