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# OFFICIAL GAZETTE

OF THE

## HIGH COMMISSIONER FOR SOUTH AFRICA.

PUBLISHED BY AUTHORITY OF HIS ROYAL HIGHNESS THE HIGH COMMISSIONER

VOL. LXXV.]

PRETORIA, FRIDAY, 2ND SEPTEMBER, 1921.

[No. 1047.]

No. 60 of 1921.]

### PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient further to amend the Basutoland Income Tax Proclamation, 1920 (herein after referred to as "the said Proclamation").

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

1. Section seven of the said Proclamation shall be and is hereby repealed, and the following new section is hereby substituted therefor:

"7. (1) The abatement to be deducted from the taxable income of any person, other than a company, for the purpose of determining the taxable amount of such person, shall be calculated in the manner set out in this section.

(2) Subject to the provisions of sub-sections (3), (4), and (5) of this section, the abatement allowable in any case shall be the total of such of the following allowances as are applicable:—

- (a) In respect of every such taxpayer, a sum of three hundred pounds;
  - (b) any sum, not exceeding fifty pounds, paid by the taxpayer during the period in respect of which a return is made, as premiums upon policies under which he, his wife or his minor children are insured against death, accident or sickness;
  - (c) any fees or subscriptions, not exceeding ten pounds in the aggregate, paid by the taxpayer during the period in respect of which a return is made to any friendly or benefit society;
  - (d) the sum of fifty pounds for each child or step-child of the taxpayer maintained by him during any portion of the period for assessment who was under the age of eighteen years on the last day of such period or if the child died during the period for assessment, would have been under the age of eighteen years on the last day of such period;
  - (e) a sum of thirty pounds for each dependant of the taxpayer.
- (3) If any case in which the period assessed is less than one year, the total of the allowances applicable to any taxpayer under the last preceding sub-section shall be reduced proportionately.
- (4) The total of the allowances applicable to any person under the last two preceding sub-sections shall be subject to reduction as follows:—

- (a) in the case of every such taxpayer—
  - (i) who during any portion of the period in respect of which the assessment is made was married; or
  - (ii) who during the whole of the period in respect of which such assessment is made, was widowed or divorced, but maintained during any portion of that period a child of his own or a step-child who was, or would have been had he lived, under the age of eighteen years on the last day of the year of assessment in respect of which, or portion of which, the assessment is made:

the reduction shall be by one pound for every completed ten pounds by which the taxable income of such person exceeds six hundred pounds, or, when the period assessed is less than twelve months, by which it exceeds so much of six hundred pounds as is proportionate to the period assessed:

Provided that in the case of any married person who shall have been separated under a judicial order or written agreement throughout the period in respect of which the assessment is made, and shall not have maintained during any portion of that period a child of his own or a step-child who was, or would have been had he lived, under the age of eighteen years on the last day of the year of assessment in respect of which, or portion of which, the assessment is made, the reduction of the total of the allowances applicable shall be as provided in paragraph (b) next following;

- (b) in the case of all other persons to whom paragraph (a) of this sub-section does not apply, the reduction shall be by one pound for every completed pound by which the taxable income of any such person exceeds three hundred pounds, or, when the period assessed is less than twelve months, by which it exceeds so much of three hundred pounds as is proportionate to the period assessed, and the amount as so reduced shall be the abatement to be deducted for normal tax purposes.

(5) In any case in which any person resident in the Territory derives an income from a source within the Union of South Africa the abatement to be made shall be a proportion of the total allowances in terms of sub-section (2) of this section in the ratio that the taxable income derived from sources within the Territory bears to the total taxable income derived from sources within the Territory and the Union of South Africa combined.

(6) The term "dependant" in relation to any taxpayer shall mean any person incapacitated by old age or infirmity from maintaining himself or any child, other than the child or step-child of such taxpayer under the age of eighteen years on the last day of the year of assessment; provided that such person or child, as the case may be, has been maintained throughout the year of assessment at the expense of such taxpayer."

2. Section eight of the said Proclamation shall be and is hereby repealed and the following substituted therefor:—

"8. The rates of normal tax in respect of incomes received or accrued during the year ended the thirtieth day of June, 1921, shall be as follows—

- (a) in the case of companies, for each pound of taxable amount, one shilling and sixpence; Provided that in the case of companies wherein—
  - (i) not more than ten of the largest shareholders hold ninety per cent. of the shares; and
  - (ii) restrictions are imposed upon the right to transfer shares; and
  - (iii) no invitation has been issued to the public to subscribe for any shares or debentures, the rate chargeable shall be that applicable to persons other than companies; Provided further that the last preceding proviso shall not apply in the case of any company wherein not less than ninety per cent. of the shares are held by a company or companies not falling within the terms of that proviso;
- (b) in the case of persons other than companies—
  - (i) when the taxable amount does not exceed twenty-four thousand pounds, for each pound of taxable amount one shilling and as many two-thousandths of a penny as there are pounds in that amount;
  - (ii) when the taxable amount exceeds twenty-four thousand pounds, for each pound of taxable amount, two shillings."

