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VAN DIE REPUBLIEK VAN SUID-AFRIKA

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PROCLAMATIONS

*by the State President of the Republic of
South Africa*

No. R. 125, 1973

INCOME TAX ACT, 1962

AGREEMENT BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME

In terms of section 108 (2) of the Income Tax Act, 1962 (Act 58 of 1962), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under section 108 (1) of the said Act, been entered into between the Republic of South Africa and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town on this First day of May, One thousand Nine hundred and Seventy-three.

J. J. FOUCHÉ, State President.

By Order of the State President-in-Council.

N. DIEDERICHs.

SCHEDULE

Agreement between the Republic of South Africa and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income

THE REPUBLIC OF SOUTH AFRICA

and

THE FEDERAL REPUBLIC OF GERMANY

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,

Have agreed as follows:

Article 1

This Agreement shall apply to persons who are residents of one or both Contracting States.

A—9825

PROKLAMASIES

*van die Staatspresident van die Republiek
van Suid-Afrika*

No. R. 125, 1973

INKOMSTEBELASTINGWET, 1962

OOREENKOMS TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE BONDSREPUBLIC DUITSLAND TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTINGS OP INKOMSTE

Kragtens artikel 108 (2) van die Inkomstebelastingwet, 1962 (Wet 58 van 1962), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens artikel 108 (1) van genoemde Wet tussen die Republiek van Suid-Afrika en die Bondsrepubliek Duitsland aangegaan is ter vermyding van dubbele belasting met betrekking tot belasting op inkomste.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Eerste dag van Mei Eenduisend Negehonderd Drie-en-sewentig.

J. J. FOUCHÉ, Staatspresident.

Op las van die Staatspresident-in-rade:

N. DIEDERICHs.

BYLAE

Ooreenkoms tussen die Republiek van Suid-Afrika en die Bondsrepubliek Duitsland ter Vermyding van Dubbele Belasting met betrekking tot Belasting op Inkomste

DIE REPUBLIEK VAN SUID-AFRIKA

en

DIE BONDSREPUBLIC DUITSLAND

HET

Aangesien hulle begerig is om 'n ooreenkoms ter vermyding van dubbele belasting met betrekking tot belasting op inkomste aan te gaan,

Soos volg ooreengekom:

Artikel 1

Hierdie Ooreenkoms is van toepassing op persone wat inwoners van een of albei Kontrakterende State is.

1—3898

Article 2

(1) This Agreement shall apply to taxes on income imposed on behalf of each Contracting State or of its Länder, political subdivisions or local authorities, irrespective of the manner in which they are levied.

(2) There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

(3) The existing taxes to which this Agreement shall apply are, in particular—

(a) in the Republic of South Africa:

the normal tax;
the undistributed profits tax;
the non-resident shareholders' tax;
the non-residents tax on interest;
the provincial income tax;

and all other taxes on persons or on the incomes of persons which are chargeable in South Africa (hereinafter referred to as "South African tax");

(b) in the Federal Republic of Germany—

die Einkommensteuer (the income tax);
die Körperschaftsteuer (the corporation tax); and
die Gewerbesteuer (the trade tax);

(hereinafter referred to as "German tax").

(4) This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of the existing taxes.

(5) The provisions of this Agreement in respect of the taxation of income shall likewise apply to the German Gewerbesteuer (trade tax) computed on a basis other than income.

Article 3

(1) In this Agreement, unless the context otherwise requires—

(a) the term "South Africa" means the Republic of South Africa and, when used in a geographical sense, includes that area of the high seas designated, in accordance with international law as related to the rights which South Africa may exercise with respect to the sea bed and sub-soil and their natural resources, as domestic area for tax purposes;

(b) the term "Federal Republic" means the Federal Republic of Germany and, when used in a geographical sense, means the territory in which the Basic Law for the Federal Republic of Germany is in force, as well as any area adjacent to the territorial waters of the Federal Republic of Germany designated, in accordance with international law as related to the rights which the Federal Republic may exercise with respect to the sea bed and sub-soil and their natural resources, as domestic area for tax purposes;

(c) the terms "a Contracting State" and "the other Contracting State" mean South Africa or the Federal Republic, as the context requires;

(d) the term "tax" means South African tax or German tax, as the context requires;

(e) the term "person" includes any body of persons, corporate or not corporate;

(f) the term "company" means any body corporate and any entity which is treated as a body corporate for tax purposes;

Artikel 2

(1) Hierdie Ooreenkoms is van toepassing op belastinge op inkomste opgelê ten behoeve van elke Kontrakterende Staat of van sy Länder, staatkundige onderverdelings of plaaslike owerhede, ongeag die wyse waarop hulle opgelê word.

(2) Alle belastinge wat hef word op totale inkomste of op bestanddele van inkomste, met inbegrip van belastinge op winste uit die vervreemding van roerende of onroerende eiendom, belastinge op die totale bedrae van lone of salarisse deur ondernemings betaal, asmede belastinge op waardevermeerdering van kapitaal, word geag belastinge op inkomste te wees.

(3) Die bestaande belastinge waarop hierdie Ooreenkoms van toepassing is, is in die besonder—

(a) in die Republiek van Suid-Afrika:

Die normale belasting;
die belasting op onuitgekeerde winste;
die belasting op buitelandse aandeelhouders;
die rentebelasting op buitelanders;
die provinsiale inkomstebelasting;

en ook alle ander belastinge op persone of op die inkomste van persone, wat in Suid-Afrika hefbaar is (hieronder "Suid-Afrikaanse belasting" genoem);

(b) in die Bondsrepubliek Duitsland—

die Einkommensteuer (die inkomstebelasting);
die Körperschaftsteuer (die maatskappybelasting); en
die Gewerbesteuer (die handelsbelasting);

(hieronder "Duitse belasting" genoem).

(4) Hierdie Ooreenkoms is ook van toepassing op enige identiese of wesenlik soortgelyke belastinge wat hierna bykomend tot, of in plaas van, die bestaande belastinge opgelê word.

(5) Die bepalinge van hierdie Ooreenkoms met betrekking tot die belasting van inkomste is insgelyks van toepassing op die Duitse Gewerbesteuer (handelsbelasting), wat op 'n ander basis as inkomste bereken word.

Artikel 3

(1) In hierdie Ooreenkoms, tensy die samehang anders vereis—

(a) beteken die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en, wanneer in 'n geografiese sin gebruik, ook daardie deel van die oop see wat ooreenkomstig die volkereg betreffende die regte wat Suid-Afrika met betrekking tot die seebodem en ondergrond en hulle natuurlike hulpbronne mag uitoefen, vir belastingdoeleindes aangewys is as binnelandse gebied;

(b) beteken die uitdrukking "Bondsrepubliek" die Bondsrepubliek Duitsland en, wanneer in 'n geografiese sin gebruik, beteken dit die gebied waarin die Grondwet van die Bondsrepubliek Duitsland van krag is, asook enige gebied geleë aan die territoriale waters van die Bondsrepubliek Duitsland, wat ooreenkomstig die volkereg betreffende die regte wat die Bondsrepubliek met betrekking tot die seebodem en ondergrond en hulle natuurlike hulpbronne mag uitoefen, vir belastingdoeleindes aangewys is as binnelandse gebied;

(c) beteken die uitdrukking "n Kontrakterende Staat" en "die ander Kontrakterende Staat" Suid-Afrika of die Bondsrepubliek, na gelang die samehang vereis;

(d) beteken die uitdrukking "belasting" Suid-Afrikaanse belasting of Duitse belasting, na gelang die samehang vereis;

(e) omvat die uitdrukking "persoon" enige liggaam van persone, met of sonder regspersoonlikheid;

(f) beteken die uitdrukking "maatskappy" enige liggaam met regspersoonlikheid en enige entiteit wat vir belastingdoeleindes as 'n liggaam met regspersoonlikheid beskou word;

(g) (aa) the term "resident of South Africa" means any person (other than a company) who is ordinarily resident in South Africa for the purposes of South African tax and any company which is incorporated, managed or controlled in South Africa;

(bb) the term "resident of the Federal Republic" means any person who is resident in the Federal Republic (subject to unlimited tax liability) for the purposes of German tax;

(cc) where by reason of the provisions of subparagraphs (aa) and (bb) an individual is a resident of both Contracting States, then this case shall be determined in accordance with the following rules:

(i) He shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interests);

(ii) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;

(iii) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

(iv) if he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement;

(dd) where by reason of the provisions of subparagraphs (aa) and (bb) a legal person is a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated. The same provision shall apply to partnerships and associations which under the national laws by which they are governed are not legal persons;

(h) the terms "resident of a Contracting State" and "resident of the other Contracting State" mean a person who is a resident of South Africa or a person who is a resident of the Federal Republic, as the context requires;

(i) the terms "South African enterprise" and "Federal Republic enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of South Africa and an industrial or commercial enterprise or undertaking carried on by a resident of the Federal Republic, and the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean a South African enterprise or a Federal Republic enterprise, as the context requires;

(j) (aa) the term "permanent establishment" means a fixed place of business in which the business of the enterprise is wholly or partly carried on;

(bb) a permanent establishment shall include especially—

- a place of management;
- a branch;
- an office;
- a factory;
- a workshop;
- a mine, quarry or other place of extraction of natural resources;
- a building site or construction or assembly project which exists for more than 12 months;

(g) (aa) beteken die uitdrukking "inwoner van Suid-Afrika" enige persoon (behalwe 'n maatskappy) wat vir doeleindes van Suid-Afrikaanse belasting gewoonlik in Suid-Afrika woonagtig is, en enige maatskappy wat in Suid-Afrika ingelyf is of daarin bestuur of beheer word;

(bb) beteken die uitdrukking "inwoner van die Bondsrepubliek" enige persoon wat, vir die doeleindes van Duitse belasting (onderhewig aan onbeperkte belastingaanspreeklikheid) in die Bondsrepubliek woonagtig is;

(cc) waar as gevolg van die bepalinge van subparagrafe (aa) en (bb) 'n individu 'n inwoner van beide Kontrakterende State is, word die saak ooreenkomstig die volgende reëls besleg:

(i) Hy word geag 'n inwoner te wees van die Kontrakterende Staat waarin hy 'n permanente tuiste tot sy beskikking het. Indien hy 'n permanente tuiste in beide Kontrakterende State tot sy beskikking het, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarmee sy persoonlike en ekonomiese verhoudings die nouste verbonde is (tuiste van lewensbelange);

(ii) indien die Kontrakterende Staat waarin hy die tuiste van sy lewensbelange het, nie bepaal kan word nie, of indien hy nie 'n permanente tuiste in enigiens van die Kontrakterende State tot sy beskikking het nie, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarin hy 'n gebruikelike verblyfplek het;

(iii) indien hy 'n gebruikelike verblyfplek in beide Kontrakterende State het of in geen van beide State nie, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarvan hy 'n burger is;

(iv) indien hy 'n burger van beide Kontrakterende State is of van geen van beide State nie, moet die bevoegde owerhede van die Kontrakterende State die saak deur middel van onderlinge ooreenkoms besleg;

(dd) waar ingevolge die bepalinge van subparagrafe (aa) en (bb) 'n regspersoon 'n inwoner van beide Kontrakterende State is, dan word hy geag 'n inwoner te wees van die Kontrakterende Staat waarin sy plek van effektiewe bestuur geleë is. Dieselfde bepaling is van toepassing op vennootskappe en verenigings wat ingevolge die wette waardeur hulle beheer word, nie regspersone is nie;

(h) beteken die uitdrukking "inwoner van 'n Kontrakterende Staat" en "inwoner van die ander Kontrakterende Staat" 'n persoon wat 'n inwoner is van Suid-Afrika of 'n persoon wat 'n inwoner is van die Bondsrepubliek, na gelang die samehang vereis;

(i) beteken die uitdrukking "Suid-Afrikaanse onderneming" en "onderneming van die Bondsrepubliek" onderskeidelik 'n nywerheids- of handelsonderneming wat deur 'n inwoner van Suid-Afrika gedryf word en 'n nywerheids- of handelsonderneming wat deur 'n inwoner van die Bondsrepubliek gedryf word, en beteken die uitdrukking "onderneming van Kontrakterende Staat" 'n Suid-Afrikaanse onderneming of 'n onderneming van die Bondsrepubliek, na gelang die samehang vereis;

(j) (aa) beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waarin die besigheid van die onderneming geheel of gedeeltelik uitgeoefen word;

(bb) permanente saak sluit veral in—

- 'n plek van bestuur;
- 'n tak;
- 'n kantoor;
- 'n fabriek;
- 'n werkwinkel;
- 'n myn, steengroef of ander plek van ontginning van natuurlike hulpbronne;
- 'n bouterrein of konstruksie- of monteerskema wat langer as 12 maande bestaan;

(cc) the term "permanent establishment" shall not be deemed to include:

The use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;

the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise;

(dd) a person acting in a Contracting State on behalf of an enterprise of the other Contracting State—other than an agent of an independent status to whom subparagraph (ee) applies—shall be deemed to be a permanent establishment in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise;

(ee) an enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, where any such person is acting in the ordinary course of his business;

(ff) The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other;

(k) the term "nationals" means—

(aa) in the case of the Federal Republic—

all Germans in the meaning of Article 116 (1) of the Basic Law for the Federal Republic of Germany and all legal persons, partnerships and associations deriving their status as such from the law in force in the Federal Republic;

(bb) in the case of South Africa—

all South African citizens and all legal persons, partnerships and associations deriving their status as such from the law in force in South Africa;

(l) the term "competent authorities" means the Secretary for Inland Revenue in the case of South Africa and the Federal Minister of Finance, in the case of the Federal Republic.

(2) As regards the application of this Agreement by a Contracting State any term not otherwise defined in the Agreement shall, unless the context otherwise requires, have the meaning which it has under the laws of that State relating to the taxes to which the Agreement applies.

