

Statutory Instrument No. 1 of 1975

INCOME TAX ACT  
(Cap. 52:01)

**INCOME TAX (OATH OF SECRECY) REGULATIONS, 1975**

*(Published on the 10th January, 1975)*

IN EXERCISE of the powers conferred by section 131 of the Income Tax Act, the Minister of Finance and Development Planning hereby makes the following Regulations --

1. These Regulations may be cited as the Income Tax (Oath of Secrecy) Regulations, 1975.

2. Every person appointed under or employed in carrying out the provisions of the Act, and every person to whom confidential information is disclosed under section 5 of the Act shall make the oath or declaration of secrecy set out in the Schedule hereto before a commissioner of oaths.

SCHEDULE

OATH/DECLARATION OF SECRECY

I,..... of

.....  
swear/solemnly declare that I will not either directly or indirectly divulge or disclose to anyone or be a party to the divulging or disclosing to or obtaining by anyone any particular matter or thing relating to the income of or income tax payable by any person, or any other information or document which has been in any way received by me in connexion with the exercise of any powers or the performance of any duties conferred or imposed upon me under the written laws relating to income tax, or received by me by virtue of any office, place or position that I may at any time hold or occupy under the said written laws or with the approval of the Minister responsible for finance, save to the extent that I may be permitted or required to do so in accordance with the said written laws.

(So help me God)

Sworn to/declared at ..... this..... day of .....

19..... by the above-name ..... before me.

.....  
*Commissioner of Oaths*

MADE this 2nd day of January, 1975.

F.G. Mogae,  
*Permanent Secretary,  
Ministry of Finance and Development Planning.*