3. Section nine of the said Proclamation shall be and is hereby repealed, and the following substituted therefor:—

"9. Income shall be deemed to have accrued to a person notwithstanding that such income has been invested, accumulated or otherwise capitalized by him or that such income has not been actually paid over to him but has been credited in account or reinvested or accumulated or capitalized or otherwise dealt with in his name or on his behalf and a complete statement of all such income shall be included by any person in the returns rendered by him under this Proclamation."

4. Section fourteen of the said Proclamation shall be and is hereby amended—

- (a) by the deletion of paragraph (d) of sub-section (1) thereof which allows the deduction of certain gifts;
- (b) by the insertion in sub-section (2) thereof (which provides for the set off of losses) of the word "previous" between the words "and" and "year."

5. Section twenty of the said Proclamation is hereby amended by the addition thereto of a new sub-section (2), as follows, the said section as originally enacted being regarded as sub-section (1) thereof:—

- (2) (a) whenever the dividends distributed during any period covered by its annual accounts by any such company as is described in the proviso to section eight (a) of the said Proclamation as amended by this Proclamation are not in the opinion of the Collector, a fair and reasonable distribution of the profits, or whenever in such a case no distribution has been made from the profits, the Collector may, for the purpose of determining the income subject to super-tax of any shareholder in the said company, add to the dividend actually allocated or distributed to such shareholders, or where no dividend has been distributed, allocate to such shareholder, such sum, proportionate to the amount of his shareholding in the company, as may seem to the Collector to be fair and reasonable, having regard to the circumstances of the company, and the amount so added shall, for the

purposes of section *twenty* of the said Proclamation, be deemed to be a dividend which has accrued to such taxpayer and has been excluded from the computation of his taxable income for normal tax purposes.

Any decision of the Collector under this section shall be subject to objection and appeal as provided in the said Proclamation.

(b) any amount so added or allocated by the Collector shall be deemed to have accrued to the shareholder—

- (i) in the case where an addition has been made by the Collector to a dividend distributed, at the date when such dividend accrued to the shareholder;
- (ii) in the case where no dividend has been distributed and an amount is allocated by the Collector, on the last day of the accounting period the accounts of which disclose the profits in respect of which the Collector's allocation is made.

6. Section *twenty-two* of the said Proclamation (which provides for an abatement from incomes subject to super-tax) is hereby amended by the deletion of the words "seven thousand five hundred pounds" wheresoever contained therein and by the substitution therefor of the words "five thousand pounds"; and the said section is hereby also amended by the deletion of the words "ten shillings" and by the substitution therefor of the words "one pound".

7. Sub-sections (a) and (b) of section *twenty-three* of the said Proclamation shall be and are hereby deleted and the following substituted therefor:—

"(a) When the amount subject to super tax does not exceed twenty-four thousand pounds, for each pound of such amount, one shilling and as many five-hundredths of one penny as there are pounds in that amount;

(b) when the amount subject to super tax exceeds twenty-four thousand pounds, for each pound of such amount, five shillings."

8. The amendments to the said Proclamation contained in this Proclamation shall take effect in the calculation of assessments of tax in respect of the year of assessment ended the thirtieth day of June, 1921.

9. This Proclamation may be cited for all purposes as the Basutoland Income Tax Further Amendment Proclamation 1921 and shall, save as is provided in the preceding section, have force and take effect as from the date of publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Livingstone this Twenty-fourth day of August One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness the  
High Commissioner.

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

(Printed by the Government Printer, Pretoria.)

No. 61 of 1921.]

### PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas the disease known as scab exists amongst sheep and goats in certain areas in Basutoland (herein after referred to as "the Territory");

And whereas it is expedient to restrict the export of sheep and goats from 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. In this Proclamation unless the context otherwise requires the following terms shall have the meanings assigned to them hereunder:—

"Sheep" shall include goats.

"Dip" shall mean the immersion for a period of not less than two minutes of the bodies of the animals to be treated, and the submersion of the heads of such animals in the dip fluid at least twice during any such operation.

"Dip fluid" shall mean an effective scab-destroying liquid of sufficient strength to ensure the destruction of the scab mite.

"Port of exit" shall mean any one of the places named in the schedule to this Proclamation or such other places as may from time to time be added to the schedule as herein after provided.