Article 4

(1) The industrial or commercial profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on a trade or business

(cc) word die uitdrukking "permanente saak" nie geag die volgende in te sluit nie:

Die aanwending van fasiliteite alleenlik vir die doel om goedere of handelsware wat aan die onderneming behoort, op te berg, te vertoon of af te lewer;

die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort alleenlik met die doel om dit op te berg, te vertoon of af te lewer;

die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik vir doeleindes van verwerking deur 'n ander onderneming;

die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om goedere of handelsware aan te koop, of vir die versameling van inligting, vir die onderneming;

die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om te adverteer, vir die verskaffing van inligting, vir wetenskaplike navorsing of vir dergelike bedrywighede wat van 'n voorlopige of bykomstige aard is, vir die onderneming;

(dd) 'n persoon wat in 'n Kontrakterende Staat namens 'n onderneming van die ander Kontrakterende Staat optree—uitgesonderd 'n agent met onafhanklike status op wie subparagraaf (ee) van toepassing is—word geag 'n permanente saak in eersgenoemde Staat te wees indien hy magtiging besit, en dit gewoonlik in daardie Staat uitoefen, om kontrakte in die naam van die onderneming te sluit, tensy sy bedrywighede tot die aankoop van goedere of handelsware vir die onderneming beperk word;

(ee) 'n onderneming van 'n Kontrakterende Staat word nie geag 'n permanente saak in die ander Kontrakterende Staat te hê nie enkel omdat hy in daardie ander Staat besigheid dryf deur bemiddeling van 'n makelaar, algemeen kommissie-agent of enige ander agent met onafhanklike status, waar enige sodanige persoon in die gewone loop van sy besigheid optree;

(ff) die feit dat 'n maatskappy wat 'n inwoner is van 'n Kontrakterende Staat 'n maatskappy beheer, of deur 'n maatskappy beheer word, wat 'n inwoner van die ander Kontrakterende Staat is of wat in dié ander Staat besigheid dryf (hetsy deur middel van 'n permanente saak of andersins) beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie;

(k) beteken die uitdrukking "burgers"—

(aa) in die geval van die Bondsrepubliek—

alle Duitsers ingevolge artikel 116 (1) van die Grondwet van die Bondsrepubliek Duitsland en alle regspersone, vennootskappe en verenigings wat hul status as sodanig verkry ingevolge die wet wat in die Bondsrepubliek van krag is;

(bb) in die geval van Suid-Afrika—

alle Suid-Afrikaanse burgers en alle regspersone, vennootskappe en verenigings wat hul status as sodanig verkry ingevolge die wet wat in Suid-Afrika van krag is;

(l) beteken die uitdrukking "bevoegde owerhede" die Sekretaris van Binnelandse Inkomste, in die geval van Suid-Afrika, en die Bondsminister van Finansies, in die geval van die Bondsrepubliek.

(2) Wat betref die toepassing van hierdie Ooreenkoms deur 'n Kontrakterende Staat het 'n uitdrukking wat nie anders in die Ooreenkoms omskryf is nie, tensy die samehang anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie Staat betreffende die belastingen waarop die Ooreenkoms van toepassing is.

Artikel 4

(1) Die nywerheids- of handelswinste van 'n onderneming van 'n Kontrakterende Staat is alleenlik in daardie Staat belasbaar, tensy die onderneming 'n bedryf of

in the other Contracting State through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed on those profits in the other State but only on so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of a Contracting State carries on a trade or business in the other Contracting State through a permanent establishment situated therein there shall be attributed to that permanent establishment the commercial or industrial profits which it might be expected to derive in that other State if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

(3) No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

(4) In the determination of the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere. If the expenses are so incurred they shall be allowed to the extent that they are deductible under the law of the State in which the permanent establishment is situated.

(5) Where profits include items of income which are dealt with separately in other articles of this Agreement, then the provisions of those articles shall not be affected by the provisions of this Article.

Article 5

Where—

(a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State; or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State; and

in either case conditions are made or imposed between the two enterprises, in either their commercial or financial relations, which differ from those which would be made between independent enterprises, than any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

Article 6

(1) Profits from the operation of ships or aircraft in international traffic (including traffic between places in one country in the course of a voyage which extends over more than one country) shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

(2) The provisions of paragraph (1) shall likewise apply in respect of participations in pools, in a joint business or in an international operations agency of any kind by enterprises engaged in the operation of ships and aircraft in international traffic.

(3) Ships and aircraft owned and operated in international traffic by an enterprise the place of effective management of which is situated in South Africa shall be exempt from capital tax in the Federal Republic.

besigheid in die ander Kontrakterende Staat uitoefen of dryf deur middel van 'n permanente saak wat daarin geleë is. Indien hy soos voornoemd 'n bedryf of besigheid uitoefen of dryf, kan belasting in die ander Staat op daardie winste gehef word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

(2) Wanneer 'n onderneming van 'n Kontrakterende Staat 'n bedryf of besigheid in die ander Kontrakterende Staat uitoefen of dryf deur middel van 'n permanente saak wat daarin geleë is, word aan daardie permanente saak dié handels- of nywerheidswinste toegeskryf wat hy na verwagting in daardie ander Staat kan verkry as hy 'n bepaalde en afsonderlike onderneming is wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke omstandighede besig hou en heeltemal onafhanklik met die onderneming waarvan hy 'n permanente saak is, handel dryf.

(3) Geen winste word toegeskryf aan 'n permanente saak uit hoofde van net die aankoop deur daardie permanente saak van goedere of handelware vir die onderneming nie.

(4) By die vasstelling van die winste van 'n permanente saak word as aftrekkings toegelaat koste wat vir die doeleindes van die permanente saak aangegaan is, met inbegrip van bestuurs- en algemene administrasiekoste aldus aangegaan, hetsy in die Staat waarin die permanente saak geleë is of elders aangegaan. Indien die koste aldus aangegaan word, word dit toegelaat in dié mate waarin dit ingevolge die wet van die Staat waarin die permanente saak geleë is, aftrekbaar is.

(5) Wanneer winste items van inkomste insluit wat afsonderlik in ander artikels van hierdie Ooreenkoms behandel word, word die bepalinge van daardie artikels nie deur die bepalinge van hierdie Artikel geraak nie.

Artikel 5

Wanneer—

(a) 'n onderneming van 'n Kontrakterende Staat regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van die ander Kontrakterende Staat deel het; of

(b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van 'n Kontrakterende Staat en 'n onderneming van die ander Kontrakterende Staat deel het; en

in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot of hul handels- of hul finansiële verhoudings gestel of opgelê word, wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word, kan winste wat by ontstaanis van daardie voorwaardes een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienooreenkomstig belas word.

Artikel 6

(1) Winste uit die eksploitasie van skepe of vliegtuie in internasionale verkeer (met inbegrip van verkeer tussen plekke in een land in die loop van 'n reis wat oor meer as een land strek) is belasbaar slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is.

(2) Die bepalinge van paragraaf (1) is insgelyks van toepassing ten opsigte van deelname in "pools", in 'n gesamentlike besigheid of in 'n internasionale bedryfsagentskap van watter aard ook al deur ondernemings wat skepe en vliegtuie in internasionale verkeer eksploiteer.

(3) Skepe en vliegtuie wat in die besit van 'n onderneming is waarvan die plek van effektiewe bestuur in Suid-Afrika geleë is en wat deur daardie onderneming in internasionale verkeer geëksploiteer word, word van kapitale belasting in die Bondsrepubliek vrygestel.

Article 7

(1) Dividends paid by a company which is a resident of a Contracting State, to a resident of the other Contracting State, may be taxed in that other State.

(2) However, such dividends may be taxed in the Contracting State of which the company paying the dividends is a resident, and according to the law of that State, but the tax so charged shall not exceed:

(a) 7,5 per cent of the gross amount of the dividends if the recipient is a company (excluding partnerships) which owns directly at least 25 per cent of the voting shares of the company paying the dividends;

(b) 15 per cent of the gross amount of the dividends in cases not dealt with in subparagraph (a) if such dividends are subject to tax in the other Contracting State.

(3) Notwithstanding the provisions of paragraph (2) German tax on dividends paid to a company being a resident of South Africa by a company being a resident of the Federal Republic, at least 25 per cent of the capital of which is owned directly or indirectly by the former company itself, or by it together with other persons controlling it or being under common control with it, shall not exceed 25,75 per cent of the gross amount of such dividends as long as the rate of German Corporation tax on distributed profits is lower than that on undistributed profits and the difference between those two rates is 20 units or more. Where the difference between the rates is 10 units or more but less than 20 units, German tax on such dividends shall not exceed 15 per cent of the gross amount of such dividends.

(4) The term "dividends" as used in this Article means, income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights assimilated to income from shares by the taxation law of the State of which the company making the distribution is a resident. It includes the income derived by a sleeping partner (stiller Gesellschafter) from his participation as such and income from distribution on certificates of an investment trust.

(5) The provisions of paragraphs (1) to (3) shall not apply if the recipient of the dividends, being a resident of a Contracting State, has in the other Contracting State of which the company paying the dividends is a resident, a permanent establishment with which the holding giving rise to the dividends is effectively connected. In such case, the provisions of Article 4 shall apply.

(6) Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State that other State may not impose any tax on the dividends paid by the company to persons who are not residents of that other State, or subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 8

(1) Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

Artikel 7

(1) Dividende deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, aan 'n inwoner van die ander Kontrakterende Staat betaal, kan in daardie ander Staat belas word.

(2) Die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal, 'n inwoner is, het egter die reg om sodanige dividende ooreenkomstig sy eie wet te belas, maar die belasting wat aldus opgelê word, mag die volgende nie te bowe gaan nie:

(a) 7,5 persent van die bruto som van die dividende indien die ontvanger 'n maatskappy is (vennootskappe uitgesluit) wat regstreeks minstens 25 persent besit van die stemhebbende aandele van die maatskappy wat die dividende betaal;

(b) 15 persent van die bruto som van die dividende in gevalle nie in subparagraaf (a) behandel nie, indien sodanige dividende in die ander Kontrakterende Staat belasbaar is.

(3) Ondanks die bepalings van paragraaf (2), mag Duitse belasting op dividende aan 'n maatskappy wat 'n inwoner van Suid-Afrika is, betaal deur 'n maatskappy wat 'n inwoner van die Bondsrepubliek is en waarvan minstens 25 persent van die kapitaal regstreeks of onregstreeks besit word deur eersgenoemde maatskappy self, of deur hom saam met ander persone wat hom beheer of wat met hom onder gesamentlike beheer is, nie 25,75 persent van die bruto som van sodanige dividende te bowe gaan nie, solank die skaal van Duitse maatskappybelasting op uitgekeerde winste laer as dié op onuitgekeerde winste, en die verskil tussen daardie twee skale 20 eenhede of meer is. Wanneer die verskil tussen die skale 10 eenhede of meer maar minder as 20 eenhede is, mag Duitse belasting op sodanige dividende nie 15 persent van die bruto som van sodanige dividende te bowe gaan nie.

(4) Die uitdrukking "dividende" soos in hierdie Artikel gebesig, beteken inkomste uit aandele, "jouissance"-aandele of "jouissance"-regte, mynaandele, stigtersaandele of ander winsdelende regte wat nie skuldeise is nie, asook inkomste uit ander regspersoonsregte wat deur die belastingwetgewing van die Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is, met inkomste uit aandele gelyk gestel word. Dit sluit in die inkomste wat 'n stille vennoot (stiller Gesellschafter) uit sy deelname as sodanig verkry, asmede inkomste uit uitkerings ten opsigte van sertifikate van 'n beleggingstrust.

(5) Die bepalings van paragrawe (1) tot (3) is nie van toepassing nie indien die ontvanger van die dividende 'n inwoner van 'n Kontrakterende Staat is, en in die ander Kontrakterende Staat, waarvan die maatskappy wat die dividende betaal, 'n inwoner is, 'n permanente saak het waarmee die aandelebesit wat aanleiding tot die dividende gee, effektief verbind is. In so 'n geval is die bepalings van Artikel 4 van toepassing.

(6) Wanneer 'n maatskappy wat 'n inwoner is van 'n Kontrakterende Staat winste of inkomste ontvang uit die ander Kontrakterende Staat, mag sodanige ander Staat geen belasting hef nie op die dividende deur die maatskappy betaal aan persone wat nie inwoners van daardie ander Staat is nie of die maatskappy se onuitgekeerde winste aan 'n belasting op onuitgekeerde winste onderwerp nie, selfs al bestaan die betaalde dividende of onuitgekeerde winste uitsluitlik of gedeeltelik uit winste of inkomste wat in sodanige ander Staat ontstaan.

Artikel 8

(1) Rente afkomstig uit 'n Kontrakterende Staat en wat aan 'n inwoner van die ander Kontrakterende Staat betaal word, mag in daardie ander Staat belas word.

(2) However, such interest may be taxed in the Contracting State in which it arises, and according to the law of that State; but the tax so charged shall not exceed 10 per cent of the amount of the interest if such interest is subject to tax in the other Contracting State.

(3) The term "interest" as used in this Article means income from Government securities, from bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and debt-claims of every kind as well as all other income assimilated to income from money lent by the taxation law of the State in which the income arises.

(4) The provisions of paragraph (1) shall not apply if the recipient of the interest, being a resident of a Contracting State, has in the other Contracting State in which the interest arises a permanent establishment with which the debt-claim from which the interest arises is effectively connected. In such a case, the provisions of Article 4 shall apply.

(5) Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a land, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

(6) Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the interest paid, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the lastmentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 9

(1) Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State, if such royalties are subject to tax in such other State.

(2) The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment, or for information concerning industrial, commercial or scientific experience.

(3) The provisions of paragraph (1) shall not apply if the recipient of the royalties, being a resident of a Contracting State, has in the other Contracting State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the provisions of Article 4 shall apply.

(4) Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a land, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State

(2) Sodanige rente mag egter in die Kontrakterende Staat waaruit dit afkomstig is, en ooreenkomstig die wet van daardie Staat, belas word; maar die belasting aldus opgelê, gaan nie 10 persent van die som van die rente te bowe nie indien sodanige rente in die ander Kontrakterende Staat belasbaar is.

(3) Die uitdrukking "rente" soos in hierdie Artikel gebesig, beteken inkomste uit staatseffekte, obligasies of skuldbriewe, hetsy verseker deur verband al dan nie, en hetsy dit 'n reg inhou om in winste te deel al dan nie, en uit skuldeise van elke soort, asook enige ander vorm van inkomste wat deur die belastingwet van die Staat waarin die inkomste ontstaan, met inkomste uit geleende geld gelykgestel word.

(4) Die bepalings van paragraaf (1) is nie van toepassing nie indien die ontvanger van die rente 'n inwoner van die Kontrakterende Staat is en in die ander Kontrakterende Staat waaruit die rente afkomstig is, 'n permanente saak het waarmee die skuldeis waaruit die rente voortspruit, effektief verbind is. In so 'n geval is die bepalings van artikel 4 van toepassing.

(5) Rente word geag in 'n Kontrakterende Staat te ontstaan wanneer daardie Staat self, 'n land, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Staat die betaler is. Wanneer die persoon wat die rente betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is of nie, egter 'n permanente saak in 'n Kontrakterende Staat het in verband waarmee die skuldeis waarop die rente betaal word, aangegaan is, en sodanige rente deur sodanige permanente saak gedra word, word sodanige rente geag te ontstaan in die Kontrakterende Staat waarin die permanente saak geleë is.

(6) Waar, as gevolg van 'n besondere verhouding tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die rente betaal, met inagneming van die skuldeis ten opsigte waarvan dit betaal word, die bedrag te bowe gaan wat by ontstentenis van sodanige verhouding tussen die betaler en die ontvanger ooreengekom sou gewees het, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In so 'n geval bly die oortollige gedeelte van die betalings ingevolge die wet van elkeen van die Kontrakterende State belasbaar, maar met behoorlike inagneming van die ander bepalings van hierdie Ooreenkoms.

Artikel 9

(1) Tantième wat uit 'n Kontrakterende Staat ontstaan en wat aan 'n inwoner van die ander Kontrakterende Staat betaal is, is slegs in daardie ander Staat belasbaar, indien sodanige tantième in daardie ander Staat aan belasting onderworpe is.

