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DEPARTMENT OF THE PRIME MINISTER.

The following Government Notice is published for general information:—

No. 924.]

[26th June, 1957.

It is hereby 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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DEPARTEMENT VAN DIE EERSTE MINISTER.

Onderstaande Goewermentskennisgewing word ter algemene inligting gepubliseer:—

No. 924.]

[26 Junie 1957.

Hierby word bekend gemaak dat dit Sy Eksellensie die Amptenaar Belas met die Uitoeffening van die Uitvoerende Gesag behaag het om sy goedkeuring te heg aan onderstaande Wette, wat hierby ter algemene inligting gepubliseer word:—

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No. 59, 1957.]

ACT**To amend the Estate Duty Act, 1955.**

(English text signed by the Officer Administering the Government.)
(Assented to 21st June, 1957.)

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

Amendment of
section 1 of
Act 45 of 1955.

1. Section *one* of the Estate Duty Act, 1955 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the insertion after the definition of "executor" of the following definition:

"'fair market value' in relation to immovable property on which *bona fide* farming operations are being carried on, means at the option of the executor either—

(a) the fair market value thereof; or

(b) an amount to be determined in accordance with the provisions of sub-section (2) as representing the aggregate of the fair agricultural or pastoral value of the land and the value which any improvements situated thereon may be expected to add to such value of the land (which aggregate is hereinafter referred to as the surface value), together with the fair market value of any mineral rights attaching to the land, as at the date of the death of the deceased person;"

and

(b) by the addition of the following sub-section, the existing section becoming sub-section (1):

"(2) (a) In the case of any property in respect of which the executor elects the value determined in accordance with paragraph (b) of the definition of 'fair market value' in sub-section (1), the executor shall lodge an application in the prescribed form in duplicate for a determination of the surface value of that property with the magistrate of the district in which any such property is situate.

(b) (i) Any magistrate with whom any such application has been lodged shall forward both copies thereof to any land bank valuator selected by him who has been appointed in terms of section *seventy* of the Land Bank Act, 1944 (Act No. 13 of 1944), with instructions to make a valuation of the surface value of the property in question.

(ii) The provisions of the Land Bank Act, 1944, applicable to valutors appointed under the said Act, and any instructions issued from time to time by the Land Bank to such valutors in connection with the exercise of their duties, shall apply to any such valuator instructed to make a valuation of the surface value of any such property as though he were making a valuation for land bank purposes.

(iii) Fees and travelling expenses shall be paid by the estate of the deceased to any such valuator in accordance with the tariffs applicable to the valuations of property for land bank purposes.

(c) Any land bank valuator to whom any such application in duplicate has been referred, shall cause the particulars of his valuation of the surface value of the property in question to be inserted on both copies of the application and shall within three days from the date on which his valuation was made forward one copy to the executor of the estate and the remaining copy to the magistrate for transmission to the Commissioner.

No. 59, 1957.]

WET

Tot Wysiging van die Wet op Boedelbelasting, 1955.

(Engelse teks deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
(Goedgekeur op 21 Junie 1957.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

1. Artikel een van die Boedelbelastingwet, 1955 (hieronder die Hoofwet genoem), word hierby gewysig—
 - (a) deur na die omskrywing van „belasting” die volgende omskrywing in te voeg:

„billike markwaarde”, met betrekking tot onroerende goed waarop *bona fide*-boerdery voortgesit word, na keuse van die eksekuteur óf—

 - (a) die billike markwaarde daarvan; óf
 - (b) ’n bedrag ooreenkomstig die bepalinge van sub-artikel (2) vasgestel te word as verteenwoordigende die totaal van die billike waarde van die grond vir landbou- of veeteelt-doeleindes en die waarde wat enige verbeterings verwag kan word om tot sodanige waarde van die grond waarop hulle geleë is by te dra (welke totaal hieronder die oppervlaktewaarde genoem word), tesaam met die billike markwaarde van enige mineraalregte verbonde aan die grond, op die datum van die dood van die oorledene;”;

en
 - (b) deur die volgende sub-artikel by te voeg, terwyl die bestaande artikel sub-artikel (1) word:

„(2) (a) In die geval van ’n eiendom ten opsigte waarvan die eksekuteur die waarde soos bepaal ooreenkomstig paragraaf (b) van die omskrywing van „billike markwaarde” in sub-artikel (1) kies, dien die eksekuteur ’n aansoek om ’n bepaling van die oppervlaktewaarde van daardie eiendom in duplo op die voorgeskrewe vorm in by die magistraat van die distrik waarin daardie eiendom geleë is.