2. No person shall export or attempt to export from the Territory any sheep except at a port of exit and until he has obtained a certificate from the Principal Veterinary Officer of the Territory or any person authorized by him in writing to grant such certificate, that the sheep have been dipped stating when the last dipping took place, that they are free from scab and that they are permitted to leave Basutoland.

3. Any person who shall negligently or wilfully allow sheep to stray out of Basutoland shall be guilty of a contravention of this Proclamation. When sheep proved to belong to any person in Basutoland or to be ordinarily herded in Basutoland are found straying out of Basutoland the burden of proof that such sheep were not allowed wilfully or negligently so to stray shall be upon the person to whom the sheep belong or in whose care or custody they were at the time of such straying.

4. Any person who shall be guilty of a contravention of this Proclamation shall upon conviction be liable to a fine not exceeding ten pounds sterling or in default of payment to imprisonment with or without hard labour for a period not exceeding six months, or to both such fine and imprisonment.

5. The High Commissioner may from time to time by notice in the *Gazette* order that any port of exit shall cease to be used as a port of exit for the purposes of this Proclamation or may proclaim additional ports of exit.

6. This Proclamation may be cited as the Basutoland Sheep Export Restriction Proclamation 1921 and 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 Livingstone this Twenty-fourth day of August One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness the  
High Commissioner.

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

### SCHEDULE.

Joel's Drift.  
Ficksburg Drift.  
Peka Drift.  
Jackman's Drift.  
Maghaleen.  
Sinxondo.  
Qacha's Nek.  
Bushman's Nek.

(Printed by the Government Printer, Pretoria.)

No. 62 of 1921.]

### PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient to amend the High Commissioner's Proclamation No. 45 of 1907 regulating the recruitment of native labourers within the Territory of the Bechuanaland Protectorate (herein after 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. Section *fourteen* of the Bechuanaland Protectorate Native Labour Proclamation 1907 shall be and is hereby amended by the deletion of the words "in respect of any breach of contract or recovery of wages" and section *seventeen* of the said Proclamation shall be and is hereby amended by the insertion after the words "for service" of the following words "or if any other person domiciled in the Territory" and by the insertion after the words "recover any sum" of the following words "whether in satisfaction of debt or."

2. 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 Livingstone this Twenty-fourth day of August One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness the  
High Commissioner.

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

(Printed by the Government Printer, Pretoria.)

No. 63 of 1921.]

### PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER.

Whereas it is expedient to make provision for the control of the cotton industry in Swaziland;

Now therefore under and by virtue of the powers authorities and jurisdiction conferred upon and committed to me by His Majesty under the Swaziland Order in Council 1903 as amended by the Swaziland Order in Council 1906 and the Swaziland Order in Council 1909, I do hereby declare, proclaim and make known as follows:—

1. It shall be lawful for the High Commissioner from time to time to make alter and repeal regulations for all or any of the following purposes and to provide penalties for the breach thereof;

(a) for regulating the importation of cotton plants or seeds;

(b) for the requisitioning or compulsory purchase by the Swaziland Administration of cotton seed in Swaziland suitable for sowing purposes;

(c) for the destruction of all cotton plants or portions thereof after the season's crop has been picked;

(d) for the dealing with diseases affecting cotton;

(e) for the regulation of the planting cultivation and harvesting of cotton;

provided that no penalty shall be imposed by any such regulations as aforesaid exceeding a fine of fifty pounds or in default of payment of the same imprisonment with or without hard labour for a period not exceeding three months and in addition to such penalties such regulations may provide that any seed, cotton, or implement in respect of which a breach, attempted breach or non-observance of any regulation has been committed shall be confiscated or otherwise dealt with with or without compensation.

2. This Proclamation may be cited as the Swaziland Cotton Growing Proclamation 1921 and 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 Livingstone this Twenty-fourth day of August One thousand Nine hundred and Twenty-one.

ARTHUR FREDERICK,  
High Commissioner.

By Command of His Royal Highness the  
High Commissioner.

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

(Printed by the Government Printer, Pretoria.)

## HIGH COMMISSIONER'S NOTICE No. 64 OF 1921.

## BASUTOLAND INCOME TAX.

It is hereby notified for general information that, under the provisions of the Basutoland Income Tax Proclamation, 1920 (as amended), His Royal Highness the High Commissioner has been pleased to make the subjoined regulations.

By Command of His Royal Highness the  
High Commissioner.

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

High Commissioner's Office,  
Capetown, 30th August, 1921.

REGULATIONS UNDER THE BASUTOLAND INCOME TAX  
PROCLAMATION, 1920.

