

## SWAZILAND.

No. 62 of 1947.

(Promulgated 19th September, 1947.)

### PROCLAMATION

By His Excellency THE HIGH COMMISSIONER  
Entitled the Swaziland Income Tax Proclamation,  
1947.

Whereas it is expedient to fix the rates of income tax to be levied in Swaziland in respect of the year ended on the 30th day of June, 1947:

Now therefore under and by virtue of the powers, authorities and jurisdiction conferred upon and committed to me by His Majesty under the Swaziland Order in Council, 1903, as amended by the Swaziland Order in Council, 1906, and the Swaziland Order in Council, 1909, 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 Swaziland Income Tax (Consolidation) Proclamation, 1939 (No. 63 of 1939) (hereinafter referred to as "the principal law"), the rates of income tax to be levied in respect of the year ended on the thirtieth day of June, 1947, shall be as follows:—

Rates of  
Income Tax  
for the year  
1946/47.

#### NORMAL TAX.

(a) The rates of normal tax shall be—

(i) The rates specified in paragraphs (a) and (b) of section *one* of the Swaziland Income Tax Proclamation, 1943 (No. 19 of 1943); provided, however, that the amount arrived at by calculation in accordance with the provisions of the said paragraphs shall be subject, after the deduction of the abatements under sub-section (1), (2) and (3) of section *seven* of the principal law, as amended, to a surcharge of forty-five per centum in the case of married persons; and fifty per centum in the case of unmarried persons;

(ii) 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 Commissioner 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 subparagraph (1) 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; and further provided that the amount levied in terms of this sub-section shall not be subject to any reduction referred to in sub-section (4) of section *seven* of the principal law as amended.

#### SUPER TAX.

(b) The rates of super tax shall be the rates specified in paragraph (c) of section *one* of the Swaziland Income Tax Proclamation, 1943 (No. 19 of 1943); provided, however, that the amount arrived at by calculation in accordance with the provisions of the said paragraph shall be subject, after deduction of the abatement under section *twenty-three* of the principal law, as amended by section *three* of the Swaziland Income Tax Proclamation, 1944 (No. 39 of 1944), to a surcharge in the case of persons other than Companies of fifty-five per centum; provided further that this surcharge in the case of married persons shall be fifty per centum.

Amendment of section 7 of Proclamation No. 63 of 1939, as amended by Proclamation No. 60 of 1941.

2. Section *seven* of the principal law is hereby amended—

(a) by the substitution in sub-section 1 (b) for the words " five pounds " of the words " seven pounds ten shillings "; and  
(b) by the substitution in sub-section 1 (d) for the words " one pound ten shillings " of the words " two pounds ".

Short title. 3. This Proclamation may be cited as the Swaziland Income Tax 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.