

EXTRAORDINARY



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GOVERNMENT NOTICE.

The following Government Notice is published for general information.

H. D. J. BODENSTEIN,
Secretary to the Prime Minister.

Prime Minister's Office,
Cape Town.

No. 893. 26th June, 1933.

It is notified that His Excellency the Officer Administering the Government has been pleased to assent to the following Acts which are hereby published for general information:—

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GOEWERMENSKENNISGEWING.

Onderstaande Goewermentskennisgewing word vir algemene informasie gepubliseer.

H. D. J. BODENSTEIN,
Sekretaris van die Eerste Minister.

Kantoor van die Eerste Minister,
Kaapstad.

No. 893. 26 Junie 1933.

Hierby word bekendgemaak dat dit Sy Eksellensie die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag behaag het om sy goedkeuring te heg aan onderstaande Wette wat hiermee vir algemene informasie gepubliseer word:—

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No 24, 1933.]

ACT

To provide for certain pensions, grants, gratuities and other pensionable benefits.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Award of certain pension benefits.

1. Notwithstanding anything to the contrary in any law contained, it shall be lawful to award to the persons mentioned in the Schedule to this Act the pension, grant, gratuity or other pensionable benefit specified in the said Schedule, in respect of each such person.

Short title

2. This Act shall be known as the Pensions (Supplementary) Act, 1933.

Schedule.

1. I. P. de Villiers, the Commissioner of the South African Police, shall be entitled upon his retirement, except if he retires voluntarily (otherwise than under the provisions of section *forty-eight* of Act No. 27 of 1923) before the attainment of the age of sixty years, or except if he is discharged on account of misconduct, to an annuity calculated on the basis that 10 (ten) years have been added to the actual period of his contributions to the Union Services Pension Fund.

2. The award to H. C. Green, Inspector of Continuation Classes, Union Department of Education, of a pension of £132 12s. per annum, in respect of his teaching service from the 1st February, 1903, to the 30th June, 1919, payable with effect from the 27th September, 1932, until he attains the age of sixty years, after which date the pension to form a charge against funds administered by the Transvaal Provincial Administration; a portion of this pension, not exceeding one-third, to be commutable in terms of section *sixty-one* of Act No. 27 of 1923.

3. The award to Captain G. Allen, South African Permanent Force, of a pension of £385 1s. 6d. per annum, with effect from the 1st January, 1933; a portion of this pension, not exceeding one-third, to be commutable in terms of section *sixty-one* of Act No. 27 of 1923.

4. The award to Colonel G. N. Williams, D.S.O., formerly Secretary for Agriculture, of a pension of £1,053 6s. 8d. per annum, with effect from the date of his retirement. Such pension to form a charge to the Cape Civil Service Pension Fund on age sixty being attained, and to be commutable to an extent not exceeding one-third, in terms of section *sixty-one* of Act No. 27 of 1923.

5. The award to Elizabeth J. Froneman, widow of the late W. S. Froneman, formerly sheep inspector, Department of Agriculture, of a gratuity as if her case conformed to the requirements of section *forty* (2) of Act No. 27 of 1923.

6. The award to Maria C. Prinsloo, widow of General A. M. Prinsloo, of a pension of £50 per annum, with effect from 1st April, 1933.

7. The award to Dorothy E. Gordon-Cumming, widow of Captain G. Gordon-Cumming, South African Medical Corps, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

8. The award to Mrs. M. E. van Staden, for and on behalf of Charles Hudson, son of the late No. V. 371 sapper C. Hudson, South African Miscellaneous Trades Company, of the allowance to which he would have been entitled had the circumstances of the case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

9. The award to Martha Vickerman, widow of No. 17010 private A. M. Vickerman, 4th South African Infantry, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

10. The award to Henrietta L. Barnard, widow of staff sergeant J. H. Barnard, South African Instructional Corps, for and on behalf of her two minor children, of £18 per annum in respect of each child until they respectively attain the age of 16 years, with effect from 1st April, 1933.

11. The award to Jessie Perrin, widow of H. E. Perrin, formerly a constable, South African Railways, for and on behalf of her two minor children, of £18 per annum in respect of each child until they respectively attain the age of 16 years, with effect from 1st April, 1933.

12. The award to Magdelina Uytendogaardt, widow of I. J. Uytendogaardt, formerly a detective constable, South African Police, for and on behalf of her three minor children of £24 per annum in respect of each child until they respectively attain the age of 16 years, with effect from 1st April, 1933.

13. The award to Lyda Francois, widow of M. R. Francois, formerly a clerk, South African Railways, of a gratuity of £495 2s. 1d.

14. The award to W. J. Foster, formerly a temporary clerk of works, Public Works Department, of a gratuity of £100.

See Page No. xxii No. 29 of 1933. Financial Adjustments Act 1933.

See Page No. xlii No. 31 of 1933. Income Tax Act, 1933.

See Page No. liv No. 33 of 1933. Gold Mines Excess Profits
Duty Act, 1933.

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No. 24, 1933.]

WET

Om voorsiening te maak vir sekere pensioene, toelaes, gratifikasies en ander pensioen-voordele.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Niteenstaande enige andersluidende regsbepalings mag aan die persone vermeld in die Bylae tot hierdie Wet regsgeldig die pensioen, toelae, gratifikasie of ander pensioen-voordeel toegeken word wat ten opsigte van elke sodanige persoon in bedoelde Bylae aangegee word.

Toekenning van sekere pensioen-voordele.

2. Hierdie Wet heet die Pensioene (Aanvullings) Wet, Kort titel. 1933.

Bylae.

1. I. P. de Villiers, Kommissaris van die Suid-Afrikaanse Polisie, is geregtig by uitdienstreding, behalwe as hy vrywillig uit diens tree (anders dan onder die bepalings van artikel *ag-en-veertig* van Wet No. 27 van 1923) voordat hy die ouderdom van sestig jaar bereik, of behalwe as hy weens wangedrag ontslaan word, op 'n jaargeld bereken op die basis dat tien jaar tot die werklike tydperk van sy bydraes tot die Uniedienste-pensioenfonds gevoeg is.

2. Die toekenning aan H. C. Green, Inspekteur van Voortsettings-klasse, Unie-onderwysdepartement, van 'n pensioen van £132 12s. per jaar ten opsigte van sy onderwysdiens vanaf 1 Februarie 1903 tot 30 Junie 1919, betaalbaar met ingang vanaf 27 September 1932, totdat hy die ouderdom van sestig jaar bereik waarna die pensioen as 'n las op fondse beheer deur die Transvaalse Provinsiale Administrasie gereken te word; 'n deel van hierdie pensioen, van hoogstens een-derde, omsetbaar te wees ingevolge artikel *een-en-sestig* van Wet No. 27 van 1923.

3. Die toekenning aan Kaptein G. Allen, Suid-Afrikaanse Staande Mag, van 'n pensioen van £385 1s. 6d. per jaar, met ingang vanaf 1 Januarie 1933; 'n deel van hierdie pensioen, van hoogstens een-derde, omsetbaar te wees in gevolge artikel *een-en-sestig* van Wet No. 27 van 1923.

4. Die toekenning aan Kolonel G. N. Williams, D.S.O., voorheen Sekretaris van Landbou, van 'n pensioen van £1,053 6s. 8d. per jaar met ingang vanaf die datum van sy uitdienstreding; sodanige pensioen op rekening van die Kaapse Staatsdienspensioenfonds geplaas te word nadat die ouderdom van sestig jaar bereik is, en 'n gedeelte daarvan, van hoogstens een-derde, omsetbaar te wees ingevolge artikel *een-en-sestig* van Wet No. 27 van 1923.

5. Die toekenning aan Elizabeth J. Froneman, weduwee van wyle W. S. Froneman, gewese skaapinspekteur van die Departement van Landbou, van 'n gratifikasie asof haar geval aan die vereistes van artikel *veertig* (2) van Wet No. 27 van 1923 voldoen het.

6. Die toekenning aan Maria C. Prinsloo, weduwee van Generaal A. M. Prinsloo, van 'n pensioen van £50 per jaar, met ingang vanaf 1 April 1933.

7. Die toekenning aan Dorothy E. Gordon-Cumming, weduwee van Kaptein G. Gordon-Cumming, Suid-Afrikaanse Mediese Korps, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

8. Die toekenning aan Mev. M. E. van Staden, vir en ten behoeve van Charles Hudson, seun van wyle No. V. 371 sappeur C. Hudson, Suid-Afrikaanse Diverse Bedrywe Kompanjie, van die toelae waarop hy geregtig sou gewees het as die omstandighede van die geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

9. Die toekenning aan Martha Vickerman, weduwee van No. 17010 manskap A. M. Vickerman, Vierde Suid-Afrikaanse Infanterie, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

10. Die toekenning aan Henrietta L. Barnard, weduwee van stafsersant J. H. Barnard, Suid-Afrikaanse Instruksiekorps, vir en ten behoeve van haar twee minderjarige kinders van £18 per jaar ten opsigte van elke kind totdat hulle onderskeidelik die ouderdom van 16 jaar bereik, met ingang vanaf 1 April 1933.

11. Die toekenning aan Jessie Perrin, weduwee van H. E. Perrin, voorheen konstabel, Suid-Afrikaanse Spoorweë, vir en ten behoeve van haar twee minderjarige kinders van £18 per jaar ten opsigte van elke kind totdat hulle onderskeidelik die ouderdom van 16 jaar bereik, met ingang vanaf 1 April 1933.

12. Die toekenning aan Magdelina Uytenbogaardt, weduwee van I. J. Uytenbogaardt, voorheen speurderkonstabel, Suid-Afrikaanse Polisie, vir en ten behoeve van haar drie minderjarige kinders van £24 per jaar ten opsigte van elke kind totdat hulle onderskeidelik die ouderdom van 16 jaar bereik, met ingang vanaf 1 April 1933.

13. Die toekenning aan Lyda Francois, weduwee van M. R. Francois, voorheen klerk, Suid-Afrikaanse Spoorweë, van 'n gratifikasie van £495 2s. 1d.

14. Die toekenning aan W. J. Foster, voorheen tydelike werkopsigter, Publieke Werke-Departement, van 'n gratifikasie van £100.

15. The award to Marguerite E. Engelbrecht, widow of staff sergeant B. J. Engelbrecht, South African Permanent Force, of a gratuity of £90 12s.

16. The award to J. J. Huskisson, formerly a gunner, South African Permanent Garrison Artillery, of a gratuity of £50.

17. The award to S. A. Bristow, formerly a constable, South African Police, of a gratuity equivalent to the amount contributed by him to the Union Services Pension Fund.

18. The award to L. A. Schlebusch, formerly in the South African Police, of a gratuity equivalent to the amount contributed by him to the Union Services Pension Fund.

19. The award to F. J. Scholtz, formerly a constable, South African Police, of a gratuity equivalent to the amount contributed by him to the Union Services Pension Fund.

20. The award to Agnes St. John de Barger, Countess de la Faille et de l'Heverghem, widow of captain J. J. B. de Barger, Count de la Faille et de l'Heverghem, of the gratuity to which she would have been entitled had the circumstances of her case conformed to the requirements of section *twenty-six* of Act No. 42 of 1919.

21. The break in service of E. Morake, native constable, South African Police, from the 24th July, 1931, to the 6th December, 1931, to be condoned, being regarded as special leave of absence without pay, not counting as service but preserving to him the benefit of his previous service for pension purposes.

22. The break in service of F. G. Pollintine, a clerk, South African Railways, from the 9th September, 1910, to the 21st September, 1910, to be condoned, being regarded as special leave of absence without pay, not counting as service but preserving to him the benefit of his previous service for pension purposes, provided that he in respect of such previous service makes the necessary contributions together with interest thereon at the rate of 5 per cent. per annum compounded annually, to the New Superannuation Fund.

23. The break in service of J. Slingela, native constable, South African Police, from the 1st September, 1931, to the 1st November, 1931, to be condoned, being regarded as special leave of absence without pay, not counting as service but preserving to him the benefit of his previous service for pension purposes.

24. Subject to D. L. Cruickshank, a coachbuilder, South African Railways, paying the necessary contributions, together with interest thereon at the rate of 5 per cent. compounded annually to the New Superannuation Fund in respect of the period 5th October, 1914, to the 27th March, 1919, during which he was on active service, he be permitted to count such service for pension purposes.

25. Item 28 of the Schedule to the Pensions (Supplementary) Act, 1932 (in respect of an award to M. J. Vermooten) to be amended by the insertion in line 3, after the word "the" where it occurs for the second time of the words "25th May, 1895, to the 31st October, 1902, and".

26. Subject to the repayment of the gratuity of £100 paid to W. D. King, formerly a blacksmith, Robben Island, he be awarded an annuity of £74 12s. per annum, with effect from date of retirement.

27. Subject to the repayment of the gratuity of £100 paid to J. A. Barber, formerly a plumber, Robben Island, he be awarded an annuity of £58 9s. per annum, with effect from date of retirement.

28. The pension awarded to Jacoba M. Grobler for the loss of her son to be increased from £48 to £72 per annum, with effect from 1st April, 1933, payable during widowhood.

29. The award to J. R. Mutlow, formerly a constable, South African Police, of the annuity to which he would have been entitled had his retirement conformed to the requirements of section *fourteen* of Act No. 12 of 1882 (Cape), with effect from date of retirement.

30. The award to Fanny E. Dalton, widow of Lt. G. T. Dalton, South African Medical Corps, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

31. The award to Alice M. Dempsey, widow of No. 701 gunner F. R. M. Dempsey, South African Heavy Artillery, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

32. The award to Minnie E. Frankland, widow of No. 2319 driver E. G. Frankland, South African Service Corps (Mechanical Transport) of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

33. The award to Maria Lewis, widow of No. 984 private D. Lewis, First Cape Corps, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

34. The award to Anna M. McMenamin, widow of No. 1224 driver J. J. McMenamin, South African Service Corps (Mechanical Transport) of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

35. The award to Rhoda M. Molloy, widow of No. 21618 private T. P. Molloy, South African Signalling Company, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

36. The award to Aletta Rowland, widow of No. 558 conductor J. E. Rowland, South African Service Corps, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

37. The award to Magdalena Wittle, widow of No. 6165 private J. Wittle, Cape Corps, of the pension to which she would have been entitled had the circumstances of her case conformed to the requirements of section *twenty-four* of Act No. 42 of 1919.

38. The award to Alice McCormack for and on behalf of Catherine Hudson, daughter of the late No. V.371 sapper C. Hudson, South African Miscellaneous Trades Company, of the allowance to which she would have been entitled had the circumstances of the case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

15. Die toekenning aan Marguerite E. Engelbrecht, weduwee van staf-sersant B. J. Engelbrecht, Suid-Afrikaanse Staande Mag, van 'n gratifikasie van £90 12s.

16. Die toekenning aan J. J. Huskisson, voorheen kanonnier, Suid-Afrikaanse Staande Garnisoensartillerie, van 'n gratifikasie van £50.

17. Die toekenning aan S. A. Bristowe, voorheen konstabel, Suid-Afrikaanse Polisie, van 'n gratifikasie gelyk aan die bedrag deur hom tot die Uniedienste-pensioenfonds bygedra.

18. Die toekenning aan L. A. Schlebusch, voorheen in die Suid-Afrikaanse Polisie, van 'n gratifikasie gelyk aan die bedrag deur hom tot die Uniedienste-pensioenfonds bygedra.

19. Die toekenning aan F. J. Scholtz, voorheen konstabel, Suid-Afrikaanse Polisie, van 'n gratifikasie gelyk aan die bedrag deur hom tot die Uniedienste-pensioenfonds bygedra.

20. Die toekenning aan Agnes St. John de Barger, Gravin de la Faille et de l'Heverghem, weduwee van Kaptein J. J. B. de Barger, Graaf de la Faille et de l'Heverghem, van die gratifikasie waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *ses-en-twintig* van Wet No. 42 van 1919 voldoen het.

21. Die diensonderbreking van E. Morake, naturellekonstabel, Suid-Afrikaanse Polisie, vanaf 24 Julie 1931 tot 6 Desember 1931 verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie geldende as diens nie maar aan hom die voordeel van sy vorige diens vir pensioendoeleindes latende.

22. Die diensonderbreking van F. G. Pollintine, klerk, Suid-Afrikaanse Spoorweë, vanaf 9 September 1910 tot 21 September 1910 verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie as diens geldende nie maar aan hom die voordeel van sy vorige diens vir pensioendoeleindes latende, mits hy ten opsigte van dié vorige diens die nodige bydraes met die rente daarop teen 5 persent per jaar, jaarliks samegesteld, in die Nuwe Superannuasiefonds stort.

23. Die diensonderbreking van J. Slingela, naturellekonstabel, Suid-Afrikaanse Polisie, vanaf 1 September 1931 tot 1 November 1931 verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie as diens geldende nie maar aan hom die voordeel van sy vorige diens vir pensioendoeleindes latende.

24. Met die verstande dat D. L. Cruikshank, wamaker, Suid-Afrikaanse Spoorweë, die nodige bydraes met rente daarop teen 5 persent per jaar, jaarliks samegesteld, in die Nuwe Superannuasiefonds stort ten opsigte van die tydperk 5 Oktober 1914 tot 27 Maart 1919, toe hy op aktiewe diens was, hy toegelaat word om daardie diens vir pensioendoeleindes te tel.

25. Item 28 van die Bylae tot die Pensioene (Aanvullings) Wet, 1932 (ten opsigte van 'n toekenning aan M. J. Vermooten) gewysig te word deur in reël 4 na die woord „van”, waar dit vir die eerste keer voorkom, die woorde „25 Mei 1895 tot 31 Oktober 1902 en” in te voeg.

26. Onderhewig aan die terugbetaling van die gratifikasie van £100 betaal aan W. D. King, voorheen smid, Robben-eiland, 'n jaargeld aan hom toegeken word van £74 12s. per jaar met ingang vanaf datum van uitdienstreding.

27. Onderhewig aan die terugbetaling van die gratifikasie van £100 betaal aan J. A. Barber, voorheen loodgieter, Robben-eiland, 'n jaargeld aan hom toegeken word van £58 9s. per jaar met ingang vanaf datum van uitdienstreding.

28. Die pensioen aan Jacoba M. Grobler, toegeken vir die verlies van haar seun, vermeerder te word van £48 tot £72 per jaar met ingang vanaf 1 April 1933, betaalbaar gedurende weduweeskap.

29. Die toekenning aan J. R. Mutlow, voorheen konstabel, Suid-Afrikaanse Polisie, van die jaargeld waarop hy geregtig sou gewees het as sy uitdienstreding aan die vereistes van artikel *veertien* van Wet No. 12 van 1882 (Kaap) voldoen het, met ingang vanaf datum van aftreding.

30. Die toekenning aan Fanny E. Dalton, weduwee van Lt. G. T. Dalton, Suid-Afrikaanse Mediese Korps, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

31. Die toekenning aan Alice M. Dempsey, weduwee van No. 701 kanonnier F. R. M. Dempsey, Suid-Afrikaanse Swaar Geskut, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

32. Die toekenning aan Minnie E. Frankland, weduwee van No. 2319 drywer E. G. Frankland, Suid-Afrikaanse Dienskorps (Meganiese Transport) van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

33. Die toekenning aan Maria Lewis, weduwee van No. 984 manskap D. Lewis, Eerste Kaapse Korps, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

34. Die toekenning aan Anna M. McMenamin, weduwee van No. 1224 drywer J. J. McMenamin, Suid-Afrikaanse Dienskorps (Meganiese Transport) van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

35. Die toekenning aan Rhoda M. Molloy, weduwee van No. 21618, manskap T. P. Molloy, Suid-Afrikaanse Seinkorps, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

36. Die toekenning aan Aletta Rowland, weduwee van No. 558 kondukteur J. E. Rowland, Suid-Afrikaanse Dienskorps, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

37. Die toekenning aan Magdalena Wittle, weduwee van No. 6165 manskap J. Wittle, Kaapse Korps, van die pensioen waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *vier-en-twintig* van Wet No. 42 van 1919 voldoen het.

38. Die toekenning aan Alice McCormack vir en ten behoeve van Catherine Hudson, dogter van wyle No. V.371 sappeur C. Hudson, Suid-Afrikaanse Algemene Ambagte-korps, van die toelae waarop sy geregtig sou gewees het as die omstandighede van die geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

39. The award to Susanna J. van Rensburg for and on behalf of Louis and Annie Lamprecht, children of the late No. 441 private J. J. Lamprecht, South African Medical Corps, of the allowance to which they would have been entitled had the circumstances of the case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

40. The award to Paulina van Wyk for and on behalf of Anna Maria, John and James McGregor, children of the late No. 1107 conductor J. McGregor, S.A.S.C.T. & R., of the allowance to which they would have been entitled had the circumstances of the case conformed to the requirements of section *sixteen* of Act No. 42 of 1919.

41. The award to Amy L. Clarke, widow of T. J. W. Clarke, formerly a clerk, Department of Posts and Telegraphs, of a gratuity of £277 17s.

42. The award to Hester M. Steyn, widow of B. G. Steyn, who died of disease contracted whilst serving as a burgher of the Middelburg Commando during the Anglo-Boer war, of a gratuity of £109 10s.

43. The award to Antonie M. von Held, formerly a school teacher, Cape Education Department, of a gratuity of £60 as a charge against the Cape Provincial Administration.

44. The award to H. G. Sipulungu, formerly a labourer, Department of the Interior, of a gratuity of £39.

45. The award to Dorothy Arnold, widow of H. W. Arnold, formerly a sergeant, South African Mounted Rifles, of a gratuity equivalent to the amount contributed by her husband to the Natal Police Superannuation Fund.

46. The award to Marjorie J. Demmer, widow of No. 6469 private G. W. J. Demmer, Fourth South African Infantry, of the gratuity to which she would have been entitled had the circumstances of her case conformed to the requirements of section *twenty-six* of Act No. 42 of 1919.

47. The award to A. J. S. Maritz, formerly a constable, South African Police, in lieu of the refund of contributions previously paid, of the gratuity to which he would have been entitled had his retirement conformed to the requirements of section *forty-eight* of Act No. 27 of 1923.

48. Subject to the cancellation from the date of his re-employment on the 16th June, 1930, of the pension awarded to P. J. van der H. Schreuder on his retirement from the post of Chief Agricultural Officer, South-West Africa, the period of his service from the 17th August, 1916, to 31st March, 1930, be added to his subsequent service for pension purposes.

49. The break in service of M. Duda, native constable, South African Police, from 1st August, 1931, to 11th December, 1931, to be condoned, being regarded as special leave of absence without pay, not counting as service, but preserving to him the benefit of his previous service for pension purposes.

50. The break in service of E. Mayekiso, native constable, South African Police, from 1st September, 1931, to 31st January, 1932, to be condoned, being regarded as special leave of absence without pay, not counting as service, but preserving to him the benefit of his previous service for pension purposes.

51. The break in service of J. Mbalo, native constable, South African Police, from 1st August, 1931, to 10th March, 1932, to be condoned, being regarded as special leave of absence without pay, not counting as service, but preserving to him the benefit of his previous service for pension purposes.

52. The break in service of J. Ntaba, native constable, South African Police, from 1st September, 1931, to 30th November, 1931, to be condoned, being regarded as special leave of absence without pay, not counting as service, but preserving to him the benefit of his previous service for pension purposes.

53. The award to Sophia Magdalena Mary Malan, widow of I. D. Malan, formerly Gentleman Usher of the Black Rod and Translator of the Senate, of a gratuity of £250.

39. Die toekenning aan Susanna J. van Rensburg vir en ten behoewe van Louis en Annie Lamprecht, kinders van wyle No. 441 manskap J. J. Lamprecht, Suid-Afrikaanse Mediese Korps, van die toelae waarop hulle geregtig sou gewees het as die omstandighede van die geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

40. Die toekenning aan Paulina van Wyk vir en ten behoewe van Anna Maria, John en James McGregor, kinders van wyle No. 1107 kondukteur J. McGregor, S.A.S.C.T. & R., van die toelae waarop hulle geregtig sou gewees het as die omstandighede van die geval aan die vereistes van artikel *sestien* van Wet No. 42 van 1919 voldoen het.

41. Die toekenning aan Amy L. Clarke, weduwee van T. J. W. Clarke, voorheen klerk, Departement van Poswese en Telegrafie, van 'n gratifikasie van £277 17s.

42. Die toekenning aan Hester M. Steyn, weduwee van B. G. Steyn, wat oorlede is weens siekte opgedoen as burger van die Middelburg-kommando gedurende die Anglo-Boereoorlog, van 'n gratifikasie van £109 10s.

43. Die toekenning aan Antonie M. von Held, voorheen onderwyser, Kaapse Onderwys-departement, van 'n gratifikasie van £60 as 'n las teen die Kaapse Provinsiale Administrasie.

44. Die toekenning aan H. G. Sipulungu, voorheen werksman, Departement van Binnelandse Sake, van 'n gratifikasie van £39.

45. Die toekenning aan Dorothy Arnold, weduwee van H. W. Arnold, voorheen sersant, Suid-Afrikaanse Berede Skutters, van 'n gratifikasie gelyk aan die bedrag deur haar eggenoot bygedra tot die Natsale Polisie-superannuasiefonds.

46. Die toekenning aan Marjorie J. Demmer, weduwee van No. 6469 manskap G. W. J. Demmer, Vierde Suid-Afrikaanse Infanterie, van die gratifikasie waarop sy geregtig sou gewees het as die omstandighede van haar geval aan die vereistes van artikel *ses-en-twintig* van Wet No. 42 van 1919 voldoen het.

47. Die toekenning aan A. J. S. Maritz, voorheen konstabel, Suid-Afrikaanse Polisie, inplaas van die terugbetaling van hydraes tevore inbetaal, van die gratifikasie waarop hy geregtig sou gewees het, as sy uitdienstreding aan die vereistes van artikel *ag-en-veertig* van Wet No. 27 van 1923 voldoen het.

48. Mits die pensioen toegeken aan P. J. van der H. Schreuder by sy uitdienstreding as hoof-landboubeampte, Suidwes-Afrika, gekanselleer word vanaf sy herindiensneming op 16 Junie 1930, sy diens tyd vanaf 17 Augustus 1916 tot 31 Maart 1930 by sy latere diens vir pensioendoeleindes getel word.

49. Die diensonderbreking van M. Duda, naturelle-konstabel, Suid-Afrikaanse Polisie, vanaf 1 Augustus 1931 tot 11 Desember 1931 verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie geldende as diens nie, maar aan hom latende die voordeel van sy vorige diens vir pensioendoeleindes.

50. Die diensonderbreking van E. Mayekiso, naturelle-konstabel, Suid-Afrikaanse Polisie, vanaf 1 September 1931 tot 31 Januarie 1932, verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie geldende as diens nie, maar aan hom latende die voordeel van sy vorige diens vir pensioendoeleindes.

51. Die diensonderbreking van J. Mbalo, naturelle-konstabel, Suid-Afrikaanse Polisie, vanaf 1 Augustus 1931 tot 10 Maart 1932, verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie geldende as diens nie, maar aan hom die voordeel latende van sy vorige diens vir pensioendoeleindes.

52. Die diensonderbreking van J. Ntaba, naturelle-konstabel, Suid-Afrikaanse Polisie, vanaf 1 September 1931 tot 30 November 1931, verskoon te word en beskou te word as spesiale verlof van afwesigheid sonder betaling, nie geldende as diens nie, maar aan hom die voordeel latende van sy vorige diens vir pensioendoeleindes.

53. Die toekenning aan Sophia Magdalena Mary Malan, weduwee van I. D. Malan, voorheen Back Rod en Vertaler van die Senaat, van 'n gratifikasie van £250.

No. 25, 1933.]

ACT

To provide for the construction and equipment of certain lines of railway, and for matters incidental thereto.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

Construction and equipment of certain lines of railway.

1. The Governor-General may, as soon after the commencement of this Act as to him may seem expedient, and provided he is satisfied that the necessary land or rights thereover have been or can be acquired on reasonable terms, cause to be constructed and equipped two lines of railway having a gauge of three feet six inches, the one approximately twenty-one miles in length, from Springs to Nigel railway station, in the Province of the Transvaal, at a total cost not exceeding one hundred and forty-one thousand five hundred pounds, and the other approximately thirty-seven and a half miles in length, from Tuinplaats to Marble Hall, in the Province of the Transvaal, at a total cost not exceeding one hundred and twenty-three thousand one hundred and ninety-nine pounds.

Incidental powers.

2. The Governor-General may also construct and equip all sidings, stations, buildings and appurtenances necessary or convenient for the proper working of the lines of railway referred to in section *one*.

Application of provisions of Act 3 of 1933.

3. Sub-section (3) of section *one* and sections *two*, *four*, *five* and *six* of the Germiston—Elsburg Railway Construction Act, 1933, shall apply in relation to the matters referred to in sections *one* and *two* of this Act as if they were included in this Act.

Short title.

4. This Act shall be known as the Second Railway Construction Act, 1933.

No. 26, 1933.]

ACT

To amend the law relating to unlawful games and gambling.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

Gambling in clubs and other premises.