## PRELIMINARY.

In construing these regulations and the forms contained in the schedule, the expressions therein shall have the said meaning as in the Basutoland Income Tax Proclamation, 1920, and any amendments thereof unless the contrary intention appears, and the following further definitions shall have effect:—

1. "Receiver" means any person appointed by the Collector, with the approval of the Resident Commissioner, as Receiver of Revenue in any district and includes the Assistant Collector, if acting as Receiver.

2. "Court" means the Court of the Resident Commissioner.

3. "Return" includes all returns, lists, declarations, statements, accounts, and information which may be required to be furnished under the provision of the Proclamation or under these regulations.

4. "Schedule" means the schedule or schedules to these regulations, and wherever a reference is made to a schedule or a form or forms, such reference shall be deemed to be followed by the words "or to the like effect."

5. "The Proclamation" means the Basutoland Income Tax Proclamation, 1920, and shall be deemed to include any Proclamation amending the same.

## OFFICERS.

6. Every receiver, clerk, and other officer appointed for the purpose of carrying out the provisions of the Proclamation shall be under the direction and control of the Collector, and shall perform such duties as may be required by the Collector or as may be prescribed.

7. The various districts defined for the purposes of the Proclamation and the receivers appointed to act therein, respectively, shall be notified by the Collector in the *Gazette*.

8. Any receiver so appointed may exercise within the limits of the district specified all powers conferred upon the Collector by the Proclamation in regard to the requiring and obtaining returns of income, including the institution of proceedings against any person in default, but any person wishing to do so may deliver his return to the receiver in a sealed envelope addressed to the Collector, or may forward his return direct to the Collector, provided that at the same time he shall give notice in writing to the receiver of his district that his return has been sent to the Collector.

9. Any receiver so appointed may demand and receive on behalf of the Collector payment of any tax duly assessed.

## FORMS AND NOTICES.

10. Forms in the schedules to these regulations shall be the forms to be used for the purposes of the Proclamation; provided that the Collector may require a special form of return in any case where in his opinion special circumstances render it desirable.

11. Notice to be given by the Collector may be signed by any officer authorized by him on his behalf, and any notices purporting to be so signed by order of the Collector shall be as valid and effectual as if signed by himself.

## RETURNS.

12. A return in the Forms C and D shown in the schedule containing the information and particulars mentioned or referred to in such form, verified as therein set forth and accompanied by such accounts, balance-sheets, statements, and other documents as may be mentioned in such form or as may be required, shall be furnished respectively by

- (1) every person residing in the Territory whose taxable income arising or accrued from sources within the Territory and from sources deemed to be within the Territory in terms of the Proclamation exceeded during the twelve months ended 30th June, 1921, the sum of three hundred pounds;
- (2) the agent, trustee, executor, administrator, tutor, curator, receiver, or person acting in any fiduciary capacity having the management, care, or control of any income of any person whose taxable income arisen or accrued from sources within the Territory and from sources deemed to be within the Territory in terms of the Proclamation exceeded during the twelve months ended 30th June, 1921, the sum of three hundred pounds;
- (3) every person to whom notice requiring a particular return in respect of any period shall be given by the Collector or a receiver.

13. Any individual partner in any partnership or the manager of any firm may be required to state the name and address of each of the partners in such partnership or of the person or persons interested in such firm, and may further be required to furnish any such other returns in connection with the transactions of the partnership or firm as the Collector or the receiver of the district may require.

14. Every person entitled to or beneficially interested in any income in partnership or jointly with any other person shall furnish a separate return of his income in which he shall include and specify the proportion or amount of the partnership or joint income received by him, or to which he is entitled, or in which he is beneficially interested, in addition to any other income received by or accrued to him or in his favour.

15. Every return shall be signed by the person making the same, or, if he is unable to write, his signature made by his mark shall be attested by a witness, who shall sign as such, and such return shall be sent by post, to or delivered at the office of the proper officer.

16. Subject to the Proclamation, returns may be required from any person at any time in any manner and within such period as may be required by or under a notice given by the Collector for that purpose.

17. The returns to be furnished under sub-section (1) of section *thirty-one* of the Proclamation shall be in the Form E shown in the schedule.

18. The returns to be furnished under sub-section (2) (b) of section *thirty-one* of the Proclamation shall be in the Form F shown in the schedule.

19. The returns to be furnished under section *twenty-five* of the Proclamation shall be in the Form G shown in the schedule.

20. Every person shall give his postal address upon every return furnished by him.

## NOTICE OF ASSESSMENT.

21. The notice of assessment to be given by the Collector, under section *thirty-six* (3) of the Proclamation shall be in the Form H shown in the schedule.

## APPEALS.

22. In any case in which notice of appeal has been lodged, all papers in connection therewith shall be transmitted to the Court at least twenty-one days before the date set apart for the hearing of the appeal.

