

INCOME TAX (AMENDMENT) ACT, 1975

No. 33



of 1975

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Application
3. Amendment of section 2 of Cap. 52:01
4. Amendment of section 31 of principal Act
5. Amendment of section 51 of principal Act
6. Amendment of Part II of Second Schedule to principal Act

An Act to amend the Income Tax Act

Date of Assent: 18.12.75

Date of Commencement: 31.12.75

ENACTED by the Parliament of Botswana

1. This Act may be cited as the Income Tax (Amendment) Act, 1975. Short title

2. This Act shall apply to the assessment of income for the tax year ending 30th June, 1975, and for subsequent tax years. Application

3. Section 2 of the Income Tax Act (hereinafter referred to as "the principal Act") is amended – Amendment of section 2 of Cap. 52:01

(a) by substituting for the definition of "public servant", which appears therein, the new definition following –

““public servant” means an employee of the Government or of any specified corporation, or an employee of a local authority to whom the provisions of the Unified Local Government Service Act, 1973, apply;” ;

13 of 1973

- (b) by inserting, in its appropriate alphabetical order, the new definition following –
- ““teacher” means a person to whom the provisions of the Unified Teaching Service Act, 1975, apply, or who is employed in accordance with the provisions of the Botswana Teaching Service Act in a Government school, a local authority school, or an aided school, as defined in the Education Act;” .
- 26 of 1975
- Cap. 62:01
- Cap. 58:01
- Amendment of section 31 of principal Act
- Amendment of section 51 of principal Act
- Amendment of Part II of Second Schedule to principal Act
- 4.** Section 31 (1) of the principal Act is amended by inserting, immediately after the words “public servant”, where they appear in paragraphs (d) and (e) thereof, the words “or teacher,” .
- 5.** Section 51 of the principal Act is amended by inserting, immediately after the words “public servant”, which appear therein, the words “or teacher” .
- 6.** Part II of the Second Schedule to the principal Act is amended by inserting, immediately after the words “public servant”, where they appear in paragraphs (vii), (viii) and (ix) thereof, the words “or teacher” .

Passed by the National Assembly this 4th day of December, 1975.

I.P. GONTSE,
Clerk of the National Assembly.