

BUITENGEWONE



EXTRAORDINARY

**Staatskoerant
 VAN DIE REPUBLIEK VAN SUID-AFRIKA**

THE REPUBLIC OF SOUTH AFRICA

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DEPARTEMENT VAN DIE EERSTE MINISTER			DEPARTMENT OF THE PRIME MINISTER		
No. 999]		[7 Julie 1964.	No. 999.]		[7th July, 1964.
Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wette wat hierby ter algemene inligting gepubliseer word:—			It is hereby notified that the State President has assented to the following Acts which are hereby published for general information:—		
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No. 81, 1964.]

WET

Tot wysiging van die Verdedigingswet, 1957.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 21 van Wet 44 van 1957, soos vervang deur artikel 2 van Wet 42 van 1961.

1. Artikel een-en-twintig van die Verdedigingswet, 1957 (hieronder die Hoofwet genoem), word hierby gewysig—

- (a) deur na die woord „van”, waar dit die eerste maal voorkom, die woorde „sub-paragraaf (ii) van paragraaf (c) van sub-artikel (2) van artikel twee-en-twintig en” in te voeg; en
- (b) deur na die woord „kragtens” in die voorbehoudsbepaling die woorde „sub-paragraaf (i) van” in te voeg.

Wysiging van artikel 22 van Wet 44 van 1957, soos vervang deur artikel 3 van Wet 42 van 1961.

2. Artikel twee-en-twintig van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (c) van sub-artikel (2) deur die volgende paragraaf te vervang:
 - „(c) Enige kragtens artikel *agt-en-sestig* benoemde vrystellingsraad kan, ondanks andersluidende bepalinge in hierdie sub-artikel, in enige besondere geval op grond van opvoedkundige of beroepsopleiding of swak gesondheid of ander gronde wat hy genoegsaam ag—
 - (i) magtiging verleen vir die uitstel van enige tydperk van ononderbroke opleiding of van ’n gedeelte van enige sodanige tydperk maar op so ’n wyse dat die ononderbroke opleiding waartoe die betrokke lid verplig kan word, nie later voltooi word nie as hoogstens drie jaar na die datum waarop sy ononderbroke opleiding, by ontstentenis van so ’n uitstel, voltooi sou gewees het; of
 - (ii) in oorleg met ’n voorgeskrewe offisier, gelas dat die betrokke lid se diens in die Burgermag onverwyld beëindig word en dat hy ingevolge artikel *vyf-en-dertig* by ’n kommando ingeskryf word.”; en
- (b) deur die volgende sub-artikel by te voeg:
 - „(7) Die bepalinge van artikel *nege-en-sestig* is *mutatis mutandis* van toepassing ten opsigte van die verrigting deur ’n vrystellingsraad benoem kragtens artikel *agt-en-sestig* van sy werksaamhede kragtens paragraaf (c) van sub-artikel (2) van hierdie artikel.”.

Wysiging van artikel 23 van Wet 44 van 1957, soos vervang deur artikel 4 van Wet 42 van 1961.

3. Artikel drie-en-twintig van die Hoofwet word hierby gewysig—

- (a) deur in sub-artikel (3) na die woord „is”, waar dit die eerste maal voorkom, die woorde „behoudens die bepalinge van paragraaf (c) van sub-artikel (4),” in te voeg;
- (b) deur paragraaf (c) van sub-artikel (4) deur die volgende paragraaf te vervang:
 - „(c) Enige kragtens artikel *agt-en-sestig* benoemde vrystellingsraad kan, ondanks andersluidende bepalinge in hierdie sub-artikel, in enige besondere geval op grond van opvoedkundige of beroepsopleiding of swak gesondheid of ander gronde wat hy genoegsaam ag—
 - (i) magtiging verleen vir die uitstel van enige tydperk van ononderbroke opleiding of van ’n gedeelte van enige sodanige tydperk maar op so ’n wyse dat die ononderbroke opleiding waartoe die betrokke persoon verplig kan word, voltooi word binne ’n tydperk van nie meer nie as sewe jaar, bereken vanaf die datum waarop hy begin het met sy voltydse opleiding; of

No. 81, 1964.]

ACT

To amend the Defence Act, 1957.

(English text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. Section *twenty-one* of the Defence Act, 1957 (hereinafter referred to as the principal Act), is hereby amended—
 - (a) by the insertion after the word “of”, where it occurs for the first time, of the words “sub-paragraph (ii) of paragraph (c) of sub-section (2) of section *twenty-two* and”; and
 - (b) by the insertion after the word “under” in the proviso of the words “sub-paragraph (i) of”.
2. Section *twenty-two* of the principal Act is hereby amended—
 - (a) by the substitution for paragraph (c) of sub-section (2) of the following paragraph:

“(c) Any exemption board appointed under section *sixty-eight* may, notwithstanding anything to the contrary in this sub-section contained, in any particular case on grounds of educational or vocational training or ill-health or such other grounds as it may deem sufficient—

 - (i) authorize the deferment of any period of continuous training or of a portion of any such period but in such a manner that the continuous training to which the member concerned is liable, shall be completed not later than three years after the date on which his continuous training would but for any such deferment, have been completed; or
 - (ii) in consultation with a prescribed officer, direct that the service of the member concerned in the Citizen Force be terminated forthwith and that he be enrolled with a commando in terms of section *thirty-five*.”; and
 - (b) by the addition of the following sub-section:

“(7) The provisions of section *sixty-nine* shall *mutatis mutandis* apply in respect of the performance by a board appointed under section *sixty-eight* of its functions under paragraph (c) of sub-section (2) of this section.”.
3. Section *twenty-three* of the principal Act is hereby amended—
 - (a) by the insertion in sub-section (3) after the word “shall”, where it occurs for the second time, of the words “subject to the provisions of paragraph (c) of sub-section (4),”;
 - (b) by the substitution for paragraph (c) of sub-section (4) of the following paragraph:

“(c) Any exemption board appointed under section *sixty-eight* may, notwithstanding anything to the contrary in this sub-section contained, in any particular case on grounds of educational or vocational training or ill-health or such other grounds as it may deem sufficient—

 - (i) authorize the deferment of any period of continuous training or of a portion of any such period but in such a manner that the continuous training to which the person concerned is liable, shall be completed within a period of not more than seven years reckoned from the date on which he commenced his whole-time training; or

Amendment of section 21 of Act 44 of 1957, as substituted by section 2 of Act 42 of 1961.

Amendment of section 22 of Act 44 of 1957, as substituted by section 3 of Act 42 of 1961.

Amendment of section 23 of Act 44 of 1957, as substituted by section 4 of Act 42 of 1961.

- (ii) in oorleg met 'n voorgeskrewe offisier, gelas dat die betrokke persoon se diens in die Burgermag onverwyld beëindig word en dat hy ingevolge artikel vyf-en-dertig by 'n kommando ingeskryf word."; en
- (c) deur die volgende sub-artikel by te voeg:

„(5) Die bepalinge van artikel *nege-en-sestig* is *mutatis mutandis* van toepassing ten opsigte van die verrigting deur 'n vrystellingsraad benoem kragtens artikel *agt-en-sestig* van sy werksaamhede kragtens paragraaf (c) van sub-artikel (4) van hierdie artikel.”.

Wysiging van artikel 35 van Wet 44 van 1957, soos gewysig deur artikel 3 van Wet 12 van 1961 en artikel 6 van Wet 42 van 1961.

4. Artikel vyf-en-dertig van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Iedere burger wie se naam by 'n loting ooreenkomstig Hoofstuk VIII gehou, ingesluit moet word, maar nie getrek is nie, iedere burger wie se naam by so 'n loting getrek is maar wat nie vir opleiding in die Burgermag ingedeel is nie en iedere burger ten opsigte van wie 'n kragtens artikel *agt-en-sestig* benoemde vrystellingsraad ingevolge artikel *twee-en-twintig*, *drie-en-twintig* of *sewentig bis* gelas het dat hy by 'n kommando ingeskryf word, kan, tensy hy geneeskundig ongeskik is vir militêre diens of ingevolge sub-artikel (3) van artikel *sewe-en-negentig* geregtig is op vrystelling van diens in vegtende hoedanigheid of tensy daar ander voorgeskrewe redes vir vrystelling (wat gebrek aan fasiliteite vir opleiding in die gebied waarin hy woon, kan insluit) bestaan, in ooreenstemming met regulasies nadat hy sy agtiende jaar bereik het, as lid van 'n kommando ingeskryf word, en moet, indien hy aldus ingeskryf word, vir vier agtereenvolgende jare daarin dien, tensy hy eerder ontslaan word: Met dien verstande dat enige diens wat 'n burger ten opsigte van wie so 'n vrystellingsraad gelas het dat hy aldus by 'n kommando ingeskryf word, in die Burgermag gelewer het, geag word diens in 'n kommando ingevolge hierdie artikel te wees.”.

Wysiging van artikel 51 van Wet 44 van 1957.

5. Artikel een-en-vyftig van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Lede van die Staandemagreserwe kan verplig word om die opleiding wat voorgeskryf mag word te ondergaan: Met dien verstande dat die tydperk van sodanige opleiding nie honderd-en-vyf dae gedurende enige tydperk van vyf jaar of dertig dae in enige jaar wat strek van die eerste dag van Januarie tot die laaste dag van Desember, oorskry nie.”.

Wysiging van artikel 63 van Wet 44 van 1957.

6. Artikel drie-en-sestig van die Hoofwet word hierby gewysig—

(a) deur paragraaf (a) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(a) gedurende die tydperk vanaf 1 Januarie tot 31 Maart van die jaar waarin hy sestien jaar oud word; of”;

(b) deur in paragraaf (b) van sub-artikel (1) die woord „maand”, oral waar dit voorkom, deur die woord „tydperk” te vervang;

(c) deur in sub-artikel (2) die woord „Januarie” deur die woord „Maart” en die woord „sewentiende” deur die woord „sestiende” te vervang; en

(d) deur in sub-artikel (4) die woord „sewentien” deur die woord „sestien” te vervang.

Wysiging van artikel 65 van Wet 44 van 1957.

7. Artikel vyf-en-sestig van die Hoofwet word hierby gewysig deur in sub-artikel (3) die woorde „nie later nie as die eerste dag van Maart in iedere jaar,” deur die woorde „in iedere jaar” te vervang.

Herroeping van artikel 66 van Wet 44 van 1957, soos gewysig deur artikel 7 van Wet 42 van 1961.

8. Artikel ses-en-sestig van die Hoofwet word hierby herroep.

Wysiging van artikel 67 van Wet 44 van 1957.

9. Artikel sewe-en-sestig van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Die Minister kan die getal persone bepaal wat in enige jaar vir opleiding in die Burgermag ingeskryf moet word.”.

- (ii) in consultation with a prescribed officer, direct that the service of the person concerned in the Citizen Force be terminated forthwith and that he be enrolled with a commando in terms of section *thirty-five*.”; and

(c) by the addition of the following sub-section:

“(5) The provisions of section *sixty-nine* shall *mutatis mutandis* apply in respect of the performance by a board appointed under section *sixty-eight* of its functions under paragraph (c) of sub-section (4) of this section.”.

4. Section *thirty-five* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) Every citizen whose name is required to be included but has not been drawn in a ballot held in terms of Chapter VIII, every citizen whose name has been drawn in such a ballot but who has not been allotted for training in the Citizen Force and any citizen in respect of whom an exemption board appointed under section *sixty-eight*, has in terms of section *twenty-two*, *twenty-three* or *seventy-bis* directed that he be enrolled with a commando, shall, unless he is medically unfit for military service or entitled under sub-section (3) of section *ninety-seven* to exemption from serving in a combatant capacity, or unless there be other prescribed cause for exemption (which may include the lack of facilities for training in the area in which he is resident), be liable to be enrolled in accordance with regulations as a member of a commando after he has attained his eighteenth year, and shall if so enrolled serve therein for four consecutive years unless he is sooner discharged: Provided that any service which a citizen in respect of whom any such exemption board has directed that he be so enrolled with a commando, has rendered in the Citizen Force, shall be deemed to be service in a commando in terms of this section.”.

Amendment of section 35 of Act 44 of 1957, as amended by section 3 of Act 12 of 1961 and section 6 of Act 42 of 1961.

5. Section *fifty-one* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) Members of the Permanent Force Reserve shall be liable to undergo such training as may be prescribed: Provided that the period of such training shall not exceed one hundred and five days during any period of five years or thirty days in any one year which extends from the first day of January to the last day of December.”.

Amendment of section 51 of Act 44 of 1957.

6. Section *sixty-three* of the principal Act is hereby amended—

(a) by the substitution for paragraph (a) of sub-section (1) of the following paragraph:

“(a) during the period from the first day of January to the thirty-first day of March of the year in which he will attain the age of sixteen years; or”;

(b) by the substitution in paragraph (b) of sub-section (1) for the word “month”, wherever it occurs, of the word “period”;

(c) by the substitution in sub-section (2) for the word “January” of the word “March” and for the word “seventeenth” of the word “sixteenth”; and

(d) by the substitution in sub-section (4) for the word “seventeen” of the word “sixteen”.

Amendment of section 63 of Act 44 of 1957.

7. Section *sixty-five* of the principal Act is hereby amended by the substitution in sub-section (3) of the words “not later than the first day of March in every year,” of the words “in every year”.

Amendment of section 65 of Act 44 of 1957.

8. Section *sixty-six* of the principal Act is hereby repealed.

Repeal of section 66 of Act 44 of 1957, as amended by section 7 of Act 42 of 1961.

9. Section *sixty-seven* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) The Minister may appoint the number of persons to be enrolled for training in the Citizen Force in any year.”.

Amendment of section 67 of Act 44 of 1957.

Wysiging van artikel 68 van Wet 44 van 1957, soos gewysig deur artikel 8 van Wet 42 van 1961.

Vervanging van artikel 69 van Wet 44 van 1957, soos gewysig deur artikel 9 van Wet 42 van 1961.

Wysiging van artikel 70 van Wet 44 van 1957, soos gewysig deur artikel 10 van Wet 42 van 1961 en artikel 12 van Wet 77 van 1963.

Invoeging van artikel 70bis in Wet 44 van 1957.

10. Artikel *agt-en-sestig* van die Hoofwet word hierby gewysig deur in paragraaf (a) van sub-artikel (1) die woorde „om uitstel of om weglating uit 'n kragtens artikel *ses-en-sestig* opgestelde voorlopige lotingslys” deur die woorde „ingevolge artikel *nege-en-sestig*, om uitstel of vrystelling van opleiding” te vervang.

11. Artikel *nege-en-sestig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Aansoek om uitstel of vrystelling van opleiding, en prosedure van vrystellingsrade.

69. (1) Aansoek om uitstel of vrystelling van opleiding kan deur 'n burger wie se naam getrek is in 'n loting vermeld in artikel *sewentig* maar wie se opleiding in die Burgermag nog nie begin het nie, of, met of sonder sy toestemming, deur 'n belanghebbende namens hom gedoen word, en so 'n aansoek moet skriftelik ingedien word by die voorsitter van enige raad benoem kragtens artikel *agt-en-sestig*.

(2) Die betrokke raad stel in verband met 'n aansoek kragtens sub-artikel (1) die ondersoek in wat hy nodig ag, en vir daardie doel geld die bepalings van die Kommissiewet, 1947 (Wet No. 8 van 1947), behalwe artikel *een* daarvan, met betrekking tot die raad, en by die toepassing van gemelde bepalings word die verwysing in artikel *drie* van daardie Wet na die sekretaris van 'n kommissie as 'n verwysing na die registrasiebeampte uitgelê.

(3) Die Minister van Arbeid kan reëls uitvaardig wat nie met hierdie Wet onbestaanbaar is nie en wat hy nodig ag om die prosedure van rade kragtens artikel *agt-en-sestig* benoem, en die wyse waarop hul sake verrig word, te reël.”.

12. Artikel *sewentig* van die Hoofwet word hierby gewysig—
(a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Ten einde die in sub-artikel (2) van artikel *sewe-en-sestig* bedoelde getal burgers uit te soek, stel die registrasiebeampte iedere jaar vir elke landdrosdistrik 'n lotingslys op waarin die naam aangeteken word van elke burger wie se aangetekende adres in daardie distrik is en wat—

(a) ingevolge sub-artikel (1) of (2) van artikel *drie-en-sestig* om registrasie aansoek gedoen het, en nie in 'n vorige lotingslys opgeneem is nie; of

(b) in sy sestiende jaar of ouer is maar nie ouer as vyf-en-twintig jaar is nie en verplig was, maar na die wete van die registrasiebeampte versuim het, om aan die bepalings van artikel *drie-en-sestig* te voldoen,

en gaan hy oor tot 'n loting onder die burgers wie se name op daardie lys voorkom.”;

(b) deur in sub-artikel (2) die woorde „op die eindlotingslys” deur die woorde „van die betrokke burgers” te vervang; en

(c) deur sub-artikel (3) deur die volgende sub-artikel te vervang:

„(3) 'n Persentasie name wat van tyd tot tyd deur die Minister bepaal word, bo en behalwe bedoelde getal, word getrek om enige verlies aan te vul wat waarskynlik sal ontstaan deurdat persone wat by die loting getrek word, later geneeskundig of andersins ongeskik vir opleiding bevind word of omdat uitstel of vrystelling van opleiding aan sodanige persone toegestaan word kragtens artikel *sewentig bis*, of vanweë die vrystelling van persone van opleiding ingevolge artikel *vier-en-sewentig bis*.”.

13. Die volgende artikel word hierby in die Hoofwet na artikel *sewentig* ingevoeg:

„Bevoegdheid van vrystellingsraad met betrekking tot aansoek om uitstel of vrystelling van opleiding.

70bis. (1) 'n Raad benoem kragtens artikel *agt-en-sestig* wat 'n aansoek ingevolge artikel *nege-en-sestig* om uitstel of vrystelling van opleiding oorweeg het, kan, met behoorlike inagneming van enige algemene opdragte deur die Minister van Arbeid uitgereik, sodanige aansoek toestaan indien, volgens sy oordeel, sodanige uitstel of vrystelling geregverdig is—

10. Section *sixty-eight* of the principal Act is hereby amended by the substitution in paragraph (a) of sub-section (1) for the words "for deferment or for exclusion from any provisional ballot list prepared under section *sixty-six*" of the words "in terms of section *sixty-nine* for deferment of or exemption from training".

Amendment of section 68 of Act 44 of 1957, as amended by section 8 of Act 42 of 1961.

11. The following section is hereby substituted for section *sixty-nine* of the principal Act:

Substitution of section 69 of Act 44 of 1957, as amended by section 9 of Act 42 of 1961.

"Application for deferment of or exemption from training, and procedure of exemption boards. 69. (1) Application for deferment of or exemption from training may be made by a citizen whose name has been drawn in a ballot referred to in section *seventy* but whose training in the Citizen Force has not commenced, or by some interested person on his behalf, either with or without his consent, and any such application shall be lodged in writing with the chairman of any board appointed under section *sixty-eight*.

(2) The board concerned shall make such investigations in connection with any application under sub-section (1) as it may consider necessary, and for that purpose the provisions of the Commissions Act, 1947 (Act No. 8 of 1947), except section *one* thereof, shall apply with reference to the board, and in the application of the said provisions the reference in section *three* of that Act to the secretary of a commission shall be construed as a reference to the registering officer.

(3) The Minister of Labour may make such rules, not inconsistent with this Act, as he may deem necessary for regulating the procedure and the conduct of the business of boards appointed under section *sixty-eight*."

12. Section *seventy* of the principal Act is hereby amended—

Amendment of section 70 of Act 44 of 1957, as amended by section 10 of Act 42 of 1961 and section 12 of Act 77 of 1963.

(a) by the substitution for sub-section (1) of the following sub-section:

"(1) In order to select the number of citizens mentioned in sub-section (2) of section *sixty-seven*, the registering officer shall each year prepare a ballot list for each magisterial district in which shall be entered the name of every citizen whose registered address is in that district, and who—

(a) has applied for registration in terms of sub-section (1) or (2) of section *sixty-three* and has not been included in any previous ballot list; or
(b) is in his sixteenth year or older but not older than twenty-five years, and was required but, to the knowledge of the registering officer, failed to comply with the provisions of section *sixty-three*, and take a ballot of the citizens whose names appear on those lists."

(b) by the substitution in sub-section (2) for the words "on the final ballot lists" of the words "of the citizens concerned"; and

(c) by the substitution for sub-section (3) of the following sub-section:

"(3) A percentage of names to be determined by the Minister from time to time in excess of the said number shall be drawn in order to make good any loss likely to be caused by reason of the fact that persons drawn in the ballot may subsequently be found medically unfit or otherwise unsuitable for training, or by reason of the fact that deferment of or exemption from training is granted to such persons under section *seventy bis* or by reason of the exemption of persons from training in terms of section *seventy-four bis*."

13. The following section is hereby inserted in the principal Act after section *seventy*:

Insertion of section 70bis in Act 44 of 1957.

"Powers of exemption board in regard to application for deferment of or exemption from training. 70bis. (1) Any board appointed under section *sixty-eight* which has considered an application in terms of section *sixty-nine* for deferment of or exemption from training, may, with due regard to any general instructions issued by the Minister of Labour, grant such application where in its opinion such deferment or exemption is justified—

- (a) om 'n onderbreking in die opvoedingstudiekursus van die betrokke burger te voorkom; of
- (b) vanweë die aard en omvang van bedoelde burger se huishoudelike verpligtings of enige omstandighede verbonde aan 'n bedryf, beroep of besigheid waarmee hy besig is; of
- (c) op grond van liggaamsgebreke of swaksinnigheid van bedoelde burger; of
- (d) op grond daarvan dat bedoelde burger onder dwang in 'n inrigting aangehou word:

Met dien verstande dat—

- (i) geen aansoek toegestaan word nie behalwe waar die raad oortuig is dat buitensporige ontbering anders veroorsaak sou word of dat dit in die openbare belang is dat die aansoek toegestaan word;
- (ii) die raad na goeë dunde, indien hy aldus oortuig is, uitstel of vrystelling van opleiding kan toestaan ongeag of dit 'n aansoek om sodanige uitstel of vrystelling is; en
- (iii) die raad in enige geval, in plaas van uitstel of vrystelling van opleiding toe te staan, te eniger tyd in oorleg met 'n voorgeskrewe offisier kan gelas, indien die betrokke burger by die Burgermag ingedeel is, dat sy indeling daarby onverwyld beëindig word en dat hy ingevolge artikel vyf-en-dertig by 'n kommando ingeskryf word.

(2) Die bepalings van hierdie artikel doen nie afbreuk aan die bepalings van sub-paragraaf (ii) van paragraaf (a) van sub-artikel (1) van artikel vier-en-sewentig *bis* nie.”

Wysiging van artikel 72 van Wet 44 van 1957.

14. Artikel twee-en-sewentig van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Behoudens die bepalings van sub-artikel (1) van artikel nege-en-vyftig, word alle persone wat ooreenkomstig hierdie Hoofstuk vir opleiding ingeskryf moet word, by die Burgermag ingedeel op die wyse wat voorgeskryf mag word: Met dien verstande dat—

- (a) geen burger wat aldus ingedeel is verplig word om met sy opleiding te begin voordat hy in sy agtiende jaar is nie;
- (b) persone wat ooreenkomstig artikel vyf-en-sestig vir opleiding aangeneem is, sover moontlik voorkeur geniet by die keuse van die eenhede waarin hulle wil dien; en
- (c) persone wat *bona fide* aan 'n erkende kerkgenootskap, volgens die leerstellings waarvan sy lede nie aan oorlog mag deelneem nie, behoort en dit aanhang, sodanige opleiding ondergaan as wat hulle in staat sal stel om in nie-vegtende hoedanigheid diens ter verdediging van die Republiek te doen.”

Wysiging van artikel 87 van Wet 44 van 1957, soos gewysig deur artikel 9 van Wet 12 van 1961.

15. Artikel sewe-en-tagtig van die Hoofwet word hierby gewysig—

- (a) deur na paragraaf (f) van sub-artikel (1) die volgende paragraaf in te voeg:

„(f) *bis* die instelling, bestuur en beheer van 'n fonds om voorsiening te maak vir geneeskundige, tandheelkundige en hospitaalbehandeling van lede van die Staande Mag wat op of na die eerste dag van Januarie 1964 met pensioen afgetree het of afgetree, en hul gesinne, en van die gesinne van lede van genoemde Mag wat op of na genoemde datum gesterf het of sterf, die klas lede van genoemde Mag of ander persone wat lede van die fonds is of kan word, die skaal of totale bedrag van bydraes (indien daar is) wat tot die fonds deur enige besondere klas lede daarvan gelewer moet word, die beëindiging van lidmaatskap van die fonds, die regte, voorregte en pligte van lede van die fonds, en oor die algemeen alle aangeleenthede wat redelikerwys noodsaaklik is vir die reëling en werking van sodanige fonds;” en

- (a) in order to prevent the interruption of the course of educational studies of the citizen concerned; or
- (b) by reason of the nature and extent of such citizen's domestic obligations or any circumstances connected with any trade, profession or business in which he is engaged; or
- (c) on the ground of physical defects or mental incapacity on the part of such citizen; or
- (d) on the ground that such citizen is being compulsorily detained in an institution:

Provided that—

- (i) no application shall be granted except where the board is satisfied that undue hardship would otherwise be caused or that it is in the public interest that the application be granted;
- (ii) the board may in its discretion, if it is so satisfied, grant deferment of or exemption from training irrespective of whether or not the application is for such deferment or exemption; and
- (iii) the board may, instead of granting deferment of or exemption from training, in any case at any time and in consultation with a prescribed officer, direct if the citizen concerned has been allotted to the Citizen Force, that his allotment thereto be terminated forthwith and that he be enrolled with a commando in terms of section *thirty-five*.

(2) The provisions of this section shall not derogate from the provisions of sub-paragraph (ii) of paragraph (a) of sub-section (1) of section *seventy-four bis*."

14. Section *seventy-two* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section: Amendment of section 72 of Act 44 of 1957.

"(1) Subject to the provisions of sub-section (1) of section *fifty-nine*, all persons required to be enrolled for training in terms of this Chapter, shall be allotted to the Citizen Force in such manner as may be prescribed: Provided that—

- (a) no citizen who has so been allotted shall be compelled to commence his training before he is in his eighteenth year;
- (b) persons who have been accepted for training in terms of section *sixty-five* shall, as far as possible, have preference in the choice of the units in which they wish to serve; and
- (c) persons who *bona fide* belong and adhere to any recognized religious denomination by the tenets whereof its members may not participate in war, shall undergo such training as will enable them to render service in the defence of the Republic in a non-combatant capacity."

15. Section *eighty-seven* of the principal Act is hereby amended— Amendment of section 87 of Act 44 of 1957, as amended by section 9 of Act 12 of 1961.

- (a) by the insertion after paragraph (f) of sub-section (1) of the following paragraph:

"(f)*bis* the establishment, management and control of a fund to provide for medical, dental and hospital treatment of members of the Permanent Force who retired or retire on pension on or after the first day of January, 1964, and their families, and of the families of members of the said Force who died or die on or after the said date, the class of members of the said Force or other persons who shall be or may become members of the fund, the scale or aggregate amount of contributions (if any) to be made to the fund by any particular class of members thereof, the termination of membership of the fund, the rights, privileges and obligations of members of the fund, and generally all matters reasonably necessary for the regulation and operation of such fund"; and

(b) deur na sub-artikel (2) die volgende sub-artikel in te voeg:

„(2)*bis* Regulasies kragtens paragraaf (f)*bis* van sub-artikel (1) kan voorsiening maak vir voordele ten opsigte van mediese, tandheelkundige en hospitaal-behandeling op die grondslag wat ten opsigte van lede van die Staande Mag en hul gesinne kragtens hierdie Wet van toepassing is, onderworpe aan betaling vir sodanige voordele, uit 'n fonds ingestel by of kragtens sodanige regulasies, op die grondslag vermeld in of bepaal ooreenkomstig sodanige regulasies.”.

Wysiging van artikel 89 van Wet 44 van 1957, soos gewysig deur artikel 10 van Wet 12 van 1961.

16. Artikel *nege-en-tagtig* van die Hoofwet word hierby gewysig deur aan die end van sub-artikel (3) die volgende woorde by te voeg: „en by skuldigbevinding strafbaar met gevangenisstraf vir 'n tydperk van hoogstens vyftien jaar”.

Toepassing van sekere wysigings aan Hoofwet.

17. Ten opsigte van 'n burger wat sewentien jaar oud word in die jaar wat volg op die inwerkingtreding van hierdie Wet, geld die bepalings van die Hoofwet asof artikels *ses, sewe, agt, nege, tien, elf, twaalf, dertien* en *veertien* van hierdie Wet nie aangeneem was nie.

Kort titel.

18. Hierdie Wet heet die Wysigingswet op Verdediging, 1964.

No. 82, 1964.]

WET

Om voorsiening te maak vir die instelling van 'n Belasting-reserwerekening, en vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Instelling van Belastingreserwerekening.

1. (1) Hierby word 'n rekening ingestel wat die Belasting-reserwerekening heet (hieronder die rekening genoem) en met die gelde gekrediteer word wat die Parlement van tyd tot tyd vir die doel bewillig.

(2) Die rekening staan, behoudens die bepalings van artikel twee, onder die beheer van die Sekretaris van die Tesourie.

Wyse waarop met gelde in rekening gehandel kan word.

2. Die gelde in die rekening kan op die tye en in die bedrae wat die Minister van Finansies bepaal, na die Gekonsolideerde Inkomstefonds oorgeplaas word, om deur die Parlement bewillig te word vir die bestryding van uitgawes vir dienste wat normaalweg 'n las teen die inkomsterekening uitmaak.

Beskikking oor saldo's in rekening.

3. (1) Enige saldo in die rekening moet by die Staatskuld-kommissarisse belê word.

(2) Enige saldo in die rekening aan die einde van 'n boekjaar, met inbegrip van rente uit beleggings verkry, word as 'n krediet in die rekening na die daaropvolgende boekjaar oorgedra.

Kort titel.

4. Hierdie Wet heet die Wet op die Belastingreserwerekening, 1964.

- (b) by the insertion after sub-section (2) of the following sub-section:

“(2)*bis* Regulations under paragraph (f)*bis* of sub-section (1) may provide for benefits in respect of medical, dental and hospital treatment on the basis applicable in respect of members of the Permanent Force and their families under this Act, subject to payment for such benefits from a fund established by or under such regulations, on such basis as may be specified in or determined in accordance with such regulations.”.

16. Section *eighty-nine* of the principal Act is hereby amended by the addition at the end of sub-section (3) of the following words: “and liable on conviction to imprisonment for a period not exceeding fifteen years”.

Amendment of section 89 of Act 44 of 1957, as amended by section 10 of Act 12 of 1961.

17. In respect of any citizen who attains the age of seventeen years in the year following upon the commencement of this Act, the provisions of the principal Act shall apply as if sections *six, seven, eight, nine, ten, eleven, twelve, thirteen and fourteen* of this Act had not been enacted.

Application of certain amendments to principal Act.

18. This Act shall be called the Defence Amendment Act, 1964.

Short title.

No. 82, 1964.]

ACT

To provide for the establishment of a Tax Reserve Account, and for matters incidental thereto.

(Afrikaans text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. (1) There is hereby established an account to be known as the Tax Reserve Account (hereinafter referred to as the account) which shall be credited with such moneys as Parliament may from time to time appropriate for the purpose.

Establishment of Tax Reserve Account.

- (2) The account shall, subject to the provisions of section *two*, be under the control of the Secretary to the Treasury.

2. The moneys in the account may be transferred to the Consolidated Revenue Fund in such amounts and at such times as the Minister of Finance may determine, to be appropriated by Parliament to meet expenditure on services normally charged to the revenue account.

Manner of dealing with moneys in account.

3. (1) Any balance in the account shall be invested with the Public Debt Commissioners.

Disposal of balance in account.

- (2) Any balance in the account at the close of the financial year, including interest earned on investments, shall be carried forward as a credit in the account to the next succeeding financial year.

4. This Act shall be called the Tax Reserve Account Act, 1964.

Short title.

No. 83, 1964.]

WET

Om voorsiening te maak vir sekere pensioene, toelaes, gratifikasies en ander voordele en om die Bylae by die Wet tot Aanvulling van Pensioene, 1963, te wysig.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Toekenning van sekere voordele.

1. Ondanks andersluidende wetsbepalings, is elke persoon wat in 'n item van die Bylae by hierdie Wet as 'n bevoordeelde aangewys word, op die in daardie item vermelde voordeel geregtig.

Wysiging van item 26 van Bylae by Wet 94 van 1963.

2. Die Bylae by die Wet tot Aanvulling van Pensioene, 1963 (Wet No. 94 van 1963), word hierby gewysig deur in item 26 na die woorde „Suid-Afrikaanse Spoorweë,” waar hierdie woorde vir die eerste keer voorkom, die woorde „en haar minderjarige kind, Roy Stanley,” in te voeg.

Kort titel.

3. Hierdie Wet heet die Wet tot Aanvulling van Pensioene, 1964.

Bylae.

1. Die toekenning aan Johanna Jones, weduwee van A. Jones, voorheen No. 2153, manskap, 1ste Suid-Afrikaanse Infanterie, met ingang van 1 April 1964, van die alternatiewe toelae waarop sy ingevolge artikel *sewentien* van die Wet op Spesiale Oorlogspensioene, 1962, geregtig sou wees indien die vooroorlogse verdienste van bedoelde A. Jones R416 per jaar bedra het.

2. Die toekenning aan Gertrude F. Wilson, weduwee van C. E. Wilson, voorheen No. 1470, werktuigkundige, Suid-Afrikaanse Dienskorps, met ingang van 1 April 1964, van die alternatiewe toelae waarop sy ingevolge artikel *sewentien* van die Wet op Spesiale Oorlogspensioene, 1962, geregtig sou wees indien die vooroorlogse verdienste van bedoelde C. E. Wilson R625 per jaar bedra het.

3. By die toepassing van artikel *ses* van die Wet op Spesiale Oorlogspensioene, 1962, word die vooroorlogse verdienste van E. M. Robertson, voorheen No. 7193, onderkorporaal, 2de Suid-Afrikaanse Infanterie, met ingang van 1 April 1964 as R900 per jaar aanvaar.

4. By die toepassing van artikel *ses* van die Wet op Spesiale Oorlogspensioene, 1962, word die vooroorlogse verdienste van W. C. Monk, voorheen No. 4695, 6de Suid-Afrikaanse Infanterie, met ingang van 1 April 1963 as R900 per jaar aanvaar.

5. Die aansoek om vergoeding deur H. C. Dreyer, voorheen No. Z.83, korporaal, „1st Mounted Rifles”, word beskou asof dit voor die in artikel *agt-en-veertig* van die Wet op Spesiale Oorlogspensioene, 1962, bedoelde datum ingedien was, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van enige tydperk voor die eerste dag van April 1964 betaalbaar is nie.

6. Die aansoek om vergoeding deur R. Beadle, voorheen No. 6194, onderkorporaal, 4de Suid-Afrikaanse Infanterie, word beskou asof dit voor die in artikel *agt-en-veertig* van die Wet op Spesiale Oorlogspensioene, 1962, bedoelde datum ingedien was, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van enige tydperk voor die eerste dag van April 1964 betaalbaar is nie.

7. Die toekenning aan G. Blazich, met ingang van 1 April 1964, van die oudstryderspensioen waarop hy kragtens die bepaling van die Wet op Oudstryderspensioene, 1962, geregtig sou gewees het indien hy 'n „oudstryder” was soos omskrywe in artikel *een* van daardie Wet, min en in plaas van die ouderdomspensioen wat vanaf daardie datum aan hom betaal is.

8. By die toepassing van die Wet op Spesiale Oorlogspensioene, 1962, word T. Darbari, voorheen No. 645, draer, Indiër-draerkorps, met ingang van 1 April 1964 geag 'n lid van 'n in die omskrywing van „vrywilliger” in artikel *een* van daardie Wet bedoelde kleurling-kontingent te gewees het.

9. Behoudens voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, word die volgende persone geag ooreenkomstig sub-artikel (1) van artikel *vyf* van die Regeringsdiens-pensioenwet, 1955, te gekies het om bydraers tot die Suid-Afrikaanse Polisie- en Gevangenisdiens-pensioenfonds te word:—

- (i) Z. F. Annandale, No. 4221, hoofbewaarder, Departement van Gevangenisse;
- (ii) P. L. de Bruyn, No. 27098, speurder-konstabel, Suid-Afrikaanse Polisie:

No. 83, 1964.]

ACT

To provide for certain pensions, grants, gratuities and other benefits and to amend the Schedule to the Pensions (Supplementary) Act, 1963.

(English text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. Notwithstanding anything to the contrary in any law, every person indicated as a beneficiary in an item of the Schedule to this Act shall be entitled to the benefit specified in that item. Granting of certain benefits.

2. The Schedule to the Pensions (Supplementary) Act, 1963 (Act No. 94 of 1963), is hereby amended by the insertion in item 26 after the words "South African Railways" where these words occur for the first time of the words "and her minor child, Roy Stanley,". Amendment of item 26 of Schedule to Act 94 of 1963.

3. This Act shall be called the Pensions (Supplementary) Act, 1964. Short title.

Schedule.

1. The award to Johanna Jones, widow of A. Jones, formerly No. 2153, private, 1st South African Infantry, with effect from 1st April, 1964, of the alternative allowance to which she would have been entitled in terms of section *seventeen* of the War Special Pensions Act, 1962, had the pre-war earnings of the said A. Jones amounted to R416 per annum.

2. The award to Gertrude F. Wilson, widow of C. E. Wilson, formerly No. 1470, mechanic, South African Service Corps, with effect from 1st April, 1964, of the alternative allowance to which she would have been entitled in terms of section *seventeen* of the War Special Pensions Act, 1962, had the pre-war earnings of the said C. E. Wilson amounted to R625 per annum.

3. For the purposes of section *six* of the War Special Pensions Act, 1962, the pre-war earnings of E. M. Robertson, formerly No. 7193, lance corporal, 2nd South African Infantry, shall be accepted at R900 per annum with effect from 1st April, 1964.

4. For the purposes of section *six* of the War Special Pensions Act, 1962, the pre-war earnings of W. C. Monk, formerly No. 4695, 6th South African Infantry, shall be accepted at R900 per annum with effect from 1st April, 1963.

5. The application for compensation by H. C. Dreyer, formerly No. Z.83, corporal, 1st Mounted Rifles, shall be considered as if it had been lodged prior to the date referred to in section *forty-eight* of the War Special Pensions Act, 1962, subject to the condition that no compensation shall be payable in respect of any period prior to the first day of April, 1964.

6. The application for compensation by R. Beadle, formerly No. 6194, lance corporal, 4th South African Infantry, shall be considered as if it had been lodged prior to the date referred to in section *forty-eight* of the War Special Pensions Act, 1962, subject to the condition that no compensation shall be payable in respect of any period prior to the first day of April, 1964.

7. The award to G. Blazich, with effect from 1st April, 1964, of the war veteran's pension to which he would have been entitled under the provisions of the War Veterans' Pensions Act, 1962, had he been a "war veteran" as defined in section *one* of that Act, less and in lieu of the old age pension paid to him from that date.

8. For the purposes of the War Special Pensions Act, 1962, T. Darbari, formerly No. 645, bearer, Indian Bearer Corps, shall, with effect from 1st April, 1964, be deemed to have been a member of a Coloured contingent referred to in the definition of "volunteer" in section *one* of that Act.

9. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine, the following persons shall be deemed to have elected in terms of sub-section (1) of section *five* of the Government Service Pensions Act, 1955, to become contributors to the South African Police and Prisons Service Pension Fund:—

- (i) Z. F. Annandale, No. 4221, chief warder, Prisons Department;
- (ii) P. L. de Bruyn, No. 27098, detective constable, South African Police;

- (iii) A. C. Bothma, No. 15826, sersant, Suid-Afrikaanse Polisie;
- (iv) J. G. Ferreira, No. 15812, konstabel, Suid-Afrikaanse Polisie;
- (v) J. J. Griessel, No. 15340, sersant, Suid-Afrikaanse Polisie;
- (vi) C. J. Groenewald, No. 16992, sersant, Suid-Afrikaanse Polisie;
- (vii) G. M. Hattingh, No. 12403, speurder-sersant, Suid-Afrikaanse Polisie;
- (viii) G. J. Nieuwenhuys, No. 15663, konstabel, Suid-Afrikaanse Polisie;
- (ix) W. F. Viljoen, No. 15146, adjudant-offisier, Suid-Afrikaanse Polisie;
- (x) M. J. L. Visser, No. 14477, konstabel, Suid-Afrikaanse Polisie; en
- (xi) J. P. Vosloo, No. 16203, sersant, Suid-Afrikaanse Polisie.

10. Die balans van enige bedrag en enige rente wat op 1 April 1964 aan die Suid-Afrikaanse Polisie- en Gevangensdiens-pensioenfonds verskuldig is deur J. M. de Wet, No. 27517, hoofkonstabel, Suid-Afrikaanse Polisie, ooreenkomstig enige voorwaardes goedgekeur kragtens die bepalings van artikel *nege* van die Wysigingswet op die Pensioenwette, 1957, word ten behoeve van hom aan daardie fonds uit die Gekonsolideerde Inkomste-fonds betaal.

11. C. Barnett, L.V., word geag 'n keuse ingevolge sub-artikel (1) van artikel *veertien* van die Wysigingswet op Pensioene vir Parlementsdiens, 1963, te gedoen het.

12. Behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, en op voorwaarde dat Ruth Brink, weduwee van D. G. R. Brink, hoof van die Kunsafdeling, Tegniese Kollege, Port Elizabeth—

- (a) aan die Staatsdiens-pensioenfonds 'n bedrag betaal gelyk aan—
 - (i) die bedrag wat uit die Voorsorgfonds vir Tegniese Kolleges aan eersgenoemde fonds betaal sou gewees het indien bedoelde D. G. R. Brink ingevolge sub-artikel (1) van artikel *dertien* van die Regeringsdiens-pensioenwet, 1955, op die eerste dag van Oktober 1963 'n lid van bedoelde Staatsdiens-pensioenfonds geword het, en indien hy ingevolge sub-artikel (2) van daardie artikel gekies het om sy vorige pensioengewende diens as pensioengewende diens ingevolge daardie Wet te reken; en
 - (ii) enige bedrag wat bedoelde D. G. R. Brink ingevolge die bepalings van sub-artikel (2) van bedoelde artikel *dertien* aan bedoelde Staatsdiens-pensioenfonds sou moes betaal het indien hy die in sub-paragraaf (i) bedoelde keuse gedoen het; en
 - (iii) die bydraes wat vanaf die eerste dag van Oktober 1963 tot en met die dag van sy dood deur en ten opsigte van bedoelde D. G. R. Brink aan bedoelde Staatsdiens-pensioenfonds betaal sou gewees het indien hy op eersgenoemde datum 'n lid van daardie fonds geword het; en
- (b) aan die Regeringsdiens-weduweespensioenfonds 'n bedrag betaal gelyk aan die bydraes wat vanaf die eerste dag van Oktober 1963 tot en met die dag van sy dood deur en ten opsigte van bedoelde D. G. R. Brink aan daardie fonds betaal sou gewees het indien hy op eersgenoemde dag 'n lid van bedoelde fonds geword het, word daar uit bedoelde Staatsdiens-pensioenfonds en bedoelde Regeringsdiens-weduweespensioenfonds die voordele aan haar betaal wat ingevolge die bepalings van die Regeringsdiens-pensioenwet, 1955, uit daardie fondse aan haar betaalbaar sou gewees het indien bedoelde D. G. R. Brink op die dag van sy dood 'n lid van bedoelde fondse was.

13. Die toekenning aan K. A. Howitt, voorheen eerste onderoffisier, Suid-Afrikaanse Vloot, met ingang van 1 April 1962, van 'n pensioen van R517.56 per jaar.

14. Die toekenning aan Betty Jabavu, weduwee van D. D. T. Jabavu, voorheen professor, Suid-Afrikaanse Naturellekollege, Fort Hare, met ingang van 1 April 1963, van 'n pensioen van R240 per jaar, betaalbaar gedurende weduweeskap.

15. Die toekenning aan J. van Rooijen, voorheen professor, Universiteit van Kaapstad, met ingang van 1 April 1963, van 'n pensioen van R50 per maand.

16. Behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, en op voorwaarde dat P. H. van Rooyen, algemene assistent, graad VI (assistent-vee-inspekteur), Departement van Landbou-tegniese Dienste, die bedrag van R835.71 wat in 1962 uit die Regeringswerknemersondersteuningsfonds aan hom betaal is, terugbetaal tesame met rente op daardie bedrag teen die koers van vier persent per jaar, jaarliks saamgestel op 31 Maart, vanaf die datum van betaling tot die datum van terugbetaling, word sy diensonderbrekings vanaf 1 November 1961 tot 2 November 1961 en vanaf 16 Desember 1961 tot 17 Desember 1961 vir pensioendoelindes verskoon en beskou as spesiale afwesighedsverlof sonder betaling wat nie as diens geld nie, maar wat hom die voordeel van sy vorige diens vir sodanige doeleindes laat behou, en word hy toegelaat om tot bedoelde Regeringswerknemersondersteuningsfonds by te dra ten opsigte van sy diens in die Departement van Pos- en Telegraafweese vanaf 3 November 1961 tot 15 Desember 1961: Met dien verstande dat daar uit die gebeurlikheidsrekening vermeld in artikel *vier-en-negentig* van die Regeringsdiens-pensioenwet, 1955, die bedrag van R580.74 wat in 1962 op krediet van daardie rekening geplaas is, aan bedoelde ondersteuningsfonds betaal word tesame met rente op daardie bedrag teen die koers van vier persent per jaar, jaarliks saamgestel op 31 Maart, vanaf die datum waarop bedoelde bedrag aldus op krediet van die rekening geplaas is tot die datum van betaling.

17. Die toekenning aan Maria J. Walden, weduwee van Joseph Walden, gewese produksiebeplanningsopsiener (sweis), Suid-Afrikaanse Spoorweë, van skadeloosstelling ten opsigte van haar eggenoot se afsterwe op 12 Mei 1961 weens karsinoom van die pleura as gevolg van asbestose wat hy opgedoen het tussen 1930 en 1940 in die loop van sy diens by die Suid-Afrikaanse Spoorweë, wat bereken word asof asbestose as 'n vergoedingspligtige bedryfsiekte in die Tweede Bylae van die Werksmense Skadeloosstelling Wet, 1934, verskyn het en die bepalings van daardie Wet op die datum van sy afsterwe van toepassing was.

- (iii) A. C. Bothma, No. 15826, sergeant, South African Police;
- (iv) J. G. Ferreira, No. 15812, constable, South African Police;
- (v) J. J. Griessel, No. 15340, sergeant, South African Police;
- (vi) C. J. Groenewald, No. 16992, sergeant, South African Police;
- (vii) G. M. Hattingh, No. 12403, detective sergeant, South African Police;
- (viii) G. J. Nieuwenhuys, No. 15663, constable, South African Police;
- (ix) W. F. Viljoen, No. 15146, warrant officer, South African Police;
- (x) M. J. L. Visser, No. 14477, constable, South African Police; and
- (xi) J. P. Vosloo, No. 16203, sergeant, South African Police.

10. The balance of any amount and any interest due to the South African Police and Prisons Service Pension Fund by J. M. de Wet, No. 27517, head constable, South African Police, as at 1st April, 1964, in terms of any conditions approved under the provisions of section *nine* of the Pension Laws Amendment Act, 1957, shall be paid to that fund on his behalf out of the Consolidated Revenue Fund.

11. C. Barnett, M.P., shall be deemed to have made an election in terms of sub-section (1) of section *fourteen* of the Parliamentary Service Pensions Amendment Act, 1963.

12. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine, and to the payment by Ruth Brink, widow of D. G. R. Brink, head of the Arts Division, Technical College, Port Elizabeth—

(a) to the Public Service Pension Fund of an amount equal to—

(i) the amount which would have been paid to that fund from the Technical Colleges Provident Fund if the said D. G. R. Brink had become a member of the said Public Service Pension Fund on the first day of October, 1963, in terms of sub-section (1) of section *thirteen* of the Government Service Pensions Act, 1955, and if he had elected in terms of sub-section (2) of that section to reckon his past pensionable service as pensionable service under that Act; and

(ii) any amount which the said D. G. R. Brink would have been required to pay to the said Public Service Pension Fund under the provisions of sub-section (2) of the said section *thirteen* if he had made the election referred to in subparagraph (i); and

(iii) the contributions which would have been paid by and in respect of the said D. G. R. Brink to the said Public Service Pension Fund from the first day of October, 1963, up to and including the day of his death if he had become a member of that fund on the first-mentioned day; and

(b) to the Government Service Widows' Pension Fund of an amount equal to the contributions which would have been paid to that fund by and in respect of the said D. G. R. Brink from the first day of October, 1963, up to and including the day of his death if he had become a member of the said fund on the first-mentioned day,

there shall be paid to her from the said Public Service Pension Fund and the said Government Service Widows' Pensions Fund the benefits which would have been payable to her from those funds under the provisions of the Government Service Pensions Act, 1955, if the said D. G. R. Brink had been a member of the said funds on the day of his death.

