



**REPUBLIC OF BOTSWANA**



**GOVERNMENT GAZETTE**

**EXTRAORDINARY**

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*Bill No. 34 of 1982*

**LOCAL GOVERNMENT TAX (AMENDMENT) BILL, 1982**

*(Published on 15th December, 1982)*

**MEMORANDUM**

A draft of the above Bill, which it is proposed to present to the National Assembly, is set out below.

2. The object of the Bill is to amend the Local Government Tax Act (Cap. 40:04) in order to narrow the present across the board exemption from payment of the local government tax granted, by that Act, to married women.

3. It is proposed that, starting with the tax year beginning on 1st January, 1983, married women in paid employment (or otherwise in receipt of income in their own right) shall be liable to pay the local government tax.

**J.L.T. MOTHIBAMELE,**  
*Acting Minister of Local Government and Lands.*

ARRANGEMENT OF SECTIONS

SECTION

- 1. Short title and commencement
- 2. Amendment of section 12 of Cap. 40:04
- 3. Amendment of section 13 of principal Act
- 4. Amendment of section 31 of principal Act

A BILL

—entitled—

An Act to amend the Local Government Tax Act

*Date of Assent:*

*Date of Commencement:*

ENACTED by the Parliament of Botswana

Short title and commencement

1. This Act may be cited as the Local Government Tax (Amendment) Act, 1982, and shall come into operation on 1st January, 1983.

Amendment of section 12 of Cap. 40:04

2. Section 12 (1) of the Local Government Tax Act (hereinafter referred to as "the principal Act") is amended —

- (a) by deleting the words " , and, where such individual being a man married and not separated from his wife by order of a court or mutual agreement, the income of his wife", which appear therein;
- (b) by deleting the words "(or them)", wherever they appear therein; and
- (c) by deleting the words "(or they)", which appear therein.

Amendment of section 13 of principal Act

3. Section 13 (1) of the principal Act is amended —

- (a) by deleting paragraph (b) thereof; and
- (b) in paragraph (c) thereof by deleting the words "(other than a woman referred to in paragraph (b))", which appear therein.

Amendment of section 31 of principal Act

4. Section 31 (1) of the principal Act is amended by substituting for the words "any male person", which appear therein, the words "any person".