 - (b) (i) ’n Magistraat by wie so ’n aansoek ingedien is, stuur albei kopieë daarvan aan ’n landbankwaardeerder, deur hom gekies, wat aangestel is kragtens artikel *sewentig* van die Landbankwet, 1944 (Wet No. 13 van 1944), met opdrag om ’n waardasie van die oppervlaktewaarde van die betrokke eiendom te maak.
 - (ii) Die bepalinge van die Landbankwet, 1944, van toepassing op waardeerders aangestel kragtens genoemde Wet, en enige opdragte van tyd tot tyd deur die Landbank aan sodanige waardeerders in verband met die uitoefening van hul pligte uitgereik, is van toepassing op so ’n waardeerder aan wie opdrag gegee is om ’n waardasie van die oppervlaktewaarde van sodanige eiendom te maak, asof die waardasie vir landbank-doeleindes deur hom gemaak word.
 - (iii) Beloning en reiskoste word ooreenkomstig die tariewe van toepassing op waardasies van eiendomme vir landbankdoeleindes, deur die boedel van die oorledene aan so ’n waardeerder betaal.
 - (c) ’n Landbankwaardeerder aan wie so ’n aansoek in duplo gestuur is, gee die besonderhede van sy waardasie van die oppervlaktewaarde van die betrokke eiendom op albei kopieë van die aansoek aan, en stuur binne drie dae vanaf die datum waarop sy waardasie gemaak is een kopie aan die eksekuteur van die boedel en die oorblywende kopie aan die magistraat vir oorsending aan die Kommissaris.

Wysiging van
artikel 1 van
Wet 45 van 1955.

- (d) (i) The Commissioner shall thereupon determine the surface value of the property in question, which determination shall be subject to the provisions of paragraph (e), or may refer the matter to the Board of the Land Bank as constituted under section *four* of the Land Bank Act, 1944 (in this section referred to as the Board), for its determination of such value.
- (ii) The Commissioner shall at the same time determine the fair market value of the mineral rights attaching to the property in question and shall advise the executor of the values determined by him under this paragraph and shall indicate in such advice whether the determination of the surface value of the property was made by him or by the Board.
- (e) If the executor considers himself aggrieved by the Commissioner's determination of the surface value of any property in terms of paragraph (d), he shall notify the Commissioner thereof in writing within twenty-one days or such further period as the Commissioner may allow from the date of the advice referred to in the said paragraph and the Commissioner shall thereupon cause the matter to be referred to the Board for review.
- (f) (i) For the purposes of its determination under paragraph (d) or (e), the Board shall apply the same principles and follow the same practice and procedure as in the case of a determination by it of the value of property for land bank purposes.
- (ii) Any person duly authorized thereto by the Board shall at all reasonable times have full access to the property the value of which is being determined by the Board.
- (g) There shall be no appearance by or on behalf of either party before the Board, whose decision shall be final and shall be communicated in duplicate to the Commissioner who shall forward one copy thereof to the executor."

Amendment of
section 4 of
Act 45 of 1955.

2. Section *four* of the principal Act is hereby amended by the addition after paragraph (k) of the following paragraphs:

- "(l) so much of the amount of the proceeds of any local registered stock included as property of the deceased as does not exceed the difference between the sum of five thousand pounds and the amount allowed under paragraph (k);
- (m) the value of any usufructuary or other like interest in property, and of any right to an annuity charged upon property, included as property of the deceased under paragraph (a) of sub-section (2) of section *three*, if such interest or right was created by a pre-deceased spouse of the deceased and the property over which the deceased enjoyed such interest or right formed part of the estate of such predeceased spouse;
- (n) so much of any amount which, as a result of the grant to any person of a right (other than a fiduciary, usufructuary or other like interest) to the use or occupation of property for no consideration or for a consideration which in the opinion of the Commissioner is not an adequate consideration, is deemed to be property of the deceased under paragraph (c) of sub-section (3) of section *three*."

Amendment of
section 5 of
Act 45 of 1955.