(2) Die uitdrukking "tantième", soos in hierdie Artikel gebesig, beteken betalings van enige aard ontvang as vergoeding vir die gebruik van, of die reg op die gebruik van enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk, met inbegrip van kinematograaffilms, enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir die gebruik van, of die reg op die gebruik van industriële, handels- of wetenskaplike uitrusting, of vir inligting aangaande industriële, handels- of wetenskaplike ondervinding.

(3) Die bepalings van paragraaf (1) is nie van toepassing nie indien die ontvanger van die tantième 'n inwoner van 'n Kontrakterende Staat is en in die ander Kontrakterende Staat waarin die tantième ontstaan, 'n permanente saak het waarmee die reg of eiendom wat aanleiding gee tot die tantième, effektief verbind is. In so 'n geval is die bepalings van Artikel 4 van toepassing.

(4) Tantième word geag in 'n Kontrakterende Staat te ontstaan wanneer daardie Staat self, 'n land, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Staat, die betaler is. Wanneer die persoon wat die tantième betaal, hetsy hy 'n inwoner van 'n

or not, has in a Contracting State a permanent establishment in connection with which the obligation to pay the royalties was incurred, and the royalties are borne by the permanent establishment, then the royalties shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

(5) Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the lastmentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 10

(1) Income from immovable property may be taxed in the Contracting State in which such property is situated.

(2) The term "immovable property" shall be defined in accordance with the laws of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment of agricultural and forestry enterprises, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits and other natural resources; ships and aircraft shall not be regarded as immovable property.

(3) The provisions of paragraphs (1) and (2) shall apply to income derived from the direct use, letting or use in any other form of immovable property, including income from agricultural or forestry enterprises. They shall likewise apply to profits from the alienation of immovable property.

(4) The provisions of paragraphs (1) to (3) shall also apply to the income from immovable property of any enterprises other than agricultural or forestry enterprises and to income from immovable property used for the performance of professional services.

Article 11

(1) Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing professional services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such a fixed base, may be taxed in the other State. However, gains from the alienation of ships and aircraft operated in international traffic and movable property pertaining to the operation of such ships and aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

(2) Gains from the alienation of any movable property other than those mentioned in paragraph (1), shall be taxable only in the Contracting State of which the alienator is a resident.

Kontrakterende Staat is of nie, egter 'n permanente saak in 'n Kontrakterende Staat het ten opsigte waarvan die verpligting om die tantième te betaal, aangegaan is, en die tantième deur sodanige permanente saak gedra word, word die tantième geag te ontstaan in die Kontrakterende Staat waarin die permanente saak geleë is.

(5) Waar, as gevolg van 'n besondere verhouding tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die tantième betaal, met inagneming van die gebruik, reg of inligting waarvoor dit betaal word, die bedrag wat by ontstentenis van sodanige verhouding tussen die betaler en die ontvanger ooreengekom sou gewees het, te bowe gaan, is die bepaling van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In so 'n geval bly die oortollige gedeelte van die betalings ingevolge die wet van elkeen van die Kontrakterende State belasbaar, maar met behoorlike inagneming van die ander bepalinge van hierdie Ooreenkoms.

Artikel 10

(1) Inkomste uit onroerende eiendom mag belas word in die Kontrakterende Staat waarin sodanige eiendom geleë is.

(2) Die uitdrukking "onroerende eiendom" word omskryf ooreenkomstig die wette van die Kontrakterende Staat waarin die onderhawige eiendom geleë is. Die uitdrukking sluit in elke geval eiendom in wat bykomend by onroerende eiendom is, lewende hawe en uitrusting van landbou- en bosbou-ondernemings, regte waarop die bepalinge van die algemene reg betreffende grond van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of die reg tot ontginning, van mineraal-afsettings en ander natuurlike hulpbronne; skepe en vliegtuie word nie geag onroerende eiendom te wees nie.

(3) Die bepalinge van paragrawe (1) en (2) is van toepassing op inkomste verkry uit die regstreekse gebruik of uit die verhuur van onroerende eiendom of uit die gebruik in enige ander vorm van sodanige eiendom, met inbegrip van inkomste uit landbou- en bosbou-ondernemings. Dit is insgelyks van toepassing op winste uit die vervreemding van onroerende eiendom.

(4) Die bepalinge van paragrawe (1) tot (3) is ook van toepassing op die inkomste uit onroerende eiendom van enige ander ondernemings as landbou- en bosbou-ondernemings en op inkomste afkomstig van onroerende eiendom wat vir die verrigting van professionele dienste gebruik word.

Artikel 11

(1) Winste uit die vervreemding van roerende eiendom wat deel uitmaak van die besigheidsvermoë van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, of van roerende eiendom wat betrekking het op 'n vaste basis wat tot die beskikking is van 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat vir die doel om professionele dienste te lewer, met inbegrip van sodanige winste afkomstig van die vervreemding van so 'n permanente saak (afsonderlik of tesame met die onderneming in sy geheel) of van so 'n vaste basis, mag in die ander Staat belas word. Winste afkomstig van die vervreemding van skepe en vliegtuie wat in internasionale verkeer geëksploiteer word en roerende eiendom wat in verband staan met die eksplorasie van sodanige skepe en vliegtuie, is egter slegs belasbaar in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is.

(2) Winste afkomstig van die vervreemding van enige ander roerende eiendom as dié in paragraaf (1) genoem, is slegs in die Kontrakterende Staat waarvan die vervreemder 'n inwoner is, belasbaar.

Article 12

(1) Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State unless such income is not subject to tax in that State or such resident has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, such part of that income as is attributable to that base may be taxed in that other State. If he has no such fixed base and the income is not subject to tax in the Contracting State of which he is a resident he may be taxed in the other Contracting State on the income derived from his activities performed therein.

(2) The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers architects, dentists and accountants.

(3) Director's fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

Article 13

(1) Subject to the provisions of Articles 15, 16 and 17, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such income as is derived therefrom may be taxed in that other State.

(2) Notwithstanding the provisions of paragraph (1), remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if the income is subject to tax therein and—

(a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the fiscal year concerned; and

(b) the remuneration is paid by or on behalf of an employer who is not a resident of the other State; and

(c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

(3) Notwithstanding the preceding provisions of this Article remuneration in respect of an employment exercised aboard a ship or aircraft in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

Article 14

Notwithstanding anything contained in this Agreement, income derived by public entertainers, such as theatre, motion picture, radio or television artists and musicians, and by athletes, from their personal activities as such, may be taxed in the Contracting State in which these activities are exercised.

Article 15

(1) Remuneration in respect of present services paid by, or out of funds created by South Africa or any political subdivision thereof shall be taxable only in that State, unless the payment is made to a national of the Federal Republic who is not also a national of South Africa.

Artikel 12

(1) Inkomste deur 'n inwoner van 'n Kontrakterende Staat verkry ten opsigte van professionele dienste of ander onafhanklike werksaamhede van 'n soortgelyke aard, is slegs in daardie Staat belasbaar, tensy sodanige inkomste nie in daardie Staat belasbaar is nie of sodanige inwoner 'n vaste basis in die ander Kontrakterende Staat gereeld tot sy beskikking het vir die verrigting van sy werksaamhede. Indien hy oor so 'n vaste basis beskik, mag sodanige gedeelte van daardie inkomste as wat aan daardie basis toegeskryf kan word, in daardie ander Staat belas word. Indien hy geen sodanige vaste basis het en die inkomste nie in die Kontrakterende Staat waarvan hy 'n inwoner is, belasbaar is nie, mag hy in die ander Kontrakterende Staat belas word op die inkomste verkry uit die verrigtings, van sy werksaamhede in daardie Staat.

(2) Die uitdrukking "professionele dienste" omvat in die besonder onafhanklike wetenskaplike, letterkundige, kuns-, opvoedkundige of onderrigaktiwiteite, asmede die onafhanklike aktiwiteite van geneeskundiges, prokureurs, ingenieurs, argitekte, tandartse en rekenmeesters.

(3) Direkteursgelde en soortgelyke betalings deur 'n inwoner van 'n Kontrakterende Staat verkry in sy hoedanigheid van lid van die raad van direkteure van 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, mag in daardie ander Staat belas word.

Artikel 13

(1) Behoudens die bepalinge van Artikels 15, 16 en 17, is salarisse, lone en ander soortgelyke besoldiging deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking verkry, slegs in daardie Staat belasbaar, tensy die betrekking in die ander Kontrakterende Staat uitgeoefen word. Indien die betrekking aldus uitgeoefen word, mag sodanige inkomste as wat daaruit verkry word, in daardie ander Staat belas word.

(2) Ondanks die bepalinge van paragraaf (1), is besoldiging deur 'n inwoner van 'n Kontrakterende Staat verkry ten opsigte van 'n betrekking wat in die ander Kontrakterende Staat uitgeoefen word, slegs in eersgenoemde Staat belasbaar indien die inkomste daarin aan belasting onderhewig is en—

(a) die ontvanger vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende die betrokke belastingjaar in die ander Staat aanwesig is; en

(b) die besoldiging betaal word deur of namens 'n werkgever wat nie 'n inwoner van die ander Staat is nie; en

(c) die besoldiging nie gedra word deur die winste van 'n permanente saak of 'n vaste basis wat die werkgever in die ander Staat het nie.

(3) Ondanks die voorgaande bepalinge van hierdie Artikel, mag besoldiging vir persoonlike dienste wat aan boord van 'n skip of vliegtuig in internasionale verkeer verrig word, in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is, belas word.

Artikel 14

Ondanks enigiets in hierdie Ooreenkoms vervat, mag inkomste verkry deur openbare verhoogkunstenaars, soos teater-, bioskoop-, radio- of televisie-artieste en musikante, en deur atlete, uit hul persoonlike bedrywighede as sodanig, belas word in die Kontrakterende Staat waarin hierdie bedrywighede uitgeoefen word.

Artikel 15

(1) Besoldiging ten opsigte van huidige dienste wat betaal word deur of uit fondse wat deur Suid-Afrika of enige staatkundige onderverdeling daarvan, geskep is, is slegs in daardie Staat belasbaar, tensy die betaling aan 'n burger van die Bondsrepubliek gemaak word wat nie ook 'n burger van Suid-Afrika is nie.

(2) Remuneration in respect of present services paid by, or out of funds created by the Federal Republic or its Länder or any political subdivision thereof, shall be taxable only in that State unless the payment is made to a national of South Africa who is not also a national of the Federal Republic.

(3) The provisions of paragraphs (1) and (2) shall not apply to remuneration in respect of services rendered in connection with any trade or business carried on by either of the Contracting States, a land or political subdivision thereof for purposes of profit.

(4) The provisions of paragraphs (1) and (2) shall also apply to remuneration paid by the Deutsche Bundesbank, the Deutsche Bundesbahn, the Deutsche Bundespost and the corresponding organisations of South Africa, including the Department of Transport, and the Tourist Corporation of the Republic of South Africa.

Article 16

(1) Pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment, shall be taxable only in that State if such income is subject to tax in that State.

(2) Notwithstanding the provisions of paragraph (1), pensions and other similar remuneration paid by, or out of funds created by, a Contracting State, a land or any political subdivision thereof in consideration of past employment shall be exempt from tax in the other Contracting State.

(3) The provisions of paragraph (2) shall also apply to pensions and similar remuneration paid in consideration of past employment by the Deutsche Bundesbank, the Deutsche Bundesbahn, the Deutsche Bundespost and the corresponding organisations of South Africa, including the Department of Transport, and the Tourist Corporation of the Republic of South Africa.

(4) Paragraph (2) shall likewise apply in respect of pensions, annuities and other recurring or non-recurring remuneration paid to any individual by a Contracting State, a land or any political subdivision thereof as compensation for an injury or damage sustained as a result of hostilities or political persecution.

Article 17

A professor or teacher from one of the Contracting States, who receives remuneration for carrying out advanced study or research or for teaching, during a period of temporary residence not exceeding two years, at a university, research institute, college, school or other similar institution in the other Contracting State, shall be exempt from tax in that other State in respect of such remuneration.

Article 18

Payments which a student or business apprentice (including in the Federal Republic a Volontär or a Praktikant) from a Contracting State who is present in the other Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education, or training, shall not be taxed in that other State, provided that such payments are made to him from sources outside that other State.

Article 19

Any income not dealt with in the foregoing provisions derived by a resident of a Contracting State shall be taxable only in that State if such income is subject to tax in that State.

(2) Besoldiging ten opsigte van huidige dienste wat betaal word deur of uit fondse wat deur die Bondsrepubliek of sy Länder of enige staatkundige onderverdeling daarvan, geskep is, is slegs in daardie Staat belasbaar, tensy die betaling gedoen word aan 'n burger van Suid-Afrika wat nie ook 'n burger van die Bondsrepubliek is nie.

(3) Die bepalings van paragrawe (1) en (2) is nie van toepassing op besoldiging ten opsigte van dienste gelewer in verband met enige bedryf of besigheid wat deur die een of die ander Kontrakterende Staat, 'n land of staatkundige onderverdeling daarvan met die oog op winste uitgeoefen of gedryf word nie.

(4) Die bepalings van paragrawe (1) en (2) is ook van toepassing op besoldiging betaal deur die Deutsche Bundesbank, die Deutsche Bundesbahn, die Deutsche Bundespost en die ooreenstemmende organisasies van Suid-Afrika, met inbegrip van die Departement van Vervoer en die Toeristekorporasie van die Republiek van Suid-Afrika.

Artikel 16

(1) Pensioene en ander soortgelyke besoldiging wat aan 'n inwoner van 'n Kontrakterende Staat as vergoeding vir eertydse dienste betaal word, is slegs in daardie Staat belasbaar indien dit in daardie Staat aan belasting onderworpe is.

(2) Ondanks die bepalings van paragraaf (1) is pensioene en ander soortgelyke besoldiging wat deur of uit fondse wat deur 'n Kontrakterende Staat, 'n land of enige staatkundige onderverdeling daarvan geskep is, as vergoeding vir eertydse dienste betaal word, in die ander Kontrakterende Staat van belasting vrygestel.

(3) Die bepalings van paragraaf (2) is ook van toepassing op pensioene en soortgelyke besoldiging wat as vergoeding vir eertydse dienste betaal word deur die Deutsche Bundesbank, die Deutsche Bundesbahn, die Deutsche Bundespost en die ooreenstemmende organisasies van Suid-Afrika, met inbegrip van die Departement van Vervoer en die Toeristekorporasie van die Republiek van Suid-Afrika.

(4) Paragraaf (2) is insgelyks van toepassing op pensioene, jaargelde en ander herhaalde of nie-herhaalde besoldiging wat deur 'n Kontrakterende Staat, 'n land of 'n staatkundige onderverdeling daarvan aan 'n individu betaal word as vergoeding vir 'n besering opgedoen of skade gely as gevolg van vyandelikhede of politieke vervolging.

Artikel 17

'n Professor of onderwyser van een van die Kontrakterende State wat besoldiging ontvang vir die uitvoering van gevorderde studie of navorsing of vir dosering tydens 'n tydperk van tydelike verblyf van hoogstens twee jaar aan 'n universiteit, navorsingsinstituut, kollege, skool of ander soortgelyke inrigting in die ander Kontrakterende Staat, is in daardie ander Staat vrygestel van belasting ten opsigte van sodanige besoldiging.