23. Every appeal shall be heard and determined by the Court at a date to be notified to the appellant.

24. The general practice and procedure of the Court shall be that of the Court of the Resident Commissioner, and the burden of proof that the assessment is excessive shall lie on the appellant.

25. It shall be permitted to the appellant to appear and conduct his case by means of any person authorized by special power of attorney in writing under his hand, which shall be filed with the Registrar of the Court, and when it shall appear to the satisfaction of the Court that, by reason of the absence from home of any appellant such written authority could not be obtained, then it shall be permitted to any one having a general authority to manage his affairs in his absence and willing to conduct the case to appear for the appellant and conduct the same.

26. In any case in which an appeal is set down for hearing at a place within a district other than that in which the appellant resides, the Court may admit a written statement of the appellant's case in lieu of an appearance by the appellant or any person on his behalf; provided that the Court is satisfied that attendance at the sitting of the Court would impose upon the appellant inconvenience and expense out of proportion to the amount involved in the appeal. Any such statement must be forwarded by the appellant to the Registrar of the Court within the period prescribed by Regulation No. 22.

27. Proceedings before the Court shall be commenced by the production by the Collector of a certified copy or extract of the assessment book in so far as it relates to the assessment made upon the appellant or other document under his hand and the production of the notice of objection lodged and of appeal noted by the appellant, together with any material correspondence relating thereto.

28. The appellant or person appearing on his behalf shall then produce and exhibit to the Court any documents or writings whereon his objection may be founded, and shall also produce any witnesses he may require to have examined in support of the same.

29. The case on the part of the appellant having been heard, the Collector, or some one on his part, shall in like manner produce any further writings or documents he may desire to have read to the Court and any witnesses he may require to be examined in support of his assessment.

30. After argument on behalf of the appellant and the Collector, respectively, and the appellant having been heard in reply to any points raised on behalf of the Collector and not dealt with in the argument on behalf of the appellant, the Court shall determine the matter in dispute. The Court may reserve its decision until a later stage of the sitting or until a sitting at a later date.

31. If neither the appellant nor any one authorized to appear on his behalf appear before the Court at the time and place appointed for the purpose, and no written statement as provided in Regulation No. 26 has been furnished to the Registrar of the Court, then the Court, upon the request of the Collector and upon proof that the prescribed notice of the sitting of the Court has been given to the appellant, shall confirm the assessment objected to unless any question of law arise, in which case the Court may, before giving its decision, call upon the Collector for argument in support of the assessment.

32. In case the appellant shall have failed to state the grounds of his objections or appeal in definite terms, the Court may, upon the opening of proceedings (as provided in Regulation No. 27), decide what shall be considered the grounds of objection or appeal.

33. In any case in which a taxpayer has made default in furnishing any return or any information required by the Collector, or if any return or any information furnished by such taxpayer shall have been defective or misleading, such taxpayer shall not be entitled to any costs on the hearing of his appeal.

34. The Collector or the appellant shall be entitled to call expert or other witnesses in support of any assessment or any appeal against an assessment, and the Court shall, in respect of the summoning, swearing, and examination of witnesses, the payment of their expenses, the ordering of the production of accounts and documents, the postponement of cases or partly heard cases, have and exercise all and singular the powers and authorities conferred by law upon the Court of the Resident Commissioner for the hearing and determining of civil actions.

35. In any case in which the Court shall make an order as to costs, under the provisions of sub-section (8) of section *forty-eight* of the Proclamation, the bill of such costs shall be taxed by the Registrar of the Court, provided that the Collector or the appellant may apply to the Resident Commissioner or Deputy-Resident Commissioner for reconsideration of any items or portions of items in such bill, and the decision of the Resident Commissioner or Deputy-Resident Commissioner, as the case may be, as to whether such items or portions of items shall be allowed, reduced, or disallowed shall be final.

36. The fees, charges, and rates to be allowed in such bills of costs shall be as far as applicable those fixed by the tariff of fees and charges in cases heard before the Court of the Resident Commissioner.

**PAYMENTS.**

37. Before proceedings are taken for the recovery of any tax, a notification to pay shall be forwarded by post to the taxpayer addressed to his place of business or his usual or last-known place of abode.

38. Such notification shall set forth the amount of tax assessed and give particulars of the time and place at which it should be paid.

**MISCELLANEOUS.**

39. Subject to the provisions of sub-section (9) of section twenty-eight of the Proclamation, the return rendered by any taxpayer in respect of any year of assessment shall cover the same accounting period as that covered by the taxpayer's own annual accounts.