13. The award to K. A. Howitt, formerly chief petty officer, South African Navy, of a pension of R517.56 per annum with effect from 1st April, 1962.

14. The award to Betty Jabavu, widow of D. D. T. Jabavu, formerly professor, South African Native College, Fort Hare, of a pension of R240 per annum with effect from 1st April, 1963, payable during widowhood.

15. The award to J. van Roojen, formerly professor, University of Cape Town, of a pension of R50 per month with effect from 1st April, 1963.

16. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine and to the repayment by P. H. van Rooyen, general assistant, grade VI (assistant stock inspector), Department of Agricultural Technical Services, of the sum of R835.71 paid to him from the Government Employees Provident Fund in 1962, together with interest on such sum at the rate of four per cent per annum, compounded annually as at 31st March, from date of payment to date of repayment, the breaks in his service from 1st November, 1961 to 2nd November, 1961, and from 16th December, 1961 to 17th December, 1961, shall be condoned for pension purposes being regarded as special leave of absence without pay, not counting as service, but preserving to him the benefit of his previous service for such purposes, and he shall be permitted to contribute to the said Government Employees Provident Fund in respect of his service in the Department of Posts and Telegraphs from 3rd November, 1961 to 15th December, 1961: Provided that there shall be paid to the said provident fund from the contingency account referred to in section *ninety-four* of the Government Service Pensions Act, 1955, the sum of R580.74 which was credited to that account in 1962, together with interest on such sum at the rate of four per cent per annum, compounded annually as at 31st March from the date on which such sum was so credited to the date of payment.

17. The award to Maria J. Walden, widow of Joseph Walden, ex production planning supervisor (welding), South African Railways, of compensation in respect of the death, on 12th May, 1961, of her husband as a result of carcinoma of the pleura due to asbestosis which he contracted between 1930 and 1940 in the course of his employment with the South African Railways, which shall be assessed as if asbestosis had appeared as an industrial disease in the Second Schedule to the Workmen's Compensation Act, 1934, and the provisions of that Act had been applicable at the date of his death.

No. 84, 1964.]

WET

Tot wysiging van die Oorlogspensioenwet, 1942, die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1951, die Regeringsdiens-pensioenwet, 1955, die Wysigingswet op die Pensioenwette, 1956, die Wet op Speciale Oorlogspensioene, 1962, die Ouderdomspensioenwet, 1962, die Wet op Blindes, 1962, die Wet op Oudstryderspensioene, 1962, die Wet op Ongeskiktheidstoelaes, 1962, die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963, en die Wysigingswet op Pensioene vir Parlementsdiens, 1963; om die datum voor te skryf waarop iemand onder sekere omstandighede geag word die voorgeskrewe leeftyd vir uitdienstreding te bereik; en om vir ander bykomstige aangeleenthede voorsiening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Vervanging van artikel 15 van Wet 44 van 1942, soos vervang deur artikel 12 van Wet 17 van 1947.

1. Artikel vyftien van die Oorlogspensioenwet, 1942, word hierby deur die volgende artikel vervang:

„Vervanging van voordele betaalbaar kragtens sekere ander wette deur voordele betaalbaar kragtens hierdie Wet. 15. Indien 'n vrywilliger ten tyde van sy aansluiting vir militêre diens 'n pensioen of 'n pensioen en toelae kragtens die bepalings of op die grondslag van die „Oorlogs Speciale Pensioenen Wet, 1919' (Wet No. 42 van 1919), of kragtens die bepalings van artikel honderd-en-agtien van die „Zuid Afrika Verdedigingswet, 1912' (Wet No. 13 van 1912), ontvang het, of indien 'n vrywilliger te eniger tyd na sy aansluiting vir militêre diens kragtens die een of ander van bedoelde bepalings of op bedoelde grondslag of kragtens of op grondslag van 'n wet wat bedoelde bepalings herroep en hervorder, hetsy met of sonder wysigings, op 'n pensioen ten opsigte van ongeskiktheid geregtig word, en—

(a) die ongeskiktheid ten opsigte waarvan so 'n pensioen toegeken is of word, vererger is deur militêre diens gedurende die oorlog; of

(b) daar gevind word dat so 'n vrywilliger na die beëindiging van sy militêre diens aan 'n addisionele pensioengewende gebrek ly,

dan neem die kragtens hierdie Wet betaalbare voordele die plek in van dié wat voor die vrywilliger se aansluiting betaalbaar was of wat kragtens of op grondslag van die ander wet betaalbaar is, na gelang van die geval, en word dit gebaseer op die totale graad van sy pensioengewende ongeskiktheid asof al die bedoelde gebreke deur militêre diens gedurende die oorlog veroorsaak of vererger is: Met dien verstande dat—

(i) die kragtens hierdie Wet betaalbare voordele onder geen omstandighede minder bedra nie dan dié wat aan die vrywilliger voor sy aansluiting betaalbaar was of wat kragtens of op grondslag van bedoelde ander wet betaalbaar is, na gelang van die geval;

(ii) by die berekening van sodanige pensioengewende ongeskiktheid, die graad van die pensioengewende ongeskiktheid van 'n vrywilliger voor sy aansluiting, soos voorheen ooreenkomstig die desbetreffende wet vasgestel, in alle gevalle wat onder paragraaf (b) ressorteer, as korrek aangeneem word.”.

Invoeëing van artikel 47bis in Wet 44 van 1942.

2. Die volgende artikel word hierby na artikel sewe-en-veertig in die Oorlogspensioenwet, 1942, ingevoeg:

„Toekenning van bonus aan persone wat aanvullingspensioene ontvang. 47bis. Daar kan aan iemand wat ingevolge die bepalings van artikel nege, sub-artikel (3) van artikel twaalf of artikel agtien 'n aanvullingspensioen ontvang, met ingang van die eerste dag van April 1964 'n bonus betaal word wat—

(a) in die geval van 'n blanke vrywilliger of die weduwee van 'n blanke vrywilliger, nie vyf-en-veertig persent van bedoelde pensioen te bowe gaan nie;

No. 84, 1964.]

ACT

To amend the War Pensions Act, 1942, the Parliamentary Service and Administrators' Pensions Act, 1951, the Government Service Pensions Act, 1955, the Pension Laws Amendment Act, 1956, the War Special Pensions Act, 1962, the Old Age Pensions Act, 1962, the Blind Persons Act, 1962, the War Veterans' Pensions Act, 1962, the Disability Grants Act, 1962, the Associated Institutions Pension Fund Act, 1963, and the Parliamentary Service Pensions Amendment Act, 1963; to prescribe the date on which any person shall be deemed to attain the prescribed age for retirement in certain circumstances; and to provide for other incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. The following section is hereby substituted for section fifteen of the War Pensions Act, 1942:

"Substitution of benefits payable under this Act for benefits payable under certain other laws.

15. If at the time of his enlistment for military service a volunteer was in receipt of a pension or a pension and allowances under the provisions or on the basis of the War Special Pensions Act, 1919 (Act No. 42 of 1919), or under the provisions of section *one hundred and eighteen* of the South Africa Defence Act, 1912 (Act No. 13 of 1912), or if at any time after his enlistment for military service a volunteer becomes entitled to a pension in respect of disablement under any of the said provisions or on the said basis or under or on the basis of any law which repeals and re-enacts such provisions, whether with or without modification, and—

Substitution of section 15 of Act 44 of 1942, as substituted by section 12 of Act 17 of 1947.

(a) the disability in respect of which such pension was or is awarded has been aggravated by military service in the war; or

(b) such volunteer is found, after the termination of his military service, to be suffering from an additional pensionable disability,

then the benefits payable under this Act shall be in lieu of those payable prior to the volunteer's enlistment or under or on the basis of such other law, as the case may be, and shall be based on the total degree of his pensionable disablement, as if all such disabilities were caused or aggravated by military service in the war: Provided that—

(i) the benefits payable under this Act shall in no case be less than those payable to the volunteer prior to his enlistment or under or on the basis of such other law, as the case may be;

(ii) in calculating such pensionable disablement the degree of the pre-enlistment pensionable disablement of a volunteer as previously assessed in terms of the relevant law shall be accepted as correct in all cases falling to be considered under paragraph (b)."

2. The following section is hereby inserted in the War Pensions Act, 1942, after section *forty-seven*:

Insertion of section 47bis in Act 44 of 1942.

"Grant of bonus to persons in receipt of supplementary pensions.

47bis. Any person who is in receipt of a supplementary pension under the provisions of section *nine*, sub-section (3) of section *twelve* or section *eighteen* may, with effect from the first day of April, 1964, be paid a bonus not exceeding—

(a) in the case of a European volunteer or the widow of a European volunteer, forty-five per cent of such pension;

- (b) in die geval van 'n nie-blanke vrywilliger (behalwe 'n Bantoe-vrywilliger) of die weduwee van so 'n nie-blanke vrywilliger, nie twee-en-twintig en 'n half persent van bedoelde pensioen te bowe gaan nie;
- (c) in die geval van 'n Bantoe-vrywilliger of die weduwee van 'n Bantoe-vrywilliger, nie elf en 'n kwart persent van bedoelde pensioen te bowe gaan nie."

Wysiging van artikel 48 van Wet 44 van 1942, soos vervang deur artikel 41 van Wet 58 van 1946 en gewysig deur artikel 15 van Wet 17 van 1947.

3. Artikel *agt-en-veertig* van die Oorlogspensioenwet, 1942, word hierby gewysig—

- (a) deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) (a) Indien iemand, as gevolg van vyandelike optrede gedurende die oorlog ongeskik geraak of gesterwe het, terwyl hy 'n Unie-staatsburger was en terwyl hy diens gedoen het as kaptein of lid van die bemanning van 'n handelskip wat geregistreer is in 'n hawe van, of gehuur is deur 'n regering wat 'n bondgenoot van die Unie-regering gedurende die oorlog was, en 'n pensioen of toelaag wat minder bedra as die pensioen of toelaag wat ooreenkomstig hierdie Wet betaalbaar sou gewees het indien so iemand 'n vrywilliger was, deur so 'n geallieerde regering ten opsigte van sodanige ongeskiktheid of dood toegeken is, dan word die pensioen of toelaag wat aldus toegeken is, indien bedoelde persoon ten tyde van die begin van die oorlog gewoonlik in die Unie woonagtig was, aangevul ten einde die tekort te dek.

- (b) Indien 'n in paragraaf (a) bedoelde persoon, as hy 'n vrywilliger was, ingevolge artikel *nege*, sub-artikel (3) van artikel *twalf* of artikel *agtien* op 'n aanvullingspensioen geregtig sou gewees het, en indien die bedrag van die aanvullingspensioen waarop hy in so 'n geval geregtig sou gewees het in aanmerking geneem is by die vasstelling van die bedrag waarmee die deur die betrokke geallieerde regering toegekende pensioen of toelaag ingevolge paragraaf (a) aangevul moet word, dan kan 'n bonus wat *mutatis mutandis* ooreenkomstig die bepalinge van artikel *sewe-en-veertig bis* bepaal word, met ingang van die eerste dag van April 1964 betaal word ten opsigte van die volle bedrag van die aanvullingspensioen waarop hy aldus geregtig sou gewees het.

- (c) Geen voordeel is te eniger tyd kragtens hierdie sub-artikel betaalbaar aan of ten opsigte van iemand wat nie gewoonlik in die Unie woonagtig is nie.”; en

- (b) deur sub-artikel (4) deur die volgende sub-artikel te vervang:

„(4) Ondanks enigiets in artikel *sewe-en-veertig* vervat, is die datum waarop 'n kragtens hierdie artikel toegekende voordeel (behalwe 'n bonus wat ingevolge paragraaf (b) van sub-artikel (2) betaalbaar is) van krag word, sodanige datum as wat die raad bepaal: Met dien verstande dat so 'n datum in geen geval vroeër is nie as die datum waarop die betrokke kaptein of lid van die bemanning te sterwe gekom of ongeskik geraak het soos deur die raad vasgestel of, vir die doeleindes van sub-artikel (2), as die eerste dag van April 1946.”.

Vervanging van artikel 49 van Wet 44 van 1942, soos vervang deur artikel 42 van Wet 58 van 1946.

4. Artikel *nege-en-veertig* van die Oorlogspensioenwet, 1942, word hierby deur die volgende artikel vervang:

„Suid-Afrikaners wat by geallieerde magte gedien het.

49. (1) Indien iemand, terwyl hy 'n Unie-staatsburger was, ongeskik geraak of te sterwe gekom het as gevolg van diens met die militêre, marine- of lugmagte van enige regering wat 'n bondgenoot van die Unie-regering gedurende die oorlog was, en 'n pensioen of toelaag wat minder bedra as die pensioen of toelaag wat ooreenkomstig hierdie Wet betaalbaar sou gewees het indien so iemand 'n vrywilliger was, deur so 'n geallieerde regering ten opsigte van sodanige ongeskiktheid of dood toegeken is, dan word die pensioen of toelaag wat aldus toegeken is, indien bedoelde persoon ten tyde van die begin van die oorlog gewoonlik in die Unie woonagtig was, aangevul ten einde die tekort te dek.

- (b) in the case of a non-European volunteer (other than a Bantu volunteer) or the widow of such a non-European volunteer, twenty-two and one-half per cent of such pension;
- (c) in the case of a Bantu volunteer or the widow of a Bantu volunteer, eleven and one-quarter per cent of such pension."

3. Section *forty-eight* of the War Pensions Act, 1942, is hereby amended—

- (a) by the substitution for sub-section (2) of the following sub-section:

"(2) (a) If any person suffered disablement or death, as the result of enemy action during the war, while a Union national and while serving as a master or a member of the crew of a merchant ship registered in a port of or chartered by any government which was an ally of the Government of the Union during the war, and a pension or allowance has been awarded by such allied government in respect of such disablement or death, which is less than the pension or allowance that would have been payable in terms of this Act if such person had been a volunteer, then, if the said person was normally resident in the Union at the date of commencement of the war, the pension or allowance so awarded shall be supplemented so as to make good the deficiency.

- (b) If a person referred to in paragraph (a) would, had he been a volunteer, have been entitled to a supplementary pension in terms of section *nine*, sub-section (3) of section *twelve* or section *eighteen*, and if the amount of the supplementary pension to which he would in that event have been so entitled has been taken into account for the purpose of determining the amount by which the pension or allowance awarded by the allied government concerned is to be supplemented in terms of paragraph (a), then a bonus determined *mutatis mutandis* in accordance with the provisions of section *forty-seven bis* may, with effect from the first day of April, 1964, be paid in respect of the full amount of the supplementary pension to which he would have been so entitled.

- (c) No benefit shall at any time be payable under this sub-section to or in respect of any person who is not normally resident in the Union."; and

- (b) by the substitution for sub-section (4) of the following sub-section:

"(4) Notwithstanding anything contained in section *forty-seven*, the date of effectiveness of any benefit awarded under this section (other than a bonus payable in terms of paragraph (b) of sub-section (2)) shall be such date as the board may decide: Provided that such date shall in no case be earlier than the date of the death or disablement of the master or member of the crew concerned as determined by the board or, for the purposes of sub-section (2), than the first day of April, 1946."

4. The following section is hereby substituted for section *forty-nine* of the War Pensions Act, 1942:

"South Africans who served with allied forces.

49. (1) If any person while a Union national suffered disablement or death as a result of service with the militia, naval or air forces of any government allied to the Government of the Union in the war, and a pension or allowance has been awarded by such allied government in respect of such disablement or death, which is less than the pension or allowance that would have been payable in terms of this Act if such person had been a volunteer, then, if such person was normally resident in the Union at the date of commencement of the war, the pension or allowance so awarded shall be supplemented so as to make good the deficiency.

Amendment of section 48 of Act 44 of 1942, as substituted by section 41 of Act 58 of 1946 and amended by section 15 of Act 17 of 1947.

Substitution of section 49 of Act 44 of 1942, as substituted by section 42 of Act 58 of 1946.

(2) Indien 'n in sub-artikel (1) bedoelde persoon, as hy 'n vrywilliger was, ingevolge artikel *nege*, sub-artikel (3) van artikel *twaalf* of artikel *agtien* op 'n aanvullingspensioen geregtig sou gewees het, en indien die bedrag van die aanvullingspensioen waarop hy aldus geregtig sou gewees het in aanmerking geneem is by die vasstelling van die bedrag waarmee die deur die betrokke geallieerde regering toegekende pensioen of toelaag ingevolge sub-artikel (1) aangevul moet word, dan kan 'n bonus wat *mutatis mutandis* ooreenkomstig die bepalings van artikel *sewe-en-veertig bis* bepaal word, met ingang van die eerste dag van April 1964 betaal word ten opsigte van die volle bedrag van die aanvullingspensioen waarop hy aldus geregtig sou gewees het.

(3) Geen voordeel is te eniger tyd kragtens hierdie artikel betaalbaar aan of ten opsigte van iemand wat nie gewoonlik in die Republiek woonagtig is nie.

(4) Ondanks enigiets in artikel *sewe-en-veertig* vervat, is die datum waarop 'n kragtens hierdie artikel toegekende voordeel (behalwe 'n bonus wat ingevolge sub-artikel (2) betaalbaar is) van krag word, sodanige datum as wat die raad bepaal: Met dien verstande dat so 'n datum in geen geval vroeër is as die eerste dag van April 1946 nie."

Wysiging van
Vierde Bylae by
Wet 44 van 1942,
soos vervang deur
artikel 2 van
Wet 92 van 1962.

5. Die Vierde Bylae by die Oorlogspensioenwet, 1942, word hierby gewysig deur die syfers „200”, „100” en „50” in die eerste, tweede en derde kolomme daarvan onderskeidelik deur die syfers „240”, „120” en „60” te vervang.

Vervanging van
artikel 12 van
Wet 70 van 1951,
soos gewysig deur
artikel 10 van
Wet 68 van 1956,
artikel 2 van
Wet 66 van 1957,
artikel 8 van
Wet 46 van 1958
en artikel 6 van
Wet 48 van 1960.

6. Artikel *twaalf* van die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1951, word hierby deur die volgende artikel vervang:

„Pensioene
en ander
voordele
aan
weduwees.

12. (1) Daar is aan die weduwee van 'n lid (behalwe 'n lid op wie artikel *tien* van toepassing is) wat terwyl hy nog 'n lid is, te sterwe kom en wat op die datum van sy dood minstens tien jaar pensioengewende diens gehad het of geag word te gehad het, 'n pensioen betaalbaar wat gelykstaan aan twee-derdes van die pensioen waarop die lid, as hy nie gesterf het nie, kragtens artikel *ses* geregtig sou gewees het indien hy op die dag van sy dood opgehou het om 'n lid te wees.

(2) Indien iemand (behalwe iemand op wie artikel *tien* van toepassing is) wat ingevolge artikel *ses* op 'n pensioen geregtig is of in ontvangs daarvan is, te sterwe kom nadat hy opgehou het om 'n lid te wees, word, indien hy nie ooreenkomstig artikel *sewe* 'n keuse gedoen het nie, aan sy weduwee 'n pensioen wat gelykstaan aan twee-derdes van bedoelde pensioen betaal.

(3) Indien 'n lid op wie artikel *elf* van toepassing is, te sterwe kom terwyl hy nog 'n lid is, word aan sy weduwee 'n pensioen betaal wat gelykstaan aan twee-derdes van die pensioen waarop hy as hy nie gesterf het nie, kragtens bedoelde artikel geregtig sou gewees het indien hy op die dag van sy dood opgehou het om 'n lid te wees.

(4) Indien iemand wat op 'n pensioen ingevolge artikel *elf* geregtig is, te sterwe kom nadat hy opgehou het om 'n lid te wees, word 'n pensioen wat gelykstaan aan twee-derdes van bedoelde pensioen aan sy weduwee betaal.

(5) Wanneer 'n pensioen ingevolge sub-artikel (1), (2), (3), of (4) aan die weduwee van 'n lid betaalbaar word, word—

(a) die onbetaalde balans van enige bedrag ingevolge enige bepaling van hierdie Wet deur daardie lid verskuldig; en

(b) in die geval van 'n in sub-artikel (2) van artikel *ses* bedoelde lid, enige bydraes waarvoor daardie lid ingevolge sub-artikel (3) van genoemde artikel aanspreeklik sou gewees het indien hy nie gesterf het nie, maar op die datum van sy dood opgehou het om 'n lid te wees,

teen die pensioen wat aan haar betaalbaar is, verreken.

(2) If a person referred to in sub-section (1) would, had he been a volunteer, have been entitled to a supplementary pension in terms of section *nine*, sub-section (3) of section *twelve* or section *eighteen*, and if the amount of the supplementary pension to which he would have been so entitled has been taken into account for the purpose of determining the amount by which the pension or allowance awarded by the allied government concerned is to be supplemented in terms of sub-section (1), then a bonus determined *mutatis mutandis* in accordance with the provisions of section *forty-seven bis* may, with effect from the first day of April, 1964, be paid in respect of the full amount of the supplementary pension to which he would have been so entitled.

(3) No benefit shall at any time be payable under this section to or in respect of any person who is not normally resident in the Union.

(4) Notwithstanding anything contained in section *forty-seven*, the date of effectiveness of any benefit awarded under this section (other than a bonus payable in terms of sub-section (2)) shall be such date as the board may determine: Provided that such date shall in no case be earlier than the first day of April, 1946."

5. The Fourth Schedule to the War Pensions Act, 1942, is hereby amended by the substitution for the figures "200", "100" and "50" in the first, second and third columns thereof, of the figures "240", "120" and "60" respectively.

Amendment of Fourth Schedule to Act 44 of 1942, as substituted by section 2 of Act 92 of 1962.

6. The following section is hereby substituted for section *twelve* of the Parliamentary Service and Administrators' Pensions Act, 1951:

Substitution of section 12 of Act 70 of 1951, as amended by section 10 of Act 68 of 1956, section 2 of Act 66 of 1957, section 8 of Act 46 of 1958 and section 6 of Act 48 of 1960.

"Pensions and other benefits to widows.

12. (1) There shall be payable to the widow of a member (other than a member to whom section *ten* applies) who dies while he is still a member, and who at the date of his death has or is deemed to have had not less than ten years pensionable service, a pension equal to two-thirds of the pension to which such member would, if he had not died, have been entitled under section *six* had he ceased to be a member at the date of his death.

(2) If any person (other than a person to whom section *ten* applies), who is entitled to or in receipt of a pension under section *six*, dies after he has ceased to be a member there shall, if he has not made an election in terms of section *seven*, be paid to his widow a pension equal to two-thirds of such pension.

(3) If a member to whom section *eleven* applies, dies while he is still a member, there shall be paid to his widow a pension equal to two-thirds of the pension to which he would, if he had not died, have been entitled under that section had he ceased to be a member on the day of his death.

(4) If any person who is entitled to a pension under section *eleven* dies after he has ceased to be a member, there shall be paid to his widow a pension equal to two-thirds of such pension.

(5) Whenever a pension becomes payable to the widow of a member in terms of sub-section (1), (2), (3) or (4)—

(a) the unpaid balance of any amount due by such member under any provision of this Act; and

(b) in the case of a member referred to in sub-section (2) of section *six*, any contributions for which that member would under sub-section (3) of that section have been liable if he had not died but had ceased to be a member at the date of his death,

shall be set off against the pension payable to her.

(6) Daar is aan die weduwee van 'n lid op wie artikel *tien* van toepassing is, 'n pensioen betaalbaar gelyk aan twee-derdes van die pensioen wat voor sy dood aan hom betaal is, of wat aan hom betaalbaar sou gewees het indien hy op die datum van sy dood op 'n pensioen geregtig geword het.

(7) Indien 'n lid (behalwe 'n lid op wie sub-artikel (2) van artikel *ses* of artikel *tien* van toepassing is) minder dan tien jaar pensioengewende diens voltooi het en terwyl hy nog 'n lid is te sterwe kom, word aan sy weduwee 'n bedrag betaal wat gelykstaan aan die totaal van die bedrae wat ingevolge hierdie Wet deur hom betaal of van sy toelaag of salaris afgetrek is, en enige bedrae wat nog ingevolge 'n bepaling van hierdie Wet verskuldig is, maar wat op die dag van sy dood nog onbetaald is, hou op om betaalbaar te wees.

(8) Enige pensioen ingevolge hierdie artikel is met ingang van die dag na die dag van die dood van die betrokke lid of persoon betaalbaar, afgesien van sy ouderdom op die datum van sy dood.

(9) By die toepassing van hierdie artikel beteken 'weduwee' nie ook 'n weduwee van 'n persoon wat te eniger tyd 'n lid was, met wie sy nadat hy opgehou het om 'n lid te wees, getroud is nie."

Vervanging van artikel 13 van Wet 58 van 1955, soos gewysig deur artikel 12 van Wet 56 van 1956, artikel 10 van Wet 92 van 1962 en artikel 3 van Wet 95 van 1963.

7. Artikel *dertien* van die Regeringsdiens-pensioenwet, 1955 (hieronder die Hoofwet genoem), word hierby deur die volgende artikel vervang:

„Persone oorgeplaas van provinsiale en ander dienste.

13. (1) Iemand wat onderhewig is aan 'n pensioenwet wat deur 'n provinsiale administrasie of die administrasie van die gebied of 'n onderwysdepartement (hetsy in die Republiek of in die gebied) uitgevoer word, of 'n ander pensioenwet as hierdie Wet wat deur die Tesourie uitgevoer word, en wat—

- (a) oorgeplaas word na diens ten opsigte waarvan hy verplig is om tot 'n nuwe fonds by te dra; of
- (b) sonder onderbreking van sy diens regstreeks in sodanige diens aangestel word; of
- (c) in sodanige diens aangestel word na so 'n onderbreking van sy diens as wat die Kommissaris onder die omstandighede nodig en redelik ag; of
- (d) sonder onderbreking van sy diens onder verpligting kom om tot 'n nuwe fonds by te dra, moet, behoudens die bepalings van sub-artikel (2) van artikel *vier-en-veertig* in die geval van iemand wat in die polisiemag of gevangenisdiens aangestel word, tot die toepaslike nuwe fonds bydra vanaf die datum van bedoelde oorplasing of aanstelling of die datum waarop hy aldus onder verpligting kom.

(2) Iemand wat aldus oorgeplaas of aangestel word of wat aldus onder verpligting kom, kan, onderworpe (in die geval van iemand in paragraaf (c) van sub-artikel (1) bedoel) aan enige ander toepaslike wetsbepaling, binne dertig dae vanaf die datum waarop hy deur die Kommissaris aangesê word om dit te doen, skriftelik kies om op die voorwaardes wat die Tesourie bepaal, sy vorige pensioengewende diens as pensioengewende diens ingevolge hierdie Wet te reken, en indien hy kies om sy vorige pensioengewende diens aldus te reken, word daar deur die betrokke administrasie of departement of die Tesourie, na gelang van die geval, uit die toepaslike fonds of uit sy inkomste of uit bedoelde fonds en uit bedoelde inkomste, en deur bedoelde persoon, volgens die verhouding wat die Tesourie bepaal, in die nuwe fonds waarvan hy 'n bydraer geword het, 'n bedrag gestort gelyk aan—

- (a) dubbel die bydraes wat bedoelde persoon gedurende die tydperk van sy vorige pensioengewende diens in bedoelde nuwe fonds sou moes gestort het as hy gedurende daardie tydperk 'n lid van daardie fonds was en bygedra het ooreenkomstig die toepaslike skaal van bydraes van krag op die datum van bedoelde oorplasing of aanstelling of die datum waarop hy aldus onder verpligting kom; en
- (b) ten opsigte van elke volle jaar van die hele tydperk van bedoelde persoon se vorige pensioengewende diens, twee en 'n half persent van die bedrag wat ingevolge paragraaf (a) betaal-

(6) There shall be payable to the widow of any member to whom section *ten* applies, a pension equal to two-thirds of the pension which was paid to him prior to his death or which would have been payable to him had he become entitled to a pension on the date of his death.

(7) If a member (other than a member to whom sub-section (2) of section *six* or section *ten* applies) has had less than ten years pensionable service and dies while he is still a member, there shall be paid to his widow an amount equal to the aggregate of the amounts which have been paid by him or which have been deducted from his allowance or salary under this Act, and any amounts which are still due in terms of any provision of this Act but which are unpaid at the date of his death shall cease to be payable.

(8) Any pension under this section shall be payable with effect from the day following the day of the death of the member or person concerned, irrespective of his age at the date of his death.

(9) For the purpose of this section, "widow" shall not include the widow of a person who at any time was a member, to whom she was married after he ceased to be a member."

7. The following section is hereby substituted for section *thirteen* of the Government Service Pensions Act, 1955 (hereinafter referred to as the principal Act):

"Persons transferred from provincial and other services.

13. (1) Any person who is subject to a pension law administered by a provincial administration or the administration of the territory or a department of education (whether in the Republic or in the territory) or any pension law (other than this Act) administered by the Treasury, and who—

- (a) is transferred to employment in respect of which he is liable to contribute to a new fund; or
- (b) is appointed directly without a break in his service to such employment; or
- (c) is appointed to such employment after such a break in his service as the Commissioner deems necessary and reasonable in the circumstances; or

(d) without a break in his service becomes liable to contribute to a new fund, shall, subject, in the case of a person appointed to the police force or prisons service, to the provisions of sub-section (2) of section *forty-four*, contribute to the appropriate new fund as from the date of such transfer or appointment or the date on which he so becomes liable.

(2) Any person who is so transferred or appointed or who so becomes liable may, subject, in the case of any person referred to in paragraph (c) of sub-section (1), to the provisions of any other applicable law, elect in writing within thirty days from the date upon which he is called upon by the Commissioner to do so, to reckon his past pensionable service, on such conditions as the Treasury may determine, as pensionable service under this Act, and if he elects so to reckon his past pensionable service, there shall be paid to the new fund to which he has become a contributor, by the administration or department concerned or the Treasury, as the case may be, from the appropriate fund or from its revenue or from such fund and from such revenue, and by such person, in such proportions as the Treasury may determine—

- (a) an amount equal to twice the contributions which would have been payable by such person to the said new fund during the period of his past pensionable service if during that period he had been a member of such fund and had contributed in accordance with the appropriate scale of contributions in force at the date of such transfer or appointment or at the date on which he so becomes liable; and
- (b) in respect of each completed year of the whole period of such person's past pensionable service, an amount equal to two and one-half per cent of the amount payable in terms of paragraph (a), and in respect of any remaining

Substitution of section 13 of Act 58 of 1955, as amended by section 12 of Act 56 of 1956, section 10 of Act 92 of 1962 and section 3 of Act 95 of 1963.

baar is, en ten opsigte van 'n oorblywende deel van sodanige diens, 'n persentasie van die aldus betaalbare bedrag wat tot twee en 'n half persent in dieselfde verhouding staan as die verhouding waarin die aantal dae in daardie deel tot driehonderd vyf-en-sestig staan, en 'n ingevolge hierdie paragraaf betaalbare bedrag word by die toepassing van hierdie Wet geag rente te wees.

(3) Indien iemand in paragraaf (c) van sub-artikel (1) bedoel, ooreenkomstig sub-artikel (2) kies om sy vorige pensioengewende diens as pensioengewende diens ingevolge hierdie Wet te reken, word die tydperk van onderbreking van sy diens nie by die toepassing van artikel *nege* geag die tydperk van so iemand se diens te onderbreek nie.

(4) Indien iemand in sub-artikel (2) bedoel nie ooreenkomstig daardie sub-artikel kies om sy vorige pensioengewende diens as pensioengewende diens ingevolge hierdie Wet te reken nie, word daar aan hom uit die fonds of skema waarvan hy voorheen 'n lid was, enige pensioen toegestaan waarop hy ingevolge die pensioenwet of -regulasies op daardie fonds of skema geregtig is.

(5) Indien iemand wat ooreenkomstig sub-artikel (2) kies om sy vorige pensioengewende diens as pensioengewende diens ingevolge hierdie Wet te reken, voor die datum waarop 'n pensioenwet in sub-artikel (1) bedoel, op hom van toepassing geword het, 'n bydraer tot 'n nuwe fonds of die ou fonds was en gekies het dat met betrekking tot hom gehandel moet word ooreenkomstig die bepalings van paragraaf (b) van sub-artikel (2) van artikel *veertien* van hierdie Wet of van paragraaf (b) van sub-artikel (2) van artikel *sewe-en-twintig* van die Pensioenwet, dan word sy pensioengewende diens ingevolge hierdie Wet of die Pensioenwet voor bedoelde datum, op die voorwaardes wat die Tesourie bepaal, as aaneenlopend met sy daaropvolgende pensioengewende diens ingevolge hierdie Wet gereken: Met dien verstande dat die skaal van sy bydraes tot die nuwe fonds waartoe hy bydra, volgens sy leeftyd op sy laaste verjaarsdag by die aanvangsdatum van sy eerste tydperk van pensioengewende diens ingevolge hierdie Wet of die Pensioenwet vasgestel word."

Vervanging van artikel 26 van Wet 58 van 1955, soos gewysig deur artikel 17 van Wet 56 van 1956, artikel 17 van Wet 67 van 1959, artikel 13 van Wet 92 van 1962, en artikel 5 van Wet 95 van 1963.

8. Artikel *ses-en-twintig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Leeftye vir uitdiens-treding.

26. (1) 'n Nuwe lid met ingang van 'n datum na die dag wat die datum van inwerkingtreding van hierdie Wet onmiddellik voorafgaan, in 'n pos in die staatsdiens aangestel, het, behoudens die bepalings van sub-artikels (4) en (5), die reg om met pensioen af te tree wanneer hy die leeftyd van vyf-en-sestig jaar bereik, en word afgedank met pensioen wanneer hy daardie leeftyd bereik.

(2) Behoudens onderstaande sub-artikels van hierdie artikel, het 'n nuwe lid (behalwe 'n lid op wie sub-artikel (1) van toepassing is) wat met ingang van 'n datum voor die datum van inwerkingtreding van hierdie Wet in 'n pos in die staatsdiens aangestel is of word, die reg om met pensioen af te tree en word hy met pensioen afgedank—

(a) by bereiking van die leeftyd van drie-en-sestig jaar indien hy op of na die eerste dag van Januarie 1900 maar voor die eerste dag van Januarie 1903 gebore is;

(b) by bereiking van die leeftyd van vyf-en-sestig jaar indien hy op of na die eerste dag van Januarie 1903 gebore is.

(3) 'n Nuwe lid vir wie sub-artikel (2) geld, het die reg om te eniger tyd voor of nadat hy in die geval van 'n manlike lid die leeftyd van sestig jaar of in die geval van 'n vroulike lid die leeftyd van vyf-en-vyftig jaar bereik, aan die hoof van sy departement skriftelik kennis te gee van sy begeerte om met pensioen af te tree, en indien hy aldus kennis gee, word hy—

portion of such service, an amount equal to a percentage of the amount so payable which bears to two and one-half per cent the same ratio as the number of days in that portion bears to three hundred and sixty-five, and any amount payable in terms of this paragraph shall for the purposes of this Act be deemed to be interest.

(3) If a person to whom paragraph (c) of sub-section (1) refers, elects in terms of sub-section (2) to reckon his past pensionable service as pensionable service under this Act, the period of the break in his service shall be deemed not to interrupt the period of such person's service for the purposes of section *nine*.

(4) If any person to whom sub-section (2) refers does not elect in terms of that sub-section to reckon his past pensionable service as pensionable service under this Act, he shall be granted out of the fund or scheme of which he was previously a member any pension to which he may be entitled in accordance with the pension law or regulations governing that fund or scheme.

(5) If a person who elects in terms of sub-section (2) to reckon his past pensionable service as pensionable service under this Act, was, prior to the date on which he became subject to a pension law referred to in sub-section (1), a contributor to a new fund or the old fund and elected to be dealt with in accordance with the provisions of paragraph (b) of sub-section (2) of section *fourteen* of this Act or of paragraph (b) of sub-section (2) of section *twenty-seven* of the Pensions Act, then his pensionable service under this Act or the Pensions Act prior to such date shall, on such conditions as the Treasury may determine, be reckoned as continuous with his subsequent pensionable service under this Act: Provided that the rate of his contributions to the new fund to which he contributes shall be determined by his age last birthday at the date of commencement of his first period of pensionable service under this Act or the Pensions Act."

8. The following section is hereby substituted for section *twenty-six* of the principal Act:

"Ages for retirement.

26. (1) Subject to the provisions of sub-sections (4) and (5), a new member appointed to a post in the public service with effect from a date after the day immediately preceding the date of commencement of this Act shall have the right to retire on pension on attaining the age of sixty-five years and shall be so retired on attaining the said age.

Substitution of section 26 of Act 58 of 1955, as amended by section 17 of Act 56 of 1956, section 17 of Act 67 of 1959, section 13 of Act 92 of 1962 and section 5 of Act 95 of 1963.

(2) Subject to the succeeding sub-sections of this section, a new member (other than a member to whom sub-section (1) applies) who is or was appointed to a post in the public service with effect from a date prior to the date of commencement of this Act, shall have the right to retire on pension and shall be retired on pension—

- (a) on attaining the age of sixty-three years if he was born on or after the first day of January, 1900, but before the first day of January, 1903;
- (b) on attaining the age of sixty-five years if he was born on or after the first day of January, 1903.

(3) A new member to whom sub-section (2) applies shall have the right at any time before or after attaining, in the case of a male member, the age of sixty years or, in the case of a female member, the age of fifty-five years, to give written notification to the head of his department of his wish to be retired on pension, and if he gives such notification he shall—

(a) indien kennis aldus gegee word minstens drie maande voor die datum waarop hy bedoelde leeftyd bereik, afgedank met pensioen wanneer hy daardie leeftyd bereik; of

(b) indien kennis nie minstens drie maande voor die datum waarop hy bedoelde leeftyd bereik aldus gegee word nie, afgedank met pensioen op die eerste dag van die vierde maand na die maand waarin bedoelde kennisgewing ontvang word.

(4) Indien die Kommissie aanbeveel dat dit in die openbare belang is om 'n nuwe lid in sy betrekking of pos aan te hou bo die leeftyd waarop hy ingevolge sub-artikel (1) of (2) met pensioen afgedank moet word, kan hy van tyd tot tyd aldus aangehou word vir verdere tydperke wat, behalwe met goedkeuring, by besluit, van beide Huise van die Parlement, in die geheel nie twee jaar te bowe gaan nie.

(5) 'n Nuwe lid wat die leeftyd van sestig jaar bereik het, kan, onderworpe in elke geval aan die aanbeveling van die Kommissie, met pensioen afgedank word: Met dien verstande dat in die geval van 'n lid in sub-artikel (2) bedoel, die leeftyd waarop of waarna bedoelde lid aldus afgedank kan word, vyf-en-vyftig jaar is in die geval van 'n manlike lid en vyftig jaar in die geval van 'n vroulike lid.

(6) Ondanks andersluidende bepalings van sub-artikel (1) of van enige ander wet, is die bepalings van sub-artikels (2) en (3) *mutatis mutandis* van toepassing op iemand wat onmiddellik voor die inwerkingtreding van hierdie Wet 'n lid was van die voorsorgfonds gestig kragtens artikel *negentien* van die Hoger Onderwys Wet, 1923 (Wet No. 30 van 1923), en wat ooreenkomstig sub-artikel (2) van artikel *vyf-en-twintig* van die Wet op Beroepsonderwys, 1955 (Wet No. 70 van 1955), gekies het om 'n lid van die fonds te word, asof bedoelde persoon met ingang van 'n datum voor bedoelde inwerkingtreding in 'n pos in die staatsdiens aangestel was.

(7) Ondanks andersluidende bepalings van sub-artikel (1) of van enige ander wet, is die bepalings van sub-artikels (2) en (3) *mutatis mutandis* van toepassing ten opsigte van die volgende persone asof sodanige persone met ingang van 'n datum voor die inwerkingtreding van hierdie Wet in poste in die staatsdiens aangestel was, naamlik—

(a) iemand wat onmiddellik voor bedoelde inwerkingtreding 'n onderwyser was op wie sub-artikel (5) van artikel *tien* van die Wet op Bantoe-onderwys, 1953 (Wet No. 47 van 1953), van toepassing was en wat ingevolge sub-regulasie (2) van regulasie 56 van die regulasies uitgevaardig kragtens bedoelde Wet op Bantoe-onderwys, 1953, en gepubliseer in Goewermentskennisgewing No. 2583 van 30 Desember 1955, of ingevolge sub-artikel (1) van artikel *twee-en-vyftig* van die Wysigingswet op die Pensioenwette, 1959, gekies het om 'n lid van die fonds te word;

(b) iemand—

(i) wat ooreenkomstig sub-regulasie (3) van regulasie 3 van bedoelde regulasies beskou is asof hy kragtens daardie regulasies aangestel is;

(ii) wat onmiddellik voor die inwerkingtreding van hierdie Wet 'n bydraer was tot 'n pensioenfonds wat kragtens 'n provinsiale ordonnansie ten voordele van onderwysers gestig is; en

(iii) wat voor die inwerkingtreding van die Wysigingswet op die Pensioenwette, 1959, uit hoofde van die bepalings van sub-regulasie (1) van regulasie 56 van bedoelde regulasies tot lidmaatskap van die fonds toegelaat is;

(c) iemand—

(i) op wie sub-artikel (2) van artikel *twee-en-vyftig* van die Wysigingswet op die Pensioenwette, 1959, van toepassing is;

(ii) wat ingevolge die voorbehoudsbepaling by daardie sub-artikel gekies het om 'n lid van die fonds te word; en

- (a) if such notification is given at least three months prior to the date on which he attains the said age, be retired on pension on attaining that age; or
- (b) if such notification is not given at least three months prior to the date on which he attains the said age, be retired on pension on the first day of the fourth month following the month in which such notification is received.

(4) A new member may, if the Commission recommends that it is in the public interest to retain him in his office or post beyond the age at which in accordance with sub-section (1) or (2), he shall be retired on pension, be so retained from time to time for further periods which shall not, except with the approval, by resolution, of both Houses of Parliament, exceed in the aggregate two years.

(5) A new member who has reached the age of sixty years may, subject in every case to the recommendation of the Commission, be retired on pension: Provided that in the case of a member to whom sub-section (2) refers, the age at or after which such member may be so retired shall in the case of a male member be fifty-five years and in the case of a female member be fifty years.

(6) Notwithstanding anything to the contrary contained in sub-section (1) or in any other law, the provisions of sub-sections (2) and (3) shall *mutatis mutandis* apply in respect of any person who immediately prior to the commencement of this Act was a member of the provident fund established under section *nineteen* of the Higher Education Act, 1923 (Act No. 30 of 1923), and who has elected in terms of sub-section (2) of section *twenty-five* of the Vocational Education Act, 1955 (Act No. 70 of 1955), to become a member of the fund, as if such person had been appointed to a post in the public service with effect from a date prior to such commencement.

(7) Notwithstanding anything to the contrary contained in sub-section (1) or in any other law, the provisions of sub-sections (2) and (3) shall *mutatis mutandis* apply in respect of the following persons as if such persons had been appointed to posts in the public service with effect from a date prior to the commencement of this Act, namely—

- (a) any person who immediately prior to such commencement was a teacher to whom sub-section (5) of section *ten* of the Bantu Education Act, 1953 (Act No. 47 of 1953), applied and who has elected in terms of sub-regulation (2) of regulation 56 of the regulations made under the said Bantu Education Act, 1953, and published in Government Notice No. 2583 of the 30th December, 1955, or in terms of sub-section (1) of section *fifty-two* of the Pension Laws Amendment Act, 1959, to become a member of the fund;
- (b) any person—
 - (i) who in terms of sub-regulation (3) of regulation 3 of the said regulations was deemed to have been appointed under such regulations;
 - (ii) who immediately prior to the commencement of this Act was a contributor to a pension fund established by a provincial ordinance for the benefit of teachers; and
 - (iii) who prior to the commencement of the Pension Laws Amendment Act, 1959, was admitted to membership of the fund in pursuance of the provisions of sub-regulation (1) of regulation 56 of the said regulations;
- (c) any person—
 - (i) to whom sub-section (2) of section *fifty-two* of the Pension Laws Amendment Act, 1959, applies;
 - (ii) who has elected in terms of the proviso to that sub-section to become a member of the fund; and

- (iii) wat onmiddellik voor die inwerkingtreding van hierdie Wet, 'n bydraer was tot 'n pensioenfonds wat by 'n provinsiale ordonansie ten voordele van onderwysers gestig is.
- (8) Ondanks andersluidende bepalings van sub-artikel (1) of van enige ander wet, is die bepalings van sub-artikels (2) en (3) *mutatis mutandis* van toepassing ten opsigte van iemand—
 - (a) op wie sub-artikel (1) van artikel *dertien* van die Wet op Onderwys vir Kleurlinge, 1963 (Wet No. 47 van 1963), van toepassing is; en
 - (b) wie se pensioengewende diens kragtens 'n pensioenwet bedoel in paragraaf (b) van sub-artikel (1) van gemelde artikel *dertien*, voor die inwerkingtreding van hierdie Wet 'n aanvang geneem het, asof so iemand met ingang van 'n datum voor die inwerkingtreding van hierdie Wet in 'n pos in die staatsdiens aangestel was.
- (9) Ondanks andersluidende bepalings van sub-artikel (1) of van enige ander wet, is die bepalings van sub-artikel (3) *mutatis mutandis* van toepassing ten opsigte van die volgende nuwe lede (behalwe nuwe lede op wie sub-artikel (6), (7) of (8) van toepassing is) asof sub-artikel (2) op sodanige lede van toepassing is, naamlik—
 - (a) 'n nuwe lid op wie artikel *twaalf* van toepassing is, indien—
 - (i) hy onmiddellik voor die inwerkingtreding van hierdie Wet 'n bydraer tot die ou fonds was;
 - (ii) sy pensioengewende diens ingevolge hierdie Wet vanaf 'n datum voor bedoelde inwerkingtreding 'n aanvang geneem het; en
 - (iii) die tydperk van bedoelde diens werklik ononderbroke is;
 - (b) 'n nuwe lid op wie sub-artikel (1) van artikel *dertien* van toepassing is, indien—
 - (i) hy onmiddellik voor die datum waarop hy ingevolge daardie sub-artikel tot die fonds begin bydra het of onmiddellik voor 'n in paragraaf (c) van daardie sub-artikel bedoelde onderbreking van sy diens, na gelang van die geval, 'n lid was van 'n pensioenfonds wat ingevolge 'n in daardie sub-artikel bedoelde pensioenwet uitgevoer word; en
 - (ii) sy vorige pensioengewende diens ingevolge bedoelde pensioenwet vanaf 'n datum voor die inwerkingtreding van hierdie Wet 'n aanvang geneem het en hy ooreenkomstig sub-artikel (2) van bedoelde artikel *dertien* gekies het om bedoelde diens as pensioengewende diens ingevolge hierdie Wet te reken; en
 - (iii) hy op die datum waarop hy aan bedoelde pensioenwet onderhewig geword het of (ingeval hy meer as een maal aan bedoelde pensioenwet onderhewig geword het) op die datum waarop hy die laaste maal aan daardie wet onderworpe geword het, 'n bydraer tot die ou fonds sou geword het indien hy op daardie datum in 'n pos in die staatsdiens aangestel was; of
 - (iv) bedoelde vorige pensioengewende diens 'n tydperk van ononderbroke pensioengewende diens in die staatsdiens insluit waartydens hy 'n bydraer tot die ou fonds was;
 - (c) 'n nuwe lid op wie sub-artikel (5) van artikel *dertien* of sub-artikel (7) van artikel *vyftien* van toepassing is, indien —
 - (i) hy 'n bydraer tot die ou fonds was;
 - (ii) sy eerste tydperk van pensioengewende diens ingevolge hierdie Wet of die Pensioenwet voor die inwerkingtreding van hierdie Wet 'n aanvang geneem het; en
 - (iii) die tydperk van bedoelde diens werklik ononderbroke was;

- (iii) who immediately prior to the commencement of this Act, was a contributor to a pension fund established by a provincial ordinance for the benefit of teachers.

(8) Notwithstanding anything to the contrary contained in sub-section (1) or in any other law, the provisions of sub-sections (2) and (3) shall *mutatis mutandis* apply in respect of any person—

- (a) to whom sub-section (1) of section *thirteen* of the Coloured Persons Education Act, 1963 (Act No. 47 of 1963), applies; and
- (b) whose pensionable service under a pension law referred to in paragraph (b) of sub-section (1) of the said section *thirteen* commenced prior to the commencement of this Act, as if such person had been appointed to a post in the public service with effect from a date prior to the commencement of this Act.