3. Section *five* of the principal Act is hereby amended—

- (a) by the addition at the end of paragraph (b) of sub-section (1) with effect from the date of commencement of the said section, of the following proviso:

"Provided further that where upon the cessation of the interest of the deceased in any property, there accrues to the holder of the bare dominium therein, the full ownership in that property, the value of the advantage or benefit so accruing by reason of the cessation of the interest held by the deceased, shall not exceed the difference between the fair market value of that property as at the date of such cessation and the value of the bare dominium as at the date when such

- (d) (i) Daarna bepaal die Kommissaris die oppervlaktewaarde van die betrokke eiendom, en die bepaling is onderworpe aan die bepalings van paragraaf (e), of kan hy die saak na die Raad van die Landbank, soos saamgestel kragtens artikel vier van die Landbankwet, 1944 (in hierdie artikel die Raad genoem), vir sy bepaling van bedoelde waarde verwys.
- (ii) Tegelykertyd bepaal die Kommissaris die billike markwaarde van die mineraalregte wat aan die betrokke eiendom verbonde is en stel hy die eksekuteur van die waardes deur hom bepaal ingevolge hierdie paragraaf in kennis en toon hy in so 'n kennisgewing aan of die bepaling van die oppervlaktewaarde van die eiendom deur hom of deur die Raad bepaal is.
- (e) Indien die eksekuteur hom oor die Kommissaris se bepaling van die oppervlaktewaarde van enige eiendom kragtens paragraaf (d) veronreg voel, stel hy die Kommissaris daarvan skriftelik in kennis binne een-en-twintig dae, of sodanige verdere tydperk as wat die Kommissaris mag toestaan, vanaf die datum van die kennisgewing in genoemde paragraaf bedoel, en daarop verwys die Kommissaris die saak na die Raad vir hersiening.
- (f) (i) Vir doeleindes van sy bepaling ingevolge paragraaf (d) of (e), pas die Raad dieselfde beginsels toe en volg hy dieselfde werkspraktik en prosedure as in die geval van 'n bepaling deur hom van die waarde van eiendom vir landbankdoeleindes.
- (ii) 'n Deur die Raad behoorlik daartoe gemagtigde persoon het te alle redelike tye volle toegang tot die eiendom waarvan die waarde deur die Raad bepaal word.
- (g) Die partye of iemand namens hulle verskyn nie voor die Raad nie, en sy beslissing is afdoende en moet in duplo verstrek word aan die Kommissaris wat een afskrif daarvan aan die eksekuteur aanstuur."

2. Artikel vier van die Hoofwet word hierby gewysig deur na paragraaf (k) die volgende paragrawe by te voeg:

Wysiging van artikel 4 van Wet 45 van 1955.

- „(l) soveel van die bedrag van die opbrengs van enige plaaslik geregistreerde effekte as eiendom van die oorledene ingesluit as wat nie die verskil tussen vyfduisend pond en die bedrag wat kragtens paragraaf (k) toegelaat is te bowe gaan nie;
- (m) die waarde van 'n vruggebruik of ander soortgelyke belang in eiendom en van enige reg op 'n jaargeld waarmee goed beswaar is, wat as eiendom van die oorledene kragtens paragraaf (a) van sub-artikel (2) van artikel drie ingesluit is, indien bedoelde belang of reg deur 'n vooroorlede eggenoot van die oorledene geskep is en die eiendom waaroor die oorledene daardie belang of reg geniet het deel van die boedel van die vooroorlede eggenoot uitgemaak het;
- (n) soveel van 'n bedrag wat, uit hoofde van die toekenning aan iemand van 'n reg (uitgesonderd 'n fidusiële reg, vruggebruik of ander dergelyke reg) op die gebruik of bewoning van eiendom sonder vergoeding of teen 'n vergoeding wat volgens die Kommissaris se oordeel nie 'n voldoende vergoeding is nie, geag word eiendom van die oorledene volgens paragraaf (c) van sub-artikel (3) van artikel drie te wees."

3. Artikel vyf van die Hoofwet word hierby gewysig—

Wysiging van artikel 5 van Wet 45 van 1955.

- (a) deur met ingang van die datum van inwerkingtreding van genoemde artikel die volgende voorbehoudsbepaling aan die end van paragraaf (b) van sub-artikel (1) by te voeg:
- „Met dien verstande voorts dat waar by verstryking van die reg van die oorledene op enige eiendom, die volle eiendomsreg op bedoelde eiendom aan die besitter van die blote eiendomsreg daarop toeval, die waarde van die nut of voordeel wat aldus toeval weens die verstryking van die reg deur die oorledene besit, nie die verskil oorskry nie tussen die billike markwaarde van bedoelde eiendom ten tyde van so-

bare dominium was first acquired under the disposition creating the said interest held by the deceased.”; and

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

“(4) Whenever the value of any property included in the estate of a deceased is reduced as a result of the continuance after the death of that person of any right in respect of which a deduction has been allowed under paragraph (n) of section *four*, the value of such property shall for the purposes of sub-section (1) be determined as though the said right had not been granted.”.

