

BECHUANALAND PROTECTORATE.

No. 22 of 1950.

(Promulgated 6th April, 1950.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Cattle Export Tax
Proclamation, 1950.

Repealed
by
Proc.
10/52.

Whereas it is expedient to make provision for the imposition of a consolidated tax on horned cattle exported from the Bechuanaland Protectorate (in lieu of the various levies and taxes which are being repealed with effect as from the first day of April, 1950);

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

Tax on Cattle Exported.

1. Upon every head of horned cattle exported from the Territory there shall be paid to the Bechuanaland Protectorate Government a tax of eight shillings per head.

Manner of Payment.

2. The tax imposed by section *one* shall be payable to any administrative officer, veterinary officer, stock inspector, police officer or any other person authorised in writing by the Resident Commissioner to receive such tax, and such officer or other person shall give an official receipt for the same, the production of which receipt at the port of exit shall be proof of payment of the tax on the said cattle.

Penalty.

3. Any person who exports or attempts to export any horned cattle from the territory without having first paid the tax imposed by this Proclamation shall be guilty of an offence and liable, on conviction, to a fine not exceeding ten pounds or to imprisonment with or without hard labour for a term not exceeding one month or to both such fine and imprisonment in respect of each head of horned cattle exported or attempted to be exported.

Onus of Proof.

4. In any prosecution for exporting or attempting to export any horned cattle without first having paid the tax imposed by this Proclamation, proof that the accused or any agent of the accused who had charge of the cattle at the time of the exportation or attempted exportation failed, on demand made by any member of the police

force or by any of the persons mentioned in section *two* to produce the receipt for such tax, shall be sufficient evidence that such tax has not been paid unless and until the contrary is proved.

Definition.

5. In this Proclamation the expression "horned cattle" includes any bull, cow, ox, stag, heifer, weaned calf, and the slaughtered carcass or portion of a carcass of any such stock, other than hides, horns or hoofs.

Repeal.

6. The Bechuanaland Protectorate Cattle Export War Tax Proclamation, 1942 (No. 33 of 1942), is hereby repealed with effect from the first day of April, 1950.

Short Title and Commencement.

7. This Proclamation may be cited as the Bechuanaland Protectorate Cattle Export Tax Proclamation, 1950, and shall have force and take effect on the first day of April, 1950.

GOD SAVE THE KING.

Given under my Hand and Seal at Cape Town this Twenty-ninth day of March, One thousand Nine hundred and Fifty.

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

W. A. W. CLARK,
Chief Secretary.