(9) Notwithstanding anything to the contrary contained in sub-section (1) or in any other law, the provisions of sub-section (3) shall *mutatis mutandis* apply in respect of the following new members (other than new members to whom sub-section (6), (7) or (8) applies) as if sub-section (2) applied in respect of such members, namely—

- (a) a new member to whom section *twelve* applies, if—
 - (i) immediately prior to the commencement of this Act he was a contributor to the old fund;
 - (ii) his pensionable service under this Act commenced from a date prior to such commencement; and
 - (iii) the period of such service is in fact continuous;
- (b) a new member to whom sub-section (1) of section *thirteen* applies, if—
 - (i) immediately prior to the date as from which he has contributed to the fund in terms of that sub-section or immediately prior to any break in his service referred to in paragraph (c) of that sub-section, as the case may be, he was a member of a pension fund administered under a pension law referred to in that sub-section; and
 - (ii) his past pensionable service under such pension law commenced from a date prior to the commencement of this Act and he has elected in terms of sub-section (2) of the said section *thirteen* to reckon such service as pensionable service under this Act; and
 - (iii) on the date on which he became subject to such pension law, or (if he became subject to such pension law more than once) on the date on which he last became subject to such law, he would have become a contributor to the old fund had he been appointed to a post in the public service on that date; or
 - (iv) such past pensionable service includes a period of continuous pensionable service in the public service during which he was a contributor to the old fund;
- (c) a new member to whom sub-section (5) of section *thirteen* or sub-section (7) of section *fifteen* applies, if—
 - (i) he was a contributor to the old fund;
 - (ii) his first period of pensionable service under this Act or the Pensions Act commenced prior to the commencement of this Act; and
 - (iii) the period of such service was in fact continuous;

(d) 'n nuwe lid op wie sub-artikel (1) van artikel vyftien van toepassing is, indien—

- (i) hy vanaf 'n datum voor die inwerking-treding van hierdie Wet ononderbroke pensioengewende diens in die spoorweg-administrasie gehad het; en
- (ii) hy onmiddellik voor bedoelde inwerking-treding 'n lid was van die in artikel drie van die Wet op die Spoorweg- en Hawesuperannuasiefonds, 1960 (Wet No. 39 van 1960), bedoelde Nuwe Spoorweg- en Hawesuperannuasiefonds; of
- (iii) bedoelde pensioengewende diens 'n tydperk van ononderbroke pensioengewende diens in die staatsdiens insluit waartydens hy 'n bydraer tot die ou fonds was."

Wysiging van artikel 34 van Wet 56 van 1956.

9. Artikel vier-en-dertig van die Wysigingswet op die Pensioenwette, 1956, word hierby gewysig—

- (a) deur in paragraaf (a) van sub-artikel (1) na die woord „toelae” die woorde „en enige bonus” in te voeg;
- (b) deur in sub-artikel (1) na die uitdrukking „1951” waar dit die laaste maal voorkom die woorde „of ooreenkomstig sub-artikel (2) van artikel nege-en-veertig van die Oorlogspensioenwet, 1942 (Wet No. 44 van 1942), of sub-artikel (2) van artikel nege-en-dertig van die Wet op Speciale Oorlogspensioene, 1962 (Wet No. 35 van 1962)”, in te voeg; en
- (c) deur in sub-artikel (3) die uitdrukking „die Oorlogs Speciale Pensioenen Wet, 1919” (Wet No. 42 van 1919)” deur die uitdrukking „die Wet op Speciale Oorlogspensioene, 1962” te vervang.

Wysiging van artikel 13 van Wet 35 van 1962.

10. Artikel dertien van die Wet op Speciale Oorlogspensioene, 1962, word hierby gewysig deur in sub-artikel (2) die woord „tweehonderd” deur die woord „tweehonderd-en-veertig” te vervang.

Invoeging van artikel 38bis in Wet 35 van 1962.

11. Die volgende artikel word hierby na artikel agt-en-dertig in die Wet op Speciale Oorlogspensioene, 1962, ingevoeg:

^aToekenning van bonus aan persone wat alternatiewe pensioene of toelaes ontvang.

38bis. Daar kan aan iemand wat ingevolge of op die grondslag van artikel ses, paragraaf (b) van sub-artikel (1) van artikel twaalf of artikel sewentien 'n alternatiewe pensioen of toelae ontvang, met ingang van die eerste dag van April 1964 'n bonus betaal word van hoogstens—

- (a) in die geval van 'n blanke vrywilliger, vyf-en-veertig persent of, in die geval van 'n nie-blanke vrywilliger, twee-en-twintig en 'n half persent van die bedrag waarmee bedoelde alternatiewe pensioen of toelae die totaal van die ongeskiktheidspensioen en toelaes (behalwe opvoedings-toekenning) oorskry wat ooreenkomstig artikels sewe en agt of paragraaf (a) van sub-artikel (1) van artikel twaalf aan die vrywilliger betaalbaar sou gewees het indien die alternatiewe pensioen of toelae nie aan hom toegeken was nie;
- (b) in die geval van die weduwee van 'n blanke vrywilliger, vyf-en-veertig persent of, in die geval van die weduwee van 'n nie-blanke vrywilliger, twee-en-twintig en 'n half persent van die bedrag waarmee bedoelde toelae die totaal van die pensioen en toelaes (behalwe opvoedingstoekenning) oorskry wat ooreenkomstig artikel sestien aan die weduwee betaalbaar sou gewees het indien die toelae nie aan haar toegeken was nie."

Wysiging van artikel 39 van Wet 35 van 1962.

12. Artikel nege-en-dertig van die Wet op Speciale Oorlogspensioene, 1962, word hierby gewysig deur die volgende sub-artikel by te voeg, terwyl die bestaande artikel sub-artikel (1) word:

„(2) Indien daar ten opsigte van 'n in sub-artikel (1) bedoelde persoon 'n alternatiewe pensioen of toelae ingevolge artikel ses, paragraaf (b) van sub-artikel (1) van artikel twaalf of artikel sewentien betaalbaar sou gewees het as die persoon 'n vrywilliger was, en indien die bedrag van die alternatiewe pensioen of toelae wat in so 'n geval aldus betaalbaar sou gewees het, in aanmerking geneem is by die

(d) a new member to whom sub-section (1) of section *fifteen* applies, if—

- (i) he had continuous pensionable employment under the railway administration from a date prior to the commencement of this Act; and
- (ii) immediately prior to such commencement he was a member of the New Railways and Harbours Superannuation Fund referred to in section *three* of the Railways and Harbours Superannuation Fund Act, 1960 (Act No. 39 of 1960); or
- (iii) such pensionable employment includes a period of continuous pensionable service in the public service during which he was a contributor to the old fund.”.

9. Section *thirty-four* of the Pension Laws Amendment Act, 1956, is hereby amended—

Amendment of section 34 of Act 56 of 1956.

- (a) by the insertion in paragraph (a) of sub-section (1) after the word “allowance” of the words “and any bonus”;
- (b) by the addition at the end of sub-section (1) of the words “or in terms of sub-section (2) of section *forty-nine* of the War Pensions Act, 1942 (Act No. 44 of 1942), or sub-section (2) of section *thirty-nine* of the War Special Pensions Act, 1962 (Act No. 35 of 1962)”;
- (c) by the substitution in sub-section (3) for the expression “the War Special Pensions Act, 1919 (Act No. 42 of 1919)” of the expression “the War Special Pensions Act, 1962”.

10. Section *thirteen* of the War Special Pensions Act, 1962, is hereby amended by the substitution in sub-section (2) for the words “two hundred” of the words “two hundred and forty”.

Amendment of section 13 of Act 35 of 1962.

11. The following section is hereby inserted in the War Special Pensions Act, 1962, after section *thirty-eight*:

Insertion of section 38bis in Act 35 of 1962.

“Grant of bonus to persons in receipt of alternative pensions or allowances.

38bis. Any person who is in receipt of an alternative pension or allowance under the provisions or on the basis of section *six*, paragraph (b) of sub-section (1) of section *twelve* or section *seventeen*, may, with effect from the first day of April, 1964, be paid a bonus not exceeding—

- (a) in the case of a European volunteer, forty-five per cent, or, in the case of a non-European volunteer, twenty-two and one-half per cent of the amount by which such alternative pension or allowance exceeds the aggregate of the disablement pension and allowances (excluding educational grants) which would have been payable to the volunteer in terms of sections *seven* and *eight* or paragraph (a) of sub-section (1) of section *twelve* if he had not been awarded the alternative pension or allowance;
- (b) in the case of the widow of a European volunteer forty-five per cent, or, in the case of the widow of a non-European volunteer, twenty-two and one-half per cent of the amount by which such allowance exceeds the aggregate of the pension and allowances (excluding educational grants) which would have been payable to the widow in terms of section *sixteen* if she had not been awarded the allowance.”.

12. Section *thirty-nine* of the War Special Pensions Act, 1962, is hereby amended by the addition of the following sub-section, the existing section becoming sub-section (1):

Amendment of section 39 of Act 35 of 1962.

“(2) If in respect of a person referred to in sub-section (1) an alternative pension or allowance would have been payable in terms of section *six*, paragraph (b) of sub-section (1) of section *twelve* or section *seventeen*, had such person been a volunteer, and if the amount of the alternative pension or allowance which would in that event have been so payable has been taken into account for the purpose of

vasstelling van die bedrag waarmee die pensioen of toelae wat deur die geallieerde regering toegeken is, ingevolge sub-artikel (1) aangevul moet word, dan kan 'n bonus wat *mutatis mutandis* ooreenkomstig die bepalings van artikel *agt-en-dertig bis* bepaal word, met ingang van die eerste dag van April 1964 betaal word ten opsigte van die bedrag waarmee die alternatiewe pensioen of toelae wat aldus betaalbaar sou gewees het meer bedra dan—

- (a) in die geval van bedoelde persoon, die totaal van die ongeskiktheidspensioen en toelaes (behalwe opvoedingstoekenings) wat ooreenkomstig artikels *sewe* en *agt* of paragraaf (a) van sub-artikel (1) van artikel *twaalf* aan hom betaalbaar sou gewees het; of
- (b) in die geval van die weduwee van bedoelde persoon, die totaal van die pensioen en toelaes (behalwe opvoedingstoekenings) wat ooreenkomstig artikel *sestien* aan haar betaalbaar sou gewees het.”.

Wysiging van
artikel 1 van
Wet 38 van 1962.

13. Artikel *een* van die Ouderdomspensioenwet, 1962, word hierby gewysig deur in die omskrywing van „pensioen” die woorde „maar nie ook ’n bykomende pensioen waarvoor in sub-artikel (2) van artikel *agt* voorsiening gemaak word nie” te skrap.

Wysiging van
artikel 8 van
Wet 38 van 1962,
soos gewysig
deur artikel 43
van Wet 92 van
1962 en artikel
24 van Wet 95
van 1963.

14. Artikel *agt* van die Ouderdomspensioenwet, 1962, word hierby gewysig deur sub-artikels (1), (2), (3) en (4) deur die volgende sub-artikels te vervang:

„(1) Die pensioen aan ’n pensioentrekker toegeken, beloop, onderworpe aan die bepalings van hierdie artikel, ’n bedrag wat die kommissaris met inagneming van daardie pensioentrekker se omstandighede redelik en voldoende ag, maar is hoogstens ’n bedrag bereken—

- (a) in die geval van ’n blanke, teen honderd vier-en-veertig rand per jaar;
- (b) in die geval van ’n kleurling, teen twee-en-sewentig rand per jaar;
- (c) in die geval van ’n Indiër, teen sestig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en teen twee-en-sewentig rand per jaar met ingang van die eerste dag van April 1965;
- (d) in die geval van ’n Bantoe persoon wat volgens die kommissaris se oordeel in ’n stad woon, teen vier-en-twintig rand per jaar;
- (e) in die geval van ’n Bantoe persoon wat volgens die kommissaris se oordeel in ’n dorp woon, teen agtien rand per jaar; en
- (f) in die geval van ’n Bantoe persoon wat volgens die kommissaris se oordeel in ’n plattelandse gebied woon, teen twaalf rand per jaar.

(2) Benewens die pensioen waarvoor in sub-artikel (1) voorsiening gemaak word, word daar aan iemand aan wie ’n pensioen ingevolge daardie sub-artikel toegeken word—

- (a) in die geval van iemand in paragraaf (a) van daardie sub-artikel bedoel, ’n toelae van honderd-en-tagtig rand per jaar betaal;
- (b) in die geval van iemand in paragraaf (b) van daardie sub-artikel bedoel, ’n toelae van negentig rand per jaar betaal;
- (c) in die geval van iemand in paragraaf (c) van daardie sub-artikel bedoel, ’n toelae van vyf-en-sewentig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en negentig rand per jaar met ingang van die eerste dag van April 1965 betaal; en
- (d) in die geval van iemand in paragraaf (d), (e) of (f) van daardie sub-artikel bedoel, ’n toelae van drie-en-twintig rand en veertig sent per jaar betaal.

(3) ’n Pensioen word nie kragtens sub-artikel (1) toegeken teen so ’n skaal dat die pensioentrekker se inkomste of middele tesame met die pensioen meer sal bedra nie as—

- (a) in die geval van ’n blanke, driehonderd vier-en-twintig rand per jaar, plus vier-en-twintig rand per jaar ten opsigte van elke kind deur hom onderhou wat onder die leeftyd van sestien jaar is of wat bo die leeftyd van sestien maar onder die leeftyd van agtien jaar is en ’n voltydse student aan ’n onderwysinrigting is;
- (b) in die geval van ’n kleurling, honderd twee-en-sestig rand per jaar;
- (c) in die geval van ’n Indiër, honderd twee-en-dertig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en honderd twee-en-sestig rand per jaar met ingang van die eerste dag van April 1965;

determining the amount by which the pension or allowance awarded by the allied government is to be supplemented in terms of sub-section (1), then a bonus determined *mutatis mutandis* in accordance with the provisions of section *thirty-eight bis* may, with effect from the first day of April, 1964, be paid in respect of the amount by which the alternative pension or allowance which would have been so payable exceeds—

- (a) in the case of the said person, the aggregate of the disablement pension and allowances (excluding educational grants) which would have been payable to him in terms of sections *seven* and *eight* or paragraph (a) of sub-section (1) of section *twelve*; or
- (b) in the case of the widow of such person, the aggregate of the pension and allowances (excluding educational grants) which would have been payable to her in terms of section *sixteen*."

13. Section *one* of the Old Age Pensions Act, 1962, is hereby amended by the deletion in the definition of "pension" of the words "but does not include an additional pension provided for in sub-section (2) of section *eight*".

Amendment of section 1 of Act 38 of 1962.

14. Section *eight* of the Old Age Pensions Act, 1962, is hereby amended by the substitution for sub-sections (1), (2), (3) and (4) of the following sub-sections:

Amendment of section 8 of Act 38 of 1962, as amended by section 43 of Act 92 of 1962 and section 24 of Act 95 of 1963.

"(1) The pension granted to any pensioner shall, subject to the provisions of this section, be of such an amount as, having regard to the circumstances of such pensioner, the commissioner deems reasonable and sufficient, but shall not exceed an amount calculated—

- (a) in the case of a white person, at the rate of one hundred and forty-four rand per annum;
- (b) in the case of a coloured person, at the rate of seventy-two rand per annum;
- (c) in the case of an Indian, at the rate of sixty rand per annum up to and including the thirty-first day of March, 1965, and at the rate of seventy-two rand per annum with effect from the first day of April, 1965;
- (d) in the case of a Bantu person who in the opinion of the commissioner is resident in a city, at the rate of twenty-four rand per annum;
- (e) in the case of a Bantu person who in the opinion of the commissioner is resident in a town, at the rate of eighteen rand per annum; and
- (f) in the case of a Bantu person who in the opinion of the commissioner is resident in a rural area, at the rate of twelve rand per annum.

(2) In addition to the pension provided for in sub-section (1) there shall be paid to any person to whom a pension is granted under that sub-section—

- (a) in the case of a person referred to in paragraph (a) of that sub-section, an allowance of one hundred and eighty rand per annum;
- (b) in the case of a person referred to in paragraph (b) of that sub-section, an allowance of ninety rand per annum;
- (c) in the case of a person referred to in paragraph (c) of that sub-section, an allowance of seventy-five rand per annum up to and including the thirty-first day of March, 1965, and ninety rand per annum with effect from the first day of April, 1965; and
- (d) in the case of a person referred to in paragraph (d), (e) or (f) of that sub-section, an allowance of twenty-three rand and forty cents per annum.

(3) No pension granted under sub-section (1) shall be at such a rate as will make the pensioner's income or means together with the pension exceed—

- (a) in the case of a white person, three hundred and twenty-four rand per annum, plus twenty-four rand per annum in respect of each child maintained by him who is under the age of sixteen years or who is over the age of sixteen but under the age of eighteen years and is a full-time student at an educational institution;
- (b) in the case of a coloured person, one hundred and sixty-two rand per annum;
- (c) in the case of an Indian, one hundred and thirty-two rand per annum up to and including the thirty-first day of March, 1965, and one hundred and sixty-two rand per annum with effect from the first day of April, 1966

- (d) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n stad woon, agt-en-veertig rand per jaar;
 - (e) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n dorp woon, ses-en-dertig rand per jaar; en
 - (f) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n plattelandse gebied woon, vier-en-twintig rand per jaar.
- (4) By die toepassing van sub-artikel (3) word inkomste of middele nie geag in te sluit nie—
- (a) 'n toewysing van soldy of 'n toelae vir 'n afhanklike wat aan 'n pensioentrekker of aan 'n oudstryder soos omskryf in artikel *een* van die Wet op Oudstryderspensioene, 1962, betaalbaar is ten opsigte van 'n vrywilliger soos omskryf in artikel *een* van die Oorlogspensioenwet, 1942 (Wet No. 44 van 1942), of ten opsigte van 'n lid van 'n ander mag as 'n mag wat deel van die Uniemagte uitgemaak het;
 - (b) die besoldiging deur iemand ontvang van 'n werkgewer vir wie hy werk, indien so iemand die kommissaris oortuig dat hy die leeftyd van sewentig jaar bereik het;
 - (c) enige toelae wat ingevolge sub-artikel (2) van hierdie artikel of ingevolge daardie sub-artikel soos toegepas deur artikel *vier* van die Wet op Oudstryderspensioene, 1962, of ingevolge sub-artikel (2) van artikel *ses* van die Wet op Blindes, 1962, of bykomende toelae wat ingevolge sub-artikel (2) van artikel *elf* van die Wet op Ongeskiktheidstoelaes, 1962, aan iemand betaal word;
 - (d) die bedrag waarmee die pensioen ooreenkomstig sub-artikel (2) of (3) van artikel *vyf* van die Wysigingswet op Ouderdoms- en Oudstryderspensioene, 1946 (Wet No. 43 van 1946), aan 'n oudstryder betaalbaar, meer is as die pensioen wat by ontstentenis van die bepalings van daardie sub-artikels aan bedoelde oudstryder betaalbaar sou gewees het;
 - (e) die bedrag waarmee 'n oudstryder se pensioen ooreenkomstig sub-artikel (3) van artikel *drie* van die Wet op Oudstryderspensioene, 1962, verhoog word; of
 - (f) enige bykomende bedrag wat betaal word ten opsigte van 'n toelae wat ingevolge 'n regulasie uitgevaardig kragtens paragraaf (*k*) van sub-artikel (1) van artikel *twee-en-negentig* van die Kinderwet, 1960 (Wet No. 33 van 1960), by wyse van bydrae tot die onderhoud van iemand in paragraaf (*c*) van sub-artikel (1) van artikel *nege-en-tagtig* van daardie Wet bedoel, toegeken is."

Herroeping van artikel 8*bis* van Wet 38 van 1962, soos ingevoeg deur artikel 25 van Wet 95 van 1963.

15. Artikel *agt bis* van die Ouderdomspensioenwet, 1962, word hierby herroep.

Wysiging van artikel 11 van Wet 38 van 1962, soos gewysig deur artikel 26 van Wet 95 van 1963.

16. Artikel *elf* van die Ouderdomspensioenwet, 1962, word hierby gewysig—

- (a) deur in sub-artikel (4) die woorde „bykomende pensioen en enige bonus” deur die woord „toelae” te vervang;
- (b) deur in daardie sub-artikel die woorde „bykomende pensioen of bonus” deur die woorde „of toelae” te vervang; en
- (c) deur in sub-artikel (5) die woorde „bykomende pensioen” deur die woord „toelae” te vervang.

Wysiging van artikel 1 van Wet 39 van 1962.

17. Artikel *een* van die Wet op Blindes, 1962, word hierby gewysig deur in die omskrywing van „pensioen” die woorde „maar nie ook 'n bykomende pensioen waarvoor in sub-artikel (2) van artikel *ses* voorsiening gemaak word nie” te skrap.

Wysiging van artikel 6 van Wet 39 van 1962, soos gewysig deur artikel 45 van Wet 92 van 1962 en artikel 27 van Wet 95 van 1963.

18. Artikel *ses* van die Wet op Blindes, 1962, word hierby gewysig deur sub-artikels (1), (2), (3) en (4) deur die volgende sub-artikels te vervang:

- „(1) Die pensioen aan 'n pensioentrekker toegeken, behoudens die bepalings van hierdie artikel, so 'n bedrag as wat die kommissaris met inagneming van daardie pensioentrekker se omstandighede redelik en voldoende ag, maar is hoogstens 'n bedrag bereken—
- (a) in die geval van 'n blanke, teen honderd vier-en-veertig rand per jaar;
- (b) in die geval van 'n kleurling, teen twee-en-sewentig rand per jaar;

- (d) in the case of a Bantu person who in the opinion of the commissioner is resident in a city, forty-eight rand per annum;
- (e) in the case of a Bantu person who in the opinion of the commissioner is resident in a town, thirty-six rand per annum; and
- (f) in the case of a Bantu person who in the opinion of the commissioner is resident in a rural area, twenty-four rand per annum.

(4) For the purposes of sub-section (3) income or means shall not be deemed to include—

- (a) any allotment of pay or any dependant's allowance payable to any pensioner or to a war veteran as defined in section *one* of the War Veterans' Pensions Act, 1962, in respect of a volunteer as defined in section *one* of the War Pensions Act, 1942 (Act No. 44 of 1942), or in respect of a member of any force other than a force which formed part of the Union Forces;
- (b) the remuneration received by any person from any employer for whom he works, if such person satisfies the commissioner that he has attained the age of seventy years;
- (c) any allowance paid to any person under sub-section (2) of this section or under that sub-section as applied by section *four* of the War Veterans' Pensions Act, 1962, or under sub-section (2) of section *six* of the Blind Persons Act, 1962, or any additional grant paid to any person under sub-section (2) of section *eleven* of the Disability Grants Act, 1962;
- (d) the amount by which the pension payable to a war veteran in accordance with sub-section (2) or (3) of section *five* of the Old Age and Veteran's Pensions Amendment Act, 1946 (Act No. 43 of 1946), exceeds the pension which but for the provisions of the said sub-sections would have been payable to such war veteran;
- (e) the amount by which a war veteran's pension is increased in accordance with sub-section (3) of section *three* of the War Veterans' Pensions Act, 1962; or
- (f) any additional amount paid in respect of a grant made in terms of any regulation framed under paragraph (k) of sub-section (1) of section *ninety-two* of the Children's Act, 1960 (Act No. 33 of 1960), towards the maintenance of any person mentioned in paragraph (c) of sub-section (1) of section *eighty-nine* of that Act."

15. Section *eight bis* of the Old Age Pensions Act, 1962, is hereby repealed.

Repeal of section 8*bis* of Act 38 of 1962, as inserted by section 25 of Act 95 of 1963.

16. Section *eleven* of the Old Age Pensions Act, 1962, is hereby amended—

- (a) by the substitution in sub-section (4) for the words "additional pension and any bonus" of the word "allowance";
 - (b) by the substitution in that sub-section for the words "additional pension or bonus" of the words "or allowance"; and
 - (c) by the substitution in sub-section (5) for the words "additional pension" of the word "allowance".
- Amendment of section 11 of Act 38 of 1962, as amended by section 26 of Act 95 of 1963.

17. Section *one* of the Blind Persons Act, 1962, is hereby amended by the deletion in the definition of "pension" of the words "but does not include an additional pension provided for in sub-section (2) of section *six*".

Amendment of section 1 of Act 39 of 1962.

18. Section *six* of the Blind Persons Act, 1962, is hereby amended by the substitution for sub-sections (1), (2), (3) and (4) of the following sub-sections:

- "(1) The pension granted to any pensioner shall, subject to the provisions of this section, be of such amount as having regard to the circumstances of such pensioner, the commissioner deems reasonable and sufficient, but shall not exceed an amount calculated—
- (a) in the case of a white person, at the rate of one hundred and forty-four rand per annum;
 - (b) in the case of a coloured person, at the rate of seventy-two rand per annum;
- Amendment of section 6 of Act 39 of 1962, as amended by section 45 of Act 92 of 1962 and section 27 of Act 95 of 1963.

- (c) in die geval van 'n Indiër, teen sestig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en teen twee-en-sewentig rand per jaar met ingang van die eerste dag van April 1965;
- (d) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n stad woon, teen vier-en-twintig rand per jaar;
- (e) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n dorp woon, teen agtien rand per jaar; en
- (f) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n plattelandse gebied woon, teen twaalf rand per jaar.

(2) Benewens die pensioen waarvoor in sub-artikel (1) voorsiening gemaak word, word daar aan iemand aan wie 'n pensioen ingevolge daardie sub-artikel toegeken word—

- (a) in die geval van iemand in paragraaf (a) van daardie sub-artikel bedoel, 'n toelae van honderd-en-tagtig rand per jaar betaal;
- (b) in die geval van iemand in paragraaf (b) van daardie sub-artikel bedoel, 'n toelae van negentig rand per jaar betaal;
- (c) in die geval van iemand in paragraaf (c) van daardie sub-artikel bedoel, 'n toelae van vyf-en-sewentig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en negentig rand per jaar met ingang van die eerste dag van April 1965 betaal; en
- (d) in die geval van iemand in paragraaf (d), (e) of (f) van daardie sub-artikel bedoel, 'n toelae van drie-en-twintig rand en veertig sent per jaar betaal.

(3) 'n Pensioen word nie kragtens sub-artikel (1) toegeken teen so 'n skaal dat die pensioentrekker se inkomste of middele tesame met die pensioen meer sal bedra nie as—

- (a) in die geval van 'n blanke, driehonderd vier-en-twintig rand per jaar;
- (b) in die geval van 'n kleurling, honderd twee-en-sestig rand per jaar;
- (c) in die geval van 'n Indiër, honderd twee-en-dertig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en honderd twee-en-sestig rand per jaar met ingang van die eerste dag van April 1965;
- (d) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n stad woon, agt-en-veertig rand per jaar;
- (e) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n dorp woon, ses-en-dertig rand per jaar; en
- (f) in die geval van 'n Bantoepersoon wat volgens die kommissaris se oordeel in 'n plattelandse gebied woon, vier-en-twintig rand per jaar.

(4) By die toepassing van sub-artikel (3) is onder inkomste of middele inbegrepe enige toekenning ingevolge artikel *elf* toegestaan by wyse van aanvulling van die verdienste van die betrokke pensioentrekker, maar word dit nie geag in te sluit nie—

- (a) 'n toewysing van soldy of 'n toelae vir 'n afhanklike wat aan 'n pensioentrekker betaalbaar is ten opsigte van 'n vrywilliger, soos omskryf in artikel *een* van die Oorlogspensioenwet, 1942 (Wet No. 44 van 1942), of ten opsigte van 'n lid van 'n ander mag as 'n mag wat deel van die Uniemagte uitgemaak het;
- (b) meer as die helfte van die verdienste van enige persoon, of enige besoldiging deur iemand ontvang van 'n werkgewer vir wie hy werk, indien so iemand die kommissaris oortuig dat hy die leeftyd van sewentig jaar bereik het;
- (c) enige toelae wat ingevolge sub-artikel (2) van hierdie artikel of ingevolge sub-artikel (2) van artikel *agt* van die Ouderdomspensioenwet, 1962, of ingevolge laasbedoelde sub-artikel soos toegepas deur artikel *vier* van die Wet op Oudstryderspensioene, 1962, of bykomende toelae wat ingevolge sub-artikel (2) van artikel *elf* van die Wet op Ongeskiktheidstoelae, 1962, aan iemand betaal word;
- (d) die bedrag waarmee die pensioen ooreenkomstig sub-artikel (2) van artikel *drie* van die Wet op Oudstryderspensioene, 1962, aan 'n oudstryder betaalbaar, meer is as die pensioen wat by ontstentenis van die bepaling van daardie sub-artikel aan bedoelde oudstryder betaalbaar sou gewees het;

- (c) in the case of an Indian, at the rate of sixty rand per annum up to and including the thirty-first day of March, 1965, and at the rate of seventy-two rand per annum with effect from the first day of April, 1965;
- (d) in the case of a Bantu person who in the opinion of the commissioner is resident in a city, at the rate of twenty-four rand per annum;
- (e) in the case of a Bantu person who in the opinion of the commissioner is resident in a town, at the rate of eighteen rand per annum; and
- (f) in the case of a Bantu person who in the opinion of the commissioner is resident in a rural area, at the rate of twelve rand per annum.

(2) In addition to the pension provided for in sub-section (1), there shall be payable to any person to whom a pension is granted under that sub-section—

- (a) in the case of a person referred to in paragraph (a) of that sub-section, an allowance of one hundred and eighty rand per annum;
- (b) in the case of a person referred to in paragraph (b) of that sub-section, an allowance of ninety rand per annum;
- (c) in the case of a person referred to in paragraph (c) of that sub-section, an allowance of seventy-five rand per annum up to and including the thirty-first day of March, 1965, and ninety rand per annum with effect from the first day of April, 1965; and
- (d) in the case of a person referred to in paragraph (d), (e) or (f) of that sub-section, an allowance of twenty-three rand and forty cents per annum.

(3) No pension granted under sub-section (1) shall be at such rate as will make the pensioner's income or means together with the said pension exceed—

- (a) in the case of a white person, three hundred and twenty-four rand per annum;
- (b) in the case of a coloured person, one hundred and sixty-two rand per annum;
- (c) in the case of an Indian, one hundred and thirty-two rand per annum up to and including the thirty-first day of March, 1965, and one hundred and sixty-two rand per annum with effect from the first day of April, 1965;
- (d) in the case of a Bantu person who in the opinion of the commissioner is resident in a city, forty-eight rand per annum;
- (e) in the case of a Bantu person who in the opinion of the commissioner is resident in a town, thirty-six rand per annum; and
- (f) in the case of a Bantu person who in the opinion of the commissioner is resident in a rural area, twenty-four rand per annum.

(4) For the purposes of sub-section (3) income or means includes any grant made in terms of section *eleven* towards the augmentation of any amount earned by the pensioner concerned, but shall not be deemed to include—

- (a) any allotment of pay or any dependant's allowance payable to any pensioner in respect of a volunteer as defined in section *one* of the War Pensions Act, 1942 (Act No. 44 of 1942), or in respect of a member of any force other than a force which formed part of the Union Forces;
- (b) more than one-half of the earnings of any person, or any remuneration received by any person from any employer for whom he works, if such person satisfies the commissioner that he has attained the age of seventy years;
- (c) any allowance paid to any person under sub-section (2) of this section or sub-section (2) of section *eight* of the Old Age Pensions Act, 1962, or under the last-mentioned sub-section as applied by section *four* of the War Veterans' Pensions Act, 1962, or any additional grant paid to any person under sub-section (2) of section *eleven* of the Disability Grants Act, 1962;
- (d) the amount by which the pension payable to a war veteran in accordance with sub-section (2) of section *three* of the War Veterans' Pensions Act, 1962, exceeds the pension which but for the provisions of the said sub-section would have been payable to such war veteran;

- (e) die bedrag waarmee 'n oudstryder se pensioen ooreenkomstig sub-artikel (3) van artikel *drie* van die Wet op Oudstryderspensioene, 1962, verhoog word;
- (f) enige bedrag bedoel in sub-artikel (5) van artikel *elf* van die Ouderdomspensioenwet, 1962, soos deur artikel *agt* van hierdie Wet met betrekking tot pensioene vir blindes toegepas; of
- (g) enige bykomende bedrag wat betaal word ten opsigte van 'n toelae wat ingevolge enige regulasie uitgevaardig kragtens paragraaf (*k*) van sub-artikel (1) van artikel *twee-en-negentig* van die Kinderwet, 1960 (Wet No. 33 van 1960), by wyse van bydrae tot die onderhoud van iemand in paragraaf (*c*) van sub-artikel (1) van artikel *nege-en-tagtig* van daardie Wet bedoel, toegeken is."

Herroeping van artikel *6bis* van Wet 39 van 1962, soos ingevoeg deur artikel 28 van Wet 95 van 1963.

19. Artikel *ses bis* van die Wet op Blindes, 1962, word hierby herroep.

Wysiging van artikel 1 van Wet 40 van 1962.

20. Artikel *een* van die Wet op Oudstryderspensioene, 1962, word hierby gewysig deur in die omskrywing van „oudstryderspensioen” die woorde „'n bykomende pensioen waarvoor in sub-artikel (2) van artikel *agt* van die Ouderdomspensioenwet, 1962, soos toegepas deur artikel *vier* van hierdie Wet, voorsiening gemaak word of” te skrap.

Wysiging van artikel 3 van Wet 40 van 1962, soos gewysig deur artikel 29 van Wet 95 van 1963.

21. Artikel *drie* van die Wet op Oudstryderspensioene, 1962, word hierby gewysig—

- (a) deur in sub-artikel (1) die woorde „'n bykomende pensioen en 'n bonus” deur die woorde „en 'n toelae” te vervang;
- (b) deur in sub-artikel (4) die woorde „bykomende pensioen en die bonus” deur die woord „toelae” te vervang; en
- (c) deur sub-artikel (5) deur die volgende sub-artikel te vervang:

„(5) Die bedrag waarmee 'n oudstryderspensioen ooreenkomstig sub-artikel (3) verhoog word, word by die toepassing van sub-artikel (3) van artikel *agt* van die Ouderdomspensioenwet, 1962, sub-artikel (3) van artikel *ses* van die Wet op Blindes, 1962, of sub-artikel (3) van artikel *elf* van die Wet op Ongeskiktheidstoelaes, 1962, of by die toepassing van enige regulasie uitgevaardig kragtens paragraaf (*k*) van sub-artikel (1) van artikel *twee-en-negentig* van die Kinderwet, 1960 (Wet No. 33 van 1960), ten opsigte van 'n toelae wat betaal is of betaal staan te word tot die onderhoud van iemand in paragraaf (*c*) van sub-artikel (1) van artikel *nege-en-tagtig* van daardie Wet bedoel, nie as middele of inkomste beskou nie.”

Herroeping van artikel *3bis* van Wet 40 van 1962, soos ingevoeg deur artikel 30 van Wet 95 van 1963.

22. Artikel *drie bis* van die Wet op Oudstryderspensioene, 1962, word hierby herroep.

Wysiging van artikel 11 van Wet 41 van 1962, soos gewysig deur artikel 47 van Wet 92 van 1962 en artikel 31 van Wet 95 van 1963.

23. Artikel *elf* van die Wet op Ongeskiktheidstoelaes, 1962, word hierby gewysig deur sub-artikels (1), (2), (3) en (4) deur die volgende sub-artikels te vervang:

„(1) 'n Toelae beloop behoudens die bepalinge van hierdie artikel, 'n bedrag wat die kommissaris met behoorlike inagneming van die omstandighede van die begiftigde redelik en voldoende ag, maar hoogstens 'n bedrag bereken—

- (a) in die geval van 'n blanke, teen honderd vier-en-veertig rand per jaar;
- (b) in die geval van 'n kleurling, teen twee-en-sewentig rand per jaar;
- (c) in die geval van 'n Indiër, teen sestig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en teen twee-en-sewentig rand per jaar met ingang van die eerste dag van April 1965; en
- (d) in die geval van 'n Bantoe persoon, teen vier-en-twintig rand per jaar.

- (e) the amount by which a war veteran's pension is increased in accordance with sub-section (3) of section *three* of the War Veterans' Pensions Act, 1962;
- (f) any amount contemplated in sub-section (5) of section *eleven* of the Old Age Pensions Act, 1962, as applied with reference to blind persons' pensions by section *eight* of this Act; or
- (g) any additional amount paid in respect of a grant made in terms of any regulation framed under paragraph (k) of sub-section (1) of section *ninety-two* of the Children's Act, 1960 (Act No. 33 of 1960), towards the maintenance of any person mentioned in paragraph (c) of sub-section (1) of section *eighty-nine* of that Act."

19. Section *six bis* of the Blind Persons Act, 1962, is hereby repealed.

Repeal of section *6bis* of Act 39 of 1962, as inserted by section 28 of Act 95 of 1963.

20. Section *one* of the War Veterans' Pensions Act, 1962, is hereby amended by the deletion in the definition of "veteran's pension" of the words "an additional pension provided for in sub-section (2) of section *eight* of the Old Age Pensions Act, 1962, as applied by section *four* of this Act, or".

Amendment of section 1 of Act 40 of 1962.

21. Section *three* of the War Veterans' Pensions Act, 1962, is hereby amended—

Amendment of section 3 of Act 40 of 1962, as amended by section 29 of Act 95 of 1963.

- (a) by the substitution in sub-section (1) for the words "additional pension and bonus" of the words "and an allowance";
- (b) by the substitution in sub-section (4) for the words "additional pension and the bonus" of the word "allowance"; and
- (c) by the substitution for sub-section (5) of the following sub-section:
 "(5) The amount by which a war veteran's pension is increased in accordance with sub-section (3), shall not be regarded as means or income for the purposes of sub-section (3) of section *eight* of the Old Age Pensions Act, 1962, sub-section (3) of section *six* of the Blind Persons Act, 1962, or sub-section (3) of section *eleven* of the Disability Grants Act, 1962, or for the purposes of any regulation made under paragraph (k) of sub-section (1) of section *ninety-two* of the Children's Act, 1960 (Act No. 33 of 1960), in respect of a grant made or to be made towards the maintenance of any person mentioned in paragraph (c) of sub-section (1) of section *eighty-nine* of that Act."

22. Section *three bis* of the War Veterans' Pensions Act, 1962, is hereby repealed.

Repeal of section *3bis* of Act 40 of 1962, as inserted by section 30 of Act 95 of 1963.

23. Section *eleven* of the Disability Grants Act, 1962, is hereby amended by the substitution for sub-sections (1), (2), (3) and (4) of the following sub-sections:

Amendment of section 11 of Act 41 of 1962, as amended by section 47 of Act 92 of 1962 and section 31 of Act 95 of 1963.

- "(1) The amount of any grant shall, subject to the provisions of this section, be such as the commissioner with due regard to the circumstances of the grantee deems reasonable and sufficient, but shall not exceed an amount calculated—
- (a) in the case of a white person, at the rate of one hundred and forty-four rand per annum;
 - (b) in the case of a coloured person, at the rate of seventy-two rand per annum;
 - (c) in the case of an Indian, at the rate of sixty rand per annum up to and including the thirty-first day of March, 1965, and at the rate of seventy-two rand per annum with effect from the first day of April, 1965; and
 - (d) in the case of a Bantu person, at the rate of twenty-four rand per annum.

(2) Benewens die toelae waarvoor in sub-artikel (1) voorsiening gemaak word, word daar aan iemand aan wie 'n toelae ingevolge daardie sub-artikel toegeken is—

- (a) in die geval van iemand in paragraaf (a) van daardie sub-artikel bedoel, 'n bykomende toelae van honderden-tagtig rand per jaar betaal;
- (b) in die geval van iemand in paragraaf (b) van daardie sub-artikel bedoel, 'n bykomende toelae van negentig rand per jaar betaal;
- (c) in die geval van iemand in paragraaf (c) van daardie sub-artikel bedoel, 'n bykomende toelae van vyf-en-sewentig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en negentig rand per jaar met ingang van die eerste dag van April 1965 betaal; en
- (d) in die geval van iemand in paragraaf (d) van daardie sub-artikel bedoel, 'n bykomende toelae van drie-en-twintig rand en veertig sent per jaar betaal.

(3) 'n Toelae word nie kragtens sub-artikel (1) toegeken teen so 'n skaal dat die begiftigde se inkomste of middele tesame met die toelae meer sal bedra nie as—

- (a) in die geval van 'n blanke, driehonderd vier-en-twintig rand per jaar, plus vier-en-twintig rand per jaar ten opsigte van elke kind deur hom onderhou wat onder die leeftyd van sestien jaar is of wat bo die leeftyd van sestien jaar maar onder die leeftyd van agtien jaar is en 'n voltijdse student aan 'n onderwysinrigting is;
- (b) in die geval van 'n kleurling, honderd twee-en-sestig rand per jaar;
- (c) in die geval van 'n Indiër, honderd twee-en-dertig rand per jaar tot en met die een-en-dertigste dag van Maart 1965 en honderd twee-en-sestig rand per jaar met ingang van die eerste dag van April 1965;
- (d) in die geval van 'n Bantoe persoon, agt-en-veertig rand per jaar.

(4) By die toepassing van sub-artikel (3) word inkomste of middele nie geag in te sluit nie—

- (a) 'n toewysing van soldy of 'n toelae vir 'n afhanklike wat aan 'n begiftigde betaalbaar is ten opsigte van 'n vrywilliger soos omskryf in artikel een van die Oorlogspensioenwet, 1942 (Wet No. 44 van 1942), of ten opsigte van 'n lid van 'n ander mag as 'n mag wat deel van die Uniemagte uitgemaak het;
- (b) enige bykomende toelae wat ingevolge sub-artikel (2) van hierdie artikel, of toelae wat ingevolge sub-artikel (2) van artikel agt van die Ouderdomspensioenwet, 1962, of ingevolge laasbedoelde sub-artikel soos toegepas deur artikel vier van die Wet op Oudstryderspensioene, 1962, of ingevolge sub-artikel (2) van artikel ses van die Wet op Blindes, 1962, aan iemand betaal word;
- (c) die bedrag waarmee 'n oudstryder se pensioen ooreenkomstig sub-artikel (3) van artikel drie van die Wet op Oudstryderspensioene, 1962, verhoog word; of
- (d) enige bykomende bedrag wat betaal word ten opsigte van 'n toelae wat ingevolge enige regulasie uitgevaardig kragtens paragraaf (k) van sub-artikel (1) van artikel twee-en-negentig van die Kinderwet, 1960 (Wet No. 33 van 1960), by wyse van bydrae tot die onderhoud van iemand in paragraaf (c) van sub-artikel (1) van artikel nege-en-tagtig van daardie Wet bedoel, toegeken is."

Herroeping van artikel 11*bis* van Wet 41 van 1962, soos ingevoeg deur artikel 32 van Wet 95 van 1963.

24. Artikel *elfbis* van die Wet op Ongeskiktheidstoelaes, 1962, word hierby herroep.

Wysiging van artikel 14 van Wet 41 van 1962, soos gewysig deur artikel 33 van Wet 95 van 1963.

25. Artikel *veertien* van die Wet op Ongeskiktheidstoelaes, 1962, word hierby gewysig—

- (a) deur in sub-artikel (4) die woorde „en enige bonus” te skrap; en
- (b) deur in daardie sub-artikel die woorde „bykomende toelae of bonus” deur die woorde „of bykomende toelae” te vervang.

Wysiging van artikel 24 van Wet 41 van 1962.

26. Artikel *vier-en-twintig* van die Wet op Ongeskiktheidstoelaes, 1962, word hierby gewysig deur aan die end daarvan die woorde „of aan 'n ander beampte in die betrokke departement wat 'n pos ingedeel by die administratiewe afdeling van die Staatsdiens bekleet” by te voeg.

(2) In addition to the grant provided for in sub-section (1) there shall be payable to any person to whom a grant has been made under that sub-section—

- (a) in the case of a person referred to in paragraph (a) of that sub-section, an additional grant of one hundred and eighty rand per annum;
- (b) in the case of a person referred to in paragraph (b) of that sub-section, an additional grant of ninety rand per annum;
- (c) in the case of a person referred to in paragraph (c) of that sub-section an additional grant of seventy-five rand per annum up to and including the thirty-first day of March, 1965, and ninety rand per annum with effect from the first day of April, 1965; and
- (d) in the case of a person referred to in paragraph (d) of that sub-section, an additional grant of twenty-three rand and forty cents per annum.

(3) No grant made under sub-section (1) shall be at such a rate as will make the grantee's income or means together with the grant exceed—

- (a) in the case of a white person, three hundred and twenty-four rand per annum, plus twenty-four rand per annum in respect of each child maintained by him who is under the age of sixteen years or who is over the age of sixteen years but under the age of eighteen years and is a full-time student at an educational institution;
- (b) in the case of a coloured person, one hundred and sixty-two rand per annum;
- (c) in the case of an Indian one hundred and thirty-two rand per annum up to and including the thirty-first day of March, 1965, and one hundred and sixty-two rand per annum with effect from the first day of April, 1965;
- (d) in the case of a Bantu person forty-eight rand per annum.

(4) For the purposes of sub-section (3) income or means shall not be deemed to include—

- (a) any allotment of pay or any dependant's allowance payable to any grantee in respect of a volunteer as defined in section *one* of the War Pensions Act, 1942 (Act No. 44 of 1942), or in respect of a member of any force other than a force which formed part of the Union Forces;
- (b) any additional grant paid to any person under sub-section (2) of this section or any allowance paid to any person under sub-section (2) of section *eight* of the Old Age Pensions Act, 1962, or under the last-mentioned sub-section as applied by section *four* of the War Veterans' Pensions Act, 1962, or under sub-section (2) of section *six* of the Blind Persons Act, 1962.
- (c) the amount by which a war veteran's pension is increased in accordance with sub-section (3) of section *three* of the War Veterans' Pensions Act, 1962; or
- (d) any additional amount paid in respect of a grant made in terms of any regulation framed under paragraph (k) of sub-section (1) of section *ninety-two* of the Children's Act, 1960 (Act No. 33 of 1960), towards the maintenance of any person mentioned in paragraph (c) of sub-section (1) of section *eighty-nine* of that Act."

24. Section *eleven bis* of the Disability Grants Act, 1962, is hereby repealed.

Repeal of section 11*bis* of Act 41 of 1962, as inserted by section 32 of Act 95 of 1963.

25. Section *fourteen* of the Disability Grants Act, 1962, is hereby amended—

- (a) by the deletion in sub-section (4) of the words "and any bonus"; and
- (b) by the substitution in that sub-section for the words "additional grant or bonus" of the words "or additional grant".

Amendment of section 14 of Act 41 of 1962, as amended by section 33 of Act 95 of 1963.

26. Section *twenty-four* of the Disability Grants Act, 1962, is hereby amended by the insertion after the words "section *two*" of the words "or to any other officer in the department concerned occupying a post classified in the administrative division of the public service".

Amendment of section 24 of Act 41 of 1962.

Invoeging van artikels 3bis en 3ter in Wet 41 van 1963.

27. Die volgende artikels word hierby na artikel *drie* in die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963, ingevoeg:

„Voordele of regte ten opsigte van voordele nie sedgebaar of onderhewig aan eksekusie nie.

3bis. (1) Geen voordeel of reg ten opsigte van 'n voordeel wat kragtens 'n regulasie uit die fonds betaalbaar is, kan oorgemaak of oorgedra of andersins gesedeer of verpand of verhipotikeer word nie, of is, behalwe soos in sub-artikel (2) van artikel *elf* van die Wet op Onderhoud, 1963 (Wet No. 23 van 1963), bepaal, vir beslaglegging vatbaar of aan enige vorm van eksekusie ingevolge 'n vonnis of bevel van 'n geregshof onderhewig nie.

(2) Ondanks die bepalings van sub-artikel (1) of enige ander wet, kan—

(a) 'n bedrag wat op die datum van sy uitdiens-treding of ontslag deur 'n lid van die fonds betaalbaar is—

(i) aan die Regering; of

(ii) aan die raad in wie se diens hy op daardie datum is; of

(b) 'n bedrag wat die Regering of bedoelde raad op daardie datum onder verpligting is om ten opsigte van sodanige lid te betaal,

in 'n enkele bedrag of in die paaielemente wat die Sekretaris bepaal, afgetrek word van enige voordeel wat uit die fonds aan bedoelde lid betaalbaar is.

Jaarlikse voordele by sekwestrasie.

3ter. Indien die boedel van iemand aan of ten opsigte van wie 'n jaargeld of ander jaarlikse voordeel kragtens 'n regulasie betaalbaar is, geseekwestreer word, maak bedoelde jaargeld of ander voordeel nie deel van die bates in so iemand se insolvente boedel uit nie.”.

Wysiging van artikel 10 van Wet 96 van 1963.

28. Artikel *tien* van die Wysigingswet op Pensioene vir Parlementsdiens, 1963, word hierby gewysig deur in sub-artikel (1) en in sub-artikel (2) die woorde „sy pensioengewende diens ingevolge die Pensioenwet geëindig het” deur die woorde „hy opgehou het om 'n Parlementêre lid te wees” te vervang.

