

REPUBLIEK
VAN
SUID-AFRIKA



REPUBLIC
OF
SOUTH AFRICA

Staatskoerant Government Gazette

Verkoopprijs • Selling price
(AVB uitgesluit/GST excluded)

Plaaslik **60c** Local
Buitelands **85c** Other countries
Posvry • Post free

**Regulasiekoerant
Regulation Gazette**

No. 4479

As 'n Nuusblad by die
Poskantoor geregistreer
Registered at the Post Office
as a Newspaper

Vol. 297

PRETORIA, 29 MAART 1990
MARCH

No. 12400

GOEWERMENTSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 763

29 Maart 1990

WYSIGING VAN OMSKRYWING VAN "AMPTELIKE RENTEKOERS" IN PARAGRAAF 1 VAN DIE SEWENDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962

Kragtens paragraaf 20 (1) van die Sewende Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), wysig ek, Barend Jacobus du Plessis, Minister van Finansies, hierby die omskrywing van "amptelike rentekoers" in paragraaf 1 van die genoemde Bylae met ingang van 1 Mei 1990 deur die uitdrukking "16 persent" deur die uitdrukking "19 persent" te vervang.

B. J. DU PLESSIS,
Minister van Finansies.

PERSVERKLARING

deur

Die Kommissaris van Binnelandse Inkomste

MET BETREKKING TOT DIE VERHOOGING IN DIE "AMPTELIKE RENTEKOERS" VIR DIE DOEL-EINDES VAN BELASTING OP BYVOORDELE

'n Belasbare voordeel val toe indien 'n lening aan 'n werknemer toegestaan is en of geen rente deur die werknemer betaalbaar is nie of rente daarop toon 'n koers laer as die amptelike rentekoers deur hom betaalbaar. Die kontantekwivalent van die waarde van die belasbare voordeel is in hierdie omstandighede die bedrag aan rente wat die werknemer ten opsigte van die jaar van aanslag sou betaal het indien hy verplig sou wees om rente teen die amptelike rentekoers te betaal, min die bedrag aan rente (indien enige) wat hy werklik gedurende die jaar aangegaan het. Tans is die amptelike rentekoers soos in paragraaf 1 van die Sewende Bylae by die Inkomstebelastingwet, 1962, omskryf, 16 persent.

855-A

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 763

29 March 1990

AMENDMENT OF DEFINITION OF "OFFICIAL RATE OF INTEREST" IN PARAGRAPH 1 OF THE SEVENTH SCHEDULE TO THE INCOME TAX ACT, 1962

Under paragraph 20 (1) of the Seventh Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, Barend Jacobus du Plessis, Minister of Finance, hereby amend paragraph 1 of the said Schedule with effect from 1 May 1990 by the substitution in the definition of "official rate of interest" for the expression "16 per cent" of the expression "19 per cent".

B. J. DU PLESSIS,
Minister of Finance.

PRESS STATEMENT

by

The Commissioner for Inland Revenue

REGARDING THE INCREASE IN THE "OFFICIAL RATE OF INTEREST" FOR FRINGE BENEFIT TAXATION PURPOSES

A taxable benefit accrues if a loan is granted to an employee and either no interest is payable by the employee or interest is payable by him at a rate less than the official rate of interest. The cash equivalent of the value of the taxable benefit in these circumstances is the amount the employee would have paid on the loan during the year of assessment if he had been obliged to pay interest at the official rate less than the amount of interest (if any) he actually incurred during the year. At present the official rate of interest as defined in paragraph 1 of the Seventh Schedule to the Income Tax Act, 1962, is 16 per cent.

12400-1

Daar word hiermee vir algemene inligting bekendgemaak dat ingevolge 'n Goewermentskennisgewing wat vandag, 29 Maart 1990, gepubliseer is, die Minister van Finansies, mnr. B. J. du Plessis LP, die amptelike rentekoers met ingang van 1 Mei 1990 tot 19 persent verhoog het.

Uitgereik deur: Die Kommissaris van Binnelandse Inkomste
Posbus 402
Pretoria
0001.

Navrae: Mnr. R. P. van der Merwe.

Tel. (012) 315-5311 (Pretoria).

Datum: 29 Maart 1990.

GOEWERMENTSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 764

29 Maart 1990

INKOMSTEBELASTINGWET, 1962
(WET No. 58 VAN 1962)

WYSIGING VAN DIE SEWENDE BYLAE

1. Ingevolge paragraaf 20 (1) (c) van die Sewende Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), wysig ek, Barend Jacobus du Plessis, Minister van Finansies, hierby paragraaf 7 van genoemde Bylae deur item (a) van subparagraaf (4) deur die volgende item te vervang:

“(a) met betrekking tot elke maand, 'n bedrag ooreenkomstig die volgende skaal vasgestel, met inagneming van die vasgestelde waarde van bedoelde voertuig en die masjienkapasiteit daarvan:

It is hereby notified for general information that in terms of a Government Notice published today, 29 March 1990, the Minister of Finance, Mr B. J. du Plessis MP, has increased the official rate of interest to 19 per cent with effect from 1 May 1990.

Issued by: The Commissioner for Inland Revenue
P.O. Box 402
Pretoria
0001.

Enquiries: Mr R. P. van der Merwe.

Tel. (012) 315-5311 (Pretoria).

Date: 29 March 1990.

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 764

29 March 1990

INCOME TAX ACT, 1962
(ACT No. 58 OF 1962)

AMENDMENT OF SEVENTH SCHEDULE

1. Under paragraph 20 (1) (c) of the Seventh Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, Barend Jacobus du Plessis, Minister of Finance, hereby amend paragraph 7 of the said Schedule by the substitution for item (a) of subparagraph (4) of the following:

“(a) as respects each such month, be an amount determined in accordance with the following scale, having regard to the determined value of such vehicle and the engine capacity thereof:

Vasgestelde waarde	Waarde van private gebruik			
	Masjienkapasiteit			
	0-1 600 cc	1 601-2 000 cc	2 001-3 000 cc	
0-R 20 000	260	318	378	437
R 20 001-R 25 000	299	357	417	476
R 25 001-R 30 000	338	397	457	516
R 30 001-R 35 000	378	437	497	555
R 35 001-R 40 000	417	476	537	595
R 40 001-R 45 000	457	516	576	635
R 45 001-R 50 000	497	555	616	675
R 50 001-R 60 000	576	635	695	755
R 60 001-R 70 000	656	714	774	834
R 70 001-R 80 000	735	794	854	912
R 80 001-R 90 000	815	873	933	992
R 90 001-R100 000	894	953	1 013	1 071
R100 001-R110 000	974	1 032	1 092	1 151
R110 001-R120 000	1 053	1 110	1 171	1 230
R120 001-R130 000	1 131	1 190	1 251	1 310
R130 001-R140 000	1 211	1 269	1 331	1 389
R140 001-R150 000	1 290	1 349	1 410	1 469

Determined value	Value of private use			
	Engine capacity			
	0-1 600 cc	1 601-2 000 cc	2 001-3 000 cc	
0-R 20 000	260	318	378	437
R 20 001-R 25 000	299	357	417	476

Determined value	Value of private use			
	Engine capacity			
	0-1 600 cc	1 601-2 000 cc	2 001-3 000 cc	Over 3 000 cc
R 25 001-R 30 000	338	397	457	516
R 30 001-R 35 000	378	437	497	555
R 35 001-R 40 000	417	476	537	595
R 40 001-R 45 000	457	516	576	635
R 45 001-R 50 000	497	555	616	675
R 50 001-R 60 000	576	635	695	755
R 60 001-R 70 000	656	714	774	834
R 70 001-R 80 000	735	794	854	912
R 80 001-R 90 000	815	873	933	992
R 90 001-R100 000	894	953	1 013	1 071
R100 001-R110 000	974	1 032	1 092	1 151
R110 001-R120 000	1 053	1 110	1 171	1 230
R120 001-R130 000	1 131	1 190	1 251	1 310
R130 001-R140 000	1 211	1 269	1 331	1 389
R140 001-R150 000	1 290	1 349	1 410	1 469