1. Whenever any person is charged with an offence under any law relating to unlawful games or unlawful gambling, and the facts proved would establish the commission of such offence by such person, were it not that certain acts were performed in the premises of a club or a similar association of persons or in premises of which such person was a co-owner or co-lessee, such person shall be deemed to be guilty of such offence, and shall be liable on conviction to the penalties prescribed by any law for that offence.

Short title.

2. This Act shall be known as the Gambling Amendment Act, 1933.

No. 25, 1933.]

WET

Om voorsiening te maak vir die aanleg en uitrusting van sekere spoorlyne ; en vir daarmee in verband staande sake.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. Die Goewerneur-generaal kan so spoedig na die inwerking-treding van hierdie Wet as wat hy wenslik ag en mits hy oortuig is dat die nodige grond of regte op grond op redelike voorwaardes verkry is of verkry kan word, twee spoorlyne met 'n spoorwydte van drie voet ses duim laat aanlê en uitrus, die ene omstreeks een-en-twintig myl lank van Springs na Nigelspoorwegstasie, in die Provinsie Transvaal, teen totaalkoste van nie meer as honderd-een-en-veertig-duisend vyfhonderd pond, en die ander omstreeks sewen-en-dertig en 'n halwe myl lank, van Tuinplaats na Marble Hall in die Provinsie Transvaal, teen totaalkoste van nie meer as honderd-drie-en-twintig-duisend honderd-negen-en-negentig pond. Aanleg en uitrusting van sekere spoorlyne.
2. Die Goewerneur-generaal kan ook aanlê en uitrus alle sylyne, stasies, geboue en toebehore wat vir die behoorlike bedryf van die lyne vermeld in artikel een nodig of wenslik is. Bykomende bevoegdhede
3. Sub-artikel (3) van artikel een en artikels twee, vier, vyf en ses van die Wet op die Germiston—Elsburg Spoorweg (Aanleg), 1933 is met betrekking tot die aangeleenthede vermeld in artikels een en twee van hierdie Wet van toepassing asof hulle in hierdie Wet opgeneem was. Toepassing van Wet No. 3 van 1933.
4. Hierdie Wet heet die Tweede Spoorwegaanlegwet, 1933. Kort titel.

No. 26, 1933.]

WET

Tot wysiging van die wet op onwettige spele en dobbelary.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. Wanneer enige persoon aangekla word weens 'n misdryf ingevolge enige wet op onwettige spele of onwettige dobbelary, en die bewese feite die pleging deur bedoelde persoon van bedoelde misdryf sou vasstel, was dit nie dat sekere handelings in die gebou van 'n klub of 'n soortgelyke vereniging van persone, of in 'n gebou waarvan bedoelde persoon 'n mede-eienaar of mede-huurder was, verrig was, dan word sodanige persoon geag skuldig te wees aan bedoelde misdryf, en word hy by skuldigbevinding met die deur enige wet vir daardie misdryf bepaalde strawwe gestraf. Dobbelary in klubs en ander geboue.
2. Hierdie Wet heet die Dobbelary-Wysigingswet, 1933. Kort titel.

No. 27, 1933.]

ACT**To remove doubts as to the power of provincial councils to impose certain taxation.**

WHEREAS doubts have arisen as to the power of provincial councils to impose a tax based on super tax payable under any law relating to income tax;

AND WHEREAS it is expedient to remove such doubts;

BE IT THEREFORE ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Removal of doubts
as to provincial
taxes on super tax.

1. It is hereby declared, in so far as it may be necessary, that the power conferred on provincial councils by the Financial Relations Act, 1913, as amended from time to time, to impose a tax on incomes of persons other than companies includes, subject to the limits imposed by the said Act, as so amended, the power to impose a tax based on the super tax payable by any person under any law relating to income tax, notwithstanding that such super tax may be levied in whole or in part upon—

(a) amounts which do not fall within the definition of "income" contained in section *seven* of the Income Tax Act, 1925; or

(b) dividends distributed by companies deriving income from mining operations.

Application of Act
to certain
Ordinances.

2. The Ordinances mentioned in the Schedule to this Act shall, as far as may be necessary, be deemed to have been enacted under the power conferred by the Financial Relations Act, 1913, as amended from time to time, and as interpreted by section *one* of this Act: Provided that the liability of any person to pay any tax imposed by any of the said Ordinances or by any other Ordinance passed by any provincial council in respect of any period prior to the first day of July, 1932, shall be adjudicated upon as if this Act had not been passed.

Short title.

3. This Act shall be known as the Provincial Taxation Powers Act, 1933.

Schedule.

<i>Province.</i>	<i>Number of Ordinance.</i>
Cape of Good Hope ..	Ordinance No. 31 of 1932, and any amendment thereof.
Natal	Ordinance No. 17 of 1928, as amended by Ordinance No. 17 of 1931.
Transvaal	Ordinance No. 10 of 1928, as amended by Ordinance No. 20 of 1930.
Orange Free State ..	Ordinance No. 4 of 1928.

No. 27, 1933.]

WET

Om twyfel aangaande die bevoegdheid van 'n provinsiale raad om sekere belastinge te hef weg te neem.

NADEMAAL twyfel ontstaan het aangaande die bevoegdheid van 'n provinsiale raad om 'n belasting te hef gegrond op superbelasting wat ingevolge 'n wet op inkomstebelasting betaalbaar is;

EN **NADEMAAL** dit wenslik is om bedoelde twyfel weg te neem;

WORD DIT DERHALWE BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika as volg:—

1. Hierby word verklaar, vir so ver dit nodig mog wees, dat die bevoegdheid deur die „Financiële Verhoudingswet, 1913”, soas van tyd tot tyd gewysig, aan provinsiale rade verleen, om 'n belasting op die inkomste van persone wat nie maatskappye is nie te hef, ook, onderworpe aan die limiete opgelê deur vermelde Wet, soas aldus gewysig, die bevoegdheid insluit om 'n belasting te hef gegrond op die superbelasting wat deur enige persoon ingevolge enige wet op inkomstebelasting betaalbaar is, nieteenstaande dat bedoelde superbelasting geheel of gedeeltelik gehef word op—

Wegneming van twyfel aangaande provinsiale belastinge op superbelasting.

(a) bedrae wat nie binne die strekking van die omskrywing van „inkomsten”, wat in artikel *sewe* van die Inkomstebelastingwet, 1925, voorkom, val nie; of

(b) dividende uitgekeer deur maatskappye wat inkomste verkry van mynbou.

2. Die Ordonnansies in die Bylae hiertoe vermeld word, vir so ver dit nodig mog wees, geag ingevoer te gewees het in die uitoefening van die bevoegdheid verleen deur die „Financiële Verhoudingswet, 1913”, soas van tyd tot tyd gewysig, en soas verklaar deur artikel *een* van hierdie Wet: Met dien verstande dat oor die aanspreeklikheid ten opsigte van 'n tydperk voor die eerste dag van Julie 1932 van enigeen tot betaling van 'n belasting opgelê deur een of ander van bedoelde Ordonnansies, of deur enige ander Ordonnansie ingevoer deur 'n provinsiale raad, beslis moet word asof hierdie Wet nie ingevoer was nie.

Toepassing van Wet op sekere Ordonnansies.

3. Hierdie Wet heet die Wet op Provinsiale Belastinge- Kort titel. bevoegdhede, 1933.

Bylae.

Provinsie.	Nommer van Ordonnansie.
Kaap die Goeie Hoop ..	Ordonnansie No. 31 van 1932, en 'n wysiging daarvan.
Natal	Ordonnansie No. 17 van 1928, soas gewysig deur Ordonnansie No. 17 van 1931.
Transvaal	Ordonnansie No. 10 van 1928, soas gewysig deur Ordonnansie No. 20 van 1930.
Oranje-Vrystaat ..	Ordonnansie No. 4 van 1928.

No. 28, 1933.]

ACT

To amend the law relating to Customs and Excise.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

CHAPTER I.—CUSTOMS.

Amendment of First Schedule to Act No. 36 of 1925 as amended.

1. The First Schedule to the Customs Tariff and Excise Duties Amendment Act, 1925 (Act No. 36 of 1925), as amended from time to time, is hereby amended in the manner shown in the First Schedule to this Act.

Repeal of section 4 and Third Schedule of Act No. 27 of 1932.

2. Section *four* and the Third Schedule to the Customs Tariff (Amendment) Act, 1932 (Act No. 27 of 1932), are hereby repealed.

CHAPTER II.—EXCISE.

EXCISE AND SURTAX DUTIES ON CIGARETTE TOBACCO.

Excise duty on cigarette tobacco manufactured in the Union.

3. From and after the commencement of this Act there shall be levied, collected and paid, for the benefit of the Consolidated Revenue Fund, on all cigarette tobacco manufactured in the Union, whether made from tobacco grown or produced in the Union, or from tobacco imported into the Union, or from a mixture of Union-grown and imported tobaccos, the duty of excise as set forth in the Second Schedule to this Act; and the duty shall be collected in the manner hereinafter prescribed.

Surtax on cigarette tobacco entered for consumption in the Union.

4. (1) A surtax as set forth in the said Second Schedule shall be levied, collected, and paid, for the benefit of the Consolidated Revenue Fund, on cigarette tobacco entered for consumption within the Union, either on first importation, or when cleared from a bonded warehouse.

(2) The surtax shall be levied, collected and paid by means of stamps affixed in the manner prescribed by regulation to the container of cigarette tobacco, and shall be payable whether or not customs duty is leviable on the first importation of such cigarette tobacco into the Union, or when cleared from a bonded warehouse.

Special provision applicable to stock at commencement of Act.

5. In the case of cigarette tobacco which at the commencement of this Act was held in stock for purposes of sale by any person (other than a manufacturer of cigarette tobacco), the duty or surtax shall be payable by that person by means of stamps affixed to the container, as if he were the manufacturer or importer: Provided that in the case of any such tobacco not packed for sale in any container, the duty or surtax shall be paid in cash in lieu of the affixing of stamps.

Removal of cigarette tobacco from licensed premises.

6. (1) From and after the commencement of this Act no person shall remove any cigarette tobacco or permit any cigarette tobacco to be removed, from his licensed premises unless—

- (a) it is securely enclosed in an unbroken container containing two ounces net weight or multiples of two ounces net weight up to a maximum of sixteen ounces net weight; and
- (b) the container of the cigarette tobacco has been stamped in the manner prescribed by regulation with a stamp of a value equivalent to the duty payable on the contents of the container; and
- (c) the manufacturer has marked upon every container his name and address and the net weight of the contents, in the manner prescribed by regulation,

and no person shall sell or expose for sale cigarette tobacco except in unbroken containers.

(2) Any person who removes or permits to be removed from his licensed premises or sells or exposes for sale any cigarette tobacco in respect whereof the provisions of sub-section (1) have not been wholly complied with, or who fails to affix the stamp aforesaid to any container in the manner prescribed by regulation shall be guilty of an offence and liable on conviction to a fine not exceeding three hundred pounds, or, in default of payment, to imprisonment for a period not exceeding twelve months, or to both such fine and imprisonment.

No. 28, 1933.]

WET

Om die regsbepalings te wysig in verband met Doeane en Aksyns.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

HOOFSTUK I.—DOEANE.

1. Die Eerste Bylae van die „Doeanetarief en Aksijsrechten Wysigingswet, 1925” (Wet No. 36 van 1925), soas van tyd tot tyd gewysig, word hiermee verder gewysig soas aangetoon in die Eerste Bylae tot hierdie Wet.

Wysiging van Eerste Bylae tot Wet No. 36 van 1925 soas gewysig.

2. Artikel vier van en die Derde Bylae tot die Doeanetarief Wysigingswet, 1932 (Wet No. 27 van 1932), word hiermee herroep.

Herroeping van artikel 4 van en Derde Bylae tot Wet No. 27 van 1932.

HOOFSTUK II.—AKSYNS.

AKSYNS- EN EKSTRABELASTING OP SIGARETTABAK.

3. Vanaf en na die inwerkingtreding van hierdie Wet word daar heef, geïen en betaal, ten behoeve van die Gekonsolideerde Inkomstefonds, op alle sigarettabak in die Unie vervaardig, hetsy vervaardig uit tabak verbou of geproduseer in die Unie, hetsy vervaardig uit tabak in die Unie ingevoer, hetsy vervaardig uit 'n mengsel van in die Unie verboude tabak en ingevoerde tabak, 'n aksynsbelasting soas uiteengesit in die Tweede Bylae tot hierdie Wet, en die belasting word ingevorder op wyse soas hieronder voorgeskrywe word.

Belasting op sigarettabak in die Unie vervaardig.

4. (1) 'n Ekstrabelasting soas uiteengesit in bedoelde Tweede Bylae word geïen en betaal ten behoeve van die Gekonsolideerde Inkomstefonds, op sigarettabak ingeklaar vir verbruik binne die Unie, hetsy by oorspronklike invoer, hetsy by lossing uit 'n doeane-pakhuis.

Ekstrabelasting op sigarettabak ingeklaar vir verbruik in die Unie.

(2) Die ekstrabelasting word geïen en betaal deur middel van seëls, op die by regulasie voorgeskrywe wyse geplak op die houer van sigarettabak, en is betaalbaar hetsy doeanebelasting al dan nie hefbaar is by oorspronklike invoer van sodanige sigarettabak in die Unie, of by lossing uit 'n doeane-pakhuis.

5. In die geval van sigarettabak wat by die inwerkingtreding van hierdie Wet, deur enige persoon (behalwe 'n vervaardiger van sigarettabak) in voorraad gehou is vir verkoop, word die belasting of ekstrabelasting deur bedoelde persoon betaal deur middel van seëls geplak op die houer asof hy die vervaardiger of invoerder was: Met dien verstande dat, in die geval van sodanige tabak wat nie in 'n houer verpak is om verkoop te word nie, die belasting of ekstrabelasting in kontant in plaas van deur middel van seëls opplakking, betaal word.

Spesiale bepaling aangaande voorrade by inwerkingtreding van Wet.

6. (1) Vanaf en na die inwerkingtreding van hierdie Wet mag niemand sigarettabak uit sy gelisensieerde gebou verwyder, of toelaat dat sigarettabak uit sy gelisensieerde gebou verwyder word, tensy—

Verwydering van sigarettabak van gelisensieerde gebou.

(a) dit goed toegemaak is in 'n ongeskonde houer wat twee ons netto-gewig, of veelvoude van twee ons netto-gewig tot op 'n maximum van sestien ons netto-gewig, bevat; en

(b) op die houer op die by regulasie voorgeskrywe wyse 'n seël geplak is van gelyke waarde met die op die inhoud van die houer verskuldigde belasting; en

(c) die vervaardiger op iedere houer, sy naam en adres en die netto-gewig van die inhoud op die by regulasie voorgeskrywe wyse gemerk het,

en mag niemand sigarettabak verkoop of ter verkoop vertoon, behalwe as dit in ongeskonde houers toegemaak is.

(2) Elke persoon wat sigarettabak, ten opsigte waarvan aan die bepalings van sub-artikel (1) nie volkome voldoen is nie uit sy gelisensieerde gebou verwyder, of toelaat dat dit verwyder word, of dit verkoop of dit ter verkoop vertoon, of wat versuim om voormelde seël op die by regulasie voorgeskrywe wyse op 'n houer op te plak, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens drie honderd pond, of, by wanbetaling, met gevangenisstraf van hoogstens twaalf maande, of met beide sodanige boete en gevangenisstraf

(3) All cigarette tobacco removed in contravention of this section and all cigarette tobacco held for sale and contained in containers insufficiently or improperly stamped shall be forfeited to the Crown.

(4) Notwithstanding anything to the contrary in this section contained, cigarette tobacco may be removed from the licensed premises of one licensed manufacturer of cigarette tobacco to the licensed premises of another licensed manufacturer of cigarette tobacco, under conditions to be prescribed by the Commissioner.

Penalty for selling cigarette tobacco in respect of which any provision of this Act has been contravened.

7. (1) Any person who sells or attempts to sell, or has in his possession for the purpose of sale, whether by wholesale or retail, any cigarette tobacco in respect of which any contravention of or non-compliance with this Act has to his knowledge taken place, shall be guilty of an offence and liable on conviction to the penalties mentioned in sub-section (2) of section *six* and all such cigarette tobacco shall be forfeited to the Crown.

(2) Nothing in sub-section (1) contained shall be construed as subjecting to penalties under this Act, any person in respect of such cigarette tobacco as is referred to in the proviso to section *five*.

Penalty for using or supplying unauthorized or previously-used stamps.

8. (1) Any person who, for the purpose of stamping any container, uses or supplies, or offers to supply, any stamp other than a stamp supplied by the Government for the purpose, or any stamp so supplied but previously used, shall be guilty of an offence and liable on conviction to the penalties mentioned in sub-section (2) of section *six* and all cigarette tobacco stamped with any such unauthorized or previously-used stamp shall be forfeited to the Crown.

(2) Nothing in sub-section (1) contained shall be deemed to exempt any person from any other penalty, civil or criminal, to which he may be liable under any other law in respect of any such act as is described in this section.

Entry and search of premises.

9. (1) Any officer of the excise and customs department and any police officer specially authorized thereto in writing by the Commissioner may at all times enter and search the premises of any person who sells cigarette tobacco or who is suspected of manufacturing or selling cigarette tobacco in contravention of or without complying with this Act, and may seize upon such premises any cigarette tobacco or the containers thereof in respect of which a contravention or non-compliance with this Act is suspected of having taken place.

(2) Any person who resists, hinders or obstructs any such officer in the lawful exercise of his powers under sub-section (1) shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds, or, in default of payment, to imprisonment for a period not exceeding six months, or to both such fine and imprisonment.

Contravention of Act by company or partnership.

10. In the event of a contravention of or non-compliance with this Act by a company or a firm or partnership, any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place, may be charged with the offence and shall be liable to the penalties provided therefor.

Burden of proof.

11. In any prosecution for a contravention or failure to comply with any provision of this Act relating to the payment of the proper amount of duty or surtax, the burden of proving that the cigarette tobacco was not manufactured for sale, or not imported for consumption within the Union, shall lie upon the accused.

Penalty for contravention where not provided specially.

12. Any person who contravenes or fails to comply with any provision of this Act for the contravention whereof or the failure to comply wherewith no penalty has been specially provided, shall be liable to a fine not exceeding fifty pounds.

Duties to be in addition to duties imposed under any other law.

13. The excise duty and customs duty imposed by sections *three* and *four* shall be additional to any excise duties and customs duties, respectively, levied on cigarette tobacco under any other law.

Amendment of section 33 of Act No. 36 of 1925.

14. The definition of the expression "cigarette tobacco" contained in section *thirty-three* of the Customs Tariff and Excise Duties Amendment Act, 1925 (Act No. 36 of 1925), is hereby deleted and the following new definition substituted therefor :—

"cigarette tobacco" means—

(a) any tobacco cut into strips less than one-twenty-fifth of an inch in width and includes any cut

(3) Alle sigarettabak wat in stryd met hierdie artikel verwyder word, en alle sigarettabak wat vir verkoop aangehou word en verpak is in houers waarop onvoldoende seëls geplak is, of waarop seëls op onbehoorlike wyse geplak is, word aan die Staat verbeurd verklaar.

(4) Nieteenstaande andersluidende bepalings van hierdie artikel, kan sigarettabak van die gelisensieerde gebou van 'n gelisensieerde vervaardiger van sigarettabak na die gelisensieerde gebou van 'n ander gelisensieerde vervaardiger van sigarettabak, verwyder word, op deur die Kommissaris voor te skrywe voorwaardes.

7. (1) Elke persoon wat sigarettabak, ten opsigte waarvan Straf vir verkoop syns wetens 'n oortreding van of 'n versuim om te voldoen aan van sigarettabak in hierdie Wet plaasgevind het, verkoop of trag te verkoop, of verband waarmee in sy besit het met die bedoeling om dit te verkoop, hetsy in enige bepaling van die groot- of die kleinhandel, is aan 'n misdryf skuldig en by hierdie Wet oortree skuldigbevinding strafbaar met die strawwe genoem in sub-artikel (2) van artikel ses; en alle sodanige sigarettabak word tree is.

(2) Nieteenstaande die bepalings van sub-artikel (1) is niemand, ten opsigte van sigarettabak waarna in die voorbehoudsbepaling vervat in artikel vyf verwys word, onderhewig aan strawwe kragtens hierdie Wet.

8. (1) Elke persoon wat om 'n houer te seël, 'n seël wat nie Straf vir gebruik deur die Regering vir daardie doel verskaf is nie, of wat wel aldus of verskaffing van verskaf is maar reeds tot gebruik gedien het, gebruik of verskaf, of aanbied om dit te verskaf, is aan 'n misdryf skuldig en by onwettige of reeds gebruikte seëls. skuldigbevinding strafbaar met die strawwe genoem in sub-artikel (2) van artikel ses; en alle sigarettabak geseël met sulke onwettige of reedsgebruikte seëls word aan die Staat verbeurd verklaar.

(2) Sub-artikel (1) onthef niemand van enige ander straf, hetsy siviël, hetsy krimineel, waarmee hy ingevolge 'n ander wet strafbaar is ten opsigte van 'n in hierdie artikel omskrewe handeling.

9. (1) Elke beamppte van die aksyns- en doeane departement, en elke polisiebeamppte spesiaal skriftelik daartoe gemagtig deur die Kommissaris, kan te alle tye die gebou binnegaan en ondersoek van 'n persoon wat sigarettabak verkoop of wat verdink word sigarettabak te vervaardig of te verkoop in stryd met, of sonder om aan hierdie Wet te voldoen, en kan in so 'n gebou beslag lê op alle sigarettabak of die houers daarvan, ten opsigte waarvan vermoed word dat 'n oortreding van of 'n versuim om te voldoen aan hierdie Wet plaasgevind het. Betreding en deursoeking van gebou.

(2) Elke persoon wat aan so 'n beamppte by die wettige uitoefening van sy bevoegdhede kragtens sub-artikel (1) weerstand bied, of hom by sodanige uitoefening hinder of belemmer, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens honderd pond, of by wanbetaling, met gevangenisstraf van hoogstens ses maande, of met beide sodanige boete en gevangenisstraf.

10. Wanneer hierdie Wet oortree word, of wanneer daaraan Oortreding van nie voldoen word nie, deur 'n maatskappy of 'n firma of 'n Wet deur maatskappy of vennootskap, kan die persoon wat die gebou of die besigheid bestuur waarin of in verband waarmee die oortreding of die versuim plaasgevind het van die misdryf aangekla word en is hy met die daarvoor bepaalde strawwe strafbaar.

11. By 'n vervolging vir 'n oortreding of versuim om aan die Bepalings van hierdie Wet te voldoen met betrekking tot die betalings van die juiste bedrag van belasting of ekstrabelasting, rus die bewyslas dat die sigarettabak nie vir verkoop vervaardig was nie, of nie vir verbruik binne die Unie ingevoer was nie, op die beskuldigde.

12. Elke persoon wat 'n bepaling van hierdie Wet oortree of Straf op oortreding wat versuim om daaraan te voldoen, vir die oortreding waarvan waar nie spesiaal of vir die nie-voldoen waaraan geen straf spesiaal bepaal is nie, bepaal nie. word gestraf met 'n boete van hoogstens vyftig pond.

13. Die aksynsbelasting en doeanebelasting opgelê deur Belastinge word artikels drie en vier word opgelê benewens die aksynsbelastinge opgelê benewens en doeanebelastinge, respektiewelik, op sigarettabak kragtens belastinge gehef enige ander wetsbepaling.

14. Die omskrywing van die uitdrukking „sigarettabak” Wysiging van artikel vervat in artikel drie-en-dertig van die „Doeanetarief en Aksyns-rechten Wijzigingswet, 1925” (Wet No. 36 van 1925), word hiermee geskrap en deur die volgende nuwe omskrywing vervang:—

„Sigarettabak”—

(a) tabak in repen van minder dan een-vijf-en-twintigste duim breedte gesneden, en ook gesneden

- tobacco described or offered for sale as tobacco for making into cigarettes; or
- (b) a mixture of any cut tobacco with such tobacco as is defined in paragraph (a); or
- (c) tobacco in the form of cigarettes, prepared either from tobacco grown or produced in the Union, or from tobacco imported into the Union or from a mixture of such tobaccos.

Regulations.

15. The Governor-General may make regulations—

- (a) exempting from the provisions of this Chapter cigarette tobacco entered for removal, on first importation or from a bonded warehouse, to places outside the Union;
- (b) exempting from the duty, or granting a rebate of that duty, on cigarette tobacco manufactured in the Union, when entered for removal to places outside the Union;
- (c) remitting the excise duty or surtax on cigarette tobacco destroyed under the supervision of an officer appointed thereto by the Commissioner;
- (d) prescribing any matter to be prescribed under this Chapter.

Interpretation of terms.

16. In this Chapter unless the context otherwise indicates—

“cigarette tobacco” bears the same meaning as is assigned to that expression in paragraphs (a) and (b) of the definition of that expression contained in section *thirty-three* of the Customs Tariff and Excise Duties Amendment Act, 1925 (Act No. 36 of 1925), as amended by section *fourteen* of this Act, but does not include any tobacco held in stock by dealers on the thirtieth day of May, 1933, on which no duty was leviable prior to the commencement of this Act;

“Commissioner” means the Commissioner of Customs and Excise, or any officer lawfully acting in that capacity;

“container” means any tin, box, package or other immediate container in which is contained any cigarette tobacco;

“duty”, save where it appears in the definition of the expression of “cigarette tobacco” contained in this section, means the duty of excise leviable and payable under section *three*;

“licensed premises” means the premises licensed under section *twenty-four* of the Customs Tariff and Excise Duties Amendment Act, 1925 (Act No. 36 of 1925);

“manufacturer of cigarette tobacco” bears the same meaning as is assigned to that expression in section *thirty-three* of the Customs Tariff and Excise Duties Amendment Act, 1925 (Act No. 36 of 1925);

“ounce net weight” means the net weight of tobacco plus that of the moisture and other substances therein when such tobacco leaves the licensed premises of the manufacturer of cigarette tobacco;

“surtax” means the tax leviable and payable under section *four*, and, for the purposes of any law relating to postal administration, shall be deemed to be customs duty;

“this Act” or “this Chapter” includes the regulations made under this Act;

“tobacco” includes all substitutes therefor.

Short title.

17. This Act shall be known as the Customs Tariff and Excise Duties (Amendment) Act, 1933.

First Schedule.

AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT ACT, 1925, AS AMENDED.

Tariff Item.	Article.	Minimum duty.	Maximum duty.	Countries whose products are admissible at minimum rates of duty.
13	By increasing in paragraph (b) the minimum and maximum duty of 2d. per lb. to 3d. per lb. By increasing in paragraph (c) the minimum and maximum duty of 3d. per lb. to 4d. per lb.	£ s. d.	£ s. d.	

- tabak verklaard te zijn, of ter verkoop aangeboden als zijnde, tabak voor het maken van sigaretten; of
- (b) een mengsel van enig gesneden tabak met tabak zoals omschreven in paragraaf (a); of
- (c) tabak in de vorm van sigaretten, vervaardigd of uit tabak die in de Unie verbouwd of voortgebracht is, of uit tabak die in de Unie ingevoerd is, of uit een mengsel van zodanige soorten tabak.

15. Die Goewerneur-generaal kan regulasies maak—

Regulasies.

- (a) tot vrystelling van die bepalings van hierdie Hoofstuk van sigarettabak ingeklaar vir her-uitvoer by oorspronklike invoer of uit 'n doeanepakhuis na plekke buite die Unie;
- (b) tot vrystelling van die belasting of tot verlening van 'n korting van die belasting, op sigarettabak in die Unie vervaardig, wanneer ingeklaar vir uitvoer na plekke buite die Unie;
- (c) tot vrystelling van die aksynsbelasting of ekstra-belasting op sigarettabak vernietig onder toesig van 'n beampte deur die Kommissaris aangestel;
- (d) omtrent alle aangeleenthede wat ingevolge hierdie Hoofstuk voorgeskrewe moet word.

16. In hierdie Hoofstuk, tensy uit die samehang anders blyk—

Woordverklaring

- het „sigarettabak” dieselfde betekenis wat aan daardie uitdrukking in paragrafe (a) en (b) van die omskrywing vervat in artikel *drie-en-dertig* van die „Doeanetarief en Aksynsrechten Wijzigingswet, 1925” (Wet No. 36 van 1925), soas deur artikel *veertien* van hierdie Wet gewysig verleen word, dog sluit dit nie tabak in nie wat deur handelaars op die dertigste dag van Mei 1933 in voorraad gehou is, en waarop geen belasting voor die inwerkingtreding van hierdie Wet hefbaar was nie;
- beteken „Kommissaris” die Kommissaris van Doeane en Aksyns of 'n amptenaar wat wettiglik in daardie hoedanigheid optree;
- beteken „houer” 'n blik, doos, pakkie of ander onmiddellike houer wat sigarettabak bevat;
- beteken „belasting” (behalwe waar die woord in die omskrywing van die uitdrukking „sigarettabak” in hierdie artikel vervat) die belasting van aksyns ingevolge artikel *drie* hefbaar en betaalbaar;
- beteken „gelisensieerde gebou” die gebou gelisensieer kragtens artikel *vier-en-twintig* van die „Doeanetarief en Aksynsrechten Wijzigingswet, 1925” (Wet No. 36 van 1925);
- het „vervaardiger van sigarettabak” dieselfde betekenis wat aan daardie uitdrukking in artikel *drie-en-dertig* van die „Doeanetarief en Aksynsrechten Wijzigingswet, 1925” (Wet No. 36 van 1925), verleen word;
- beteken „ons netto-gewig” die netto-gewig tabak plus die gewig van die vog en andere stof daarin wanneer die tabak van die gelisensieerde gebou van die vervaardiger van sigarettabak verwyder word;
- beteken „ekstrabelasting” die belasting hefbaar en betaalbaar ingevolge artikel *vier*, en word dit, by toepassing van enige wet betreffende pos-administrasie, geag 'n doeanereg te wees;
- beteken „hierdie Wet” of „hierdie Hoofstuk” ook die regulasies uitgevaardig kragtens hierdie Wet;
- beteken „tabak” ook substitute.

