

THE INCOME TAX (RATES) (NO. 2) ACT, 1971

No. 15



of 1971

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and application
2. Interpretation
3. Rates of income tax
4. Presumption

AN ACT TO FIX THE RATES OF INCOME TAX TO BE LEVIED IN RESPECT OF THE YEAR OF ASSESSMENT ENDING ON THE 30TH JUNE, 1972.

Date of Assent: 28.4.1971

Date of Commencement: 7.5.1971

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Income Tax (Rates) (No.2) Act, 1971, and shall apply to assessments for the year of assessment ending on the 30th June, 1972.

Short title and application.

2. In this Act unless the context otherwise requires, the expressions -

Interpretation.

“assessment”, “company”, “taxable income” and “year of assessment”

shall have the meaning assigned thereto respectively by the Income Tax (Consolidation) Proclamation, 1959.

Rates of
income tax.

3. The rates of income tax to be levied for the year of assessment ending on the 30th June, 1972, shall be –

- (a) in the case of companies, for each rand of taxable income, thirty cents;
- (b) in the case of persons other than companies, as prescribed in the Schedule:

Provided that there shall be added to the amount of tax determined under (b) a sum equal to 30 per centum of the net amount arrived at after deducting the rebates provided for in section 8 of the Income Tax (Consolidation) Proclamation, 1959, from the amount of tax so determined:

Further provided that in the case of persons not ordinarily resident in Botswana if the amount of tax so determined is less than 3 per centum of the taxable income the income tax to be levied shall be 3 per centum of the taxable income.

Presumption.

4. For the purposes of this Act a person having an address outside Botswana shall be deemed to be not ordinarily resident in Botswana until the contrary is proved.

SCHEDULE

Taxable Income
Where the taxable income does not exceed R600

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

Taxable Income

Where the taxable income does not exceed R600

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

Rates of Tax in respect of Married Persons

6% of each R1 of taxable income

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

Rates of Tax in respect of persons who are not Married

7½% of each R1 of taxable income

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 National Assembly this day, the 1st April, 1971.

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