

BECHUANALAND PROTECTORATE.

No. 61 of 1947.

(Promulgated 19th September, 1947.)

PROCLAMATION

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

Whereas it is expedient to fix the rates of normal and super income tax to be levied in the Bechuanaland Protectorate in respect of the year of assessment ending on the thirtieth day of June, 1947:

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* respectively of the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940, as amended (hereinafter referred to as "the principal law"), the rates of normal and super tax to be levied for the year of assessment ending the thirtieth day of June, 1947, shall be as follows:—

NORMAL TAX.

(a) In so far as normal tax is concerned in respect of the taxable income for the period from the first day of July, 1946, up to and including the thirtieth day of June, 1947—

(i) in the case of public companies as defined in sub-section (2) of section *eighteen* of the principal law for each pound of such income, four shillings and sixpence;

(ii) in the case of private companies as defined in sub-section (2) of section *eighteen* of the principal law, the rate to be levied shall be the rate applicable to unmarried persons under sub-paragraph (iii) hereof;

(iii) in the case of persons other than those referred to in sub-paragraph (i) for each pound of such income, eighteen pence increased by one-thousandth of a penny for

each pound of such income in excess of one pound, subject to a maximum rate of three shillings and threepence in every pound: Provided that for a married person the rate for each pound shall be fifteen pence increased by one-thousandth of a penny for each pound of such income in excess of one pound, subject to a maximum rate of three shillings in every pound: Provided further that the net amount arrived at by calculation in accordance with the provisions of this sub-paragraph shall be subject, after the deduction of the rebates under sub-sections (1) and (2) of section *seven* of the principal law, to a surcharge of forty-five per centum in the case of married persons and fifty per centum in the case of unmarried persons;

(iv) in the case of any person (not being a married person or a company or a person who is the sole supporter of any person incapacitated by old age, infirmity or any other reason satisfactory to the Collector from maintaining himself or a person who is the sole supporter of any child who is, on the last day of the year of assessment, under the age of eighteen years), in addition to any tax determined in accordance with sub-paragraph (iii), three pounds if the taxable income exceeds two hundred and fifty pounds; Provided that the said amount of three pounds shall be reduced by one pound for each dependant of the taxpayer;

SUPER TAX.

(b) In so far as super tax is concerned, for each pound of the income subject to super tax, two shillings increased by one four-hundredth of a penny for each pound of such income in excess of one pound, subject to a maximum rate of seven shillings and sixpence in every pound: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this paragraph a sum equal to fifty per centum in the case of married persons and fifty-five per centum in the case of unmarried persons of the net amount arrived at after deducting the abatement provided for in sub-section (1) of section *twenty-three* of the principal law from the amount of the tax so calculated.

2. Section *seven* of the principal law is here-
by amended—

(a) by the substitution in sub-paragraph
(ii) of paragraph (b) of sub-section (1) for
the words " five pounds " of the words
" seven pounds ten shillings " ;

(b) by the substitution in sub-paragraph
(iv) of the said paragraph for the words
" one pound ten shillings " of the words
" two pounds " .

3. This Proclamation shall be cited as the Short title.
Bechuanaland Protectorate Income Tax
(Amendment) Proclamation, 1947.

GOD SAVE THE KING.

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

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.