

**LOCAL GOVERNMENT TAX (AMENDMENT) ACT, 1980**

No. 42



of 1980

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title and commencement
2. Amendment of First Schedule to Cap. 40:04
3. Amendment of Third Schedule to principal Act

**An Act to amend the Local Government Tax Act**

*Date of Assent: 11.12.80.*

*Date of Commencement: 1.1.81.*

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Local Government Tax Act (Amendment) Act, 1980, and shall come into operation on 1st January, 1981. Short title and commencement

2. The First Schedule to the Local Government Tax Act (hereinafter referred to as "the principal Act") is amended by substituting for the General Scale therein set out the following new General Scale — Amendment of First Schedule to Cap. 40:04

**"GENERAL SCALE**

<i>Chargeable Income received or deemed under the Act to have been received during preceding year</i>	<i>Tax Payable</i>
Not exceeding P300	Nil
Exceeding P300 but not exceeding P600	P6
Exceeding P600 but not exceeding P900	P12
Exceeding P900 but not exceeding P1 200	P24
Exceeding P1 200 but not exceeding P1 800	P36

Exceeding P1 800 but not exceeding P2 400	P54
Exceeding P2 400 but not exceeding P3 000	P72
Exceeding P3 000 but not exceeding P3 600	P90
Exceeding P3 600	P108".

Amendment  
of Third  
Schedule to  
principal Act

3. The Third Schedule to the principal Act is amended by substituting for the scale therein set out the following new scale —

**"DEDUCTION FROM SALARY OR WAGES UNDER  
PAY-AS-YOU-EARN SCHEME**

<i>Salary or Wages due in any month</i>	<i>Deduction by Employer</i>
Not exceeding P25	Nil
Exceeding P25 but not exceeding P50	50t
Exceeding P50 but not exceeding P75	P1
Exceeding P75 but not exceeding P100	P2
Exceeding P100 but not exceeding P150	P3
Exceeding P150 but not exceeding P200	P4,50
Exceeding P200 but not exceeding P250	P6
Exceeding P250 but not exceeding P300	P7,50
Exceeding P300	P9".

PASSED by the National Assembly this 4th day of December, 1980.

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