Wysiging van artikel 13 van Wet 96 van 1963.

29. Artikel *dertien* van die Wysigingswet op Pensioene vir Parlementsdiens, 1963, word hierby gewysig deur aan die end daarvan die volgende sub-artikel by te voeg:

„(7) (a) Indien aan iemand op wie sub-artikel (2) van toepassing is, ingevolge die toepaslike pensioenordonnansie en uit hoofde van die feit dat hy opgehou het om 'n lid van 'n provinsiale raad, die Wetgewende Vergadering van Suidwes-Afrika of 'n uitvoerende komitee te wees, 'n bedrag gelyk aan die totaal van die bedrae wat ingevolge daardie ordonnansie deur hom betaal of van sy salaris of toelae afgetrek is, betaal is, moet hy gemelde bedrag aan die inkomstefonds waaruit dit betaal is, terugbetaal.

(b) Enige bydraes of ander bedrae wat, ingevolge 'n bepaling van die toepaslike pensioenordonnansie, op die datum van beëindiging van sy pensioengewende diens ingevolge bedoelde ordonnansie deur so iemand verskuldig was, maar op daardie datum nog nie betaal is nie, moet, ondanks andersluidende bepalings van daardie ordonnansie, deur hom aan die inkomstefonds waaraan dit ingevolge bedoelde ordonnansie verskuldig was, betaal word.

(c) (i) 'n Bedrag wat ingevolge paragraaf (a) of (b) deur iemand verskuldig is, kan, indien hy dit verlang, deur die verantwoordelike rekenpligtige amptenaar van sy salaris of toelae afgetrek word in maandelikse paaielemente van minstens ses rand per maand en moet aan die inkomstefonds waaraan dit verskuldig is, betaal word.

(ii) By die toepassing van sub-artikel (5) van artikel *vier*, paragraaf (b) van artikel *ses*, sub-artikel (2) van artikel *sewe* en sub-artikel (4) van artikel *tien*, word bedoelde bedrag geag 'n bedrag te wees wat ingevolge sub-artikel (4) van artikel *twee* verskuldig is.”.

Invoeging van artikel 13bis in Wet 96 van 1963.

30. Die volgende artikel word hierby na artikel *dertien* in die Wysigingswet op Pensioene vir Parlementsdiens, 1963, ingevoeg:

„Keuse om aan Hoofstuk II onderhewig te wees.

13bis. (1) Iemand wat op die datum van inwerkingtreding van die Wysigingswet op die Pensioenwette, 1964, 'n lid van die Senaat of die Volksraad is en wat ingevolge die Ordonnansie op Pensioene aan Lede van die Wetgewende Vergadering

27. The following sections are hereby inserted in the Associated Institutions Pension Fund Act, 1963, after section *three*:

Insertion of sections 3*bis* and 3*ter* in Act 41 of 1963.

"Benefits or rights in respect of benefits not cedable or subject to execution.

3*bis*. (1) No benefit or right in respect of a benefit payable from the fund under any regulation shall be capable of being assigned or transferred or otherwise ceded or of being pledged or hypothecated or, save as provided in sub-section (2) of section *eleven* of the Maintenance Act, 1963 (Act No. 23 of 1963), be liable to be attached or subjected to any form of execution under a judgment or order of a court of law.

(2) Notwithstanding anything contained in sub-section (1) or in any other law—

(a) any amount which is payable by a member of the fund, at the date of his retirement or discharge—

(i) to the Government; or

(ii) to the council in whose service he is at that date; or

(b) any amount which the Government or such council is liable to pay in respect of such member at that date,

may be deducted from any benefit payable from the fund to the said member in a lump sum or in such instalments as the Secretary may determine.

Annual benefits on sequestration.

3*ter*. If the estate of any person to or in respect of whom an annuity or any other annual benefit is payable in terms of any regulation, is sequestrated, such annuity or other benefit shall not form part of the assets in the insolvent estate of such person."

28. Section *ten* of the Parliamentary Service Pensions Amendment Act, 1963, is hereby amended by the substitution in sub-section (1) and in sub-section (2) for the words "the termination of his pensionable service under the Pensions Act" of the words "he has ceased to be a Parliamentary member".

Amendment of section 10 of Act 96 of 1963.

29. Section *thirteen* of the Parliamentary Service Pensions Amendment Act, 1963, is hereby amended by the addition at the end thereof of the following sub-section:

Amendment of section 13 of Act 96 of 1963.

"(7) (a) If any person to whom sub-section (2) applies, was in terms of the applicable pensions ordinance and by reason of the fact that he ceased to be a member of a provincial council, the Legislative Assembly of South-West Africa or an executive committee, paid an amount equal to the aggregate of the amounts which had been paid by him or deducted from his salary or allowance under that ordinance, he shall repay the said amount to the revenue fund from which it was paid.

(b) Any contributions or other amounts which were due by any such person under any provision of the applicable pensions ordinance on the date of termination of his pensionable service under such ordinance, but which were unpaid on that date, shall, notwithstanding anything to the contrary contained in the said ordinance, be paid by him to the revenue fund to which they were due in terms of that ordinance.

(c) (i) Any amount which is due by any person in terms of paragraph (a) or (b) may, if he so desires, be deducted from his salary or allowance by the responsible accounting officer in monthly instalments at the rate of not less than six rand per mensem, and shall be paid to the revenue fund to which it is due.

(ii) Such amount shall for the purposes of sub-section (5) of section *four*, paragraph (b) of section *six*, sub-section (2) of section *seven* and sub-section (4) of section *ten*, be deemed to be an amount due in terms of sub-section (4) of section *two*."

30. The following section is hereby inserted in the Parliamentary Service Pensions Amendment Act, 1963, after section *thirteen*:

Insertion of section 13*bis* in Act 96 of 1963.

"Option to become subject to Chapter II.

13*bis*. (1) Any person who is a member of the Senate or the House of Assembly on the date of commencement of the Pension Laws Amendment Act, 1964, and who is in receipt of or entitled to any pension under the Legislative Assembly and

en die Uitvoerende Komitee, 1961 (Ordonnansie No. 29 van 1961), van Suidwes-Afrika, 'n pensioen ontvang of daarop geregtig is uit hoofde van die feit dat hy 'n 'oudlid' is soos in artikel *een* van daardie Ordonnansie omskryf, kan binne negentig dae vanaf bedoelde datum van inwerkingtreding skriftelik kies om aan die bepalings van Hoofstuk II onderhewig te wees.

(2) Indien so iemand ingevolge sub-artikel (1) 'n keuse uitoefen, word die betaling aan hom van bedoelde pensioen gestaak en moet hy aan die betrokke inkomstefonds enige bedrag terugbetaal wat vir enige tydperk vanaf die datum van inwerkingtreding van die Wysigingswet op die Pensioenwette, 1964, ten opsigte van daardie pensioen aan hom betaal is.

(3) Indien so iemand nie ingevolge sub-artikel (1) 'n keuse uitoefen nie—

(a) word geen verdere bydraes ingevolge die Pensioenwet van sy toelae of salaris afgetrek nie en word enige bydraes wat aldus afgetrek is aan hom terugbetaal; en

(b) tensy hy ingevolge sub-artikel (4) 'n keuse uitoefen, is nóg hy nóg sy weduwee op 'n pensioen of ander voordeel ingevolge die Pensioenwet geregtig.

(4) (a) Indien iemand op wie sub-artikel (3) van toepassing is en wat op die datum van inwerkingtreding van die Wysigingswet op die Pensioenwette, 1964, nie die bekleër van 'n bepaalde amp is nie, daarna die bekleër van so 'n amp word, kan hy binne negentig dae vanaf die datum waarop hy die bekleër van so 'n amp word, skriftelik kies om vanaf laasbedoelde datum aan die bepalings van Hoofstuk II onderhewig te wees.

(b) Indien iemand op wie sub-artikel (3) van toepassing is en wat op die datum van inwerkingtreding van die Wysigingswet op die Pensioenwette, 1964, die bekleër van 'n bepaalde amp is, na bedoelde datum van inwerkingtreding die bekleër van 'n ander bepaalde amp word, kan hy binne negentig dae vanaf die datum waarop hy die bekleër van die ander bepaalde amp word, skriftelik kies om vanaf laasgenoemde datum aan die bepalings van Hoofstuk II onderhewig te wees.

(c) Indien so iemand ingevolge paragraaf (a) of (b) 'n keuse uitoefen—

(i) word die betaling van enige pensioen waarop hy ingevolge 'n pensioenordonnansie geregtig is, gestaak, en moet hy aan die betrokke inkomstefonds enige bedrag terugbetaal wat vir enige tydperk vanaf die datum waarop hy die bekleër van die bepaalde amp of die ander bepaalde amp, na gelang van die geval, geword het, ten opsigte van daardie pensioen aan hom betaal is;

(ii) word bydraes ingevolge die Pensioenwet vanaf die datum waarop hy die bekleër van die bepaalde amp of die ander bepaalde amp, na gelang van die geval, geword het, van sy salaris of toelae afgetrek.

(5) Indien iemand op wie sub-artikel (1) van toepassing is, ingevolge daardie sub-artikel of sub-artikel (4) 'n keuse uitoefen—

(a) betaal hy aan die Gekonsolideerde Inkomstefonds 'n bedrag bereken teen ses rand vir elke maand van die tydperk van sy diens as lid van die Wetgewende Vergadering van die gebied Suidwes-Afrika;

(b) word sodanige diens by die toepassing van hierdie Wet geag 'pensioengewende diens' ingevolge die toepaslike pensioenordonnansie te wees soos in artikel *een* omskryf; en

(c) word enige pensioen of ander voordeel wat ooreenkomstig Hoofstuk II ten opsigte van sodanige diens betaalbaar word, ondanks die bepalings van sub-artikel (1) van artikel *elf*, betaal uit gelde deur die Parlement vir die doel bewillig.

Executive Committee Members' Pensions Ordinance, 1961 (Ordinance No. 29 of 1961), of South-West Africa, by virtue of the fact that he is an 'ex-member' as defined in section *one* of that Ordinance, may elect in writing within ninety days of the said date of commencement to be subject to the provisions of Chapter II.

(2) If such person makes an election in terms of sub-section (1) the said pension shall cease to be payable to him and he shall repay to the revenue fund concerned any amount which may have been paid to him by way of that pension in respect of any period as from the date of commencement of the Pension Laws Amendment Act, 1964.

(3) If such person does not make an election in terms of sub-section (1)—

- (a) contributions shall cease to be deducted from his allowance or salary under the Pensions Act and any contributions which have been so deducted shall be repaid to him; and
- (b) unless he makes an election in terms of sub-section (4), neither he nor his widow shall be entitled to a pension or any other benefit under the Pensions Act.

(4) (a) If any person to whom sub-section (3) applies and who is not the holder of a specified office on the date of commencement of the Pension Laws Amendment Act, 1964, thereafter becomes the holder of such an office, he may elect in writing within ninety days of the date on which he becomes the holder of such an office, to be subject to the provisions of Chapter II as from the last-mentioned date.

(b) If any person to whom sub-section (3) applies and who is the holder of a specified office on the date of commencement of the Pension Laws Amendment Act, 1964, becomes the holder of any other specified office after the said date of commencement, he may elect in writing within ninety days of the date on which he becomes the holder of the other specified office, to be subject to the provisions of Chapter II as from the last-mentioned date.

(c) If any such person makes an election in terms of paragraph (a) or (b)—

- (i) any pension to which he is entitled under a pension ordinance shall cease to be payable to him and he shall repay to the revenue fund concerned any amount which may have been paid to him by way of such pension in respect of any period as from the date on which he became the holder of the specified office or the other specified office, as the case may be; and
- (ii) contributions shall be deducted from his salary or allowance under the Pensions Act, as from the date on which he became the holder of the specified office or the other specified office, as the case may be.

(5) If any person to whom sub-section (1) applies makes an election in terms of that sub-section or sub-section (4)—

- (a) he shall pay to the Consolidated Revenue Fund an amount calculated at the rate of six rand for each month of the period of his service as a member of the Legislative Assembly of the territory of South-West Africa;
- (b) such service shall for the purposes of this Act be deemed to be 'pensionable service under the applicable pensions ordinance' as defined in section *one*; and
- (c) notwithstanding anything to the contrary contained in sub-section (1) of section *eleven*, any pension or other benefit which in terms of Chapter II becomes payable in respect of such service, shall be paid out of moneys appropriated by Parliament for the purpose.

(6) (a) 'n Bedrag wat ingevolge paragraaf (a) van sub-artikel (5) deur iemand verskuldig word, kan, indien hy dit verlang, deur die verantwoordelike rekenpligtige amptenaar van sy toelae of salaris afgetrek word in maandelikse paaielemente van minstens ses rand per maand, en moet in die Gekonsolideerde Inkomstefonds gestort word.

(b) By die toepassing van sub-artikel (5) van artikel vier, paragraaf (b) van artikel ses, sub-artikel (2) van artikel sewe en sub-artikel (4) van artikel tien, word bedoelde bedrag geag 'n bedrag te wees wat ingevolge sub-artikel (4) van artikel twee verskuldig is."

Bepaling van datums van uitdienstreding van sekere persone.

31. (1) Indien iemand wat by bereiking van 'n leeftyd voorgeskryf—

(a) in sub-artikel (1), (2) of (3) van artikel ses-en-twintig of sub-artikel (1), (2) of (3) van artikel vyf-en-dertig of sub-artikel (1) of (2) van artikel ses-en-veertig van die Regeringsdiens-pensioenwet, 1955 (Wet No. 58 van 1955); of

(b) in sub-artikel (1), (2) of (3) van artikel veertien van die Staatsdienswet, 1957 (Wet No. 54 van 1957); of

(c) in artikel drie van die Wet op Oorplasing van Werknemers by die Vlootbasis Simonstad, 1956 (Wet No. 72 van 1956); of

(d) in sub-artikel (1) van artikel twaalf van die Wet op Gevangenis, 1959 (Wet No. 8 van 1959); of

(e) in sub-artikel (4) of (5) van artikel dertig van die Wet op Oordrag van die Universiteitskollege Fort Hare, 1959 (Wet No. 64 van 1959),

geregtig is om af te tree of afgedank moet word, bedoelde leeftyd na die eerste dag van enige maand van die jaar bereik, word hy by die toepassing van die ter sake dienende Wet geag bedoelde leeftyd op die eerste dag van die eersvolgende maand te bereik het.

(2) Indien iemand op wie sub-artikel (1) van toepassing is, die toepaslike in daardie sub-artikel bedoelde leeftyd op 'n ander dag van die maand September 1965 as die eerste dag van daardie maand bereik, en hy uit hoofde van die bepaling van daardie sub-artikel op die eerste dag van Oktober 1965 afgedank word, word enige pensioen waarop hy as gevolg van sodanige afdanking geregtig word, by die toepassing van sub-artikel (3) of (4) van artikel sewe-en-veertig van die Wysigingswet op die Pensioenwette, 1943 (Wet No. 33 van 1943), geag met ingang van die dag waarop hy bedoelde leeftyd bereik het, betaalbaar te geword het.

(3) Indien iemand op wie sub-artikel (1) van toepassing is, 'n bydraer tot die staandemag-pensioenfonds is, minstens tien jaar pensioengewende diens gehad het, en te sterwe kom voor sy uitdienstreding uit die staande mag maar op of na die datum waarop hy, by ontstentenis van die bepaling van daardie sub-artikel, ingevolge sub-artikel (1) of (2) van artikel vyf-en-dertig van die Regeringsdiens-pensioenwet, 1955, die reg sou gehad het om met pensioen af te tree en met pensioen afgedank sou moes geword het, word enige gratifikasie waarop sy afhanklikes ingevolge sub-artikel (1) van artikel nege-en-dertig van daardie Wet geregtig word, ooreenkomstig die bepaling van paragraaf (c) van laasbedoelde sub-artikel bereken.

(4) By die toepassing van hierdie artikel het die uitdrukkings „staande mag” en „staandemag-pensioenfonds” die betekenisse wat by artikel honderd-en-nege van die Regeringsdiens-pensioenwet, 1955, daaraan toegeskryf word.

Inwerkingtreding van sekere bepalinge.

32. (1) Artikel een word geag op die sesde dag van September 1939 in werking te getree het.

(2) Artikels twee, drie, vier, vyf, tien, elf en twaalf geld ten opsigte van elke persoon wat op die eerste dag van April 1964 in lewe was en aan wie op of na daardie datum 'n pensioen of toelae ingevolge die Oorlogspensioenwet, 1942, of die Wet op Speciale Oorlogspensioene, 1962, betaalbaar was, en word vir dié doel geag op daardie datum in werking te getree het.

(3) Sub-artikels (2), (4), (7) en (9) van artikel twaalf van die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1951, soos vervang deur artikel ses van hierdie Wet, word geag op die eerste dag van Julie 1956 in werking te getree het.

(4) Artikel sewe word geag op die eerste dag van Januarie 1964 in werking te getree het.

- (6) (a) Any amount which becomes due by any person in terms of paragraph (a) of sub-section (5) may, if he so desires, be deducted from his allowance or salary by the responsible accounting officer in monthly instalments at the rate of not less than six rand per mensem and shall be paid to the Consolidated Revenue Fund.
- (b) Such amount shall, for the purposes of sub-section (5) of section *four*, paragraph (b) of section *six*, sub-section (2) of section *seven* and sub-section (4) of section *ten*, be deemed to be an amount due in terms of sub-section (4) of section *two*."

31. (1) If any person who is entitled to retire or is required to be retired on attaining an age prescribed—

Determination of dates for retirement of certain persons.

- (a) in sub-section (1), (2) or (3) of section *twenty-six* or sub-section (1), (2) or (3) of section *thirty-five* or sub-section (1) or (2) of section *forty-six* of the Government Service Pensions Act, 1955 (Act No. 58 of 1955); or
- (b) in sub-section (1), (2) or (3) of section *fourteen* of the Public Service Act, 1957 (Act No. 54 of 1957); or
- (c) in section *three* of the Simonstown Naval Base Employees' Transfer Act, 1956 (Act No. 72 of 1956); or
- (d) in sub-section (1) of section *twelve* of the Prisons Act, 1959 (Act No. 8 of 1959); or
- (e) in sub-section (4) or (5) of section *thirty* of the University College of Fort Hare Transfer Act, 1959 (Act No. 64 of 1959),

attains the said age after the first day of any month in the year, he shall for the purposes of the relevant Act be deemed to have attained that age on the first day of the next succeeding month.

(2) If any person to whom sub-section (1) applies, attains the appropriate age referred to in that sub-section on any other day of the month of September, 1965, than the first day of that month, and is by reason of the provisions of that sub-section retired on the first day of October, 1965, any pension to which he may become entitled in consequence of such retirement shall, for the purposes of sub-section (3) or (4) of section *forty-seven* of the Pension Laws Amendment Act, 1943 (Act No. 33 of 1943), be deemed to become payable with effect from the date on which he attained the said age.

(3) If any person to whom sub-section (1) applies is a contributor to the permanent force pension fund, has had not less than ten years' pensionable service, and dies before his retirement from the permanent force but on or after the date on which he would, but for the provisions of that sub-section, have had the right to retire on pension and would have had to be retired on pension in terms of sub-section (1) or (2) of section *thirty-five* of the Government Service Pensions Act, 1955, any gratuity to which his dependants may become entitled in terms of sub-section (1) of section *thirty-nine* of that Act, shall be calculated in accordance with the provisions of paragraph (c) of the last-mentioned sub-section.

(4) For the purposes of this section the expressions "permanent force" and "permanent force pension fund" bear the meanings assigned thereto in section *one hundred and nine* of the Government Service Pensions Act, 1955.

32. (1) Section *one* shall be deemed to have come into operation on the sixth day of September, 1939.

Commencement of certain provisions.

(2) Sections *two*, *three*, *four*, *five*, *ten*, *eleven* and *twelve* shall apply in respect of every person who was alive on the first day of April, 1964, and to whom on or after that date a pension or allowance was payable under the War Pensions Act, 1942, or the War Special Pensions Act, 1962, and shall for that purpose be deemed to have come into operation on that date.

(3) Sub-sections (2), (4), (7) and (9) of section *twelve* of the Parliamentary Service and Administrators' Pensions Act, 1951, as substituted by section *six* of this Act, shall be deemed to have come into operation on the first day of July, 1956.

(4) Section *seven* shall be deemed to have come into operation on the first day of January, 1964.

(5) Artikel *nege* geld ten opsigte van elke persoon wat op die eerste dag van April 1964 in lewe was en aan wie op of na daardie datum 'n bonus ingevolge artikel *vier-en-dertig* van die Wysigingswet op die Pensioenwette, 1956, betaalbaar was, en word vir dié doel geag op daardie datum in werking te getree het.

(6) Artikels *dertien* tot en met *vyf-en-twintig* geld ten opsigte van elke persoon wat op die eerste dag van April 1964 in lewe was en aan wie op of na daardie datum 'n pensioen of toelae ingevolge die Ouderdomspensioenwet, 1962, die Wet op Blindes, 1962, die Wet op Oudstryderspensioene, 1962, of die Wet op Ongeskiktheidstoelaes, 1962, betaalbaar was, en word vir dié doel geag op daardie datum in werking te getree het: Met dien verstande dat 'n spesiale toelae wat ingevolge artikel *agt bis* van die Ouderdomspensioenwet, 1962, artikel *ses bis* van die Wet op Blindes, 1962, artikel *drie bis* van die Wet op Oudstryderspensioene, 1962, of artikel *elf bis* van die Wet op Ongeskiktheidstoelaes, 1962, soos bedoelde artikels voor die herroeping daarvan deur hierdie Wet bestaan het, aan so iemand betaal is ten opsigte van 'n tydperk na die een-en-dertigste dag van Maart 1964, verreken word teen enige voordeel wat ingevolge enige van bedoelde Wette, soos deur hierdie Wet gewysig, ten opsigte van dieselfde tydperk aan daardie persoon betaalbaar is.

(7) Artikel *agt-en-twintig* word geag op die twaalfde dag van Julie 1963 in werking te getree het.

(8) Artikel *een-en-dertig* tree in werking op 'n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

Kort titel.

33. Hierdie Wet heet die Wysigingswet op die Pensioenwette, 1964.

(5) Section *nine* shall apply in respect of every person who was alive on the first day of April, 1964, and to whom on or after that date a bonus was payable in terms of section *thirty-four* of the Pension Laws Amendment Act, 1956, and shall for that purpose be deemed to have come into operation on that date.

(6) Sections *thirteen* to *twenty-five*, inclusive, shall apply in respect of every person who was alive on the first day of April, 1964, and to whom on or after that date a pension or grant was payable in terms of the Old Age Pensions Act, 1962, the Blind Persons Act, 1962, the War Veterans' Pensions Act, 1962 or the Disability Grants Act, 1962 and shall for that purpose be deemed to have come into operation on that date: Provided that any special allowance paid to any such person in terms of section *eight bis* of the Old Age Pensions Act, 1962, section *six bis* of the Blind Persons Act, 1962, section *three bis* of the War Veterans' Pensions Act, 1962, or section *eleven bis* of the Disability Grants Act, 1962, as the said sections existed prior to their repeal by this Act, in respect of any period subsequent to the thirty-first day of March, 1964, shall be set off against any benefit payable to that person in terms of any of the said Acts, as amended by this Act, in respect of the same period.

(7) Section *twenty-eight* shall be deemed to have come into operation on the twelfth day of July, 1963.

(8) Section *thirty-one* shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

33. This Act shall be called the Pension Laws Amendment Short title. Act, 1964.

No. 85, 1964.]

WET

Tot wysiging van die Drankwet, 1928, en die Drankwysigingswet, 1963.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 6 van Wet 30 van 1928, soos gewysig deur artikel 3 van Wet 41 van 1934, artikel 1 van Wet 39 van 1937, artikel 2 van Wet 72 van 1961, artikel 1 van Wet 89 van 1962 en artikel 2 van Wet 88 van 1963.

Wysiging van artikel 31 van Wet 30 van 1928, soos vervang deur artikel 15 van Wet 88 van 1963.

Wysiging van artikel 42 van Wet 30 van 1928, soos vervang deur artikel 26 van Wet 88 van 1963.

Wysiging van artikel 45 van Wet 30 van 1928, soos vervang deur artikel 29 van Wet 88 van 1963.

Invoeging van artikel 45*bis* in Wet 30 van 1928.

1. Artikel *ses* van die Drankwet, 1928 (hieronder die Hoofwet genoem), word hierby gewysig deur na paragraaf (d) van sub-artikel (1) die volgende paragraaf in te voeg:

„(d)*bis* iemand wat, in 'n restourant wat onderworpe aan die voorskrifte van die Administrateur van 'n provinsie beheer, bestuur en in stand gehou word, drank vir gebruik in bedoelde restourant verkoop op gesag van die Minister en behoudens die voorwaardes of beperkings deur hom opgelê;”.

2. Artikel *een-en-dertig* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (a) van sub-artikel (4) na die woorde „met behoorlike inagneming van” die woorde „die moontlikheid dat 'n vir die openbare belang skadelike monopolistiese toestand in die drankhandel of 'n vertakking daarvan kan ontstaan of vererger word,” in te voeg;
- (b) deur na bedoelde paragraaf (a) die volgende paragraaf in te voeg:
„(a)*bis* Voordat die Minister besluit om 'n aanvraag om 'n lisensie nie toe te staan nie vanweë die moontlikheid dat 'n monopolistiese toestand kan ontstaan of vererger word, gee hy die applikant geleentheid om vertoë aan hom te rig binne die tydperk wat hy bepaal.”.

3. Artikel *twee-en-veertig* van die Hoofwet word hierby gewysig—

- (a) deur in sub-artikel (1) die woorde „en wat, terwyl die lisensie van krag is, sy besigheid of die gebou in verband waarmee die lisensie uitgereik is, verkoop of van die hand sit” te skrap en die woorde „die koper van die besigheid of die koper of huurder van die gebou” deur die woorde „iemand anders” en die woorde „artikel vyf-en-veertig” deur die woorde „artikels vyf-en-veertig en vyf-en-veertig *bis*” te vervang;
- (b) deur in sub-artikel (5) die woorde „en wat, terwyl die lisensie van krag is, sy besigheid of die gebou in verband waarmee die lisensie uitgereik is, verkoop of van die hand sit” te skrap en die woorde „die koper van die besigheid of die koper of huurder van die gebou” deur die woorde „iemand anders” te vervang.

4. Artikel *vyf-en-veertig* van die Hoofwet word hierby gewysig deur in sub-artikel (1) na die woorde „deur die Raad” die woorde „(behoudens die bepalings van artikel *vyf-en-veertig bis*)” in te voeg.

5. Die volgende artikel word hierby na artikel *vyf-en-veertig* van die Hoofwet ingevoeg:

No. 85, 1964.]

ACT

To amend the Liquor Act, 1928, and the Liquor Amendment Act, 1963.

(English text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. Section *six* of the Liquor Act, 1928 (hereinafter referred to as the principal Act), is hereby amended by the insertion after paragraph (d) of sub-section (1) of the following paragraph:

“(d)*bis* any person who, in any restaurant controlled, managed and maintained subject to the directions of the Administrator of any province, sells any liquor for consumption in such restaurant, under the authority of the Minister and subject to such conditions or restrictions as he may impose;”.

Amendment of section 6 of Act 30 of 1928, as amended by section 3 of Act 41 of 1934, section 1 of Act 39 of 1937, section 2 of Act 72 of 1961, section 1 of Act 89 of 1962 and section 2 of Act 88 of 1963.
2. Section *thirty-one* of the principal Act is hereby amended—
 - (a) by the insertion in paragraph (a) of sub-section (4) after the words “with due regard to” of the words “any possibility of a monopolistic condition detrimental to the public interest arising or being aggravated in the liquor trade or any branch thereof;”;
 - (b) by the insertion after the said paragraph (a) of the following paragraph:

“(a)*bis* Before the Minister decides not to grant an application for a licence on account of the possibility of a monopolistic condition arising or being aggravated, he shall afford the applicant an opportunity to make representations to him within such period as he may determine.”.

Amendment of section 31 of Act 30 of 1928, as substituted by section 15 of Act 88 of 1963.
3. Section *forty-two* of the principal Act is hereby amended—
 - (a) by the deletion in sub-section (1) of the words “who during the currency thereof sells or disposes of his business or the premises in respect of which the licence was issued,” and the substitution in the said sub-section for the words “the purchaser of such business or the purchaser or lessee of such premises” of the words “any other person” and for the words “section *forty-five*” of the words “sections *forty-five* and *forty-five bis*”;
 - (b) by the deletion in sub-section (5) of the words “who during the currency thereof sells or disposes of his business or the premises in respect of which the licence was issued,” and the substitution in the said sub-section for the words “the purchaser of such business or the purchaser or lessee of such premises” of the words “any other person”.

Amendment of section 42 of Act 30 of 1928, as substituted by section 26 of Act 88 of 1963.
4. Section *forty-five* of the principal Act is hereby amended by the insertion in sub-section (1) after the words “by the board” of the words “(subject to the provisions of section *forty-five bis*)”.
5. The following section is hereby inserted after section *forty-five* of the principal Act:

Amendment of section 45 of Act 30 of 1928, as substituted by section 29 of Act 88 of 1963.

Insertion of section 45*bis* in Act 30 of 1928.

„Sekere lisensies word nie sonder Minister se magtiging oorgedra nie.

45bis. (1) Geen lisensie vir die verkoop van drank (behalwe 'n buitelandse dranklisensie of 'n wynboer-lisensie) ingevolge hierdie Wet verleen of vernuwe in verband met 'n gebou in 'n ander streek as 'n in artikel drie-en-vyftig omskrewe verbode streek geleë, mag aan iemand oorgedra word nie tensy die voorsitter van 'n lisensieraad, of 'n lisensieraad, na gelang van die geval, die aanvraag om die oordrag by die Minister aanbeveel en die Minister daardie voorsitter of raad magtig om die oordrag toe te staan: Met die verstande dat so 'n magtiging nie nodig is nie in die geval van 'n oordrag van 'n lisensie van 'n dienaar van 'n maatskappy, vereniging, vennootskap of ander assosiasie van persone aan 'n ander dienaar van dieselfde maatskappy, vereniging, vennootskap of ander assosiasie van persone.

(2) Die Minister weerhou nie 'n magtiging ingevolge sub-artikel (1) nie tensy hy van oordeel is, nadat hy die applikant geleentheid gegee het om vertoë aan hom te rig binne die tydperk wat hy bepaal, dat die oordrag van die lisensie 'n vir die openbare belang skadelike monopolistiese toestand in die drankhandel of 'n vertakking daarvan sou kon laat ontstaan of vererger.

(3) Die besluit van die Minister oor 'n in sub-artikel (1) bedoelde aanvraag is afdoende.”.

Wysiging van artikel 66 van Wet 30 van 1928, soos gewysig deur artikel 18 van Wet 41 van 1934.

6. Artikel ses-en-sestig van die Hoofwet word hierby gewysig—

(a) deur sub-artikel (4) deur die volgende sub-artikel te vervang:

„(4) Behoudens die bepalings van artikel twee-en-sewentig word 'n tydelike dranklisensie verleen slegs aan iemand wat—

(a) die houer is van 'n kantien-lisensie of 'n restaurant-dranklisensie of 'n hotel-dranklisensie of 'n wyn- en bier-lisensie of 'n sportgronde-dranklisensie;

(b) die sekretaris van 'n *bona fide* skou of landbou-tentoonstelling is;

(c) die sekretaris, bestuurder of eerste hofmeester is van 'n *bona fide* resies- of sportbyeenkoms of dergelike geleentheid;

(d) die houer van 'n klub-dranklisensie is wat die magistraat aan wie die aanvraag om die lisensie gerig is, oortuig het dat die tydelike dranklisensie aangevra word vir 'n *bona fide* publieke funksie in die gebou of op die sportterrein van die klub—

(i) wat in verband staan met 'n spel, wedstryd, kompetisie of sosiale geleentheid wat deel uitmaak van die normale en gewone bedrywighede wat in bedoelde gebou of op bedoelde sportterrein plaasvind; of

(ii) waarvoor geskikte geriewe nie redelikerwys elders as in die gebou of op die speelsterrein van 'n klub in die distrik beskikbaar is nie.”;

(b) deur in sub-artikel (5) die woord „restaurant-dranklisensie” deur die woorde „wyn- en bier-lisensie” te vervang.

Wysiging van artikel 69 van Wet 30 van 1928, soos gewysig deur artikel 49 van Wet 88 van 1963.

7. Artikel nege-en-sestig van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg:

„(4) Ondanks die bepalings van paragraaf (a) van sub-artikel (3), kan twee gedeeltes van 'n gebou wat deur 'n muur of mure van mekaar geskei word, as afsonderlike geboue beskou word by die verlening of vernuwing van 'n restaurant-dranklisensie ten opsigte van een gedeelte en 'n teater-dranklisensie ten opsigte van die ander, selfs al word die twee gedeeltes deur 'n deur of ander verkeersweg verbind.”.

Wysiging van artikel 71bis van Wet 30 van 1928, soos ingevoeg deur artikel 53 van Wet 88 van 1963.

8. Artikel een-en-sewentig bis van die Hoofwet word hierby gewysig deur in paragraaf (a) van sub-artikel (7) die woorde „binne daardie plattelandse gebied en” te skrap.

"Certain licences not to be transferred without Minister's authority."

45bis. (1) No licence for the sale of liquor (other than a foreign liquor licence or a wine farmer's licence) granted or renewed under this Act in respect of premises situated in an area other than a prohibited area as defined in section *fifty-three*, shall be transferred to any person unless the chairman of a licensing board or a licensing board, as the case may be, recommends the application for such transfer to the Minister and the Minister authorizes such chairman or board to approve of such transfer: Provided that no such authority shall be required in the case of a transfer of a licence from an employee of a company, society, partnership or other association of persons to another employee of the same company, society, partnership or other association of persons.

(2) The Minister shall not withhold any authority under sub-section (1) unless he is of opinion, after he has afforded the applicant an opportunity to make representations to him within such period as he may determine, that the transfer of the licence might give rise to or aggravate a monopolistic condition detrimental to the public interest in the liquor trade or any branch thereof.

(3) The decision of the Minister on any application referred to in sub-section (1) shall be final."

6. Section *sixty-six* of the principal Act is hereby amended—
(a) by the substitution for sub-section (4) of the following sub-section:

Amendment of section 66 of Act 30 of 1928, as amended by section 18 of Act 41 of 1934.

"(4) Subject to the provisions of section *seventy-two* a temporary liquor licence shall only be granted to a person who is—

- (a) the holder of a bar licence, or a restaurant liquor licence, or an hotel liquor licence, or a wine and malt liquor licence or a sports ground liquor licence;
- (b) the secretary of a *bona fide* exhibition or agricultural show;
- (c) the secretary, manager or chief steward of a *bona fide* race meeting, sports meeting or like event;
- (d) the holder of a club liquor licence who has satisfied the magistrate to whom application for the licence is made, that the temporary liquor licence is required for a *bona fide* public function on the premises or the playing-fields of the club—
 - (i) connected with any game, match, competition or social event forming part of the activities normally and habitually pursued on such premises or playing-fields; or
 - (ii) for which suitable facilities are not reasonably available elsewhere than at the premises or playing-fields of a club within the district."

- (b) by the substitution in sub-section (5) for the word "restaurant" of the words "wine and malt".

7. Section *sixty-nine* of the principal Act is hereby amended by the addition of the following sub-section:

Amendment of section 69 of Act 30 of 1928, as amended by section 49 of Act 88 of 1963.

"(4) Notwithstanding anything in paragraph (a) of sub-section (3) contained, any two portions of any premises separated from each other by a wall or walls, may be regarded as being separate premises for the purposes of the grant or renewal of a restaurant liquor licence in respect of one portion and a theatre liquor licence in respect of the other, even though the two portions are connected by a door or other means of communication."

8. Section *seventy-one bis* of the principal Act is hereby amended by the deletion in paragraph (a) of sub-section (7) of the words "within such rural area and".

Amendment of section 71bis of Act 30 of 1928, as inserted by section 53 of Act 88 of 1963.

Wysiging van artikel 74 van Wet 30 van 1928, soos gewysig deur artikel 21 van Wet 41 van 1934, artikel 29 van Wet 61 van 1956 en artikel 57 van Wet 88 van 1963.

Wysiging van artikel 75 van Wet 30 van 1928, soos vervang deur artikel 58 van Wet 88 van 1963.

9. Artikel *vier-en-sewentig* van die Hoofwet word hierby gewysig deur paragraaf (h) van sub-artikel (2) deur die volgende paragraaf te vervang:

„(h) dat die jaarlikse subskripsie vir gewone lede minstens drie pond bedra;”.

10. (1) Artikel *vyf-en-sewentig* van die Hoofwet word hierby gewysig—

(a) deur in sub-paragraaf (i) van paragraaf (b) van sub-artikel (2) die woorde „vanuit die gelisensieerde gebou” waar daardie woorde die tweede keer voorkom, te skrap en die woord „drie-uur” deur die woord „vyfuur” te vervang;

(b) deur in paragraaf (e) van sub-artikel (2) die woorde „sodanige uur as wat vasgestel word deur die gesag wat daardie lisensie verleen of vernuwe en wat nie later is nie dan” te skrap;

(c) deur paragraaf (f) van sub-artikel (2) deur die volgende paragraaf te vervang:

„(f) die houer van ’n kantien-lisensie, ’n wyn- en bier-lisensie of ’n hotel-dranklisensie verkoop of lewer drank nie af vroeër as tienuur in die môre of later as half-twaalfuur in die aand nie: Met die verstande dat indien ’n klassifikasiesertifikaat ingevolge artikel *een-en-sewentig bis* ten opsigte van die gelisensieerde gebou uitgereik is, die houer van die betrokke hotel-dranklisensie drank mag verkoop en aflewer tot die uur, ook die uur in die môre van die volgende dag, wat die Minister bepaal: Met die verstande voorts dat indien ’n voorwaarde kragtens sub-paragraaf (i) van paragraaf (b) van sub-artikel (1) van artikel *agt-en-sewentig* opgelê is ten opsigte van die verstrekking van drank aan ’n bepaalde klas van persone kragtens ’n kantien-lisensie of ’n wyn- en bier-lisensie of ’n hotel-dranklisensie ten opsigte van ’n gebou geleë in ’n gebied wat kragtens die Wet op Groepsgebiede, 1957 (Wet No. 77 van 1957), ’n gebied vir okkupasie deur lede van die blanke groep verklaar is, drank deur die houer van bedoelde lisensie aan die betrokke bepaalde klas van persone verkoop en afgelewer word slegs gedurende die tyd wat vasgestel word deur die gesag wat die lisensie verleen of vernuwe en wat nie vroeër as tienuur in die môre of later as half-twaalfuur in die aand is nie;”.

(d) deur paragraaf (h) van sub-artikel (2) deur die volgende paragraaf te vervang:

„(h) die houer van ’n klub-dranklisensie verstrek nie drank vroeër as tienuur in die môre of later as half-twaalfuur in die aand nie;”.

(2) Die ure wat ingevolge paragraaf (f) van sub-artikel (1) van artikel *vyf-en-sewentig* van die Hoofwet vir die verkoop en aflewering van drank deur die houer van ’n lisensie voor die inwerkingtreding van hierdie Wet bepaal is, word geag die tyd te wees wat, ingevolge die tweede voorbehoudsbepaling by genoemde paragraaf (f), soos vervang deur paragraaf (c) van sub-artikel (1) van hierdie artikel, vasgestel is vir die verkoop en aflewering van drank deur die houer van bedoelde lisensie gedurende die jaar wat op die een-en-dertigste dag van Desember 1964 eindig, in gevalle wat in bedoelde voorbehoudsbepaling beoog word.

Wysiging van artikel 76 van Wet 30 van 1928, soos gewysig deur artikel 59 van Wet 88 van 1963.

11. Artikel *ses-en-sewentig* van die Hoofwet word hierby gewysig deur die volgende paragraaf by sub-artikel (2) te voeg, terwyl die bestaande sub-artikel paragraaf (a) word:

„(b) Geen houer van ’n groothandelaars-dranklisensie hou of berg in die gelisensieerde gebou vir ’n langer tydperk as agt-en-veertig uur enige drank wat deur hom aan ’n in paragraaf (a) bedoelde klant verkoop of afgelewer is nie.”.

Wysiging van artikel 79ter van Wet 30 van 1928, soos

12. Artikel *nege-en-sewentig* ter van die Hoofwet word hierby gewysig deur sub-artikel (2) deur die volgende sub-artikel te vervang:

9. Section *seventy-four* of the principal Act is hereby amended by the substitution for paragraph (h) of sub-section (2) of the following paragraph:

“(h) that the annual subscription for ordinary members is at least three pounds;”.

Amendment of section 74 of Act 30 of 1928, as amended by section 21 of Act 41 of 1934, section 29 of Act 61 of 1956 and section 57 of Act 88 of 1963.

10. (1) Section *seventy-five* of the principal Act is hereby amended—

(a) by the deletion in sub-paragraph (i) of paragraph (b) of sub-section (2) of the words “from the premises” and the substitution in the said sub-paragraph for the word “three” of the word “five”;

(b) by the deletion in paragraph (e) of sub-section (2) of the words “such hour as may be determined by the authority granting or renewing such licence, being not later than”;

(c) by the substitution for paragraph (f) of sub-section (2) of the following paragraph:

“(f) the holder of a bar licence, a wine and malt liquor licence or an hotel liquor licence shall not sell or deliver liquor earlier than ten o'clock in the morning or later than half-past eleven o'clock at night: Provided that if a certificate of classification has been issued under section *seventy-one bis* in respect of the licensed premises, the holder of the hotel liquor licence concerned may sell and deliver liquor until such hour, including such hour in the morning of the following day, as the Minister may determine: Provided further that if a condition has been imposed under sub-paragraph (i) of paragraph (b) of sub-section (1) of section *seventy-eight* in respect of the supply of liquor to any particular class of persons under a bar licence or a wine and malt liquor licence or an hotel liquor licence in respect of premises situated in an area declared under the Group Areas Act, 1957 (Act No. 77 of 1957), an area for the occupation by members of the white group, liquor shall be sold and delivered by the holder of such licence to the particular class of persons concerned only during such hours as may be determined by the authority granting or renewing the licence, being not earlier than ten o'clock in the morning or later than half-past eleven o'clock at night;”;

(d) by the substitution for paragraph (h) of sub-section (2) of the following paragraph:

“(h) the holder of a club liquor licence shall not supply liquor earlier than ten o'clock in the morning or later than half-past eleven o'clock at night;”.

(2) The hours determined before the commencement of this Act, under paragraph (f) of sub-section (1) of section *seventy-five* of the principal Act, for the sale and delivery of liquor by the holder of a licence, shall be deemed to be the hours determined under the second proviso to the said paragraph (f), as substituted by paragraph (c) of sub-section (1) of this section, for the sale and delivery of liquor by the holder of the said licence during the year ending the thirty-first day of December, 1964, in cases contemplated in the said proviso.

11. Section *seventy-six* of the principal Act is hereby amended by the addition to sub-section (2) of the following paragraph, the existing sub-section becoming paragraph (a):

“(b) No holder of a wholesale liquor licence shall keep or store on the licensed premises for any period exceeding forty-eight hours any liquor sold or delivered by him to a customer referred to in paragraph (a).”.

Amendment of section 76 of Act 30 of 1928, as amended by section 59 of Act 88 of 1963.

12. Section *seventy-nine ter* of the principal Act is hereby amended by the substitution for sub-section (2) of the following sub-section:

Amendment of section 79ter of Act 30 of 1928, as

ingevoeg deur
artikel 5 van
Wet 35 van 1956
en gewysig deur
artikel 63 van
Wet 88 van 1963.

„(2) 'n Lisensiehouer moet alle drank wat deur hom ontvang of vervaardig word en nie onmiddellik vir verkoop benodig is nie, in die aldus bepaalde plek opberg: Met die verstande dat die houer van 'n groothandelaarsdrank-lisensie of 'n bierbrouerslisensie sodanige drank ook kan opberg in 'n plek wat die magistraat van die distrik waarin genoemde plek geleë is, op aansoek van die lisensiehouer goedkeur: Met die verstande voorts dat die houer van 'n groothandelaarsdranklisensie geen drank by of vanuit daardie plek mag verkoop of aflewer aan iemand wat nie die gesagvoerder van 'n skip of sy verteenwoordiger is nie of wat nie 'n lisensie vir die verkoop van drank ingevolge hierdie Wet of 'n in artikel *honderd bis* of *honderd sex* bedoelde magtiging hou nie: Met die verstande voorts dat die houer van so 'n lisensie 'n daaglikse aantekening in een van die amptelike tale in daardie plek moet hou van alle drank wat in daardie plek gebring word en alle drank wat daaruit verwyder, verkoop of afgelewer word, wat die plek aantoon waarheen of die naam en adres van die persoon na wie dit aldus verwyder is of aan wie dit aldus afgelewer of verkoop is.”

Wysiging van
artikel 86 van
Wet 30 van 1928,
soos gewysig
deur artikel 67
van Wet 88
van 1963.

13. Artikel *ses-en-tagtig* van die Hoofwet word hierby gewysig deur na die woord „bier-lisensie” die woorde „en 'n tydelike dranklisensie uitgereik aan die houer van 'n wyn- en bier-lisensie” in te voeg.

Vervanging van
artikel 88 van
Wet 30 van 1928.

14. Artikel *agt-en-tagtig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Verkoop
van drank
deur stoker,
fabrikant
of brouer.

88. Nieteenstaande die bepalings van enige wet of van 'n lisensie kragtens enige wet verleen om drank te stook, te brou of te fabriseer en te verkoop, mag 'n stoker, brouer, vervaardiger of fabrikant van drank, behalwe vir sover in hierdie Wet uitdruklik anders bepaal word, geen deur hom gestookte, gebroude, vervaardigde of gefabriseerde drank, hetsy direk of indirek deur 'n koöperatiewe vereniging of maatskappy, geregistreer ingevolge die Wet op Koöperatiewe Verenigings, 1939 (Wet No. 29 van 1939), of 'n wysiging daarvan of enige ander agent, aan iemand anders verkoop of van die hand sit nie, vir gebruik of verbruik in die Unie, dan aan die houer van 'n lisensie kragtens hierdie Wet of van 'n magtiging verleen of vernuwe kragtens artikel *honderd bis* of *honderd sex* of aan die Regering: Met die verstande dat:

- (a) die voorafgaande bepalings van hierdie artikel nie ten opsigte van die verkoop of van die hand sit van drank deur die houer van 'n wynboer-lisensie ooreenkomstig bedoelde lisensie van toepassing is nie;
- (b) die houer van 'n bierbrouers-lisensie met die Minister of die lisensieraad, na gelang van die geval, se vergunning, gelyktydig verleen met die verlening of vernuwing van sy lisensie, aan ander persone dan die houters van lisensies kragtens hierdie Wet, bier mag verkoop van die soort en in die hoeveelheid wat kragtens daardie lisensie verkoop mag word;
- (c) hierdie artikel geen inbreuk maak nie op die bepalings van die Wet op Beheer oor Wyn en Spirituallieë, 1956 (Wet No. 38 van 1956), of 'n wysiging daarvan.”

Wysiging van
artikel 102 van
Wet 30 van 1928,
soos gewysig
deur artikel 24
van Wet 41 van
1934, artikel 10
van Wet 72 van
1961 en artikel 79
van Wet 88 van 1963.

15. Artikel *honderd-en-twee* van die Hoofwet word hierby gewysig deur paragraaf (b) van sub-artikel (2) deur die volgende paragraaf te vervang:

„(b) iemand van wie hy weet dat hy binne die voorafgaande twee jaar weens 'n oortreding van 'n wet op drank-verstreking veroordeel is tot gevangenisstraf sonder die keuse van 'n boete of tot 'n boete van meer dan vyftig pond.”

Vervanging van
artikel 111 van
Wet 30 van 1928.

16. Artikel *honderd-en-elf* van die Hoofwet word hierby deur die volgende artikel vervang:

„Tydsbe-
perking vir
invordering
van geld
aan lisensie-
houers
verskuldig.

111. Vanaf die eerste dag van die derde kalendermaand wat volg op die ene waarin die houer van 'n bottel-dranklisensie of kruideniers-wynlisensie aan iemand anders as 'n lisensiehouer of die houer van 'n magtiging kragtens artikel *honderd bis* of *honderd sex* drank verstrekket, kan geen aksie of ander

“(2) A licensee shall store all liquor received or manufactured by him and not immediately required for sale in the place so determined: Provided that the holder of a wholesale liquor licence or a brewer's licence may store such liquor also in a place which the magistrate of the district in which such place is situate, may approve on the application of such licensee: Provided further that the holder of a wholesale liquor licence shall not sell or deliver any liquor at or from such place to any person who is not the master of a ship or his agent or who does not hold a licence for the sale of liquor under this Act or an authority referred to in section *one hundred bis* or *one hundred sex*: Provided further that the holder of such licence shall keep at such place a daily record in one of the official languages of all liquor brought into that place and all liquor removed, sold or delivered therefrom, showing the place to which or the name and address of the person to whom it was so removed, delivered or sold.”.

inserted by
section 5 of
Act 35 of 1956
and amended by
section 63 of
Act 88 of 1963.

