

BECHUANALAND PROTECTORATE.

No. 25 of 1947.

(Promulgated 2nd May, 1947.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Death Duties
(Amendment) Proclamation, 1947.

Whereas it is expedient to amend the Bechuanaland Protectorate Death Duties Proclamation, 1941, 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. The following section, numbered *thirty-seven* B, is hereby inserted immediately after section *thirty-seven* A of the principal law, as amended by Proclamation No. 13 of 1946:—

Exception as to property in British possessions. 37B. (1) Where the Master is satisfied that in any British possession to which this sub-section applies, death duties are payable by reason of a death in respect of any property situate in such possession and passing on such death, he shall allow a sum equal to the amount of any such duty to be deducted from the death duties payable in the Territory in respect of that property on the same death.

(2) No such deduction as is provided for in this section shall be made until and unless the duty so payable in the British possession has been actually paid, and in the meantime the full amount of death duties shall be assessed and payable, and on payment of the duty in the British possession a refund of the amount thereof shall be made accordingly in the same manner as in the case of duty paid in excess.

(3) The High Commissioner may, by notice in the *Gazette*, apply this section to any British possession where he is satisfied that by the law of such possession either no duty is leviable in respect of the property situate in such possession when passing on death, or that the law of such possession as respects any duty so

leviable is to the like effect as the provisions contained in sub-section (1) of this section.

(4) The High Commissioner may revoke any such notice when it appears that the law of the British possession has been so altered that it would not authorise the making of a notice under this section."

Short title. 2. This Proclamation may be cited as the Bechuanaland Protectorate Death Duties (Amendment) Proclamation, 1947.

GOD SAVE THE KING.

Given under my Hand and Seal at Cape Town this Twenty-sixth day of April, One thousand Nine hundred and Forty-seven.

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

A. G. T. CHAPLIN,
Acting Administrative Secretary.