Met dien verstande dat—

- (a) waar die vasgestelde waarde van bedoelde voertuig die som van R150 000 te bowe gaan, die waarde van private gebruik vir elke bedoelde maand die bedrag vasgestel vir 'n voertuig met 'n vasgestelde waarde van R150 000 sal wees, plus 'n bedrag van R80 vir elke volle bedrag van R10 000 waarby bedoelde vasgestelde waarde R150 000 te bowe gaan; en
- (b) waar die werknemer—
 - (i) die koste dra van alle brandstof gebruik vir die doeleindes van die private gebruik van die voertuig (met inbegrip van reise tussen die werknemer se woonplek en werkplek), die waarde van private gebruik vir elke bedoelde maand, soos ingevolge die voorafgaande bepalinge van hierdie subparagraaf vasgestel, verminder word met 'n bedrag van R100;
 - (ii) die volle koste van die instandhouding van die voertuig dra (met inbegrip van die koste van herstelwerk, diens, smering en bande), die waarde van private gebruik vir elke bedoelde maand, soos ingevolge die voorafgaande bepalinge van hierdie subparagraaf vasgestel, verminder word met 'n bedrag van R62; en"

2. Hierdie kennisgewing tree op 1 Mei 1990 in werking.

B. J. DU PLESSIS,
Minister van Finansies.

PERSVERKLARING

deur

Die Kommissaris van Binnelandse Inkomste

BYVOORDELE: WAARDE WAT VIR DIE DOELEINDES VAN INKOMSTEBELASTING OP DIE PRIVATE GEBRUIK VAN MAATSKAPPYMOTORS GEPLAAS WORD

Aangesien die Regering die Margo-kommissie se aanbeveling dat die waarde van die voordeel van die private gebruik van maatskappymotors geleidelik aangepas moet word totdat meer realistiese waardes bereik

Provided that—

- (a) where the determined value of such vehicle exceeds the sum of R150 000, the value of private use for each such month shall be the amount determined for a vehicle with a determined value of R150 000 plus an amount of R80 for each completed amount of R10 000 by which such determined value exceeds R150 000; and
- (b) where the employee—
 - (i) bears the cost of all fuel used for the purposes of the private use of the vehicle (including travelling between the employee's place of residence and his place of employment), the value of private use for each such month as determined in accordance with the foregoing provisions of this subparagraph shall be reduced by an amount of R100;
 - (ii) bears the full cost of maintaining the vehicle (including the cost of repairs servicing, lubrication and tyres), the value of private use for each such month as determined in accordance with the foregoing provisions of this subparagraph shall be reduced by an amount of R62; and"

2. This notice shall come into operation on 1 May 1990.

B. J. DU PLESSIS,
Minister of Finance.

PRESS STATEMENT

by the

Commissioner for Inland Revenue

FRINGE BENEFITS: VALUE TO BE PLACED FOR INCOME TAX PURPOSES ON THE PRIVATE USE OF COMPANY CARS

As the Government has accepted the recommendation of the Margo Commission that the valuation of the benefit of the private use of company cars should be adjusted periodically until more realistic values are

is, aanvaar het, word hiermee vir algemene inligting bekendgemaak dat ingevolge 'n Goewermentskennisgewing wat vandag, 29 Maart 1990, gepubliseer is, die Minister van Finansies, mnr. B. J. du Plessis LP, die betrokke waardes verhoog het soos in die tabel hieronder uiteengesit. Die nuwe maandelikse waardes tree op 1 Mei 1990 in werking.

achieved, it is hereby notified for general information that in terms of a Government Notice published today, 29 March 1990, the Minister of Finance, Mr B. J. du Plessis MP, has increased the relevant values as set out in the table published below. The new monthly values will come into operation on 1 May 1990.

Vasgestelde waarde	Waarde van private gebruik			
	Masjienkapasiteit			
	0- 1 600 cc	1 601- 2 000 cc	2 001- 3 000 cc	Meer as 3 000 cc
	R	R	R	R
0-R 20 000	260	318	378	437
R 20 001-R 25 000	299	357	417	476
R 25 001-R 30 000	338	397	457	516
R 30 001-R 35 000	378	437	497	555
R 35 001-R 40 000	417	476	537	595
R 40 001-R 45 000	457	516	576	635
R 45 001-R 50 000	497	555	616	675
R 50 001-R 60 000	576	635	695	755
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R 70 001-R 80 000	735	794	854	912
R 80 001-R 90 000	815	873	933	992
R 90 001-R100 000	894	953	1 013	1 071
R100 001-R110 000	974	1 032	1 092	1 151
R110 001-R120 000	1 053	1 110	1 171	1 230
R120 001-R130 000	1 131	1 190	1 251	1 310
R130 001-R140 000	1 211	1 269	1 331	1 389
R140 001-R150 000	1 290	1 349	1 410	1 469