13. Section *eighty-six* of the principal Act is hereby amended by the insertion after the word “licence” of the words “and of a temporary liquor licence issued to the holder of a wine and malt liquor licence”.

Amendment of
section 86 of
Act 30 of 1928,
as amended by
section 67 of
Act 88 of 1963.

14. The following section is hereby substituted for section *eighty-eight* of the principal Act:

Substitution of
section 88 of
Act 30 of 1928.

“Sale of
liquor by
distiller,
manufac-
turer or
brewer.

88. Notwithstanding anything contained in any law, or in any licence granted under any law for the distillation, brewing or manufacturing of liquor and the sale thereof, and save as otherwise expressly provided, in this Act no distiller, brewer, producer or manufacturer of liquor shall sell or dispose of, for use or consumption in the Union, either directly or through any co-operative society or company registered under the Co-operative Societies Act, 1939 (Act No. 29 of 1939), or any amendment thereof or other agency, any liquor distilled, brewed, produced or manufactured by him to any person other than the holder of a licence under this Act or of an authority granted or renewed under section *one hundred bis* or *one hundred sex* or the Government: Provided that—

- (a) the foregoing provisions of this section shall not apply in respect of the sale or disposal of liquor by the holder of a wine farmer's licence in terms of such licence;
- (b) the holder of a brewer's licence may, under the authority of the Minister or the licensing board, as the case may be, granted at the time of the grant or renewal of his licence, sell to persons other than holders of licences under this Act, malt liquor of the kind and in the quantity permitted to be sold under such licence;
- (c) nothing in this section contained shall be deemed to affect any provisions of the Wine and Spirits Control Act, 1956 (Act No. 38 of 1956), or any amendment thereof.”.

15. Section *one hundred and two* of the principal Act is hereby amended by the substitution for paragraph (b) of sub-section (2) of the following paragraph:

Amendment of
section 102 of
Act 30 of 1928,
as amended by
section 24 of
Act 41 of 1934,
section 10 of
Act 72 of 1961
and section 79
of Act 88 of
1963.

“(b) any person who, to his knowledge, has within the preceding two years been convicted of any contravention of any law relating to the supply of liquor, and has been sentenced therefor to imprisonment without the option of a fine or to a fine exceeding fifty pounds.”.

16. The following section is hereby substituted for section *one hundred and eleven* of the principal Act:

Substitution of
section 111 of
Act 30 of 1928.

“Limita-
tion of
time for
recovery of
money owed
to licensees.

111. From and after the first day of the third calendar month succeeding that in which any liquor was supplied by the holder of any bottle liquor licence or grocer's wine licence to any person other than a licensee or the holder of an authority under section *one hundred bis* or *one hundred sex*,

regsgeding deur iemand ingestel word nie tot invordering van geld wat na beweer word verskuldig is in verband met daardie lewering, en kan so 'n beweerde skuld ook nie vir skuldvergelyking in aanmerking geneem word of die grondslag van 'n eis in rekonvensie deur iemand vorm nie."

Wysiging van artikel 140 van Wet 30 van 1928.

17. Artikel *honderd-en-veertig* van die Hoofwet word hierby gewysig deur die woorde „gelisensieer is om in brandspieritus handel te dryf” deur die woorde „die houer is van 'n in artikel *honderd-en-dertig* bedoelde lisensie” en die woorde „sonder lisensie” deur die woord „onwettig” te vervang.

Wysiging van artikel 166 van Wet 30 van 1928, soos gewysig deur artikel 33 van Wet 41 van 1934, artikel 42 van Wet 61 van 1956, artikel 10 van Wet 58 van 1957, artikel 17 van Wet 72 van 1961, artikel 20 van Wet 63 van 1962, artikel 10 van Wet 89 van 1962 en artikel 106 van Wet 88 van 1963.

18. Artikel *honderd ses-en-sestig* van die Hoofwet word hierby gewysig deur in paragraaf (1) die woorde „uitgereik ingevolge” deur die woorde „vermeld in” te vervang.

Wysiging van artikel 58 van Wet 88 van 1963.

19. Artikel *agt-en-vyftig* van die Drankwysigingswet, 1963, word hierby gewysig deur sub-artikel (2) te skrap.

Kort titel en datum van inwerking-treding.

20. Hierdie Wet heet die Drankwysigingswet, 1964, en tree in werking op die vyftiende dag van Julie 1964.

No. 86, 1964.]

WET

Tot wysiging van die wetsbepalings op egskeiding in Natal.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Herroeping van artikels 1 tot en met 9 van Wet 13 van 1883 van Natal.

1. Artikels *een* tot en met *nege* van Wet No. 13 van 1883 (Natal) word hierby herroep.

Kort titel.

2. Hierdie Wet heet die Wysigingswet op die Natalse Egskeidingswette, 1964, en tree in werking op 'n datum deur die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

no action or other judicial proceeding shall be capable of being brought by any person for the recovery of any money alleged to be owed in respect of such supply nor shall any such alleged debt be capable of being set off or of being the subject of any claim in reconvention by any person."

17. Section *one hundred and forty* of the principal Act is hereby amended by the substitution for the words "licensed to deal in methylated spirit" of the words "who is the holder of a licence referred to in section *one hundred and thirty*" and for the words "dealing in methylated spirit without a licence" of the words "unlawfully dealing in methylated spirit".

Amendment of section 140 of Act 30 of 1928.

18. Section *one hundred and sixty-six* of the principal Act is hereby amended by the substitution in paragraph (1) for the words "issued under" of the words "referred to in".

Amendment of section 166 of Act 30 of 1928, as amended by section 33 of Act 41 of 1934, section 42 of Act 61 of 1956, section 10 of Act 58 of 1957, section 17 of Act 72 of 1961, section 20 of Act 63 of 1962, section 10 of Act 89 of 1962 and section 106 of Act 88 of 1963.

19. Section *fifty-eight* of the Liquor Amendment Act, 1963, is hereby amended by the deletion of sub-section (2).

Amendment of section 58 of Act 88 of 1963.

20. This Act shall be called the Liquor Amendment Act, 1964, and shall come into operation on the fifteenth day of July, 1964.

Short title and date of commencement.

No. 86, 1964.]

ACT

To amend the law relating to divorce in Natal.

(Afrikaans text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. Sections *one to nine*, inclusive, of Law No. 13 of 1883 (Natal) are hereby repealed.

Repeal of sections 1 to 9, inclusive, of Natal Law 13 of 1883.

2. This Act shall be called the Natal Divorce Laws Amendment Act, 1964, and shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

Short title.

No. 87, 1964.]

WET

Om voorsiening te maak vir beheer oor die vervaardiging en verskaffing van krygstuig en om te dien einde 'n Krygstuigproduksieraad in te stel en sy werksaamhede te bepaal, en om vir ander bykomstige aangeleenthede voorsiening te maak.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Woordoms-
krywing.

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet—

- (i) „beampte” ’n beampte soos omskryf in sub-artikel (1) van artikel *een* van die Staatsdienswet, 1957 (Wet No. 54 van 1957); (vi)
- (ii) „kapitaalfonds” die kapitaalfonds in paragraaf (a) van sub-artikel (1) van artikel *tien* bedoel; (ii)
- (iii) „krygstuig” enige vaartuig, voertuig of vliegtuig, bom, ammunisie of wapen of enige materiaal, grondstof, onderdeel of artikel van watter aard ook al wat by die vervaardiging daarvan of vir weermagsdoeleindes of ander deur die Minister in oorlog met die Minister van Ekonomiese Sake bepaalde doeleindes gebruik kan word; (v)
- (iv) „Minister” die Minister van Verdediging; (iv)
- (v) „raad” die by artikel *twee* ingestelde Krygstuigproduksieraad; (i)
- (vi) „werknemer” ’n werknemer soos omskryf in sub-artikel (1) van artikel *een* van die Staatsdienswet, 1957. (iii)

Instelling van
Krygstuigpro-
duksieraad.

2. Vanaf ’n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal, word daar ’n raad ingestel wat die Krygstuigproduksieraad heet, met regspersoonlikheid bekleed is en bevoeg is om in sy naam as regspersoon as eiser en verweerder in regte op te tree, en om, behoudens die bepalinge van hierdie Wet, alle handelinge te verrig wat nodig is vir of in verband staan met die uitvoering van sy pligte en die verrigting van sy werksaamhede ingevolge hierdie Wet.

Samestelling
van raad.

3. (1) Die raad bestaan uit sewe lede, deur die Minister aangestel, van wie—

- (a) twee persone moet wees met uitgebreide kennis van en ondervinding in die nywerheidswese, en onderskeidelik as voorsitter en vise-voorsitter van die raad aangewys moet word;
- (b) twee nyweraars moet wees met besondere kennis van en ondervinding in die ingenieursbedryf;
- (c) een ’n bedryfsekonoom moet wees; en
- (d) twee persone moet wees met besondere kennis ten opsigte van die een of ander aspek van die werksaamhede van die raad.

(2) ’n Lid van die raad bekleed sy amp, behoudens die bepalinge van sub-artikel (4), vir die tydperk van hoogstens vyf jaar en onderworpe aan die voorwaardes wat die Minister ten tyde van sy aanstelling bepaal, en indien so ’n lid se setel vakant word voor die verstryking van die tydperk waarvoor hy aangestel is, stel die Minister ooreenkomstig die bepalinge van hierdie artikel iemand anders aan om die vakature te vul vir die onverstreke deel van die ampstermyn van die lid wie se setel vakant geword het.

(3) ’n Lid wie se ampstermyn verstryk het, kan weer aangestel word.

(4) ’n Lid van die raad ontruim sy amp—

- (a) indien hy bedank of te sterwe kom;
- (b) indien sy boedel gesekwestreer word;
- (c) indien hy kranksinnig word;
- (d) indien hy sonder verlof van die raad van twee agtereenvolgende gewone raadsvergaderings afwesig is;
- (e) indien hy verkies of benoem word as lid van die Senaat, die Volksraad of ’n provinsiale raad of die Wetgewende Vergadering van Suidwes-Afrika; of
- (f) indien hy deur die Minister afgedank word om redes wat hom volgens die Minister se oordeel ongeskik maak om in die raad te dien.

No. 87, 1964.]

ACT

To provide for control of the manufacture and supply of munitions and to that end to establish a Munitions Production Board and to define its functions, and to provide for other incidental matters.

(English text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. In this Act, unless the context otherwise indicates— Definitions.

- (i) "board" means the Munitions Production Board established by section two; (v)
- (ii) "capital fund" means the capital fund referred to in paragraph (a) of sub-section (1) of section ten; (ii)
- (iii) "employee" means an employee as defined in sub-section (1) of section one of the Public Service Act, 1957 (Act No. 54 of 1957); (vi)
- (iv) "Minister" means the Minister of Defence; (iv)
- (v) "munitions" means any vessel, vehicle, aircraft, bomb, ammunition or weapon or any material, raw material, component or article of whatever nature capable of being used in the manufacture thereof or for defence force purposes or other purposes determined by the Minister in consultation with the Minister of Economic Affairs; (iii)
- (vi) "officer" means an officer as defined in sub-section (1) of section one of the Public Service Act, 1957. (i)

2. As from a date to be fixed by the State President by proclamation in the *Gazette*, there shall be established a board to be known as the Munitions Production Board which shall be a body corporate, capable of suing and being sued in its corporate name and of performing, subject to the provisions of this Act, all such acts as may be necessary for or incidental to the performance of its duties and functions under this Act. Establishment of Munitions Production Board.

3. (1) The board shall consist of seven members to be appointed by the Minister, of whom— Constitution of board.

- (a) two shall be persons with extensive knowledge of and experience in industry, and shall be designated as chairman and vice-chairman respectively of the board;
- (b) two shall be industrialists with particular knowledge of and experience in the engineering industry;
- (c) one shall be an industrial economist; and
- (d) two shall be persons with special knowledge in respect of some aspect of the functions of the board.

(2) A member of the board shall, subject to the provisions of sub-section (4), hold office for such period not exceeding five years and subject to such conditions as may be determined by the Minister at the time of his appointment, and if the seat of any such member becomes vacant before the expiration of the period for which he has been appointed, the Minister shall appoint some other person in accordance with the provisions of this section to fill the vacancy for the unexpired portion of the period of office of the member whose seat has become vacant.

(3) A member whose period of office has terminated shall be eligible for re-appointment.

(4) A member of the board shall vacate his office—

- (a) if he resigns or dies;
- (b) if his estate is sequestrated;
- (c) if he becomes of unsound mind;
- (d) if he absents himself from two consecutive ordinary meetings of the board without its leave;
- (e) upon his election or nomination as a member of the Senate, the House of Assembly, or a provincial council or the Legislative Assembly of South-West Africa; or
- (f) if his appointment is terminated by the Minister for reasons which in the opinion of the Minister render him unsuitable to serve on the board.

(5) Die besoldiging en toelaes van die lede van die raad word deur die Minister in oorleg met die Minister van Finansies bepaal.

(6) Wanneer die voorsitter van die raad afwesig is of nie sy ampspligte kan verrig nie, tree die vise-voorsitter vir alle doeleindes op as voorsitter van die raad.

(7) Wanneer sowel die voorsitter as die vise-voorsitter van die raad afwesig is of nie in staat is om sy ampspligte te verrig nie, of die setels van sowel die voorsitter as die vise-voorsitter vakant is, kan die Minister op die voorwaardes en onderworpe aan betaling van die besoldiging en toelaes wat hy in oorleg met die Minister van Finansies bepaal, iemand anders aanstel om as voorsitter van die raad op te tree totdat 'n voorsitter of vise-voorsitter behoorlik aangestel is of, na gelang van die geval, totdat die voorsitter of die vise-voorsitter sy ampspligte kan hervat.

Werkzaamhede
van raad.

4. (1) Die raad is bevoeg—

- (a) om met die goedkeuring van die Minister, verleen in oorleg met die Minister van Ekonomiese Sake, krygstuig wat die Staat nodig het, te vervaardig en te verskaf;
- (b) om met die Minister se goedkeuring krygstuig aan enige ander persoon of liggaam te verskaf;
- (c) om in oorleg met die Staatstenderraad ooreenkomste met persone binne of buite die Republiek aan te gaan vir die vervaardiging of verskaffing van krygstuig of enigiets (behalwe patentregte) wat in verband met die vervaardiging van krygstuig vereis word, hetsy deur die raad of deur iemand met wie die raad 'n ooreenkoms vir die vervaardiging daarvan aangegaan het of wil aangaan;
- (d) om spesifikasies, tekenings en ander inligting in verband met die vervaardiging van krygstuig op te stel en aan enigiemand met wie die raad 'n ooreenkoms bedoel in paragraaf (c) aangegaan het of wil aangaan, beskikbaar te stel, en om aan so iemand advies en leiding in verband met die vervaardiging van sodanige krygstuig te gee;
- (e) om die stappe vir die bevordering van die vervaardiging van krygstuig te doen wat die raad nodig ag;
- (f) om krygstuig te inspekteer en te toets;
- (g) om die reëlins te tref wat die raad nodig ag vir die opstapeling van strategiese grondstowwe, materiaal en onderdele vir die vervaardiging van krygstuig;
- (h) om die ondersoek en navorsing in verband met die vervaardiging van krygstuig te onderneem wat hy nodig ag, en om die Minister van advies te dien oor enige aangeleentheid in verband met die vervaardiging van krygstuig wat die Minister na die raad vir sy advies verwys of waaromtrent die raad dit nodig ag om die Minister te adviseer.

(2) Die raad kan—

- (a) met enige Staatsdepartement, universiteit of tegniese kollege of enige ander persoon of liggaam saamwerk in verband met enige ondersoek of navorsing of ander aangeleentheid wat met die vervaardiging van krygstuig in verband staan;
- (b) met onderwysinrigtings en wetenskaplike of tegniese of ander liggame saamwerk in verband met die verskaffing van onderrig aan of die opleiding van persone vir professionele of tegniese diens of as geskoolde ambagsmanne by die vervaardiging van krygstuig, en op die voorwaardes wat hy goedvind aan sodanige persone geldelike of ander hulp verleen ten einde hulle in staat te stel om sodanige onderrig te ontvang of opleiding te ondergaan;
- (c) enige ondersoek in verband met die vervaardiging van krygstuig in of buite die Republiek onderneem en met enigiemand in of (met die Minister se goedkeuring) buite die Republiek saamwerk in verband met enige aangeleentheid wat op die vervaardiging van krygstuig betrekking het.

(3) Die raad kan roerende of onroerende eiendom wat hy vir die verrigting van sy werkzaamhede nodig ag, aankoop of op ander wyse verkry of huur, en eiendom wat hy verkry het, verhuur of van die hand sit, en enige fasiliteite verkry of daarstel wat hy goedvind: Met dien verstande dat geen eiendom, behalwe krygstuig deur die Staat benodig, van die hand gesit word nie, dan alleen met algemene of spesiale goedkeuring deur die Minister in oorleg met die Minister van Finansies verleen.

(5) The remuneration and allowances of the members of the board shall be determined by the Minister in consultation with the Minister of Finance.

(6) Whenever the chairman of the board is absent or is unable to perform his functions, the vice-chairman shall for all purposes act as chairman of the board.

(7) Whenever both the chairman and the vice-chairman of the board are absent or unable to fulfil their duties, or the offices of both the chairman and the vice-chairman are vacant, the Minister may, subject to such conditions and the payment of such remuneration and allowances as he may in consultation with the Minister of Finance determine, appoint some other person to act as chairman of the board until a chairman or a vice-chairman has been duly appointed or, as the case may be, until the chairman or the vice-chairman is able to resume his duties.

4. (1) The board shall have power—

Functions of board.

- (a) with the approval of the Minister, granted in consultation with the Minister of Economic Affairs, to manufacture and supply any munitions required by the State;
- (b) with the approval of the Minister to supply munitions to any other person or body;
- (c) in consultation with the State Tender Board to enter into agreements with persons within or outside the Republic for the manufacture or supply of munitions or anything (except patent rights) required in connection with the manufacture of munitions, either by the board or by any person with whom the board has entered or proposes to enter into an agreement for the manufacture thereof;
- (d) to prepare and make available to any person with whom the board has entered or proposes to enter into any agreement contemplated in paragraph (c) specifications, drawings and other information in connection with the manufacture of munitions, and to furnish advice and guidance to any such person in regard to the manufacture of such munitions;
- (e) to take such steps for the promotion of the manufacture of munitions as the board may consider necessary;
- (f) to inspect and test munitions;
- (g) to make such arrangements as the board may consider necessary for the stockpiling of strategic raw materials, materials and components for the manufacture of munitions;
- (h) to undertake such investigation and research in connection with the manufacture of munitions as it may consider necessary, and to advise the Minister in regard to any matter relating to the manufacture of munitions which the Minister may refer to the board for its advice or as to which the board may consider it necessary to advise the Minister.

(2) The board may—

- (a) co-operate with any department of State, university or technical college or any other person or body in connection with any investigation or research or any other matter connected with the manufacture of munitions;
- (b) co-operate with educational institutions and scientific or technical or other bodies in connection with the provision of instruction for or the training of persons for professional or technical service or as skilled artisans in the manufacture of munitions, and may on such conditions as it may deem fit provide financial or other assistance to such persons in order to enable them to receive such education or undergo such training;
- (c) undertake any investigation in connection with the manufacture of munitions in or outside the Republic and co-operate with any person within or (with the Minister's approval) outside the Republic in connection with any matter relating to the manufacture of munitions.

(3) The board may by purchase or otherwise acquire or lease movable or immovable property which it considers necessary for the performance of its functions, and may let or dispose of property which it has acquired and obtain or establish any facilities it may deem fit: Provided that no property, other than munitions required by the State, shall be disposed of except with the general or special approval of the Minister granted in consultation with the Minister of Finance.

(4) Die Minister kan van tyd tot tyd aan die raad die opdragte in verband met die verrigting van sy werksaamhede gee wat die Minister goedvind, en die raad moet aan alle aldus gegewe opdragte voldoen.

Sekere bates en laste gaan oor op raad.

5. (1) Vanaf die datum in artikel twee bedoel, gaan al die bates, laste, regte en verpligtings van die Staat in verband met die Krygstuigwerkplaas en die Krygstuigproduksiekantoor onder beheer van die Departement van Verdediging, of wat deur die Ammunisie-afdeling van die Suid-Afrikaanse Munt uitsluitlik vir of in verband met die vervaardiging van krygstuig gebruik word, sonder betaling oor op die raad.

(2) Indien die raad ontbind word, gaan al sy bates, laste, regte en verpligtings oor op die Staat.

Sekere kontrakte en ooreenkomste deur raad uitgevoer te word.

6. (1) Die raad moet enige stappe doen wat nodig is om gevolg te gee aan of wat ontstaan uit enige kontrak of ooreenkoms wat die Sekretaris van Verdediging of enige ander persoon namens die Regering met enige persoon, maatskappy of liggaam aangegaan het in verband met die vervaardiging of verskaffing van krygstuig of in verband met die verkryging van benodigdhede vir die vervaardiging van krygstuig, op dieselfde wyse asof die raad self daardie kontrak of ooreenkoms met bedoelde persoon, maatskappy of liggaam aangegaan het.

(2) Enige gelde wat ingevolge so 'n kontrak of ooreenkoms betaalbaar word en enige onkoste wat in verband daarmee ontstaan, moet deur die raad uit sy fondse betaal word.

Vergaderings van raad.

7. (1) Die eerste vergadering van die raad word gehou op die tyd en plek wat die Minister bepaal, en alle daaropvolgende vergaderings word gehou op die tye en plekke wat die voorsitter van die raad vasstel.

(2) Die kworum vir 'n vergadering van die raad is vier lede, van wie een die voorsitter of die vise-voorsitter moet wees.

(3) Alle besluite op 'n vergadering van die raad geskied by meerderheidsbesluit van die aldaar aanwesige lede, en by 'n staking van stemme oor enige saak het die persoon wat as voorsitter by die vergadering optree, benewens sy beraadslagende stem ook 'n beslissende stem.

Uitvoerende komitee.

8. (1) Die raad kan 'n uitvoerende komitee aanstel wat uit die voorsitter en twee ander raadslede bestaan.

(2) Die kworum, werksaamhede en prosedure van die uitvoerende komitee word deur die raad vasgestel.

(3) Die lede van die uitvoerende komitee ontvang die besoldiging en toelaes ten opsigte van hul dienste wat die Minister in oorleg met die Minister van Finansies bepaal.

Hulpkomitees.

9. (1) Die raad kan hulpkomitees instel om hom by die verrigting van sy werksaamhede en pligte by te staan en die persone, met inbegrip van lede van die raad, wat hy goedvind as lede van so 'n komitee aanstel.

(2) Die raad kan na goeë dunde van sy bevoegdheid aan 'n aldus ingestelde komitee toewys, maar is nie onthef van 'n bevoegdheid wat hy aan 'n komitee toegewys het nie, en kan 'n besluit van so 'n komitee wysig of intrek.

(3) Die lede van 'n hulpkomitee ontvang die besoldiging en toelaes ten opsigte van hul dienste wat die raad bepaal.

Fondse van raad.

10. (1) Die fondse van die raad bestaan uit—

(a) 'n kapitaalfonds, wat gekrediteer moet word met die gelde wat die Parlement vir die doel bewillig en bydraes daartoe uit enige ander bron ontvang;

(b) gelde wat die Parlement vir die lopende uitgawes van die raad bewillig;

(c) bedrae wat uit gelde deur die Parlement vir die doel bewillig aan die raad betaal word ten opsigte van krygstuig deur die raad verskaf; en

(d) gelde wat uit enige ander bron ontvang word.

(2) Die bedrae in paragraaf (c) van sub-artikel (1) bedoel, word van tyd tot tyd aan die raad oorbetal ten einde sy uitgawes in verband met die vervaardiging of verkryging van krygstuig te dek.

(4) The Minister may from time to time give such directions to the board in connection with the performance of its functions as he may deem fit, and the board shall comply with any directions so given.

5. (1) As from the date referred to in section *two*, all assets, liabilities, rights and obligations of the State in connection with the Defence Ordnance Workshop and the Defence Ordnance Production Office under the control of the Department of Defence, or used by the Ammunition Section of the South African Mint solely for or in connection with the manufacture of munitions, shall without payment become vested in the board.

Certain assets and liabilities to devolve upon board.

(2) If the board is dissolved all its assets, liabilities, rights and obligations shall devolve upon the State.

6. (1) The board shall take all such steps as may be necessary for giving effect to or may arise out of any contract or agreement entered into with any person, company or body by the Secretary for Defence or any other person on behalf of the Government, in connection with the manufacture or supply of munitions or in connection with the acquisition of requisites for the manufacture of munitions, in the same manner as if the board had itself entered into such contract or agreement with the person, company or body in question.

Certain contracts and agreements to be carried out by board.

(2) Any moneys which may become payable in terms of any such contract or agreement, and any expenditure which may arise in connection therewith, shall be paid out of its funds by the board.

7. (1) The first meeting of the board shall be held at a time and place to be fixed by the Minister, and all subsequent meetings shall be held at such times and places as may be fixed by the chairman of the board.

Meetings of board.

(2) The quorum for a meeting of the board shall be four members, one of whom shall be the chairman or the vice-chairman.

(3) All decisions at any meeting of the board shall be by resolution by majority vote of the members present thereat, and in the event of an equality of votes on any matter, the person acting as chairman at the meeting shall have a casting vote in addition to his deliberative vote.

8. (1) The board may appoint an executive committee consisting of the chairman and two other members of the board.

Executive committee.

(2) The quorum, functions and procedure of the executive committee shall be determined by the board.

(3) The members of the executive committee shall receive such remuneration and allowances in respect of their services as may be determined by the Minister in consultation with the Minister of Finance.

9. (1) The board may establish subsidiary committees to assist it in the performance of its functions and duties and appoint such persons, including members of the board, as members of any such committee as the board may deem fit.

Subsidiary committees.

(2) The board may assign to a committee so established such of its powers as it may deem fit, but shall not be divested of any power which it may have assigned to a committee, and may amend or withdraw any decision of any such committee.

(3) The members of a subsidiary committee shall receive such remuneration and allowances in respect of their services as the board may determine.

10. (1) The funds of the board shall consist of—

Funds of board.

- (a) a capital fund to which shall be credited such moneys as may be appropriated by Parliament for the purpose and any contributions thereto received from any other source;
- (b) moneys appropriated by Parliament for the current expenditure of the board;
- (c) amounts paid over to the board out of moneys appropriated by Parliament for the purpose in respect of munitions supplied by the board; and
- (d) moneys received from any other source.

(2) The amounts referred to in paragraph (c) of sub-section (1) shall be paid over to the board from time to time in order to meet its expenditure in connection with the manufacture or acquisition of munitions.

(3) Die raad kan van enige persoon skenkings of bydraes ontvang en moet aldus ontvangte gelde aanwend vir die doel en ooreenkomstig die voorwaardes deur die skenker of bydraer aangewys.

(4) Die kapitaalfonds word aangewend uitsluitlik om kapitaaluitgawes te dek.

(5) Enige gelde wat vir die boekjaar wat op 31 Maart 1965 eindig op die begrotingspos van die Departement van Verdediging of enige ander Staatsdepartement bewillig is of word vir werksaamhede in verband met die vervaardiging of verkryging van krygstuig, en wat op die ingevolge artikel *twee* bepaalde datum nog nie bestee is nie, word van tyd tot tyd op aanvraag deur die raad in die rekening van die raad gestort.

(6) Die raad moet 'n rekening by 'n deur die Minister goedgekeurde bank open en daarin alle gelde stort wat uit enige bron ontvang word, en enige gelde wat nie vir onmiddellike gebruik of as 'n redelike bedryfsaldo nodig is nie, moet deur die raad belê word by die Staatskuldkommissaris of op 'n ander wyse wat die Minister in oorleg met die Minister van Finansies bepaal.

(7) Die raad moet van tyd tot tyd aan die Minister of 'n persoon of liggaam wat hy aanwys enige inligting of verduideliking in verband met die besteding van die raad se fondse verstrek wat die Minister of bedoelde persoon of liggaam vereis.

Rekenings en ouditering.

11. (1) Die boekjaar van die raad eindig op die een-en-dertigste dag van Maart in elke jaar.

(2) Die raad moet behoorlik boekhou van sy eiendom en van al sy finansiële transaksies en moet so spoedig moontlik na die end van elke boekjaar rekenings van sy inkomstes en uitgawes vir sodanige jaar en 'n balansstaat van sy bates en laste op die een-en-dertigste dag van Maart opstel.

(3) Die rekenings van die raad word deur die Kontroleur en Ouditeur-generaal geouditeer.

Verslae.

12. Die raad moet aan die Minister die inligting verstrek wat hy van tyd tot tyd verlang in verband met die werksaamhede en geldelike toestand van die raad, en moet daarbenewens 'n jaarverslag oor sy werksaamhede aan die Minister voorlê, en bedoelde verslag word deur die Minister in die Senaat en in die Volksraad ter Tafel gelê binne veertien dae na ontvangs daarvan as die Parlement dan in gewone sitting is, of, as die Parlement nie dan in gewone sitting is nie, binne veertien dae na die aanvang van sy eersvolgende gewone sitting, tensy die openbaarmaking daarvan volgens die Minister se oordeel die landsveiligheid in gevaar kan stel.

Personeel van raad.

13. (1) Die werk verbonde aan die verrigting van sy werksaamhede deur die raad, word op sy koste en onder sy opdrag en beheer verrig deur—

(a) persone deur die raad aangestel op die voorwaardes en teen die besoldiging wat die raad bepaal;

(b) die beamptes en werknemers in sub-artikel (3) bedoel; en

(c) beamptes in die Staatsdiens wat ingevolge sub-artikel (6) van artikel *dertien* van die Staatsdienswet, 1957 (Wet No. 54 van 1957), tydelik aan die diens van die raad afgestaan word.

(2) By die toepassing van die wetsbepalings op die Staatsdiens ten opsigte van 'n beampte in paragraaf (c) van sub-artikel (1) bedoel, word 'n deur die Minister aangewese persoon in die diens van die raad geag die hoof van die departement van dié beampte te wees.

(3) Vanaf die datum ingevolge artikel *twee* bepaal, word elke beampte of werknemer wat op daardie datum by die Krygstuig-produksiekantoor of die Krygstuigwerkplaas onder die beheer van die Departement van Verdediging in diens is, of by die Ammunisie-afdeling van die Suid-Afrikaanse Munt uitsluitlik in verband met die vervaardiging van krygstuig in diens is, 'n beampte of werknemer van die raad, behalwe—

(a) waar so 'n beampte of werknemer die raad deur die hoof van sy departement binne dertig dae vanaf daardie datum skriftelik in kennis gestel het dat hy in diens van die Staat wil bly; of

(b) in die geval van so 'n beampte of werknemer ten opsigte van wie die raad die hoof van die betrokke departement binne bedoelde tydperk skriftelik in kennis gestel het dat die raad die betrokke beampte of werknemer nie in sy diens wil neem nie.

(3) The board may receive donations or contributions from any person and shall use any moneys so acquired for such purposes and in accordance with such conditions as the donor may specify.

(4) The capital fund shall be applied exclusively to meet capital expenditure.

(5) Any moneys which may have been or may be appropriated on the Vote of the Department of Defence or any other department of State for the financial year ending on the 31st March, 1965, for activities in connection with the production or acquisition of munitions, and which have not been expended on the date fixed in terms of section *two*, shall from time to time on application by the board be paid into the account of the board.

(6) The board shall open an account with a bank approved by the Minister and shall deposit therein all moneys received from any source, and any moneys not required for immediate use or as a reasonable operating balance shall be invested by the board with the Public Debt Commissioners or in such other manner as may be determined by the Minister in consultation with the Minister of Finance.

(7) The board shall from time to time furnish to the Minister or any person or body designated by him, any information or explanation which the Minister or such person or body may require in connection with the utilization of its funds by the board.

11. (1) The financial year of the board shall terminate on the thirty-first day of March in each year. Accounts and auditing.

(2) The board shall keep proper records of its property and of all its financial transactions and shall as soon as possible after the end of each financial year prepare statements of its revenue and expenditure for such year and a balance sheet of its assets and liabilities as at the thirty-first day of March.

(3) The accounts of the board shall be audited by the Controller and Auditor-General.

12. The board shall submit to the Minister such information Reports. as he may from time to time require in respect of its activities and its financial position, and shall in addition submit to the Minister an annual report on its activities, and such report shall be laid on the Table of the Senate and of the House of Assembly by the Minister within fourteen days of receipt thereof if Parliament is then in ordinary session, or, if Parliament is not then in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session, unless publication thereof may in the opinion of the Minister endanger the safety of the State.

13. (1) The work incidental to the carrying out of its functions Staff of board. by the board shall be performed at its expense and under its directions and control by—

- (a) persons appointed by the board on such conditions and at such remuneration as the board may determine;
- (b) the officers and employees referred to in sub-section (3); and
- (c) officers in the public service seconded to the service of the board in terms of sub-section (6) of section *thirteen* of the Public Service Act, 1957 (Act No. 54 of 1957).

(2) For the purposes of the application of the laws governing the public service in respect of any officer referred to in paragraph (c) of sub-section (1), a person in the service of the board designated by the Minister shall be deemed to be the head of the department of such officer.

(3) As from the date fixed under section *two*, every officer or employee who on that date is employed in the Defence Ordnance Production Office or the Defence Ordnance Workshop under the control of the Department of Defence, or is employed in the Ammunition Section of the South African Mint exclusively in connection with the production of munitions, shall become an officer or employee of the board, except—

- (a) where such officer or employee has within thirty days from that date in writing advised the board through the head of his department that he desires to remain in the service of the State; or
- (b) in the case of any such officer or employee in respect of whom the board has within the said period in writing advised the head of the department concerned that the board does not wish to take such officer or employee into its service.

(4) Die hoof van die betrokke departement deel die inhoud van enige kennisgewing ingevolge paragraaf (b) van sub-artikel (3) deur hom ontvang, onverwyld mee aan die persoon op wie die kennisgewing betrekking het.

(5) Behalwe ingevolge tugmaatreëls deur die raad toegepas, word 'n beampte of werknemer wat ingevolge sub-artikel (3) 'n beampte of werknemer van die raad word, se salaris of skaal van salaris nie sonder sy toestemming verminder nie, en so 'n beampte of werknemer behou al die regte en voorregte ten opsigte van verlof wat hy sou gehad het indien hy nie 'n beampte of werknemer van die raad geword het nie.

(6) Enige verlof wat, voordat hy 'n beampte of werknemer van die raad geword het, ten gunste van so 'n beampte of werknemer opgeloopt het, word geag uit hoofde van diens by die raad ten gunste van hom op te geloopt het.

Voorsiening vir pensioene ten opsigte van dienaars van raad.

14. (1) Die raad kan vir persone in sy diens 'n pensioenskema of 'n pensioenskema en 'n voorsorgfonds instel en die reëls in verband daarmee voorskryf wat hy goedvind.

(2) (a) Iemand wat ingevolge sub-artikel (3) van artikel dertien 'n beampte of werknemer van die raad word, behou alle regte en voorregte en bly onderhewig aan alle verpligtings wat hy vir pensioendoeleindes verkry of aangegaan het kragtens enige wetsbepaling waaraan hy onmiddellik vóór die ingevolge artikel twee bepaalde datum onderhewig was, tot tyd en wyl hy 'n lid van 'n in sub-artikel (1) bedoelde fonds of skema of 'n ander volgens wet op hom toepaslike fonds of skema word.

(b) So iemand hou, totdat hy lid van 'n in paragraaf (a) bedoelde skema of fonds word, aan om by te dra tot die pensioen- of voorsorgfonds waartoe hy onmiddellik vóór bedoelde datum bygedra het, asof hy nie na die diens van die raad oorgeplaas is nie, en bedoelde bydraes word gebaseer op sy pensioengewende verdienste op die dag onmiddellik voor die datum waarop hy 'n beampte of werknemer van die raad geword het.

(c) 'n Bedrag gelyk aan enige bydraes wat ten opsigte van so iemand aan enige pensioen- of voorsorgfonds betaal word uit gelde deur die Parlement vir daardie doel bewillig, moet deur die raad in die Gekonsolideerde Inkomstefonds inbetaal word.

(3) Indien iemand op wie paragraaf (b) van sub-artikel (2) van toepassing is, 'n bydraer is tot 'n fonds waarna in artikel twee, artikel een-en-sewentig of artikel vier-en-tagtig van die Regeringsdiens-pensioenwet, 1955 (Wet No. 58 van 1955), verwys word, en 'n lid word van 'n fonds of skema in paragraaf (b) van sub-artikel (2) van hierdie artikel bedoel, is die bepalings van artikel veertien, sub-artikels (2) en (3) van artikel agt-en-sewentig bis of artikel drie-en-negentig van genoemde Wet, na vereiste van omstandighede, *mutatis mutandis* ten opsigte van hom van toepassing asof hy op die dag waarop hy 'n lid van laasgenoemde fonds of skema word, oorgeplaas was na 'n diens ten opsigte waarvan hy onderhewig geword het aan 'n pensioenwet wat deur 'n provinsiale administrasie geadministreer word.

Reëls van raad.

15. Die raad kan reëls uitvaardig wat nie met die bepalings van hierdie Wet in stryd is nie, vir die behoorlike beheer en bestuur van sy sake, met inbegrip van reëls aangaande die byeenroep en hou van vergaderings van komitees van die raad en die kworum vir en prosedure op sodanige vergaderings.

Kort titel.

16. Hierdie Wet heet die Krygstuigproduksiewet, 1964.

(4) The head of the department concerned shall forthwith communicate the contents of any advice received by him under paragraph (b) of sub-section (3) to the person to whom such advice relates.

(5) Save in pursuance of disciplinary measures applied by the board, the salary or scale of salary of any officer or employee who in terms of sub-section (3) becomes an officer or employee of the board shall not without his consent be reduced, and any such officer or employee shall retain all the rights and privileges in respect of leave which he would have enjoyed if he had not become an officer or employee of the board.

(6) Any leave which accrued in favour of any such officer or employee before he became an officer or employee of the board, shall be deemed to have accrued in his favour by virtue of service with the board.

14. (1) The board may establish a pension scheme or a pension scheme and a provident fund for persons in its service and prescribe such rules in connection therewith as it may deem fit. Provision for pensions in respect of servants of board.

(2) (a) Any person who in terms of sub-section (3) of section *thirteen* becomes an officer or employee of the board shall retain all the rights and privileges and remain subject to all the obligations acquired or incurred by him for pension purposes under any law to which he was subject immediately prior to the date fixed under section *two*, until such time as he becomes a member of a fund or scheme referred to in sub-section (1) or any other fund or scheme applicable to him by law.

(b) Any such person shall until he becomes a member of any scheme or fund referred to in paragraph (a), continue to contribute to the pension or provident fund to which he contributed immediately prior to the said date as if he had not been transferred to the service of the board, and such contributions shall be based on his pensionable emoluments on the day immediately preceding the date on which he became an officer or employee of the board.

(c) An amount equal to any contributions paid to any pension or provident fund in respect of any such person out of moneys appropriated by Parliament for the purpose, shall be paid into the Consolidated Revenue Fund by the board.

(3) If any person to whom paragraph (b) of sub-section (2) applies, is a contributor to a fund referred to in section *two*, section *seventy-one* or section *eighty-four* of the Government Service Pensions Act, 1955 (Act No. 58 of 1955), and becomes a member of any fund or scheme referred to in paragraph (b) of sub-section (2) of this section, the provisions of section *fourteen*, sub-sections (2) and (3) of section *seventy-eight bis* or section *ninety-three* of the said Act, as the circumstances may require, shall *mutatis mutandis* apply in respect of him as if, on the day on which he becomes a member of the last-mentioned fund or scheme, he had been transferred to employment in respect of which he became subject to a pension law administered by a provincial administration.

15. The board may make rules not inconsistent with the provisions of this Act, for the proper control and conduct of its affairs, including rules as to the calling and conduct of meetings of committees of the board and the quorum for and procedure at such meetings. Rules of board.

16. This Act shall be called the Munitions Production Short Title Act, 1964.

No. 88, 1964.]

WET

Om voorsiening te maak vir die instelling van 'n rekening vir die ontwikkeling van strategiese mineraalbronne, vir die beheer oor en aanwending van gelde in dié rekening, en vir aanleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Woordom-
skrywing.

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet—

- (i) „Minister” die Minister van Mynwese; (ii)
- (ii) „rekening” die Rekening vir die Ontwikkeling van Strategiese Mineraalbronne by artikel twee ingestel; (i)
- (iii) „Sekretaris” die Sekretaris van Mynwese; (iii)
- (iv) „strategiese mineraal” enige edele metaal soos omskryf in artikel drie van die „Precious and Base Metals Act, 1908” (Wet No. 35 van 1908), van Transvaal, aardolie soos omskryf in artikel een van die Wet op Aardolie, 1942 (Wet No. 46 van 1942), en enige ander stof wat die Minister by kennisgewing in die *Staatskoerant* tot 'n strategiese mineraal vir die doeleindes van hierdie Wet verklaar. (iv)

Instelling van
rekening vir
ontwikkeling van
strategiese
mineraalbronne.

2. (1) Hierby word 'n rekening ingestel wat die Rekening vir die Ontwikkeling van Strategiese Mineraalbronne heet en waarin gestort word—

- (a) gelde deur die Parlement vir die rekening bewillig;
- (b) rente verkry uit die belegging van geld wat op krediet van die rekening staan; en
- (c) gelde wat die rekening uit enige ander bron toeval.

(2) Die rekening is, behoudens die bepalings van sub-artikel (3), onder die beheer van die Sekretaris, wat behoorlike aantekeninge moet laat hou van alle gelde wat vir krediet van die rekening ontvang of daaruit bestee word.

(3) Geen gelde wat op krediet van die rekening staan, word bestee nie, behalwe met goedkeuring vooraf deur die Minister in oorleg met die Minister van Finansies verleen.

Aanwending
van gelde
in rekening.

3. Die gelde in die rekening word aangewend vir die bevordering van prospektering na en ontginning van strategiese minerale in die Republiek en vir die winning, affinerings of verwerking van sodanige minerale of die bevordering van sodanige winning, affinerings of verwerking, en wel op die wyse en onderworpe aan die voorwaardes wat die Minister in elke geval in oorleg met die Minister van Finansies bepaal.

Onbestede
saldo in
rekening.

4. Enige gelde wat op krediet van die rekening staan en wat nie vir onmiddellike gebruik of as 'n redelike bedryfsaldo nodig is nie, word by die Staatskuldkommissaris belê.

Kort titel.

5. Hierdie Wet heet die Wet op die Ontwikkeling van Strategiese Mineraalbronne, 1964.

No. 88, 1964.]

ACT

To provide for the establishment of a strategic mineral resources development account, for the control and utilization of moneys in that account, and for matters incidental thereto.

*(Afrikaans text signed by the State President.)
(Assented to 24th June, 1964.)*

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. In this Act, unless the context otherwise indicates— Definitions.
 (i) "account" means the Strategic Mineral Resources Development Account established by section two; (ii)
 (ii) "Minister" means the Minister of Mines; (i)
 (iii) "Secretary" means the Secretary for Mines; (iii)
 (iv) "strategic mineral" means any precious metal as defined in section three of the Precious and Base Metals Act, 1908 (Act No. 35 of 1908), of the Transvaal, natural oil as defined in section one of the Natural Oil Act, 1942 (Act No. 46 of 1942), and any other substance which the Minister may by notice in the *Gazette* declare to be a strategic mineral for the purposes of this Act. (iv)
2. (1) There is hereby established an account to be known Establishment of strategic mineral resources development account.
 as the Strategic Mineral Resources Development Account to which shall be credited—
 (a) moneys appropriated by Parliament for the account;
 (b) interest derived from the investment of moneys standing to the credit of the account; and
 (c) moneys accruing to the account from any other source.
 (2) Subject to the provisions of sub-section (3), the account shall be under the control of the Secretary who shall cause proper records to be kept of all moneys received for the credit of or expended from the account.
 (3) No moneys standing to the credit of the account shall be expended except with the prior approval of the Minister given in consultation with the Minister of Finance.
3. The moneys in the account shall be used in such manner Utilization of moneys in account.
 and subject to such conditions as may in each case be determined by the Minister in consultation with the Minister of Finance, for the promotion of prospecting and mining for strategic minerals in the Republic and for the recovery, refinement or processing of such minerals or the promotion of such recovery, refinement or processing.
4. Any moneys standing to the credit of the account which Unexpended balance in account.
 are not required for immediate use or as a reasonable working balance, shall be invested with the Public Debt Commissioners.
5. This Act shall be called the Strategic Mineral Resources Short title.
 Development Act, 1964.

No. 89, 1964.]

WET

Om voorsiening te maak vir die instelling en bestuur van 'n Nasionale Studielening- en -beursfonds vir studente en vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Woordbepaling.

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet—

- (i) „beroepskool” ’n skool ingestel of geag ingestel te gewees het ingevolge die Wet op Beroepsonderwys, 1955 (Wet No. 70 van 1955); (viii)
- (ii) „fonds” die Nasionale Studielening- en -beursfonds deur artikel twee ingestel; (iii)
- (iii) „komitee” die Nasionale Studielening- en -beurskomitee deur artikel vyf ingestel; (i)
- (iv) „Minister” die Minister van Onderwys, Kuns en Wetenskap; (iv)
- (v) „Sekretaris” die Sekretaris van Onderwys, Kuns en Wetenskap; (v)
- (vi) „student” iemand wat die matrikulasiesertifikaat uitgereik deur die gemeenskaplike matrikulasieraad bedoel in artikel vyftien van die Wet op Universiteite, 1955 (Wet No. 61 van 1955), of ’n ander sertifikaat wat, na die mening van die Minister, met so ’n matrikulasiesertifikaat gelykwaardig is, verkry het en voornemens is om sy studies voort te sit aan ’n universiteit vir ’n graad, diploma of sertifikaat of aan ’n verklaarde instelling of beroepskool vir ’n diploma of sertifikaat wat, na die mening van die Minister, hoër as daardie matrikulasiesertifikaat is; (vi)
- (vii) „universiteit” ook die instituut bekend as die Kerninstituut van die Suidelike Universiteite, die Universiteitskollege van Fort Hare en ’n universiteitskollege kragtens die Wet op Uitbreiding van Universiteitsopleiding, 1959 (Wet No. 45 van 1959), ingestel; (vii)
- (viii) „verklaarde instelling” ’n instelling deur die Minister ingevolge sub-artikel (1) van artikel een van die „Hoger Onderwys Wet, 1923” (Wet No. 30 van 1923), verklaar ’n „school van hoger onderwys” te wees. (ii)

Instelling van Nasionale Studielening- en -beursfonds vir studente.

2. (1) Hierby word ’n fonds met die naam van die Nasionale Studielening- en -beursfonds ingestel, waarin daar gestort word—

- (a) ’n skenking deur ’n maatskappy aan die fonds gemaak soos in paragraaf (r)bis van artikel elf van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), beoog;
- (b) rente verkry van die belegging van gelde wat tot die krediet van die fonds staan; en
- (c) gelde wat die fonds uit enige ander bron toeval.

(2) Daar kan uit gelde wat deur die Parlement bewillig word met die doel om die fonds te stig, ’n voorskot aan die fonds gemaak word, en daardie voorskot moet terugbetaal word op die voorwaardes wat die Minister van Finansies bepaal.

Beheer van die fonds en ouditering van rekeninge.

3. (1) Die fonds is, onderworpe aan die voorskrifte van die Minister, onder die beheer van die Sekretaris.

(2) Die Sekretaris laat behoorlike aantekeninge en rekenings hou van alle stortings in en betalings uit die fonds en berei jaarliks, soos op die een-en-dertigste dag van Maart, ’n staat van inkomste en uitgawe en ’n balansstaat voor vir ondersoek en ouditering deur die Kontroleur en Ouditeur-generaal.

(3) Alle gelde in die fonds wat nie vir onmiddellike gebruik of as ’n redelike bedryfsbalans benodig is nie, word deur die Sekretaris by die Staatskuldkommissaris vir belegging gestort.

(4) Geen betaling word sonder voorafgaande goedkeuring van die Minister uit die fonds gedoen nie.

No. 89, 1964.]

ACT

To provide for the establishment and administration of a National Study Loan and Bursary Fund for students and for matters incidental thereto.

(English text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. In this Act, unless the context otherwise indicates— Definitions.