40. Whenever as to any particular income  
 (1) more than one person appears or claims to be liable or qualified to pay any tax; or  
 (2) a question arises as to the person liable to pay any tax; or  
 (3) a question arises as to whether a person is liable to pay or is chargeable with any tax, and whether on his own behalf or in a representative capacity;  
 the Collector may decide the matter in question subject to objection and appeal as provided by the Proclamation.

41. Pending final decision of the matter, all the persons appearing to be liable to pay any tax in respect of any particular income shall be jointly and severally responsible for the proper discharge of the duties imposed by the Proclamation on taxpayers.

42. The Collector may make such arrangements and adjustments as he may deem fit for the purpose of avoiding repayments due to any duplicate taxation in the Territory.

43. The Collector may for any purpose in connection with the assessment or collection of any tax under the Proclamation or in connection with the hearing of appeals make use of or produce in evidence any returns, correspondence, accounts, plans, statements, or other documents to which he has had or may have lawful access for the purpose of Income Tax.

44. Any person applying for any information as to the particulars of an entry in the assessment book shall produce such evidence as will satisfy the Collector that he is entitled to be supplied with such information.

45. Any person who contravenes any of these regulations or who fails to comply therewith shall be guilty of an offence and liable on conviction to a fine not exceeding twenty pounds or in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

**SCHEDULE OF FORMS.**

**A.—FORM OF OATH UNDER SECTION FOUR OF THE PROCLAMATION.**

**OATH OF SECRECY.**

I, ....., hereby swear that I will not either directly or indirectly divulge or disclose to any one or be a party to the divulging or disclosing to or obtaining by any one any particular matter or thing relating to the affairs or income of, or Income Tax payable by, any person or body, or any other information which has been in any way acquired by me in connection with the discharge of any duties imposed upon or entrusted to me under the Basutoland Income Tax Proclamation, 1920, or any subsequent Basutoland Income Tax Proclamations and any regulations thereunder, or in any office, place, or position that I may at any time hold or occupy under the said Proclamation, except I shall be required to do so in the course of my duty, or by order of a competent Court of Justice; and that I will in all things observe secrecy with regard to all such particulars, matters, and information. So help me God.

Made and subscribed at..... day of..... 192....., by the above-named..... before me.

Assistant Commissioner or Justice of the Peace.

**B.—PUBLIC NOTICE TO FURNISH RETURNS FOR THE YEAR ENDED 30TH JUNE, 1921.**

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 after 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—

- A—every person (other than a company) whose income for the year ended 30th June, 1921, exceeded £300;
- B—the public officer of every company which carried on business in the Territory during the year ended 30th June, 1921;
- C—every person who is the representative of any person described above;
- D—every person to whom a form of return shall be issued even though the income of such person may not have amounted to £300.

**FORMS.**

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

**FORWARDING OF 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 the 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.

**C.—RETURN FOR NORMAL AND SUPER TAX PURPOSES BY A PERSON ON HIS OWN BEHALF OR BY A REPRESENTATIVE TAXPAYER ON BEHALF OF THE PERSON FOR WHOM HE ACTS.**

**STATEMENT OF INCOME**

for the year ended 30th June, 1921

Source of Income.	Amount of Income. If Nil state "Nil." £
1. From Business, Trade, or Profession of (state nature of business)..... carried on under the name of..... at.....	(a) Of Self, £ (b) Of Wife, £

NOTE.—Balance-sheet, Trading Account, and Profit and Loss Account including a detailed list of Trading Expenses, a list of Bad Debts, and details of any Personal Salary or drawings in cash or kind must be furnished, also a statement showing to whom any Interest or Rent is paid.

**2. From Employment:—**

As..... employed by..... at.....  
 Details of income to be specified hereunder:—

**(1) IN MONEY.**

	Of Self.	Of Wife.		Of Self.	Of Wife.
Salary or Wages	.....	.....	Commission	.....	.....
House Allowance	.....	.....	Bonus	.....	.....
Ration Allowance	.....	.....	Fees	.....	.....
Other Allowance (Specify)	.....	.....	Pension	.....	.....

**(2) IN KIND.**

	Of Self.	Of Wife.
Quarters, valued at £	.....	.....
Board and lodging, " £	.....	.....
Servants, " £	.....	.....
Rations, " £	.....	.....
Other, " £	.....	.....

Total from employment... Self, £.....; Wife, £.....

Total ... .. £.....

NOTE.—Current Pension or Superannuation Contributions may be deducted, provided that the making of such contributions is a condition of the employment. State name of Fund ... £.....

Net Total £.....

**3. From Farming, supported by accounts on profit and loss basis.**

£.....

**4. From Rents of Property:—**

Gross Rentals: Self, £.....; Wife, £..... Total £.....

Less expenses, as detailed in statement\* £.....

Net Rentals: Self, £.....; Wife £..... Total £.....