17. Hierdie Wet heet die Doeanetarief en Aksynsregte- Kort titel. Wysigingswet, 1933.

Eerste Bylae.

WYSIGINGS VAN DIE EERSTE BYLAE TOT DIE „DOEANETARIEF EN AKSYNSRECHTEN WIJZIGINGSWET, 1925,” SOOS GEWYSIG.

Tarief-item.	Artikel.	Minimum-reg. f s. d.	Maximum-reg. £ s. d.	Lande wie se produkte invoerbaar is teen minimum doeanereg-tariewe.
13	Deur verhoging in paragraaf (b) van die minimum- en maximumreg van 2d. per lb. op 3d. per lb. Deur verhoging in paragraaf (c) van die minimum- en maximumreg van 3d. per lb. op 4d. per lb.			

Tariff Item.	Article.	Minimum duty.	Maximum duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
13	By increasing in paragraph (d) the minimum and maximum duty of 4d. per lb. to 5d. per lb.			
15	By increasing in paragraph (d) the maximum duty from 1s. per 100 lb. to 2s. per 100 lb.			
19	By increasing in paragraph (d) the minimum and maximum duty of 3d. per lb. to 3½d. per lb. By deleting paragraph (e) and by inserting the following new paragraph:— “(e) Other: (i) tinned—per lb. (ii) not tinned—per lb.	0 0 1½ 0 0 1½	0 0 3 0 0 2”	{ United Kingdom and Canada.
35	(1) By deleting the words “Peas, beans, lentils and groundnuts:—” and substituting the words “Peas, beans and lentils:—” (a) By deleting the words “, but not including shelled groundnuts”. (b) By deleting the words “, including shelled groundnuts”, and by inserting the following new paragraph:— “(2) Groundnuts:— (a) Dried, unshelled—per 100 lb. (b) Shelled, ground or otherwise prepared—per 100 lb. the existing paragraph (2) becomes paragraph (3).	0 3 0 0 3 9	0 4 9 0 5 6”	
45	By increasing in paragraph (a) the maximum duty from 6d. per lb. to 7½d. per lb., and by increasing in paragraph (b) the maximum duty from 4d. per lb. to 5½d. per lb.			
80	Add after the word “crochet” the words “; and yarns for making carpets and floor rugs”.			
206	By deleting the item and inserting the following new item:— “206 (a) Toilet soap—per 100 lb. or ad valorem (b) Soap powder and extracts—per 100 lb. or ad valorem (c) Other—per 100 lb. or ad valorem	0 4 9 25% whichever be the 0 4 2 25% whichever be the 0 4 9 25% whichever be the	0 4 9 40% duty shall be greater. 0 4 9 25% duty shall be greater. 0 10 0 25% duty shall be greater.”	{ United Kingdom

Tarief-item.	Artikel.	Minimum-reg. £ s. d.	Maximum-reg. £ s. d.	Lande wie se produkte in-voerbaar is teen minimum doeanereg tariewe.
13	Deur verhoging in para-graaf (d) van die mini-mum- en maximumreg van 4d. per lb. op 5d. per lb.			
15	Deur verhoging in para-graaf (d) van die maxi-mumreg van 1s. per 100 lb. op 2s. per 100 lb.			
19	Deur verhoging in para-graaf (d) van die mini-mum- en maximumreg van 3d. per lb. op 3½d. per lb. Deur paragraaf (e) te vervang deur die volgende nuwe paragraaf:— “(e) Ander: (i) in blikke— per lb. (ii) nie in blikke nie per lb.	0 0 1½ 0 0 1½	0 0 3 0 0 2”	{ Verenigde Koninkryk en Kanada.
35	(1) Deur die woorde „Erwten, bonen, linzen en grondnoten:—” te vervang deur „Erwten, bonen en linzen:—” (a) Deur die woorde „maar niet met inbegrip van gedopte grondnoten” te skrap. (b) Deur die woorde „met inbegrip van gedopte grondnoten” te skrap, en deur invoeging van die volgende nuwe paragraaf:— „(2) Grondnoten:— (a) Gedroogd, ongedopt— per 100 lb. (b) Gedopt, gemaald of op andere wijze voorbereid— per 100 lb. die bestaande paragraaf (2) word paragraaf (3).	0 3 0 0 3 9	0 4 9 0 5 6”	
45	Deur verhoging in para-graaf (a) van die maxi-mumreg van 6d. per lb. op 7½d. per lb., en deur verhoging in para-graaf (b) van die maxi-mumreg van 4d. per lb. op 5½d. per lb.			
80	Voeg in na die woord „haken” die woorde „; en draad voor het maken van tapijten en vloerkleden”.			
206	Deur die item te vervang deur die volgende nuwe item:— „206 (a) Toilet zeep— per 100 lb. of ad valorem (b) Zeepoeder en ekstrakten— per 100 lb. of ad valorem (c) Andere— per 100 lb. of ad valorem	0 4 9 25% 0 4 2 25% 0 4 9 25%	0 4 9 40% 0 4 9 25% 0 10 0 25%	{ Verenigde Koninkryk.

Second Schedule.**EXCISE DUTY AND CORRESPONDING SURTAX OR CUSTOMS DUTY.**

	Excise duty.	Surtax or customs duty.
	£ s. d.	£ s. d.
(a) On all cigarette tobacco manufactured in the Union, whether made from tobacco grown or produced therein or from tobacco imported therein, or from a mixture of Union-grown and imported tobaccos, an excise duty for every two ounces net weight or fraction thereof	0 0 1½	Nil
(b) On all cigarette tobacco imported into the Union and delivered for consumption therein a surtax (in addition to the duty payable under customs laws) for every two ounces net weight or fraction thereof	Nil	0 0 1½

Tweede Bylae.**AKSYNSBELASTING EN OOREENSTEMMENDE EKSTRA- OF
DOEANEBELASTING.**

	Aksyns- belasting.	Ekstra- of doeane- belasting.
	£ s. d.	£ s. d.
(a) Op alle sigarettabak in die Unie vervaardig, hetsy vervaardig uit tabak daarin verbou of geproduseer, hetsy vervaardig uit tabak daarin ingevoer, hetsy vervaardig uit 'n mengsel van in die Unie verboude en ingevoerde tabak, 'n aksynsbelasting vir elke twee ons netto-gewig of gedeelte daarvan	0 0 1½	Nil
(b) Op alle sigarettabak in die Unie ingevoer en afgelewer vir verbruik daarin 'n ekstra-belasting (benewens die doeanebelasting betaalbaar ingevolge die wette op doeane), vir elke twee ons netto-gewig of gedeelte daarvan	Nil	0 0 1½

No. 29, 1933.]

ACT

To amend Act No. 36 of 1909 (Transvaal), the South Africa Act, 1909, and Acts No. 36 of 1919, No. 33 of 1922, No. 4 of 1931, No. 49 of 1931 and No. 25 of 1932; to provide for the payment for certain water supplied by the City Council of Pretoria; for the retirement of certain persons employed in institutions for higher education in the Province of the Orange Free State; for the transfer of the administration of Union loan certificates to the Postmaster-General; for the granting of loans to provincial councils; for the payment into revenue account of certain loan account receipts; for the writing-off of moneys owing to the Government by tenant-farmers in certain settlements; for the defrayment and for the validation of the defrayment costs of administration of the South African Shipping Board; and to amend the laws relating to the Land and Agricultural Bank of South Africa.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Amendment of
Act No. 36 of
1909 (Transvaal).

1. (1) The Registration of Businesses Act, 1909, of the Transvaal (Act No. 36 of 1909) is hereby amended—

- (a) by the deletion in section *one* of the definition of the expression "registrar of companies";
- (b) by the repeal of sub-section (3) of section *five*;
- (c) by the repeal of section *six*;
- (d) by the substitution in sub-section (1) of section *seven* for the words "the last two preceding sections" of the words "section *five*";
- (e) by the substitution in sub-section (3) of section *seven* for the words "The registrar of companies" of the words "A licence officer";
- (f) by the deletion in sub-section (4) of section *seven* of the words "or registrar";
- (g) by the substitution in sub-section (5) of section *seven* for the words "the registrar of companies", in both places where they occur, of the words "a licence officer";
- (h) by the substitution in section *ten* for the words "and the registrar of companies shall make entries accordingly in their respective registers" of the words "shall make entries accordingly in his register", and by the substitution in that section for the words "and to the registrar of companies such information as will enable them" of the words "concerned such information as will enable him";
- (i) by the deletion in sub-section (1) of section *sixteen* of the words "and the registrar of companies", in both places where they occur.

(2) This section shall be deemed to have come into operation on the first day of April, 1933.

Amendment of
section 56 of
South Africa Act,
1909, as
amended by
section 1 of Act
No. 51 of 1926.

2. (1) Section *fifty-six* of the South Africa Act, 1909, is hereby amended by the substitution for the word "six" in sub-section (2) of the word "two."

(2) This section shall be deemed to have come into operation on the first day of April, 1933.

Amendment of
Act No. 36 of
1919.

3. The Public Health Act, 1919 (Act No. 36 of 1919), is hereby amended by the insertion—

- (a) in sub-section (1) of section *sixteen*, after the word "Minister", where it occurs for the third time, of the words "subject to the provisions of section *one hundred and thirty-four bis*";
- (b) in sub-section (1) of section *forty-eight*, after the word "section", of the words "and subject to the provisions of section *one hundred and thirty-four bis*";

No. 29, 1933.]

WET

Tot wysiging van Wet No. 36 van 1909 (Transvaal), die Zuid-Afrika Wet, 1909, en Wette No. 36 van 1919, No. 33 van 1922, No. 4 van 1931, No. 49 van 1931 en No. 25 van 1932; en om voorsiening te maak vir die betaling vir seker water verskaf deur die Stadsraad van Pretoria; vir die afdanking van sekere persone diensdoende in hoër onderwysinrigtings in die Provinsie Oranje-Vrystaat; tot oordrag van die beheer van Unieleningsertifikate aan die Posmeester-generaal; om voorsiening te maak vir die verstrekking van lenings aan provinsiale rade; vir storting in die inkomsterekening van leningsrekeningsontvangste; vir afskrywing van gelde verskuldig aan die Regering deur pagboere op sekere nedersettings; vir bestryding en bekragtiging van die bestryding van administrasiekoste van die Suid-Afrikaanse Skeepvaartraad, en tot wysiging van die wette op die Land- en Landboubank van Suid-Afrika.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. (1) Die „Registration of Businesses Act, 1909”, van die Transvaal (Wet No. 36 van 1909) word hiermee gewysig—

Wysiging van
Wet No. 36 van
1909 (Transvaal).

- (a) deur in artikel een die omskrywing van die uitdrukking „registrar of companies” te skrap;
- (b) deur sub-artikel (3) van artikel vyf te herroep;
- (c) deur artikel ses te herroep;
- (d) deur in sub-artikel (1) van artikel sewe die woorde „the last two preceding sections” te vervang deur die woorde „section five”;
- (e) deur in sub-artikel (3) van artikel sewe die woorde „The registrar of companies” te vervang deur die woorde „A licence officer”;
- (f) deur in sub-artikel (4) van artikel sewe die woorde „or registrar” te skrap;
- (g) deur in sub-artikel (5) van artikel sewe die woorde „the registrar of companies”, op albei plekke waar hulle voorkom, te vervang deur die woorde „a licence officer”;
- (h) deur in artikel tien die woorde „and the registrar of companies shall make entries accordingly in their respective registers” te vervang deur die woorde „shall make entries accordingly in his register”, en deur in daardie artikel die woorde „and to the registrar of companies such information as will enable them” te vervang deur die woorde „concerned such information as will enable him”;
- (i) deur in sub-artikel (1) van artikel sestien die woorde „and, the registrar of companies”, op albei plekke waar hulle voorkom, te skrap.

(2) Hierdie artikel word geag in werking te getree het op die eerste dag van April 1933.

2. (1) Artikel ses-en-vyftig van die Zuid-Afrika Wet, 1909, word hiermee gewysig deur in sub-artikel (2) die woord „zes” te vervang deur die woord „twee.”

Wysiging van
artikel 56 van
Zuid-Afrika Wet,
1909, soos
gewysig deur
artikel 1 van
Wet No. 51 van
1926.

(2) Hierdie artikel word geag in werking te getree het op die eerste dag van April 1933.

3. Die „Volksgezondheidswet, 1919” (Wet No. 36 van 1919), word hiermee gewysig—

Wysiging van
Wet No. 36 van
1919.

- (a) deur in sub-artikel (1) van artikel sestien die woorde „met inachtneming van de bepalingen van artikel honderd vier en dertig bis” na die woord „Minister”, waar dit die derde keer voorkom, in te voeg;
- (b) deur in sub-artikel (1) van artikel ag-en-veertig die woorde „en met inachtneming van de bepalingen van artikel honderd vier en dertig bis” na die woord „artikel” in te voeg;

- (c) in sub-section (1) of section *fifty*, after the word "section", where it occurs for the first time, of the words "and subject to the provisions of section *one hundred and thirty-four bis*";
- (d) in section *sixty-six*, after the word "section", of the words "and subject to the provisions of section *one hundred and thirty-four bis*";
- (e) after section *one hundred and thirty-four* of the following new section:

"Limitation of refunds or grants to local authorities. 134*bis*. The total sum which may be paid from the Consolidated Revenue Fund to any local authority during the period of twelve months ending on the thirty-first day of March in any year by way of refunds and grants under the provisions of sections *sixteen*, *forty-eight*, *fifty* and *sixty-six* shall not exceed ten thousand pounds:

Provided that the provisions of this section shall not apply to the refund of capital expenditure out of moneys expressly voted for the purpose by Parliament, and shall not affect any agreement between the Government and a local authority in regard to the expenses of maintenance and management of an institution—

- (a) established, maintained or assisted by the Minister under paragraph (e) of sub-section (1) of section *fifty*; or
- (b) used for the quarantining, isolation or treatment of persons from ships, except in so far as such expenses are incurred in the quarantining, isolation or treatment of any person for whose quarantining, isolation or treatment such local authority is liable under this Act".

Amendment of Act No. 33 of 1922.

4. (1) The Defence Endowment Property and Account Act, 1922 (Act No. 33 of 1922), is hereby amended—

- (a) by the substitution for section *four* of the following new section:

"Disposal of proceeds of endowment property.

4. (1) The purchase price of any endowment property sold, the interest on the unpaid balance of any such purchase price and the rent of any endowment property let shall, when received, be paid into the Consolidated Revenue Fund, shall be dealt with in accordance with the Exchequer and Audit Act, 1911 (Act No. 21 of 1911), and shall be applied to the construction of permanent defence works and buildings in such sums as Parliament may from time to time appropriate for that purpose.

(2) The Secretary for Defence shall keep an account which shall show—

- (a) the moneys paid into the Consolidated Revenue Fund in accordance with the provisions of sub-section (1); and
- (b) the value as determined under sub-section (3) of section *three* of endowment property appropriated or reserved under paragraph (a) of sub-section (2) of section *three*"; and

- (b) by the repeal of section *five*.

(2) This section shall be deemed to have come into operation on the first day of April, 1933.

Amendment of Act No. 4 of 1931, as amended by section 13 of Act No. 25 of 1932.

5. The Farmers' Special Relief Act, 1931 (Act No. 4 of 1931), is hereby amended—

- (a) by the insertion in sub-section (1) of section *two* after the word "therefor" of the words "on or";
- (b) by the addition at the end of section *three* of the following new sub-section:

"(6) The managing director may make the granting of an extension of the period of repayment of any loan, or the variation of the instalments in which such repayment shall be made, conditional upon the furnishing of additional security by way of a mortgage of immovable property or of a hypothec of movable property; and the provisions of this Act shall apply to such additional security";

- (c) deur in sub-artikel (1) van artikel *vyftig* die woorde „en met inachtneming van de bepalingen van artikel *honderd vier en dertig bis*” na die woord „artikel”, waar dit die eerste keer voorkom, in te voeg;
- (d) deur in artikel *ses-en-sestig* die woorde „en met inachtneming van de bepalingen van artikel *honderd vier en dertig bis*” na die woord „artikel” in te voeg;
- (e) deur die volgende nuwe artikel na artikel *honderd vier-en-dertig* in te voeg:—

„Beperking van terugbetalingen en subsidies.

134bis. Het totaalbedrag dat uit het Gekonsolideerd Inkomstefonds aan een plaatselijke autoriteit gedurende het tijdperk van twaalf maanden eindigende op de een en dertigste dag van Maart in enig jaar als terugbetalingen en subsidies krachtens de bepalingen van artikels *zestien*, *acht en veertig*, *vyftig* en *zes en zestig* betaald kan worden gaat niet tien duizend pond te boven:

Met dien verstande dat de bepalingen van dit artikel niet van toepassing zijn op het terugbetalen uit gelden door het Parlement bepaaldelijk daartoe beschikbaar gesteld, van kapitaaluitgaven, en geen inbreuk maken op enige overeenkomst tussen de Regering en een plaatselijke autoriteit met betrekking tot de kosten van het onderhoud en het beheer van een inrichting—

- (a) die gesticht is of in stand gehouden wordt, of waaraan hulp verleend wordt, door de Minister krachtens paragraaf (e) van sub-artikel (1) van artikel *vyftig*; of
- (b) die gebruikt wordt voor het in kwarantaine plaatsen of de afzondering of behandeling van personen die uit schepen komen, behalve de kosten van het in kwarantaine plaatsen of de afzondering of behandeling van een persoon voor wiens in kwarantaine-plaatsing, afzondering of behandeling de plaatselijke autoriteit ingevolge deze Wet aansprakelijk is”.

- 4. (1) Die „Verdediging Begiftigings Eigendom en Rekening Wet, 1922” (Wet No. 33 van 1922), word hiermee gewysig— Wysiging van Wet No. 33 van 1922.
- (a) deur artikel *vier* te vervang deur die volgende nuwe artikel:—

„Beschikking over opbrengst van begiftigings eigendom.

4. (1) De verkoopprijs van verkochte begiftigings eigendom, de rente op het verschuldigde deel van zodanige verkoopprijs en het huurgeld van verhuurde begiftigings eigendom worden, na ontvangst daarvan, in het Gekonsolideerde Inkomstefonds gestort, en worden overeenkomstig de Financiewet, 1911 (Wet No. 21 van 1911), behandeld, en worden in zulke geldsommen als het Parlement van tijd tot tijd daartoe moge beschikbaar stellen, voor het oprichten van permanente verdedigingswerken en gebouwen aangewend.

(2) De Sekretaris van Verdediging houdt een rekening die aanduiden moet—

- (a) de gelden die overeenkomstig sub-artikel (1) in het Gekonsolideerd Inkomstefonds gestort zijn; en
- (b) de waarde van begiftigings eigendom aangewend of gereserveerd volgens paragraaf (a) van sub-artikel (2) van artikel *drie*, zoals bepaald overeenkomstig sub-artikel (3) van dat artikel” en

(b) deur artikel *vyf* te herroep.

- (2) Hierdie artikel word geag in werking te getree het op die eerste dag van April 1933.

- 5. Die Wet tot Speciale Onderstand aan Boere, 1931 (Wet No. 4 van 1931), word hiermee gewysig— Wysiging van Wet No. 4 van 1931, soas gewysig deur artikel 13 van Wet No. 25 van 1932.

- (a) deur in sub-artikel (1) van artikel *twee* die woorde „op of” na die woord „wat”, waar dit die tweede keer voorkom, in te voeg;
- (b) deur aan die end van artikel *drie* die volgende nuwe sub-artikel by te voeg:—

„(6) Die besturende direkteur kan die verlenging van die tydperk van terugbetaling van ’n lening, of die verandering van die paalemente waarin die terugbetaling moet geskied, onderhewig maak aan die verskaffing van verdere sekuriteit in die vorm van ’n verband op onroerende goed of ’n hipoteek op roerende goed; en die bepalinge van hierdie Wet is van toepassing op sodanige verdere sekuriteit”;

- (c) by the insertion after section *ten* of the following new sections :

"Substitution of movable property for immovable property as security, and *vice versa*. 10*bis*. The managing director may at any time, on such conditions as he thinks fit to impose, by writing under his hand, accept in substitution for any immovable property mortgaged in terms of section *six* any movable property to be hypothecated in terms of section *seven*, and *vice versa*."

Transfer of security subject to mortgage bond or hypothec. 10*ter*. Any immovable property mortgaged or movable property hypothecated in terms of this Act may, with the written consent of the managing director, be transferred to any other person subject to the mortgage or hypothec with which it is burdened; and upon such transfer being effected, the provisions of this Act shall apply to the property transferred and to the person to whom it is transferred, and he shall be liable to repay the unpaid balance of the loan with interest in the same way, and subject to the same conditions, as if it had originally been granted to him";

- (d) by the insertion after section *twelve* of the following new section :

"Buying in of property mortgaged or hypothecated. 12*bis*. (1) The managing director may, on behalf of the State, buy in any immovable or movable property mortgaged or hypothecated under this Act."

(2) The managing director shall, as soon as a reasonable price is obtainable therefor on reasonable terms, sell, on behalf of the State, any immovable or movable property bought by him in terms of sub-section (1) at such a price and on such conditions as he may deem expedient.

(3) The managing director may allow the purchase price or any portion thereof to be secured by mortgage bond or hypothec in manner laid down by this Act; and upon such security being given, the purchase price or portion thereof so secured shall be deemed to be a loan granted under this Act, and the immovable or movable property so mortgaged or hypothecated shall be deemed to be property mortgaged or hypothecated under this Act."

Amendment of section 6 of Act No. 49 of 1931, as amended by section 15 of Act No. 25 of 1932.

6. (1) Sub-section (1) of section *six* of the Exports Subsidies Act, 1931 (Act No. 49 of 1931), is hereby amended—

(a) by the substitution for the words "two years" of the words "three years"; and

(b) by the addition at the end of the said sub-section of the following new paragraph :

"(f) in the case of wool and mohair the Minister may, if he thinks fit, fix the subsidy at a sum not exceeding one penny per pound".

- (2) This section shall be deemed to have come into operation on the thirty-first day of January, 1933.

Amendment of Act No. 25 of 1932.

7. (1) The Financial Adjustments Act, 1932 (Act No. 25 of 1932), is hereby amended by the substitution for section *twenty-two* thereof of the following new section :

"Deposit within exchequer account of all fines and bail moneys relating to vehicles and payment thereof or part thereof to certain local authorities. 22. (1) Notwithstanding any provision in any other law (whether general, special or private) all traffic fines shall, when recovered, be paid to the Commissioner for Inland Revenue for deposit in the exchequer account."

(2) As soon as may be after the first day of April in every year the Commissioner for Inland Revenue shall pay as a drawback to every local authority in any province at its request so much of all traffic fines recovered during the period of one year ended the preceding thirty-first day of March in respect of offences committed within the area of jurisdiction of that local authority as is stated in a certificate signed by the Minister of Justice to be the amount estimated by the said Minister to have been beneficially expended during the said period of one year or to be required for future necessary expenditure of such local authority in connection with the control, within its area

(c) deur invoeging na artikel *tien* van die volgende nuwe artikels :—

„Vervanging van onroerende goed deur roerende goed en omgekeerd. 10bis. Die besturende direkteur kan te eniger tyd, op sodanige voorwaardes as wat hy wenslik ag om te stel, by 'n deur hom ondertekende geskrif roerende goed wat kragtens artikel *sewe* verpand word aanneem in plaas van kragtens artikel *ses* met verband beswaarde onroerende goed, en *vice versa*.

Oordrag van borggestelde goed, onderhewig aan verband of hipoteek. 10ter. Onroerende goed wat kragtens hierdie Wet met verband beswaar is of roerende goed wat kragtens hierdie Wet verpand is kan, met toestemming in geskrif van die besturende direkteur, aan 'n ander persoon oorgedra word, onderworpe aan die verband of hipoteek waarmee dit belas is ; en wanneer 'n sodanige oordrag tot stand gebring is, is die bepalings van hierdie Wet op die oorgedrae eiendom en op die persoon aan wie dit oorgedra is van toepassing, en is hy verplig om die verskuldigde balans van die lening, met rente, op dieselfde wyse, en onderhewig aan dieselfde voorwaardes, terug te betaal, asof die lening oorspronklik aan hom verstrekkend is” ;

(d) deur invoeging na artikel *twaalf* van die volgende nuwe artikel :—

„Aankoop van goed wat met verband of hipoteek belas is. 12bis (1) Die besturende direkteur kan namens die Staat onroerende of roerende goed wat kragtens hierdie Wet met verband of hipoteek belas is aankoop.

(2) Die besturende direkteur moet, sodra 'n redelike prys daarvoor verkrygbaar is op redelike voorwaardes, namens die Staat alle onroerende of roerende goed wat deur hom kragtens sub-artikel (1) aangekoop is verkoop teen 'n prys en op voorwaardes wat hy raadsaam ag.

(3) Die besturende direkteur kan toelaat dat die koopprys of 'n deel daarvan op die deur hierdie Wet voorgeskrywe wyse verseker word deur verband of hipoteek ; en wanneer sekuriteit aldus gestel is, word die koopprys of die deel daarvan wat aldus verseker is geag 'n lening te wees kragtens hierdie Wet verleen, en die onroerende of roerende goed met verband of hipoteek aldus belas word geag goed te wees wat kragtens hierdie Wet met verband of hipoteek belas is”.

6. (1) Sub-artikel (1) van die Uitvoersubsidies-Wet, 1931 (Wet No. 49 van 1931), word hiermee gewysig—

Wysiging van artikel 6 van Wet No. 49 van 1931, soos gewysig deur artikel 15 van Wet No. 25 van 1932.

(a) deur die woorde „twee jaar” te vervang deur die woorde „drie jaar” ; en

(b) deur die volgende nuwe paragraaf aan die end van bedoelde sub-artikel by te voeg :—

„(f) dat die Minister, as hy dit wenslik ag, die subsidie op wol en bokhaar op 'n bedrag van hoogstens een pennie per pond kan vasstel”.

(2) Hierdie artikel word geag in werking te getree het op die een-en-dertigste dag van Januarie 1933.

7. (1) Die Finansiële Reëlingswet, 1932 (Wet No. 25 van 1932), word hiermee gewysig deur artikel *twee-en-twintig* daarvan te vervang deur die volgende nuwe artikel :—

Wysiging van Wet No. 25 van 1932.

„Alle boetes en borgtog-gelde in verband met voertuie word aan die Kommissaris van Binnelandse Staatsinkomste inbetaal en geheel of gedeeltelik aan sekere plaaslike besture oorbetaal. 22. (1) Nieteenstaande die bepalings van enige ander wet (hetsy dit 'n algemene, spesiale of private wet is) moet alle geïnde verkeersboetes aan die Kommissaris van Binnelandse Staatsinkomste inbetaal word om in die Skatkisrekening gestort te word.

(2) So spoedig doenlik na die eerste dag van April in elke jaar moet die Kommissaris van Binnelandse Staatsinkomste aan elke plaaslike bestuur in een of ander provinsie op sy versoek soveel van alle verkeersboetes wat geïnd is gedurende die tydperk van een jaar wat op die voorafgaande een-en-dertigste dag van Maart geëindig het weens misdrywe, in die gebied van bedoelde plaaslike bestuur begaan, as 'n teruggetrokke som uitbetaal, as wat in 'n sertifikaat deur die Minister van Justisie onderteken verklaar word die bedrag te wees wat volgens bedoelde Minister se beraming gedurende bedoelde tydperk van een jaar deur bedoelde plaaslike bestuur nuttig bestee is of benodig is vir noodsaaklike toekomstige uitgawe in verband met kontrolering, in sy gebied, van die verkeer

of jurisdiction, of the movement of vehicles and pedestrians, the parking of vehicles and the prevention of the driving of vehicles in a reckless or negligent manner or at a speed or in a manner which is dangerous to the public or at a speed in excess of that permitted by law.

(3) As soon as may be after the first day of April in every year the Commissioner for Inland Revenue shall pay as a drawback into the provincial revenue fund of any province so much of all traffic fines recovered during the period of one year ended the preceding thirty-first day of March in respect of offences committed within the province concerned as is not required to make up the sums to be paid to local authorities in that province in terms of sub-section (2): Provided that the sum so paid as a drawback into such fund shall not exceed either—

(a) the aggregate of all traffic fines recovered during the said period of one year which would, in terms of any law, whether passed before or after the commencement of this Act, have been paid into such fund if this Act had not been passed; or

(b) the aggregate of all traffic fines which were actually paid into such fund during the year which ended on the thirty-first day of March, 1932.