- (i) "committee" means the National Study Loan and Bursary Committee established by section five; (iii)
- (ii) "declared institution" means any institution declared by the Minister in terms of sub-section (1) of section one of the Higher Education Act, 1923 (Act No. 30 of 1923), to be a place of higher education; (viii)
- (iii) "fund" means the National Study Loan and Bursary Fund established by section two; (ii)
- (iv) "Minister" means the Minister of Education, Arts and Science; (iv)
- (v) "Secretary" means the Secretary for Education, Arts and Science; (v)
- (vi) "student" means any person who has obtained the matriculation certificate issued by the joint matriculation board referred to in section fifteen of the Universities Act, 1955 (Act No. 61 of 1955), or any other certificate which, in the opinion of the Minister, is equivalent to such matriculation certificate and who intends continuing his studies at any university for a degree, diploma or certificate or at any declared institution or vocational school for a diploma or certificate which, in the opinion of the Minister, is superior to such matriculation certificate; (vi)
- (vii) "university" includes the institute known as the Southern Universities' Nuclear Institute, the University College of Fort Hare and any university college established under the Extension of University Education Act, 1959 (Act No. 45 of 1959); (vii)
- (viii) "vocational school" means any school established or deemed to have been established under the Vocational Education Act, 1955 (Act No. 70 of 1955). (i)

2. (1) There is hereby established a fund, to be known as the National Study Loan and Bursary Fund, into which shall be paid—

Establishment of National Study Loan and Bursary Fund for students.

- (a) any donation made by a company to the fund as contemplated in paragraph (r)bis of section eleven of the Income Tax Act, 1962 (Act No. 58 of 1962);
- (b) any interest derived from the investment of moneys standing to the credit of the fund; and
- (c) any moneys accruing to the fund from any other source.

(2) An advance may be made to the fund out of moneys appropriated by Parliament for the purpose of establishing the fund, and such advance shall be repaid on such conditions as the Minister of Finance may determine.

3. (1) The fund shall, subject to the directions of the Minister, be under the control of the Secretary.

Control of the fund and auditing of accounts.

(2) The Secretary shall cause proper records and accounts to be kept of all payments into and out of the fund and shall prepare annually, as at the thirty-first day of March, a statement of income and expenditure and a balance sheet for examination and auditing by the Controller and Auditor-General.

(3) Any moneys in the fund which are not required for immediate use or as a reasonable working balance, shall be paid over by the Secretary to the Public Debt Commissioners for investment.

(4) No payment shall be made out of the fund without the prior approval of the Minister.

Doel van die fonds.

4. Gelde in die fonds gestort, word aangewend slegs met die doel om studielenings of -beurse of sowel studielenings as -beurse toe te ken aan studente wat finansiële hulp nodig het om hulle in staat te stel om hul studies aan 'n universiteit, verklaarde instelling of beroepskool voort te sit of te voltooi.

Instelling van Nasionale Studielening- en -beurskomitee.

5. (1) Hierby word 'n komitee met die naam van die Nasionale Studielening- en -beurskomitee ingestel, wat bestaan uit—

- (a) die Sekretaris;
- (b) drie persone deur die Minister aangestel om donateurs aan die fonds te verteenwoordig;
- (c) die voorsitter van die Adviserende Universiteitskomitee ingevolge artikel twee van die Wet op Universiteite, 1955 (Wet No. 61 van 1955), aangestel;
- (d) die voorsitter van die Komitee van Universiteitshoofde deur artikel ses van die Wet op Universiteite, 1955, ingestel; en
- (e) een persoon deur die Minister aangestel om universiteitskolleges te verteenwoordig.

(2) Vir elke lid van die komitee wat ingevolge paragraaf (b) van sub-artikel (1) aangestel word, stel die Minister 'n plaasvervangende lid aan om in die plek van daardie lid op te tree wanneer laasgenoemde om die een of ander rede nie in staat is om as lid van die komitee op te tree nie.

(3) Wanneer iemand in paragraaf (a), (c), (d) of (e) van sub-artikel (1) bedoel, om die een of ander rede nie in staat is om 'n vergadering van die komitee by te woon nie, kan hy 'n verteenwoordiger aanstel om daardie vergadering in sy plek by te woon.

(4) Wanneer so 'n plaasvervangende lid of verteenwoordiger in die plek van 'n lid optree, het hy al die bevoegdhede en voer hy al die pligte uit van die lid in wie se plek hy aldus optree.

(5) Onderworpe aan die bepalings van sub-artikels (6), (7) en (8), beklee elke persoon wat as lid of plaasvervangende lid van die komitee aangestel word, sy amp vir 'n termyn van drie jaar, en iemand wie se ampstermyn as lid of plaasvervangende lid verstryk het, kan weer as lid of as plaasvervangende lid van die komitee, of omgekeerd, aangestel word.

(6) Iemand wat as lid van die komitee aangestel is, ontruim sy amp indien—

- (a) sy boedel gesekwestreer word;
- (b) hy kranksinnig word of aan 'n misdryf skuldig bevind en tot gevangenisstraf sonder die keuse van 'n boete gevonnis word; of
- (c) hy van drie agtereenvolgende vergaderings van die komitee afwesig was sonder verlof van die komitee, wat nie vir 'n langer tydperk as 'n jaar op 'n keer toegestaan word nie.

(7) Die bepalings van paragrafe (a) en (b) van sub-artikel (6) is ook van toepassing op iemand wat as plaasvervangende lid van die komitee aangestel is.

(8) Indien die amp van 'n lid van die komitee wat ingevolge paragraaf (b) van sub-artikel (1) aangestel is of van 'n plaasvervangende lid vakant raak voor die verstryking van die termyn waarvoor hy aangestel is, stel die Minister iemand aan om die vakature vir die onverstreke gedeelte van die termyn waarvoor daardie lid of plaasvervangende lid aangestel is, te vul.

(9) Die Sekretaris is die voorsitter van die komitee en, indien hy van 'n vergadering van die komitee afwesig is, tree sy verteenwoordiger as voorsitter by daardie vergadering op.

(10) Die Sekretaris bepaal waar en wanneer vergaderings van die komitee gehou word.

(11) Die kworum vir en die prosedure by vergaderings van die komitee word by regulasie voorgeskryf.

(12) Daar kan aan 'n lid en 'n plaasvervangende lid van die komitee wat nie in die voltydse diens van die Staat is nie, die reis- en verblyftoeleae betaal word wat die Minister, in oorleg met die Minister van Finansies, bepaal.

Komitee se funksies.

6. (1) Die komitee dien die Minister van advies omtrent—

- (a) enige aangeleentheid met betrekking tot die fonds of die toekenning van studielenings of -beurse uit die fonds wat die Minister na hom verwys;
- (b) algemene kwessies van beleid wat voortspruit uit of in verband staan met die bepalings van hierdie Wet; en
- (c) enige ander aangeleentheid waaroor die komitee dit nodig ag om die Minister van advies te dien.

4. Moneys paid into the fund shall be used only for the purpose of granting study loans or bursaries or both study loans and bursaries to students in need of financial assistance to enable them to continue or complete their studies at any university, declared institution or vocational school.

Purpose of the fund.

5. (1) There is hereby established a committee, to be known as the National Study Loan and Bursary Committee, which shall consist of—

Establishment of National Study Loan and Bursary Committee.

- (a) the Secretary;
- (b) three persons appointed by the Minister to represent donors to the fund;
- (c) the chairman of the University Advisory Committee appointed under section *two* of the Universities Act, 1955 (Act No. 61 of 1955);
- (d) the chairman of the Committee of University Principals established by section *six* of the Universities Act, 1955; and
- (e) one person appointed by the Minister to represent university colleges.

(2) For each member of the committee appointed in terms of paragraph (b) of sub-section (1) the Minister shall appoint an alternate member to act in the place of such member whenever the latter is for any reason unable to act as a member of the committee.

(3) Whenever any person referred to in paragraph (a), (c), (d) or (e) of sub-section (1) is for any reason unable to attend any meeting of the committee, he may appoint a representative to attend such meeting in his place.

(4) Any such alternate member or representative, when acting in the place of a member, shall have all the powers and discharge all the duties of the member in whose place he is so acting.

(5) Every person appointed a member or an alternate member of the committee shall, subject to the provisions of sub-sections (6), (7) and (8), hold office for a period of three years, and any person whose period of office as a member or as an alternate member of the committee has expired, shall be eligible for reappointment as a member or as an alternate member of the committee, or *vice versa*.

(6) Any person appointed a member of the committee shall vacate his office if—

- (a) his estate is sequestrated;
- (b) he becomes of unsound mind or he is convicted of an offence and sentenced to a term of imprisonment without the option of a fine; or
- (c) he has been absent from three consecutive meetings of the committee without its leave, which shall not be granted for a period exceeding one year at a time

(7) The provisions of paragraphs (a) and (b) of sub-section (6) shall also apply to any person who has been appointed an alternate member of the committee.

(8) If the office of any member of the committee appointed in terms of paragraph (b) of sub-section (1) or of any alternate member of the committee becomes vacant before the expiration of the period for which he was appointed, the Minister shall appoint a person to fill the vacancy for the unexpired portion of the period for which such member or alternate member was appointed.

(9) The Secretary shall be the chairman of the committee and, if he is absent from any meeting of the committee, his representative shall act as chairman at that meeting.

(10) The Secretary shall determine where and when meetings of the committee shall be held.

(11) The quorum for and the procedure at meetings of the committee shall be prescribed by regulation.

(12) A member and an alternate member of the committee who is not in the full-time employment of the State may be paid such travelling and subsistence allowances as the Minister, in consultation with the Minister of Finance, may determine.

6. (1) The committee shall advise the Minister on—

Functions of the committee.

- (a) any matter relating to the fund or the granting of study loans or bursaries out of the fund which the Minister may refer to it;
- (b) general questions of policy arising out of or connected with the provisions of this Act; and
- (c) any other matter in regard to which the committee considers it necessary to advise the Minister.

Sekretariële
en administratiewe
werk van komitee.

7. Die sekretariële en administratiewe werk van die komitee word deur amptenare van die Departement van Onderwys, Kuns en Wetenskap verrig.

Bepaling van
basis van
toekenning
van gelde.

8. Die Minister bepaal jaarliks, na oorlegpleging met die komitee, die basis waarop gelde vir studielenings en -beurse uit die fonds beskikbaar gestel moet word vir toekenning aan studente.

Regulasies.

9. Die Minister kan regulasies uitvaardig aangaande—

- (a) die kworum vir en prosedure by vergaderings van die komitee; en
- (b) in die algemeen, enige aangeleentheid wat hy nodig of dienstig ag om voor te skryf sodat die oogmerke van hierdie Wet bereik kan word.

Kort titel.

10. Hierdie Wet heet die Wet op Nasionale Studielenings en -beurse, 1964.

7. The secretarial and administrative work of the committee shall be performed by officers of the Department of Education, Arts and Science. Secretarial and administrative work of committee.

8. The Minister shall, after consultation with the committee, annually determine the basis on which moneys for study loans and bursaries shall be made available from the fund for award to students. Determination of basis for allocation of moneys.

9. The Minister may make regulations as to— Regulations.

- (a) the quorum for and procedure at meetings of the committee; and
- (b) generally, any matter which he considers it necessary or expedient to prescribe in order that the purposes of this Act may be achieved.

10. This Act shall be called the National Study Loans and Bursaries Act, 1964. Short title.

No. 90, 1964.]

WET

Tot vasstelling van die skale van normale belasting betaalbaar deur ander persone as maatskappye ten opsigte van die jare van aanslag eindigende op die agt-en-twintigste dag van Februarie 1965 en die dertigste dag van Junie 1965, en deur maatskappye ten opsigte van jare van aanslag eindigende gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1964, om voorsiening te maak vir die betaling aan provinsiale inkomstefondse van 'n gedeelte van die normale belasting deur sekere maatskappye betaalbaar, om voorsiening te maak vir die grondslag van berekening van enige belasting deur 'n provinsiale raad op die inkomste van ander persone as maatskappye gehef, en om die Inkomstebelastingwet, 1962, te wysig.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 24 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Skale van normale belasting.

1. Die skale van normale belasting wat ooreenkomstig sub-artikel (2) van artikel vyf van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), hieronder die Hoofwet genoem, gehef moet word ten opsigte van enige jaar van aanslag eindigende—
 - (a) in die geval van 'n ander persoon as 'n maatskappy, op die agt-en-twintigste dag van Februarie 1965 of die dertigste dag van Junie 1965; en
 - (b) in die geval van 'n maatskappy, gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1964,
 is soos uiteengesit in die Bylae by hierdie Wet.

Gedeeltes van normale belasting betaalbaar deur sekere maatskappye word in provinsiale inkomstefondse inbetaal.

2. (1) Ondanks die bepalinge van sub-artikel (1) van artikel vyf van die Hoofwet, maar behoudens enige wetsbepalinge wat voorsiening maak vir die inbetaling van gelde in die Transkeise Inkomstefonds, val 'n gedeelte gelyk aan een-sesde van enige bedrag van die belasting bereken ooreenkomstig item (b) van paragraaf 1 van die Bylae by hierdie Wet, toe ten bate van die onderskeie provinsiale inkomstefondse in die verhoudings uiteengesit in Proklamasie No. 310 van 1957, maar onderworpe aan die wysigings wat die Staatspresident by proklamasie in die Staatskoerant bepaal, en word dit in bedoelde verhoudings in daardie provinsiale inkomstefondse ooreenkomstig die wette betreffende die invordering, bank en bewaring van provinsiale inkomste inbetaal, asof dit 'n belasting is wat deur die provinsiale rade van daardie provinsies op die inkomste van maatskappye gehef is.

(2) Die bepalinge van hierdie artikel word geag in werking te getree het op die eerste dag van Maart 1964.

Berekening van provinsiale inkomstebelastinge ten opsigte van jaar van aanslag eindigende op 28 Februarie 1965 of 30 Junie 1965.

3. Vir die aanslag van 'n belasting deur 'n provinsiale raad by die uitoefening van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op die inkomste van persone, word die bedrag van normale belasting deur 'n ander persoon as 'n maatskappy kragtens hierdie Wet betaalbaar vir die jaar van aanslag wat eindig op die agt-en-twintigste dag van Februarie 1965 of die dertigste dag van Junie 1965, watter ook al van toepassing is, ondanks die bepalinge van eersgenoemde Wet geag gelyk te staan met die bedrag wat as normale belasting betaalbaar sou gewees het as die voorbehoudsbepaling by item (a) van paragraaf 1 van die Bylae by hierdie Wet nie verorden was nie.

Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963 en artikel 4 van Wet 72 van 1963.

4. Artikel een van die Hoofwet word hierby gewysig—
 - (a) deur na die omskrywing van „eksekuteur” die volgende omskrywing in te voeg: „familielid”, met betrekking tot enige persoon, die eggenoot van daardie persoon of iemand wat binne die derde graad van bloedverwantskap aan hom of sy eggenoot verwant is, of 'n eggenoot van

No. 90, 1964.]

ACT

To fix the rates of normal tax payable by persons other than companies in respect of the years of assessment ending the twenty-eighth day of February, 1965, and the thirtieth day of June, 1965, and by companies in respect of years of assessment ending during the period of twelve months ending the thirty-first day of December, 1964, to provide for the payment of a portion of the normal tax payable by certain companies into provincial revenue funds, to provide for the basis of calculation of any tax levied by a provincial council on the incomes of persons other than companies, and to amend the Income Tax Act, 1962.

(Afrikaans text signed by the State President.)
(Assented to 24th June, 1964.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. The rates of normal tax to be levied in terms of sub-section (2) of section five of the Income Tax Act, 1962 (Act No. 58 of 1962), hereinafter referred to as the principal Act, in respect of any year of assessment ending—

Rates of
normal tax.

- (a) in the case of any person other than a company, on the twenty-eighth day of February, 1965, or the thirtieth day of June, 1965; and
- (b) in the case of any company, during the period of twelve months ending on the thirty-first day of December, 1964,

shall be as set forth in the Schedule to this Act.

2. (1) Notwithstanding the provisions of sub-section (1) of section five of the principal Act but subject to the provisions of any law providing for the payment of monies into the Transkeian Revenue Fund, a portion equal to one-sixth of any amount of tax determined in accordance with item (b) of paragraph 1 of the Schedule to this Act shall accrue for the benefit of the respective provincial revenue funds in the proportions set forth in Proclamation No. 310 of 1957, but subject to such modifications as may be determined by the State President by proclamation in the *Gazette*, and shall in the said proportions be paid into the said provincial revenue funds in accordance with the laws relating to the collection, banking and custody of provincial revenues as though it were a tax imposed by the provincial councils of the said provinces on the incomes of companies.

Portions of
normal tax
payable by
certain companies
to be paid into
provincial
revenue funds.

(2) The provisions of this section shall be deemed to have come into operation on the first day of March, 1964.

3. For the purposes of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), on the incomes of persons, the amount of normal tax payable under this Act by any person other than a company in respect of the year of assessment ending the twenty-eighth day of February, 1965, or the thirtieth day of June, 1965, whichever is applicable, shall notwithstanding the provisions of the first-mentioned Act, be deemed to be equal to the amount which would have been payable as normal tax if the proviso to item (a) of paragraph 1 of the Schedule to this Act had not been enacted.

Calculation of
provincial income
taxes in respect
of year of
assessment ending
28th February,
1965, or 30th
June, 1965.

4. Section one of the principal Act is hereby amended—

- (a) by the insertion after the definition of “benefit fund” of the following definition:

“child”, in relation to any person, includes any person adopted by him—

- (a) under the provisions of the Adoption of Children Act, 1923 (Act No. 25 of 1923), or

Amendment of
section 1 of
Act 58 of 1962,
as amended by
section 3 of
Act 90 of 1962,
section 1 of
Act 6 of 1963
and section 4 of
Act 72 of 1963.

iemand wat aldus verwant is, en by die bepaling van die verwantskap tussen 'n kind in die omskrywing van „kind” in hierdie artikel bedoel en enige ander persoon, word so 'n kind geag binne die eerste graad van bloedverwantskap aan sy aannemende ouer verwant te wees;”

- (b) deur die omskrywing van „jaar van aanslag” deur die volgende omskrywing te vervang:

„jaar van aanslag” 'n jaar of ander tydperk ten opsigte waarvan enige belasting of reg hefbaar ingevolge hierdie Wet vorderbaar is, en tensy uit die samehang anders blyk, word in hierdie Wet of enige ander Inkomstebelastingwet, 'n verwysing na 'n jaar van aanslag wat op die laaste of die agt-en-twintigste of die nege-en-twintigste dag van Februarie eindig—

- (a) in die geval van 'n maatskappy uitgelê as 'n verwysing na 'n boekjaar van daardie maatskappy wat gedurende die betrokke kalenderjaar eindig; en
- (b) in die geval van 'n persoon (behalwe 'n maatskappy) wie se jaar van aanslag op die dertigste dag van Junie van die betrokke kalenderjaar eindig, uitgelê as 'n verwysing na dié jaar van aanslag;”;
- (c) deur na die omskrywing van „kapitaal aan gewone aandele” die volgende omskrywing in te voeg:
„kind”, met betrekking tot enige persoon, ook iemand deur hom aangeneem—
- (a) ingevolge die bepalings van die „Aanneming van Kinderen Wet, 1923” (Wet No. 25 van 1923), of die Kinderwet, 1937 (Wet No. 31 van 1937), of die Kinderwet, 1960 (Wet No. 33 van 1960); of
- (b) ingevolge die reg van 'n ander land as die Republiek, mits die aangenome persoon ingevolge dié reg die status van 'n egte kind van die aannemende ouer geniet en die aanneming plaasgevind het op 'n tydstip toe die aannemende ouer gewoonlik in bedoelde land woonagtig was;”;
- (d) deur die omskrywing van „Kommissaris” te skrap;
- (e) deur na die omskrywing van „regulasie” die volgende omskrywing in te voeg:
„Sekretaris” die Sekretaris van Binnelandse Inkomste;”;
- (f) deur in sub-paragraaf (i) van paragraaf (b) van die omskrywing van „uittredingannuïteitsfonds” die woorde „en vir addisionele” deur die woord „of” te vervang.

Wysiging van artikel 5 van Wet 58 van 1962, soos vervang deur artikel 2 van Wet 6 van 1963.

5. Artikel vyf van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Behoudens die bepalings van die Vierde Bylae word daar jaarliks ten bate van die Gekonsolideerde Inkomstefonds 'n inkomstebelasting (in hierdie Wet die normale belasting genoem) betaal ten opsigte van die belasbare inkomste ontvang deur of toegeval aan of ten gunste van—

- (a) enige persoon gedurende die jaar van aanslag wat op die dertigste dag van Junie 1962 geëindig het;
- (b) enige persoon wat op die agt-en-twintigste dag van Februarie 1963 boerdery-, vissery- of diamantdelwery-bedrywighede voortgesit het en wat ingevolge die bepalings van sub-paragraaf (2) van paragraaf 18 van die Vierde Bylae 'n keuse gedoen het om nie 'n voorlopige belastingpligtige te wees nie—
- (i) gedurende die jaar van aanslag wat op die dertigste dag van Junie 1963 geëindig het en elke daaropvolgende jaar van aanslag waartydens bedoelde keuse van krag bly; en
- (ii) gedurende die tydperk van agt maande eindigende op die laaste dag van Februarie wat volg onmiddellik op die laaste in sub-paragraaf (i) bedoelde jaar van aanslag waartydens so 'n keuse wat verval het, van krag was; en

the Children's Act, 1937 (Act No. 31 of 1937), or the Children's Act, 1960 (Act No. 33 of 1960); or

- (b) under the law of any country other than the Republic, provided the adopted person is under such law accorded the status of a legitimate child of the adoptive parent and the adoption was made at a time when the adoptive parent was ordinarily resident in such country;";
- (b) by the deletion of the definition of "Commissioner";
- (c) by the insertion after the definition of "regulation" of the following definition:
 "relative", in relation to any person, means the spouse of such person or anybody related to him or his spouse within the third degree of consanguinity, or any spouse of anybody so related, and for the purpose of determining the relationship between any child referred to in the definition of 'child' in this section and any other person, such child shall be deemed to be related to its adoptive parent within the first degree of consanguinity;";
- (d) by the substitution in sub-paragraph (i) of paragraph (b) of the definition of "retirement annuity fund" for the words "and for additional" of the word "or";
- (e) by the insertion after the definition of "scientific research" of the following definition:
 "Secretary" means the Secretary for Inland Revenue;"; and
- (f) by the substitution for the definition of "year of assessment" of the following definition:
 "year of assessment" means any year or other period in respect of which any tax or duty leviable under this Act is chargeable, and any reference in this Act or any other Income Tax Act to any year of assessment ending the last or the twenty-eighth or the twenty-ninth day of February shall, unless the context otherwise indicates, be construed—
 (a) in the case of a company, as a reference to any financial year of that company ending during the calendar year in question; and
 (b) in the case of any person (other than a company) whose year of assessment ends on the thirtieth day of June of the calendar year in question, as a reference to such year of assessment."

5. Section five of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

Amendment of section 5 of Act 58 of 1962, as substituted by section 2 of Act 6 of 1963.

"(1) Subject to the provisions of the Fourth Schedule there shall be paid annually for the benefit of the Consolidated Revenue Fund, an income tax (in this Act referred to as the normal tax) in respect of the taxable income received by or accrued to or in favour of—

- (a) any person during the year of assessment ended the thirtieth day of June, 1962;
- (b) any person who on the twenty-eighth day of February, 1963, carried on farming, fishing or diamond digging operations and who under the provisions of sub-paragraph (2) of paragraph 18 of the Fourth Schedule made an election not to be a provisional taxpayer—
 (i) during the year of assessment ended the thirtieth day of June, 1963, and each succeeding year of assessment during which such election remains in force; and
 (ii) during the period of eight months ending the last day of February immediately succeeding the last year of assessment referred to in sub-paragraph (i) during which any such election which has lapsed was in force; and

- (iii) gedurende die jaar van aanslag beginnende onmiddellik na bedoelde laaste dag van Februarie en elke daaropvolgende jaar van aanslag;
- (c) enige persoon (behalwe 'n persoon in paragraaf (b) bedoel of 'n maatskappy), ten opsigte van—
 - (i) die tydperk van agt maande wat op die agt-en-twintigste dag van Februarie 1963 geëindig het;
 - (ii) die jaar van aanslag wat op die laaste dag van Februarie 1964 geëindig het en elke daaropvolgende jaar van aanslag; en
- (d) enige maatskappy gedurende elke boekjaar van die maatskappy."

Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962.

6. (1) Artikel *agt* van die Hoofwet word hierby gewysig—
- (a) deur in paragraaf (a) van sub-artikel (4) na die woord „*elf*” waar dit die tweede maal voorkom die woorde „artikel *elf quin.*” in te voeg; en
 - (b) deur in paragraaf (e) van daardie sub-artikel die woorde „deur water of brand” te skrap.
- (2) Die wysiging aangebring deur paragraaf (a) van sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van Mei 1964 eindig.

Wysiging van artikel 9 van Wet 58 van 1962, soos gewysig deur artikel 7 van Wet 90 van 1962 en artikel 6 van Wet 72 van 1963.

7. Artikel *nege* van die Hoofwet word hierby gewysig deur paragraaf (e) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(e) dienste deur so 'n persoon bewys aan of werk of arbeid deur so 'n persoon verrig vir of ten behoeve van die Regering, met inbegrip van die Spoorwegadministrasie en 'n provinsiale administrasie, of 'n plaaslike bestuur in die Republiek, of die Suid-Afrikaanse Toeristekorporasie, of die Wetenskaplike en Nywerheidsnavorsingsraad, al word dié dienste bewys of dié werk of arbeid verrig buite die Republiek, mits dié dienste bewys of dié werk of arbeid verrig word ooreenkomstig 'n dienskontrak aangegaan met die Regering of so 'n administrasie of plaaslike bestuur of dié Korporasie of dié Raad: Met dien verstande dat die bepalinge van hierdie paragraaf nie uitgelê word in die sin dat dit aanspreeklikheid vir belasting kragtens hierdie Wet oplê op 'n salaris of besoldiging betaal aan iemand in diens van die Regering, met inbegrip van die Spoorwegadministrasie, ten opsigte van 'n tydperk waartydens so iemand in die gebied Suidwes-Afrika (uitgesonderd die Oostelike Caprivi Zipfel bedoel in artikel *drie* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951)) gestasioneer is nie;”.

Wysiging van artikel 10 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 90 van 1962 en artikel 7 van Wet 72 van 1963.

8. Artikel *tien* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het—

- (a) deur paragraaf (i) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(i) rente ontvang uit 'n deposito in die Posspaarbank, met inbegrip van rente op Posspaarbanksertifikate of op Belastingdelgingssertifikate, of jaarlikse rente toegeval ten opsigte van Unie-leningscertifikate of Nasionale Spaarsertifikate, of rente ontvang ten opsigte van enige leningsgedeelte van die normale en superbelaasting ingevolge die Inkomstebelastingwet, 1953, of 'n latere Parlements-wet opgelê, of jaarlikse rente toegeval ten opsigte van Vyf persent Vyfjaar-Tesourie-obligasies, Vyf persent Sewejaar-Tesourie-obligasies, Vier-en-'n-half persent Sewejaar-Tesourie-obligasies, Vier-en-'n-half persent Sewejaar-Tesourie-obligasies (Omsettings-uitgifte) en enige bedrag as rente ten opsigte van 'n subskripsie-aandeel gekrediteer, maar nie ten opsigte van 'n bedrag op 'n opbetaalde aandeel in 'n bouvereniging betaal of gekrediteer nie: Met dien verstande dat die vrystelling ten opsigte van rente—

- (i) op deposito's in die Posspaarbank en op Posspaarbanksertifikate wat deur 'n enkele persoon ingelê is of besit word, in iedere geval tot die bedrag van honderd rand beperk word;

- (iii) during the year of assessment commencing immediately after the said last day of February, and each succeeding year of assessment;
- (c) any person (other than a person referred to in paragraph (b) or a company) in respect of—
 - (i) the period of eight months ended the twenty-eighth day of February, 1963;
 - (ii) the year of assessment ended the last day of February, 1964, and each succeeding year of assessment; and
- (d) any company during every financial year of such company.”

6. (1) Section *eight* of the principal Act is hereby amended—
- (a) by the insertion in paragraph (a) of sub-section (4) after the word “*eleven*” where it occurs for the second time of the words “*section eleven quin.*”; and
 - (b) by the deletion in paragraph (e) of that sub-section of the words “*by water or fire*”.

Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962.

- (2) The amendment effected by paragraph (a) of sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the first day of May, 1964.

7. Section *nine* of the principal Act is hereby amended by the substitution for paragraph (e) of sub-section (1) of the following paragraph:

Amendment of section 9 of Act 58 of 1962, as amended by section 7 of Act 90 of 1962 and section 6 of Act 72 of 1963.

- “(e) any services rendered by such person to or work or labour done by such person for or on behalf of the Government, including the Railway Administration and any provincial administration, or any local authority in the Republic or the South African Tourist Corporation or the Council for Scientific and Industrial Research, notwithstanding that such services are rendered or that such work or labour is done outside the Republic, provided such services are rendered or such work or labour is done in accordance with a contract of employment entered into with the Government or such administration or local authority or that Corporation or that Council: Provided that nothing in this paragraph shall be construed as imposing liability for taxation under this Act upon any salary or emolument paid to any person in the employment of the Government, including the Railway Administration, in respect of any period for which such person is stationed in the territory of South-West Africa (excluding the Eastern Caprivi Zipfel referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)).”

8. Section *ten* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964—

Amendment of section 10 of Act 58 of 1962, as amended by section 8 of Act 90 of 1962 and section 7 of Act 72 of 1963.

- (a) by the substitution for paragraph (i) of sub-section (1) of the following paragraph:

- “(i) interest received from any deposit in the Post Office Savings Bank, including interest on Post Office Savings Bank Certificates or on Tax Redemption Certificates, or annual interest accrued in respect of any Union Loan Certificates or National Savings Certificates, or interest received in respect of any loan portion of the normal and super tax imposed under the Income Tax Act, 1953, or any subsequent Act of Parliament, or annual interest accrued in respect of Five per cent Five Year Treasury Bonds, Five per cent Seven Year Treasury Bonds, Four and a half per cent Seven Year Treasury Bonds, Four and a half per cent Seven Year Treasury Bonds (Conversion Issue) and any amount credited as interest in respect of any subscription share, but not in respect of any amount paid or credited on any paid-up share in any building society: Provided that the exemption in respect of interest—
- (i) on deposits in the Post Office Savings Bank and on Post Office Savings Bank Certificates made or held by any one person shall be limited in each case to the sum of one hundred rand;

- (ii) op Belastingdelgingsertifikate wat deur 'n enkele persoon besit word tot die bedrag van vyftig rand beperk word;
- (iii) op Vyf persent Vyfjaar-Tesourie-obligasies tot die bedrag van duisend rand in die geval van enige belastingpligtige beperk word;
- (iv) op Vyf persent Sewejaar-Tesourie-obligasies en Vier-en-'n-half persent Sewejaar-Tesourie-obligasies tot die bedrag van duisend rand in die geheel in die geval van enige belastingpligtige beperk word; en
- (v) op Vier-en-'n-half persent Sewejaar-Tesourie-obligasies (Omsettingsuitgifte) tot die bedrag van negehonderd rand in die geval van enige belastingpligtige beperk word;"; en
- (b) deur aan die end van paragraaf (t) van genoemde sub-artikel die woorde „en van die Suid-Afrikaanse Ontwikkelingskorporasie vir Uitvindings” by te voeg.

Wysiging van artikel 11 van Wet 58 van 1962, soos gewysig deur artikel 9 van Wet 90 van 1962 en artikel 8 van Wet 72 van 1963.

9. Artikel *elf* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (iv) van die voorbehoudbepaling by paragraaf (e) die woorde „deur water of brand” te skrap;
- (b) met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het, deur na paragraaf (r) die volgende paragraaf in te voeg:
 „(r)*bis* ondanks die bepalings van artikel *drie-en-twintig*, soveel van die som van enige skenkings op of na die sestiende dag van Maart 1964 deur 'n maatskappy gedurende die jaar van aanslag gemaak aan die fonds wat kragtens die Wet op Nasionale Studiefenings en -beurse, 1964, gestig is om studiefenings of -beurse of sowel studiefenings as studiebeurse toe te ken aan studente wat finansiële hulp nodig het om hulle in staat te stel om hul studies aan universiteite, verklaarde instellings of beroepskole in die Republiek voort te sit of te voltooi, as wat nie een persent van die belasbare inkomste van dié maatskappy, soos bereken voordat enige aftrekking ingevolge hierdie paragraaf toegelaat word, te bowe gaan nie;”; en
- (c) met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het, deur in paragraaf (t) die woord „bloed-*verwant*” waar dit ook al voorkom deur die woord „*familielid*” te vervang.

Invoeging van artikels 11*ter*, 11*quat.* en 11*quin.* in Wet 58 van 1962.

10. (1) Die volgende artikels word hierby na artikel *elf bis* in die Hoofwet ingevoeg:

„Vermin-
dering vir
vervaardigers
in Bantoe- en
grensgebiede
ten opsigte
van koste
van krag,
water en
vervoer.

11*ter*. (1) Indien die Minister van Finansies, met inagneming van die omstandighede van die geval en die aanbeveling van die Sekretaris van Bantoe-administrasie en -ontwikkeling in die geval van 'n Bantoegebied of die Sekretaris van Handel en Nywerheid in die geval van 'n gebied aangrensende aan 'n Bantoegebied, aldus gelas, word daar, behoudens die bepalings van sub-artikel (2), op die inkomste van 'n belastingpligtige wat in 'n Bantoegebied of 'n gebied aangrensende aan 'n Bantoegebied die bedryf van 'n vervaardiger of 'n bedryf wat volgens die Sekretaris se oordeel van 'n dergelijke aard is, beoefen, 'n vermindering toegelaat gelyk aan tien persent van enige bedrag ten opsigte waarvan daar tot bevrediging van die Sekretaris bewys word dat dit deur die belastingpligtige gedurende die jaar van aanslag regstreeks aangegaan is ten opsigte van—

- (a) die koste van elektriese krag of water aan die belastingpligtige in bedoelde gebied verskaf en deur hom in die loop van bedoelde bedryf verbruik; of
- (b) die koste van vervoer in die Republiek vir die doeleindes van bedoelde bedryf van grondstowwe, goedere, diere of artikels deur die belastingpligtige in die loop van bedoelde bedryf gebruik of van goedere of artikels deur die belastingpligtige in die loop van bedoelde bedryf vervaardig of voortgebring,

- (ii) on Tax Redemption Certificates held by any one person shall be limited to the sum of fifty rand;
 - (iii) on Five per cent Five Year Treasury Bonds, shall be limited to the sum of one thousand rand in the case of any taxpayer;
 - (iv) on Five per cent Seven Year Treasury Bonds and Four and a half per cent Seven Year Treasury Bonds shall be limited to the sum of one thousand rand in the aggregate in the case of any taxpayer; and
 - (v) on Four and a half per cent Seven Year Treasury Bonds (Conversion Issue) shall be limited to the sum of nine hundred rand in the case of any taxpayer;"; and
- (b) by the addition at the end of paragraph (t) of the said sub-section of the words "and of the South African Inventions Development Corporation".

9. Section *eleven* of the principal Act is hereby amended—
- (a) by the deletion in paragraph (iv) of the proviso to paragraph (e) of the words "by water or fire";
 - (b) with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the insertion after paragraph (r) of the following paragraph:

Amendment of section 11 of Act 58 of 1962, as amended by section 9 of Act 90 of 1962 and section 8 of Act 72 of 1963.

"(r)*bis* notwithstanding the provisions of section *twenty-three*, so much of the sum of any donations made on or after the sixteenth day of March, 1964, by a company during the year of assessment to the fund established under the National Study Loans and Bursaries Act, 1964, for the purpose of granting study loans or bursaries or both study loans and bursaries to students in need of financial assistance to enable them to continue or complete their studies at universities, declared institutions or vocational schools in the Republic, as does not exceed one per cent of the taxable income of such company as calculated before allowing any deduction under this paragraph;"; and

- (c) with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the substitution for the word "bloedverwant" wherever it occurs in the Afrikaans version of paragraph (t) of the word "familielid".

10. (1) The following sections are hereby inserted in the principal Act after section *eleven bis*:

Insertion of sections 11*ter*, 11*quat* and 11*quin* in Act 58 of 1962.

"Allowance to manufacturers in Bantu and border areas in respect of the cost of power, water and transport.

11*ter*. (1) If the Minister of Finance, having regard to the circumstances of the case and to the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for Commerce and Industries in the case of an area adjoining a Bantu area, so directs, there shall, subject to the provisions of sub-section (2), be allowed to be deducted from the income of any taxpayer who carries on in a Bantu area or an area adjoining a Bantu area the trade of a manufacturer or any trade which in the opinion of the Secretary is of a similar nature, an allowance equal to ten per cent of any amount which is proved to the satisfaction of the Secretary to have been incurred by the taxpayer during the year of assessment directly in respect of—

- (a) the cost of electric power or water supplied to the taxpayer in the said area and used by him in the course of the said trade; or
- (b) the cost of the transportation in the Republic for the purposes of the said trade of raw materials, goods, animals or articles used by the taxpayer in the course of such trade or of goods or articles manufactured or produced by the taxpayer in the course of such trade,

mits bedoelde koste ingevolge die bepaling van artikel *elf* as 'n aftrekking van die belastingpligtige se inkomste in aanmerking kom.

- (2) (a) Die vermindering ingevolge sub-artikel (1) word toegelaat ten opsigte van die jaar of jare van aanslag wat die Minister van Finansies met inagneming van die omstandighede van die geval gelas.
- (b) Geen vermindering word ingevolge sub-artikel (1) toegelaat ten opsigte van die koste van elektriese krag, water of vervoer wat voor die eerste dag van Mei 1964 aangegaan is nie.

Verminder-
ding vir
vervaardigers in
Bantoe- en
grensgebiede
ten opsigte
van
verhoogde
admini-
stratiewe en
vervaardigingskoste.

11quat. (1) Behoudens die bepaling van sub-artikel (2), word daar, indien 'n belastingpligtige op of na die eerste dag van Mei 1964—

- (a) 'n fabriek wat tevore elders as in 'n Bantoe-gebied of 'n gebied aangrensende aan 'n Bantoe-gebied geleë was, na so 'n gebied verskuif het; of
- (b) ingevolge 'n skema vir die uitbreiding van 'n fabriek geleë elders as in so 'n gebied, 'n fabriek in so 'n gebied gevestig het,

en die Minister van Finansies met inagneming van die omstandighede van die geval en van die aanbeveling van die Sekretaris van Bantoe-administrasie en -ontwikkeling in die geval van 'n Bantoegebied of die Sekretaris van Handel en Nywerheid in die geval van 'n gebied aangrensende aan 'n Bantoegebied, aldus gelas, 'n vermindering op die belastingpligtige se inkomste vir enige van die in paragraaf (b) van sub-artikel (2) bedoelde jare van aanslag toegelaat van 'n bedrag wat volgens bepaling deur die Sekretaris van Bantoe-administrasie en -ontwikkeling of die Sekretaris van Handel en Nywerheid, na gelang van die geval, die addisionele of abnormale administratiewe of vervaardigingskoste verteenwoordig wat die belastingpligtige gedurende die betrokke jaar as gevolg van bedoelde verskuiwing of vestiging aangegaan het, mits dié koste ingevolge die bepaling van artikel *elf* as 'n aftrekking van die belastingpligtige se inkomste in aanmerking kom.

- (2) (a) By die toepassing van sub-artikel (1), beteken 'vervaardigingskoste' ook onkoste aangegaan deur die belastingpligtige in die loop van bedrywighede wat volgens die Sekretaris se oordeel soortgelyk is aan vervaardigings-bedrywighede.
- (b) 'n Vermindering kan ingevolge sub-artikel (1) toegelaat word ten opsigte van enige van of al die volgende jare van aanslag, te wete, die belastingpligtige se jaar van aanslag waarin hy in die omstandighede in daardie sub-artikel bedoel 'n fabriek verskuif of gevestig het, en sy eerste vier daaropvolgende jare van aanslag.

Verminder-
ding vir
vervaardigers in
Bantoe- en
grensgebiede
ten opsigte
van onkoste
op wonings
vir werknemers.

11quin. (1) In die geval van 'n belastingpligtige wat in 'n Bantoegebied of 'n gebied aangrensende aan 'n Bantoegebied die bedryf van 'n vervaardiger of 'n bedryf wat volgens die Sekretaris se oordeel van dergelike aard is, beoefen, en wat in die loop van dié bedryf onkoste aangaan in verband met die oprigting of verkryging van 'n woning vir die uitsluitlike bewoning van persone of die gesinne van persone wat die belastingpligtige se werknemers is en wat vir die doeleindes van bedoelde bedryf by hom in diens is, word daar, indien die Minister van Finansies met inagneming van die omstandighede van die geval en die aanbeveling van die Sekretaris van Bantoe-administrasie en -ontwikkeling in die geval van 'n Bantoegebied of die Sekretaris van Handel en Nywerheid in die geval van 'n gebied aangrensende aan 'n Bantoegebied, aldus gelas, maar behoudens die bepaling van sub-artikels (2) en (3), 'n vermindering (in plaas van enige vermindering ten opsigte van bedoelde koste ingevolge die bepaling van paragraaf (t) van artikel *elf*) op die belastingpligtige se inkomste toegelaat—

provided such cost ranks for deduction from the taxpayer's income under the provisions of section *eleven*.

(2) (a) The allowance under sub-section (1) shall be made in respect of such year or years of assessment as the Minister of Finance, having regard to the circumstances of the case, may direct.

(b) No allowance shall be made under sub-section (1) in respect of the cost of electric power, water or transportation incurred before the first day of May, 1964.

Allowance to manufacturers in Bantu and border areas in respect of increased administrative and manufacturing costs.

11quat. (1) Subject to the provisions of sub-section (2), where any taxpayer has on or after the first day of May, 1964—

(a) transferred to any Bantu area or any area adjoining a Bantu area any factory formerly situated elsewhere than in such an area; or

(b) under any scheme of expansion of any factory situated elsewhere than in such an area, established any factory in such an area,

there shall, if the Minister of Finance, having regard to the circumstances of the case and to the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for Commerce and Industries in the case of an area adjoining a Bantu area, so directs, be allowed to be deducted from the taxpayer's income for any of the years of assessment referred to in paragraph (b) of sub-section (2) an amount determined by the Secretary for Bantu Administration and Development or the Secretary for Commerce and Industries, as the case may be, as representing the additional or abnormal administrative or manufacturing costs incurred by the taxpayer during the relevant year in consequence of such transfer or establishment, provided such costs rank for deduction from the taxpayer's income under the provisions of section *eleven*.

(2) (a) For the purposes of sub-section (1) "manufacturing costs" include expenditure incurred by the taxpayer in the course of operations which in the opinion of the Secretary are similar to manufacturing operations.

(b) An allowance may be made under sub-section (1) in respect of any or all of the following years of assessment, namely, the year of assessment of the taxpayer during which he has transferred or established a factory in the circumstances contemplated by that sub-section, and the first four succeeding years of assessment of the taxpayer.

Allowance to manufacturers in Bantu and border areas in respect of expenditure on housing for employees.

11quin. (1) In the case of any taxpayer who carries on in a Bantu area or an area adjoining a Bantu area the trade of a manufacturer or any trade which in the opinion of the Secretary is of a similar nature, and who in the course of such trade incurs expenditure in connection with the erection or acquisition of any dwelling for the exclusive occupation of persons or the households of persons who are the taxpayer's employees and are employed by him for the purposes of such trade, there shall, if the Minister of Finance, having regard to the circumstances of the case and the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for Commerce and Industries in the case of an area adjoining a Bantu area, so directs, but subject to the provisions of sub-sections (2) and (3), be deducted from the taxpayer's income an allowance (in lieu of any allowance in respect of such expenditure under the provisions of paragraph (i) of section *eleven*)—

- (a) vir die jaar van aanslag waartydens die oprigting van bedoelde woning voltooi of bedoelde woning verkry word, van 'n bedrag (van hoogstens vyf-en-dertig persent van bedoelde onkoste) wat die Minister van Finansies gelas; en
- (b) vir elk van die nege daaropvolgende jare van aanslag, van 'n bedrag (van hoogstens tien persent van bedoelde onkoste) wat die Minister van Finansies gelas.

(2) By die toepassing van sub-artikel (1)—

- (a) word die werknemers van iemand wat die enigste of vernaamste aandeelhouer is in 'n maatskappy wat hom hoofsaaklik op die verskaffing van behuisingsfasiliteite vir bedoelde werknemers toelê, geag ook die werknemers van dié maatskappy te wees;
- (b) sluit „werknemer”, met betrekking tot 'n belastingpligtige, nie 'n persoon in wat 'n familielid van daardie belastingpligtige is nie, of wat, indien die belastingpligtige 'n maatskappy is, 'n aandeelhouer (of familielid van 'n aandeelhouer) in daardie maatskappy of in 'n maatskappy wat uit hoofde van aandeelbesit met daardie maatskappy verbind is nie, behalwe 'n aandeelhouer wat al sy aandele in daardie maatskappy besit bloot omdat hy in diens van daardie maatskappy is en wat kragtens die statute van daardie maatskappy nie geregtig sal wees om daardie aandele te behou nadat hy ophou om aldus in diens te wees nie.

(3) Die vermindering ingevolge sub-artikel (1) word nie ten opsigte van 'n in daardie sub-artikel bedoelde jaar van aanslag ten opsigte van onkoste aangeaan in verband met die oprigting of verkryging van 'n woning toegelaat nie indien—

- (a) die belastingpligtige voor of gedurende bedoelde jaar opgehou het om die eienaar van bedoelde woning te wees; of
- (b) bedoelde woning gedurende enige gedeelte van daardie jaar deur 'n ander persoon as 'n werknemer van die belastingpligtige of 'n lid van die gesin van so 'n werknemer bewoon is.”

(2) Die wysiging aangebring deur sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van Mei 1964 eindig.

Vervanging van artikel 12 van Wet 58 van 1962, soos gewysig deur artikel 11 van Wet 90 van 1962, artikel 4 van Wet 6 van 1963 en artikel 10 van Wet 72 van 1963.

11. (1) Artikel twaalf van die Hoofwet word hierby deur die volgende artikel vervang:

„Aftrekkings 12. (1) Ten opsigte van nuwe of ongebruikte ten opsigte van masjinerie of installasie deur 'n belastingpligtige vir die doeleindes van sy bedryf in gebruik geneem en deur hom regstreeks gebruik by 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is, word daar vir die jaar van aanslag waarin dié masjinerie of installasie aldus in gebruik geneem word, aan die belastingpligtige 'n vermindering op sy inkomste gelyk aan vyftien persent van die koste vir hom van dié masjinerie of installasie toegelaat: Met dien verstande dat in die geval van masjinerie of installasie verkry ter vervanging van masjinerie of installasie wat beskadig of vernietig is, die vermindering bereken word op bedoelde koste min enige bedrag wat ten opsigte van die beskadigde of vernietigde masjinerie of installasie teruggekry of vergoed is en ingevolge paragraaf (e) van sub-artikel (4) van artikel agt of die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet van die belastingpligtige se inkomste uitgesluit is, hetsy in die lopende of 'n vorige jaar van aanslag: Met dien verstande voorts dat waar sodanige masjinerie of installasie op of na die eerste dag van Mei 1964 in 'n Bantoegebied of 'n gebied aangrensende aan 'n Bantoegebied in gebruik geneem is, die Minister van Finansies met behoorlike inagneming van die omstandighede van die geval en van die aanbeveling van die Sekretaris van Bantoe-administrasie en -ontwikkeling in die geval van 'n Bantoegebied of die Sekretaris van Handel en Nywerheid in die geval

- (a) for the year of assessment during which the erection of such dwelling is completed or such dwelling is acquired, of such amount, not exceeding thirty-five per cent of such expenditure as the Minister of Finance may direct; and
- (b) for each of the succeeding nine years of assessment, of such amount, not exceeding ten per cent of such expenditure, as the Minister of Finance may direct.

(2) For the purposes of sub-section (1)—

- (a) the employees of any person who is the sole or principal shareholder in any company which is engaged mainly in the provision of housing facilities for such employees, shall be deemed to be employees also of the said company;
- (b) 'employee', in relation to any taxpayer, does not include any person who is a relative of that taxpayer, or who, if the taxpayer is a company, is a shareholder (or a relative of a shareholder) in that company or in any company which is associated with that company by virtue of shareholding, not being a shareholder who holds all his shares in that company solely because he is employed by that company and who will, in terms of the articles of association of that company, not be entitled to continue to hold those shares after he ceases to be so employed.

(3) The allowance under sub-section (1) shall not be made in respect of any year of assessment referred to in that sub-section in respect of expenditure incurred in connection with the erection or acquisition of any dwelling if—

- (a) prior to or during such year the taxpayer ceased to be the owner of such dwelling; or
- (b) such dwelling was during any portion of such year occupied by any person other than an employee of the taxpayer or a member of the household of such employee."

