

**THE INCOME TAX (RATES) LAW, 1966**



No. 31



1966

I assent.

7th September, 1966

H.S. Norman-Walker,  
Her Majesty's Commissioner.

**A LAW TO FIX THE RATES OF INCOME TAX TO BE LEVIED  
IN RESPECT OF THE YEAR OF ASSESSMENT ENDING ON  
THE 30TH DAY OF JUNE, 1966**

(16th September, 1966)

**ENACTED** by the Legislature of Bechuanaland.

**Short Title and Application**

1. This Law may be cited as the Income Tax (Rates) Law, 1966, and shall apply to assessments for the year of assessment ending on the 30th day of June, 1966.

### **Interpretation.**

2. In this Law, unless the context otherwise requires —

“external company” means a company which is incorporated or otherwise established outside Bechuanaland;

and other expressions have the meanings respectively assigned thereto in the Income Tax (Consolidation) Proclamation, 1959 (No. 81 of 1959).

### **Rates of Income Tax.**

3. In terms of section 6(2) of the Income Tax (Consolidation) Proclamation, 1959 (No. 81 of 1959) (hereinafter referred to as the principal law), the rates of income tax to be levied for the year of assessment ending on the thirtieth day of June, 1966, shall be —

(a) in the case of private companies, other than external companies —

(i) for the first five thousand rand of taxable income, twenty cents for every rand thereof; and

(ii) for the excess of taxable income over five thousand rand, thirty cents for every rand thereof:

Provided that there shall be deducted from the amount of tax calculated in terms of this paragraph a sum equal to three *per cent* of such amount;

(b) in the case of companies other than those mentioned in paragraph (a), for each rand of taxable income, thirty cents:

Provided that there shall be deducted from the amount of tax calculated in terms of this paragraph a sum equal to three *per cent* of such amount;

(c) in the case of persons other than companies, as prescribed in the Schedule:

Provided that there shall be added to the amount of tax so determined a sum equal to twenty *per cent* of the net amount arrived at after deducting the rebates provided for in section 8 of the principal law from the amount of tax so determined.

SCHEDULE

*Taxable Income*

*Rates of Tax in respect of Married Persons*

Where the taxable income does not exceed R600

6% of each R1 of taxable income

exceeds R 600 but not R 1,000  
 exceeds R 1,000 but not R 1,200  
 exceeds R 1,200 but not R 2,400  
 exceeds R 2,400 but not R 3,000  
 exceeds R 3,000 but not R 4,600  
 exceeds R 4,600 but not R 5,000  
 exceeds R 5,000 but not R 6,000  
 exceeds R 6,000 but not R 8,000  
 exceeds R 8,000 but not R10,000  
 exceeds R10,000 but not R12,000  
 exceeds R12,000 but not R14,000  
 exceeds R14,000 but not R16,000  
 exceeds R16,000 but not R18,000  
 exceeds R18,000

R 36 plus 7% of the amount by which taxable income exceeds R 600  
 R 64 plus 8% of the amount by which taxable income exceeds R 1,000  
 R 80 plus 8% of the amount by which taxable income exceeds R 1,200  
 R 176 plus 8% of the amount by which taxable income exceeds R 2,400  
 R 224 plus 9% of the amount by which taxable income exceeds R 3,000  
 R 368 plus 16% of the amount by which taxable income exceeds R 4,600  
 R 432 plus 25% of the amount by which taxable income exceeds R 5,000  
 R 682 plus 29% of the amount by which taxable income exceeds R 6,000  
 R1,262 plus 35% of the amount by which taxable income exceeds R 8,000  
 R1,962 plus 39% of the amount by which taxable income exceeds R10,000  
 R2,742 plus 40% of the amount by which taxable income exceeds R12,000  
 R3,542 plus 44% of the amount by which taxable income exceeds R14,000  
 R4,422 plus 47% of the amount by which taxable income exceeds R16,000  
 R5,362 plus 50% of the amount by which taxable income exceeds R18,000

*Taxable Income*

*Rates of Tax in respect of persons who are not Married*

Where the taxable income does not exceed R600

7½% of each R1 of taxable income

exceeds R 600 but not R 1,000  
 exceeds R 1,000 but not R 1,200  
 exceeds R 1,200 but not R 2,400  
 exceeds R 2,400 but not R 3,000  
 exceeds R 3,000 but not R 4,600  
 exceeds R 4,600 but not R 5,000  
 exceeds R 5,000 but not R 6,000  
 exceeds R 6,000 but not R 8,000  
 exceeds R 8,000 but not R10,000  
 exceeds R10,000 but not R12,000  
 exceeds R12,000 but not R14,000  
 exceeds R14,000 but not R16,000  
 exceeds R16,000 but not R18,000  
 exceeds R18,000

R 45 plus 9% of the amount by which taxable income exceeds R 600  
 R 81 plus 9% of the amount by which taxable income exceeds R 1,000  
 R 99 plus 9% of the amount by which taxable income exceeds R 1,200  
 R 207 plus 10% of the amount by which taxable income exceeds R 2,400  
 R 267 plus 11% of the amount by which taxable income exceeds R 3,000  
 R 443 plus 18% of the amount by which taxable income exceeds R 4,600  
 R 515 plus 26% of the amount by which taxable income exceeds R 5,000  
 R 775 plus 30% of the amount by which taxable income exceeds R 6,000  
 R1,375 plus 36% of the amount by which taxable income exceeds R 8,000  
 R2,095 plus 41% of the amount by which taxable income exceeds R10,000  
 R2,915 plus 42% of the amount by which taxable income exceeds R12,000  
 R3,755 plus 45% of the amount by which taxable income exceeds R14,000  
 R4,655 plus 48% of the amount by which taxable income exceeds R16,000  
 R5,615 plus 50% of the amount by which taxable income exceeds R18,000

Passed by the Legislative Assembly this day,

the 24th August, 1966.

1966.

**G T. MATENGE,**  
Clerk of the Legislative Assembly.