Artikel 18

Betalings vir die doeleindes van sy onderhoud, opvoeding of opleiding ontvang deur 'n student of besigheidsvakleerling (wat in die Bondsrepubliek 'n Volontär of 'n Praktikant insluit) van een van die Kontrakterende State en wat in die ander Kontrakterende Staat aanwesig is alleenlik vir die doel van sy opvoeding of opleiding, word nie in daardie ander Staat belas nie, mits sodanige betalings aan hom uit bronne buite daardie ander Staat gedoen word.

Artikel 19

Enige inkomste wat 'n inwoner van 'n Kontrakterende Staat verkry en wat nie in die voorgaande bepalings genoem is nie, is slegs in daardie Staat belasbaar indien sodanige inkomste in daardie Staat aan belasting onderworpe is.

Article 20

(1) Where German tax is payable under the laws of the Federal Republic and in accordance with this Agreement in respect of income derived by a person who is a resident of South Africa, South Africa shall either—

- (a) impose no tax on such income; or
- (b) allow the German tax as a credit against any South African tax payable in respect of such income:

Provided that nothing contained in this paragraph shall effect the exemptions from South African tax resulting from paragraph (2) of article 15 and paragraphs (2) and (4) of Article 16.

(2) In the case of a resident of the Federal Republic the tax shall be determined as follows:

(a) Unless the provisions of subparagraph (b) apply, there shall be excluded from the basis upon which German tax is imposed, any item of income from sources within South Africa which, according to this Agreement, may be taxed in South Africa. The Federal Republic, however, retains the right to take into account in the determination of its rate of tax the items of income so excluded. The first sentence of this subparagraph shall in the case of income from dividends apply only to such dividends as are paid to a company being a resident of the Federal Republic by a company being a resident of South Africa, if at least 25 per cent of the voting shares of the South African company are owned by the Federal Republic company. If according to the foregoing provisions income from sources within South Africa is to be excluded from the basis upon which German tax is imposed, then the property situated in South Africa giving rise to such income, if any, shall be excluded from the basis upon which the capital tax is imposed.

(b) Subject to the provisions of German tax law regarding credit for foreign tax, there shall be allowed as a credit against German tax payable in respect of the following items of income the South African tax paid in accordance with this Agreement on—

(aa) dividends in the meaning of paragraph (4) of Article 7, not dealt with in subparagraph (a) above;

(bb) interest in the meaning of paragraph (3) of Article 8;

(cc) remuneration in the meaning of paragraph (3) of Article 12;

(dd) remuneration in the meaning of Article 15 paid by, or out of funds created by South Africa or any political subdivision thereof to a national of the Federal Republic who is not also a national of South Africa.

Article 21

(1) The competent authorities of the Contracting States shall exchange such information as is necessary for the implementation of this Agreement. If such information is exchanged it shall be treated as secret and shall not be disclosed to any persons or authorities other than those concerned with the application, including judicial determination, of the Agreement.

(2) In no case shall the provisions of paragraph (1) be construed so as to impose on a Contracting State the obligation—

- (a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other Contracting State;

Artikel 20

(1) Wanneer Duitse belasting ingevolge die wette van die Bondsrepubliek en ooreenkomstig hierdie Ooreenkoms betaalbaar is ten opsigte van inkomste verkry deur 'n persoon wat 'n inwoner van Suid-Afrika is, moet Suid-Afrika—

(a) of geen belasting op sodanige inkomste hef nie;

(b) of die Duitse belasting as 'n krediet teen enige Suid-Afrikaanse belasting wat ten opsigte van sodanige inkomste betaalbaar is, toestaan:

Met dien verstande dat niks wat in hierdie paragraaf vervat is die vrystellings van Suid-Afrikaanse belasting wat voortspruit uit paragraaf (2) van artikel 15 en paragrafe (2) en (4) van Artikel 16, raak nie.

(2) In die geval van 'n inwoner van die Bondsrepubliek word die belasting soos volg vasgestel:

(a) Tensy die bepalings van subparagraaf (b) van toepassing is, word enige item van inkomste uit bronne binne Suid-Afrika en wat ingevolge hierdie Ooreenkoms in Suid-Afrika belas mag word, uitgesluit uit die basis waarop Duitse belasting opgelê word. Die Bondsrepubliek behou hom egter die reg voor om by die vasstelling van sy belastingskaal die items van inkomste aldus uitgesluit, in aanmerking te neem. Die eerste sin van hierdie subparagraaf is in die geval van dividende van toepassing slegs op sodanige dividende as wat aan 'n maatskappy wat 'n inwoner is van die Bondsrepubliek betaal word deur 'n maatskappy wat 'n inwoner van Suid-Afrika is, indien minstens 25 persent van die stemhebbende aandele van die Suid-Afrikaanse maatskappy deur 'n maatskappy van die Bondsrepubliek besit word. Indien volgens die voorafgaande bepalings inkomste uit bronne binne Suid-Afrika uitgesluit word van die basis waarop Duitse belasting gehef word, word die eiendom in Suid-Afrika geleë wat aanleiding gee tot sodanige inkomste, as daar is, uitgesluit van die basis waarop die kapitale belasting gehef word.

(b) Behoudens die bepalings van die Duitse belastingwet met betrekking tot die toestaan van 'n krediet ten opsigte van buitelandse belasting, word daar teen Duitse belasting wat betaalbaar is ten opsigte van onderstaande items van inkomste, as krediet toegelaat die Suid-Afrikaanse belasting wat ooreenkomstig hierdie ooreenkoms betaal is op—

(aa) dividende ooreenkomstig die betekenis van paragraaf (4) van Artikel 7, wat nie in subparagraaf (a) hierbo genoem is nie;

(bb) rente ooreenkomstig die betekenis van paragraaf (3) van Artikel 8;

(cc) besoldiging ooreenkomstig die betekenis van paragraaf (3) van Artikel 12;

(dd) besoldiging ooreenkomstig die betekenis van Artikel 15, betaal deur of uit fondse wat geskep is deur Suid-Afrika of enige staatkundige onderverdeling daarvan, aan 'n burger van die Bondsrepubliek wat nie ook 'n burger van Suid-Afrika is nie.

Artikel 21

(1) Die bevoegde owerhede van die Kontrakterende State ruil sodanige inligting uit as wat nodig is vir die uitvoering van hierdie Ooreenkoms. Indien sodanige inligting uitgeruil word, word dit geheim gehou en aan geen ander persone of owerhede openbaar gemaak as dié wat by die toepassing, ingesluit regterlike vasstelling, van die Ooreenkoms betrokke is nie.

(2) In geen geval word die bepalings van paragraaf (1) so uitgelê as sou dit 'n verpligting op 'n Kontrakterende Staat opleë—

- (a) om administratiewe maatreëls uit te voer wat teenstrydig is met die wette of administratiewe praktyk van daardie of van die ander Kontrakterende Staat;

(b) to supply particulars which are not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.

Article 22

(1) Where a resident of a Contracting State considers that the actions of the tax authorities in one or both of the Contracting States result or will result in taxation not in accordance with this Agreement, he may, notwithstanding the remedies provided by the laws of those States, present his case to the competent authority of the State of which he is a resident. Should his claim be deemed worthy of consideration, the competent authority of the State to which the claim is made shall endeavour to come to an agreement with the competent authority of the other State with a view to avoidance of taxation not in accordance with the Agreement.

(2) For the settlement of difficulties or doubts in the interpretation or application of this Agreement or in respect of its relation to Agreements of the Contracting States with third States the competent authorities of the Contracting States shall reach a mutual agreement as quickly as possible.

(3) The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

Article 23

(1) The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected.

(2) The taxation of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

(3) Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned State are or may be subjected.

(b) om besonderhede te verstrek wat nie ingevolge die wette of in die normale loop van die administrasie van daardie of van die ander Kontrakterende Staat verkrygbaar is nie;

(c) om inligting te verstrek wat enige bedryfs-, besigheids-, industriële-, kommersiële of professionele geheim of bedryfsproses aan die lig sou bring, of inligting waarvan die openbaarmaking strydig met die openbare beleid sou wees.

Artikel 22

(1) Wanneer 'n inwoner van 'n Kontrakterende Staat van mening is dat die optrede van die belastingowerhede in een of albei Kontrakterende State tot gevolg het of tot gevolg sal hê dat hy nie ooreenkomstig hierdie Ooreenkoms, belas word nie, mag hy, ondanks die regsmiddels wat verskaf word deur die landswette van daardie State, sy saak voorlê aan die bevoegde owerheid van die Staat waarvan hy 'n inwoner is. Indien sy eis geag word verdienstelik te wees, probeer die bevoegde owerheid van die Staat waaraan die eis voorgelê is om tot 'n ooreenkoms met die bevoegde owerheid van die ander Staat te geraak ten einde die oplegging van belasting wat nie in ooreenstemming met die Ooreenkoms is nie, te vermy.

(2) Met die oog op die oplossing van moeilikhede of twyfel aangaande die vertolking of toepassing van hierdie Ooreenkoms, of ten opsigte van sy verhouding tot ooreenkomste tussen die Kontrakterende State en derde State, geraak die bevoegde owerhede van die Kontrakterende State so spoedig moontlik tot 'n onderlinge ooreenkoms.

(3) Die bevoegde owerhede van die Kontrakterende State mag regstreeks met mekaar in verbinding tree om tot 'n ooreenkoms soos in die voorgaande paragrawe beoog, te geraak. Wanneer dit raadsaam geag word om, ten einde eenstemmigheid te bereik, 'n mondelinge wisseling van sienswyses te hê, mag sodanige wisseling plaasvind deur bemiddeling van 'n kommissie bestaande uit verteenwoordigers van die bevoegde owerhede van die Kontrakterende State.

Artikel 23

(1) Die burgers van 'n Kontrakterende Staat mag nie in die ander Kontrakterende Staat onderwerp word nie aan enige belasting of enige vereiste daarby betrokke wat verskil van of swaarder is as die belasting en die betrokke vereistes waaraan die burgers van daardie ander Staat onder dieselfde omstandighede onderworpe is of onderworpe gemaak mag word.

(2) Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat besit, word nie in daardie ander Staat op 'n minder gunstige wyse gehef as die belasting wat op ondernemings van daardie ander Staat wat dieselfde bedrywighede uitoefen, gehef word nie.

Hierdie bepaling word nie uitgelê nie as sou dit 'n Kontrakterende Staat verplig om aan inwoners van die ander Kontrakterende Staat enige persoonlike toelatings, verligtings en verminderings vir belastingdoeleindes toe te staan uit hoofde van burgerlike status of gesinsverantwoordelikhede wat hy aan sy eie inwoners toestaan.

(3) Ondernemings van 'n Kontrakterende Staat, waarvan die kapitaal geheel of gedeeltelik, regstreeks of onregstreeks, deur een of meer inwoners van die ander Kontrakterende Staat besit of beheer word, word nie in eersgenoemde Staat onderwerp aan enige belasting of enige vereiste daarby betrokke wat verskil van of swaarder is as die belasting en die betrokke vereistes waaraan ander soortgelyke ondernemings van daardie eersgenoemde Staat onderworpe is of onderworpe gemaak mag word nie.

Article 24

This Agreement shall apply also to Land Berlin provided that the Government of the Federal Republic of Germany has not delivered a contrary declaration to the Government of the Republic of South Africa within three months from the date of entry into force of this Agreement.

Article 25

(1) This Agreement shall be ratified and the instruments of ratification shall be exchanged at Pretoria as soon as possible.

(2) This Agreement shall enter into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect—

(a) in South Africa, as respects taxes which are levied for the year of assessment ending on 28 February 1965, and subsequent years of assessment;

(b) in the Federal Republic, as respects taxes which are levied for the assessment period 1965 and subsequent assessment periods; and

(c) in both Contracting States, as respects taxes withheld at source, on dividends, interest and royalties paid after 31 December 1964.

Article 26

This Agreement supersedes the Agreement for the avoidance of double taxation on the income derived from shipping and aircraft concluded by exchange of notes of 9 May 1955, and of 26 August 1955, between South Africa and the Federal Republic and that Agreement shall cease to have effect for the year of assessment or the period of assessment for which this Agreement is first applied in terms of paragraph (2) of Article 25 and subsequent years or periods of assessment.

Article 27

(1) This Agreement shall continue in force indefinitely but either of the Contracting States may, on or before the 30th day of September in any calendar year after the year 1973, give to the other Contracting State, through diplomatic channels, written notice of termination, and in such event this Agreement shall cease to be effective—

(a) in South Africa, as respects taxes which are levied for the year of assessment next commencing after the calendar year in which such notice is given and subsequent years of assessment;

(b) in the Federal Republic, as respects taxes which are levied for the assessment period next commencing after the assessment period in which such notice is given and subsequent periods of assessment; and

(c) in both Contracting States, as respects taxes withheld at source on dividends, interest and royalties paid after the end of the calendar year in which such notice is given.

(2) The termination of this Agreement shall not have the effect of reviving any agreement or arrangement abrogated by this Agreement.

In witness whereof the undersigned, duly authorised thereto, have signed this Agreement and have affixed thereto their seals.

Done in duplicate at Bonn this 25th day of January 1973, in the English, Afrikaans and German languages, all three texts being equally authentic except in the case of doubt when the English text shall prevail.

Artikel 24

Hierdie Ooreenkoms is ook van toepassing op Land Berlyn, mits die Regering van die Bondsrepubliek Duitsland nie binne drie maande van die datum van inwerking-treding van hierdie Ooreenkoms 'n teenstrydig verklaring aan die Regering van die Republiek van Suid-Afrika afgelewer het nie.

Artikel 25

(1) Hierdie Ooreenkoms word bekragtig, en die bekragtigingsdokumente word so spoedig moontlik te Pretoria uitgeruil.

(2) Die Ooreenkoms tree op die datum van uitruiling van die bekragtigingsdokumente in werking en word daarna van krag—

(a) in Suid-Afrika, ten opsigte van belastinge wat vir die jaar van aanslag wat eindig op 28 Februarie 1965 en daaropvolgende jare van aanslag, opgelê word;

(b) in die Bondsrepubliek ten opsigte van belastinge wat vir die aanslagtydperk 1965 en daaropvolgende aanslagtydperke opgelê word; en

(c) in albei Kontrakterende State, ten opsigte van belastinge wat by die bron teruggehou word van dividende, rente en tantieme, wat na 31 Desember 1964 betaal word.

Artikel 26

Hierdie Ooreenkoms vervang die Ooreenkoms vir die Vermydning van Dubbele Belasting op Inkomste verkry uit Skeepvaart en Vliegtuie wat deur middel van die uitruiling van notas gedateer 9 Mei 1955 en 26 Augustus 1955 tussen Suid-Afrika en die Bondsrepubliek aangegaan is, en daardie Ooreenkoms vervel vir die jaar van aanslag of die aanslagtydperk ten opsigte waarvan hierdie Ooreenkoms vir die eerste keer ingevolge paragraaf (2) van Artikel 25 toegepas word en daaropvolgende jare van aanslag of aanslagtydperke.