Determined value	Value of private use			
	Engine capacity			
	0- 1 600 cc	1 601- 2 000 cc	2 001- 3 000 cc	Over 3 000 cc
	R	R	R	R
0-R 20 000	260	318	378	437
R 20 001-R 25 000	299	357	417	476
R 25 001-R 30 000	338	397	457	516
R 30 001-R 35 000	378	437	497	555
R 35 001-R 40 000	417	476	537	595
R 40 001-R 45 000	457	516	576	635
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R120 001-R130 000	1 131	1 190	1 251	1 310
R130 001-R140 000	1 211	1 269	1 331	1 389
R140 001-R150 000	1 290	1 349	1 410	1 469

Waar die vasgestelde waarde van bedoelde voertuig die som van R150 000 te bowe gaan, sal die waarde van private gebruik vir elke bedoelde maand die bedrag vasgestel vir 'n voertuig met 'n vasgestelde waarde van R150 000 wees, plus 'n bedrag van R80 vir elke volle bedrag van R10 000 waarby bedoelde vasgestelde waarde R150 000 te bowe gaan.

Where the determined value of such vehicle exceeds the sum of R150 000, the value of private use for each such month shall be the amount determined for a vehicle with a determined value of R150 000 plus an amount of R80 for each completed amount of R10 000 by which such determined value exceeds R150 000.

Waar die werknemer die koste dra van alle brandstof gebruik vir doeleindes van die private gebruik van 'n voertuig (met inbegrip van reise tussen die werknemer se woonplek en werkplek) word die betrokke maandelikse waarde met 'n bedrag van R100 verminder.

Indien die werknemer die volle koste van die instandhouding van die voertuig dra (met inbegrip van die koste van herstelwerk, diens, smering en bande) word die betrokke maandelikse waarde met 'n bedrag van R62 verminder.

Uitgereik deur: Die Kommissaris van Binnelandse Inkomste
Posbus 402
Pretoria
0001.

Navrae: Mnr. R. P. van der Merwe.

Tel. (012) 315-5311 (Pretoria).

Datum: 29 Maart 1990.

Where the employee bears the cost of all fuel used for the purposes of the private use of the vehicle (including travelling between the employee's place of residence and his place of employment) the deemed monthly values shall be reduced by an amount of R100.

If the employee bears the full cost of maintaining the vehicle (including the cost of repairs, servicing, lubrication and tyres) the deemed monthly values shall be reduced by an amount of R62.

Issued by: The Commissioner for Inland Revenue
P.O. Box 402
Pretoria
0001.

Enquiries: Mr R. P. van der Merwe.

Tel. (012) 315-5311 (Pretoria).

Date: 29 March 1990.

DIE BLOMPLANTE VAN AFRIKA

Hierdie publikasie word uitgegee as 'n geïllustreerde reeks, baie na die aard van Curtis se "Botanical Magazine". Die doel van die werk is om die skoonheid en variasie van vorm van die flora van Afrika aan die leser bekend te stel, om belangstelling in die studie en kweek van die inheemse plante op te wek, en om plantkunde in die algemeen te bevorder.

Die meeste van die illustrasies word deur kunstenaars van die Navorsingsinstituut vir Plantkunde gemaak, dog die Redakteur verwelkom geskikte bydraes van 'n wetenskaplike en kunsstandaard afkomstig van verwante inrigtings.

Onder huidige omstandighede word twee dele van die werk in een omslag gepubliseer, maar met onreëlmatige tussenposes; elke deel bevat 10 kleurplate. Intekengeld bedra R15 per uitgawe van twee dele (buitelands R16 per uitgawe): Vier dele per band. Vanaf band 27 is die prys per band in rexine gebind R40; in luukse rexine gebind R45. (Buitelands, rexine gebind R45; luukse band R50).

Verkrygbaar van die Direkteur, Afdeling Landbouinligting, Privaatsak X144, Pretoria.

Verkoopbelasting moet by binnelandse bestellings ingesluit word.

THE FLOWERING PLANTS OF AFRICA

This publication is issued as an illustrated serial, much on the same lines as Curtis's Botanical Magazine, and for imitating which no apology need be tendered.

The desire and object of the promoters of the publication will be achieved if it stimulates further interest in the study and cultivation of our indigenous plants.

The illustrations are prepared mainly by the artists at the Botanical Research Institute, but the Editor welcomes contributions of suitable artistic and scientific merit from kindred institutions.