(4) In this section—

“local authority” means a city council (except the City Council of Pietermaritzburg and the City Council of Durban), a town council, a village council, a village management board or a local board;

“traffic fines” means fines imposed and moneys estreated as bail in respect of any offences (other than offences at common law or offences under the Motor Carrier Transportation Act, 1930 (Act No. 39 of 1930)), relating to any vehicles whatsoever or to traffic of whatever nature (other than aerial or water-borne traffic) committed within the area of jurisdiction of a local authority”.

(2) This section shall be deemed to have come into operation on the thirtieth day of May, 1932.

Payment for water taken or supplied under Ordinance No. 34 of 1905 (Transvaal).

8. (1) Notwithstanding anything to the contrary contained in sections *two* and *six* of the Pretoria and Military Water Supply Ordinance, 1905, of the Transvaal (Ordinance No. 34 of 1905), the Treasury (as defined in section *twenty-one*) may, in its discretion, pay to the City Council of Pretoria from moneys appropriated by Parliament the sum of one shilling for every thousand gallons of water taken or supplied and delivered in accordance with the provisions of those sections.

(2) This section shall be deemed to have come into operation on the first day of April, 1933.

Age of retirement of certain persons employed in institutions for higher education in the Orange Free State.

9. Notwithstanding anything in section *one hundred and forty-four* of the South Africa Act, 1909, or in section *twelve* of the Financial Adjustments Act, 1925 (Act No. 43 of 1925), or in any other law contained, every person who prior to the thirty-first day of May, 1910, was in the employ of the Government of the Orange River Colony, and who prior to the date as from which the administration and the power to make regulations for the management and control of any institution or service in the Province of the Orange Free State were, in terms of the latter section, deemed to have been or to be vested in the Minister of Education, was employed in such institution or service, and who has attained the age of sixty years (or, in the case of a woman, who has attained the age of fifty years), shall have the right to retire and shall be required to retire unless the Minister of Education determines that it is desirable in the public interest to retain him in his post beyond that age; and in that event such a person may from time to time be retained in his post for further periods (not exceeding one year at a time).

Transfer of administration of Union loan certificates to Postmaster-General.

10. (1) Notwithstanding anything contained in the General Loans Further Amendment Act, 1919 (Act No. 20 of 1919), as amended by section *ten* of the Financial Adjustments Act, 1921 (Act No. 38 of 1921), the control, management, issue and repayment of Union loan certificates issued on or after the first day of June, 1932, shall be vested in and entrusted

van voertuie en voetgangers, die staan van voertuie en die voorkoming van ry met voertuie op 'n roekelose of nalatige wyse of met 'n snelheid of op 'n wyse wat vir die publiek gevaarlik is of met 'n groter snelheid as wat regtens veroorloof is.

(3) So spoedig doenlik na die eerste dag van April in elke jaar moet die Kommissaris van Binnelandse Staatsinkomste in die provinsiale inkomstefonds van elke provinsie as 'n teruggetrokke som soveel van alle verkeersboetes wat geïns is gedurende die tydperk van een jaar wat op die voorafgaande een-en-dertigste dag van Maart geëindig het weens misdrywe, in die betrokke provinsie begaan, as wat nie benodig is nie om die somme vol te maak wat volgens sub-artikel (2) aan die plaaslike bestuure in daardie provinsie betaal moet word: Met dien verstande dat die aldus as 'n teruggetrokke som in bedoelde fonds gestorte bedrag nie meer mag beloop nie as of—

(a) alle verkeersboetes tesame gedurende bedoelde tydperk van een jaar, geïns wat volgens een of ander regsbeplanning, hetsy ingevoer voor of na die inwerkingtreding van hierdie Wet, in bedoelde fonds gestort sou geword het as hierdie Wet nie ingevoer was nie; of

(b) alle verkeersboetes tesame wat gedurende die jaar wat op die een-en-dertigste dag van Maart 1932 geëindig het werklik in daardie fonds gestort is.

(4) In hierdie artikel beteken—

„plaaslike bestuur”, 'n stadsraad (buiten die stadsraad van Pietermaritzburg of die stadsraad van Durban), 'n dorpsraad, 'n dorpsbestuursraad of 'n plaaslike raad;

„verkeersboetes”, opgelegde boetes en verbeurdverklarde borgtog-gelde in verband met alle misdrywe (buiten gemeenregtelike misdrywe of misdrywe volgens die Motortransportwet, 1930 (Wet No. 39 van 1930)), met betrekking tot watter voertuie ook al of verkeer van watter aard ook al (buiten lug- of waterverkeer) begaan in die gebied van 'n plaaslike bestuur’.

(2) Hierdie artikel word geag in werking te getree het op die dertigste dag van Mei 1932.

8. (1) Ondanks enige andersluidende bepalings in artikels twee en ses van die „Pretoria and Military Water Supply Ordinance, 1905”, van die Transvaal (Ordonnansie No. 34 van 1905), kan die Tesourie (soas in artikel een-en-twintig omskrywe) na goeddunke, aan die Stadsraad van Pretoria, uit deur die Parlement beskikbaar gestelde gelde, die bedrag van een sjieling betaal vir elke duisend gelling water geneem of verskaf en gelewer ooreenkomstig die bepalings van daardie artikels.

Betaling vir water geneem of verskaf ingevolge Ordonnansie No. 34 van 1905 (Transvaal).

(2) Hierdie artikel word geag in werking te getree het op die eerste dag van April 1933.

9. Ondanks die bepalings van artikel honderd vier-en-veertig van die Zuid-Afrika Wet, 1909, of van artikel twaalf van die „Finansiële Regelings Wet, 1925” (Wet No. 43 van 1925) of van enige ander wet het elke persoon wat, voor die een-en-dertigste dag van Mei 1910 in die diens van die Regering van die Oranjerivier-Kolonie was, en wat voor die dag vanaf welke die bestuur en die bevoegdheid om regulasies te maak vir die beheer van en kontrole oor 'n inrigting of diens in die provinsie Oranje-Vrystaat ingevolge laasgenoemde artikel geag was by die Minister van Onderwys te berus, diens gedoen het by so 'n inrigting of diens, en wat die ouderdom van sestig jaar bereik het (of, in die geval van 'n vrou, wat die ouderdom van vyftig jaar bereik het) die reg om af te tree en is verplig om af te tree, tensy die Minister van Onderwys besluit dat dit in die publieke belang wenslik is om hom bo daardie ouderdom in sy betrekking aan te hou; en in so 'n geval kan so 'n persoon van tyd tot tyd vir verdere tydvakke (elke tydvak nie langer synde as een jaar) in sy betrekking aangehou word.

Aftredingsonderdom van sekere persone in diens by inrigtings van hoër onderwys in die Oranje-Vrystaat.

10. (1) Ondanks die bepalings van die „Algemene Leningen Verdere Wijzigingswet, 1919” (Wet No. 20 van 1919), soas gewysig deur artikel tien van die „Finansiële Regelings Wet, 1921” (Wet No. 38 van 1921), berus die beheer, bestuur, uitgifte en terugbetaling van Unieleningsertifikate uitgegee op en na die eerste dag van Junie 1932 by die Posmeester-

Beheer van Unieleningsertifikate oorgedra aan Posmeester-generaal.

to the Postmaster-General, subject to the conditions of issue prescribed by or under Act No. 20 of 1919, as so amended.

(2) The proceeds of Union loan certificates issued on or after the first day of June, 1932, shall be payable to the Postmaster-General, who shall deal with them as "deposits" for the purposes of the Public Debt Commissioners Act, 1911 (Act No. 18 of 1911).

(3) The provisions of section *seventy-three* of the Post Office Administration and Shipping Combinations Discouragement Act, 1911 (Act No. 10 of 1911), shall *mutatis mutandis* apply to all Union loan certificates issued under the provisions of this section.

Loans to provincial councils to meet deficits.

11. (1) The Treasury (as defined in section *twenty-one*) is hereby authorized to make loans, out of moneys appropriated by Parliament for the purpose, to provincial councils to meet deficits in their provincial revenue funds.

(2) The money lent in terms of sub-section (1) shall be repaid in equal half-yearly instalments within a period of ten years, and shall bear interest at such rate as may be determined by the Treasury (as defined in section *twenty-one*) payable half-yearly in arrear.

Certain loan account receipts to be paid into revenue account.

12. Notwithstanding the provisions of section *three* of the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917), a sum of one million nine hundred thousand pounds of the receipts specified in paragraph (d) of that section shall be paid into the revenue account during the financial year ending on the thirty-first day of March, 1934.

Writing off of sums due by tenant-farmers on settlements Sanddrift and Uitval, Pretoria district.

13. Notwithstanding anything to the contrary contained in any law, the sums of twenty-nine thousand six hundred and two pounds thirteen shillings and seven pence and ten thousand four hundred and thirteen pounds eighteen shillings and six pence, being, respectively, the balances of advances outstanding and due by tenant-farmers on the settlements of Sanddrift and Uitval, in the area of Hartbeestpoort, in the district of Pretoria, at the thirty-first March, 1932, shall be written off as irrecoverable.

Cost of administration of South African Shipping Board to be defrayed from the Railway and Harbour Fund.

14. (1) All costs of administration of the South African Shipping Board established by section *one* of the Shipping Board Act, 1929 (Act No. 20 of 1929), shall be defrayed from the Railway and Harbour Fund.

(2) The defrayment of any such costs from that fund prior to the commencement of this Act is hereby validated.

Repeal of sub-section (3) of section 22 of Act No. 18 of 1912.

15. Sub-section (3) of section *twenty-two* of the Land Bank Act, 1912 (Act No. 18 of 1912), is hereby repealed.

Amendment of section 14 of Act No. 36 of 1921.

16. Section *fourteen* of the Land Bank Further Amendment Act, 1921 (Act No. 36 of 1921), is hereby amended by the substitution in sub-section (3) for the words "at the rate of five per cent. per annum" of the words "at a rate to be determined by the board".

Advances by the Land Bank for the purpose of combating soil erosion.

17. (1) The central board of the Land and Agricultural Bank of South Africa may, on such conditions as it may deem fit, and at a rate of interest to be determined by it, make an advance to an owner (as defined in the Fencing Act, 1912 (Act No. 17 of 1912)), of a holding (as defined in that Act) for the purpose of combating soil erosion on such holding: Provided that—

(a) application therefor shall be made in the form prescribed by the board;

(b) the amount advanced to any owner shall not exceed two hundred and fifty pounds;

(c) the advance shall be repayable within such period not exceeding thirty years and by such instalments as the board may determine; and

(d) no such advance shall be made unless the holder of any existing mortgage or charge on such holding consents in writing to the making of the advance.

(2) The provisions of the Dipping Tanks (Advances) Act, 1911 (Act No. 20 of 1911), and of section *six* of the Land Bank Acts Further Amendment Act, 1924 (Act No. 32 of 1924), shall, *mutatis mutandis*, apply to advances made under this section.

generaal, en word die beheer, bestuur, uitgifte en terugbetaling daarvan aan hom opgedra, onderhewig aan die voorwaardes van uitgifte voorgeskrywe deur of kragtens Wet No. 20 van 1919, soas aldus gewysig.

(2) Die opbrings van Unieleningsertifikate uitgegee op of na die eerste dag van Junie 1932 word aan die Posmeester-generaal betaal, en dié behandel dit as „deposito's” by toepassing van die „Openbare Schuld Kommissarissen Wet, 1911” (Wet No. 18 van 1911).

(3) Die bepalings van artikel *drie-en-sewentig* van die „Post Administratie en Scheepvaart-kombinaties Verhinderings Wet, 1911” (Wet No. 10 van 1911), is *mutatis mutandis* van toepassing op alle Unieleningsertifikate uitgegee kragtens die bepalings van hierdie artikel.

11. (1) Die Tesourie (soas in artikel *een-en-twintig* omskrywe) word hiermee gemagtig om uit gelde, deur die Parlement daarvoor beskikbaar gestel, lenings toe te staan aan provinsiale rade tot dekking van tekorte in hulle provinsiale inkomstefondse. Lenings aan provinsiale rade tot dekking van tekorte.

(2) Die kragtens sub-artikel (1) geleende geld moet binne 'n tydperk van tien jaar in gelyke halfjaarlikse paalemente terugbetaal word en dra rente teen 'n koers deur die Tesourie (soas in artikel *een-en-twintig* omskrywe) vas te stel, na verloop van elke half-jaar te betaal.

12. Ondanks die bepalings van artikel *drie* van die „Algemene Leningen Konsolidatie en Wijzigings Wet, 1917” (Wet No. 22 van 1917), word 'n bedrag van een-miljoen nege-honderd-uisend pond van die in paragraaf (d) van bedoelde artikel vermelde ontvangste gedurende die finansiële jaar eindigende die een-en-dertigste dag van Maart 1934 in die inkomsterekening gestort. Sekere gelde ontvang ter stywing van leningsrekening in inkomsterekening te stort.

13. Ondanks enige andersluidende wetsbepaling word die bedrae van neën-en-twintigduisend seshonderd-en-twee pond dertien sjielings en sewe pennies en tienduuisend vierhonderd-endertien pond agtien sjielings en ses pennies, synde respektieflik die balanse verskuldig en betaalbaar op die een-en-dertigste dag van Maart 1932 deur pagboere van die nedersettings Sanddrift en Uitval, in die wyk Hartebeestpoort, in die distrik Pretoria, afgeskrywe as synde oninbaar. Afskrywing van bedrae verskuldig deur pagboere op nedersettings Sanddrift en Uitval, distrik Pretoria.

14. (1) Alle administrasiekoste van die Suid-Afrikaanse Skeepvaartraad gestig deur artikel *een* van die Skeepvaartraad Wet, 1929 (Wet No. 20 van 1929), word bestry uit die Spoorweg-en Hawefonds. Administrasiekoste van die Suid-Afrikaanse Skeepvaartraad te bestry uit die Spoorweg-en Hawefonds.

(2) Die bestryding van sodanige koste uit bedoelde fonds voor die inwerkingtreding van hierdie Wet word hiermee bekragtig.

15. Sub-artikel (3) van artikel *twee-en-twintig* van die „Landbank Wet, 1912” (Wet No. 18 van 1912), word hiermee herroep. Herroeping van sub-artikel (3) van artikel 22 van Wet No. 18 van 1912.

16. Artikel *veertien* van die „Landbank Wet Verdere Wijzigingswet, 1921” (Wet No. 36 van 1921), word hiermee gewysig deur in sub-artikel (3) die woorde „tegen vijf percent per jaar” te vervang deur die woorde „tegen een rentevoet door de raad vast te stellen”. Wysiging van artikel 14 van Wet No. 36 van 1921.

17. (1) Die sentrale raad van die Land- en Landboubank van Suid-Afrika kan, op voorwaardes wat die raad wenslik mog ag, en teen 'n rentekoers deur die raad vas te stel, 'n voorskot verstrek aan 'n eienaar (soas in die Omheiningswet, 1912, Wet No. 17 van 1912, omskrywe) van 'n besitting (soas in genoemde Wet omskrywe) om grondwegspoeling op bedoelde besitting te bestry: Met dien verstande dat— Verstreking van voorskotte deur die Landbank ter bestryding van grondwegspoeling.

(a) aanvraag daarom gedoen word in die vorm deur die raad voor te skrywe;

(b) die bedrag van die voorskot aan 'n eienaar nie tweehonderd-en-veertig pond te bowe gaan nie;

(c) die voorskot terugbetaalbaar is binne 'n tydperk van hoogstens dertig jaar deur die raad vas te stel en in paalemente deur die raad vas te stel; en

(d) geen sodanige voorskot verstrekk word, tensy die houer van enige bestaande verband op of beswaring van die besitting in geskrif toestem tot die verstreking van die voorskot.

(2) Die bepalings van die „Dipbakken (Voorschotten) Wet, 1911” (Wet No. 20 van 1911), en van artikel *ses* van die „Landbank Wetten Verdere Wijzigingswet, 1924” (Wet No. 32 van 1924), is *mutatis mutandis* van toepassing op voorskotte kragtens hierdie artikel verstrekk.

Extension of periods for which advances were granted by Land Bank, and suspension of capital redemption of advances made by Land Bank.

18. (1) Notwithstanding anything contained in the Land Bank Act, 1912 (Act No. 18 of 1912), or in any other law, the central board of the Land and Agricultural Bank of South Africa may at any time in respect of any advance made by it under any law, whether made to any person and secured by bond or charge on land or to any co-operative society or company, extend the period of such advance by such further period as it may deem fit, or suspend the capital redemption of such advances during such period as it may deem fit, or so extend the period of such advance and also so suspend the capital redemption thereof; and if necessary recalculate the prescribed instalments: Provided that such period or periods by which the period of the advance has been extended, or during which the capital redemption of the advance has been suspended, together with the period for which the advance was granted, shall not in the aggregate exceed thirty years.

(2) It shall not be necessary to cause any such extension of the period of the advance or any such suspension of capital redemption to be recorded in a deeds registry; but the debtor shall be liable to repay the advance to the bank in terms of such extension or suspension, and the preference conferred by any bond or charge on land whereby the advance is secured shall continue to be available to the bank in respect of the amount of the advance outstanding and the interest thereon.

Consolidation of existing advances made by Land Bank.

19. (1) Notwithstanding anything contained in the Land Bank Act, 1912 (Act No. 18 of 1912), or any amendment thereof, the central board of the Land and Agricultural Bank of South Africa may, on such conditions as it may deem fit, make an advance for the purpose of consolidating debts owing to the said bank in respect of advances made by the said bank under any law and secured by a bond or charge upon land, including accrued interest thereon and costs, notwithstanding that the amount of such advance may in relation to the value of the land upon which it is secured, exceed the limits prescribed by section *twenty-three* of the said Act.

(2) The registrar in charge of any deeds registry in which is registered any mortgage bond or in which is recorded any charge whereby is secured any one or more of the debts for the consolidation of which any such advance has been made shall, on production to him of a statement signed by the general manager of the said bank, or an officer authorized thereto by him, and by the debtor, setting forth the amount of such advance and the conditions thereof, cause a note to be made in terms of such statement on every such bond and on every document in which is recorded any such charge; and such registrar shall cause such statement to be filed in the said registry. The said registrar shall transmit forthwith to the bank a certified copy of the note so made.

No charge, fee of office or stamp duty shall be payable in respect of such statement or note.

(3) The making of such note shall have the effect of creating in favour of the said bank, in security of the advance so made an hypothec over the land which at the date when such note was made was mortgaged or charged in security of the debts consolidated; and such hypothec shall rank prior to every mortgage bond, hypothec or charge upon the land when such note was made.

(4) All the provisions of the Land Bank Act, 1912 (Act No. 18 of 1912), and any amendment thereof, applicable to mortgage of land, shall, subject to the provisions of this section, apply to advances made under this section for the purpose of consolidating debts secured by mortgages of land and to the recovery of such advances; and all the provisions of the Dipping Tanks (Advances) Act, 1911 (Act No. 20 of 1911), the Fencing Act, 1912 (Act No. 17 of 1912), section *sixteen* of the Land Bank Act Further Amendment Act, 1921 (Act No. 36 of 1921), and sections *six* and *nine* of the Land Bank Acts Further Amendment Act, 1924 (Act No. 32 of 1924), and any amendment of the said provisions, applicable to advances for dipping tanks, fencing, silos and water supply,

18. (1) Ondanks die bepaling van die „Landbank Wet, 1912” (Wet No. 18 van 1912), of enige ander regsbeplating, kan die sentrale raad van die Land- en Landboubank van Suid-Afrika te eniger tyd, ten opsigte van enige voorskot deur hom kragtens enige wet verstrekk, hetsy aan ’n persoon verstrekk en verseker deur ’n verband op of ’n beswaring van grond, hetsy aan ’n koöperatiewe vereniging of maatskappy verstrekk, die tydperk waarvoor so ’n voorskot verstrekk is verleng met ’n verdere tydperk wat die raad wenslik ag, of die kapitaalaflossing van so ’n voorskot gedurende ’n tydperk wat die raad wenslik ag opskort, of die tydperk waarvoor so ’n voorskot verstrekk is aldus verleng en ook die kapitaalaflossing daarvan aldus opskort, en as dit nodig is die voorgeskrewe paaielemente opnuut bereken: Met dien verstande dat so ’n tydperk of sulke tydperke waarmee die tydperk waarvoor die voorskot verstrekk is, of gedurende welke die kapitaalaflossing van die voorskot opgeskort is, tesame met die tydperk waarvoor die voorskot toegestaan is nie dertig jaar te bowe gaan nie.

Verlenging van tydperke waarvoor voorskotte deur Landbank toegestaan is, en opskorting van kapitaalaflossing van voorskotte verstrekk deur Landbank.

(2) Dit is nie nodig om so ’n verlenging van die tydperk waarvoor die voorskot verstrekk is of so ’n opskorting van kapitaalaflossing in ’n registrasie kantoor te doen aantekene nie; maar die skuldenaar is verplig om die voorskot aan die bank ooreenkomstig so ’n verlenging of opskorting terug te betaal, en die bevoorregting verleen deur ’n verband op of beswaring van grond waardeur die voorskot verseker is bly bestaan ter beskikking van die bank ten opsigte van die verskuldigde balans van die voorskot en die rente daarop.

19. (1) Ondanks die bepaling van die „Landbank Wet, 1912” (Wet No. 18 van 1912), of ’n wysiging daarvan, kan die sentrale raad van die Land- en Landboubank van Suid-Afrika, op voorwaardes wat die raad mog wenslik ag, ’n voorskot verstrekk, om skulde, wat aan genoemde bank verskuldig is ten opsigte van voorskotte deur die bank kragtens wetsbeplating verstrekk en verseker deur verband op of beswaring van grond tesame met daarop verskuldigde rente en koste, te konsolideer, al gaan die bedrag van bedoelde voorskot, met betrekking tot die waarde van die grond waarop dit verseker is, die deur artikel *drie-en-twintig* van vermelde Wet voorgeskrewe perke te bowe.

Konsolidering van bestaande voorskotte verstrekk deur Landbank.

(2) Wanneer by die registrateur van aktes wat belas is met die bestuur van ’n registrasiekantoor waarin ’n verband geregistreer is, of waarin ’n beswaring aangeteken is, waardeur een of meer van die skulde verseker is, ter konsolidering waarvan so ’n voorskot verstrekk is ’n verklaring ingedien word, onderteken deur die algemene bestuurder van bedoelde bank, of deur ’n daartoe deur hom gemagtigde amptenaar, en deur die skuldenaar, vermeldende die bedrag van die voorskot en die voorwaardes daarvan, moet die registrateur ’n aantekening ooreenkomstig die inhoud van die verklaring laat maak op elke sodanige verband en op elke dokument waarin ’n sodanige beswaring aangeteken is; en die registrateur laat bedoelde verklaring in daardie registrasiekantoor opberg. Bedoelde registrateur stuur onverwyld aan die bank ’n gesertifiseerde afskrif van die aldus gemaakte aantekening.

Geen loon, ampsfooi of seëlreg is betaalbaar ten opsigte van so ’n verklaring of aantekening.

(3) Deur die maak van so ’n aantekening word ten gunste van bedoelde bank, ter versekering van die voorskot aldus verstrekk, ’n hipoteek tot stand gebring op die grond wat toe die aantekening gemaak is onderhewig was aan verband of beswaring ter versekering van die gekonsolideerde skulde; en bedoelde hipoteek is preferent aan elke verband of hipoteek op of beswaring van die grond toe bedoelde aantekening gemaak is.

(4) Al die bepalinge van die „Landbank Wet, 1912” (Wet No. 18 van 1912), en elke wysiging daarvan, met betrekking tot verband op grond, is, behoudens die bepalinge van hierdie artikel, van toepassing op voorskotte kragtens hierdie artikel verstrekk ter konsolidering van skulde verseker deur verband op grond en op die invordering van sodanige voorskotte; en al die bepalinge van die „Dipbakke (Voorschotten) Wet, 1911” (Wet No. 20 van 1911), die Omheiningswet, 1912 (Wet No. 17 van 1912), artikel *sestien* van die „Landbank Wet Verdere Wijzigingswet, 1921” (Wet No. 36 van 1921), en artikels *ses* en *nege* van die „Landbank Wetten Verdere Wijzigingswet, 1924” (Wet No. 32 van 1924), en elke wysiging van vermelde bepalinge, met betrekking tot voorskotte vir dipbakke, omheinings, silo’s en watertoevoer, na die geval

as the case may be, shall subject to the provisions of this section, apply to advances made under this section for the purpose of consolidating debts secured by charge on land and to the recovery of such advances.

Advances by Land Bank on behalf of the Government of the Union.

20. (1) The central board of the Land and Agricultural Bank of South Africa may, on behalf of the Government of the Union, out of moneys appropriated by Parliament for the purpose, make an advance on first mortgage of land, under the provisions of the Land Bank Act, 1912 (Act No. 18 of 1912), as amended from time to time, for the purpose of redeeming mortgages on land existing at the commencement of this Act, notwithstanding that the amount of such advance exceeds sixty per cent. of the fair agricultural or pastoral value of the land to be mortgaged as determined by the said board: Provided that no such advance shall exceed the value so determined.

(2) The administration of any advance made under this section, shall vest in and be performed by the said bank, and all powers and rights incidental to the recovery of any advance made by the said bank on the mortgage of land under the provisions of the Land Bank Act, 1912, as amended from time to time, shall apply to and be exercisable in respect of any such advance, and the other provisions of the said Act shall likewise apply to such advance, except where otherwise provided by this section.

(3) Whenever the capital amount outstanding of an advance made under this section is reduced to an amount which does not exceed sixty per cent. of the fair agricultural and pastoral value of the security, as then determined by the said board, the capital amount outstanding thereunder shall, if the Treasury (as defined in section *twenty-one*) and the said board so resolve, be regarded as an amount paid to the said bank as a part of its funds under paragraph (c) of sub-section (1) of section *twenty* of the Land Bank Act, 1912; and the bank shall pay to the Treasury interest upon such amount from the date (next succeeding the date on which the said resolution of the Treasury and the board was taken) upon which any money becomes payable in respect of interest on such amount by the person to whom the advance was made. The rate at which interest shall be payable by the bank to the Treasury shall not exceed the rate at which interest is payable by the Government of the Union on the moneys appropriated for the purpose of making such advance.

(4) The unpaid balance of any advance which has been taken over by the bank as provided in sub-section (3) shall thereupon, and without the consent of the mortgagor, and without formal cession, become owing to the bank; and all powers and rights conferred by any mortgage bond passed to secure such advance shall rest in and be exercised by the bank.

(5) Applications for advances under this section shall be made, and bonds to secure such advances shall be passed in the forms prescribed by the board for ordinary advances made by the bank on the mortgage of land under the Land Bank Act, 1912.

Meaning of "Treasury".

21. In sections *eight*, *eleven* and *twenty*, "Treasury" means the Minister of Finance or any other Minister of State acting in his stead, or any officer in the Department of Finance authorized by such Minister to perform the functions assigned to the Treasury in this Act.

Short title.

22. This Act shall be known as the Financial Adjustments Act, 1933.

mag wees, is, behoudens die bepalings van hierdie artikel, van toepassing op voorskotte kragtens hierdie artikel verstrekte ter konsolidering van skulde verseker deur beswaring van grond en op die invordering van sodanige voorskotte.

20. (1) Die sentrale raad van die Land- en Landboubank van Suid-Afrika kan kragtens die bepalings van die „Landbank Wet, 1912” (Wet No. 18 van 1912), soas van tyd tot tyd gewysig, namens die Regering van die Unie, uit gelde daartoe deur die Parlement beskikbaar gestel, ’n voorskot op eerste verband van grond verstrekte tot delging van verbande op grond wat by die inwerkingtreding van hierdie Wet bestaan het, al gaan die bedrag van bedoelde voorskot sestig persent van die billike waarde van die grond vir landbou of veeteelt, deur die raad te bepaal, te bowe: Met dien verstande, dat geen sodanige voorskot die aldus bepaalde waarde te bowe gaan nie.

Verstreking van voorskotte deur die Landbank namens die Unie Regering.

(2) Die beheer van ’n kragtens hierdie artikel verstrekte voorskot berus by en word uitgeoefen deur bedoelde bank, en alle bevoegdhede en regte ten opsigte van die invordering van voorskotte deur bedoelde bank kragtens die „Landbank Wet, 1912”, soas van tyd tot tyd gewysig, op verband van grond verstrekte, is toepaslik en uitoefenbaar ten opsigte van so ’n voorskot, en die ander bepalings van genoemde Wet is ook van toepassing op so ’n voorskot, behalwe soas andersins deur hierdie artikel bepaal.

(3) Wanneer die onbetaalde bedrag van ’n kragtens hierdie artikel verstrekte voorskot verminder is tot ’n bedrag wat nie sestig persent van die billike waarde van die verhipotekeerde grond vir landbou of veeteelt, soas dan deur die raad bepaal, te bowe gaan nie, word die verskuldigde kapitaalbedrag daarvan, as die Tesourie (soas in artikel een-en-twintig omskrywe) en bedoelde raad daartoe besluit, geag te wees ’n bedrag kragtens paragraaf (c) van sub-artikel (1) van artikel twintig van die „Landbank Wet, 1912”, aan bedoelde bank uitgekeer as deel van sy fondse; en die bank betaal aan die Tesourie rente op bedoelde bedrag vanaf die dag (eersvolgende op die dag waarop bedoelde besluit deur die Tesourie en die raad aangeneem is) waarop geld deur die persoon ten gunste van wie die voorskot verstrekte is betaalbaar word ten opsigte van rente op bedoelde bedrag. Die koers waarteen rente deur die bank aan die Tesourie betaal moet word gaan nie die rentekoers, waarteen rente deur die Regering van die Unie betaalbaar is op die gelde beskikbaar gestel tot verstreking van die voorskot, te bowe nie.

