PROCLAMATION.[1]

BY

HIS EXCELLENCY THE HIGH COMMISSIONER.

No. 9, 1909.—DATED 24th FEBRUARY, 1909.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relative to the payment and collection of hut tax in the Bechuanaland Protectorate:

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

Proclamations repealed.

1. Proclamations Nos. 10 of 1899, 6 of 1900, 17 of 1904, 1 of 1907 and 41 of 1907 shall be and are hereby repealed; provided, however, that such repeal shall not affect any act done, liability incurred, penalty imposed, or proceedings pending under the said Proclamations, and payment of hut tax due thereunder for any year prior to the year ending 31st March, 1910, may be enforced and penalties for non-payment thereof imposed in the same manner as if the said Proclamations had not been repealed.

Hut tax to be paid in respect of every hut.

2. For and in respect of every hut occupied as a dwelling-place by a native or natives there shall be paid to the Resident Commissioner, or to some person to be appointed by him, for the purposes of the Government of the Bechuanaland Protectorate, a hut tax at the rate of one pound per annum for the year ending the thirty-first day of March, 1910, and every succeeding year, provided that if a hut be occupied by two or more male natives of full age the sum of one pound be paid by each of them.

Persons who may be exempted.

3. It shall be lawful for an Assistant Commissioner[2] to exempt from the payment of hut tax in any year any persons who shall be proved to his satisfaction to be incapacitated by extreme old age, blindness, personal infirmity or other cause from earning a livelihood.

How hut tax is to be paid.

4. Hut tax must be paid in sterling coin except in cases where the collector is satisfied that the person liable is unable to pay in such manner, in which case it shall be lawful for the said collector to accept grain or stock in lieu thereof; the value of such grain or stock shall be deemed and taken to be the price current at the nearest market at which such grain or stock can be disposed of after deduction of the cost of conveying it to such market.

Date on which the tax becomes due.

5. The hut tax for the twelve months ending on the thirty-first day of March in any year shall become due on the first day of July in the preceding year, and shall be payable on and after that date on such days and at such places as may be notified by the duly authorised collectors of the said tax. After the thirtieth day of September in each year it shall be the duty of the Police to ascertain what huts are unpaid for, and thereupon to report the fact to the Assistant Commissioner within whose jurisdiction the said huts are situated.

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1 See Proclamations Nos. 47 of 1919, 1 of 1923, 20 of 1923 and 13 of 1929 as regards Native Fund.

2 See Proclamation 31 of 1930.

Penalty for non-payment.

6. Any native who shall refuse or wilfully neglect to make payment of the hut tax due by him within three months after the same shall have become due and payable shall be liable upon conviction to a fine not exceeding five pounds and in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

Receipts to be given.

7. A receipt in such form as the Resident Commissioner may from time to time approve for the amount of hut tax paid by any native shall be given to such native in acknowledgment of the payment made by him and any receipt so given shall be kept by such native and produced for inspection on demand made by any person appointed to collect the said tax or by any police officer.

Penalty for forging or using forged receipt.

8. Any person forging or defacing any such receipt as aforesaid whether given under this Proclamation or under Proclamation No. 41 of 1907 and any native using or attempting to use for the purpose of evading payment of hut tax any forged receipt or any receipt given in acknowledgment of the payment of the hut tax made by any other native shall be liable on conviction to a fine not exceeding fifty pounds or to imprisonment with or without hard labour for a period not exceeding one year.

Native chiefs may be appointed collectors. Remuneration of.

9. It shall be lawful for the Resident Commissioner to appoint any native chief as collector of hut tax within any area. Chiefs so appointed shall receive from an Assistant Commissioner[1] books containing the forms of receipt approved by the Resident Commissioner, and it shall be their duty to pay and deliver to the Assistant Commissioner[1] the amount of hut tax represented by the said receipt forms given by them as receipts, and to account for the remainder of the said receipt forms; provided that an amount equal to 10 per centum of the value of the tax so collected may be paid to the said chiefs in consideration of services rendered in the collection thereof subject to the provisions of section *eleven* of this Proclamation.

Collectors to furnish lists of persons liable.

10. Any chief appointed to collect hut tax as aforesaid shall furnish to the Assistant Commissioner[1] a complete list of the names of the persons liable for the payment of hut tax within the area for which he is appointed, and shall, on paying over any amount collected by him furnish to the Assistant Commissioner[1] a list of the persons by whom the said amount has been paid.

Collectors responsible for proper collection.

11. Any chief so appointed shall be responsible for the due and proper collection of the said tax within the area for which he is appointed, and in the event of the collection thereof being made in a careless or improper manner, it shall be lawful for the Resident Commissioner to reduce or withhold the remuneration allowed to such chief.

High Commissioner may suspend operation of Proclamation.

12. It shall be lawful for the High Commissioner, by notice in the *Gazette* to suspend for any period, in any portion of the said Protectorate, the operation of this Proclamation, should it appear expedient to him so to do, on account of general distress or famine or any other cause.

Commencement of Proclamation.

13. This Proclamation shall have force and take effect from the first day of April, 1909.

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[1]See Proclamation No. 31 of 1930.