

BECHUANALAND PROTECTORATE,

No. 46 of 1947.

(Promulgated 25th July, 1947.)

PROCLAMATION

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

Whereas it is expedient to amend the Bechuanaland Protectorate Income Tax Proclamation, 1946:

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

1. Section *two* of the Bechuanaland Protectorate Income Tax Proclamation, 1946, is hereby repealed and the following section is substituted therefor:—

New section
2 of
Proclama-
tion
No. 42 of
1946.

“ 2. Section *seven* of the principal law, as amended by section *three* of Proclamation No. 59 of 1941, is hereby further amended—

(1) by deleting paragraph (*a*) of sub-section (1) and the first line of paragraph (*b*) of the same sub-section and substituting therefor the following:—

‘ (*a*) public companies, as defined in sub-section (2) of section *eighteen*, the sum of forty-five pounds;

(*b*) persons other than those in paragraph (*a*) —’.

(2) by inserting in sub-paragraph (ii) of sub-section 1 (*b*), immediately after the words ‘ eighteen years ’, the words ‘ or, if he was wholly dependent for his maintenance upon the taxpayer, over the age of twenty-one years ’”.

2. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax (Amendment) Proclamation, 1947, and shall be deemed to have had force and effect as from the eighteenth day of October, 1946.

Short title
and
commence-
ment.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Eighteenth day of July, One thousand Nine hundred and Forty-seven.

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.