(4) Die verskuldigde balans van ’n voorskot wat volgens die bepalings van sub-artikel (3) deur die bank oorgeneem is, is daarop, en sonder inwilliging van die verbandgewer, en sonder formele cessie, aan die bank verskuldig; en alle bevoegdhede en regte voortspruitende uit ’n verband gepasseer ter versekering van bedoelde voorskot word oorgedra op en word uitgeoefen deur die bank.

(5) Aanvrae om voorskotte kragtens hierdie artikel word gedoen, en verbande ter versekering van sodanige voorskotte word gepasseer, in die vorms voorgeskrywe deur die raad vir gewone voorskotte deur die bank kragtens die „Landbank Wet, 1912”, verstrekte op verband van grond.

21. In artikels *ag*, *elf* en *twintig* beteken „Tesourie” die Minister van Finansies of enige ander Staatsminister wat namens hom optree, of enige amptenaar in die Departement van Finansies wat deur bedoelde Minister gemagtig is om die werkzaamhede te verrig wat in hierdie Wet aan die Tesourie opgedra word.

Betekenis van „Tesourie”.

22. Hierdie Wet heet die Finansiële Reëlingswet, 1933.

Kort titel.

No. 30, 1933.]

ACT

To apply a sum not exceeding forty-seven million twenty thousand two hundred and forty pounds towards the service of the Union, for the financial year ending on the thirty-first day of March, 1934.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Exchequer Account
charged with
£34,016,740 on
revenue account.

1. The Exchequer Account of the Union is hereby charged with such sums of money as may be required for the service of the Union for the financial year ending on the thirty-first day of March, 1934, not exceeding in the aggregate the sum of thirty-four million sixteen thousand seven hundred and forty pounds on revenue account as shown in column 1 of the First Schedule hereto.

Exchequer Account
charged with
£13,003,500 on
loan account.

2. The Exchequer Account of the Union is further charged with such sums of money as may be required for the service of the Union for the financial year ending on the thirty-first day of March, 1934, not exceeding in the aggregate the sum of thirteen millions three thousand five hundred pounds on loan account as shown in column 1 of the Second Schedule hereto.

How money to be
applied.

3. The money appropriated by this Act shall be applied to the services detailed in the Schedules hereto, and more particularly specified in the Estimates of Expenditure from Revenue Funds [U.G. 1—1933], and in the Estimates of Expenditure from Loan Funds [U.G. 21—1933 (second print superseding first print)], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of one million pounds for capital expenditure of railways and harbours, shown under Loan Vote "A" in the Second Schedule, the authority granted by this Act shall be deemed to apply only to the transfer of that sum from the Consolidated Revenue Fund to the Railway and Harbour Fund, and the expenditure of the said sum shall be in accordance with any appropriation made by Parliament in that behalf.

Minister may
authorize variation.

4. With the approval of the Minister of Finance, a saving on any sub-head of a vote may be made available to meet excess expenditure on any other sub-head, or expenditure on a new sub-head of the same vote: Provided that no excess shall be incurred on the sums appearing in column 2 of the Schedules hereto, nor shall savings thereon be available for any purpose other than that for which the money is hereby granted as indicated in the said Schedules.

Short title.

5. This Act shall be known as the Appropriation Act, 1933.

First Schedule.

(CHARGEABLE TO REVENUE ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
1	His Excellency the Governor-General	23,326	
2	Senate	39,398	
3	House of Assembly	134,584	
4	Prime Minister and External Affairs	92,360	
5	Justice	88,874	
6	Superior Courts	225,851	
7	Magistrates and District Administration	560,948	
8	Prisons and Reformatories	634,933	
	Including contributions to Discharged Prisoners' Aid Associations		3,000

No. 30, 1933.]

WET

Tot aanwending van 'n som van nie meer as sewen-en-veertig-miljoen twintig-duisend twee-honderden-veertig pond ten behoeve van die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1934.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Die Skatkisrekening van die Unie word hiermee belas met sodanige somme geld as wat nodig mag wees vir die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1934, maar gesamentlik nie meer as vier-en-dertig-miljoen, sestien-duisend sewe-honderden-veertig pond op die inkomsterekening soas uiteengesit in kolom 1 van die Eerste Bylae tot hierdie Wet.

Skatkisrekening
belas met
£34,016,740 op
inkomsterekening.

2. Die Skatkisrekening van die Unie word verder belas met sodanige somme geld as wat nodig mag wees vir die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1934, maar gesamentlik nie meer as dertien-miljoen drie-duisend vyf-honderd-pond op die leningsrekening, soas uiteengesit in kolom 1 van die Tweede Bylae tot hierdie Wet.

Skatkisrekening
belas met
£13,003,500 op
leningsrekening.

3. Die geld wat deur hierdie Wet beskikbaar gestel word moet aangewend word vir die dienste, in besonderhede vermeld in die Bylaes tot hierdie Wet en omstandiger uiteengesit in die Begroting van Uitgawe uit Inkomstefondse [U.G. I—1933], en in die Begroting van Uitgawe uit Leningsfondse [U.G. 21—1933 (tweede druk ter vervanging van eerste druk)], soas deur die Parlement goedgekeur, en vir geen ander doel: Met die verstande dat, in die geval van die som van een-miljoen pond vir kapitaaluitgawe van spoorweë en hawens, wat voorkom onder Leningsbegrotingspos „A” in die Tweede Bylae, die magtiging by hierdie Wet verleen geag word alleen van toepassing te wees op die oordrag van die som van die Gekonsolideerde Inkomstefonds na die Spoorweg- en Hawefonds, en die besteding van gemelde som moet plaasvind ooreenkomstig 'n bewilling van die Parlement wat daarop betrekking het.

Hoe die geld moet
aangewend word

4. Met die goedkeuring van die Minister van Finansies mag 'n besparing onder die een sub-hoof van 'n begrotingspos aangewend word tot dekking van te grote uitgawe onder 'n ander sub-hoof of van uitgawe onder 'n nuwe sub-hoof van dieselfde begrotingspos: Met die verstande dat die somme wat voorkom in kolom 2 van die Bylaes tot hierdie Wet nie oorskry mag word nie en daarop gemaakte besparings ewemin aangewend mag word vir enige ander doel as waarvoor die geld hierby toegestaan word soas aangedui in die gemelde Bylaes.

Die Minister kan
'n afwyking
outoriseer.

5. Hierdie Wet heet die Begrotingswet, 1933.

Kort titel.

Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

No.	Begrotingspos. Benaming.	Kolom 1.	Kolom 2.
		£	£
1	Sy Eksellensie die Goewerneur-gene- raal	23,326	
2	Senaat	39,398	
3	Volksraad	134,584	
4	Eerste Minister en Buitelandse Sake	92,360	
5	Justisie	88,874	
6	Hoër Howe	225,851	
7	Magistrate en Distriksadministrasie	560,948	
8	Gevangenis en Verbeteringsgestigte Met inbegrip van Bydraes tot Hulpverenigings vir Vrygestelde Gevangeses	634,933	3,000

No.	Vote.					Column 1.	Column 2.
	Designation.						
						£	£
9	Police					2,380,500	
10	Treasury					36,325	
11	Public Debt					5,906,929	
12	Pensions					3,025,700	
13	Provincial Administrations					5,807,804	
14	Miscellaneous Services					118,411	
	Including Compensation to Colo- nial Capitals						17,46
15	High Commissioner in London					65,949	
16	Inland Revenue					152,064	
17	Customs and Excise					222,755	
18	Audit					66,555	
19	Farmers' Special Relief Board					18,184	
20	Assistance to Farmers					4,855,000	
21	Mines					387,389	
	Including Miners' Phthisis Expen- diture						58,090
22	Native Affairs					357,472	
	Including— Grant to Native Development Account						5,205
	Special Grant to Transvaal Pro- vincial Administration for Native Education						2,000
23	Defence					777,342	
	Including— Subsidy for Civil Aviation						10,000
	Subsidy to Transcontinental Im- perial Airways Service						94,000
24	Agriculture					715,365	
	Including— Grants to Agricultural Societies						2,300
	Imperial College of Tropical Agri- culture						250
	International Institute of Agricul- ture (Rome)						530
	Imperial Mycological Institute						300
	Imperial Institute of Entomology						700
	Imperial Agricultural Bureaux						1,563
	British Research Association for Woollen and Worsted Indus- tries						500
	Grants to Onderstepoort Research Institute						9,500
25	Agriculture (Education)					144,261	
	Including— Agricultural Scholarships and Bur- saries						2,600
	Faculty of Agriculture, University of Pretoria						19,067
26	Forestry					188,244	
	Including contribution to Imperial Forestry Institute						500
27	Labour					226,395	
	Including Grant to Coloured Labour Exchanges						125
28	Commerce and Industries					83,243	
	Including— Grants-in-aid						1,400
	Fuel Research Institute						5,750
29	Lands					177,223	
	Including Contribution to National Parks Board						7,000
30	Deeds					48,292	
31	Surveys					69,666	
32	Irrigation					198,846	
33	Interior					267,728	
	Including— Grants to Museums, Libraries, Art Galleries and Kindred Institu- tions						31,476
	Natural and Historical Monuments Commission						200
34	Public Service Commission					21,359	
35	Mental Hospitals and Institutions for Feeble-minded					528,291	
	Including Grant to National Society of Mental Hygiene						500
36	Printing and Stationery					219,756	
37	Public Health					408,597	
	Including— Contributions under section one hundred and thirty-five of Act No. 36 of 1919						13,500
	Refunds and Advances to Local Authorities for Capital Expendi- ture						12,250
38	Union Education					773,870	
	Including— Administration						32,431
	Grants to Universities, Colleges, Declared Institutions, and Courses of Instruction						517,503
	Contributions and Grants under Pension and Provident Schemes						22,500
	Departmental Vocational Schools						151,910
	State-aided Schools						28,716
	Grants-in-aid						4,560
	Miscellaneous Grants and Services						16,250

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
9	Polisie	2,380,500	
10	Tesourie	36,325	
11	Staatskuld	5,906,929	
12	Pensioene	3,025,700	
13	Provinsiale Administrasies	5,807,804	
14	Diverse Dienste	118,411	
	Met inbegrip van vergoeding aan Koloniale Hoofstede		17,461
15	Hoë Kommissaris in Londen	65,949	
16	Binnelandse Inkomste	152,064	
17	Invoerregte en Aksyns	222,755	
18	Auditeursdepartement	66,555	
19	Boere Spesiale Onderstandsrade	18,184	
20	Hulp aan Boere	4,855,000	
21	Mynwese	387,389	
	Met inbegrip van Myntering-uit- gawe		58,090
22	Naturellesake	357,472	
	Met inbegrip van— Toekenning aan Naturelle-ont- wikkelingsrekening		5,205
	Spesiale toekenning aan Trans- vaalse Provinsiale Administrasie vir Naturelle-onderwys		2,000
23	Verdediging	777,342	
	Met inbegrip van— Subsidie vir Siviele Lugvaart		10,000
	Subsidie aan „Transcontinental Imperial Airways”		94,000
24	Landbou	715,365	
	Met inbegrip van— Toekennings aan Landbouveren- ings		2,300
	Imperiale Kollege van Tropiese Landbou		250
	Internasionale Landbou-instituut (Rome)		530
	Imperiale Mikologie-instituut		300
	Imperiale Instituut vir Entomo- logie		700
	Imperiale Landbou-bureaux		1,563
	Britse Navorsingsvereniging vir Wol- en Sajatnywerhede		500
	Toekennings aan Navorsingsin- stituut, Onderstepoort		9,500
25	Landbou (onderwys)	144,261	
	Met inbegrip van— Landbou-studiebeurse		2,600
	Landboufakulteit: Universiteit, Pretoria		19,067
26	Bosbou	188,244	
	Met inbegrip van Bydrae tot Im- periale Bosbou-instituut		500
27	Arbeid	226,395	
	Met inbegrip van Toekenning aan Arbeids-Bureaux vir Kleurlinge		125
28	Handel en Nywerheid	83,243	
	Met inbegrip van— Subsidies		1,400
	Brandstofnavorsingsinstituut		5,750
29	Lande	177,223	
	Met inbegrip van Bydrae tot Raad vir Nasionale Parke		7,000
30	Registrasiekantore	48,292	
31	Opmetings	69,666	
32	Besproeiing	198,846	
33	Binnelandse Sake	267,728	
	Met inbegrip van— Toekennings aan Museums, Bi- blioteke, Kunstgalerie en Soort- gelyke Inrigtings		31,476
	Kommissie vir Natuurlike en His- toriese Monumente		200
34	Staatsdienskommissie	21,359	
35	Hospitale vir Sielsiektes en Inrigtings vir Swaksinniges	528,291	
	Met inbegrip van Toekenning aan Nasionale Vereniging van Gees- teshigiene		500
36	Drukwerk en Skryfbehoeftes	219,756	
37	Volksgesondheid	408,597	
	Met inbegrip van— Bydraes kragtens artikel <i>honderd- vyf-en-dertig</i> van Wet No. 36 van 1919		13,500
	Terugbetalings en Voorskotte aan Plaaslike Besture vir Kapitaal- uitgawes		12,250
38	Unie-onderwys	773,870	
	Met inbegrip van— Administrasie		32,431
	Toekennings aan Universiteite, Kolleges, Erkende Inrigtings en Opleidingskursusse		517,503
	Bydraes en Toekennings onder Pensioen- en Voorsorgskemas		22,500
	Departementele Beroepskole		151,910
	Skole deur die Staat gesubsidieer Subsidies		28,716
	Diverse Toekennings en Dienste		4,560
			16,250

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
39	Child Welfare	221,223	
	Including—		
	Grants to Certified Institutions, etc. and transport of children		126,500
	Grants to Orphanages		250
	Grant to National Council of Child Welfare		200
	Grants to Child Welfare Societies		350
	Contributions towards mainten- ance of places of safety		620
40	Posts, Telegraphs and Telephones ..	2,917,090	
41	Public Works	828,638	
	Including—		
	Grant to Pretoria Municipality ..		5,400
	Grant to Simonstown Municipality		3,000
	Minor Works		40,000
	Total	£34,016,740	

Second Schedule.

(CHARGEABLE TO LOAN ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
A.	Railways and Harbours	1,000,000	
B.	Public Works	522,500	
	Including—		
	1. Agriculture		8,300
	2. Customs and Excise		100
	3. Defence		72,050
	4. Forestry		2,800
	5. Interior		30,250
	6. Justice		9,600
	7. Mental Hospitals		12,950
	8. Mines		2,600
	9. Native Affairs		6,200
	10. Police		23,450
	11. Posts and Telegraphs		168,300
	12. Prisons		7,800
	13. Public Health		2,850
	14. Union Education		4,900
	15. General		165,650
	16. Bridges		4,700
C.	Telegraphs and Telephones	400,000	
D.	Lands and Settlements	426,000	
	Including—		
	1. Land Settlement and Develop- ment		159,000
	2. Hartbeestpoort Irrigation Settlement		9,200
	3. Sundays River Irrigation Set- tlement		1,000
	4. Olifants River Irrigation Set- tlement		2,000
	5. Karos and Buchuberg Irriga- tion Settlements		139,000
	6. Marico-Bosveld Irrigation Set- tlement		40,000
	7. Rust - der - Winter Irrigation Settlement		100
	8. Native Settlement		25,000
	9. Purchase of Land for Public and General Purposes		25,000
	10. Survey of Native Locations ..		200
	11. Triangulation and Topogra- phical Survey		21,000
	12. Survey and Development of Amanzimtoti Township		1,700
	13. Survey and Development of Townships		500
	14. Development and Improve- ment of Coloured Persons' Settlement Areas		300
	15. Purchase and Exchange of Land for Kalahari Gemsbok Reserve		2,000
E.	Irrigation	612,000	
	Including—		
	1. Government Irrigation Works		360,000
	2. Water Boring		66,000
	3. Irrigation Loans—Major		10,000
	4. Irrigation Loans—Minor		30,000
	5. Board, Subsidy or Relief Schemes		99,000
	6. Repair of Irrigation Works ..		47,000

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
39	Kindersorg	221,223	
	Met inbegrip van—		
	Toekennings aan Gesertifiseerde Inrigtings, ens, en vervoer van kinders		126,500
	Toekennings aan Weeshuise		250
	Toekenning aan Nasionale Raad vir Kindersorg		200
	Toekennings aan Kindersorgverenigings		350
	Bydraes tot onderhoud van Veiligheidsplekke		620
40	Pos- Telegraaf- en Telefoonwese	2,917,090	
41	Publieke Werke	828,638	
	Met inbegrip van—		
	Toekenning aan Munisipaliteit, Pretoria		5,400
	Toekenning aan Munisipaliteit, Simonstad		3,000
	Kleinere Werke		40,000
	Totaal	£34,016,740	

Tweede Bylae.

(TEN LASTE VAN LENINGSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
A.	Spoorweë en Hawens.. .. .	1,000,000	
B.	Publieke Werke	522,500	
	Met inbegrip van—		
	1. Landbou		8,300
	2. Invoerregte en Aksyns		100
	3. Verdediging		72,050
	4. Bosbou.. .. .		2,800
	5. Binnelandse Sake		30,250
	6. Justisie.. .. .		9,600
	7. Hospitale vir Sielsiekes		12,950
	8. Mynwese		2,600
	9. Naturellesake		6,200
	10. Polisie		23,450
	11. Pos- en Telegraafwese		168,300
	12. Gevangenis		7,800
	13. Volksgesondheid		2,850
	14. Unie-onderwys		4,900
	15. Algemeen		165,650
	16. Brugge.. .. .		4,700
C.	Telegraaf- en Telefoonwese	400,000	
D.	Lande en Nedersettings	426,000	
	Met inbegrip van—		
	1. Grondnedersetting en Ontwikkeling		159,000
	2. Besproeiingsnedersetting, Hartebeestpoort		9,200
	3. Besproeiingsnedersetting, Sondagsrivier.. .. .		1,000
	4. Besproeiingsnedersetting, Olifantsrivier		2,000
	5. Besproeiingsnedersettings, Karos en Buchuberg.. .. .		139,000
	6. Besproeiingsnedersetting, Marico-Bosveld		40,000
	7. Besproeiingsnedersetting, Rust-der-Winter		100
	8. Naturellededersetting		25,000
	9. Aankoop van Grond vir Publieke en Algemene Doeleindes		25,000
	10. Opmeting van Naturellelokasies		200
	11. Driehoeksmeting en Topografiese Opmeting		21,000
	12. Opmeting en Ontwikkeling van Amanzimtoti Dorpsgebied		1,700
	13. Opmeting en Ontwikkeling van Dorpsgebiede		500
	14. Ontwikkeling en Verbetering van Kleurlingnedersettingsgebiede		300
	15. Aankoop en Ruiling van Grond vir Kalahari Gemsbokreserwe		2,000
E.	Besproeiing	612,000,	
	Met inbegrip van—		
	1. Goewerments Besproeiingswerke		360,000
	2. Waterboordery		66,000
	3. Besproeiingslenings (Grottere)		10,000
	4. Besproeiingslenings (Kleinere)		30,000
	5. Raad, Subsidie of Onderstandskemas		99,000
	6. Herstel van Besproeiingswerke		47,000

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
F.	Local Works and Loans	1,960,100	
	Including Loans to Universities and Colleges—		
	(i) University of Stellenbosch ..		10,000
	(ii) Grey University College ..		3,150
	(iii) O.F.S. Technical College ..		50
	(iv) Natal University College ..		2,500
	(v) Natal Technical College ..		2,500
	(vi) Worcester Deaf and Blind Institute		7,000
	(vii) Pretoria Technical College ..		3,900
G.	Land and Agricultural Bank ..	4,000,000	
H.	Forestry	412,000	
J.	Native Affairs	16,900	
K.	Agriculture	650,000	
L.	Labour	750,000	
M.	Farmers' Special Relief	80,000	
N.	Fishing Harbours	16,000	
O.	Iron and Steel Industry	1,658,000	
P.	Withdrawal of Silver Coin	500,000	
	Total	£13,003,500	

SUMMARY.

Amount chargeable to Revenue Account ..	£34,016,740
Amount chargeable to Loan Account ..	13,003,500
Total	<u>£47,020,240</u>

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
F.	Plaaslike Werke en Lenings .. (Met inbegrip van Lenings aan Universiteite en Kolleges.)	1,960,100	
	(i) Universiteit van Stellenbosch		10,000
	(ii) Grey Universiteitskollege ..		3,150
	(iii) O.V.S. Tegniese Kollege ..		50
	(iv) Natalse Universiteitskollege		2,500
	(v) Natalse Tegniese Kollege ..		2,500
	(vi) Inrigting vir Dowes en Blindes, Worcester ..		7,000
	(vii) Pretoriase Tegniese Kollege..		3,900
G.	Land- en Landboubank	4,000,000	
H.	Bosbou	412,000	
J.	Naturellesake	16,900	
K.	Landbou	650,000	
L.	Arbeid	750,000	
M.	Spesiale Onderstand aan Boere ..	80,000	
N.	Vishawens	16,000	
O.	Yster- en Staalnywerheid	1,658,000	
P.	Onttrekking van Silwerpunt ..	500,000	
	Totaal	£13,003,500	

SAMEVATTING.

Bedrag ten laste van Inkomsterekening ..	£34,016,740
Bedrag ten laste van Leningsrekening ..	13,003,500
	<u>£47,020,240</u>

No. 31, 1933.]

ACT

To fix the rate of normal and super income tax in respect of the year of assessment ending on the thirtieth day of June, 1933; to impose a surtax upon certain interest; to amend Act No. 40 of 1925 and Act No. 28 of 1932; and to provide for the furnishing of half-yearly returns of income by certain persons.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate, and the House of Assembly of the Union of South Africa, as follows:—

Rates of income tax.

1. In terms of sub-section (2) of section *five* and sub-section (2) of section *twenty-five* respectively of the Income Tax Act, 1925 (Act No. 40 of 1925), which, as amended from time to time, is hereinafter referred to as the principal Act, the rates of income tax to be levied in respect of the year of assessment ending the thirtieth day of June, 1933, shall be as follows:—

(a) in so far as normal tax is concerned—

- (i) in the case of companies the sole or principal business of which is mining for gold, for each pound of taxable amount, four shillings;
- (ii) in the case of companies the sole or principal business of which is mining for diamonds, for each pound of taxable amount, three shillings;
- (iii) in the case of all other companies, for each pound of taxable amount, two shillings and sixpence;
- (iv) in the case of persons other than companies, for each pound of taxable amount, one shilling and as many two-thousandths of a penny as there are pounds in that amount, subject to a maximum rate of two shillings in every such pound;

(b) in so far as super tax is concerned, one shilling and as many five-hundredths of a penny as there are pounds in the amount subject to super tax for each pound of such amount, subject to a maximum rate of five shillings in every such pound.

Levy of surtax on certain interest.

2. (1) As from the first day of July, 1933, there shall, subject to the provisions of sub-section (3), be charged, levied and collected a surtax upon all fixed interest as defined in sub-section (7) of section *two* of the Income Tax Act, 1932 (Act No. 28 of 1932), which has been taken into account in the determination in terms of the principal Act of the taxable income of any person for the year of assessment ending on the thirtieth day of June, 1933.

(2) The rate of surtax chargeable shall be one shilling for each completed pound of the amount of such interest subject to surtax: Provided that the amount payable as surtax in respect of the interest derived from any security as defined in sub-section (7) of section *two* of the Income Tax Act, 1932 (Act No. 28 of 1932) shall not exceed the amount whereby the interest derived from that security exceeds an amount equivalent to a yield of five per cent. upon such security.

(3) If the nominal rate of the interest derivable from any security does not exceed five per cent. per annum, the interest derived from such security shall be exempt from the surtax.

(4) The provisions of section *two* of the Income Tax Act, 1932 (Act No. 28 of 1932) as amended by this Act, shall, *mutatis mutandis*, apply to the levy and collection of the surtax chargeable under this section.

Amendment of section 27 of Act No. 40 of 1925 as amended by section 5 of Act No. 28 of 1932.

3. Sub-section (2) of section *twenty-seven* of the principal Act is hereby amended—

(a) by the substitution for paragraph (ii) of the proviso thereto of the following new paragraph:—

“(ii) if it has distributed as dividends during the year of assessment a sum not less than seventy-five

No. 31, 1933.]

WET

Om die skaal van normale en super-inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1933 eindig; om aan sekere rente 'n surtaks op te lê; om Wet No. 40 van 1925 en Wet No. 28 van 1932 te wysig; en om voorsiening te maak vir die verskaffing deur sekere persone van halfjaarlikse opgawes van inkomste.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid Afrika, as volg:—

1. Ooreenkomstig respektieffik sub-artikel (2) van artikel *vyf* Skale van inkomstebelasting. en sub-artikel (2) van artikel *vyf-en-twintig* van die Inkomstebelastingwet, 1925 (Wet No. 40 van 1925), wat soas van tyd tot tyd gewysig, hieronder die Hoofwet genoem word, is die skale van inkomstebelasting wat gehef moet word oor die jaar van aanslag wat eindig op die dertigste dag van Junie 1933, as volg:—

(a) wat normale belasting betref—

- (i) in die geval van maatskappye wie se enigste of vernaamste besigheid uit myn van goud bestaan, vier sjielings op elke pond van die belasbare bedrag;
- (ii) in die geval van maatskappye wie se enigste of vernaamste besigheid uit myn van diamante bestaan, drie sjielings op elke pond van die belasbare bedrag;
- (iii) in die geval van alle ander maatskappye, twee sjielings en ses pennies op elke pond van die belasbare bedrag;
- (iv) in die geval van persone wat nie maatskappye is nie, op elke pond van die belasbare bedrag een sjieling en soveel tweeduisendstes van 'n pennie as wat daardie bedrag ponde bevat, maar met twee sjielings op elke sodanige pond as maksimum van die skaal;

(b) wat superbelasting betref, een sjieling en soveel vyfhonderdstes van 'n pennie as wat daar ponde is in die bedrag wat aan superbelasting onderhewig is, vir elke pond van daardie bedrag, maar met vyf sjielings op elke sodanige pond as maksimum van die skaal.

2. (1) Vanaf die eerste dag van Julie 1933 word daar, behoudens die bepalings van sub-artikel (3), 'n surtaks opgelê, op sekere rente. gehef en gein op alle vaste rente soas omskrywe in sub-artikel (7) van artikel *twee* van die Inkomstebelastingwet, 1932 (Wet No. 28 van 1932), wat in aanmerking geneem is by die vasstelling, volgens die Hoofwet, van engeen se belasbare inkomste vir die jaar van aanslag wat op die dertigste dag van Junie 1933 eindig.

(2) Die skaal van surtaks opgelê is een sjieling op elke volle pond van die bedrag van bedoelde rente wat aan surtaks onderhewig is: Met dien verstande dat die bedrag wat as surtaks betaalbaar is ten opsigte van die rente wat van een of ander sekuriteit soas omskrywe in sub-artikel (7) van artikel *twee* van die Inkomstebelastingwet, 1932 (Wet No. 28 van 1932), verkry is nie die bedrag te bowe gaan nie waarmee die rente van daardie sekuriteit verkry 'n bedrag oorskry wat gelyk is aan 'n opbrings van vyf persent op daardie sekuriteit.

(3) As die nominale koers van die rente wat van een of ander sekuriteit verkrygbaar is nie 'n jaarlikse koers van vyf persent te bowe gaan nie, word die rente wat van daardie sekuriteit verkry is van die surtaks vrygestel.

(4) Die bepalings van artikel *twee* van die Inkomstebelastingwet, 1932 (Wet No. 28 van 1932), soas deur hierdie Wet gewysig, is, *mutatis mutandis*, van toepassing op die heffing en invordering van die surtaks wat deur hierdie artikel opgelê word.

3. Sub-artikel (2) van artikel *sewen-en-twintig* van die Hoofwet word hiermee gewysig—

- (a) deur paragraaf (ii) van die voorbehoudsbepaling daarop te vervang deur die volgende nuwe paragraaf:—
- „(ii) indien dezelve gedurende het jaar van aanslag als dividenden uitgekeerd heeft een som van

Wysiging van artikel 27 van Wet No. 40 van 1925 soas gewysig deur artikel 5 van Wet No. 28 van 1932.

per centum of the income subject to super tax accrued to or received by it during the year of assessment"; and

- (b) by the addition at the end of the sub-section of the following paragraph:—

"For the purposes of this sub-section 'share capital' means subscribed capital and shall include vendors', promoters' and founders' shares".

Amendment of
section 2 of Act
No. 28 of 1932.