Artikel 27

(1) Hierdie Ooreenkoms bly vir 'n onbepaalde tydperk van krag, maar enigeen van die Kontrakterende State mag op of voor die 30ste dag van September in enige kalenderjaar na die jaar 1973 langs diplomatieke weë skriftelike kennis van opsegging aan die ander Kontrakterende Staat gee, en in so 'n geval vervel hierdie Ooreenkoms—

(a) in Suid-Afrika, ten opsigte van belastinge wat gehef word vir die jaar van aanslag wat onmiddellik na die kalenderjaar waarin sodanige kennis gegee is, 'n aanvang neem, en daaropvolgende jare van aanslag;

(b) in die Bondsrepubliek, ten opsigte van belastinge wat gehef word vir die aanslagtydperk wat onmiddellik na die aanslagtydperk waarin sodanige kennis gegee is, 'n aanvang neem, en daaropvolgende tydperke van aanslag; en

(c) in albei Kontrakterende State, ten opsigte van belastinge wat by die bron teruggehou word van dividende, rente en tantieme wat na die einde van die kalenderjaar waarin sodanige kennis gegee word, betaal word.

(2) Die beëindiging van hierdie Ooreenkoms het nie die uitwerking dat dit enige ooreenkoms of reëling wat dit herroep, weer in die lewe roep nie.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig, hierdie Ooreenkoms onderteken het en hul seëls daaraan geheg het.

Gedoen in duplo te Bonn op hede die 25ste dag van Januarie 1973 in die Engelse, Afrikaanse en Duitse tale, en al drie tekste is ewe outentiek, uitgesonderd dat in die geval van twyfel die Engelse teks sal geld.

For the Republic of South Africa:

(Signed) D. B. Sole.

Ambassador Extraordinary and Plenipotentiary of the Republic of South Africa, Cologne.

For the Federal Republic of Germany:

(Signed) Frank.

(Signed) Schüler.

Secretaries of State of the Federal Republic of Germany.

His Excellency
Mr Donald Bell Sole,
Ambassador Extraordinary
and Plenipotentiary
of the Republic of South
Africa,
Cologne.

The Federal Minister of
Foreign Affairs,
Bonn, 25 January 1973.

Excellency,

With reference to the Agreement signed today between the Federal Republic of Germany and the Republic of South Africa for the Avoidance of Double Taxation with respect to Taxes on Income, I have the honour to inform you on behalf of the Government of the Federal Republic of Germany, that the two Contracting States have agreed that the provisions referred to below shall be applied as follows:

Paragraph (2) (a) of article 20 shall apply to the profits of a permanent establishment or to dividends paid by a company only if the profits of such permanent establishment or the income of such company are derived exclusively or almost exclusively—

(a) from producing, selling goods or merchandise, leasing or renting, giving technical advice or rendering engineering services, or doing banking or insurance business, within South Africa; or

(b) from dividends paid by one or more companies, being residents of South Africa, at least 25 per cent of the voting shares of which are owned by the first-mentioned company, which themselves derive their income exclusively or almost exclusively from producing, selling goods or merchandise, leasing or renting, giving technical advice or rendering engineering services or doing banking or insurance business, within South Africa.

In case these conditions are not complied with paragraph (2) (b) of article 20 shall apply rather than paragraph (2) (a) of that article.

I should be grateful if you would confirm your agreement with the above and that, in such case, this Note and your reply thereto should be deemed to be part of the Agreement.

Please accept, Excellency, the assurance of my highest consideration.

For the Minister of Foreign Affairs

(Signed) Frank

His Excellency
the Minister of Foreign
Affairs of the Federal
Republic of Germany,
Mr Walter Scheel,
Bonn.

Embassy of the Republic of
South Africa,
Cologne, 25 January 1973.

I have the honour to acknowledge receipt of your note of today's date which reads as follows:

"With reference to the Agreement signed today between the Federal Republic of Germany and the Republic of South Africa for the Avoidance of Double Taxation with respect to Taxes on Income, I have the honour to inform

Namens die Republiek van Suid-Afrika:

(Geteken) D. B. Sole.

Buitengewone en Gevolmagtigde Ambassadeur van die Republiek van Suid-Afrika, Keulen.

Namens die Bondsrepubliek Duitsland:

(Geteken) Frank.

(Geteken) Schüler.

Staatsekretaris van die Bondsrepubliek Duitsland.

Sy Eksellensie
mnr. Donald Bell Sole,
Buitengewone en Gevol-
magtigde Ambassadeur
van die Republiek van
Suid-Afrika,
Keulen
Eksellensie,

Die Bondsminister van
Buitelandse Sake,
Bonn, 25 Januarie 1973.

Met betrekking tot die Ooreenkoms wat vandag onder-
teken is tussen die Bondsrepubliek Duitsland en die
Republiek van Suid-Afrika ter vermyding van dubbele
belasting met betrekking tot belasting op inkomste, het
ek die eer om u namens die Regering van die Bonds-
republiek Duitsland mee te deel dat die twee Kontrak-
terende State ooreengekom het dat die bepalinge wat hier-
onder genoem word, soos volg toegepas sal word:

Paragraaf (2) (a) van artikel 20 is slegs van toepassing
op die winste van 'n permanente saak of op dividende
deur 'n maatskappy betaal indien die winste van sodanige
permanente saak of die inkomste van sodanige maat-
skappy uitsluitlik of byna uitsluitlik verkry word—

(a) uit vervaardiging, verkoop van goedere of
handelsware, verhuring, die verstrekking van tegniese
advies of verrigting van ingenieursdienste, of die uit-
oefening van bankwese of versekeringsbesigheid binne
Suid-Afrika, of—

(b) uit dividende betaal deur een of meer
maatskappye wat inwoners van Suid-Afrika is en waar-
van minstens 25 persent van die stemhebbende aan-
dele deur eersgenoemde maatskappy besit word, wat
self hul inkomste uitsluitlik of byna uitsluitlik verkry
uit vervaardiging, verkoop van goedere of handelsware,
verhuring, die verstrekking van tegniese advies of
verrigting van ingenieursdienste of die uitoefening
van bankwese of versekeringsbesigheid binne Suid-
Afrika.

Indien hierdie voorwaardes nie nagekom word nie, is
paragraaf (2) (b) van artikel 20 van toepassing eerder as
paragraaf (2) (a) van daardie artikel.

Dit sal waardeur word as u sal bevestig dat u met
bostaande instem en dat, indien dit die geval is, hierdie
Nota en u antwoord daarop as deel van die Ooreenkoms
geag moet word.

Aanvaar, Eksellensie, die versekering van my beson-
dere hoogagting.

Namens die Bondsminister van Buitelandse Sake

(Geteken) Frank

Sy Eksellensie
Die Minister van Buite-
landse Sake van die
Bondsrepubliek Duits-
land,
mnr. Walter Scheel,
Bonn.

Ambassade van die Repu-
blik van Suid-Afrika,
Keulen, 25 Januarie 1973.

Eksellensie,

Ek het die eer om ontvangs te erken van u Nota met
vandag se datum, wat soos volg lui:

"Met betrekking tot die Ooreenkoms wat vandag
onderteken is tussen die Bondsrepubliek Duitsland en die
Republiek van Suid-Afrika ter vermyding van dubbele
belasting met betrekking tot belasting op inkomste het ek

you on behalf of the Government of the Federal Republic of Germany, that the two Contracting States have agreed that the provisions referred to below shall be applied as follows:

Paragraph (2) (a) of Article 20 shall apply to the profits of a permanent establishment or to dividends paid by a company only if the profits of such permanent establishment or the income of such company are derived exclusively or almost exclusively—

(a) from producing, selling goods or merchandise, leasing or renting, giving technical advice or rendering engineering services, or doing banking or insurance business, within South Africa; or

(b) from dividends paid by one or more companies, being residents of South Africa, at least 25 per cent of the voting shares of which are owned by the first-mentioned company, which themselves derive their income exclusively or almost exclusively from producing, selling goods or merchandise, leasing or renting, giving technical advice or rendering engineering services or doing banking or insurance business, within South Africa.

In case these conditions are not complied with paragraph (2) (1) of Article 20 shall apply rather than paragraph (2) (a) of that Article.

I should be grateful if you would confirm your agreement with the above and that, in such case, this Note and your reply thereto should be deemed to be part of the Agreement."

In reply thereto, I have the honour to inform you that the Government of the Republic of South Africa are in agreement with the foregoing and that your Note and the present reply shall be deemed to be part of the Agreement between our two Governments.

Please accept, Excellency, the assurance of my highest consideration.

Ambassador Extraordinary and Plenipotentiary of the Republic of South Africa, Cologne.

(Signed) D. B. Sole.

Note: The Agreement contained in the above Proclamation will enter into force on the date of exchange of the instruments of ratification (see Article 25).

No. R. 126, 1973

Under the powers vested in me by sections 14 and 31 of the Agricultural Pests Act, 1957 (Act 42 of 1957), I hereby amend Proclamation R. 183 of 1970 by substituting the wording set out in the Annexure hereto for paragraph 3 of Schedule C of the said Proclamation.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town on this Ninth day of May, One thousand Nine hundred and Seventy-three.

J. J. FOUCHÉ, State President.

By Order of the State President-in-Council:

H. SCHOEMAN.

ANNEXURE

"3. It is prohibited for a citrus plant or living portion thereof, excluding fruit, to be removed or caused to be removed from—

(a) Swaziland to any place within the Republic;

(b) any place within the Provinces of the Transvaal, Orange Free State or Natal to any place in the Cape Province."

die eer om u namens die Regering van die Bondsrepubliek Duitsland mee te deel dat die twee Kontrakterende State ooreengekom het dat die bepalings wat hieronder genoem word, soos volg toegepas sal word:

Paragraaf (2) (a) van Artikel 20 is slegs van toepassing op die winste van 'n permanente saak of op dividende deur 'n maatskappy betaal indien die winste van sodanige permanente saak of die inkomste van sodanige maatskappy uitsluitlik of byna uitsluitlik verkry word—

(a) uit vervaardiging, verkoop van goedere of handelware, verhuring, die verstrekking van tegniese advies of verrigting van ingenieursdienste, of die uitoefening van bankwese of versekeringsbesigheid binne Suid-Afrika, of—

(b) uit dividende betaal deur een of meer maatskappye wat inwoners van Suid-Afrika is en waarvan minstens 25 persent van die stemhebbende aandeel deur eersgenoemde maatskappy besit word, wat self hul inkomste uitsluitlik of byna uitsluitlik verkry uit vervaardiging, verkoop van goedere of handelware, verhuring, die verstrekking van tegniese advies of verrigting van ingenieursdienste of die uitoefening van bankwese of versekeringsbesigheid binne Suid-Afrika.

Indien hierdie voorwaardes nie nagekom word nie, is paragraaf (2) (b) van Artikel 20 van toepassing eerder as paragraaf (2) (a) van daardie Artikel.

Dit sal waardeur word as u sal bevestig dat u met bostaande instem en dat, indien dit die geval is, hierdie Nota en u antwoord daarop as deel van die Ooreenkoms geag moet word."

In antwoord daarop het ek die eer om u mee te deel dat die Regering van die Republiek van Suid-Afrika instem tot die voorafgaande en dat u Nota en hierdie antwoord daarop as deel van die Ooreenkoms tussen ons twee Regerings geag moet word.

Aanvaar, Eksellensie, die versekering van my besondere hoogagting.

Buitengewone en Gevolmagtigde Ambassadeur van die Republiek van Suid-Afrika, Keulen.

(Geteken) D. B. Sole.

Note: Die Ooreenkoms wat in die Proklamasie hierbo vervat is sal in werking tree op die datum van die uitruiling van die bekrachtigingsdokumente (sien Artikel 25).

No. R. 126, 1973

Kragtens die bevoegdheid my verleen by artikels 14 en 31 van die Wet op Landbouplae, 1957 (Wet 42 van 1957), wysig ek hierby Proklamasie R. 183 van 1970 deur paragraaf 3 van Bylae C van gemelde Proklamasie met die bewoording in die Aanhangel hierby uitengesit, te vervang.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Negende dag van Mei Eenduiseend Negehoonderd Drie-en-sewentig.

J. J. FOUCHÉ, Staatspresident.

Op las van die Staatspresident-in-rade:

H. SCHOEMAN.

AANHANGSEL

"3. Dit is verbode om 'n sitrusplant of lewende gedeelte daarvan, uitgesonderd sitrusvrugte, te vervoer of laat vervoer—

(a) vanaf Swaziland na enige plek in die Republiek;

(b) vanaf enige plek in die provinsies Transvaal, Oranje-Vrystaat en Natal na enige plek in die Kaap-provinsie."

GOVERNMENT NOTICES

DEPARTMENT OF AGRICULTURAL ECONOMICS
AND MARKETING

No. R. 840, 1973

PRODUCER PRICES FOR OFFAL IN CONTROLLED
AREAS.—AMENDMENT

In terms of section 79 (b) of the Marketing Act, 1968 (No. 59 of 1968), I, Hendrik Stephanus Johan Schoeman, Minister of Agriculture, hereby make known that the Livestock and Meat Industries Control Board, referred to in section 3 of the Livestock and Meat Control Scheme, published by Proclamation R. 200 of 1964, as amended, has, under the powers vested in it by section 15 (w) of the said Scheme, with my approval and with effect from 28 May 1973, further amended the determinations published by Government Notice R. 1299 of 30 July 1971, as amended, as set out in the Schedule hereto.

H. S. J. SCHOEMAN, Minister of Agriculture.

SCHEDULE

The Schedule to Government Notice R. 1299 of 30 July 1971, as amended, is hereby further amended by—

(a) the substitution for the tariffs for the calculation of the producer prices for sound offal for the controlled areas of Cape Town, Newtown, Springs, Benoni, Germiston, Krugersdorp, Wynberg, Pretoria, Durban, Pietermaritzburg, East London, Port Elizabeth, Bloemfontein and Kimberley as specified in Part 1 of the Annexure thereto, of the tariffs as set out in Part 1 of the Annexure hereto; and

(b) the substitution for the tariffs for the calculation of the producer prices for detained cattle offal for the controlled areas of Cape Town, Newtown, Springs, Benoni, Germiston, Krugersdorp, Wynberg, Pretoria, Durban, Pietermaritzburg, East London, Port Elizabeth and Kimberley as specified in Part 2 of the Annexure thereto, of the tariffs as set out in Part 2 of the Annexure hereto.