Source of Income. Amount of Income. If Nil state "Nil." £

\* Statement to be attached in respect of each property, specifying—  
 (a) description of property, with name of each tenant;  
 (b) rent received from each tenant;  
 (c) expenditure (shown separately) in respect of—  
 (i) Rates, (ii) Repairs (giving details), (iii) Insurance, (iv) Interest (showing names and addresses of all persons to whom interest is paid and amount paid to each person). No expenses should be included in respect of any property occupied or used by you.

5. From Interest: Self, £.....; Wife, £..... Total £.....  
 Statement to be attached giving names and addresses of persons from whom interest received and amount received from each person.

6. From Dividends and Debenture Interest: Self, £.....; Wife, £..... Total £.....  
 Statement to be attached giving names of Companies from which received, the number of shares held, and amount received from each Company.

7. From Income derived from any country outside the Territory in respect of which no income tax is chargeable in the country of origin owing to the fact that the taxpayer is not domiciled nor ordinarily resident in that country: Self, £.....; Wife, £..... Total £.....  
 Statement to be attached giving full particulars.

8. From any other source of income whatever: Self, £.....; Wife, £..... Total £.....  
 Statement to be attached giving full particulars.

Total for the year ended 30th June, 192... £.....

ALLOWANCES.

In order that any abatement to which you may be entitled may be determined, full details must be given under the respective heads shown on this page.

NOTE.—The allowances claimed under Sections I, II, III, and IV hereunder are subject to reduction in terms of the Income Tax Proclamation.

I.—Return of Life, Accident, or Sickness Insurance Premiums paid by the taxpayer during the year ended 30th June, 192..., in respect of his own or his wife's life or the lives of his minor children.

NOTE.—The allowance is restricted to £50.

Name of Person Insured (allowable only as regards taxpayer, his wife, and his minor children).	Name of Insurance Company.	Description of Insurance.	Premium Paid.
			£ s. d.
Receipts must be produced.			
Total ...			£

II.—Return of Friendly or Benefit Society Fees or Subscriptions paid by the taxpayer during the year ended 30th June, 192....

NOTE.—The allowance is restricted to £10. Receipts must be produced.

Name of Friendly or Benefit Society.	Description of Benefit.	Fees or Subscriptions Paid.
		£ s. d.
Total ...		£

III.—Return of Children or Step-Children of the Taxpayer maintained by him during any portion of the year ending 30th June, 192..., who were or would have been if they had lived under the age of eighteen years on that date.

NOTE.—An allowance of £50 is made for each child.

Christian Names and Surname of each Child or Step-child.	Date of Birth.		Place of Birth.	Where residing on 30th June, 192...
	Month.	Year.		

IV.—Return of Dependants.

An allowance of £30 for each dependant. Such dependant must be a person who is—

- (a) incapacitated by infirmity or old age or
- (b) a child, not being child of taxpayer, under the age of eighteen on 30th June, 192....

The allowance is granted only—

- (1) if the support afforded constitutes actual maintenance;
- (2) if the maintenance covers the whole year ended 30th June, 192....;
- (3) if the person is actually incapable of earning a livelihood.

Full Name of Dependant.	State Grounds of Claim: (a) Infirmity or old age; (b) Infancy.	Age of Dependant.	Relationship to Taxpayer.	State Value of Maintenance.	Period of Maintenance.	Address of Dependant on 30th June, 192...
				£		

State here: Names and addresses of any other persons who contributed to the maintenance of above dependants:—

- (1)..... Value of assistance £.....
- (2)..... Value of assistance £.....

I hereby declare that this return contains a full and true account of the whole of the income derived by (a)..... and my (his) wife (a)..... from all sources deemed to be within the Territory in terms of Basutoland Income Tax Proclamation, 1920, as amended; that I (he) was on the 30th June, 192..., (b).....; that my (his) last return was sent to the Income Tax Office at Maseru; and that all the information given in this return and the supporting accounts and annexures and in the claim for abatements is true and correct.

..... Signature.

..... Postal Address.

..... Residence.

Date.....

(a) State full name.

(b) State whether married, single, widowed, divorced, or separated under order of court or written agreement.

If returns have not previously been rendered by you, explain fully your reasons for not submitting them. If your income exceeded £300 the fact that you received no form is no excuse.

D.—RETURN BY THE PUBLIC OFFICER OF A COMPANY.

STATEMENT OF THE INCOME RECEIVED BY OR ACCRUED TO OR IN FAVOUR OF..... DURING THE TWELVE MONTHS ENDED 30TH JUNE, 192....

Sources of Income. Amount of Income from each Source. If Nil state "Nil." £

1. From the Trade or Business of..... carried on at..... based on..... [Annex Accounts. If a loss has been incurred the accounts must nevertheless be furnished.]