4. Sub-section (4) of section *two* of the Income Tax Act, 1932 (Act No. 28 of 1932), is hereby amended—

- (a) by the deletion of the words "(subject to the exemption provided for in sub-section (1))"; and
(b) by the addition at the end of the sub-section of the following proviso:—

"Provided that if it is established to the satisfaction of the Commissioner that any such beneficiary in respect of his share of such fixed interest would be entitled to the exemption provided in sub-section (1) if such share were chargeable in his hands, the Commissioner shall allow an abatement in making his assessment upon the fixed interest chargeable in the hands of the trustee equivalent to such exemption".

Amendment of
section 9 of Act
No. 28 of 1932.

5. Sub-section (2) of section *nine* of the Income Tax Act, 1932 (Act No. 28 of 1932), is hereby amended by substituting for the words "of the total assessment payable by it" the words "payable by it of the super tax chargeable under the joint assessment".

Amendment of
section 10 of Act
No. 28 of 1932.

6. Sub-section (2) of section *ten* of the Income Tax Act, 1932 (Act No. 28 of 1932), is hereby amended by the addition at the end thereof of the following proviso:—

"Provided that if the amount subject to super tax in the hands of the company as the result of any such disallowance is less than the amount so disallowed as a deduction, the amount whereby the amount disallowed exceeds the amount subject to super tax in the hands of the company shall be taken into account in the determination of the income subject to super tax of the person who received the remuneration and, if the remuneration the deduction of which is disallowed was received by more than one person, the amount of such excess shall be apportioned amongst those persons in proportion to the share received from the company by each such person of the total sum paid by the company as remuneration to such persons".

Half-yearly returns
by persons engaged
in gold mining.

7. (1) Notwithstanding anything contained in the principal Act, the Commissioner may require any person whose sole or principal business is mining for gold to furnish in respect of each year of assessment, half-yearly returns for the assessment of the taxes leviable under the principal Act.

(2) Each such return shall be furnished within two months of the close of the half-year to which it refers; and the person furnishing it shall simultaneously pay to the Commissioner the amount of any tax appearing therefrom to be payable.

(3) The return furnished and the payment made in respect of the first half-year of any year of assessment shall be treated by the Commissioner as a provisional return and a provisional payment, and the Commissioner in making his assessment in respect of the year of assessment as a whole shall make such adjustments as he considers necessary to bring the assessment into accord with the liability of the taxpayer for such year of assessment.

(4) The Commissioner shall recover from or repay to any such person any amount whereby the assessment in respect of the year of assessment as a whole exceeds or falls short of any payment made by such person in respect of the tax for the year of assessment.

Short title and
commencement.

8. This Act shall be known as the Income Tax Act, 1933, and shall come into force upon the first day of July, 1933: Provided that the amendments to the principal Act and to Act No. 28 of 1932 herein contained shall first take effect in respect of assessments made for the year of assessment ending the thirtieth day of June, 1933.

niet minder dan vijf en zeventig percent van de inkomsten onderhevig aan superbelasting toegeval-
len aan of ontvangen door dezelve gedurende
het jaar van aanslag"; en

- (b) deur die volgende paragraaf aan die end van die sub-artikel by te voeg:—

„By de toepassing van dit sub-artikel word onder 'aandelenkapitaal' verstaan ingeschreven kapitaal en tevens verkopers-, promoters- en oprichtersaandelen”.

4. Sub-artikel (4) van artikel twee van die Inkomstebelastingwet, 1932 (Wet No. 28 van 1932), word hiermee gewysig— Wysiging van artikel 2 van Wet No. 28 van 1932.

- (a) deur die woorde „(maar behoudens die vrystelling bedoel in sub-artikel (1))” te skrap; en

- (b) deur die volgende voorbehoudsbepaling aan die end van die sub-artikel by te voeg:—

„Met dien verstande, dat as die Kommissaris op grond van gelewerde bewys bevind dat een of ander sodanige bevooroordeelde, ten opsigte van sy aandeel van bedoelde vaste rente, was daardie aandeel in sy hande belasbaar, geregtig sou wees op die vrystelling bedoel in sub-artikel (1), moet die Kommissaris, wanneer hy ten opsigte van die vaste rente belasbaar in hande van die trustee 'n aanslag doen, 'n korting toestaan gelykwaardig met bedoelde vrystelling”.

5. Sub-artikel (2) van artikel nege van die Inkomstebelastingwet, 1932 (Wet No. 28 van 1932), word hiermee gewysig deur die woorde „van die totale aanslag wat hy moet betaal” te vervang deur die woorde „wat hy moet betaal van die superbelasting gehef volgens die gesamentlike aanslag”. Wysiging van artikel 9 van Wet No. 28 van 1932.

6. Sub-artikel (2) van artikel tien van die Inkomstebelastingwet, 1932 (Wet No. 28 van 1932), word hiermee gewysig deur die volgende voorbehoudsbepaling aan die end daarvan by te voeg:— Wysiging van artikel 10 van Wet No. 28 van 1932.

„Met dien verstande dat ingeval die bedrag wat, as gevolg van so 'n weiering, aan superbelasting onderhewig is in hande van die maatskappy minder is dan die bedrag waarvan die aftrek aldus geweier is, moet die bedrag waarmee die geweierde bedrag die bedrag wat aan superbelasting onderhewig is in hande van die maatskappy te bowe gaan in aanmerking geneem word by die vaststelling van die inkomste wat aan superbelasting onderhewig is van die persoon wat die besoldiging ontvang het, en, ingeval die besoldiging waarvan die aftrek geweier is deur meer dan een persoon ontvang is, word die bedrag van bedoelde oorskot omgeslaan oor daardie persone na verhouding van die aandeel wat elke sodanige persoon van die maatskappy ontvang het in die totale bedrag wat die maatskappy aan daardie persone as besoldiging betaal het”.

7. (1) Ondanks die bepalinge van die Hoofwet, kan die Kommissaris verlang dat 'n persoon wie se enigste of ver- naamste besigheid uit myn van goud bestaan, ten opsigte van elke jaar van aanslag, halfjaarlikse opgawes verskaf vir die aanslag van die belastinge hefbaar ingevolge die Hoofwet. Halfjaarlikse opgawes deur diegene wat goud myn.

(2) Elke sodanige opgawe word verskaf binne twee maande na afloop van die halfjaar waarop dit betrekking het; en tegelykertyd moet die persoon wat die opgawe verstrek aan die Kommissaris die bedrag van elke belasting betaal wat daaruit blyk verskuldig te wees.

(3) Die opgawe verstrek en die betaling gedaan ten opsigte van die eerste halfjaar van enige jaar van aanslag word deur die Kommissaris as 'n voorlopige opgawe en 'n voorlopige betaling behandel, en wanneer die Kommissaris 'n aanslag ten opsigte van die jaar van aanslag as 'n geheel doen, moet hy sulke verrekenings doen as wat hy nodig ag om die aanslag in ooreenstemming te bring met die aanspreeklikheid van die belastingpligtige vir daardie jaar van aanslag.

(4) Die Kommissaris moet van so 'n persoon invorder of aan hom terugbetaal die bedrag waarmee die aanslag ten opsigte van die jaar van aanslag as 'n geheel die bedrag betaal deur bedoelde persoon ten opsigte van die belasting vir die jaar van aanslag oortref of daaraan tekortsiet.

8. Hierdie Wet heet die Inkomstebelastingwet, 1933, en tree op die eerste dag van Julie 1933 in werking: Met dien verstande dat die wysigings van die Hoofwet en van Wet No. 28 van 1932 wat hierdie Wet bevat eers in werking tree met betrekking tot die aanslag vir die jaar van aanslag wat op die dertigste dag van Junie 1933 eindig. Kort titel en nwerkingtreding.

No. 32, 1933.]

ACT

To apply a sum of money not exceeding twenty-seven million four hundred and twenty-one thousand five hundred and one pounds from the Railway and Harbour Fund for the service of the railways and harbours for the year ending the thirty-first day of March, 1934.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Railway and Harbour Fund to be charged with £27,421,501.

1. The Railway and Harbour Fund is hereby charged with such sums of money as may be required for the service of the railways and harbours of the Union for the year ending the thirty-first day of March, 1934, not exceeding in the whole for revenue services, the sum of twenty-five million seven hundred and sixteen thousand two hundred and eighty-one pounds and, for capital and betterment services, one million seven hundred and five thousand two hundred and twenty pounds.

How moneys to be applied.

2. The moneys appropriated by this Act for revenue services shall be applied to the purposes set forth in the First Schedule to this Act and more particularly specified in the Estimates of Expenditure [U.G. 7—1933] as approved by Parliament, and for capital and betterment services to the purposes set forth in the Second Schedule to this Act and more particularly specified in the Estimates of Expenditure [U.G. 8—1933] as approved by Parliament, but no portion of the sum of one hundred and seventy-one thousand pounds contributed from the Betterment Fund specified in the Third Schedule shall be utilized for expenditure except for the purposes falling under heads numbered 2, 3, 4, 5, 6 and 7 in the said Second Schedule.

Minister may authorize variations.

3. With the approval of the Minister of Railways and Harbours a saving on any of the heads set out in the First and Second Schedules may be made available for any excess of expenditure on any other head in the same Schedule: Provided that no excess shall be incurred on any sum appearing in column 2 of either of the said Schedules nor shall savings thereon be available for any purpose other than that for which the money is hereby appropriated as indicated in those Schedules: Provided further that the amount appearing in column 3 of the Second Schedule may be made available for any services falling under heads numbered 2 to 6 inclusive in that Schedule.

Lines under construction.

4. In the case of the service falling under Head No. 1 of the Second Schedule the total expenditure on any line under construction shall not exceed the amount prescribed by law as the maximum amount which may be expended thereon.

Increase or decrease in expenditure on certain authorized lines.

5. Anything to the contrary notwithstanding in any law authorizing the construction, equipment or purchase of any line mentioned in column 1 of the Fourth Schedule to this Act—

- (a) the amount mentioned in column 3 of that Schedule opposite the name of any such line (being the amount prescribed by law as the maximum sum to be expended on that line) shall be increased to the sum set out in column 5 opposite such name;
- (b) the amount mentioned in column 2 of that Schedule opposite the name of any such line (being the amount prescribed by law as the maximum sum to be expended on that line) shall be reduced to the sum set out in column 4 opposite such name.

Short title.

6. This Act shall be known as the Railways and Harbours Appropriation Act, 1933.

No. 32, 1933.]

WET

Tot aanwending van 'n som van ten hoogste sewen-en-twintigmiljoen vierhonderd-een-en-twintigduisend vyfhonderd-en-een pond uit die Spoorweg- en Hawefonds vir die diens van die spoorweë en hawens vir die jaar wat eindig op die een-en-dertigste dag van Maart 1934.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Die Spoorweg- en Hawefonds word hiermee belas met sodanige somme geld as wat benodig mag wees vir die diens van die spoorweë en hawens van die Unie, gedurende die jaar wat eindig op die een-en-dertigste dag van Maart 1934, maar gesamentlik nie meer as vyf-en-twintigmiljoen sewehonderd-en-sestienduisend tweehonderd-een-en-tagtig pond nie vir inkomstediens, en eenmiljoen sewehonderd-en-vyfduisend tweehonderd-en-twintig pond vir kapitaal- en verbeteringsdienste.

Spoorweg- en
Hawefonds belas
met £27,421,501.

2. Die gelde wat hierdie Wet bewillig vir inkomstediens moet aangewend word vir die doeleindes vermeld in die Eerste Bylae tot hierdie Wet en nader omskrywe in die Begroting van Uitgawe [U.G. 7—1933] soos deur die Parlement goedgekeur en vir kapitaal- en verbeteringsdienste vir die doeleindes vermeld in die Tweede Bylae tot hierdie Wet en nader omskrywe in die Begroting van Uitgawe [U.G. 8—1933] soos deur die Parlement goedgekeur, maar geen deel van die som van honderd-een-en-sewentigduisend pond getrek uit die verbeteringsfonds, vermeld in die Derde Bylae, mag bestee word vir ander doeleindes as dié wat val onder die hoofde genommer 2, 3, 4, 5, 6 en 7 van bedoelde Tweede Bylae nie.

Hoe die gelde
bestee moet word.

3. Met goedkeuring van die Minister van Spoorweë en Minister kan Hawens, kan 'n besparing op een of ander van die hoofde vermeld in die Eerste en Tweede Bylaes aangewend word om meerdere uitgawes onder enige ander hoof in dieselfde Bylae te dek: Met die verstande dat geen som wat voorkom in kolom 2 van een van bedoelde Bylaes oorskry mag word nie en dat besparings daarop nie aangewend mag word nie vir enige ander doel dan dié waarvoor die geld hiermee beskikbaar gestel word soos aangetoon in daardie Bylaes: Met die verstande verder, dat die bedrag vermeld in kolom 3 van die Tweede Bylae aangewend kan word vir enige diens onder die hoofde genommer 2 tot en met 6 in daardie Bylae.

Minister kan
afwykings magtig.

4. By die dienste vermeld onder Hoof No. 1 van die Tweede Bylae mag die gesamentlike uitgawes vir 'n lyn wat onder aanbou is, nie meer bedra nie as die bedrag wat deur 'n wet vasgestel is as die maksimum-bedrag wat daaraan bestee mag word.

Lyne onder aanleg.

5. Nieteenstaande andersluidende bepalings in enige wet wat magtiging verleen tot die aanleg, uitrusting of aankoop van enige lyn vermeld in kolom 1 van die Vierde Bylae tot hierdie Wet—

Vermeerdering of
vermindering van
uitgawes op sekere
goedgekeurde lyne.

(a) word die bedrag vermeld in kolom 3 van daardie Bylae teenoor die naam van so 'n lyn, naamlik, die bedrag deur 'n wet vasgestel as die maksimum-som wat aan daardie lyn bestee mag word, vermeerder tot die som wat in kolom 5 teenoor daardie naam uitgedruk staan;

(b) word die bedrag vermeld in kolom 2 van daardie Bylae teenoor die naam van so 'n lyn, naamlik, die bedrag deur 'n wet vasgestel as die maksimum-som wat aan daardie lyn bestee mag word, verminder tot die som wat in kolom 4 teenoor daardie naam uitgedruk staan.

6. Hierdie Wet heet die Spoorweg- en Hawe-Middele Wet, Kort titel. 1933.

First Schedule.

(REVENUE SERVICES.)

Head No.	Head.	Column 1.	Column 2.
RAILWAYS.			
		£	£
	Transportation Services :		
1	General charges	439,167	—
2	Maintenance of permanent way and works	2,379,778	—
3	Maintenance of rolling stock	3,175,015	—
4	Running expenses	3,997,323	—
5	Traffic expenses	3,526,623	—
6	Superannuation	839,640	—
7	Cartage services	349,844	—
8	Depreciation	1,662,600	—
	Subsidiary Services :		
9	Catering service	373,308	—
10	Publicity, bookstalls, advertising and automatic machines	163,177	—
11	Bedding equipment of trains	41,485	—
12	Grain elevators	231,397	—
13	Road motor services	389,829	—
14	Tourist service	37,420	—
15	Interest on capital	—	5,348,463
16	Interest on superannuation and other funds	—	892,430
17	Charges in respect of lines leased	—	13,500
18	Miscellaneous expenditure	—	122,419
19	Betterment fund	—	50,000
20	Deficiency in pension and superannuation funds	—	287,000
HARBOURS.			
	Transportation Services :		
21	Maintenance of assets	226,980	—
22	Operating expenses	239,460	—
23	General charges	27,114	—
24	Superannuation	27,985	—
25	Depreciation	104,927	—
	Subsidiary Services :		
26	Lighthouses, beacons, bells and signal stations	44,598	—
27	Interest on capital	—	621,581
28	Miscellaneous expenditure	—	5,625
STEAMSHIPS.			
	Transportation Services :		
29	Working and maintenance	97,543	—
30	Miscellaneous expenditure	—	50
	Total	£25,716,281	

Second Schedule.

CAPITAL AND BETTERMENT SERVICES.

No.	Head.	Column 1.	Column 2.	Column 3.
		£	£	£
1	Construction of railways	—	342,120	—
2	New works on open lines	1,034,867	—	—
3	Rolling stock	91,890	—	—
4	Harbours	—	114,670	—
5	Steamships	—	—	—
6	Working capital	49,673	—	—
7	Unforeseen works	—	—	72,000
	Total	£1,705,220		

SUMMARY.

Revenue services (First Schedule)	£ 25,716,281
Capital and betterment services (Second Schedule)	1,705,220
	<u>£27,421,501</u>

Third Schedule.

SOURCES FROM WHICH FUNDS FOR CAPITAL AND BETTERMENT SERVICES WILL BE PROVIDED.

1. Loan funds	£ 1,000,000
2. Betterment fund :	£
Estimated balance at 31st March, 1933	111,000
Contribution from revenue for year 1933-'34	50,000
Other credits to the fund	10,000
	<u>171,000</u>
3. Credits in respect of assets written out of capital account, etc.	322,000
4. Recoveries from municipalities and other sources as contributions towards the cost of various works	212,220
	<u>£1,705,220</u>

Eerste Bylae.

(INKOMSTEDIENSTE.)

Hoof No.	Hoof.	Kolom 1.	Kolom 2.
		£	£
	SPOORWEE.		
	Vervoerdienste :		
1	Algemene koste	439,167	—
2	Onderhoud van spoorbaan en werke	2,379,778	—
3	Onderhoud van rollende materiaal	3,175,015	—
4	Treinloopkoste	3,997,323	—
5	Vervoerkoste	3,526,623	—
6	Superannuasie	839,640	—
7	Besteldienste	349,844	—
8	Waardevermindering	1,662,600	—
	Hulpdienste :		
9	Verversingsdiens	373,308	—
10	Publisiteit, boekwinkels, advertensies en outomate	163,177	—
11	Beddegoed op treine	41,485	—
12	Graansuiers	231,397	—
13	Padmotordienste	389,829	—
14	Toeristediens	37,420	—
15	Rente op kapitaal	—	5,348,463
16	Rente op superannuasie- en ander fondse	—	892,430
17	Koste in verband met gehuurde spoorlyne	—	13,500
18	Diverse uitgawe	—	122,419
19	Verbeteringsfonds	—	50,000
20	Tekort in pensioen- en superannuasie-fondse	—	287,000
	HAWENS.		
	Vervoerdienste :		
21	Onderhoud van bate	226,980	—
22	Bedryfskoste	239,460	—
23	Algemene koste	27,114	—
24	Superannuasie	27,985	—
25	Waardevermindering	104,927	—
	Hulpdienste :		
26	Vuurtorings, ligbakens, klokke en seinstasies	44,598	—
27	Rente op kapitaal	—	621,581
28	Diverse uitgawe	—	5,625
	STOOMSKEPE.		
	Vervoerdienste :		
29	Eksplorasie en onderhoud	97,543	—
30	Diverse uitgawe	—	50
	Totaal	£25,716,281	

Tweede Bylae.

KAPITAAL- EN VERBETERINGSDIENSTE.

No.	Hoof.	Kolom 1.	Kolom 2.	Kolom 3.
		£	£	£
1	Aanleg van spoorweë	—	342,120	—
2	Nuwe werke op ope lyne	1,034,867	—	—
3	Rollende materiaal	91,890	—	—
4	Hawens	—	114,670	—
5	Stoomskepe	—	—	—
6	Bedryfskapitaal	49,673	—	—
7	Onvoorsiene werke	—	—	72,000
	Totaal		£1,705,220	

SAMEVATTING.

		£
Inkomstediens (Eerste Bylae)	25,716,281	
Kapitaal- en verbeteringsdienste (Tweede Bylae)	1,705,220	
	£27,421,501	

Derde Bylae.BRONNE WAARUIT FONDSE VIR KAPITAAL- EN VERBETERINGSDIENSTE
VERSKAF SAL WORD.

		£
1. Leningsfondse	1,000,000	
2. Verbeteringsfonds :		
Geraamde batige saldo op 31 Maart 1933	111,000	
Bydrae uit inkomste vir 1933-'34	50,000	
Ander krediete aan die fonds	10,000	
	171,000	
3. Krediete ten opsigte van bate afgeskryf uit kapitaal-rekening, ens.	322,000	
4. Invorderings van munisipaliteite en ander bronne as bydrae tot die koste van verskillende werke	212,220	
	£1,705,220	

Fourth Schedule.

Column 1.	Column 2.	Column 3.	Column 4.	Column 5.
	£	£	£ s. d.	£
Elsburg—Germiston : Loop line	—	107,969	—	126,969
Greytown Branch—Riet- vlei	131,520	—	108,014 19 6	—
Molteno—Jamestown ..	233,200	—	214,140 19 9	—

Vierde Bylae.

Kolom 1.	Kolom 2.	Kolom 3.	Kolom 4.	Kolom 5.
	£	£	£ s. d.	£
Elsburg—Germiston : Ver- bindingslyn	—	107,969	—	126,969
Greytown-taklyn—Riet- vlei	131,520	—	108,014 19 6	—
Molteno—Jamestown ..	233,200	—	214,140 19 9	—

No. 33, 1933.]

ACT

To provide for the levy of an excess profits duty on the profits derived from the mining of gold in the Union.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Levy of excess profits duty on gold mining.

1. (1) From and after the first day of July, 1933, there shall be charged, levied and collected in respect of the excess profits derived by any person from the mining of gold in the Union a duty to be known as the gold mines excess profits duty.

(2) The duty shall be leviable upon the excess profits derived from the mining for gold by every person by whom gold mining operations have been carried on within the Union from and after the first day of January, 1933, and there shall be included in the determination of such excess profits any profits derived from the recovery of silver, osmiridium or other minerals which may be won in the course of such mining operations.

Determination of excess profits.

2. The excess profits derived by any person from mining for gold shall be determined by deducting from the profits earned by such person in respect of any mine during the period assessed the standard profit attributable to such mine in respect of that period.

Determination of standard profit.

3. The standard profit attributable to any mine in respect of any assessable period shall be—

- (a) the profit which would have been earned in respect of that mine during that period if the gold recovered therefrom during that period had been valued at the standard value of gold, plus
- (b) one quarter of one per centum of the profit as calculated in terms of paragraph (a) for every one-hundredth of one pennyweight whereby the average yield of gold for each ton of ore from the mine milled during that period is lower than the average yield of gold for each ton of ore from the mine milled during the months of November and December, 1932:

Provided that the standard profit to be attributed to any mine in respect of any assessable period shall not be less than an amount equivalent to two shillings and sixpence for each ton of ore from that mine milled during that period.

Determination of Governments share of profits in leased mines.

4. (1) In the determination for any assessable period of the profits of any mine whereof the whole or any portion is held under a lease granted by the Governor-General, the share of profits payable to the Government of the Union, in terms of such lease shall be treated as expenditure incurred in the earning of such profits.

(2) In the calculation of any share of profits due to the Government of the Union, no development shall be deemed to be "excess development" in the sense in which that expression is used in the Second Schedule to the Transvaal Mining Leases and Mineral Law Amendment Act, 1918 (Act No. 30 of 1918), so long as the provisions of section five of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933), remain in force.

Determination of dutiable amount.

5. (1) The dutiable amount of the excess profits derived by any person in respect of any assessable period from mining operations in respect of any mine shall be determined by deducting from the excess profits derived from such mine—

- (a) an amount equivalent to the tax leviable under the Income Tax Act, upon such excess profits in respect of such period;
- (b) any portion of the redemption allowance claimable in respect of such period and in respect of such mine under paragraph (f) of sub-section (2) of section eleven of the Income Tax Act, which cannot be met from the standard profit attributable to such mine in respect of such period;

No. 33, 1933.]

WET

Tot heffing van 'n oorwinsbelasting op die winste behaal deur in die Unie goud te myn.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. (1) Vanaf en na die eerste dag van Julie 1933 word, ten opsigte van die oorwins deur enige behaal deur in die Unie goud te myn, 'n belasting, te heet die goudmyne-oorwinsbelasting, opgelê, gehef en geïen. Heffing van oorwinsbelasting op die myn van goud.

(2) Die belasting is hefbaar op die oorwins behaal deur goud te myn deur iedereen wat in die Unie vanaf en na die eerste dag van Januarie 1933 goudmynoperasies voortgesit het, en by die berekening van bedoelde oorwins word winste bygereken wat behaal is deur die verkryging van silwer, osmiridium of ander minerale wat in die loop van bedoelde mynoperasies verkry mog word.

2. Die oorwins deur enige persoon behaal deur goud te myn word bereken deur van die winste deur bedoelde persoon gemaak ten opsigte van 'n myn gedurende die tydperk van aanslag, die standaardprofyt aan daardie myn ten opsigte van daardie tydperk toeskryfbaar af te trek. Berekening van oorwins.

3. Die standaardprofyt aan 'n myn toeskryfbaar ten opsigte van 'n aanslaanbare tydperk is— Vasstelling van standaardprofyt.

(a) die wins wat gedurende daardie tydperk ten opsigte van daardie myn gemaak sou gewees het as die goud uit daardie myn gedurende daardie tydperk verkry getakseer gewees was teen die standaard waarde van goud, plus

(b) een-kwart van een persent van die wins soas bereken volgens paragraaf (a) vir elke een-honderdste van een pennyweight wat die gemiddelde goudopbrings vir elke ton erts uit die myn gedurende daardie tydperk gemaak laer is dan die gemiddelde goudopbrings vir elke ton erts uit die myn gedurende die maande November en Desember 1932 gemaak:

Met dien verstande dat die standaardprofyt aan 'n myn toeskryfbaar ten opsigte van 'n aanslaanbare tydperk nie minder is nie dan 'n bedrag gelyk aan twee sjielings en ses pennies vir elke ton erts uit daardie myn gedurende daardie tydperk gemaak.

4. (1) By die vasstelling van die winste ten opsigte van enige aanslaanbare tydperk van 'n myn die geheel of 'n gedeelte waarvan in besit is kragtens 'n huurkontrak verleen deur die Goewerneur-generaal, word dié deel van die winste wat aan die Unie-Regering betaalbaar is volgens bedoelde huurkontrak behandel as synde koste gemaak by die verkryging van bedoelde winste. Vasstelling van Regeringswinsaandeel in verhuurde myne.

(2) By berekening van 'n winsaandeel wat aan die Unie-Regering toekom, word, solank as die bepalings van artikel *vyf* van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933), van krag bly, geen ontwikkeling geag „ontwikkeling”, in die sin waarin daardie uitdrukking gebesig word in die Tweede Bylae tot die „Transvaal Mijnverhuring en Minerale Wet Wijzigings Wet, 1918” (Wet No. 30 van 1918), te wees nie.

5. (1) Die belasbare bedrag van die oorwins deur enige persoon ten opsigte van een of ander aanslaanbare tydperk behaal uit mynoperasies ten opsigte van een of ander myn word vasgestel deur van die oorwins uit daardie myn behaal af te trek— Vasstelling van belasbare bedrag.

(a) 'n bedrag gelyk aan die belasting kragtens die Inkomstebelastingwet op bedoelde oorwins ten opsigte van bedoelde tydperk hefbaar;

(b) daardie deel van die toelaag ter delging van kapitaaluitgawes, waarop kragtens paragraaf (f) van subartikel (2) van artikel *elf* van die Inkomstebelastingwet aanspraak kan gemaak word ten aansien van bedoelde tydperk en van bedoelde myn, wat nie uit die standaardprofyt aan bedoelde myn ten opsigte van bedoelde tydperk toeskryfbaar, gedek kan word nie;

(c) all expenditure actually incurred during such period in respect of underground equipment and shaft sinking approved by the Minister of Finance after he has considered a report thereon by the Government Mining Engineer, if such expenditure has been met from current revenue and has not been taken into account in the determination of the profit in respect of the mine for such period: Provided that, should expenditure so incurred in such period be greater than the excess profits as calculated for such period, or should there be no excess profits for such period, the excess of such expenditure over such excess profits or the amount of such expenditure, as the case may be, shall be carried forward and set off against the excess profits for any later periods of assessment.

(2) The provisions of the proviso to paragraph (c) of subsection (1) shall apply to all expenditure incurred in terms of that paragraph in respect of any mine prior to the commencement of production and the earning of any revenue, and any such expenditure together with any expenditure on development shall be allowed to accumulate and shall be set off against any excess profits derived in any period after production has commenced.

(3) For the purposes of this section, expenditure on shaft sinking includes all expenditure which in the opinion of the Commissioner is necessary for the completion of the shaft and its equipment as a working unit.

Rate of duty.

6. (1) The rate of duty chargeable in respect of the excess profits derived from any mine during any assessable period shall be one per cent. of the dutiable amount of such excess profits for each completed penny by which the rate of actual profit per ton in respect of that mine for that period exceeds the basic rate of profit per ton attributable to the mine for that period: Provided that the maximum rate of duty so chargeable shall not exceed seventy per cent.

(2) The rate of actual profit per ton in respect of any mine for any assessable period, shall be the figure arrived at by dividing the profits derived from that mine during that period by the number of tons of ore from that mine milled during that period.

(3) The basic rate of profit per ton attributable to any mine for any assessable period shall be the figure arrived at by dividing the standard profit attributable to that mine in respect of that period by the number of tons of ore from that mine milled during that period: Provided that the basic rate of profit per ton so calculated shall not be less than two shillings and six pence.

Exemption from duty.