(2) The amendment effected by sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the first day of May, 1964.

11. (1) The following section is hereby substituted for section twelve of the principal Act:

"Deductions in respect of machinery or plant used in a process of manufacture or by hotel keepers.

12. (1) In respect of new or unused machinery or plant brought into use by any taxpayer for the purposes of his trade and used by him directly in a process of manufacture or any other process which in the opinion of the Secretary is of a similar nature, there shall be allowed to be deducted from the income of such taxpayer for the year of assessment during which such machinery or plant is so brought into use an allowance equal to fifteen per cent of the cost to him of such machinery or plant: Provided that in the case of machinery or plant which has been acquired to replace machinery or plant which was damaged or destroyed, the allowance shall be calculated on such cost less any amount which has been recovered or recouped in respect of the damaged or destroyed machinery or plant and has been excluded from the taxpayer's income in terms of paragraph (e) of sub-section (4) of section eight or the corresponding provisions of any previous Income Tax Act, whether in the current or any previous year of assessment: Provided further that where such machinery or plant has been brought into use in a Bantu area or an area adjoining a Bantu area on or after the first day of May, 1964, the Minister of Finance may with due regard to the circumstances of the case and to the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for Commerce and

Substitution of section 12 of Act 58 of 1962, as amended by section 11 of Act 90 of 1962, section 4 of Act 6 of 1963 and section 10 of Act 72 of 1963.

van 'n gebied aangrensende aan 'n Bantoegebied, kan gelas dat die vermindering tot 'n bedrag van hoogstens dertig persent van bedoelde koste verhoog word.

(2) Bowendien word ten opsigte van nuwe of ongebruikte masjinerie of installasie deur 'n belastingpligtige vir die doeleindes van sy bedryf in gebruik geneem en deur hom regstreeks gebruik by 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is, 'n vermindering op sy inkomste (genoem die „masjineriebeleggingsvermindering“) vir die jaar van aanslag (maar nie later as dié wat op die agt-en-twintigste dag van Februarie 1966 eindig nie) waarin dié masjinerie of installasie aldus in gebruik geneem is, gelyk aan twintig persent van die koste vir die belastingpligtige van dié masjinerie of installasie toegelaat: Met dien verstande dat die Minister van Finansies ten opsigte van sodanige masjinerie of installasie in 'n Bantoegebied of 'n gebied aangrensende aan 'n Bantoegebied in gebruik geneem, met behoorlike inagneming van die omstandighede van die geval en van die aanbeveling van die Sekretaris van Bantoeadministrasie en -ontwikkeling in die geval van 'n Bantoegebied of die Sekretaris van Handel en Nywerheid in die geval van 'n gebied aangrensende aan 'n Bantoegebied, kan gelas dat die vermindering verhoog word tot 'n bedrag van hoogstens—

- (a) dertig persent van bedoelde koste indien die masjinerie of installasie voor die eerste dag van Mei 1964 in gebruik geneem is; of
- (b) vyf-en-dertig persent van bedoelde koste indien die masjinerie of installasie op of na bedoelde datum in gebruik geneem is.

(3) Die bepalinge van sub-artikels (1) en (2) is *mutatis mutandis* van toepassing—

- (a) met betrekking tot nuwe of ongebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting van kamers vir bestuurders en dienaars en kantore) deur 'n belastingpligtige vir die doeleindes van sy bedryf as hotelhouer in gebruik geneem; en
- (b) waar die Minister van Finansies met inagneming van die omstandighede van die geval en van die aanbeveling van die Sekretaris van Bantoeadministrasie en -ontwikkeling in die geval van 'n Bantoegebied of die Sekretaris van Handel en Nywerheid in die geval van 'n gebied aangrensende aan 'n Bantoegebied, aldus gelas, met betrekking tot—
 - (i) gebruike masjinerie of installasie in 'n Bantoegebied of 'n gebied aangrensende aan 'n Bantoegebied in gebruik geneem en regstreeks gebruik in 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is;
 - (ii) gebruike masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting van kamers vir bestuurders en dienaars en kantore) deur 'n hotelhouer vir die doeleindes van sy bedryf in so 'n gebied in gebruik geneem:

Met dien verstande dat—

- (i) die vermindering waarvoor in sub-artikel (1), soos deur hierdie sub-artikel toegelas, voorsiening gemaak word—
 - (aa) nie toegelaat word nie ten opsigte van gebruike masjinerie, installasie, gereedskap, werktuie of artikels wat voor die eerste dag van Mei 1964 soos voormeld in gebruik geneem is indien 'n vermindering reeds ten opsigte daarvan toegelaat is vir die jaar van aanslag waarin daardie masjinerie, installasie, gereedskap, werktuie of artikels as nuwe of ongebruike masjinerie, installasie, gereedskap, werktuie of artikels in gebruik geneem en gebruik is, hetsy ingevolge sub-artikel (1) of ingevolge die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet;

Industries in the case of an area adjoining a Bantu area, direct that the allowance be increased to a sum not exceeding thirty per cent of such cost."

(2) There shall further be allowed to be deducted from the income of any taxpayer, in respect of new or unused machinery or plant brought into use by him for the purposes of his trade and used by him directly in a process of manufacture or any other process which in the opinion of the Secretary is of a similar nature, an allowance, to be known as a machinery investment allowance, for the year of assessment (not being later than that ending on the twenty-eighth day of February, 1966) during which such machinery or plant was so brought into use, equal to twenty per cent of the cost to the taxpayer of such machinery or plant: Provided that the Minister of Finance may, in the case of any such machinery or plant brought into use in a Bantu area or an area adjoining a Bantu area, with due regard to the circumstances of the case and to the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for Commerce and Industries in the case of an area adjoining a Bantu area, direct that the allowance be increased to a sum not exceeding—

- (a) thirty per cent of such cost if the machinery or plant was brought into use before the first day of May, 1964; or
- (b) thirty-five per cent of such cost if the machinery or plant was brought into use on or after that date.

(3) The provisions of sub-sections (1) and (2) shall *mutatis mutandis* apply—

- (a) with reference to new or unused machinery, implements, utensils and articles (other than vehicles and other than equipment for managers' and servants' rooms and offices) brought into use by a taxpayer for the purposes of his trade as hotelkeeper; and
- (b) where the Minister of Finance, having regard to the circumstances of the case and to the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for Commerce and Industries in the case of an area adjoining a Bantu area, so directs, with reference to—
 - (i) used machinery or plant brought into use and used directly in a process of manufacture or any other process which in the opinion of the Secretary is of a similar nature, in a Bantu area or an area adjoining a Bantu area;
 - (ii) used machinery, implements, utensils and articles (other than vehicles and other than equipment for managers' and servants' rooms and offices) brought into use for the purposes of his trade by an hotel keeper in such an area:

Provided that—

- (i) the allowance provided for in sub-section (1), as applied by this sub-section—
 - (aa) shall not be permitted to be deducted in respect of any used machinery, plant, implements, utensils or articles brought into use as aforesaid before the first day of May, 1964, if an allowance has already been deducted in respect thereof for the year of assessment during which such machinery, plant, implements, utensils or articles were brought into use and used as new or unused machinery, plant, implements, utensils or articles, either under sub-section (1) or under the corresponding provisions of any previous Income Tax Act;

- (bb) ten opsigte van gebruikte masjinerie, installasie, gereedskap, werktuie of artikels wat op of na die eerste dag van Mei 1964 soos voormeld in gebruik geneem is, indien 'n vermindering reeds ten opsigte daarvan toegelaat is vir die jaar van aanslag waarin daardie masjinerie, installasie, gereedskap, werktuie of artikels as nuwe of ongebruikte masjinerie, installasie, gereedskap, werktuie of artikels in gebruik geneem en gebruik is, hetsy ingevolge sub-artikel (1) of ingevolge daardie sub-artikel soos by hierdie sub-artikel toegepas of ingevolge die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, so 'n persentasie (maar hoogstens vyftien persent) van die koste daarvan is as wat die Minister van Finansies bepaal;
- (ii) waar 'n vermindering ingevolge sub-artikel (2) of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet in die geval van nuwe of ongebruikte masjinerie, installasie, gereedskap, werktuie of artikels toegelaat is, die vermindering ingevolge daardie sub-artikel, soos deur hierdie sub-artikel toegepas, ten opsigte daarvan as gebruikte masjinerie, installasie, gereedskap, werktuie of artikels toegelaat, indien daardie gebruikte masjinerie, installasie, gereedskap, werktuie of artikels in gebruik geneem is—
- (aa) voor die eerste dag van Mei 1964, so 'n persentasie (maar hoogstens tien persent) van die koste daarvan is as wat die Minister van Finansies bepaal; of
- (bb) op of na bedoelde datum, so 'n persentasie (maar hoogstens vyftien persent) van die koste daarvan is as wat die Minister van Finansies bepaal.
- (4) Die koste van gebruikte masjinerie, installasie, gereedskap, werktuie of artikels word by die bepaling van die vermindering wat ten opsigte daarvan toegelaat moet word ingevolge sub-artikel (1) soos deur sub-artikel (3) toegepas, of ingevolge sub-artikel (2) soos aldus toegepas, geag die werklike koste daarvan te wees, min die som van die bedrae wat ingevolge paragraaf (e) van artikel *elf* en die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet toegelaat is om ten opsigte daarvan afgetrek te word, hetsy in die lopende of in 'n vorige jaar van aanslag en enige bedrag wat ingevolge sub-artikel (1) of ingevolge daardie sub-artikel soos aldus toegepas of ingevolge die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, toegelaat is om ten opsigte daarvan as nuwe of ongebruikte masjinerie, installasie, gereedskap, werktuie of artikels afgetrek te word, hetsy in die lopende of in 'n vorige jaar van aanslag.
- (2) Die wysigings deur sub-artikel (1) aangebring, word geag vir die eerste maal in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het.

Wysiging van artikel 13 van Wet 58 van 1962, soos gewysig deur artikel 12 van Wet 90 van 1962, artikel 5 van Wet 6 van 1963 en artikel 11 van Wet 72 van 1963.

12. Artikel *dertien* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het, deur sub-artikel (6) deur die volgende sub-artikel te vervang:

„(6) Die geboubeleggingsvermindering is 'n bedrag gelyk aan tien persent van die koste van die betrokke geboue of verbeterings vir die jaar van aanslag (maar nie later as dié wat op die agt-en-twintigste dag van Februarie 1967 eindig nie) waartydens—

(a) in die geval van die koste van oprigting van 'n gebou deur die belastingpligtige of die huurder gebruik, die gebou vir die eerste maal aldus gebruik is;

(b) in die geval van die koste van enige verbeterings aan 'n gebou, die verbeterings voltooi is:

Met dien verstande dat die Minister van Finansies, met inagneming van die omstandighede van die geval en van die aanbeveling van die Sekretaris van Bantoe-administrasie en -ontwikkeling in die geval van 'n Bantoegebied of die

(bb) in respect of any used machinery, plant, implements, utensils or articles brought into use as aforesaid on or after the first day of May, 1964, shall, if an allowance has already been deducted in respect thereof for the year of assessment during which such machinery, plant, implements, utensils or articles were brought into use and used as new or unused machinery, plant, implements, utensils or articles, either under sub-section (1) or under that sub-section as applied by this sub-section or under the corresponding provisions of any previous Income Tax Act, be such a proportion, not exceeding fifteen per cent, of the cost thereof as the Minister of Finance may direct;

(ii) where an allowance has been permitted to be deducted under sub-section (2) or the corresponding provisions of any previous Income Tax Act, in the case of new or unused machinery, plant, implements, utensils or articles, the allowance under that sub-section, as applied by this sub-section, in respect thereof as used machinery, plant, implements, utensils or articles shall if such used machinery, plant, implements, utensils or articles were brought into use—

(aa) before the first day of May, 1964, be such a proportion, not exceeding ten per cent, of the cost thereof as the Minister of Finance may direct; or

(bb) on or after that date, be such a proportion, not exceeding fifteen per cent, of the cost thereof as the Minister of Finance may direct.

(4) The cost of used machinery, plant, implements, utensils or articles shall, for the purpose of determining the allowance to be deducted in respect thereof under sub-section (1) as applied by sub-section (3), or under sub-section (2) as so applied, be deemed to be the actual cost thereof less the aggregate of the amounts allowed to be deducted in respect thereof under paragraph (e) of section *eleven* and the corresponding provisions of any previous Income Tax Act, whether in the current or in any previous year of assessment, and any amount allowed to be deducted in respect thereof as new or unused machinery, plant, implements, utensils or articles under sub-section (1) or under that sub-section as so applied or under the corresponding provisions of any previous Income Tax Act, whether in the current or in any previous year of assessment.

(2) The amendments effected by sub-section (1) shall be deemed to have first taken effect in respect of assessments for the year of assessment ended the twenty-ninth day of February, 1964.

12. Section *thirteen* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the substitution for sub-section (6) of the following sub-section:

“(6) The building investment allowance shall be a sum equal to ten per cent of the cost of the buildings or improvements in question for the year of assessment (but not later than that ending on the twenty-eighth day of February, 1967) during which—

(a) in the case of the cost of erection of a building used by the taxpayer or the lessee, the building was first so used;

(b) in the case of the cost of any improvements to a building, the improvements were completed:

Provided that the Minister of Finance may, having regard to the circumstances of the case and to the recommendation of the Secretary for Bantu Administration and Development in the case of a Bantu area or the Secretary for

Amendment of section 13 of Act 58 of 1962, as amended by section 12 of Act 90 of 1962, section 5 of Act 6 of 1963 and section 11 of Act 72 of 1963.

Sekretaris van Handel en Nywerheid in die geval van 'n gebied aangrensende aan 'n Bantoegebied, opdrag kan gee dat die vermindering ten opsigte van 'n gebou in paragraaf (b) van sub-artikel (5) bedoel wat op voormelde wyse in 'n Bantoegebied of 'n gebied aangrensende aan 'n Bantoegebied gebruik is, of ten opsigte van verbeterings aan so 'n gebou vermeerder word tot 'n som van hoogstens—

- (i) twintig persent van bedoelde koste indien die oprigting van bedoelde gebou, of bedoelde verbeterings, voor die eerste dag van Mei 1964 'n aanvang geneem het; of
- (ii) vyf-en-twintig persent van bedoelde koste indien die oprigting van bedoelde gebou, of bedoelde verbeterings, op of na daardie datum 'n aanvang geneem het.”.

Wysiging van
artikel 20 van
Wet 58 van 1962.

13. Artikel *twintig* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het deur na sub-artikel (1) die volgende sub-artikel in te voeg:

„(1)*bis* Indien die Sekretaris oortuig is dat die omstandighede van die geval die toegewing regverdig en daar tot sy bevrediging bewys word—

(a) dat 'n maatskappy (hieronder die filiaalmaatskappy genoem) wat in die Republiek geregistreer is en aldaar bestuur en beheer word, ingevolge 'n reëling met 'n ander maatskappy (hieronder die moedermaatskappy genoem) wat buite die Republiek geregistreer is en bestuur en beheer word, al die moedermaatskappy se bates verkry en al die moedermaatskappy se verpligtinge oorgeneem het wat met 'n industriële, kommersiële of ander besigheidsonderneming van die moedermaatskappy in die Republiek wat deur die moedermaatskappy aan die filiaalmaatskappy as 'n lopende saak oorgedra is, in verband staan; en

(b) dat toe bedoelde reëling uitgevoer is die moedermaatskappy vir sy eie voordeel al die uitgereikte aandele van die filiaalmaatskappy besit het,

word soveel van enige balans van vasgestelde verlies deur die moedermaatskappy gely tot op die datum waarop die moedermaatskappy opgehou het om bedoelde onderneming voort te sit as wat volgens oortuiging van die Sekretaris op daardie onderneming betrekking het, by die toepassing van sub-artikel (1) geag 'n vasgestelde verlies te wees wat deur die filiaalmaatskappy gely is op die datum waarop daardie onderneming deur die filiaalmaatskappy oorgeneem is en word bedoelde balans vir doeleindes van vasstelling van die moedermaatskappy se aanspreeklikheid vir belasting dien-ooreenkomstig verminder.”.

Wysiging van
artikel 22 van
Wet 58 van 1962,
soos gewysig deur
artikel 8 van
Wet 6 van 1963.

14. Artikel *twee-en-twintig* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het, deur aan die end van sub-artikel (4) die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande voorts dat opsies of ander regte om aandele in enige maatskappy te verkry wat soos voormeld verkry is geen waarde het nie.”.

Wysiging van
artikel 36 van
Wet 58 van 1962,
soos gewysig deur
artikel 12 van
Wet 72 van 1963.

15. Artikel *ses-en-dertig* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1963 geëindig het—

(a) deur sub-artikel (3)*bis* deur die volgende sub-artikel te vervang:

„(3)*bis* Die bedrag wat ingevolge paragraaf (a) van artikel *vyftien* afgetrek moet word van die inkomste uit die eksploitering van 'n ander diep-goudmyn verkry, is

(a) waar bedoelde myn voor die begin van die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1963 geëindig het, 'n ander diep-goudmyn geword het—

(i) ten opsigte van daardie jaar van aanslag, die som van die ongedelgde balans van die kapitaaluitgawe by die begin van daardie jaar van aanslag en die werklike kapitaaluitgawe gedurende daardie jaar aangegaan; en

(ii) ten opsigte van 'n daaropvolgende jaar van aanslag, die werklike kapitaaluitgawe gedurende bedoelde daaropvolgende jaar aangegaan; of

Commerce and Industries in the case of an area adjoining a Bantu area, direct that the allowance in respect of any building referred to in paragraph (b) of sub-section (5) which has been used in the manner aforesaid in a Bantu area or an area adjoining a Bantu area, or in respect of improvements to such building, shall be increased to a sum not exceeding—

- (i) twenty per cent of such cost if the erection of such building was, or such improvements were, commenced before the first day of May, 1964; or
- (ii) twenty-five per cent of such cost if the erection of such building was, or such improvements were, commenced on or after that date.”.

13. Section *twenty* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the insertion after sub-section (1) of the following sub-section:

Amendment of section 20 of Act 58 of 1962.

“(1)*bis* If the Secretary is satisfied that the circumstances of the case warrant the concession and it is proved to his satisfaction—

- (a) that any company (hereinafter referred to as the subsidiary company) which is registered, managed and controlled in the Republic has under an arrangement with any other company (hereinafter referred to as the parent company) which is registered, managed and controlled outside the Republic, acquired all the assets and assumed all the liabilities of the parent company relating to any industrial, commercial or other business undertaking of the parent company in the Republic which has been transferred by the parent company to the subsidiary company as a going concern; and

- (b) that at the time such arrangement was implemented the parent company held for its own benefit all the issued shares of the subsidiary company,

so much of any balance of assessed loss incurred by the parent company to the date on which the parent company ceased to carry on the said undertaking as the Secretary is satisfied relates to that undertaking shall for the purposes of sub-section (1) be deemed to be an assessed loss incurred by the subsidiary company on the date on which that undertaking was taken over by the subsidiary company and the said balance shall for purposes of assessment of the parent company's liability for tax be reduced accordingly.”.

14. Section *twenty-two* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the addition at the end of sub-section (4) of the following proviso:

Amendment of section 22 of Act 58 of 1962, as amended by section 8 of Act 6 of 1963.

“Provided further that options or any other rights to acquire shares in any company which have been acquired as aforesaid shall have no value.”.

15. Section *thirty-six* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-eighth day of February, 1963—

Amendment of section 36 of Act 58 of 1962, as amended by section 12 of Act 72 of 1963.

- (a) by the substitution for sub-section (3)*bis* of the following sub-section:

“(3)*bis* The amount to be deducted under paragraph

- (a) of section *fifteen* from income derived from the working of any other deep level gold mine shall be—

- (a) where such mine became any other deep level gold mine before the commencement of the year of assessment ended the twenty-eighth day of February, 1963—

- (i) in respect of that year of assessment, the sum of the unredeemed balance of capital expenditure at the beginning of that year of assessment and the actual capital expenditure incurred during that year; and
- (ii) in respect of any subsequent year of assessment, the actual capital expenditure incurred during such subsequent year; or

(b) waar bedoelde myn gedurende of na die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1963 geëindig het, 'n ander diep-goudmyn geword het—

(i) ten opsigte van die jaar van aanslag waartydens bedoelde myn 'n ander diep-goudmyn geword het, die som van die ongedelgde balans van die kapitaaluitgawe by die begin van die jaar van aanslag waartydens dit 'n ander diep-goudmyn geword het en die werklike kapitaaluitgawe gedurende laasgenoemde jaar aangegaan; en

(ii) ten opsigte van 'n jaar van aanslag na die jaar van aanslag waartydens bedoelde myn 'n ander diep-goudmyn geword het, die werklike kapitaaluitgawe gedurende so 'n volgende jaar aangegaan:

Met dien verstande dat indien in die geval van so 'n myn (behalwe 'n nuwe goudmyn) die belastingpligtige die Sekretaris op of voor die dertigste dag van September 1964 of binne ses maande nadat bedoelde myn 'n ander diep-goudmyn word of binne 'n verdere tydperk wat die Sekretaris met inagneming van die omstandighede van die geval toelaat, skriftelik in kennis stel dat hy kies om nie die aftrekkings bedoel in die voorgaande bepaling van hierdie sub-artikel toegelaat te word nie, daar in plaas van bedoelde aftrekkings van die inkomste deur die belastingpligtige gedurende die jaar van aanslag uit die eksploitering van bedoelde myn verkry, 'n bedrag afgetrek word gelyk aan sewe-en-twintig en 'n half persent van die som van die ongedelgde balans van die kapitaaluitgawe by die begin van die jaar van aanslag en die kapitaaluitgawe gedurende daardie jaar aangegaan, of 'n bedrag gelyk aan die kwosient verkry deur genoemde som deur die lewe van die myn te deel, watter bedrag ook al die grootste is; of”;

(b) deur in sub-artikel (6) na die woord „diamantmyn” die woorde „of 'n aardolie-afsetting” in te voeg; en

(c) deur die volgende paragraaf by sub-artikel (6) te voeg, terwyl die bestaande sub-artikel paragraaf (a) word:

„(b) Die aftrekking ingevolge hierdie sub-artikel word toegelaat vir die jaar van aanslag waartydens die betrokke kapitaaluitgawe aangegaan word of, indien aan die end van daardie jaar van aanslag die myn nog nie begin produseer het nie, vir die jaar van aanslag waartydens die myn begin produseer.”; en

(d) deur in sub-artikel (11) die omskrywing van „kapitaaluitgawe” deur die volgende omskrywing te vervang: „„kapitaaluitgawe”—

(a) uitgawe aan die boor van skagte en toerusting daarvoor, met inbegrip van enige enkele vernuwing of vervanging van toerusting wat tesame met bybehore meer as veertigduisend rand kos; en

(b) uitgawe aan ontwikkeling, algemene bestuur en beheer (met inbegrip van rente en ander koste betaalbaar na die een-en-dertigste dag van Desember 1950 op lenings wat vir mynboudoeleindes gebruik word) voor die aanvang van produksie of gedurende 'n tydperk waarin daar nie geproduseer word nie; en

(c) in die geval van 'n nuwe goudmyn, 'n nuwe diep-goudmyn of 'n ander diep-goudmyn, 'n bedrag bereken so na as moontlik op die wyse voorgeskryf vir die berekening van die kapitaaltoelae waarvoor in sub-artikel (3) van artikel *negentien* van die „Precious and Base Metals Act, 1908” (Wet No. 35 van 1908), van Transvaal (in hierdie paragraaf die Goudwet genoem), voorsiening gemaak word, teen die koers van ses persent per jaar in die geval van 'n nuwe goudmyn of vyf persent per jaar in die geval van 'n nuwe diep-goudmyn of 'n ander diep-goudmyn op die bedrag van die ongedelgde balans van die totaal van—

(i) die uitgawe in paragrafe (a) en (b) bedoel, behalwe rente en ander koste op lenings in paragraaf (b) bedoel, indien die myn 'n nuwe goudmyn of 'n nuwe diep-goudmyn is, of die ongedelgde

(b) where such mine became any other deep level gold mine during or after the year of assessment ended the twenty-eighth day of February, 1963—

- (i) in respect of the year of assessment during which such mine became any other deep level gold mine, the sum of the unredeemed balance of capital expenditure at the beginning of the year of assessment during which it became any other deep level gold mine and the actual capital expenditure incurred during such last-mentioned year; and
- (ii) in respect of any year of assessment subsequent to the year of assessment during which such mine became any other deep level gold mine, the actual capital expenditure incurred during such subsequent year:

Provided that if in the case of any such mine (not being a new gold mine) the taxpayer informs the Secretary in writing on or before the thirtieth day of September, 1964, or within six months of such mine becoming any other deep level gold mine or within such further period as the Secretary having regard to the circumstances of the case may allow, that he elects not to be allowed any deductions under the preceding provisions of this sub-section, there shall in lieu of such deductions be deducted from the income derived by the taxpayer during the year of assessment from the working of such mine an amount equivalent to twenty-seven and a half per cent of the sum of the unredeemed balance of capital expenditure at the beginning of the year of assessment and the capital expenditure incurred during that year, or an amount equal to the quotient resulting from dividing the said sum by the life of the mine, whichever is the greater amount; or”;

(b) by the insertion in sub-section (6) after the word “mine” where it occurs for the third time of the words “or any natural oil deposit”;

(c) by the addition to sub-section (6) of the following paragraph, the existing sub-section becoming paragraph (a):

“(b) The deduction under this sub-section shall be allowed for the year of assessment during which the capital expenditure in question is incurred or, if at the end of that year of assessment the mine has not yet commenced production, for the year of assessment during which the mine commences production.”; and

(d) by the substitution in sub-section (11) for the definition of “capital expenditure” of the following definition: “‘capital expenditure’ means—

(a) expenditure on shaft sinking and equipment, including any single renewal or replacement of equipment which together with the accessories thereto exceeds in cost forty thousand rand; and

(b) expenditure on development, general administration and management (including any interest and other charges payable after the thirty-first day of December, 1950, on loans utilized for mining purposes) prior to the commencement of production or during any period of non-production; and

(c) in the case of any new gold mine, any new deep level gold mine or any other deep level gold mine, an amount calculated as nearly as may be in the manner prescribed for the calculation of the capital allowance provided for in sub-section (3) of section *nineteen* of the Precious and Base Metals Act, 1908 (Act No. 35 of 1908), of the Transvaal (in this paragraph referred to as the Gold Law), at the rate of six per cent per annum in the case of any new gold mine or five per cent per annum in the case of any new deep level gold mine or any other deep level gold mine on the amount of the unredeemed balance of the aggregate of—

(i) the expenditure referred to in paragraphs (a) and (b), excluding any interest and other charges on loans referred to in paragraph (b), if the mine is a new gold mine or a new deep level gold

- balans van kapitaaluitgawe ingevolge sub-artikel (1) by die aanvang van die jaar van aanslag waartydens die myn as 'n ander diep-goudmyn erken word, en die in paragraaf (a) bedoelde uitgawe, indien die myn 'n ander diep-goudmyn is;
- (ii) die bedrag, as daar is, wat ingevolge artikel *sewe-en-dertig* toegelaat word om as kapitaal-uitgawe in aanmerking te kom;
 - (iii) uitgawe gedurende enige tydperk van produksie aangegaan aan ontwikkeling op 'n rif waarop daar op die datum van sodanige ontwikkeling nog nie met afbouing begin is nie; en
 - (iv) die bedrag bereken ingevolge hierdie paragraaf tot aan die einde van die jaar van aanslag ingevolge hierdie Wet of die Inkomstebelastingwet, 1941, wat die onderhawige jaar van aanslag onmiddellik voorafgaan,

indien die myn 'n nuwe goudmyn of 'n nuwe diep-goudmyn is, vir die tydperk vanaf die einde van die maand waarin die uitgawe werklik aangegaan word of kragtens voorbehoudsbepaling (dd) by hierdie paragraaf geag word aangegaan te wees, tot die einde van die jaar van aanslag wat die eerste jaar van aanslag onmiddellik voorafgaan ten opsigte waarvan die vasstelling van die belasbare inkomste verkry uit die eksploitering van so 'n myn nie op 'n vasgestelde verlies uitloop nie, en, indien die myn 'n ander diep-goudmyn is, vir 'n tydperk van tien jaar vanaf die begin van die jaar van aanslag waartydens die myn as 'n ander diep-goudmyn erken word: Met dien verstande dat—

- (aa) die bedrag ingevolge hierdie paragraaf nie bereken word nie vir enige tydperk waartydens mynbou nie ooreenkomstig die bepalings van die toepaslike huur voortgesit word nie;
- (bb) ondanks andersluidende wetsbepalings, die bedrag ingevolge hierdie paragraaf nie by die berekening van die kapitaal-toelae waarvoor in sub-artikel (3) van artikel *negentien* van die Goudwet of by die vasstelling van die winste waarvan 'n deel ooreenkomstig 'n mynhuur aan die Staat betaalbaar is, in aanmerking geneem word nie;
- (cc) die bepalings van sub-artikels (4) en (4)*bis* van artikel *negentien* van die Goudwet, vir sover hulle toegepas kan word, *mutatis mutandis* van toepassing is by die vasstelling van die ongedelgde balans van die totaal van die in sub-paragrafe (i) tot en met (iv) van hierdie paragraaf bedoelde bedrae;
- (dd) by die toepassing van sub-artikels (3) en (3)*bis* van hierdie artikel 'n bedrag ingevolge hierdie paragraaf ten opsigte van 'n jaar van aanslag bereken, geag word kapitaaluitgawe te wees wat op die laaste dag van sodanige jaar van aanslag aangegaan is;
- (ee) die bedrag ingevolge hierdie paragraaf ten opsigte van 'n nuwe goudmyn nie ten opsigte van 'n tydperk wat vóór die twintigste dag van Maart 1963 val, bereken word nie;”.

Wysiging van artikel 38 van Wet 58 van 1962, soos gewysig deur artikel 21 van Wet 90 van 1962.

16. Artikel *agt-en-dertig* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het—

- (a) deur sub-paragraaf (iv) van paragraaf (a) van sub-artikel (2) deur die volgende sub-paragraaf te vervang:
 - „(iv) dat die algemene publiek dwarsdeur die onderhawige jaar van aanslag belang gehad het of regstreeks as aandeelhouders in die maatskappy of

- mine, or the balance of capital expenditure unredeemed in terms of sub-section (1) at the commencement of the year of assessment during which the mine is recognized as any other deep level gold mine, and the expenditure referred to in paragraph (a), if the mine is any other deep level gold mine;
- (ii) the amount (if any) allowed to rank as capital expenditure in terms of section *thirty-seven*;
 - (iii) any expenditure incurred during any period of production on development on any reef on which at the date of such development stoping has not yet commenced; and
 - (iv) the amount calculated in terms of this paragraph up to the end of the year of assessment under this Act or the Income Tax Act, 1941, immediately preceding the year of assessment under charge,
- if the mine is a new gold mine or a new deep level gold mine, for the period from the end of the month in which the expenditure is actually incurred or is in terms of proviso (dd) to this paragraph deemed to be incurred, up to the end of the year of assessment immediately preceding the first year of assessment in respect of which the determination of the taxable income derived from the working of such mine does not result in an assessed loss, and, if the mine is any other deep level gold mine, for a period of ten years from the commencement of the year of assessment during which the mine is recognized as any other deep level gold mine: Provided that—
- (aa) the amount under this paragraph shall not be calculated for any period during which mining operations are not carried on in accordance with the terms of the relevant lease;
 - (bb) notwithstanding anything to the contrary in any law contained, the amount under this paragraph shall not be taken into account for the purpose of calculating the capital allowance provided for in sub-section (3) of section *nineteen* of the Gold Law or for the purpose of determining the profits of which a share is payable to the State in terms of any mining lease;
 - (cc) the provisions of sub-sections (4) and (4)*bis* of section *nineteen* of the Gold Law shall, in so far as they can be applied, apply *mutatis mutandis* for the purpose of determining the unredeemed balance of the aggregate of the amounts referred to in sub-paragraphs (i) to (iv), inclusive, of this paragraph;
 - (dd) for the purposes of sub-sections (3) and (3)*bis* of this section any amount calculated under this paragraph in respect of any year of assessment shall be deemed to be capital expenditure incurred on the last day of such year of assessment;
 - (ee) the amount under this paragraph in respect of any new gold mine shall not be calculated in respect of any period occurring before the twentieth day of March, 1963;”.

16. Section *thirty-eight* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964—

- (a) by the substitution for sub-paragraph (iv) of paragraph (a) of sub-section (2) of the following sub-paragraph:

“(iv) that the general public was throughout the year of assessment in question interested either directly as shareholders in the company or indirectly

Amendment of section 38 of Act 58 of 1962, as amended by section 21 of Act 90 of 1962.

- onregstreeks as aandeelhouders in 'n ander maatskappy, in meer as veertig persent van elke kategorie van gewone aandele deur die maatskappy uitgereik;";
- (b) deur sub-paragraaf (i) van paragraaf (b) van genoemde sub-artikel deur die volgende sub-paragraaf te vervang:
 „(i) dat die algemene publiek dwarsdeur die onderhawige jaar van aanslag belang gehad het of regstreeks as aandeelhouders in die maatskappy of onregstreeks as aandeelhouders in 'n ander maatskappy, in meer as vyftig persent van elke kategorie van gewone aandele deur die maatskappy uitgereik; en”;
- (c) deur in sub-artikel (3) die woorde „op die bepaalde datum” te skrap; en
- (d) deur die volgende sub-artikel by te voeg:
 „(4) By die toepassing van hierdie artikel—
- (a) word die algemene publiek met betrekking tot 'n maatskappy (in hierdie paragraaf die maatskappy genoem) geag nie in te sluit nie—
- (i) 'n direkteur van die maatskappy; of
- (ii) 'n familielid van 'n direkteur van die maatskappy, tensy daar tot bevrediging van die Sekretaris bewys word dat bedoelde familielid (indien hy nie die eggenoot of minderjarige kind van bedoelde direkteur is nie) te alle tye wat die Sekretaris ter sake beskou sy regte as 'n aandeelhouer in die maatskappy of in enige ander maatskappy waardeur bedoelde familielid in die aandele van die maatskappy 'n belang het, onafhanklik van bedoelde direkteur uitgeoefen het; of
- (iii) die eksekuteur van die bestorwe boedel of die trustee van die insolvente boedel van enige persoon bedoel in sub-paragraaf (i) of (ii); of
- (iv) iemand vir sover hy optree in 'n fidusiêre hoedanigheid, of as genomineerde, ten voordele van enige persoon wat nie werklik of ingevolge 'n ander bepaling van hierdie sub-artikel met betrekking tot die maatskappy 'n lid van die algemene publiek is nie; of
- (v) 'n man of sy vrou of 'n minderjarige kind van 'n man of sy vrou, indien een of meer van bedoelde persone belang het of regstreeks of onregstreeks (behalwe uit hoofde van aandeelbesit in 'n publieke maatskappy of 'n private maatskappy wat deur 'n regstreekse of onregstreekse belang in die uitgereikte aandeelkapitaal van 'n publieke maatskappy 'n belang het in die aandele van die maatskappy), in altesaam meer as vyftien persent van enige kategorie van gewone aandele deur die maatskappy uitgereik;
- (b) word die algemene publiek met betrekking tot 'n maatskappy (in hierdie paragraaf die maatskappy genoem) geag in te sluit—
- (i) 'n bystandsfonds, pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds of 'n trust of instelling wat volgens die Sekretaris se oordeel van 'n openbare aard is; en
- (ii) 'n persoon vir sover hy in 'n fidusiêre hoedanigheid, of as genomineerde, ten voordele van enige persoon wat werklik of ingevolge 'n ander bepaling van hierdie sub-artikel 'n lid van die algemene publiek met betrekking tot die maatskappy is, optree;
- (c) waar enige persoon—
- (i) wat 'n publieke maatskappy is, 'n onregstreekse belang in aandele van 'n ander maatskappy het; of
- (ii) wat met betrekking tot enige maatskappy 'n lid van die algemene publiek is 'n onregstreekse belang in die aandele van daardie maatskappy het,
- uit hoofde van die feit dat hy 'n aandeelhouer in 'n private maatskappy is, en sodanige belang nie aan 'n regstreekse of onregstreekse belang van die private maatskappy in die uitgereikte aandeelkapitaal van 'n publieke maatskappy toe te skryf is nie, word bedoelde persoon geag 'n belang te hê

as shareholders in any other company, in more than forty per cent of every class of equity shares issued by the company;”;

- (b) by the substitution for sub-paragraph (i) of paragraph (b) of the said sub-section of the following sub-paragraph:

“(i) that the general public was throughout the year of assessment in question interested either directly as shareholders in the company or indirectly as shareholders in any other company, in more than fifty per cent of every class of equity shares issued by the company; and”;

- (c) by the deletion in sub-section (3) of the words “at the specified date”; and

- (d) by the addition of the following sub-section:

“(4) For the purposes of this section—

- (a) the general public in relation to any company (in this paragraph referred to as the company) shall be deemed not to include—

- (i) any director of the company; or
- (ii) any relative of any director of the company, unless it is shown to the satisfaction of the Secretary that such relative, if he is not the spouse or minor child of such director, has at all times which the Secretary considers relevant exercised his rights as a shareholder in the company or in any other company through which such relative is interested in the shares of the company, independently of such director; or
- (iii) the executor of the deceased estate or the trustee of the insolvent estate of any person referred to in sub-paragraph (i) or (ii); or
- (iv) any person to the extent that he acts in a fiduciary capacity, or as a nominee, for the benefit of any person who is not in fact or in terms of any other provision of this sub-section a member of the general public in relation to the company; or
- (v) any man or his wife or any minor child of any man or his wife, if one or more of such persons are directly or indirectly interested (otherwise than by virtue of any shareholding in any public company or any private company which is interested in the shares of the company through a direct or indirect interest in the issued share capital of a public company) in altogether more than fifteen per cent of any class of equity shares issued by the company;

- (b) the general public in relation to any company (in this paragraph referred to as the company) shall be deemed to include—

- (i) any benefit fund, pension fund, provident fund or retirement annuity fund or any trust or institution which in the opinion of the Secretary is of a public character; and
- (ii) any person to the extent that he acts in a fiduciary capacity, or as a nominee, for the benefit of any person who is in fact or in terms of any other provision of this sub-section a member of the general public in relation to the company;

- (c) where any person—

- (i) being a public company, is indirectly interested in any shares of any other company; or
- (ii) being a member of the general public in relation to any company, is indirectly interested in any shares of that company,

by virtue of his being a shareholder in any private company and such interest is not attributable to a direct or indirect interest of such private company in the issued share capital of a public company, the said person shall be deemed to

slegs in daardie gedeelte van bedoelde aandeel wat daardie persoon volgens die Sekretaris se oortuiging geregtig sou wees om te ontvang indien elke maatskappy waardeur daardie persoon in daardie aandeel 'n belang het, gelikwieder sou word en die bates van elke sodanige maatskappy, sonder inagneming van sy laste, onder sy aandeelhouers uitgekeer sou word;

- (d) waar persone 'n gesamentlike belang, hetsy regstreeks of onregstreeks, maar anders as deur 'n regstreekse of onregstreekse belang in die uitgereikte aandeelkapitaal van 'n publieke maatskappy, in die aandeel van 'n maatskappy het, word elkeen van daardie persone geag 'n belang te hê slegs in daardie gedeelte van daardie aandeel wat hy volgens die Sekretaris se oortuiging geregtig sou wees om te ontvang indien die gesamentlike belang van al daardie persone in bedoelde aandeel onder daardie persone verdeel sou word."

Wysiging van artikel 49 van Wet 58 van 1962, soos gewysig deur artikel 22 van Wet 90 van 1962 en artikel 9 van Wet 6 van 1963.

17. Artikel *nege-en-veertig* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het, deur paragraaf (ii) van die omskrywing van „uitkeerbare inkomste" deur die volgende paragraaf te vervang:

- „(ii) 'n vermindering gelyk aan vyf-en-veertig persent van soveel van die som van die in paragrafe (a) en (b) van hierdie omskrywing bedoelde bedrae as wat nie toe te skryf is nie aan die inrekening by die winste van sodanige maatskappy van enige dividende wat deur hom ontvang is of aan hom toegeval het; en".

Wysiging van artikel 56 van Wet 58 van 1962.

18. Artikel *ses-en-vyftig* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (a) van sub-artikel (1) na die woord „aan" die woorde „of ten voordele van" in te voeg;
- (b) deur in paragraaf (b) van genoemde sub-artikel na die woord „aan" die woorde „of ten voordele van" in te voeg; en
- (c) deur paragraaf (g) van genoemde sub-artikel deur die volgende paragraaf te vervang:
- „(g) indien sodanige eiendom bestaan uit 'n reg op eiendom wat buite die Republiek geleë is, en deur die skenker verkry is—
- (i) voordat die skenker (in die geval van 'n ander persoon as 'n maatskappy) hom vir die eerste keer metterwoon in die Republiek gevestig het of, in die geval van 'n maatskappy, vir die eerste keer in die Republiek geregistreer, bestuur of beheer is; of
- (ii) deur erfenis, of by wyse van 'n skenking indien op die datum van die skenking die persoon wat die skenking gemaak het 'n persoon (behalwe 'n maatskappy) was wat nie gewoonlik in die Republiek woonagtig was nie; of
- (iii) uit gelde deur hom verkry uit die vervreemding van eiendom bedoel in sub-paragraaf (i) of (ii) of, indien die skenker laasgenoemde eiendom vervreem en dit agtereenvolgens met ander eiendomme (wat almal buite die Republiek geleë is en deur die skenker verkry is uit gelde deur hom verkry uit die vervreemding van enige van bedoelde eiendomme) vervang het uit gelde wat deur hom uit die vervreemding van of uit inkomste uit enige van daardie eiendomme verkry is; of
- (iv) uit gelde deur hom verkry uit 'n bedryf deur hom buite die Republiek beoefen; of
- (v) in die geval van onroerende eiendom, minstens tien jaar voor die datum waarop die skenking in werking tree;"

Wysiging van artikel 66 van Wet 58 van 1962, soos gewysig deur artikel 10 van Wet 6 van 1963.

19. Artikel *ses-en-sestig* van die Hoofwet word hierby gewysig—

- (a) deur sub-artikel (13) deur die volgende sub-artikel te vervang:

be interested in only that portion of such shares as the Secretary is satisfied such person would be entitled to receive if every company through which that person is interested in those shares were to be wound up or liquidated and the assets of each such company were, without regard to its liabilities, to be distributed among its shareholders;

- (d) where persons are jointly interested, whether directly or indirectly, but otherwise than through a direct or indirect interest in the issued share capital of a public company, in the shares of any company, each such person shall be deemed to be interested in only such proportion of those shares as the Secretary is satisfied he would be entitled to receive if the joint interest of all such persons in such shares were to be divided between such persons.”.

17. Section *forty-nine* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the substitution for paragraph (ii) of the definition of “distributable income” of the following paragraph:

Amendment of section 49 of Act 58 of 1962, as amended by section 22 of Act 90 of 1962 and section 9 of Act 6 of 1963.

- “(ii) an allowance equal to forty-five per cent of so much of the sum of the amounts referred to in paragraphs (a) and (b) of this definition as is not attributable to the inclusion in the profits of such company of any dividends received by or accrued to it; and”.

18. Section *fifty-six* of the principal Act is hereby amended—

Amendment of section 56 of Act 58 of 1962.

- (a) by the insertion in paragraph (a) of sub-section (1) after the word “to” of the words “or for the benefit of”;
- (b) by the insertion in paragraph (b) of the said sub-section after the word “to” of the words “or for the benefit of”; and
- (c) by the substitution for paragraph (g) of the said sub-section of the following paragraph:

“(g) if such property consists of any right in property situated outside the Republic and was acquired by the donor—

- (i) before the donor, being a person other than a company, became ordinarily resident in the Republic for the first time or was, in the case of a company, for the first time registered, managed or controlled in the Republic; or
- (ii) by inheritance or by way of a donation if at the date of the donation the person who made the donation was a person (other than a company) not ordinarily resident in the Republic; or
- (iii) out of funds derived by him from the disposal of any property referred to in sub-paragraph (i) or (ii) or, if the donor disposed of such last-mentioned property and replaced it successively with other properties (all situated outside the Republic and acquired by the donor out of funds derived by him from the disposal of any of the said properties), out of funds derived by him from the disposal of, or from revenue from any of those properties; or
- (iv) out of funds derived by him from any trade carried on by him outside the Republic; or
- (v) in the case of immovable property, not less than ten years before the date on which the donation takes effect;”.

19. Section *sixty-six* of the principal Act is hereby amended—

(a) by the substitution for sub-section (13) of the following sub-section:

Amendment of section 66 of Act 58 of 1962, as amended by section 10 of Act 6 of 1963.