2. From Rents of Property:—  
 Gross Rentals\* ..... £.....  
 Less expenses, as detailed in statement\* £.....  
 Net Rentals ..... £.....

\* Statement to be attached specifying—  
 (a) properties let and (except in case of properties let for under £100 a year) names and addresses of tenants;  
 (b) rent received from each tenant;  
 (c) expenditure on each property (shown separately) in respect of—  
 (i) Rates, (ii) Repairs, (iii) Insurance, (iv) Interest (showing names and addresses of all persons to whom interest is paid and amount paid to each person).

NOTE.—Sums expended for improvements or alterations cannot be claimed as expenses.

3. From Dividends and Interest, to be specified separately (as per statement attached), showing Companies from which dividends received, and names and addresses of persons from whom interest received, and amount received from each Company and person.

(Any dividends not liable to tax will be deducted by the Collector when the assessment is made.)



**D.**

Returns of Interest paid out or credited for the Income Tax year.

Name of Person (Recipient).	Address.	Amount.
		£

I hereby declare that the particulars required are in every respect fully and truly stated, and that no information called for has been omitted.

.....Signature.  
 .....Address.

Date.....

**F.—RETURN OF INTEREST PAID OR CREDITED.**

Name of Creditor. (Person or Company.)	Address.	Interest (including Savings Bank interest) amounting to £10 or upwards paid or credited during the above Tax Year on money whether on Fixed Deposit or Current Account.

I hereby declare that the required particulars are in every respect fully and truly stated, and that no information called for has been omitted.

.....Signature.  
 .....Postal Address.  
 .....Date.

**G.—RETURN OF DEBENTURE INTEREST AND DIVIDENDS.**

Name of Debenture or Shareholder (Person or Company).	Address.	Amount of Debenture Interest Paid or Credited during the twelve months ended 30th June, 192...	Amount of Dividends Paid or Credited during the twelve months ended 30th June, 192...	
			Cash.	In any other form.

**H.—NOTICE OF ASSESSMENT.**

To.....  
 [on your own behalf or as agent (or Public Officer) of.....]

I have to inform you that an assessment has been made upon you in respect of the undermentioned income for the above tax year.

Source of Income.	Amount shown by Taxpayer.	Amount Assessed.	Remarks.
	£	£	

TAXABLE INCOME .....	£	(a)
NON-TAXABLE INCOME :		
Interest Exempted Union Loans .....	£	
Dividends .....	£	
Other .....	£	
ALLOWANCES :		
Primary .....	£	
Insurance Premiums .....	£	
Benefit or Friendly Society Fees .....	£	
Children .....	£	
Dependents .....	£	
TOTAL ALLOWANCES (full year) .....	£	
or		
Proportion thereof for period of.....	£	
Reduced by £1 for each completed £10 by which the taxable income (a) exceeds £600 (or part thereof if less than one year) calculated on £.....	£	
or		
Reduced by £1 for every completed £1 by which the taxable income exceeds £300 (or part thereof if less than one year), viz., on	£	
ABATEMENT (b).....	£	

Taxable Income (a) .....	£
Less—	
Abatement (b).....	£
Taxable Amount .....	£
Rate.....per cent per £1.	
TAX PAYABLE £	

within 30 days of the date of this Notice to the  
 COLLECTOR OF INCOME TAX,

MASERU.

OBJECTIONS.—Notice of objection must be in writing and must reach the undermentioned assessment office within 21 days of the date of this notice.

The taxpayer must state in detail in such notice the grounds of his objection. It should be noted that at the hearing of any appeal the taxpayer is limited, under the Income Tax Proclamation, to the grounds stated in his notice of objection.

Office Date Stamp.

.....  
 Collector of Income Tax.

Assessment Office at Maseru.

(Printed by the Government Printer, Pretoria.)

**BASUTOLAND INCOME TAX, 1921.**

**PUBLIC NOTICE TO FURNISH RETURNS FOR THE YEAR ENDED 30TH JUNE, 1921.**

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 after 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—
- A—every person (other than a company) whose income for the year ended 30th June, 1921, exceeded £300;
  - B—the public officer of every company which carried on business in the Territory during the year ended 30th June, 1921;
  - C—every person who is the representative of any person described above;
  - D—every person to whom a form of return shall be issued even though the income of such person may not have amounted to £300.

**FORMS.**

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

**FORWARDING OF 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 the 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.

## FURTHER INFORMATION

Any further information or assistance which any person may require can be obtained at the Office of the Collector of Income Tax, Maseru.

T. A. WILLIAMS,  
Collector of Income Tax.

Office of Collector of Income Tax,  
Maseru, 9th September, 1921.