7. There shall be exempt from the duty chargeable under this Act—

(a) the excess profits derived from any mine during the period of twelve months ending the thirty-first day of December in any year, during which the profits in respect of that mine did not exceed five thousand pounds;

(b) the profits derived from any mine exempted from taxation under the provisions of section *forty-six* of the Precious and Base Metals Act, 1908, of the Transvaal (Act No. 35 of 1908).

Restriction of total levy to £6,000,000.

8. If the amount of duty payable under the provisions of this Act in respect of the calendar year ending the thirty-first day of December, 1933, exceeds, as a whole, the sum of six million pounds, the Commissioner shall refund to each person by whom duty has been paid an amount which bears to the amount of such excess the same ratio as the amount of such payment made by that person bears to the total amount so payable as duty in respect of the said calendar year.

Rendering of returns.

9. (1) Every person carrying on operations for the mining of gold shall furnish to the Commissioner in respect of each period of six months ending the thirtieth day of June and thirty-first day of December to which this Act applies a return in respect of every mine on which such person carries on such operations disclosing the amount of duty payable by him under this Act.

(2) Every such return shall be rendered in such form as the Commissioner shall prescribe and shall be furnished within two months of the close of the half-year to which it refers.

(c) alle koste werklik gemaak gedurende bedoelde tydperk ten opsigte van ondergrondse uitrusting en die grawe van skagte, wat deur die Minister van Finansies goedgekeur is na hy 'n rapport daarop van die Staatsmyningenieur oorweeg het, mits bedoelde koste gedek is uit lopende inkomste en nie by die vasstelling van die wins ten opsigte van die myn vir bedoelde tydperk in rekening geneem is nie: Met dien verstande dat, as die koste wat aldus gedurende bedoelde tydperk gemaak is meer bedra as die oorwins soas dié vir daardie tydperk bereken is, of as daar vir daardie tydperk geen oorwins bestaan nie, die bedrag waarmee bedoelde koste bedoelde oorwins te bowe gaan of die bedrag van bedoelde koste, na die geval mog wees, op nuwe rekening oorgebring en teen oorwins vir latere tydperke van aanslag verreken word.

(2) Die bepalings van die voorbehoudsbepaling tot paragraaf (c) van sub-artikel (1) is van toepassing op alle koste ten opsigte van 'n myn ooreenkomstig daardie paragraaf gemaak voor die begin van produksie en die verkryging van enige inkomste en enige sodanige koste en ook enige koste van ontwikkeling kan oploop en word verreken teen oorwins behaal in enige tydperk na produksie begin het.

(3) By toepassing van hierdie artikel sluit die koste van grawe van 'n skag ook in alle koste wat volgens die oordeel van die Kommissaris nodig is vir die voltooiing van die skag en sy uitrusting as 'n bedryfseenheid.

6. (1) Die skaal van die belasting wat hefbaar is ten opsigte van die oorwins uit 'n myn behaal gedurende enige aanslaanbare tydperk is een persent van die belasbare bedrag van bedoelde oorwins vir elke volle pennie waarmee die werklike winsskaal per ton ten opsigte van daardie myn vir daardie tydperk die grond-winskaal per ton aan daardie myn vir daardie tydperk toeskryfbaar oorskry: Met dien verstande dat die maksimum-skaal van die aldus hefbare belasting nie sewentig persent te bowe gaan nie.

(2) Die werklike winsskaal per ton ten opsigte van 'n myn vir enige aanslaanbare tydperk is die syfer bereik deur die winste uit daardie myn gedurende daardie tydperk behaal te deel deur die aantal tonne erts uit daardie myn gedurende daardie tydperk gemaak.

(3) Die grond-winskaal per ton aan 'n myn vir enige aanslaanbare tydperk toeskryfbaar is die syfer bereik deur die standaardprofyt aan daardie myn toeskryfbaar ten opsigte van daardie tydperk te deel deur die aantal tonne erts uit daardie myn gedurende daardie tydperk gemaak: Met dien verstande dat die aldus berekende grond-winskaal per ton nie minder is nie dan twee sjielings en ses pennies.

7. Van die kragtens hierdie Wet hefbare belasting word vrygestel—

(a) die oorwins uit 'n myn behaal gedurende 'n tydperk van twaalf maande wat eindig op die een-en-dertigste dag van Desember in enige jaar, gedurende welke die winste ten opsigte van daardie myn nie vyf duisend pond te bowe gegaan het nie;

(b) die winste uit 'n myn behaal wat vrygestel is van belasting ingevolge die bepalings van artikel *ses-en-veertig* van die „Precious and Base Metals Act, 1908” van Transvaal (Wet No. 35 van 1908).

8. As die totaalbedrag van die belasting, wat kragtens die bepalings van hierdie Wet ten opsigte van die kalenderjaar wat op die een-en-dertigste dag van Desember 1933 eindig betaalbaar is, die geldsom van ses miljoen pond te bowe gaan, moet die Kommissaris aan elke persoon wat belasting betaal het 'n bedrag terugbetaal wat in dieselfde verhouding staan tot die bedrag van die oorskot as die bedrag wat bedoelde persoon aldus betaal het staan tot die totaalbedrag wat aldus as belasting ten opsigte van vermelde kalenderjaar betaalbaar is.

9. (1) Iedereen wat goudmynoperasies voortsit moet aan die Kommissaris, ten opsigte van elke tydperk van ses maande, wat op die dertigste dag van Junie en die een-en-dertigste dag van Desember eindig en waarop hierdie Wet van toepassing is, 'n opgawe verskaf ten opsigte van elke myn waarop bedoelde persoon sodanige operasies voortsit, waarin die bedrag van die belasting wat deur hom kragtens hierdie Wet betaalbaar is verklaar word.

(2) Elke sodanige opgawe moet in 'n deur die Kommissaris voor te skrywe vorm opgestel word, en moet binne twee maande vanaf die einde van die halfjaar waarop dit betrekking het verskaf word.

Belastingskaal.

Vrystelling van belasting.

Beperking van totaalbedrag van heffing tot £6,000,000.

Inlewering van state.

(3) When any such return is furnished to the Commissioner, there shall be paid to him, simultaneously, the amount of duty disclosed as payable by the return.

Assessment of
duty.

10. (1) The Commissioner shall review each return so furnished and shall assess the person furnishing the return in accordance with his liability under this Act, and in accordance with such assessment shall recover from or repay to any such person any amount whereby the assessment exceeds or falls short of any payment made by such person in respect of the duty for the period of assessment.

(2) In making any assessment in respect of the second half of any calendar year, the Commissioner shall take into consideration the whole of that year and shall make such adjustments as may be necessary in order that the total of the amounts by which any person is assessed for that year may correspond with the amount of the duty payable by him for that year in accordance with the provisions of this Act: Provided that where the annual accounting period of any person in respect of any mine ends on the thirtieth day of June, the Commissioner, if it appears to him to be more convenient to do so, may make the adjustment required by this section in respect of the returns rendered for the period of twelve months ending the thirtieth day of June, and subject to such adjustment as he may consider necessary may treat the period of six months ending the thirtieth day of June, 1933, as a completed period of assessment.

(3) For the purpose of obtaining full information in respect of the excess profits derived by any person from mining for gold, the Commissioner may require any person to furnish to him any information which he may require and may also require any person to produce for examination by him or any person appointed by him for that purpose any books, records, plans or other documents whatsoever.

Penalty for default
and remission of
penalty.

11. (1) Any person who—

(a) fails to furnish in respect of any half-year any return which he is by section *nine* required to furnish within the period prescribed by that section, whether or not he has paid to the Commissioner any amount in respect of duty; or

(b) fails to pay to the Commissioner at the time when he furnishes any such return the amount of duty disclosed as payable by the return,

shall pay to the Commissioner as additional duty a sum equal to ten per cent. of the whole amount which may at any time be assessed upon him in respect of that half year for each month or part thereof for which he is in default.

(2) If the Commissioner is satisfied that any failure of any such person to furnish any such return or make any such payment was not due to any intent to defraud the revenue or to evade payment of the duty on the part of such person, he may, in his discretion, remit the whole or such part of such additional duty as he may think fit.

Estimated
assessments.

12. If any person fails to furnish in respect of any half-year the return which he is by section *nine* required to furnish within three months of the close of the half-year in respect of which the return is required, the Commissioner may make upon such person an estimated assessment in accordance with such information as is available to him: Provided that should the Commissioner at any later date ascertain that the amount by which such person has been so assessed by him is less than the amount which such person should have paid under this Act, he shall make a further and additional assessment upon such person.

Additional
assessments.

13. If at any time the Commissioner is satisfied that any amounts which should have been assessed to duty under this Act have not been so assessed, he shall raise assessments in respect of those amounts, notwithstanding that assessments may have been made upon the persons concerned covering the period of assessment in respect of which the amounts should have been assessed.

Appeal to special
court for hearing
income tax
appeals.

14. Every assessment made in terms of this Act shall be subject to objection and to appeal to the special court for hearing income tax appeals and the provisions of Part III of Chapter III of the Income Tax Act shall apply *mutatis mutandis* to every such assessment.

(3) Gelyktydig met die verskaffing aan die Kommissaris van elke sodanige opgawe, moet aan hom betaal word die bedrag van die belasting wat in die opgawe verklaar word betaalbaar te wees.

10. (1) Die Kommissaris moet elke aldus verskafte opgawe nasien en moet die persoon wat die opgawe verskaf het aanslaan volgens sy verpligting kragtens hierdie Wet, en moet, ooreenkomstig bedoelde aanslag, die bedrag waarmee die aanslag die bedrag, deur bedoelde persoon betaal ten opsigte van die belasting vir die tydperk van aanslag, oorskry of daaraan tekortskiet op bedoelde persoon verhaal of aan hom terugbetaal.

Belastingaanslag.

(2) Wanneer die Kommissaris 'n aanslag doen ten opsigte van die tweede helfte van 'n kalenderjaar, moet hy daardie hele kalenderjaar in aanmerking neem, en moet hy die nodige verrekeninge doen om teweeg te bring dat die totaalbedrag waarmee 'n persoon vir daardie jaar aangeslaan is ooreenkom met die bedrag van die belasting wat volgens die bepalinge van hierdie Wet deur hom vir daardie jaar betaalbaar is: Met dien verstande dat ingeval die rekeningsjaar van 'n persoon ten opsigte van 'n myn op die dertigste dag van Junie eindig, die Kommissaris, as hy dit geskikter ag aldus te handel, die deur hierdie artikel vereiste verrekening kan doen ten aansien van die tydperk van twaalf maande wat op die dertigste dag van Junie eindig, en, behoudens sulke verrekening as hy nodig ag, kan hy die tydperk van ses maande wat op die dertigste dag van Junie 1933 eindig, as 'n volle aanslagstydperk behandel.

(3) Ter verkryging van volledige gegewens ten opsigte van die oorwins deur enige persoon behaal deur goud te myn, kan die Kommissaris verlang dat enige persoon aan hom enige informasie wat hy nodig het verskaf, en kan hy ook verlang dat enige persoon aan hom of aan 'n deur hom daartoe aangestelde persoon enige boeke, aantekeninge, ontwerpe of enige ander dokumente hoegenaamd oorlê.

11. (1) Enigeen wat—

(a) versuim om ten opsigte van enige halfjaar 'n opgawe te verstrek, waartoe artikel *nege* hom verplig binne die deur daardie artikel voorgeskrewe tydperk, hetsy hy aan die Kommissaris enige bedrag ten opsigte van belasting betaal het al dan nie; of

(b) versuim om, wanneer hy aan die Kommissaris so 'n opgawe verstrek, terselfdertyd die bedrag van die belasting wat in die opgawe verklaar word betaalbaar te wees te betaal,

Boete vir versuim en kwytstelling van boete.

moet, vir elke maand of gedeelte daarvan gedurende welke hy in gebreke gebly het, as addisionele belasting aan die Kommissaris 'n geldsom betaal wat gelyk is aan tien persent van die hele bedrag waarmee hy te eniger tyd aangeslaan mog wees ten opsigte van bedoelde halfjaar.

(2) Indien die Kommissaris oortuig is dat die versuim van so 'n persoon om so 'n opgawe te verstrek of om so 'n betaling te doen nie die gevolg was nie van 'n bedoeling aan die kant van bedoelde persoon om die skatkis op bedrieglike wyse tekort te doen of om betaling van die belasting te ontduik, kan hy na goeëddunke kwytstelling verleen van die gehele addisionele belasting of van so 'n deel daarvan as hy mog goed ag.

12. As iemand versuim om ten opsigte van enige halfjaar 'n opgawe te verstrek, waartoe artikel *nege* hom verplig, binne drie maande vanaf die einde van die halfjaar ten opsigte waarvan die opgawe vereis word, kan die Kommissaris, op grond van die gegewens waaroor hy mag beskik, op bedoelde persoon 'n geskatte aanslag doen: Met dien verstande dat as die Kommissaris later uitvind dat die bedrag waarmee bedoelde persoon deur hom aldus aangeslaan is minder is dan die bedrag wat bedoelde persoon ingevolge hierdie Wet behoort te betaal het, hy 'n verdere en addisionele aanslag op bedoelde persoon moet doen.

Geskatte aanslae.

13. Indien die Kommissaris te eniger tyd oortuig is dat bedrae wat ingevolge hierdie Wet behoort aangeslaan te gewees het vir belasting nie aldus aangeslaan is nie, doen hy aanslae ten opsigte van bedoelde bedrae, nieteenstaande dat die betrokke persone aangeslaan mog gewees het vir die tydperk van aanslag ten opsigte waarvan die bedrae behoort aangeslaan te gewees het.

Addisionele aanslae.

14. Elke aanslag gedoen ingevolge hierdie Wet is onderhewig aan beswaar en aan appèl na die spesiale hof vir die verhoor van inkomstebelastingappèlle, en die bepalinge van Deel III van Hoofstuk III van die Inkomstebelastingwet is *mutatis mutandis* op elke sodanige aanslag van toepassing.

Appèl na spesiale hof vir die verhoor van inkomstebelastingappèlle.

Recovery of duty plus interest thereon.

15. (1) Any amount due and payable under this Act shall, *pari passu* with any amount chargeable under the Income Tax Act, be a first charge upon the assets of the person assessed and shall be recoverable by the Commissioner in any competent court of justice.

(2) Whenever any duty is assessed under this Act such duty shall be paid on a date to be notified by the Commissioner, and if not so paid interest shall be payable thereon at the rate of seven per cent. per annum.

Commissioner responsible for carrying out Act.

16. The Commissioner shall be responsible for carrying out the provisions of this Act.

Definitions.

17. In this Act, unless the context otherwise indicates—

“Commissioner” means the Commissioner for Inland Revenue or any person lawfully acting for him or on his behalf;

“duty” means the gold mines excess profits duty;

“Income Tax Act” means the Income Tax Act, 1925 (Act No. 40 of 1925) as amended from time to time;

“mine” means any area of ground on which any person carries on gold mining operations and which is not contiguous to any other area of ground on which the same person carries on gold mining operations;

“profit” or “profits” means an amount calculated in respect of any period assessed on the same basis as is provided for the determination of a taxable income under the Income Tax Act: Provided that in making such determination no deduction shall be made for the redemption allowance provided under paragraph (f) of sub-section (2) of section *eleven* of that Act nor shall any losses incurred in any previous year be set off;

“the standard value of gold” means a value of eighty-five shillings for each ounce of fine gold.

Short title and commencement.

18. This Act shall be known as the Gold Mines Excess Profits Duty Act, 1933, and shall come into force on the 1st day of July, 1933.

15. (1) 'n Bedrag verskuldig en betaalbaar ingevolge hierdie Wet vorm, *pari passu*, met 'n bedrag hefbaar ingevolge die Inkomstebelastingwet, 'n eerste las op die bate van die persoon aangeslaan, en kan deur die Kommissaris in 'n bevoegde geregshof verhaal word.

Invordering van belasting met rente daarop.

(2) Wanneer 'n belasting kragtens hierdie Wet aangeslaan word, moet bedoelde belasting betaal word op 'n dag deur die Kommissaris bekend te maak, en ingeval die belasting nie aldus betaal word nie, is rente daarop betaalbaar teen 'n jaarlikse rentevoet van sewe persent.

16. Die Kommissaris is verantwoordelik vir die uitvoering van die bepalinge van hierdie Wet.

Kommissaris verantwoordelik vir uitvoering van Wet.

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

Woordomskrywing.

„Kommissaris”, die Kommissaris van Binnelandse Staatsinkomste of enige persoon wat wettiglik in stede van hom ageer of namens hom optree;

„belasting”, die goudmyne-oorwinsbelasting;

„Inkomstebelastingwet”, die Inkomstebelastingwet, 1925 (Wet No. 40 van 1925), soos van tyd tot tyd gewysig;

„myn”, 'n stuk grond waarop 'n persoon goudmyn-operasies voortsit en wat nie aan enige ander stuk grond grens nie waarop dieselfde persoon goudmyn-operasies voortsit;

„wins” of „winste”, 'n bedrag wat ten opsigte van 'n tydperk van aanslag op dieselfde basis bereken word as wat deur die Inkomstebelastingwet bepaal is vir die vasstelling van belasbare inkomste: Met dien verstande dat by 'n sodanige vasstelling geen bedrag afgetrek word nie ten opsigte van die toelaag ter delging van kapitaaluitgawes waarvoor voorsiening gemaak word in paragraaf (f) van sub-artikel (2) van artikel elf van vermeldde Wet, en geen verliese gely gedurende enige vorige jaar verreken word nie;

„die standaardwaarde van goud”, 'n waarde van vyf-en-tagtig sjielings vir elke ons suiwer goud.

18. Hierdie Wet heet die Goudmyne-Oorwinsbelastingwet, 1933, en tree in werking op die eerste dag van Julie 1933.

Kort titel en inwerkingtreding.

No. 34, 1933.]

ACT

To authorize the payment of subsidies towards interest due or paid under certain mortgage bonds passed by farmers ; to impose a tax upon interest paid under such bonds ; to provide for the addition of interest due under such mortgage bonds to capital secured thereby ; to provide for the stay of proceedings instituted against farmers under such bonds in certain circumstances ; and to provide for other matters incidental thereto.

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

Interpretation of terms and application of Act.

1. (1) In this Act—

“ conventional year ” means any period of twelve months commencing (in the case of a farm mortgage referred to in paragraph (a); (b) or (c) of the definition of that expression) upon the date stated in the bond to be the date from which the capital debt secured by the bond commences to bear interest or (in the case of a farm mortgage referred to in paragraph (d) of the said definition) upon the date on which the charge was registered in a deeds registry, or commencing upon the same date in any subsequent calendar year ;

“ farm ” means any land which, in the opinion of the Minister, is normally used for farming, other than land belonging to any company registered or incorporated as such under any law, of which one or more of the members are not farmers ;

“ farm mortgage ” means—

- (a) a mortgage bond registered in a deeds registry whereby any farm or any lease of any farm is specially hypothecated and any debtor whereunder is a farmer ; or
- (b) a general bond registered in a deeds registry, any debtor whereunder is a farmer ; or
- (c) a notarial bond to which the Notarial Bonds (Natal) Act, 1932 (Act No. 18 of 1932), is applicable, any debtor whereunder is a farmer ; or
- (d) a charge on any farm, whereby is secured an advance made by the Land and Agricultural Bank of South Africa under any law relating to fencing, dipping tanks, silos or water supply,

but does not include any bond referred to in paragraph (a) or (b) which was registered, or any bond referred to in paragraph (c) which was passed, or any charge referred to in paragraph (d) which was created, on or after the first day of April, 1933, unless the Minister is satisfied that—

- (i) such bond has been passed to replace or redeem a bond under which the same person is debtor and which, in the case of a bond referred to in paragraph (a) or (b), was registered before the first day of April, 1933, and, in the case of a bond referred to in paragraph (c) was passed before the first day of April, 1933 ; or
- (ii) by such charge is secured any advance made by the Land and Agricultural Bank of South Africa which at the thirty-first day of March, 1933, was secured by a charge over the same farm in favour of that Bank ; or
- (iii) such bond has been passed to secure a debt incurred before the first day of April, 1933, and pursuant to a written undertaking entered into before that date to pass such bond ;

No. 34, 1933.]

WET

Tot veroorloving van die betaling van subsidies op rente betaal of verskuldig kragtens sekere verbande deur boere gepasseer; om 'n belasting te hef op rente wat kragtens sodanige verbande betaal is; om voorsiening te maak vir die byvoeging van kragtens sodanige verbande verskuldigde rente tot die daardeur versekerde kapitaal; om voorsiening te maak vir skorsing in sekere omstandighede van prosesse ingestel teen boere kragtens sodanige verbande; en om voorsiening te maak vir daarmee in verband staande sake.

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. (1) In hierdie Wet beteken—

Woordomskrywing
en toepassing van
Wet.

„konvensionele jaar”, 'n tydvak van twaalf maande lopende (in die geval van 'n plaasverband bedoel in paragraaf (a), (b) of (c) van die omskrywing van daardie uitdrukking) vanaf die dag wat in die verband verklaar word die dag te wees vanaf welke die deur die verband versekerde kapitaalbedrag begin rente te dra of (in die geval van 'n plaasverband bedoel in paragraaf (d) van vermelde omskrywing) vanaf die dag waarop die beswaring in 'n registrasiekantoor geregistreer is, of lopende vanaf dieselfde dag in 'n latere kalenderjaar;

„plaas”, grond (behalwe grond wat die eiendom is van 'n maatskappy wat as sodanig ingevolge 'n wet geregistreer is of met regspersoonlikheid bekleed is en waarvan een of meer van die lede nie boere is nie) wat, volgens die oordeel van die Minister, gewoonlik vir boerdery gebruik word;

„plaasverband”,—

- (a) 'n verband geregistreer in 'n registrasiekantoor, waardeur 'n plaas of 'n huur van 'n plaas verhipotekeer is, enige skuldenaar kragtens welke 'n boer is; of
- (b) 'n algemene verband geregistreer in 'n registrasiekantoor, enige skuldenaar kragtens welke 'n boer is; of
- (c) 'n notariële verband waarop die Wet op Notariële Verbande (Natal), 1932 (Wet No. 18 van 1932), van toepassing is, enige skuldenaar kragtens welke 'n boer is; of
- (d) 'n beswaring op 'n plaas waardeur 'n voorskot verstrek deur die Land- en Landboubank van Suid-Afrika kragtens 'n wet wat betrekking het op omheinings, dipbakke, silo's of watertoevoer verseker is,

dog sluit nie in nie 'n in paragraaf (a) of (b) bedoelde verband wat geregistreer is, of 'n in paragraaf (c) bedoelde verband wat gepasseer is, of 'n in paragraaf (d) bedoelde beswaring wat tot stand gebring is, op of na die eerste dag van April, 1933, tensy die Minister oortuig is dat—

- (i) bedoelde verband gepasseer is tot vervanging of delging van 'n verband, kragtens welke dieselfde persoon skuldenaar is, en wat, in die geval van 'n in paragraaf (a) of (b) bedoelde verband voor die eerste dag van April, 1933, geregistreer is, en, in die geval van 'n in paragraaf (c) bedoelde verband voor die eerste dag van April 1933 gepasseer is; of
- (ii) deur bedoelde verband 'n voorskot verstrek deur die Land- en Landboubank van Suid-Afrika verseker is, wat op die een-en-dertigste dag van Maart 1933 deur beswaring op dieselfde grond ten gunste van daardie Bank verseker is; of
- (iii) bedoelde verband gepasseer is tot versekering van 'n skuld wat voor die eerste dag van April 1933 gemaak is, en ingevolge 'n onderneming in geskrif voor vermelde datum aangegaan om bedoelde verband te passeer;

"farmer" means any person who, in the opinion of the Minister, normally derives his sole or principal means of livelihood from farming carried on by him and whose estate is not under sequestration or statutory assignment and may, in special circumstances approved by the Minister, include the estate of any such person who is deceased;

"Minister" means the Minister of Finance, or any other Minister of State acting in his stead;

"regulation" means a regulation made under this Act.

(2) Whenever by the same mortgage bond land which is a farm (or any lease of such land) and land which is not a farm (or any lease of such land) are hypothecated, the whole or a defined portion only or no portion of the interest due or paid under that mortgage bond, as the Minister in his discretion may determine, shall, for the purposes of this Act, be deemed to be interest due or paid under a farm mortgage.

(3) Whenever under any farm mortgage—

(a) two or more persons are jointly bound as debtors, of whom one or some but not all are farmers; or

(b) a partnership is bound as a debtor, one or some but not all of the members of which are farmers,

the whole or a defined portion only or no portion of the interest due or paid under that mortgage as the Minister in his discretion may determine, shall, for the purposes of this Act, be deemed to be interest due or paid under a farm mortgage.

Payment of
subsidy towards
interest due or
paid under farm
mortgage.

2. (1) The Minister may, in his discretion, if the requirements laid down by section *four* have been complied with, pay from funds appropriated for the purpose by Parliament a subsidy towards interest due or paid under a farm mortgage, where such interest has accrued after the thirty-first day of March, 1933, in respect of any period after that date.

(2) The subsidy shall be equal to the amount by which the interest due for the period in respect of which the subsidy is paid exceeds interest reckoned at the rate of three and one-half per cent. per annum:

Provided that the subsidy shall not exceed an amount equal to interest for the said period reckoned at the rate of one and one-half per cent. per annum.

To whom payment
of subsidy to be
made.

3. (1) Where the amount paid by the debtor under the farm mortgage to the creditor under that mortgage as interest for the period in respect of which the subsidy is paid does not exceed interest reckoned at the rate of three and one-half per cent. per annum, payment of the subsidy shall be made to the said creditor.

(2) Where the amount paid by the debtor under the farm mortgage to the creditor under that mortgage as interest for the period in respect of which the subsidy is paid equals the interest due for that period or is not less than interest at the rate of five per cent. per annum, payment of the subsidy shall be made to the said debtor.

(3) Where the amount paid by the debtor under a farm mortgage to the creditor under that mortgage as interest for the period in respect of which the subsidy is paid is less than the interest due for that period and less than interest reckoned at the rate of five per cent. per annum, but exceeds interest reckoned at the rate of three and one-half per cent. per annum, a portion of the subsidy shall be paid to the said debtor, to wit, the amount by which the amount paid by him as interest exceeds interest reckoned at the rate of three and one-half per cent. per annum, and the balance of the subsidy shall be paid to the said creditor.

Application for
payment of
subsidy.

4. (1) Any farmer may make application for the payment of subsidy under this Act in the form and manner prescribed by regulation and shall satisfy the Minister—

(a) that the farm mortgage bears interest for the period in respect of which he applies for the subsidy at a rate exceeding three and one-half per cent. per annum, and that he has paid interest under that mortgage for that period at a rate not less than three and one-half per cent. per annum; and

„boer”, iemand wat, volgens die oordeel van die Minister, gewoonlik sy bestaan geheel of hoofsaaklik trek uit 'n boerdery deur hom voortgesit en wie se boedel nie onder sekwestrasie is of wetlik afgestaan is nie en kan, in spesiale omstandighede deur die Minister goedgekeur, ook die boedel van so 'n persoon wat oorlede is insluit;

„Minister” die Minister van Finansies of 'n ander Staatsminister wat namens hom optree;

„regulasie”, 'n kragtens hierdie Wet uitgevaardigde regulasie.

(2) Indien deur dieselfde verband grond wat 'n plaas is (of 'n huur van daardie grond) en grond wat nie 'n plaas is nie (of 'n huur van daardie grond) verhipotekeer is, word al die kragtens daardie verband verskuldigde of betaalde rente, of slegs 'n bepaalde gedeelte daarvan of geen gedeelte daarvan, soas die Minister na goeddunke mog vasstel, by die toepassing van hierdie Wet geag rente te wees wat kragtens 'n plaasverband verskuldig of betaal is.

(3) Indien kragtens 'n plaasverband—

(a) twee of meer persone gesamentlik skuldenare is, waarvan een of meer, maar nie alle nie, boere is; of

(b) 'n vennootskap die skuldenaar is, waarvan een of meer lede maar nie alle lede nie, boere is,

word al die kragtens daardie verband verskuldigde of betaalde rente, of slegs 'n bepaalde gedeelte daarvan of geen gedeelte daarvan, soas die Minister na goeddunke mag vasstel, by die toepassing van hierdie Wet geag rente te wees wat kragtens 'n plaasverband verskuldig of betaal is.

2. (1) Die Minister kan, na goeddunke, as aan die deur artikel vier bepaalde vereistes voldoen is, uit deur die Parlement daartoe beskikbaar gestelde gelde, 'n subsidie hydra tot rente wat kragtens 'n plaasverband verskuldig of betaal is, as die rente na die een-en-dertigste dag van Maart 1933 verval het ten opsigte van 'n tydperk na daardie dag.

Uitbetaling van subsidie op rente kragtens plaasverband verskuldig of betaal.

(2) Die subsidie is gelyk aan die bedrag waarmee die rente wat betaalbaar is vir die tydperk ten opsigte waarvan die subsidie betaal word rente bereken teen 'n jaarlikse koers van drie en 'n half persent te bowe gaan:

Met die verstande dat die subsidie nie 'n bedrag te bowe gaan nie wat gelyk staan met rente vir bedoelde tydperk bereken teen 'n jaarlikse koers van een en 'n half persent.