ANNEXURE

1. SOUND OFFAL—PER 100 KG COLD DRESSED CARCASE
MASS

Controlled area	Cattle offal		Calf offal	Lamb, sheep and goat offal	Pig offal
	With whole or slightly trimmed liver	Without liver			
	R	R	R	R	R
Cape Town.....	3,27	2,41	1,44	3,59	0,55
Newtown.....	4,00	2,63	3,30	3,82	0,64
Springs.....	2,80	1,88	2,68	3,58	0,60
Benoni.....	3,27	2,23	3,13	3,86	0,62
Germiston.....	3,38	2,23	2,65	3,46	0,71
Krugersdorp.....	3,51	2,31	2,38	3,90	0,64
Wynberg.....	4,26	3,19	3,45	3,98	—
Pretoria.....	3,99	2,90	3,19	3,83	0,48
Durban.....	4,50	3,81	3,30	4,85	1,05
Pietermaritzburg...	4,97	3,85	4,20	5,07	0,93
East London.....	3,98	2,85	2,42	4,79	0,38
Port Elizabeth.....	4,52	3,32	3,13	4,23	0,35
Bloemfontein.....	3,71	2,87	2,42	4,64	0,78
Kimberley.....	2,96	2,21	2,96	3,09	1,00

GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN LANDBOU-EKONOMIE
EN -BEMARKING

No. R. 840, 1973

PRODUSENTEPRYSE VIR AFVAL IN BEHEERDE
GEBIEDE.—WYSIGING

Kragtens artikel 79 (b) van die Bemakingswet, 1968 (No. 59 van 1968), maak ek, Hendrik Stephanus Johan Schoeman, Minister van Landbou, hierby bekend dat die Raad van Beheer oor die Vee- en Vleisnywerhede, vermeld in artikel 3 van die Vee- en Vleisreëlinskema, afgekondig by Proklamasie R. 200 van 1964, soos gewysig, kragtens die bevoegdheid hom verleen by artikel 15 (w) van genoemde Skema, met my goedkeuring en met ingang van 28 Mei 1973, die vasstellings afgekondig by Goewermenskennisgewing R. 1299 van 30 Julie 1971, soos gewysig, verder gewysig het soos in die Bylae hiervan uiteengesit.

H. S. J. SCHOEMAN, Minister van Landbou.

BYLAE

Die Bylae van Goewermenskennisgewing R. 1299 van 30 Julie 1971, soos gewysig, word hierby verder gewysig deur—

(a) die tariewe vir die berekening van die produsentepryse vir gesonde afval vir die beheerde gebiede van Kaapstad, Newtown, Springs, Benoni, Germiston, Krugersdorp, Wynberg, Pretoria, Durban, Pietermaritzburg, Oos-Londen, Port Elizabeth, Bloemfontein en Kimberley soos in Deel 1 van die Aanhangsel daarvan gespesifiseer, deur die tariewe in Deel 1 van die Aanhangsel hiervan te vervang; en

(b) die tariewe vir die berekening van die produsentepryse vir teruggehoue beesafval vir die beheerde gebiede van Kaapstad, Newtown, Springs, Benoni, Germiston, Krugersdorp, Wynberg, Pretoria, Durban, Pietermaritzburg, Oos-Londen, Port Elizabeth en Kimberley soos in Deel 2 van die Aanhangsel daarvan gespesifiseer, deur die tariewe in Deel 2 van die Aanhangsel hiervan te vervang.

AANHANGSEL

1. GESONDE AFVAL—PER 100 KG KOUE GEDRESSEERDE
KARKASMASSA

Beheerde gebied	Beesafval		Kalfafval	Lam-, skaap- en bokafval	Varkafval
	Met heel of effens gesnyde lewer	Sonder lewer			
	R	R	R	R	R
Kaapstad.....	3,27	2,41	1,44	3,59	0,55
Newtown.....	4,00	2,63	3,30	3,82	0,64
Springs.....	2,80	1,88	2,68	3,58	0,60
Benoni.....	3,27	2,23	3,13	3,86	0,62
Germiston.....	3,38	2,23	2,65	3,46	0,71
Krugersdorp.....	3,51	2,31	2,38	3,90	0,64
Wynberg.....	4,26	3,19	3,45	3,98	—
Pretoria.....	3,99	2,90	3,19	3,83	0,48
Durban.....	4,50	3,81	3,30	4,85	1,05
Pietermaritzburg...	4,97	3,85	4,20	5,07	0,93
Oos-Londen.....	3,98	2,85	2,42	4,79	0,38
Port Elizabeth.....	4,52	3,32	3,13	4,23	0,35
Bloemfontein.....	3,71	2,87	2,42	4,64	0,78
Kimberley.....	2,96	2,21	2,96	3,09	1,00

2. DETAINED CATTLE OFFAL—PER 100 KG COLD DRESSED CARCASE MASS

Controlled area	Tariff R
Cape Town.....	1,76
Newtown.....	1,20
Springs.....	1,20
Benoni.....	1,20
Germiston.....	1,20
Krugersdorp.....	1,20
Wynberg.....	1,20
Pretoria.....	1,83
Durban.....	3,20
Pietermaritzburg.....	1,15
East London.....	0,74
Port Elizabeth.....	1,64
Kimberley.....	0,97

2. TERUGGEHOUE BEESAFVAL—PER 100 KG KOUE GEDRESSEERDE KARKASSA

Beheerde gebied	Tarief R
Kaapstad.....	1,76
Newtown.....	1,20
Springs.....	1,20
Benoni.....	1,20
Germiston.....	1,20
Krugersdorp.....	1,20
Wynberg.....	1,20
Pretoria.....	1,83
Durban.....	3,20
Pietermaritzburg.....	1,15
Oos-Londen.....	0,74
Port Elizabeth.....	1,64
Kimberley.....	0,97

No. R. 870

25 May 1973

LEVY ON HIDES AND SKINS

In terms of section 79 (a) of the Marketing Act, 1968 (No. 59 of 1968), I, Hendrik Stephanus Johan Schoeman, Minister of Agriculture, hereby make known that the Livestock and Meat Industries Control Board, referred to in section 3 of the Livestock and Meat Control Scheme, published by Proclamation R. 200 of 1964, has, in terms of section 18 of that Scheme, with my approval and with effect from 2 July 1973, imposed the levy as set out in the Schedule hereto, in substitution of the levy published by Government Notice R. 857 of 18 June 1965, which is hereby repealed with effect from the same date.

H. S. J. SCHOEMAN, Minister of Agriculture.

SCHEDULE

1. In this notice, unless inconsistent with the context, any word or expression to which a meaning has been assigned in Government Notice R. 854 of 18 June 1965 or in the Livestock and Meat Control Scheme, published by Proclamation R. 200 of 1964, shall have a corresponding meaning, and—

“hair skin” means an angora goat skin, bastard angora goat skin, goat skin or calf skin;

“woolled skin” means a coarse woolled skin, karakul skin, crossbred skin, lamb skin or merino skin.

2. The following levies are hereby imposed on industrial hides, industrial skins, export hides or export skins:

	Levy Cent per kg
(a) Hides, hair skins or woolled skins:	
(i) Freshly-flayed or wet-salted.....	0,45
(ii) Dry or dry-salted.....	0,60
	Cent per piece
(b) Glover skins or woolly glover skins:	
(i) Freshly-flayed or wet-salted.....	1,50
(ii) Dry or dry-salted.....	1,50

No. 873

25 May 1973

LEVY AND SPECIAL LEVY ON DECIDUOUS FRUIT.—AMENDMENT

In terms of section 79 (a) of the Marketing Act, 1968 (No. 59 of 1968), I, Hendrik Stephanus Johan Schoeman, Minister of Agriculture, hereby make known that the Deciduous Fruit Board, referred to in section 3 of the Deciduous Fruit Scheme, published by Proclamation R. 288 of 1962, as amended, has in terms of sections 18 and 19 of the said Scheme, with my approval and with effect from 28 May 1973, further amended the levy and special levy published by Government Notice R. 2265 of 8 December 1972, as amended, as set out in the Schedule hereto.

H. S. J. SCHOEMAN, Minister of Agriculture.

No. R. 870

25 Mei 1973

HEFFING OP HUIDE EN VELLE

Kragtens artikel 79 (a) van die Bemarkingswet, 1968 (No. 59 van 1968), maak ek, Hendrik Stephanus Johan Schoeman, Minister van Landbou, hierby bekend dat die Raad van Beheer oor die Vee- en Vleisnywerhede, genoem in artikel 3 van die Vee- en Vleisreëlinskema, afgekondig by Proklamasie R. 200 van 1964, kragtens artikel 18 van genoemde Skema, met my goedkeuring en met ingang van 2 Julie 1973, die heffing soos in die Bylae hiervan uiteengesit, opgelê het, ter vervanging van die heffing afgekondig by Goewermentskennisgewing R. 857 van 18 Junie 1965, wat hierby met ingang van genoemde datum herroep word.

H. S. J. SCHOEMAN, Minister van Landbou.

BYLAE

1. In hierdie kennisgewing, tensy uit die samehang anders blyk, het 'n woord of uitdrukking waaraan in Goewermentskennisgewing R. 854 van 18 Junie 1965 of in die Vee- en Vleisreëlinskema afgekondig by Proklamasie R. 200 van 1964, 'n betekenis geheg is, 'n ooreenstemmende betekenis, en beteken—

“haarvel” 'n angorabokvel, baster-angorabokvel, bokvel of kalfvel;

“wolvel” 'n growwewolvel, karakoelvel, kruisrasvel, lamvel of merinovel.

2. Die volgende heffings word hierby opgelê op industriële huide, industriële velle, uitvoerhuide of uitvoervelle:

	Heffing Sent per kg
(a) Huid, haarvel of wolvel:	
(i) Pasafgeslag of natgesout.....	0,45
(ii) Droë of drooggesout.....	0,60
	Sent per stuk
(b) Handskoenvelle of wollerige handskoenvelle:	
(i) Pasafgeslag of natgesout.....	1,50
(ii) Droë of drooggesout.....	1,50

No. 873

25 Mei 1973

HEFFING EN SPESIALE HEFFING OP SAGTEVRUGTE.—WYSIGING

Kragtens artikel 79 (a) van die Bemarkingswet, 1968 (No. 59 van 1968), maak ek, Hendrik Stephanus Johan Schoeman, Minister van Landbou, hierby bekend dat die Sagtevrugteraad genoem in artikel 3 van die Sagtevrugteskema, afgekondig by Proklamasie R. 288 van 1962, soos gewysig, kragtens artikels 18 en 19 van genoemde Skema, met my goedkeuring en met ingang van 28 Mei 1973, die heffing en spesiale heffing afgekondig by Goewermentskennisgewing R. 2265 van 8 Desember 1972, soos gewysig, verder gewysig het soos in die Bylae hiervan uiteengesit.

H. S. J. SCHOEMAN, Minister van Landbou.

SCHEDULE

The Schedule to Government Notice R. 2265 of 8 December 1972, as amended, is hereby further amended by the substitution for subparagraph (ii) of clause 2 (c) of the following subparagraph:

“(ii) peaches and nectarines produced in the controlled area (other than freestone peaches and nectarines produced in the Magisterial Districts of George, Humansdorp, Knysna and Uniondale) and sold in the marketing area under authority of a permit issued in terms of section 17 (p) (ii) or sold in the registration area in pursuance of a registration granted in terms of section 24 of the said Scheme.”.

DEPARTMENT OF BANTU ADMINISTRATION
AND DEVELOPMENT

No. R. 853

25 May 1973

BASOTHO-QWAQWA CITIZENSHIP REGULATIONS, 1971.—AMENDMENT

The State President has been pleased, under and by virtue of the powers vested in him by section 11 (1) and (3) of the Bantu Homelands Citizenship Act, 1970 (Act 26 of 1970), to amend the Basotho-Qwaqwa Citizenship Regulations, 1971, published under Government Notice R. 2273 of 1971, in accordance with the accompanying Schedule.

SCHEDULE

In Part A of the First Schedule delete:

“The deponent has acknowledged that he*/she* is conversant with the contents of this affidavit*/declaration* and understands it.

Sworn to*/affirmed and signed*/signed with his mark* before me at on 19...

.....
Commissioner of Oaths.

Area for which appointed

If appointment is *ex officio* state post held

No. R. 854

25 May 1973

VENDA CITIZENSHIP REGULATIONS, 1971.—
AMENDMENT

The State President has been pleased, under and by virtue of the powers vested in him by section 11 (1) and (3) of the Bantu Homelands Citizenship Act, 1970 (Act 26 of 1970), to amend the Venda Citizenship Regulations, 1971, published under Government Notice R. 1865 of 1971, in accordance with the accompanying Schedule.

SCHEDULE

In Part A of the First Schedule delete:

“The deponent has acknowledge that he*/she* is conversant with the contents of this affidavit*/declaration* and understands it.

Sworn to*/affirmed and signed*/signed with his mark* before me at on 19...

.....
Commissioner of Oaths.

Area for which appointed

If appointment is *ex officio* state post held

No. R. 855

25 May 1973

LEBOWA CITIZENSHIP REGULATIONS, 1971.—
AMENDMENT

The State President has been pleased, under and by virtue of the powers vested in him by section 11 (1) and (3) of the Bantu Homelands Citizenship Act, 1970 (Act

BYLAE

Die Bylae van Goewermentskennisgewing R. 2265 van 8 Desember 1972, soos gewysig, word hierby verder gewysig deur subparagraaf (ii) van klousule 2 (c) deur die volgende subparagraaf te vervang:

“(ii) perskes en kaalperskes in die beheerde gebied geproduseer (behalwe lospitperskes en kaalperskes in die landdrosdistrikte George, Humansdorp, Knysna en Uniondale geproduseer) en in die bemarkingsgebied verkoop op gesag van 'n permit uitgereik kragtens artikel 17 (p) (ii), of in die registrasiegebied verkoop uit hoofde van 'n registrasie verleen kragtens artikel 24 van die genoemde Skema.”.

DEPARTEMENT VAN BANTOE-ADMINISTRASIE
EN -ONTWIKKELING

No. R. 853

25 Mei 1973

BASOTHO-QWAQWABURGERSKAPREGULASIES,
1971.—WYSIGING

Dit het die Staatspresident behaag om kragtens die bevoegdheid hom verleen by artikel 11 (1) en (3) van die Wet op Burgerskap van Bantoetuislande, 1970 (Wet 26 van 1970), die Basotho-Qwaqwaburgerskapregulasies, 1971, afgekondig by Goewermentskennisgewing R. 2273 van 1971, ooreenkomstig bygaande Bylae te wysig.

BYLAE

In Deel A van die Eerste Bylae, skrap:

“Die verklaarder*/verklaarster* het erken dat hy*/sy* vertrouwd is met die inhoud van hierdie beëdigde verklaring*/verklaring* en dit begryp.

Beëdig*/bevestig* en geteken*/met sy merk geteken* voor my te op 19...

.....
Kommissaris van Ede.

Gebied waarvoor aangestel

As aanstelling *ex officio* is, vermeld pos wat beklee word

No. R. 854

25 Mei 1973

VENDABURGERSKAPREGULASIES, 1971.—
WYSIGING

Dit het die Staatspresident behaag om kragtens die bevoegdheid hom verleen by artikel 11 (1) en (3) van die Wet op Burgerskap van Bantoetuislande, 1970 (Wet 26 van 1970), die Vendaburgerskapregulasies, 1971, afgekondig by Goewermentskennisgewing R. 1865 van 1971, ooreenkomstig bygaande Bylae te wysig.