„(13) Die opgawe van inkomste wat ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1962 geëindig het deur 'n persoon gedoen moet word, of wat ten opsigte van 'n in sub-paragraaf (i) van paragraaf (b) van sub-artikel (1) van artikel vyf bedoelde jaar van aanslag deur 'n persoon (behalwe 'n maatskappy) gedoen moet word, moet 'n volledige en juiste opgawe wees vir die hele tydperk van twaalf maande eindigende op die laaste dag van die onderhawige jaar van aanslag: Met dien verstande dat, wanneer dit tot bevrediging van die Sekretaris bewys word dat dit nie geleë is om 'n opgawe van die inkomste van 'n persoon vir daardie tydperk te doen nie, die Sekretaris opgawes kan aanneem wat opgemaak is tot 'n datum deur hom goedgekeur, en dié opgawes word vir alle doeleindes van hierdie Wet geag opgawes te wees vir die tydperke gedek deur die onderhawige jare van aanslag, en die belastingpligtige is nie sonder toestemming van die Sekretaris geregtig om 'n opgawe ten opsigte van 'n daaropvolgende jaar van aanslag tot 'n ander datum as die aldus goedgekeurde datum te doen nie.”;

(b) deur sub-artikel (13)*bis* deur die volgende sub-artikel te vervang:

„(13)*bis* Die opgawe van inkomste wat deur 'n persoon (behalwe 'n maatskappy) gedoen moet word—

(a) ten opsigte van die tydperk (hieronder die oorgangstydperk genoem) bedoel in sub-paragraaf (ii) van paragraaf (b) van sub-artikel (1) van artikel vyf of sub-paragraaf (i) van paragraaf (c) van daardie sub-artikel, moet 'n volledige en juiste opgawe vir die hele onderhawige tydperk wees en waar ingevolge die voorbehoudsbepaling by sub-artikel (13) 'n opgawe ten opsigte van die jaar van aanslag (hieronder die voorafgaande jaar genoem) wat die oorgangstydperk onmiddellik voorafgaan ten opsigte van die belastingpligtige se hele inkomste of 'n gedeelte daarvan tot 'n ander datum as die laaste dag van die voorafgaande jaar aangeneem is, moet die belastingpligtige se opgawe vir die oorgangstydperk, behoudens die bepalings van sub-artikel (13)*ter*—

(i) waar die datum tot wanneer die opgawe vir die voorafgaande jaar verstrek word voor die laaste dag van die voorafgaande jaar val, enige inkomste insluit wat gedurende die tydperk beginnende onmiddellik na dié datum en eindigende op bedoelde laaste dag deur die belastingpligtige ontvang is of aan hom toegeval het indien dié inkomste behoorlik van die belastingpligtige se opgawe vir die voorafgaande jaar uitgesluit is, en bedoelde inkomste word geag inkomste van die belastingpligtige ten opsigte van die oorgangstydperk te wees; en

(ii) waar die datum tot wanneer die opgawe vir die voorafgaande jaar verstrek word na die laaste dag van die voorafgaande jaar val, geen inkomste insluit wat gedurende die tydperk beginnende onmiddellik na bedoelde laaste dag en eindigende op genoemde datum deur die belastingpligtige ontvang is of aan hom toegeval het nie indien dié inkomste behoorlik by die belastingpligtige se opgawe vir die voorafgaande jaar ingesluit is;

(b) ten opsigte van 'n jaar van aanslag bedoel in sub-paragraaf (iii) van paragraaf (b) van sub-artikel (1) van artikel vyf of sub-paragraaf (ii) van paragraaf (c) van daardie sub-artikel, moet 'n volledige en juiste opgawe wees vir die hele tydperk van twaalf maande wat op die laaste dag van die onderhawige jaar van aanslag eindig.”; en

deur sub-artikel (13)*ter* deur die volgende sub-artikel te vervang:

„(13)*ter* Waar—

(a) daar tot bevrediging van die Sekretaris bewys word dat dit nie geleë is om 'n opgawe van die inkomste of 'n gedeelte daarvan van 'n persoon op wie die bepalings van sub-artikel (13)*bis* betrekking het vir die oorgangstydperk in paragraaf (a) van

(13) The return of income to be made by any person in respect of the year of assessment ended the thirtieth day of June, 1962, or by any person (other than a company) in respect of any year of assessment referred to in sub-paragraph (i) of paragraph (b) of sub-section (1) of section five shall be a full and true return for the whole period of twelve months ending upon the last day of the year of assessment under charge: Provided that where it is established to the satisfaction of the Secretary that the income of a person cannot be conveniently returned for that period, the Secretary may accept returns made up to a date agreed to by him which returns shall be deemed for all purposes of this Act to be returns for the periods covered by the years of assessment under charge, and the taxpayer shall not without the consent of the Secretary be entitled to make a return in respect of any subsequent year of assessment to a date other than the date so agreed to.”;

- (b) by the substitution for sub-section (13)*bis* of the following sub-section:

“(13)*bis* The return of income to be made by any person (other than a company)—

- (a) in respect of the period (hereinafter referred to as the transition period) referred to in sub-paragraph (ii) of paragraph (b) of sub-section (1) of section five or sub-paragraph (i) of paragraph (c) of that sub-section, shall be a full and true return for the whole period under charge and where in terms of the proviso to sub-section (13) a return in respect of the year of assessment (hereinafter referred to as the preceding year) which immediately precedes the transition period has in respect of the whole or any portion of the taxpayer's income been accepted to a date other than the last day of the preceding year, the taxpayer's return for the transition period shall, subject to the provisions of sub-section (13)*ter*—

- (i) where the date to which the return for the preceding year is made falls before the last day of the preceding year, include any income received by or accrued to the taxpayer during the period commencing immediately after such date and ending upon the said last day if such income was properly excluded from the taxpayer's return for the preceding year, and such income shall be deemed to be income of the taxpayer in respect of the transition period; and

- (ii) where the date to which the return in respect of the preceding year is made falls after the last day of the preceding year, not include any income received by or accrued to the taxpayer during the period commencing immediately after such last day and ending upon the said date if such income was properly included in the taxpayer's return for the preceding year;

- (b) in respect of any year of assessment referred to in sub-paragraph (iii) of paragraph (b) of sub-section (1) of section five or sub-paragraph (ii) of paragraph (c) of that sub-section, shall be a full and true return for the whole period of twelve months ending upon the last day of the year of assessment under charge.”; and

- (c) by the substitution for sub-section (13)*ter* of the following sub-section:

“(13)*ter* Where—

- (a) it is established to the satisfaction of the Secretary that the whole or some portion of the income of any person to whom the provisions of sub-section (13)*bis* apply cannot be conveniently returned for the transition period referred to in paragraph (a) of that sub-section or any year of

daardie sub-artikel bedoel of 'n jaar van aanslag in paragraaf (b) van daardie sub-artikel bedoel, te doen nie, kan die Sekretaris onderworpe aan die voorwaardes wat hy oplê, rekenings ten opsigte van die belastingpligtige se inkomste of 'n gedeelte daarvan aanneem wat opgemaak is tot 'n datum deur die Sekretaris goedgekeur, hetsy vir 'n langer of korter tydperk as die oorgangstydperk of die onderhawige jaar van aanslag, en word die inkomste in bedoelde rekenings aangegee, geag inkomste van die betrokke persoon te wees ten opsigte van bedoelde tydperk of onderhawige jaar, na gelang van die geval;

- (b) enige bedoelde rekenings opgemaak is tot 'n datum na die laaste dag van die oorgangstydperk of jaar van aanslag, na gelang van die geval, word die inkomste deur bedoelde rekenings aangegee nie vir doeleindes van 'n daaropvolgende jaar van aanslag in aanmerking geneem nie;
- (c) enige bedoelde rekenings opgemaak is tot 'n datum wat in die oorgangstydperk of jaar van aanslag val, en die betrokke persoon te sterwe kom of sy boedel gesekwestreer word gedurende die tussentydperk tussen bedoelde datum en die laaste dag van die oorgangstydperk of jaar van aanslag, na gelang van die geval, word enige inkomste wat gedurende bedoelde tussentydperk deur bedoelde persoon ontvang is of aan hom toegeval het, geag deel uit te maak van bedoelde persoon se inkomste vir die oorgangstydperk of jaar van aanslag, na gelang van die geval."

Wysiging van artikel 70 van Wet 58 van 1962, soos gewysig deur artikel 11 van Wet 6 van 1963.

20. Artikel *sewentig* van die Hoofwet word hierby gewysig deur sub-artikel (3) te skrap.

Wysiging van artikel 83 van Wet 58 van 1962.

21. Artikel *drie-en-tagtig* van die Hoofwet word hierby gewysig deur sub-artikel (4) deur die volgende sub-artikel te vervang:

„(4) 'n Hof wat ingevolge die bepalings van hierdie Wet ingestel is of geag word ingestel te wees, kan, behoudens die regulasies, enige appèl verhoor en beslis wat ingevolge die bepalings van hierdie Wet of die Inkomstebelastingwet, 1941, aangeteken is, ongeag of die appellant in die gebied waarvoor bedoelde hof ingestel is, woonagtig is of besigheid dryf al dan nie, en ongeag of die geskil in daardie gebied ontstaan het al dan nie."

Wysiging van artikel 89ter van Wet 58 van 1962, soos ingevoeg deur artikel 14 van Wet 6 van 1963.

22. (1) Artikel *nege-en-tagtig ter* van die Hoofwet word hierby gewysig deur in sub-artikel (1) die woorde „met inbegrip van bedrae by wyse van voorlopige belasting ingevolge die Vierde Bylae betaal, enige krediet ten opsigte van werknemersbelasting waarop die belastingpligtige ingevolge genoemde Bylae geregtig geword het" deur die woorde „(met uitsondering van betalings gemaak by wyse van voorlopige belasting ingevolge die Vierde Bylae), enige krediet ten opsigte van 'n bedrag aan werknemersbelasting of voorlopige belasting wat die belastingpligtige ingevolge daardie Bylae geregtig is om teen sy aanspreeklikheid vir bedoelde belasting in vergelyking te laat bring" te vervang.

(2) Die wysiging deur sub-artikel (1) aangebring, is van toepassing ten opsigte van alle betalings by wyse van voorlopige belasting ingevolge die Vierde Bylae by die Hoofwet op of na die eerste dag van Februarie 1964 gemaak en enige krediete ten opsigte van daardie betalings.

Wysiging van paragraaf 1 van 2de Bylae by Wet 58 van 1962, soos gewysig deur artikel 31 van Wet 90 van 1962.

23. Paragraaf 1 van die Tweede Bylae by die Hoofwet word hierby gewysig—

- (a) deur paragraaf (d) van die omskrywing van „formule B" deur die volgende paragraaf te vervang:

„(d) 'E' die totaal voorstel van die belastingpligtige se eie bydraes aan pensioenfondse en voorsorgsfondse waarvan hy 'n lid is of was en waaruit enkel-bedragvoordele verkry is of mag word as gevolg van of na sy uittreding of dood op of na die vyftiende dag van Maart 1961, met inbegrip van soveel van die bedrae in bedoelde fondse vir sy voordeel deur ander pensioenfondse of voorsorgsfondse betaal as wat sy eie bydraes aan bedoelde ander fondse voorgestel het, maar uitgesonderd

assessment referred to in paragraph (b) of that sub-section the Secretary may, subject to such conditions as he may impose, accept accounts in respect of the whole or a portion of the taxpayer's income drawn to a date agreed to by the Secretary, whether for a longer or shorter period than the transition period or the year of assessment under charge, and the income disclosed in any such accounts shall be deemed to be income of the person concerned in respect of such period or year under charge, as the case may be;

- (b) any such accounts are drawn to a date later than the last day of the transition period or year of assessment, as the case may be, no further regard shall be had to the income disclosed by such accounts for purposes of any subsequent year of assessment;
- (c) any such accounts are drawn to a date falling within the transition period or year of assessment and the person concerned dies or his estate is sequestrated during the interim period between that date and the last day of the transition period or year of assessment, as the case may be, any income received by or accrued to such person during such interim period shall be deemed to be part of such person's income for the transition period or the year of assessment, as the case may be."

20. Section *seventy* of the principal Act is hereby amended by the deletion of sub-section (3).

Amendment of section 70 of Act 58 of 1962, as amended by section 11 of Act 6 of 1963.

21. Section *eighty-three* of the principal Act is hereby amended by the substitution for sub-section (4) of the following sub-section:

Amendment of section 83 of Act 58 of 1962.

"(4) Any court constituted or deemed to be constituted under the provisions of this Act may, subject to the regulations, hear and determine any appeal lodged under the provisions of this Act or the Income Tax Act, 1941, whether or not the appellant is resident or carries on business within the area for which such court is constituted and whether or not the dispute arose within that area."

22. (1) Section *eighty-nine ter* of the principal Act is hereby amended by the substitution in sub-section (1) for the words "including payments made by way of provisional tax in terms of the Fourth Schedule, any credit in respect of employees' tax to which the taxpayer has become entitled under the said Schedule" of the words "(excluding payments made by way of provisional tax in terms of the Fourth Schedule), any credit in respect of any amount of employees' tax or provisional tax which the taxpayer is under that Schedule entitled to have set off against his liability for such taxes".

Amendment of section 89ter of Act 58 of 1962, as inserted by section 14 of Act 6 of 1963.

(2) The amendment effected by sub-section (1) shall apply in respect of all payments made by way of provisional tax under the Fourth Schedule to the principal Act on or after the first day of February, 1964, and any credits in respect of such payments.

23. Paragraph 1 of the Second Schedule to the principal Act is hereby amended—

Amendment of paragraph 1 of 2nd Schedule to Act 58 of 1962, as amended by section 31 of Act 90 of 1962.

- (a) by the substitution for paragraph (d) of the definition of "formula B" of the following paragraph:

"(d) 'E' represents the sum of the taxpayer's own contributions to any pension funds and provident funds of which he is or was a member and from which any lump sum benefits were or may be derived in consequence of or following upon his retirement or death on or after the fifteenth day of March, 1961, including so much of the amounts paid into such funds for his benefit by other pen-

soveel van bedoelde bydraes of bedrae wat bydraes voorstel as wat ingevolge paragraaf (k) van artikel elf van hierdie Wet of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet teen die inkomste van die belastingpligtige as 'n aftrekking toelaatbaar was: Met dien verstande dat by die toepassing van hierdie omskrywing die afkoopwaarde van 'n assuransiepolis deur 'n pensioen- of voorsorgsfonds aan die belastingpligtige gesedeer of op ander wyse oorgedra en deur die belastingpligtige aan 'n ander pensioen- of voorsorgsfonds gesedeer of op ander wyse oorgedra, of 'n bedrag ter vervanging van of as voorstellende bedoelde afkoopwaarde of 'n gedeelte daarvan deur die belastingpligtige in laasbedoelde fonds betaal, geag word 'n bedrag te wees wat ten voordele van die belastingpligtige deur eersbedoelde in laasbedoelde fonds inbetaal is;"; en

- (b) deur aan die end van paragraaf (b) van die omskrywing van „uittree” die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande dat by die toepassing van hierdie paragraaf „volle voordele” in die geval van 'n lid wat op grond van slegte gesondheid uit diens tree of wat uit diens tree nadat hy die ouderdom van vyf-en-vyftig jaar, in die geval van 'n manspersoon, of vyftig jaar, in die geval van 'n vrouspersoon, bereik het, ook die afkoopwaarde van 'n assuransiepolis wat ingevolge sub-paragraaf (2)bis van paragraaf 4 geag word 'n enkelbedragvoordeel te wees, insluit;”;

Wysiging van paragraaf 4 van 2de Bylae by Wet 58 van 1962, soos gewysig deur artikel 20 van Wet 72 van 1963.

24. Paragraaf 4 van die Tweede Bylae by die Hoofwet word hierby gewysig—

- (a) deur sub-paragraaf (2) deur die volgende sub-paragraaf te vervang:

„(2) Indien by 'n lid se onttrekking aan of bedanking uit of die likwidasië van 'n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds op of na die vyftiende dag van Maart 1961, 'n assuransiepolis voor die datum van afkondiging van die Inkomstebelastingwet, 1964, aan of ten gunste van dié lid gesedeer of op ander wyse oorgedra word, word enige enkele bedrag ten opsigte van bedoelde polis by verval of afkoop daarvan voor daardie datum verskuldig, geag 'n enkelbedragvoordeel te wees wat op die datum van sodanige verval of afkoop of, indien dié lid voor laasbedoelde datum te sterwe kom, op die datum van sy dood, uit 'n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds, na gelang van die geval, aan bedoelde lid toeval, en word dit ten opsigte van die jaar van aanslag waartydens bedoelde enkelbedragvoordeel geag word toe te val, vir belasting aangeslaan asof dit 'n enkelbedragvoordeel is wat deur hom verkry is by sy onttrekking aan of bedanking uit die fonds of by sy uittreding of onmiddellik voor sy dood, na gelang van die geval: Met dien verstande dat indien na die sessie of oordrag van die betrokke polis enige premies deur so 'n lid daarop betaal word, daar van bedoelde enkele bedrag, benewens enige ander aftrekking waartoe daardie lid ingevolge hierdie Bylae geregtig mag wees, 'n bedrag afgetrek word wat in dieselfde verhouding tot daardie enkele bedrag staan as die verhouding waarin die totaal van die premies deur hom na die betrokke sessie of oordrag betaal, staan tot die totaal van al die premies op bedoelde polis betaal.”; en

- (b) deur na sub-paragraaf (2) die volgende sub-paragraaf in te voeg:

„(2)bis Indien 'n assuransiepolis op of na die datum van afkondiging van die Inkomstebelastingwet, 1964, deur 'n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds aan of ten gunste van 'n lid van die betrokke fonds gesedeer of op ander wyse oorgedra word, word die afkoopwaarde van bedoelde polis, mits dié lid op of na die vyftiende dag van Maart 1961 uitgetree het of opgehou het om 'n lid van bedoelde fonds te wees, by die toepassing van hierdie Bylae geag 'n enkelbedragvoordeel te wees wat op die datum van sodanige sessie of oordrag uit bedoelde fonds aan bedoelde lid toeval.”.

sion funds or provident funds as represented his own contributions to such other funds, but excluding so much of any such contributions or amounts representing contributions as ranked for deduction against the taxpayer's income in terms of paragraph (k) of section eleven of this Act or the corresponding provisions of any previous Income Tax Act: Provided that for the purposes of this definition the surrender value of any policy of insurance ceded or otherwise made over to the taxpayer by any pension or provident fund and ceded or otherwise made over by the taxpayer to any other pension or provident fund, or any amount paid by the taxpayer into the latter fund in lieu of or as representing such surrender value or a portion thereof, shall be deemed to be an amount paid into the latter fund by the former fund for the benefit of the taxpayer;"; and

- (b) by the addition at the end of paragraph (b) of the definition of "retire" of the following proviso:

"Provided that for the purposes of this paragraph 'full benefits' shall in the case of a member who retires from employment on the grounds of ill-health or who retires from employment after attaining the age of fifty-five years in the case of a male or fifty years in the case of a female, include the surrender value of any policy of insurance which is in terms of sub-paragraph (2)*bis* of paragraph 4 deemed to be a lump sum benefit;".

24. Paragraph 4 of the Second Schedule to the principal Act is hereby amended—

Amendment of paragraph 4 of 2nd Schedule to Act 58 of 1962, as amended by section 20 of Act 72 of 1963.

- (a) by the substitution for sub-paragraph (2) of the following sub-paragraph:

"(2) If upon a member's withdrawal or resignation from or the winding up of a pension fund, provident fund or retirement annuity fund on or after the fifteenth day of March, 1961, a policy of insurance is ceded or otherwise made over to or in favour of such member before the date of promulgation of the Income Tax Act, 1964, any lump sum due in respect of such policy upon its maturity or surrender before such date shall be deemed to be a lump sum benefit accruing to such member from a pension fund, provident fund or retirement annuity fund, as the case may be, on the date of such maturity or surrender, or, if such member dies before such last-mentioned date, on the date of his death, and shall be assessed to tax in respect of the year of assessment during which such benefit is deemed to accrue as though it were a lump sum benefit derived by him upon his withdrawal or resignation from the fund or upon his retirement or immediately prior to his death, as the case may be: Provided that if after the cession or making over of such policy any premiums are paid thereon by such member, there shall be deducted from such lump sum, in addition to any other deduction to which such member may be entitled in terms of this Schedule, an amount which bears to such lump sum the same ratio as the sum of the premiums paid by him after such cession or making over bears to the sum of all the premiums paid on such policy."; and

- (b) by the insertion after sub-paragraph (2) of the following sub-paragraph:

"(2)*bis* If a policy of insurance is ceded or otherwise made over to or in favour of a member of a pension fund, provident fund or retirement annuity fund by the fund in question on or after the date of promulgation of the Income Tax Act, 1964, the surrender value of such policy shall, provided such member retired or ceased to be a member of such fund on or after the fifteenth day of March, 1961, be deemed for the purposes of this Schedule to be a lump sum benefit accruing to such member from such fund on the date of such cession or making over."

Wysiging van paragraaf 5 van 2de Bylae by Wet 58 van 1962, soos gewysig deur artikel 31 van Wet 90 van 1962 en artikel 21 van Wet 72 van 1963.

Vervanging van paragraaf 6 van 2de Bylae by Wet 58 van 1962.

25. Paragraaf 5 van die Tweede Bylae by die Hoofwet word hierby gewysig deur in item (a) van sub-paragraaf (2) na die woord „voorsorgsfonds” die woorde „(behalwe ’n voorsorgsfonds wat ’n pensioenfonds geword het)” in te voeg.

26. Paragraaf 6 van die Tweede Bylae by die Hoofwet word hierby deur die volgende paragraaf vervang:

„ONTTREKKING OF BEDANKING: LIKWIDASIE: AFTREKKINGS.

6. Die aftrekking wat toegelaat moet word by die vaststelling van die bedrag wat ingevolge paragraaf 2 by die belastingpligtige se bruto inkomste vir enige jaar van aanslag ingesluit moet word, is, indien die betrokke enkelbedragvoordele as gevolg van of na sy onttrekking aan of bedanking uit enige pensioenfonds, voorsorgsfonds of uittredingannuïteitsfondse of die likwidasië van enige sodanige fondse verkry is, die som van die volgende bedrae, te wete—

- (a) soveel van enige enkelbedragvoordeel aldus deur die belastingpligtige verkry uit ’n fonds wat die Sekretaris as ’n pensioenfonds ten opsigte van die betrokke jaar van aanslag goedgekeur het, as wat vir die voordeel van die belastingpligtige betaal word in ’n ander fonds wat die Sekretaris ten opsigte van daardie jaar as ’n pensioenfonds of uittredingannuïteitsfonds goedgekeur het;
- (b) soveel van enige enkelbedragvoordeel aldus deur die belastingpligtige verkry uit ’n fonds wat die Sekretaris as ’n voorsorgsfonds ten opsigte van die betrokke jaar van aanslag goedgekeur het, as wat vir die voordeel van die belastingpligtige betaal word in ’n fonds wat die Sekretaris ten opsigte van daardie jaar as ’n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds goedgekeur het;
- (c) soveel van enige enkelbedragvoordeel aldus deur die belastingpligtige uit ’n uittredingannuïteitsfonds verkry as wat ingevolge die bepalings van sub-paragraaf (xi) van paragraaf (b) van die omskrywing van „uittredingannuïteitsfonds” in artikel een van hierdie Wet aangewend word; en
- (d) soveel van die bedrag waarmee die totale waarde van die betrokke enkelbedragvoordele uit al die fondse aldus deur die belastingpligtige verkry, die totaal oorskry van die bedrae wat ingevolge die voorafgaande items as aftrekkings vir die belastingpligtige toegestaan is, as wat seshonderd rand nie te bowe gaan nie:

Met dien verstande dat ten opsigte van enige enkelbedragvoordele wat aldus uit enige pensioenfonds of voorsorgsfonds deur die belastingpligtige verkry is, die som van die aftrekkings ingevolge hierdie paragraaf nie minder is nie as die minste van of die totale waarde van dié enkelbedragvoordele of die som van die belastingpligtige se eie bydraes tot bedoelde fonds, met inbegrip van soveel van die bedrae in bedoelde fonds vir sy voordeel deur ’n ander pensioenfonds of voorsorgsfonds betaal, as wat sy eie bydraes aan sodanige ander fonds voorgestel het, maar uitgesonderd soveel van bedoelde bydraes en bedrae wat bydraes voorstel as wat ingevolge paragraaf (k) van artikel elf van hierdie Wet of die ooreenstemmende bepalings van ’n vorige Inkomstebelastingwet teen die inkomste van die belastingpligtige as ’n aftrekking toelaatbaar was: Met dien verstande voorts dat by die toepassing van hierdie paragraaf die afkoopwaarde van ’n assuransiëpolis deur ’n voormelde fonds aan die belastingpligtige gesedeer of op ander wyse oorgedra en in die toepaslike omstandighede deur hierdie paragraaf beoog deur die belastingpligtige aan ’n ander sodanige fonds gesedeer of op ander wyse oorgedra, of ’n bedrag in bedoelde omstandighede in bedoelde ander fonds ter vervanging van of as voorstellende bedoelde afkoopwaarde of ’n gedeelte daarvan deur die belastingpligtige betaal, geag word, indien bedoelde afkoopwaarde ingevolge sub-paragraaf (2)*bis* van paragraaf 4 geag word ’n enkelbedragvoordeel te wees wat aan die belastingpligtige toeval, vir die belastingpligtige se voordeel in bedoelde ander fonds betaal te gewees het.”

25. Paragraph 5 of the Second Schedule to the principal Act is hereby amended by the insertion in item (a) of sub-paragraph (2) after the word "fund" of the words "(other than a provident fund which has become a pension fund)".

Amendment of paragraph 5 of 2nd Schedule to Act 58 of 1962, as amended by section 31 of Act 90 of 1962 and section 21 of Act 72 of 1963.

26. The following paragraph is hereby substituted for paragraph 6 of the Second Schedule to the principal Act:

Substitution of paragraph 6 of 2nd Schedule to Act 58 of 1962.

"WITHDRAWAL OR RESIGNATION:

WINDING UP: DEDUCTIONS.

6. The deduction to be allowed in determining the amount required to be included in the taxpayer's gross income for any year of assessment in terms of paragraph 2 shall, if the lump sum benefits in question have been derived in consequence of or following upon his withdrawal or resignation from any pension funds, provident funds or retirement annuity funds or the winding up of any such funds, be the sum of the following amounts, namely—

- (a) so much of any lump sum benefit so derived by the taxpayer from any fund approved by the Secretary as a pension fund in respect of the year of assessment in question as is paid for the benefit of such taxpayer into any other fund approved by the Secretary as a pension fund or retirement annuity fund in respect of that year;
- (b) so much of any lump sum benefit so derived by the taxpayer from any fund approved by the Secretary as a provident fund in respect of the year of assessment in question as is paid for the benefit of such taxpayer into any fund approved by the Secretary as a pension fund, provident fund or retirement annuity fund in respect of that year;
- (c) so much of any lump sum benefit so derived by the taxpayer from any retirement annuity fund as is applied in accordance with the provisions of sub-paragraph (xi) of paragraph (b) of the definition of "retirement annuity fund" in section one of this Act; and
- (d) so much of the excess of the aggregate value of the lump sum benefits in question so derived by the taxpayer from all the funds over the sum of the amounts allowed to be deducted by the taxpayer under the preceding items as does not exceed six hundred rand:

Provided that in respect of any lump sum benefits so derived by the taxpayer from any pension fund or provident fund the sum of the deductions under this paragraph shall not be less than the lesser of either the aggregate value of such lump sum benefits or the sum of the taxpayer's own contributions to such fund, including so much of any amounts paid into such fund for his benefit by any other pension fund or provident fund as represented his own contributions to such other fund, but excluding so much of such contributions and amounts representing contributions as ranked for deduction against the taxpayer's income in terms of paragraph (k) of section eleven of this Act or the corresponding provisions of any previous Income Tax Act: Provided further that for the purposes of this paragraph the surrender value of any policy of insurance ceded or otherwise made over to the taxpayer by any aforesaid fund and ceded or otherwise made over by the taxpayer to another such fund in the appropriate circumstances contemplated by this paragraph or any amount paid in such circumstances by the taxpayer into such other fund in lieu of or as representing such surrender value or a portion thereof, shall, if such surrender value is in terms of sub-paragraph (2)*bis* of paragraph 4 deemed to be a lump sum benefit accruing to the taxpayer, be deemed to have been paid for the benefit of the taxpayer into such other fund."

Wysiging van
paragraaf 17 van
4de Bylae by
Wet 58 van 1962,
soos bygevoeg deur
artikel 19 van
Wet 6 van 1963.

27. Paragraaf 17 van die Vierde Bylae by die Hoofwet word hierby gewysig deur die volgende sub-paragraawe by te voeg:

„(5) Die Sekretaris kan, met inagneming van die skale van die normale belasting soos deur die Parlement vasgestel of deur die Minister van Finansies in sy begrotingsrede in die vooruitsig gestel, die skale van provinsiale belastings wat van krag is of deur die Administrateur van 'n provinsie in sy begrotingsrede in die vooruitsig gestel, enige van die kortings wat ingevolge sub-artikel (1) van artikel *ses* van hierdie Wet van toepassing is, en enige ander faktore wat met die waarskynlike aanspreeklikheid van belastingpligtiges vir daardie belastings in verband staan, van tyd tot tyd tabelle voorskryf vir opsionele gebruik deur voorlopige belastingpligtiges wat in 'n kategorie val wat deur die Sekretaris aangedui word, of deur alle voorlopige belastingpligtiges, ten einde skattings te maak van die aanspreeklikheid van bedoelde belastingpligtiges vir normale en provinsiale belastings, en die Sekretaris kan die wyse voorskryf waarop sodanige tabelle toegepas moet word.

(6) Enige tabelle ooreenkomstig sub-paragraaf (5) deur die Sekretaris voorgeskryf, tree in werking op die datum wat die Sekretaris in die *Staatkoerant* bekend maak, en bly van krag totdat hulle deur die Sekretaris ingetrek word.

(7) Die bepalings van sub-paragraawe (3) en (4) is nie van toepassing nie waar die aanspreeklikheid van 'n voorlopige belastingpligtige vir normale en provinsiale belastings geskat word ooreenkomstig tabelle wat ingevolge die bepalings van sub-paragraaf (5) vir sy gebruik voorgeskryf is en wat nie ingevolge die bepalings van sub-paragraaf (6) ingetrek is nie.”.

Wysiging van
paragraaf 18 van
4de Bylae by
Wet 58 van 1962,
soos bygevoeg deur
artikel 19 van
Wet 6 van 1963.

28. Paragraaf 18 van die Vierde Bylae by die Hoofwet word hierby gewysig deur item (a) van sub-paragraaf (1) deur die volgende item te vervang:

„(a) ten opsigte van enige tydperk ten opsigte waarvan voorlopige belasting by ontstentenis van die bepalings van hierdie item deur hom betaalbaar sou wees 'n persoon (behalwe 'n maatskappy of 'n direkteur van 'n private maatskappy) wat tot bevrediging van die Sekretaris bewys dat afgesien van enige belasbare inkomste wat hy by wyse van besoldiging of 'n bedrag bedoel in paragraaf (i), (iii) of (v) van die omskrywing van „besoldiging” in paragraaf (1) mag verkry, hy nie gedurende daardie tydperk 'n belasbare inkomste wat vyfhonderd rand te bowe gaan, sal verkry nie;”.

Wysiging van
paragraaf 28 van
4de Bylae by
Wet 58 van 1962,
soos bygevoeg deur
artikel 19 van
Wet 6 van 1963.

29. (1) Paragraaf 28 van die Vierde Bylae by die Hoofwet word hierby gewysig—

(a) deur na sub-paragraaf (1) die volgende sub-paragraaf in te voeg:

„(1)*bis* Die bepalings van sub-paragraaf (1) word nie uitgelê asof dit vereis dat 'n bedrag by wyse van voorlopige belasting ten opsigte van 'n jaar van aanslag betaal, teen enige aanspreeklikheid van die belastingpligtige in vergelyking gebring moet word voordat die belastingpligtige se aanspreeklikheid vir normale en provinsiale belastings ten opsigte van daardie jaar deur die Sekretaris vasgestel is nie, of, waar laasgenoemde aanspreeklikheid nie deur die Sekretaris vasgestel is nie, voor die verstryking van 'n tydperk deur die Sekretaris vasgestel maar wat nie honderd-entwintig dae gereken vanaf die einde van bedoelde jaar, of, waar die Sekretaris ingevolge sub-artikel (13)*ter* van artikel *ses-en-sestig* van hierdie Wet rekenings aanneem wat tot 'n datum na die einde van bedoelde jaar opgestel is, vanaf daardie datum, te bowe gaan nie.”; en

(b) deur die volgende sub-paragraaf by te voeg:

„(7) Indien die Sekretaris, terwyl hy ingevolge die bepalings van hierdie paragraaf heet op te tree, aan enige persoon by wyse van 'n terugbetaling 'n bedrag betaal wat nie na regte ingevolge daardie bepalings aan dié persoon betaalbaar was nie of wat die bedrag ingevolge bedoelde bepalings by wyse van terugbetaling aan dié persoon verskuldig, te bowe gaan, moet bedoelde bedrag of oorbetalings, na gelang van die geval, onmiddellik deur die betrokke persoon aan die Sekretaris terugbetaal word en kan dit deur die Sekretaris ingevolge hierdie Wet verhaal word asof dit 'n belasting is.”.

27. Paragraph 17 of the Fourth Schedule to the principal Act is hereby amended by the addition of the following sub-paragraphs:

Amendment of paragraph 17 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963.

“(5) The Secretary may from time to time, having regard to the rates of normal tax as fixed by Parliament or foreshadowed by the Minister of Finance in his budget statement, to the rates of provincial taxes in force or foreshadowed by the Administrator of any province in his budget statement, to any of the rebates applicable in terms of sub-section (1) of section *six* of this Act, and to any other factors having a bearing upon the probable liability of taxpayers for those taxes, prescribe tables for optional use by provisional taxpayers falling within any category specified by the Secretary, or by provisional taxpayers generally, for the purpose of estimating the liability of such taxpayers for normal and provincial taxes, and the Secretary may prescribe the manner in which such tables shall be applied.

(6) Any tables prescribed by the Secretary in accordance with sub-paragraph (5) shall come into force on such date as may be notified by the Secretary in the *Gazette*, and shall remain in force until withdrawn by the Secretary.

(7) The provisions of sub-paragraphs (3) and (4) shall not apply where the liability of a provisional taxpayer for normal and provincial taxes is estimated in accordance with any tables prescribed for his use under the provisions of sub-paragraph (5) and not withdrawn under the provisions of sub-paragraph (6).”.

28. Paragraph 18 of the Fourth Schedule to the principal Act is hereby amended by the substitution for item (a) of sub-paragraph (1) of the following item:

Amendment of paragraph 18 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963.

“(a) in respect of any period in respect of which provisional tax would but for the provisions of this item be payable by him any person (other than a company or a director of a private company) who satisfies the Secretary that apart from any taxable income which he may derive by way of remuneration or any amount referred to in paragraph (i), (iii) or (v) of the definition of “remuneration” in paragraph 1, he will not during that period derive any taxable income in excess of five hundred rand;”.

29. (1) Paragraph 28 of the Fourth Schedule to the principal Act is hereby amended—

Amendment of paragraph 28 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963.

(a) by the insertion after sub-paragraph (1) of the following sub-paragraph:

“(1)*bis* The provisions of sub-paragraph (1) shall not be construed as requiring any amount of provisional tax paid in respect of any year of assessment to be set off against any liability of the taxpayer before the taxpayer's liability for normal and provincial taxes in respect of that year is determined by the Secretary or, where such last-mentioned liability has not been determined by the Secretary, before the expiration of a period determined by the Secretary but not exceeding one hundred and twenty days reckoned from the end of such year or where in terms of sub-section (13)*ter* of section *sixty-six* of this Act the Secretary accepts accounts drawn to a date after the end of such year, from such date.”; and

(b) by the addition of the following sub-paragraph:

“(7) If the Secretary, purporting to act under the provisions of this paragraph, pays to any person by way of a refund any amount which was not properly payable to that person under those provisions or which was in excess of the amount due to such person by way of a refund under those provisions, such amount or the excess, as the case may be, shall forthwith be repaid by the person concerned to the Secretary and shall be recoverable by the Secretary under this Act as if it were a tax.”.

(2) Die wysiging deur paragraaf (a) van sub-artikel (1) aangebring, word geag in werking te getree het op die eerste dag van Februarie 1964, en die wysiging deur paragraaf (b) van daardie sub-artikel aangebring, op die datum van inwerking-treding van paragraaf 28 van die Vierde Bylae by die Hoofwet.

Vervanging van „Kommissaris” deur „Sekretaris” in Wet 58 van 1962 en ander wette.

30. Die Hoofwet en enige ander wet op inkomstebelasting word hierby gewysig deur die woord „Kommissaris”, waar dit ook al gebesig word om die hoof van die Departement van Binnelandse Inkomste aan te dui, deur die woord „Sekretaris” te vervang.

Inwerkingtreding van sekere wysigings.

31. Behalwe vir sover daarin anders bepaal word, of uit die samehang anders blyk, tree die wysigings deur hierdie Wet in die Hoofwet aangebring, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1965 eindig.

Kort titel.

32. Hierdie Wet heet die Inkomstebelastingwet, 1964.

Bylae.

SKALE VAN NORMALE BELASTING BETAALBAAR DEUR ANDER PERSONE AS MAATSKAPPE TEN OPSIGTE VAN DIE JARE VAN AANSLAG EINDIGENDE OP DIE AGT-EN-TWINTIGSTE DAG VAN FEBRUARIE 1965 EN DIE DERTIGSTE DAG VAN JUNIE 1965, EN DEUR MAATSKAPPE TEN OPSIGTE VAN JARE VAN AANSLAG EINDIGENDE GEDURENDE DIE TYDPERK VAN TWAALF MAANDE EINDIGENDE OP DIE EEN-EN-DERTIGSTE DAG VAN DESEMBER 1964.

(Artikel een van hierdie Wet.)

1. Die skale van normale belasting bedoel in artikel een van hierdie Wet is soos volg:—

(a) Ten opsigte van die belasbare inkomste van 'n ander persoon as 'n maatskappy, soos in die tabelle hieronder voorgeskryf: Met dien verstande dat daar van die bedrag van belasting bereken ooreenkomstig genoemde tabelle 'n som afgetrek word gelyk aan vyf persent van die netto bedrag wat verkry word nadat die kortings waarvoor in artikel ses van die Hoofwet voorsiening gemaak word, afgetrek is van die bedrag van belasting aldus bereken:

TABELLE.

Belasbare Inkomste.				Skale van belasting ten opsigte van getroude persone.
Waar die belasbare inkomste— R600 nie te bowe gaan nie				6 persent van elke R1 van belasbare inkomste;
R600 te bowe gaan, maar nie R1,000 nie				R36 plus 7 persent van die bedrag waarmee die belasbare inkomste R600 oorskry;
R1,000	„	„	R1,200	„ R64 plus 8 persent van die bedrag waarmee die belasbare inkomste R1,000 oorskry;
R1,200	„	„	R2,400	„ R80 plus 8 persent van die bedrag waarmee die belasbare inkomste R1,200 oorskry;
R2,400	„	„	R3,000	„ R176 plus 8 persent van die bedrag waarmee die belasbare inkomste R2,400 oorskry;
R3,000	„	„	R4,600	„ R224 plus 9 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,600	„	„	R5,000	„ R368 plus 10 persent van die bedrag waarmee die belasbare inkomste R4,600 oorskry;
R5,000	„	„	R6,000	„ R408 plus 20 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000	„	„	R7,000	„ R608 plus 29 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000	„	„	R8,000	„ R898 plus 32 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000	„	„	R9,000	„ R1,218 plus 34 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;

(2) The amendment effected by paragraph (a) of sub-section (1) shall be deemed to have come into operation on the first day of February, 1964, and the amendment effected by paragraph (b) of that sub-section on the date of commencement of paragraph 28 of the Fourth Schedule to the principal Act.

30. The principal Act and any other law relating to income tax is hereby amended by the substitution for the words "Commissioner" and "Commissioner's" wherever they are used to denote the head of the Department of Inland Revenue of the words "Secretary" and "Secretary's" respectively. Substitution of "Secretary" for "Commissioner" in Act 58 of 1962 and other laws.

31. Save in so far as is otherwise provided therein or the context otherwise indicates, the amendments effected to the principal Act by this Act shall first take effect in respect of assessments for the year of assessment ending the twenty-eighth day of February, 1965. Commencement of certain amendments.

32. This Act shall be called the Income Tax Act, 1964.

Short title.

Schedule.

RATES OF NORMAL TAX PAYABLE BY PERSONS OTHER THEN COMPANIES IN RESPECT OF THE YEARS OF ASSESSMENT ENDING THE TWENTY-EIGHTH DAY OF FEBRUARY, 1965, AND THE THIRTIETH DAY OF JUNE, 1965, AND BY COMPANIES IN RESPECT OF YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF TWELVE MONTHS ENDING THE THIRTY-FIRST DAY OF DECEMBER, 1964.

(Section one of this Act.)

1. The rates of normal tax referred to in section one of this Act are as follows:—

(a) In respect of the taxable income of any person other than a company, as prescribed in the tables below: Provided that there shall be deducted from the amount of tax calculated in accordance with the said tables a sum equal to five per cent of the net amount arrived at after deducting the rebates provided for in section six of the principal Act from the amount of tax so calculated:

TABLES.

Taxable Income.				Rates of Tax in Respect of Married Persons.
Where the taxable income— does not exceed R600				6 per cent of each R1 of taxable income;
exceeds	R600,	but does not exceed	R1,000	R36 plus 7 per cent of the amount by which the taxable income exceeds R600;
„	R1,000,	„	R1,200	R64 plus 8 per cent of the amount by which the taxable income exceeds R1,000;
„	R1,200,	„	R2,400	R80 plus 8 per cent of the amount by which the taxable income exceeds R1,200;
„	R2,400,	„	R3,000	R176 plus 8 per cent of the amount by which the taxable income exceeds R2,400;
„	R3,000,	„	R4,600	R224 plus 9 per cent of the amount by which the taxable income exceeds R3,000;
„	R4,600,	„	R5,000	R368 plus 10 per cent of the amount by which the taxable income exceeds R4,600;
„	R5,000,	„	R6,000	R408 plus 20 per cent of the amount by which the taxable income exceeds R5,000;
„	R6,000,	„	R7,000	R608 plus 29 per cent of the amount by which the taxable income exceeds R6,000;
„	R7,000,	„	R8,000	R898 plus 32 per cent of the amount by which the taxable income exceeds R7,000;
„	R8,000,	„	R9,000	R1,218 plus 34 per cent of the amount by which the taxable in- come exceeds R8,000;

Belasbare Inkomste.	Skale van belasting ten opsigte van getroude persone.
Waar die belasbare inkomste—	
R9,000 te bowe gaan, maar nie R10,000 nie	R1,558 plus 38 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000 „ „ R12,000 „	R1,938 plus 39 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000 „ „ R14,000 „	R2,718 plus 40 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;
R14,000 „ „ R16,000 „	R3,518 plus 44 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000 „ „ R18,000 „	R4,398 plus 47 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan	R5,338 plus 50 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry.
Belasbare Inkomste.	Skale van belasting ten opsigte van persone wat nie getroud is nie.
Waar die belasbare inkomste—	
R600 nie te bowe gaan nie	7½ persent van elke R1 van belasbare inkomste;
R600 te bowe gaan, maar nie R1,000 nie	R45 plus 9 persent van die bedrag waarmee die belasbare inkomste R600 oorskry;
R1,000 „ „ R1,200 „	R81 plus 9 persent van die bedrag waarmee die belasbare inkomste R1,000 oorskry;
R1,200 „ „ R2,400 „	R99 plus 9 persent van die bedrag waarmee die belasbare inkomste R1,200 oorskry;
R2,400 „ „ R3,000 „	R207 plus 10 persent van die bedrag waarmee die belasbare inkomste R2,400 oorskry;
R3,000 „ „ R4,600 „	R267 plus 11 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,600 „ „ R5,000 „	R443 plus 12 persent van die bedrag waarmee die belasbare inkomste R4,600 oorskry;
R5,000 „ „ R6,000 „	R491 plus 21 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000 „ „ R7,000 „	R701 plus 30 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000 „ „ R8,000 „	R1,001 plus 33 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000 „ „ R9,000 „	R1,331 plus 35 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;
R9,000 „ „ R10,000 „	R1,681 plus 39 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000 „ „ R12,000 „	R2,071 plus 41 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000 „ „ R14,000 „	R2,891 plus 42 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;

Taxable Income.	Rates of Tax in Respect of Married Persons.
Where the taxable income— exceeds R9,000, but does not exceed R10,000	R1,558 plus 38 per cent of the amount by which the tax- able income exceeds R9,000;
„ R10,000, „ „ R12,000	R1,938 plus 39 per cent of the amount by which the tax- able income exceeds R10,000;
„ R12,000, „ „ R14,000	R2,718 plus 40 per cent of the amount by which the tax- able income exceeds R12,000;
„ R14,000, „ „ R16,000	R3,518 plus 44 per cent of the amount by which the tax- able income exceeds R14,000;
„ R16,000, „ „ R18,000	R4,398 plus 47 per cent of the amount by which the tax- able income exceeds R16,000;
„ R18,000 „ „ „ „	R5,338 plus 50 per cent of the amount by which the tax- able income exceeds R18,000;

Taxable Income.	Rates of Tax in Respect of Persons who are not Married.
Where the taxable income— does not exceed R600	7½ per cent of each R1 of taxable income;
exceeds R600, but does not exceed R1,000	R45 plus 9 per cent of the amount by which the taxable income exceeds R600;
„ R1,000, „ „ R1,200	R81 plus 9 per cent of the amount by which the taxable income exceeds R1,000;
„ R1,200, „ „ R2,400	R99 plus 9 per cent of the amount by which the taxable income exceeds R1,200;
„ R2,400, „ „ R3,000	R207 plus 10 per cent of the amount by which the taxable income exceeds R2,400;
„ R3,000, „ „ R4,600	R267 plus 11 per cent of the amount by which the taxable income exceeds R3,000;
„ R4,600, „ „ R5,000	R443 plus 12 per cent of the amount by which the taxable income exceeds R4,600;
„ R5,000, „ „ R6,000	R491 plus 21 per cent of the amount by which the taxable income exceeds R5,000;
„ R6,000, „ „ R7,000	R701 plus 30 per cent of the amount by which the taxable income exceeds R6,000;
„ R7,000, „ „ R8,000	R1,001 plus 33 per cent of the amount by which the taxable in- come exceeds R7,000;
„ R8,000, „ „ R9,000	R1,331 plus 35 per cent of the amount by which the taxable in- come exceeds R8,000;
„ R9,000, „ „ R10,000	R1,681 plus 39 per cent of the amount by which the taxable in- come exceeds R9,000;
„ R10,000, „ „ R12,000	R2,071 plus 41 per cent of the amount by which the tax- able income exceeds R10,000;
„ R12,000, „ „ R14,000	R2,891 plus 42 per cent of the amount by which the tax- able income exceeds R12,000;

Belasbare Inkomste.	Skale van belasting ten opsigte van persone wat nie getroud is nie.
Waar die belasbare inkomste—	
R14,000 te bowe gaan, maar nie R16,000 nie	R3,731 plus 45 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000 „ „ R18,000 „	R4,631 plus 48 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan	R5,591 plus 50 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry.

- (b) op elke rand van die belasbare inkomste van 'n maatskappy (met uitsondering van soveel as wat uit mynwerksaamhede wat deur hom in die Republiek voortgesit word, verkry is, en, in die geval van 'n in item (d) bedoelde maatskappy, soveel as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (f) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet), dertig sent;

- (c) op elke rand van die belasbare inkomste deur 'n maatskappy uit die myn van goud in die Republiek verkry (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (f) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet), 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 60 - \frac{360}{x}$$

in watter formule (asook in die formules in die voorbehoudsbepaling hierby uiteengesit) y die bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting): Met dien verstande dat indien die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) nie meer as veertigduisend rand bedra nie, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 20(1 - \frac{6}{x})$$

en indien bedoelde belasbare inkomste meer as veertigduisend rand bedra, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die getal 20 in die formule

$$y = 20(1 - \frac{6}{x})$$

te verhoog met een vir elke volle bedrag van tweeduisend vyfhonderd rand wat genoemde belasbare inkomste meer as veertigduisend rand bedra;

- (d) op elke rand van die belasbare inkomste van 'n maatskappy (waarvan die enigste of vernaamste besigheid in die Republiek die myn van goud is of was en waarvan die vasstelling van die belasbare inkomste vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie) wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (f) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet, die gemiddelde skaal van normale belasting of vyf-en-twintig sent, watter ook al die hoogste is;
- (e) op elke rand van die belasbare inkomste deur 'n maatskappy uit die myn van diamante in die Republiek verkry, vyf-en-veertig sent;
- (f) op elke rand van die belasbare inkomste deur 'n maatskappy verkry uit ander mynwerksaamhede as die myn van goud of diamante wat deur sodanige maatskappy in die Republiek voortgesit word, dertig sent.

2. (1) Vir die doeleindes van paragraaf 1 sluit inkomste uit die myn van goud in die Republiek verkry ook inkomste in wat verkry is van silwer, osmiridium, uraan, piriet of ander minerale wat in die loop van die myn van goud gewin word, en enige inkomste wat volgens die oordeel van die Sekretaris van Binnelandse Inkomste regstreeks uit die myn van goud voortvloei.

(2) Vir die doeleindes van item (d) van paragraaf 1 word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting (met uitsluiting van die belasting ooreenkomstig genoemde item vir die tydperk van aanslag vasgestel) wat deur die betrokke maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf die eerste dag van Julie 1916 tot die end van die tydperk waarvoor aangeslaan word, te deel deur die getal rand wat genoemde totale belasbare inkomste bevat.

(3) Die belasting ooreenkomstig enigeen van die items (a) tot en met (f) van paragraaf 1 vasgestel, is betaalbaar benewens die belasting ooreenkomstig enige ander van die genoemde items vasgestel.

Taxable Income.	Rates of Tax in Respect of Persons who are not Married.
Where the taxable income—	
exceeds R14,000, but does not exceed R16,000	R3,731 plus 45 per cent of the amount by which the taxable income exceeds R14,000;
„ R16,000, „ „ R18,000	R4,631 plus 48 per cent of the amount by which the taxable income exceeds R16,000;
„ R18,000 „ „ „ „	R5,591 plus 50 per cent of the amount by which the taxable income exceeds R18,000;

- (b) on each rand of the taxable income of any company (excluding so much as is derived from mining operations carried on by it in the Republic and, in the case of any company referred to in item (d), so much as the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act), thirty cents;
- (c) on each rand of the taxable income derived by any company from mining in the Republic for gold (but with the exclusion of so much of the taxable income as the Secretary for Inland Revenue determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act), a percentage determined in accordance with the formula:

$$y = 60 - \frac{360}{x}$$

in which formula (and in the formulae set out in the proviso hereto) y represents such percentage and x the ratio expressed as a percentage which the taxable income so derived (with the said exclusion) bears to the income so derived (with the said exclusion): Provided that if the taxable income so derived (with the said exclusion) does not exceed forty thousand rand, the rate of tax shall not exceed a percentage determined in accordance with the formula:

$$y = 20(1 - \frac{6}{x})$$

and if such taxable income exceeds forty thousand rand, the rate of tax shall not exceed a percentage determined in accordance with a formula arrived at by increasing the number 20 in the formula

$$y = 20(1 - \frac{6}{x})$$

by one for each completed amount of two thousand five hundred rand by which the said taxable income exceeds forty thousand rand;

- (d) on each rand of the taxable income of any company, (the sole or principal business of which in the Republic is or has been mining for gold, and the determination of the taxable income of which for the period assessed does not result in an assessed loss) which the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act, the average rate of normal tax or twenty-five cents, whichever is higher;
- (e) on each rand of the taxable income derived by any company from mining in the Republic for diamonds, forty-five cents;
- (f) on each rand of the taxable income derived by any company from mining operations (other than mining for gold or diamonds) carried on by such company in the Republic, thirty cents.

2. (1) For the purposes of paragraph 1 income derived from mining in the Republic for gold shall include any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of the mining for gold, and any income which, in the opinion of the Secretary for Inland Revenue, results directly from mining for gold.

(2) For the purposes of item (d) of paragraph 1 the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with the said item for the period assessed) paid by the company concerned in respect of its aggregate taxable income from gold mining for the period from the first day of July, 1916, to the end of the period assessed, by the number of rand contained in the said aggregate taxable income.

(3) The tax determined in accordance with any one of the items (a) to (f), inclusive, of paragraph 1 shall be payable in addition to the tax determined in accordance with any other of the said items.