3. (1) As die bedrag, wat deur die skuldenaar kragtens die plaasverband aan die skuldeiser kragtens die verband vir rente betaal is vir die tydperk ten opsigte waarvan die subsidie betaal word, nie rente bereken teen 'n jaarlikse koers van drie en 'n half persent te bowe gaan nie, word die subsidie aan bedoelde skuldeiser betaal.

Aan wie die subsidie uitbetaal moet word.

(2) As die bedrag, wat deur die skuldenaar kragtens die plaasverband aan die skuldeiser kragtens die verband vir rente betaal is vir die tydperk ten opsigte waarvan die subsidie betaal word, gelyk staan met die rente wat vir bedoelde tydperk betaalbaar is of nie minder is nie dan rente teen 'n jaarlikse koers van vyf persent, word die subsidie aan bedoelde skuldenaar betaal.

(3) As die bedrag, wat deur die skuldenaar kragtens die plaasverband aan die skuldeiser kragtens die verband vir rente betaal is vir die tydperk ten opsigte waarvan die subsidie betaal word, minder is dan die rente wat vir bedoelde tydperk betaalbaar is en minder dan rente bereken teen 'n jaarlikse koers van vyf persent, maar meer is dan rente bereken teen 'n jaarlikse koers van drie en 'n half persent, word 'n gedeelte van die subsidie aan bedoelde skuldenaar betaal, te wete, die bedrag waarmee die bedrag wat hy vir rente betaal het rente bereken teen 'n jaarlikse koers van drie en 'n half persent te bowe gaan, en word die orige van die subsidie aan bedoelde skuldeiser betaal.

4. (1) 'n Boer kan aanvraag doen om uitbetaling van subsidie ingevolge hierdie Wet in 'n vorm en op 'n wyse deur regulasie voorgeskrewe, en moet die Minister oortuig—

Aanvraag om uitbetaling van subsidie.

(a) dat die plaasverband vir die tydperk ten opsigte waarvan hy om die subsidie aanvraag doen rente dra teen 'n hoër koers dan drie en 'n half persent jaarliks, en dat hy kragtens die verband rente vir bedoelde tydperk betaal het teen 'n jaarlikse koers van nie minder dan drie en 'n half persent; en

- (b) where the application for payment of the subsidy is in respect of a farm mortgage as defined in paragraph (a) of the definition contained in sub-section (1) of section one, that he carries on farming upon land which or a lease of which is hypothecated by farm mortgage in security of a debt owed by him.

(2) Every application for the payment of subsidy shall be lodged with the officer prescribed by regulation supported by all necessary proofs and other documents not later than six months after the date on which the interest in respect of which subsidy is applied for fell due; but the Minister may in special circumstances extend such period.

Appropriation of interest payments under farm mortgages.

5. Any money paid after the thirty-first day of March, 1933, in respect of interest under any farm mortgage shall, unless the person making the payment has in writing expressly declared otherwise, be appropriated so far as it may suffice for the purpose in the payment of interest which may then have accrued and be due and payable in respect of any period after the thirty-first day of March, 1933, without prejudice to the right of the creditor concerned to recover any interest that fell due up to or prior to that date, or to exercise the remedies available to him because of the failure to pay the same punctually.

Tax on interest received under farm mortgages.

6. (1) There shall be levied upon every creditor under a farm mortgage a tax upon any amount which—

- (a) has been received by him after the thirty-first day of March, 1933; and
- (b) is interest due under a farm mortgage, or, in any case in which the circumstances described in sub-section (2) or (3) of section one exist, is in terms of either of those sub-sections deemed to be interest due under a farm mortgage; and
- (c) has accrued after the said date in respect of any period after that date.

(2) The tax shall be equal to the sum by which such amount exceeds interest for such period reckoned at the rate of five per cent. per annum.

(3) The tax shall become payable immediately upon receipt of any such sum by the creditor and shall be paid to the Commissioner for Inland Revenue in the manner and at the place prescribed by regulation.

(4) The tax shall be a debt due to the Government of the Union and may be recovered by action by the Commissioner for Inland Revenue in any competent court.

(5) Upon the production of proof to the satisfaction of the Commissioner for Inland Revenue that the creditor has repaid to the person from whom he received it the whole or any portion of the amount received by him in respect of interest for such period in excess of interest reckoned at the rate of five per cent. per annum, the tax shall be rebated to such creditor to the extent of such repayment.

(6) Any person who pays any amount by way of tax under the provisions of this section shall be exempt from normal tax under the provisions of the Income Tax Act, 1925 (Act No. 40 of 1925), as amended from time to time, in respect of such amount.

Payment to debtor who has paid interest at higher rate than five per cent. per annum of proceeds of tax recovered.

7. The Minister may, in his discretion, pay to the debtor under any farm mortgage who has paid to the creditor under that mortgage after the thirty-first day of March, 1933, interest at a rate exceeding five per cent. per annum for any period after that date, which has accrued under that mortgage after that date, the amount of the tax recovered by the Commissioner for Inland Revenue under the provisions of section six in respect of the receipt by the creditor of interest under the bond at a rate exceeding five per cent. per annum.

Proceeds of tax to be paid into Exchequer Account.

8. The proceeds of the tax recovered by the Commissioner for Inland Revenue under the provisions of section six shall be deposited in the Exchequer Account. In order to enable the payments provided for in section seven to be made, the Commissioner for Inland Revenue shall pay as a drawback into the Paymaster-General's Account a sum equal to every amount so recovered and deposited in the Exchequer Account.

- (b) ingeval die aanvraag om uitbetaling van subsidie gedoen word ten opsigte van 'n plaasverband soas omskrywe in paragraaf (a) van die omskrywing vervat in sub-artikel (1) van artikel een, dat hy 'n boerdery voortsit op grond wat, of 'n huur waarvan, deur plaasverband verhipotekeer is tot versekering van 'n deur hom verskuldigde bedrag.

(2) Elke aanvraag om uitbetaling van subsidie, gestaaf deur al die nodige bewyse en ander dokumente, moet by die deur regulasie voorgeskrewe amptenaar ingedien word nie later dan ses maande vanaf die dag waarop die rente ten opsigte waarvan 'n aanvraag om subsidie gedoen word verval het; maar by spesiale omstandighede kan die Minister bedoelde tydperk verleng.

5. Alle gelde wat ten opsigte van rente kragtens 'n plaasverband na die een-en-dertigste dag van Maart 1933 betaal is word, tensy die persoon wat die betaling maak uitdruklik in geskrifte anders verklaar het, aangewend vir sover dit voldoende mag wees vir die betaling van rente wat dan verval het en verskuldig en betaalbaar is ten opsigte van enige tydperk na die een-en-dertigste dag van Maart 1933, onverminderd die reg van die betrokke skuldeiser om enige rente te verhaal wat tot op of voor daardie datum verval het of om die regsmiddele uit te oefen tot sy beskikking op grond van die versuim om die rente op tyd te betaal.

Aanwending van gelde betaal ten opsigte van rente kragtens plaasverbande.

6. (1) Aan elke skuldeiser kragtens 'n plaasverband word 'n belasting opgelê op enige bedrag wat—

Belasting op rente ontvang kragtens plaasverbande.

(a) deur hom na die een-en-dertigste dag van Maart 1933 ontvang is; en

(b) rente is wat kragtens 'n plaasverband verskuldig is, of, in 'n geval waarin die omstandighede omskryf in sub-artikel (2) of (3) van artikel een bestaan, ingevolge een of ander van daardie sub-artikels geag word rente te wees wat kragtens 'n plaasverband verskuldig is; en

(c) na vermelde datum verval het ten opsigte van 'n tydperk na daardie datum.

(2) Die belasting is gelyk aan die geldsom waarmee bedoelde bedrag rente vir bedoelde tydperk bereken teen 'n jaarlikse koers van vyf persent te bowe gaan.

(3) Die belasting is betaalbaar onmiddellik na ontvangs van so'n geldsom deur die skuldeiser, en word aan die Kommissaris van Binnelandse Staatsinkomste op 'n deur regulasie voorgeskrewe wyse en plek betaal.

(4) Die belasting is 'n skuld verskuldig aan die Regering van die Unie en kan deur die Kommissaris van Binnelandse Staatsinkomste deur aksie in 'n bevoegde hof verhaal word.

(5) By lewering van bewys tot bevrediging van die Kommissaris van Binnelandse Staatsinkomste dat die skuldeiser die hele of enige gedeelte van die bedrag deur hom ten opsigte van rente vir bedoelde tydperk ontvang, in soverre dit rente bereken teen 'n jaarlikse koers van vyf persent te bowe gaan, aan die persoon van wie hy dit ontvang het terugbetaal het, word die belasting ten gunste van die skuldeiser met die aldus terugbetaalde bedrag verminder.

(6) 'n Persoon wat 'n bedrag by wyse van belasting ingevolge die bepaling van hierdie artikel betaal, word ten opsigte van daardie bedrag vrygestel van normale belasting ingevolge die bepaling van die Inkomstebelastingwet, 1925 (Wet No. 40 van 1925), soas van tyd tot tyd gewysig.

7. Die Minister kan, na goëddunke, aan die skuldenaar kragtens 'n plaasverband, wat na die een-en-dertigste dag van Maart 1933 aan die skuldeiser kragtens die verband rente vir 'n tydperk na daardie dag teen 'n hoër jaarlikse koers dan vyf persent betaal het, wat kragtens die verband na daardie dag verval het, die bedrag van die belasting betaal wat die Kommissaris van Binnelandse Staatsinkomste kragtens die bepaling van artikel ses ingevorder het ten opsigte van die ontvangs deur die skuldeiser van rente kragtens die verband teen 'n hoër jaarlikse koers dan vyf persent.

Opbrings van belasting kan aan skuldenaar betaal word, wat rente betaal het teen 'n hoër jaarlikse koers dan vyf persent.

8. Die opbrings van die belasting wat die Kommissaris van Binnelandse Staatsinkomste kragtens die bepaling van artikel ses ingevorder het word in die Skatkisrekening gestort. Om die betalings waarvoor voorsiening in artikel sewe gemaak is moontlik te maak, moet die Kommissaris van Binnelandse Staatsinkomste in die Betaalmeester-generaalsrekening as 'n teruggetrokke som 'n bedrag stort gelyk aan elke bedrag aldus ingevorder en in die Skatkisrekening gestort.

Opbrings van belasting word in Skatkisrekening gestort.

Reduction in rates of interest paid to depositors by investors in farm mortgages.

9. (1) Whenever any person has prior to the first day of April, 1933, in the course of his business received moneys on loan or deposit, and has advanced moneys on the security of farm mortgages, if it is proved to the satisfaction of the Minister that, owing to the provisions of section *six*, interest will accrue to that person in respect of such farm mortgages (after due allowance has been made for any repayments referred to in sub-section (5) of section *six*) at an average rate which is lower than the average rate at which such person has undertaken to pay interest in respect of the moneys so received by him on loan or deposit, the Minister may, in his discretion, authorize such person to reduce the rates of interest in excess of five per cent. per annum which he has undertaken to pay in respect of the moneys so received by him on loan or deposit by a rate to be determined by the Minister, and pending such authorization such person may reduce the rate to five per cent. per annum, and shall on receipt of such authorization pay any additional interest in excess of such rate of five per cent. per annum as may thereby be made payable; and in determining the rate of reduction the Minister shall have due regard to the proportion which the aggregate of the moneys received by such person on loan or deposit bears to the total amount invested by such person in farm mortgages and otherwise:

Provided that in no case shall the rate of interest which any such person has undertaken to pay in respect of any moneys received by him on loan or deposit be reduced by virtue of this section to a lower rate than five per cent. per annum.

(2) Any person who on the authority of the Minister granted in terms of sub-section (1), has reduced the rate at which interest is paid by him, is hereby indemnified against any claim by any person in respect of such reduction.

Examination of returns furnished under Act No. 40 of 1925.

10. (1) The Minister may, for the carrying out of any of the purposes of this Act, authorize any officer in the public service to examine all or any returns furnished by any person under the Income Tax Act, 1925 (Act No. 40 of 1925) as amended from time to time.

(2) Every person so authorized shall, before acting under the authority, take and subscribe before a magistrate or justice of the peace such oath of fidelity or secrecy as may be prescribed by regulation; and every person who acts under any such authority before he has taken and subscribed the prescribed oath shall be guilty of an offence and liable on conviction to a fine not exceeding ten pounds.

(3) Every person so authorized shall preserve and aid in preserving secrecy with regard to all matters that may come to his knowledge in acting under the authority, and shall not communicate any such matter to any person nor permit or suffer any person to have access to any such returns except in the pursuance of his duty or by order of a competent court and every person who contravenes the provisions of this sub-section shall be guilty of an offence and liable on conviction to imprisonment for a period not exceeding two years.

Registration of addition to capital of interest due under farm mortgage.

11. (1) Whenever there is lodged in any deeds registry in which is registered any farm mortgage a document in the form prescribed by regulation, signed by the creditor and the debtor under such farm mortgage, setting forth that they agree that a stated amount of interest which has accrued under such farm mortgage shall be added to capital and that the amount for which any movable or immovable property is hypothecated by that farm mortgage shall be increased accordingly, the registrar of deeds in charge of such deeds registry shall, if proof to his satisfaction is produced that a subsidy towards interest under that farm mortgage is payable or has been paid under the provisions of this Act, without fee cause a note thereof to be made in his registers in respect of any property specially hypothecated by that farm mortgage and registered in that deeds registry and upon the bond (in the case of a farm mortgage referred to in paragraph (a), (b) or (c) of the definition of farm mortgage contained in section *one*) and upon the document in which is recorded the charge (in the case of a farm mortgage referred to in paragraph (d) of the definition of farm mortgage contained in section *one*), and shall deliver to the said creditor a certificate that he has done so:

9. (1) Ingeval enigeen voor die eerste dag van April 1933 in die loop van sy beroep gelde in leen of deposito ontvang het, en gelde op sekerheid van plaasverbande uitgeleent het, kan die Minister, na goeëdunke, as bewys tot sy bevrediging gelewer word dat, weens die bepalings van artikel ses rente ten opsigte van sodanige plaasverbande aan bedoelde persoon sal toekom (wanneer behoorlik rekening gehou word met terugbetalings kragtens sub-artikel (5) van artikel ses) teen 'n gemiddelde rentekoers wat laer is as die gemiddelde koers waarteen bedoelde persoon onderneem het rente te betaal ten opsigte van die gelde aldus deur hom in leen of deposito ontvang, aan so'n persoon die reg verleen om die rentekoerse bowe vyf persent per jaar wat hy onderneem het te betaal ten opsigte van die gelde aldus deur hom in leen of deposito ontvang te verminder met 'n syfer deur die Minister vas te stel, en in afwagting van sodanige magtiging kan sodanige persoon die koers tot vyf persent per jaar verminder, en hy moet by ontvangs van daardie magtiging enige addisionele rente bo sodanige rente van vyf persent per jaar betaal as daardeur betaalbaar gemaak word; en by vasstelling van die verminderysfer moet die Minister behoorlik in aanmerking neem die verhouding van die totaalbedrag deur bedoelde persoon in leen of deposito ontvang tot die totaalbedrag wat bedoelde persoon in plaasverbande of andersins belê het:

Verlaging van rentekoers aan depositohouers betaal deur beleggers in plaasverbande.

Met dien verstande dat die rentekoers wat bedoelde persoon onderneem het te betaal ten opsigte van enige gelde deur hom in leen of deposito ontvang in geen geval verlaag word uit kragte van hierdie artikel tot 'n koers laer dan vyf persent per jaar.

(2) Iemand wat op gesag van die Minister, ingevolge sub-artikel (1) aan hom toegestaan, die koers waarteen rente deur hom betaal word verlaag het, word hiermee gevrywaar teen enige eis deur enige persoon in verband met sodanige verlaging ingestel.

10. (1) Die Minister kan, ter uitvoering van enige van die oogmerke van hierdie Wet, 'n amptenaar in die Staatsdiens magtig om alle of enige opgawe, wat deur enige persoon ingevolge die Inkomstebelastingwet, 1925 (Wet No. 40 van 1925), soos van tyd tot tyd gewysig, verskaf is, in te sien.

Insage van opgawe verskaf ingevolge Wet No. 40 van 1925.

(2) Elke aldus gemagtigde persoon moet, voordat hy ingevolge die magtiging optree, 'n eed van getrouheid of geheimhouding, soos deur regulasie voorgeskrewe mog wees, voor 'n magistraat of vrederechter aflê en dit onderteken; en iedereen wat ingevolge so'n magtiging optree, voordat hy die voorgeskrewe eed afgelê en onderteken het, is aan 'n misdryf skuldig en by veroordeling strafbaar met 'n boete van hoogstens tien pond.

(3) Elke aldus gemagtigde persoon moet ten aansien van alle sake wat by optreding ingevolge die magtiging tot sy kennis kom geheimhouding bewaar en behulpsaam wees om die te bewaar, en deel so'n saak aan niemand mee en veroorloof of laat aan niemand toe om sodanige opgawe in te sien, tensy in die uitvoering van sy plig of op bevel van 'n bevoegde hof; en iedereen wat die bepalings van hierdie sub-artikel oortree is aan 'n misdryf skuldig en by veroordeling strafbaar met gevangenisstraf van hoogstens twee jaar.

11. (1) Indien daar by 'n registrasiekantoor waarin 'n plaasverband geregistreer is 'n dokument ingedien word in die deur regulasie voorgeskrewe vorm, onderteken deur die skuldeiser en die skuldenaar kragtens die plaasverband waarin verklaar word dat hulle toestem dat 'n genoemde bedrag van rente, wat kragtens die plaasverband verval het, by die kapitaal gevoeg moet word, en dat die bedrag waarvoor roerende of onroerende goed deur die plaasverband verhipotekeer is dienooreenkomstig verhoog moet word, laat die registrateur van aktes wat belas is met die bestuur van daardie registrasiekantoor, as bewys tot sy bevrediging gelewer is dat 'n subsidie op rente kragtens daardie plaasverband ingevolge die bepalings van hierdie Wet betaal of betaalbaar is, sonder betaling van 'n fooi 'n aantekening daarvan maak in sy registers ten opsigte van goed spesiaal deur die plaasverband verhipotekeer en in die registrasiekantoor geregistreer en op die verband (in die geval van 'n plaasverband bedoel in paragraaf (a), (b) of (c) van die omskrywing van plaasverband in artikel een) en op die dokument waarin die beswaring aangeteken is (in die geval van 'n plaasverband bedoel in paragraaf (d) van die omskrywing van plaasverband in artikel een) en lewer hy aan bedoelde skuldeiser 'n sertifikaat af dat hy dit gedoen het:

Registrasie van byvoeging tot kapitaal van rente betaalbaar ingevolge plaasverbande.

Provided that no interest shall be added to capital under the provisions of this section other than interest in respect of the period from the beginning of the conventional year of the farm mortgage within which the thirty-first day of March 1933, fell up to and including that date, and interest in respect of the conventional year preceding the said period, save that in a case where—

- (a) the said property is not subject to any other mortgage or other hypothecation ranking *pari passu* with or after the said farm mortgage; or
- (b) the document setting forth the agreement to add interest to capital is signed by every creditor in whose favour the said property is burdened with any mortgage or other hypothecation ranking *pari passu* with or after the said farm mortgage,

any amount of interest up to the full amount that has accrued under the said farm mortgage in respect of any period prior to the first day of April, 1933, may be so added, even though it include interest in respect of a period prior to the earlier of the two conventional years referred to.

(2) Subject to the provisions of sections *twenty-seven* and *twenty-eight* of Act No. 32 of 1916, as amended, the making of such note shall have the effect of creating in favour of the creditor a mortgage of the property hypothecated by the farm mortgage in respect of such addition ranking equally with the farm mortgage; and any interest so added to capital shall from the making of such note bear interest at the same rate at which the capital debt secured by the farm mortgage bears interest, and interest on the interest so added to capital shall, for the purposes of this Act, be deemed to be interest due or paid under a farm mortgage.

Certificate that a bond is recognized as a farm mortgage.

12. Any farmer who is a debtor under a farm mortgage may, for the purpose of satisfying the creditor under that mortgage that the Minister recognizes that mortgage as a farm mortgage, apply to the Minister for a certificate to that effect; and the Minister may, if the regulations have been complied with, issue such a certificate.

Stay of proceedings under farm mortgage.

13. (1) Any proceedings instituted after the commencement of this Act in any court of law for the recovery of any moneys owing under a mortgage bond, general bond or notarial bond shall be stayed upon the filing in such court by the defendant of a certificate signed by the Minister or a person thereto authorized by him stating that such bond is a farm mortgage.

(2) Such stay of proceedings shall cease to operate—

- (a) upon the filing as aforesaid by the plaintiff of a certificate signed by the general manager of the Land and Agricultural Bank of South Africa stating that the defendant has applied to that Bank for an advance for the purpose of redeeming such bond and that such application has been refused; or
- (b) upon the expiration of a period of three months reckoned from the date upon which the certificate referred to in sub-section (1) was filed as aforesaid: Provided that if before the expiration of such period there is filed as aforesaid by the defendant a certificate signed by the said general manager stating that the said Bank has granted an advance to the defendant for the purpose of redeeming the bond under which the proceedings have been instituted, but that the bond to be passed in favour of the said Bank to secure such advance has not yet been registered and that it will not be possible to effect registration of such bond before a date stated in such certificate, not being later than one month after the expiration of the said period of three months the stay of proceedings shall continue to operate until the date so stated, provided it appears from such certificate that the application for such advance was received by the said Bank not later than one month after the date upon which the certificate referred to in sub-section (1) was filed.

(3) Any question arising as to the costs incurred in any such proceedings shall be determined after the stay thereof shall have ceased to operate as to the court may seem just.

Met dien verstande dat geen rente ingevolge die bepaling van hierdie artikel by die kapitaal gevoeg word nie, behalwe rente ten opsigte van die tydperk vanaf die begin van die konvensionele jaar van die plaasverband waarin die een-en-dertigste dag van Maart 1933 geval het tot op en met inbegrip van daardie dag, en rente ten opsigte van die konvensionele jaar voorafgaande aan vermelde tydperk, behalwe dat ingeval—

- (a) bedoelde goed nie aan 'n ander verband of ander hipoteek onderhewig is nie wat *pari passu* met of na bedoelde plaasverband aanspraak geniet; of
- (b) die dokumente waarin die ooreenkoms om rente by kapitaal te voeg uiteengesit is onderteken is deur elke skuldeiser ten gunste van wie bedoelde goed beswaar is met 'n verband of ander hipoteek wat *pari passu* met of na bedoelde plaasverband aanspraak geniet, enige bedrag van rente, tot die volle bedrag wat kragtens die plaasverband ten opsigte van 'n tydperk voor die eerste dag van April 1933, verval het aldus bygevoeg kan word, selfs al sluit dit in rente ten opsigte van 'n tydperk wat aan die eerste van die twee bedoelde konvensionele jare voorafgaan.

(2) Behoudens die bepaling van artikels *sewen-en-twintig* en *ag-en-twintig* van Wet No. 32 van 1916, soos gewysig, het die maak van so 'n aantekening die uitwerking om ten gunste van die skuldeiser 'n verhipotekering van die deur die plaasverband verhipotekerde goed teweeg te bring van gelyke rang as die plaasverband, ten opsigte van sodanige byvoeging; en rente wat aldus by die kapitaal gevoeg is dra vanaf die maak van die aantekening rente teen dieselfde koers waarteen die deur die plaasverband versekerde kapitaalbedrag rente dra, en rente op die aldus by die kapitaal gevoegde rente word by die toepassing van hierdie Wet geag rente te wees wat kragtens 'n plaasverband verskuldig of betaal is.

12. 'n Boer wat 'n skuldenaar kragtens 'n plaasverband is kan, om in staat te wees om die skuldeiser kragtens daardie verband te oortuig dat die Minister erken dat daardie verband 'n plaasverband is, by die Minister aanvraag doen om 'n sertifikaat te dien effekte; en die Minister kan, as aan die regulasies voldoen is, so 'n sertifikaat uitreik.

Sertifikaat dat 'n verband erken word as 'n plaasverband.

13. (1) Prosesse wat in 'n geregshof na die inwerkingtreding van hierdie Wet ingestel word ter invordering van gelde verskuldig kragtens 'n plaasverband, algemene verband of notariële verband word geskors sodra 'n sertifikaat onderteken deur die Minister of 'n daartoe deur hom gemagtigde persoon, waarin verklaar word dat bedoelde verband 'n plaasverband is, deur die verweerder in sodanige hof ingedien word.

Skorsing van prosesse ingestel kragtens plaasverbande.

(2) Bedoelde proses hou op geskors te wees—

- (a) sodra deur die eiser 'n sertifikaat ingedien word soos voormeld, onderteken deur die algemene bestuurder van die Land- en Landboubank van Suid-Afrika waarin verklaar word dat die verweerder aan daardie Bank aanvraag gedoen het om 'n lening ter delging van bedoelde verband, en dat daardie aanvraag van die hand gewys is; of

- (b) by afloop van 'n tydperk van drie maande bereken vanaf die dag waarop die in sub-artikel (1) bedoelde sertifikaat ingedien is soos voormeld: Met die verstande dat, indien voor afloop van daardie tydperk 'n sertifikaat deur die verweerder ingedien word soos voormeld, onderteken deur vermelde algemene bestuurder, waarin verklaar word dat vermelde Bank aan die verweerder 'n voorskot toegestaan het ter delging van die verband kragtens welke die proses ingestel is, maar dat die verband wat ten gunste van vermelde Bank gepasseer moet word ter versekering van bedoelde voorskot nog nie geregistreer is nie, en dat dit onmoontlik sal wees om bedoelde verband te laat registreer voor 'n dag vermeld in daardie sertifikaat nie later synde dan een maand na afloop van die vermelde tydperk van drie maande, die skorsing van die proses voortduur tot op die dag aldus vermeld, mits uit bedoelde sertifikaat blyk dat die aanvraag om so 'n voorskot deur vermelde Bank ontvang was nie later nie as een maand vanaf die dag waarop die in sub-artikel (1) bedoelde sertifikaat ingedien was.

(3) Enige kwessie wat ontstaan aangaande die koste in so 'n proses beloop word beslis nadat die skorsing daarvan nie langer van krag is nie, soos vir die hof regverdig mag lyk.

Regulations.

14. The Minister may make regulations prescribing—

- (a) the form and manner of application for payment of subsidy or for the issue of the certificates referred to in sections *twelve* and *thirteen*, the form in which proofs in support thereof shall be presented, and the officers with whom such application shall be lodged;
- (b) the places at which and the manner in which the tax imposed by section *six* shall be paid, the form and manner of application for rebate of that tax, and the form in which proofs in support of such application shall be presented;
- (c) the oath referred to in section *ten*; and
- (d) the form of agreement to add interest to capital secured by farm mortgage in terms of section *eleven*.

Delegation of powers.

15. The Minister may authorize any officer of the public service to exercise any power or perform any function assigned to him in this Act, except the powers referred to in section *fourteen*: Provided that the Minister may review, amend or revoke any ruling or decision given by such officer.

Short title.

16. This Act shall be known as the Farm Mortgage Interest Act, 1933, and shall cease to have effect on the first day of April, 1934, or on such later date as may be fixed by resolution of both Houses of Parliament: Provided that any application for the payment of subsidy towards interest under a farm mortgage in respect of a period prior to the first day of April, 1934, or prior to such later date so fixed, shall be dealt with, and the Minister may pay a subsidy towards the interest to which the application relates, as if this Act were still in force.

14. Die Minister kan regulasies uitvaardig wat voorskryf—

Regulasies.

- (a) die vorm waarin en die wyse waarop aanvraag om uitbetaling van subsidie of om uitreiking van die sertifikate bedoel in artikels *twaalf* en *dertien* gedoen moet word, die vorm waarin bewyse tot staving daarvan voorgelê moet word, en die amptenare by wie so 'n aanvraag ingedien moet word;
- (b) die plekke en die wyse waarop die belasting gehef kragtens artikel *ses* betaal moet word, die vorm waarin en die wyse waarop aanvraag om korting van daardie belasting gedoen moet word, en die vorm waarin bewyse tot staving van so'n aanvraag voorgelê moet word;
- (c) die in artikel *tien* bedoelde eed; en
- (d) die vorm van ooreenkoms om ingevolge artikel *elf*, rente te voeg by kapitaal deur plaasverband verseker.

15. Die Minister kan enige amptenaar in die Staatsdiens magtig om enige bevoegdheid uit te oefen of enige werksaamheid te verrig wat in hierdie Wet aan hom opgedra is, behalwe die bevoegdhede bedoel in artikel *veertien*: Met die verstande dat die Minister enige beslissing of uitspraak deur enige sodanige amptenaar gegee kan hersien, wysig of herroep.

Oordrag van bevoegdhede.

16. Hierdie Wet heet die Wet op Plaasverbandrente, 1933, en sy regsgeldigheid eindig op die eerste dag van April 1934 of op sodanige latere datum as wat by besluit van albei Huise van die Parlement vasgestel mag word: Met die verstande dat enige aanvraag om uitbetaling van subsidie tot rente kragtens 'n plaasverband ten opsigte van 'n tydperk voor die eerste dag van April 1934 of voor die latere datum aldus vasgestel behandel word, en die Minister 'n subsidie kan bydra tot die rente waarop die aanvraag betrekking het, asof hierdie Wet nog regsgeldig was.

Kort titel.