BYLAE

In Deel A van die Eerste Bylae, skrap:

“Die verklaarder*/verklaarster* het erken dat hy*/sy* vertrouwd is met die inhoud van hierdie beëdigde verklaring*/verklaring* en dit begryp.

Beëdig*/bevestig* en geteken*/met sy merk geteken* voor my te op 19...

.....
Kommissaris van Ede.

Gebied waarvoor aangestel

As aanstelling *ex officio* is, vermeld pos wat beklee word

No. R. 855

25 Mei 1973

LEBOWABURGERSKAPREGULASIES, 1971.—
WYSIGING

Dit het die Staatspresident behaag om kragtens die bevoegdheid hom verleen by artikel 11 (1) en (3) van die Wet op Burgerskap van Bantoetuislande, 1970 (Wet 26

26 of 1970), to amend the Lebowa Citizenship Regulations, 1971, published under Government Notice R. 1787 of 1971, in accordance with the accompanying Schedule.

SCHEDULE

In Part A of the First Schedule delete:

"The deponent has acknowledged that he*/she* is conversant with the contents of this affidavit*/declaration* and understands it.

Sworn to*/affirmed and signed*/signed with his mark* before me at on 19...

Commissioner of Oaths.

Area for which appointed

If appointment is *ex officio* state post held

No. R. 856

25 May 1973

KWAZULU CITIZENSHIP REGULATIONS 1972.— AMENDMENT

The State President has been pleased, under and by virtue of the powers vested in him by section 11 (1) and (3) of the Bantu Homelands Citizenship Act, 1970 (Act 26 of 1970), to amend the kwaZulu Citizenship Regulations, 1972, published under Government Notice R. 264 of 25 February 1972 as amended by Government Notice R. 1024 of 1972, in accordance with the accompanying Schedule.

SCHEDULE

In Part A of the First Schedule delete:

"The deponent has acknowledged that he*/she* is conversant with the contents of this affidavit*/declaration* and understands it.

Sworn to*/affirmed and signed*/signed with his mark* before me at on 19...

Commissioner of Oaths.

Area for which appointed

If appointment is *ex officio* state post held

DEPARTMENT OF CUSTOMS AND EXCISE

No. R. 841

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT OF SCHEDULE 1 (No. 1/1/190)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

SCHEDULE

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
29.02 By the substitution for subheading No. 29.02.60 of the following: "29.02.57 Trichloroethylene	kg	20% or 1 850c per 100 kg less 80 per cent of f.o.b. price		
29.02.63 Chlorobenzene, hexachlorobenzene	kg	10%		

NOTE.—Specific provision, at a rate of duty of 20% or 1 850c per 100 kg less 80 per cent of the f.o.b. price, is made for trichloroethylene.

van 1970), die Lebowaburgerskapregulasies, 1971, afgekondig by Goewermmentskennisgewing R. 1787 van 1971, ooreenkomstig bygaande Bylae te wysig.

BYLAE

In Deel A van die Eerste Bylae skrap:

"Die verklaarder*/verklaarster* het erken dat hy*/sy* vertrouwd is met die inhoud van hierdie beëdigde verklaring*/verklaring* en dit begryp.

Beëdig*/bevestig* en geteken*/met sy merk geteken* voor my te op 19...

Kommissaris van Ede.

Gebied waarvoor aangestel

As aanstelling *ex officio* is, vermeld pos wat beklee word

No. R. 856

25 Mei 1973

KWAZULUBURGERSKAPREGULASIES, 1972.— WYSIGING

Dit het die Staatspresident behaag om kragtens die bevoegdheid hom verleen by artikel 11 (1) en (3) van die Wet op Burgerskap van Bantoetuislande, 1970 (Wet 26 van 1970), die kwaZuluburgerskapregulasies, 1972, afgekondig by Goewermmentskennisgewing R. 264 van 25 Februarie 1972 soos gewysig by Goewermmentskennisgewing R. 1024 van 1972, ooreenkomstig bygaande Bylae te wysig.

BYLAE

In Deel A van die Eerste Bylae skrap:

"Die verklaarder*/verklaarster* het erken dat hy*/sy* vertrouwd is met die inhoud van hierdie beëdigde verklaring*/verklaring* en dit begryp.

Beëdig*/bevestig* en geteken*/met sy merk geteken* voor my te op 19...

Kommissaris van Ede.

Gebied waarvoor aangestel

As aanstelling *ex officio* is, vermeld pos wat beklee word

DEPARTEMENT VAN DOEANE EN AKSYNS

No. R. 841

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING VAN BYLAE 1 (No. 1/1/190)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

BYLAE

I Tariefpos	I Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
29.02 Deur subpos No. 29.02.60 deur die volgende te vervang: „29.02.57 Trichlooretileen	kg	20% of 1 850c per 100 kg min 80 persent van die prys v.a.b. 10%”		
29.02.63 Chloorbenseen, heksachloorbenseen	kg			

OPMERKING.—Spesifieke voorsiening, teen 'n skaal van reg van 20% of 1 850c per 100 kg min 80 persent van die prys v.a.b., word gemaak vir trichlooretileen.

No. R. 844

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT OF SCHEDULE 1 (No. 1/1/193)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

No. R. 844

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING VAN BYLAE 1 (No. 1/1/193)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

SCHEDULE

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
84.06 By the insertion after subheading No. 84.06.45.10 of the following: „12 Stationary engines, four-stroke, normally aspirated, with a cubic displacement of 552 cm ³ or more but less than 1 500 cm ³	no.	15%”		

NOTE.—Specific provision, at a rate of duty of 15%, is made for stationary engines, four-stroke, normally aspirated, with a cubic displacement of 552 cm³ or more but less than 1 500 cm³.

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
84.06 Deur na subpos No. 84.06.45.10 die volgende in te voeg: „12 Vaste enjins, vierslag, sonder aanjaer, met 'n kubieke verplasing van minstens 552 cm ³ maar minder as 1 500 cm ³	getal	15%”		

OPMERKING.—Spesifieke voorsiening, teen 'n skaal van reg van 15%, word gemaak vir vaste enjins, vierslag, sonder aanjaer, met 'n kubieke verplasing van minstens 552 cm³ maar minder as 1 500 cm³.

No. R. 842

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT OF SCHEDULE 1 (No. 1/1/191)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

No. R. 842

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING VAN BYLAE 1 (No. 1/1/191)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

SCHEDULE

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
40.09 By the substitution for tariff heading No. 40.09 of the following: "40.09 PIPING AND TUBING, OF UNHARDENED VULCANISED RUBBER:				
40.09.10 Garden hose, not armoured	kg	20% plus 135c per 100 kg or 2 135c per 100 kg		20% or 2 000c per 100 kg (U.K.; Canada)
40.09.20 Garden hose, armoured	kg	20% plus 90c per 100 kg or 2 090c per 100 kg		20% or 2 000c per 100 kg (U.K.; Canada)
40.09.60 Hydraulic brake hose, fitted, suitable for use with motor vehicles	kg	30%		
40.09.70 Other piping and tubing, braided with wire or reinforced with wire, fitted or not:				
.10 With an inside diameter not exceeding 400 mm	kg	20% or 1 655c per 100 kg		
.20 With an inside diameter exceeding 400 mm	kg	15%		
40.09.90 Other	kg	20% or 1 655c per 100 kg		

NOTE.—Tariff heading No. 40.09 is restated and the rates of duty on piping and tubing of unhardened vulcanised rubber are amended to the extent indicated.

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
40.09 Deur tariefpos No. 40.09 deur die volgende te vervang: „40.09 PYP- EN BUISLEIDING, VAN ONVERHARDE GEVULKANISEERDE RUBBER:				
40.09.10 Tuinslang, nie gepantser nie	kg	20% plus 135c per 100 kg of 2 135c per 100 kg		20% of 2 000c per 100 kg (V.K.; Kanada)
40.09.20 Tuinslang, gepantser	kg	20% plus 90c per 100 kg of 2 090c per 100 kg		20% of 2 000c per 100 kg (V.K.; Kanada)
40.09.60 Hidrouliese remslang, toegerus, geskik vir gebruik met motorvoertuie	kg	30%		
40.09.70 Ander pyp- en buisleiding, met draad omvleg of met draad versterk, toegerus al dan nie:				
.10 Met 'n binnedeursnee van hoogstens 400 mm	kg	20% of 1 655c per 100 kg		
.20 Met 'n binnedeursnee van meer as 400 mm	kg	15%		
40.09.90 Ander	kg	20% of 1 655c per 100 kg		

OPMERKING.—Tariefpos No. 40.09 word herskryf en die skale van reg op pyp- en buisleiding van onverharde ge vulkaniseerde rubber word gewysig in die mate aangetoon.

No. R. 843

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT
OF SCHEDULE 1 (No. 1/1/192)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

No. R. 843

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING
VAN BYLAE 1 (No. 1/1/192)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

SCHEDULE

I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
73.15 By the substitution for subheading No. 73.15.23.10 of the following: “10 Of high carbon steel, of which any cross-sectional dimension exceeds 304,8 mm	kg	3%		free (U.K.)”
By the substitution for subheading No. 73.15.23.20 of the following: “20 Of alloy steel (excluding stainless steel and lead-bearing free cutting steel), of which any cross-sectional dimension exceeds 304,8 mm	kg	3%		free (U.K.)”

NOTE.—Subheadings Nos. 73.15.23.10 and 73.15.23.20 are restated.

BYLAE

I Tariefpos	II Statistiese Eenheid	Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
73.15 Deur subpos No. 73.15.23.10 deur die volgende te vervang: „10 Van hoëkoolstofstaal, waarvan enige dwarsdeursneeafmeting meer as 304,8 mm is	kg	3%		vry (V.K.)”
Deur subpos No. 73.15.23.20 deur die volgende te vervang: „20 Van legeringstaal (uitgesonderd vlek-vrye staal en loodhoudende vrysnystaal), waarvan enige dwarsdeursneeafmeting meer as 304,8 mm is	kg	3%		vry (V.K.)”

OPMERKING.—Subposte Nos. 73.15.23.10 en 73.15.23.20 word herskryf.

No. R. 846

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT
OF SCHEDULE 1 (No. 1/1/195)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

No. R. 846

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING
VAN BYLAE 1 (No. 1/1/195)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

SCHEDULE

I Tariff Heading	II Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
87.06 By the substitution for subheading No. 87.06.75.90 of the following: „90 Other	kg	7 500 c per 100 kg”		

NOTE.—The duty on shock absorbers and certain parts thereof is amended from 20% to 7 500 c per 100 kg.

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
87.06 Deur subpos No. 87.06.75.90 deur die volgende te vervang: „.90 Ander	kg	7 500 c per 100 kg		

OPMERKING.—Die reg op skokbrekers en sekere onderdele daarvan word gewysig van 20% na 7 500 c per 100 kg.

No. R. 845

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT OF SCHEDULE 1 (No. 1/1/194)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

No. R. 845

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING VAN BYLAE 1 (No. 1/1/194)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

SCHEDULE

I	II	III	IV	V
Tariff Heading	Statistical Unit	Rate of Duty		
		General	M.F.N.	Preferential
84.45 By the substitution in the Afrikaans text of the heading of subheading No. 84.45.20 for the expression "boormasjiene:" of the expression "uitboormasjiene:". By the substitution in the Afrikaans text of subheading No. 84.45.20.30 for the word "boormasjiene" of the word "uitboormasjiene". By the substitution for subheading No. 84.45.30 of the following: "84.45.30 Drilling, tapping and reaming machines: .10 Radial type .15 Drilling machines, single spindle (excluding radial and numerically controlled types), with a drilling capacity not exceeding 44,5 mm and of a f.o.b. price exceeding R55 each .25 Other single spindle drilling machines .35 Drilling machines, multi-spindle (excluding radial type) .40 Tapping and reaming machines, single spindle (excluding radial type) .50 Tapping and reaming machines, multi-spindle (excluding radial type)	 no. no. no. no. no. no.	 free 20% or 3 500c each free free free"	 free 	
84.48 By the insertion after subheading No. 84.48.10 of the following: "84.48.20 Parts of single spindle drilling machines (excluding radial and numerically controlled types)	kg	20%	free"	

NOTES.—

(1) The Afrikaans translation for boring machines is amended.

(2) Subheading No. 84.45.30 is restated and the duty on certain single spindle drilling machines is amended from free to 20% or 3 500c each (General) and free (M.F.N.).

(3) The duty on parts of certain single spindle drilling machines is amended from free to 20% (General) and free (M.F.N.).

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
84.45 Deur in die opskrif van subpos. No. 84.45.20 die uitdrukking „boormasjiene:” deur die uitdrukking „uitboormasjiene:” te vervang. Deur in die Afrikaanse teks van subpos No. 84.45.20.30 die woord „boormasjiene” deur die woord „uitboormasjiene” te vervang. Deur subpos No. 84.45.30 deur die volgende te vervang: „84.45.30 Boor-, tap- en ruimmasjiene: .10 Radiaaltipe .15 Boormasjiene, enkelspil (uitgesonderd radiaal- en syferkontroletipes), met 'n boorvermoë van hoogstens 44,5 mm en met 'n prys v.a.b. van meer as R55 elk .25 Ander enkelspilboormasjiene .35 Boormasjiene, meerspil (uitgesonderd radiaaltipe) .40 Tap- en ruimmasjiene, enkelspil (uitgesonderd radiaaltipe) .50 Tap- en ruimmasjiene, meerspil (uitgesonderd radiaaltipe)	getal getal getal getal getal getal	vry 20% of 3 500c elk vry vry vry vry”	vry	
84.48 Deur na subpos No. 84.48.10 die volgende in te voeg: „84.48.20 Onderdele van enkelspilboormasjiene (uitgesonderd radiaal- en syferkontroletipes)	kg	20%	vry”	

OPMERKINGS.—

- (1) Die Afrikaanse vertaling vir „boring machines” word gewysig.
 (2) Subpos No. 84.45.30 word herskryf en die reg op sekere enkelspilboormasjiene word gewysig van vry na 20% of 3 500c elk (Algemeen) en vry (M.B.N.).
 (3) Die reg op onderdele van sekere enkelspilboormasjiene word gewysig van vry na 20% (Algemeen) en vry (M.B.N.).

No. R. 847

25 May 1973

CUSTOMS AND EXCISE ACT, 1964.—AMENDMENT OF SCHEDULE 3 (No. 3/327)

Under section 75 of the Customs and Excise Act, 1964, Schedule 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. C. HEUNIS, Deputy Minister of Finance.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
306.06	By the insertion after tariff heading No. 27.13 of the following: “28.40 Sodium tripolyphosphate, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of soap and detergents	Full duty”

NOTE.—Provision is made for a rebate of the full duty on sodium tripolyphosphate, in such quantities and at such times as the Secretary for Industries may allow by specific permit, for the manufacture of soap and detergents.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
306.06	Deur na tariefpos No. 27.13 die volgende in te voeg: „28.40 Natriumtripolifosfaat, in die hoeveelhede en op die tye wat die Sekretaris van Nywerheidswese by bepaalde permit toelaat, vir die vervaardiging van seep en wasmiddels	Volle reg”

OPMERKING.—Voorsiening word gemaak vir 'n volle korting op reg op natriumtripolifosfaat, in die hoeveelhede en op die tye wat die Sekretaris van Nywerheidswese by bepaalde permit toelaat, vir die vervaardiging van seep en wasmiddels.

