

THE INCOME TAX (FURTHER AMENDMENT) ACT, 1968

No. 29



of 1968

AN ACT TO AMEND THE INCOME TAX (CONSOLIDATION) PROCLAMATION, 1959

Date of Assent: 1.5.68

Date of Commencement: 3.5.68

ENACTED by the Parliament of Botswana.

Short Title and Application

1. This Act may be cited as the Income Tax (Further Amendment) Act, 1968, and shall be deemed to have come into operation in respect of the year of assessment ended the 30th June, 1968.

Amendment of Section 10 of Proclamation No. 81 of 1959

2. The Income Tax (Consolidation) Proclamation, 1959, (hereinafter referred to as the principal law) is amended in paragraph (b) of subsection (1) of section 10 by the deletion of "the carrying on in Botswana of any trade" and the substitution of "Botswana".

Amendment of Section 11 of Proclamation No. 81 of 1959

3. Section 11 of the principal law is amended in subsection (1) by the addition of the following paragraphs -

- “(m) any moneys paid outside Botswana to any person in employment in Botswana in respect of such employment where the Government of Botswana has entered into an agreement that such moneys shall be paid free of Botswana income tax;
- (n) the income of any prescribed organisation of which Botswana and one or more countries are members;
- (o) the official salary and emoluments of an official of a prescribed organization of which Botswana and one or more other countries are members, to the prescribed extent and subject to the prescribed conditions.”.

Amendment of Section 69 of Proclamation No. 81 of 1959

4. Section 69 of the principal law is amended by the insertion after paragraph (3) of the following paragraph, the existing paragraphs (f) and (g) becoming thereby paragraphs (g) and (h) respectively -

- “(f) prescribing anything which in terms of this Proclamation is to or may be prescribed;”.

Passed by the National Assembly this day, the 5th April, 1968.

G.T. MATENGE,
Clerk of the National Assembly.