

BECHUANALAND PROTECTORATE.

No. 48 of 1919.

[Promulgated 20th December, 1919.]

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Imposing a tax on cattle in the Bechuanaland Protectorate owned by persons other than natives.

Whereas it is desirable to impose a tax on owners of cattle in the Bechuanaland Protectorate for the benefit of the general revenue of the Protectorate;

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

1. In this Proclamation the term "cattle" shall mean bulls, oxen, cows and heifers, but shall not include unweaned calves.

"Owner" in relation to cattle shall include a lawful possessor.

2. Every owner of cattle in the Bechuanaland Protectorate shall pay to the Bechuanaland Protectorate Administration a tax of sixpence for each half-year for a period of three years commencing from the first day of January 1920 on every head of cattle in the Bechuanaland Protectorate owned by or in the possession of such owner on the first day of January and the first day of July in each year.

3. (1) For the purposes of the tax imposed by this Proclamation a declaration shall be made by every owner of cattle of all cattle owned by him or in his possession on the first day of January and the first day of July in each year, and shall be transmitted by such owner to the Assistant Commissioner, Resident Magistrate or Assistant Resident Magistrate of the district not later than fifteen days after the first day of January or July as the case may be.

(2) Every such declaration shall set forth that it is made under the provisions of this section and it shall be executed before such persons respectively as are or shall be by law authorized to administer oaths and any person who shall make any such declaration knowing the same to be untrue in any material particular shall be deemed to be guilty of the crime of perjury and shall upon conviction thereof suffer such punishment as shall by law be provided for the said crime.

(3) If any owner of cattle shall fail or refuse to make and transmit the declaration required by this section he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one hundred pounds or to imprisonment with or without hard labour for a period not exceeding three months.

4. When any person refuses or fails to pay on demand any tax to which he is liable under this Proclamation the amount thereof shall be recoverable with interest thereon at the rate of one per cent. for every month or portion of a month during which payment has been in arrear together with the costs incident to such recovery by civil process issued out of the Court of any Assistant Commissioner, Resident Magistrate or Assistant Resident Magistrate of the district in which such person who is in default of payment shall reside or of the district where the cattle in respect of which such tax is payable shall be found, as if the same were a judgment, by default, of one of the said Courts. Provided that no writ of execution shall be issued except on a certificate under the hand of the Financial Secretary setting out the name of the person so in default, the amount of the tax unpaid, that demand has been made for payment of the same and the nature of such

demand. A personal demand for the payment of the said tax made by any person authorized thereto by the Resident Commissioner to the person liable to the payment thereof or his duly authorized agent, or a letter of demand sent by registered post to the last known address of such person or his agent as aforesaid, shall be deemed to be a sufficient demand under this section.

5. The person against whom a writ of execution shall have been issued shall have the right within one month after levy to show cause why the amounts of the said writ may not be altered in the same way as if the demand had been a summons and a payment had been recovered by default.

6. The provisions of this Proclamation shall not apply to any person who is subject to the tax imposed by the Bechuanaland Protectorate Native Fund Proclamation, 1919.

7. This Proclamation shall have force and take effect from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Thirteenth day of December One thousand Nine hundred and Nineteen.

BUXTON,
High Commissioner.

By Command of His Excellency the
High Commissioner.

C. L. O'B. DUTTON,
for Imperial Secretary.