No. R. 847

25 Mei 1973

DOEANE- EN AKSYNSWET, 1964.—WYSIGING VAN BYLAE 3 (No. 3/327)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 3 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

J. C. HEUNIS, Adjunk-minister van Finansies.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
317.03	Deur in paragraaf (I) na paragraaf (12) van tariefpos No. 87.06 die volgende in te voeg: „(13) Skokbrekers, vir motorkarre	Volle reg min 7 500c per 100 kg

OPMERKING.—Die mate van korting op skokbrekers in eenheidsverpakkings van motorkarre word gewysig en dit het die uitwerking dat sodanige skokbrekers onderhewig sal wees aan 'n reg van 7 500c per 100 kg.

DEPARTMENT OF LABOUR

No. R. 871 25 May 1973
INDUSTRIAL CONCILIATION ACT, 1956

BUILDING INDUSTRY, DURBAN.—AMENDMENT OF AGREEMENT

I, Marais Viljoen, Minister of Labour, hereby—

(a) in terms of section 48 (1) (a) of the Industrial Conciliation Act, 1956, declare that the provisions of the Agreement (hereinafter referred to as the Amending Agreement) which appears in the Schedule hereto and which relates to the Building Industry, shall be binding, with effect from 31 May 1973 and for the period ending 28 October 1974, upon the employers' organisation and the trade unions which entered into the Amending Agreement and upon the employers and employees who are members of the said organisation or union;

(b) in terms of section 48 (1) (b) of the said Act, declare that the provisions of the Amending Agreement shall be binding, with effect from 31 May 1973 and for the period ending 28 October 1974, upon all employers and employees other than those referred to in paragraph (a) of this notice, who are engaged or employed in the said Industry in the Magisterial Districts of Durban (excluding that portion which, prior to the publication of Government Notice 1401 of 16 August 1968, fell within the Magisterial District of Umlazi), Pinetown and Inanda; and

(c) in terms of section 48 (3) (a) of the said Act, declare that in the areas specified in paragraph (b) of this notice and with effect from 31 May 1973 and for the period ending 28 October 1974, the provisions of the Amending Agreement shall *mutatis mutandis* be binding upon all Bantu employed in the said Industry by the employers upon whom any of the said provisions are binding in respect of employees and upon those employers in respect of Bantu in their employ.

M. VILJOEN, Minister of Labour.

DEPARTEMENT VAN ARBEID

No. R. 871 25 Mei 1973
WET OP NYWERHEIDSVERSOENING, 1956

BOUNYWERHEID, DURBAN.—WYSIGING VAN OOREENKOMS

Ek, Marais Viljoen, Minister van Arbeid, verklaar hierby—

(a) kragtens artikel 48 (1) (a) van die Wet op Nywerheidsversoening, 1956, dat die bepalings van die Ooreenkoms (hierna die Wysigingsooreenkoms genoem) wat in die Bylae hiervan verskyn en op die Bounywerheid betrekking het, met ingang van 31 Mei 1973 en vir die tydperk wat op 28 Oktober 1974 eindig, bindend is vir die werkgewersorganisasie en die vakverenigings wat die Wysigingsooreenkoms aangegaan het en vir die werkgewers en werknemers wat lede van genoemde organisasie of verenigings is;

(b) kragtens artikel 48 (1) (b) van genoemde Wet, dat die bepalings van die Wysigingsooreenkoms met ingang van 31 Mei 1973 en vir die tydperk wat op 28 Oktober 1974 eindig, bindend is vir alle ander werkgewers en werknemers as dié genoem in paragraaf (a) van hierdie kennisgewing, wat betrokke is by of in diens is in genoemde Nywerheid in die landdrostdistrikte Durban (uitgesonderd daardie gedeelte wat voor die publikasie van Goewermentskennisgewing 1401 van 16 Augustus 1968 in die landdrostdistrik Umlazi geval het), Pinetown en Inanda; en

(c) kragtens artikel 48 (3) (a) van genoemde Wet, dat die bepalings van die Wysigingsooreenkoms met ingang van 31 Mei 1973 en vir die tydperk wat op 28 Oktober 1974 eindig, in die gebiede gespesifiseer in paragraaf (b) van hierdie kennisgewing *mutatis mutandis* bindend is vir alle Bantoes in diens in genoemde Nywerheid by dié werkgewers vir wie enigeen van genoemde bepalings ten opsigte van werknemers bindend is en vir daardie werkgewers ten opsigte van Bantoes in hul diens.

M. VILJOEN, Minister van Arbeid.

**SCHEDULE
INDUSTRIAL COUNCIL FOR THE BUILDING INDUSTRY,
DURBAN**

AGREEMENT

in accordance with the provisions of the Industrial Conciliation Act, 1956, made and entered into between the

Master Builders' and Allied Trades Association, Durban
(hereinafter referred to as the "employers" or the "employers' organisation"), of the one part, and the

Amalgamated Society of Woodworkers
Amalgamated Union of Building Trade Workers of South Africa
White Building Workers' Union

(hereinafter referred to as the "employees" or the "trade unions"), of the other part,

being parties to the Industrial Council for the Building Industry, Durban, further to amend the Agreement between the said parties, published under Government Notice R. 1226 of 19 July 1968, as amended and extended by Government Notices R. 999 of 20 June 1969, R. 3393 of 26 September 1969, R. 3716 of 14 November 1969, R. 1253 of 7 August 1970, R. 1704 of 9 October 1970, R. 2022 of 20 November 1970, R. 1253 and R. 1254 of 23 July 1971, R. 2026 of 12 November 1971, R. 1208 and R. 1209 of 7 July 1972, R. 1871 of 20 October 1972 and R. 2063 of 17 November 1972, as follows:

1. CLAUSE 17.—WAGES

In subclause (1), substitute the following for the heading and paragraphs (a) to (g) of the table of wage rates:

<i>"Category of employee"</i>	<i>From 31 May 1973 Per hour (Cents)</i>
(a) Labourer, Grade II.....	34
(b) Labourer, Grade I.....	31
(c) Driver of mechanical vehicle, the unladen mass of which, together with the unladen mass of any trailer or trailers attached to or drawn by such vehicle is—	
(i) up to and including 1 815 kg.....	38
(ii) over 1 815 kg up to and including 3 175 kg.....	45
(iii) over 3 175 kg up to and including 3 850 kg.....	52
(iv) over 3 850 kg.....	62
(d) Operator of a power-driven tower crane.....	64
(e) Building Assistant, Class II.....	53
(f) Building Assistant, Class I.....	64
	<i>Per day R</i>
(g) Employees engaged on patrolling premises and guarding property.....	2,62".

2. CLAUSE 18.—HOLIDAY PAY

In subclause (1) (b), substitute the following for the heading and paragraphs (a) to (g) of the table:

<i>"Category of employee"</i>	<i>From 31 May 1973 Per hour (Cents)</i>
(a) Labourer, Grade II.....	2,1
(b) Labourer, Grade I.....	2,3
(c) Driver of mechanical vehicle, the unladen mass of which, together with the unladen mass of any trailer or trailers attached to or drawn by such vehicle is—	
(i) up to and including 1 815 kg.....	2,4
(ii) over 1 815 kg up to and including 3 175 kg.....	2,8
(iii) over 3 175 kg up to and including 3 850 kg.....	3,2
(iv) over 3 850 kg.....	3,9
(d) Operator of a power-driven tower crane.....	4,0
(e) Building Assistant, Class II.....	3,3
(f) Building Assistant, Class I.....	4,0
	<i>Per day (Cents)</i>
(g) Employee engaged on patrolling premises and guarding property.....	16,4".

**BYLAE
NYWERHEIDSRAAD VIR DIE BOUNYWERHEID, DURBAN**

OOREENKOMS

ingevolge die Wet op Nywerheidsversoenig, 1956, gesluit en aangegaan deur en tussen die

Master Builders' and Allied Trades Association, Durban
(hierna die "werkgewers" of die "werkgewersorganisasie" genoem), aan die een kant, en die

Amalgamated Society of Woodworkers
Amalgamated Union of Building Trade Workers of South Africa
Blanke Bouwerkersvakbond

(hierna die "werknemers" of die "vakverenigings" genoem), aan die ander kant,

wat die partye is by die Nywerheidsraad vir die Bounywerheid, Durban, om die Ooreenkoms tussen genoemde partye, gepubliseer by Goewermentskennissgewing R. 1226 van 19 Julie 1968, soos gewysig en verleng by Goewermentskennissgewings R. 999 van 20 Junie 1969, R. 3393 van 26 September 1969, R. 3716 van 14 November 1969, R. 1253 van 7 Augustus 1970, R. 1704 van 9 Oktober 1970, R. 2022 van 20 November 1970, R. 1253 en R. 1254 van 23 Julie 1971, R. 2026 van 12 November 1971, R. 1208 en R. 1209 van 7 Julie 1972, R. 1871 van 20 Oktober 1972 en R. 2063 van 17 November 1972, verder soos volg te wysig:

1. KLOUSULE 17.—LONE

Vervang die opskrif en paragrafe (a) tot (g) van die loontabel in subklausule (1) deur die volgende:

<i>"Klas werknemer"</i>	<i>Vanaf 31 Mei 1973 Per uur (Sent)</i>
(a) Arbeider, graad II.....	34
(b) Arbeider, graad I.....	37
(c) Drywer van 'n meganics aangedrewe voertuig waarvan die onbelaste massa, tesame met die onbelaste massa van 'n sleepwa of sleepwaens wat aan sodanige voertuig gekoppel is of daardeur getrek word—	
(i) hoogstens 1 815 kg is.....	38
(ii) meer as 1 815 kg maar hoogstens 3 175 kg is.....	45
(iii) meer as 3 175 kg maar hoogstens 3 850 kg is.....	52
(iv) meer as 3 850 kg is.....	62
(d) Bediener van 'n kragaangedrewe toringkraan....	64
(e) Bou-assistent, klas II.....	53
(f) Bou-assistent, klas I.....	64
	<i>Per dag R</i>
(g) Werknemers wat persele patroleer en eiendomme bewaak.....	2,62".

2. KLOUSULE 18.—VAKANSIEBESOLDIGING

In subklausule (1) (b), vervang die opskrif en paragrafe (a) tot (g) van die tabel deur die volgende:

<i>"Klas werknemer"</i>	<i>Vanaf 31 Mei 1973 Per uur (Sent)</i>
(a) Arbeider, graad II.....	2,1
(b) Arbeider, graad I.....	2,3
(c) Drywer van 'n meganics aangedrewe voertuig, waarvan die onbelaste massa, tesame met die onbelaste massa van 'n sleepwa of sleepwaens wat aan sodanige voertuig gekoppel is of daardeur getrek word—	
(i) hoogstens 1 815 kg is.....	2,4
(ii) meer as 1 815 kg maar hoogstens 3 175 kg is.....	2,8
(iii) meer as 3 175 kg maar hoogstens 3 850 kg is.....	3,2
(iv) meer as 3 850 kg is.....	3,9
(d) Bediener van 'n kragaangedrewe toringkraan....	4,0
(e) Bou-assistent, klas II.....	3,3
(f) Bou-assistent, klas I.....	4,0
	<i>Per dag (Sent)</i>
(g) Werknemers wat persele patroleer en eiendomme bewaak.....	16,4".

3. CLAUSE 18BIS.—SICK PAY

In subclause (1), substitute the following for the heading and paragraphs (a) to (g) of the table:

<i>"Category of employee"</i>	<i>From 31 May 1973 Per hour (Cents)</i>
(a) Labourer, Grade II.....	1,4
(b) Labourer, Grade I.....	1,5
(c) Driver of mechanical vehicle, the unladen mass of which, together with the unladen mass of any trailer or trailers attached to or drawn by such vehicle is—	
(i) up to and including 1 815 kg.....	1,6
(ii) over 1 815 kg up to and including 3 175 kg	1,9
(iii) over 3 175 kg up to and including 3 850 kg	2,2
(iv) over 3 850 kg.....	2,6
(d) Operator of a power-driven tower crane.....	2,7
(e) Building Assistant, Class II.....	2,2
(f) Building Assistant, Class I.....	2,7
	<i>Per day (Cents)</i>
(g) Employee engaged on patrolling premises and guarding property.....	10,9".

Signed at Durban on behalf of the parties this 12th day of April 1973.

J. A. REARDON, Chairman.

F. MOSSMAN, Member.

K. H. DAVEL, Acting Secretary.

3. KLOUSULE 18BIS.—SIEKE BESOLDIGING

Vervang die opskrif en paragrawe (a) tot (g) van die tabel in subklousule (1) deur die volgende:

<i>"Klas werknemer"</i>	<i>Vanaf 31 Mei 1973 Per uur (Sent)</i>
(a) Arbeider, graad II.....	1,4
(b) Arbeider, graad I.....	1,5
(c) Drywer van 'n meganiese aangedrewe voertuig waarvan die onbelaste massa, tesame met die onbelaste massa van 'n sleepwa of sleepwaens wat aan sodanige voertuig gekoppel is of daardeur getrek word—	
(i) hoogstens 1 815 kg is.....	1,6
(ii) meer as 1 815 kg maar hoogstens 3 175 kg is	1,9
(iii) meer as 3 175 kg maar hoogstens 3 850 kg is	2,2
(iv) meer as 3 850 kg is.....	2,6
(d) Bediener van 'n kragaangedrewe toringkraan....	2,7
(e) Bou-assistent, klas II.....	2,2
(f) Bou-assistent, klas I.....	2,7
	<i>Per dag (Sent)</i>
(g) Werknemers wat persele patroleer en eiendomme bewaak.....	10,9".

Namens die partye op hede die 12de dag van April 1973 te Durban onderteken.

J. A. REARDON, Voorsitter.

F. MOSSMAN, Lid.

K. H. DAVEL, Waarnemende Sekretaris.

Use it.

Don't abuse it.

water is for everybody

Werk mooi daarmee.

Ons leef daarvan

YOUR SAVINGS EARN

4%

INTEREST PER ANNUM

IN THE

POST OFFICE SAVINGS BANK

DEPOSITS AND WITHDRAWALS CAN BE MADE
AT ANY ONE OF MORE THAN 1,600 POST OFFICES
IN THE REPUBLIC OF SOUTH AFRICA AND SOUTH
WEST AFRICA, IRRESPECTIVE OF WHERE YOUR
ACCOUNT WAS ORIGINALLY OPENED.

U SPAARGELD VERDIEN

4%

RENTE PER JAAR

IN DIE

POSSPAARBANK

DEPOSITO'S EN OPVRAGINGS KAN GEDOEN
WORD BY ENIGEEN VAN MEER AS 1,600 POS-
KANTORE IN DIE REPUBLIEK VAN SUID-AFRIKA
EN SUIDWES-AFRIKA, AFGESIEN VAN WAAR U
REKENING OORSPRONKLIK GEOPEN IS.

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