



OFFICIAL GAZETTE

OF THE

HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS EXCELLENCY THE HIGH COMMISSIONER.

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PRETORIA, FRIDAY, 19TH OCTOBER, 1934.

[No. 1739.]

No. 49 of 1934.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is expedient further to amend the Bechuanaland Protectorate Income Tax Proclamation 1922 (hereinafter referred to as "the principal law"):

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

1. Section *fourteen* of the principal law shall be and is hereby repealed and the following section substituted in place thereof.

14. (1) Every Company which is subject to Income Tax and which pays interest upon or in respect of debentures or debenture stock shall be entitled to deduct from each amount of interest paid to the holder of any such debenture or debenture stock the proportionate amount of Income Tax paid by such Company in respect of the total of such interest.

(2) The Collector shall on the receipt of a claim from the holder of any such debenture or debenture stock, resident in the Territory, refund to such holder such amount of any Income Tax deducted under this section as such holder would not have been chargeable with if such deduction had not been made, provided that the claim for refund shall have been received from such holder within two years from the end of the year of assessment in respect of which the interest is set out in the taxpayer's return as required by section *twelve* of this Proclamation, or within such further time as the Collector may for good cause allow.

(3) For the purposes of this Section "interest upon or in respect of debentures or debenture stock" shall include any interest payable under and by virtue of a debenture or debenture trust-deed whether in the form of a mortgage or any other instrument or document acknowledging indebtedness.

2. Section *seventeen* of the principal law shall be and is hereby amended by the addition of the following subsection:—

"(5) Every claim for relief under this section shall be made to the Collector of Income Tax within two years of the date of the assessment to which the claim relates or within such further time as the Collector may for good cause allow".

3. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax Amendment Proclamation 1934 and shall have force and take effect from the date of its publication in the *Gazette*; provided however that any claim for refund or relief, that has arisen in respect of assessments already made and would not otherwise have become time-barred but for the promulgation of this Proclamation, may

be made to the Collector at any time within a period not exceeding two years of the date of the coming into force of this Proclamation.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this *Eleventh* day of October, One thousand Nine hundred and Thirty-four.

H. J. STANLEY,
High Commissioner.

By Command of His Excellency
the High Commissioner.

E. COHEN,
for Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

No. 50 of 1934.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER.

Whereas it is desirable to regulate the sale of dynamite, gelatine, detonators and fuse and for that purpose to provide for the payment of licence duty by persons carrying on the trade of dealing in such substances within the Bechuanaland Protectorate (hereinafter referred to as "the Territory"):

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

1. From and after the taking effect of this Proclamation no person shall deal in, sell or otherwise dispose of dynamite, gelatine, detonators and fuse, unless he shall first have obtained a licence for that purpose from the Resident Magistrate of the district in which he resides or carries on business.

2. Such licence shall not be issued without the approval of the Resident Commissioner, who may authorise the issue thereof upon such conditions as he may deem expedient and shall also be at liberty, if he shall consider it necessary and just to do so, to refuse to issue any such licence on the original application or to refuse to issue a fresh licence on the expiration of any preceding licence and shall not be bound to assign any reason for refusing to sanction the issue of such licence.

3. An annual sum of two pounds shall be paid in respect of each licence, the issue of which shall have been authorised as provided for in the preceding section and every such licence shall expire on the thirty-first day of December of the year it was granted.

4. Nothing in this Proclamation contained shall apply to the holders of gun powder licences issued under Proclamation No. 2 of 1934, nor shall anything in this Proclamation affect the operation in the Territory of the provisions of Act 4 of 1887 of the Colony of the Cape of Good Hope so far as the same apply.

5. This Proclamation shall have force and take effect from the first day of January, 1935.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twelfth day of October, One thousand Nine hundred and Thirty-four.

H. J. STANLEY,

High Commissioner.

By Command of His Excellency
the High Commissioner.

E. COHEN,
for Administrative Secretary.

(Printed by the Government Printer, Pretoria.)

HIGH COMMISSIONER'S NOTICE No. 150 OF 1934.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to appoint Claud Marius Ledebor, Esquire, to be Senior Magistrate in the Bechuanaland Protectorate Service as from the 1st April, 1934.

By Command of His Excellency
the High Commissioner.

E. COHEN,
for Administrative Secretary.

High Commissioner's Office,
Pretoria, 12th October, 1934.

HIGH COMMISSIONER'S NOTICE No. 151 OF 1934.

It is hereby notified for general information that His Excellency the High Commissioner has been pleased to make the following acting appointments in the Bechuanaland Protectorate Service with effect from the 1st September, 1934:—

Inspector Brian Croneen, and
Sub-Inspector Cyril Kaye Moseley,

Bechuanaland Protectorate Police, to act as Assistant Resident Magistrates for the Bechuanaland Protectorate with jurisdiction in the Ngamiland and Ghanzi Districts, respectively.

By Command of His Excellency
the High Commissioner.

E. COHEN,
for Administrative Secretary.

High Commissioner's Office,
Pretoria, 16th October, 1934.

POUND SALE.

HLATIKULU POUND.

To be sold by public auction on Wednesday, the 7th November, 1934, in front of the Court-house at Hlatikulu at 1 p.m., if not previously claimed:—

One brown mare, mule, branded B G on left thigh, white tuft on mane near withers, aged.

E. J. FITZPATRICK,
Poundmaster.

BASUTOLAND.

PUBLIC NOTICE TO FURNISH RETURNS UNDER THE BASUTOLAND INCOME TAX PROCLAMATION, 1920 (AS AMENDED), FOR THE YEAR ENDING 30TH JUNE, 1934.

Notice is hereby given that all persons liable to taxation, personally or in any representative capacity, under the provisions of the Basutoland Income Tax Proclamation, 1920 (as amended), are required to furnish within thirty days of the date of this notice, returns for the assessment of the tax. Returns are also required within thirty days of the date of this notice from any other person, whether a taxpayer or not, to whom paragraph (a), (b), (c), or (d) of this notice applies.

Returns are required from—

- every person (other than a company) whose income for the year ended 30th June, 1934, exceeded £400;
- the public officer of every company which carried on business in the territory during the year ended 30th June, 1934;
- every person to whom a form of return shall be issued even though the income of such person may not have amounted to £400.
- every person who is the representative of any person described above.

FORMS.

The forms prescribed under the Proclamation can be obtained at the Office of the Collector of Income Tax, Maseru.

FORWARDING THE RETURNS.

Every return is required to be forwarded by post or to be delivered at the Office of the Collector of Income Tax, Maseru. NOTE.—Any envelope marked with the words "Income Tax—On His Majesty's Service" will be carried post free.

PENALTIES.

Any person required to render a return who fails to do so within the period of thirty days from the date of this notice, is liable to a penalty not exceeding £100, or in default of payment thereof, to imprisonment with or without hard labour for a period not exceeding one year, and, further, to a fine not exceeding £10 for each day during which default continues after conviction, and to an estimated assessment at double the ordinary rate.

Any person who knowingly and wilfully makes any false statement in any return or evades, or attempts to evade, assessment or taxation, is liable to a penalty not exceeding £100, or in default of payment thereof to imprisonment with or without hard labour for a period not exceeding one year, and, in addition, is liable to be assessed and charged twice the amount of tax which he has sought to evade.

NOTE.—No person is exempted from penalty by reason merely of the fact that he may not have been called upon individually to make a return.

L. G. LUSCOMBE,

Collector of Income Tax.

Maseru, Basutoland, 19th October, 1934.