Each part contains 10 plates. Two parts are published in one cover and costs R15 per issue of two parts (other countries R16 per issue). Two, three or four parts may be published annually, depending on the availability of illustrations. A volume consists of four parts. From Volume 27, the price per volume is: Rexine binding, R40; de luxe binding R45 (other countries, rexine binding R45; de luxe binding R50).

Obtainable from the Director, Division of Agricultural Information, Private Bag X144, Pretoria.

Sales tax must accompany inland orders.

BELANGRIK!!

Plasing van tale:

Staatskoerante

1. Hiermee word bekendgemaak dat die omruil van tale in die *Staatskoerant* jaarliks geskied met die eerste uitgawe in Oktober.
2. Vir die tydperk 1 Oktober 1989 tot 30 September 1990 word Afrikaans EERSTE geplaas.
3. Hierdie reëling is in ooreenstemming met dié van die Parlement waarby koerante met Wette ens. die taalvolgorde deurgaans behou vir die duur van die sitting.
4. *Dit word dus van u, as adverteerder, verwag om u kopie met bogenoemde reëling te laat strook om onnodige omskakeling en stylredigering in ooreenstemming te bring.*

—oOo—

IMPORTANT!!

Placing of languages:

Government Gazettes

1. Notice is hereby given that the interchange of languages in the *Government Gazette* will be effected annually from the first issue in October.
2. For the period 1 October 1989 to 30 September 1990, Afrikaans is to be placed FIRST.
3. This arrangement is in conformity with Gazettes containing Act of Parliament etc. where the language sequence remains constant throughout the sitting of Parliament.
4. *It is therefore expected of you, the advertiser, to see that your copy is in accordance with the above-mentioned arrangement in order to avoid unnecessary style changes and editing to correspond with the correct style.*

BELANGRIKE AANKONDIGING**Sluitingstye VOOR VAKANSIEDAE vir****WETLIKE KENNISGEWINGS
GOEWERMENSKENNISGEWINGS 1990***Die sluitingstyd is stiptelik 15:00 op die volgende dae:*

- ▶ **29 Maart**, Donderdag, vir die uitgawe van Donderdag **5 April**
- ▶ **4 April**, Woensdag, vir die uitgawe van Donderdag **12 April**
- ▶ **11 April**, Woensdag, vir die uitgawe van Vrydag **20 April**
- ▶ **26 April**, Donderdag, vir die uitgawe van Vrydag **4 Mei**
- ▶ **17 Mei**, Donderdag, vir die uitgawe van Vrydag **25 Mei**
- ▶ **23 Mei**, Woensdag, vir die uitgawe van Vrydag **1 Junie**
- ▶ **4 Oktober**, Donderdag, vir die uitgawe van Vrydag **12 Oktober**
- ▶ **18 Desember**, Dinsdag, vir die uitgawe van Vrydag **28 Desember**
- ▶ **21 Desember**, Vrydag, vir die uitgawe van Vrydag **4 Januarie**

Laat kennisgewings sal in die daaropvolgende uitgawe geplaas word. Indien 'n laat kennisgewing wel, onder spesiale omstandighede, aanvaar word, sal 'n dubbeltarief gehef word

Wanneer 'n APARTE Staatskoerant verlang word moet die kopie drie kalenderweke voor publikasie ingedien word

IMPORTANT ANNOUNCEMENT**Closing times PRIOR TO PUBLIC HOLIDAYS for****LEGAL NOTICES
GOVERNMENT NOTICES 1990***The closing time is 15:00 sharp on the following days:*

- ▶ **29 March**, Thursday, for the issue of Thursday **5 April**
- ▶ **4 April**, Wednesday, for the issue of Thursday **12 April**
- ▶ **11 April**, Wednesday, for the issue of Friday **20 April**
- ▶ **26 April**, Thursday, for the issue of Friday **4 May**
- ▶ **17 May**, Thursday, for the issue of Friday **25 May**
- ▶ **23 May**, Wednesday, for the issue of Friday **1 June**
- ▶ **4 October**, Thursday, for the issue of Friday **12 October**
- ▶ **18 December**, Tuesday, for the issue of Friday **28 December**
- ▶ **21 December**, Friday, for the issue of Friday **4 January**

Late notices will be published in the subsequent issue. If, under special circumstances, a late notice is being accepted, a double tariff will be charged

The copy for a SEPARATE Government Gazette must be handed in not later than three calendar weeks before date of publication

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