Amendment of
section 8 of
Act 45 of 1955.

4. Section *eight* of the principal Act is hereby amended by the insertion in paragraph (a) of sub-section (1) after the word “property” of the words “other than property whereof the fair market value has been determined in accordance with the provisions of sub-section (2) of section *one*”.

Amendment of
section 24 of
Act 45 of 1955,
as amended by
section 17 of
Act 59 of 1956.

5. Section *twenty-four* of the principal Act is hereby amended by the insertion in sub-section (1) after the word “any” where it occurs for the second time of the words “determination of the Commissioner under sub-paragraph (ii) of paragraph (d) of sub-section (2) of section *one* of the mineral rights attaching to any property or by any”.

Amendment of
First Schedule
to Act 45 of 1955.

6. The First Schedule to the principal Act is hereby amended—

- (a) by the substitution in paragraph (i) of the first proviso for the words “five thousand” of the words “ten thousand”;
- (b) by the substitution in paragraph (ii) and in paragraph (iii) of the first proviso for the words “two thousand” of the words “five thousand”; and
- (c) by the substitution in the second proviso—
 - (i) for the word “three” where it occurs for the first time of the word “five”; and
 - (ii) for the words following the word “scale” and preceding the word “subject” of the following words:

“if the deceased dies within one year of the death of the first-dying person . . . 100 per cent.
if the deceased dies more than one year, but not more than two years after the death of the first-dying person . . . 80 per cent.
if the deceased dies more than two years, but not more than three years after the death of the first-dying person . . . 60 per cent.
if the deceased dies more than three years, but not more than four years after the death of the first-dying person . . . 40 per cent.
if the deceased dies more than four years, but not more than five years after the death of the first-dying person . . . 20 per cent.”

Commencement
of certain
amendments.

7. The amendments effected by this Act save in the case of the amendment effected by paragraph (a) of section *three* shall first take effect in respect of the estate of any person who dies or died on or after the first day of April, 1957.

Short title.

8. This Act shall be called the Estate Duty Amendment Act, 1957.

danige verstryking en die waarde van die blote eiendomsreg ten tyde toe sodanige blote eiendomsreg vir die eerste maal verkry was ingevolge die beskikking waarby genoemde reg deur die oorledene besit geskep is.”; en

(b) deur die volgende sub-artikel by te voeg:

„(4) Wanneer ook al die waarde van 'n eiendom wat in die boedel van 'n oorledene ingesluit is verminder word as gevolg van die voortdoring na die dood van bedoelde persoon van 'n reg ten opsigte waarvan 'n korting ingevolge paragraaf (n) van artikel vier toegelaat is, word die waarde van so 'n eiendom by die toepassing van sub-artikel (1) bepaal asof bedoelde reg nie toegestaan was nie.”.

4. Artikel *agt* van die Hoofwet word hierby gewysig deur in paragraaf (a) van sub-artikel (1) na die woord „eiendom” die woorde „behalwe eiendom waarvan die billike markwaarde ooreenkomstig die bepalinge van sub-artikel (2) van artikel *een* bepaal is” in te voeg. Wysiging van artikel 8 van Wet 45 van 1955.

5. Artikel *vier-en-twintig* van die Hoofwet word hierby gewysig deur in sub-artikel (1) na die woorde „ontevrede is met” die woorde „'n bepaling van die Kommissaris ingevolge sub-paragraaf (ii) van paragraaf (d) van sub-artikel (2) van artikel *een* van die mineraalregte aan enige eiendom verbonde of met” in te voeg. Wysiging van artikel 24 van Wet 45 van 1955, soos gewysig deur artikel 17 van Wet 59 van 1956.

6. Die Eerste Bylae by die Hoofwet word hierby gewysig— Wysiging van Eerste Bylae by Wet 45 van 1955.

(a) deur in paragraaf (i) van die eerste voorbehoudsbepaling die woord „vyfduisend” deur die woord „tienduise” te vervang;

(b) deur in paragraaf (ii) en in paragraaf (iii) van die eerste voorbehoudsbepaling die woord „tweeduise” deur die woord „vyfduise” te vervang; en

(c) deur in die tweede voorbehoudsbepaling—

(i) die woord „drie” waar dit die eerste maal voorkom deur die woord „vyf” te vervang; en

(ii) al die woorde na die woord „verminder” en voor die woord „onderworpe” deur die volgende woorde te vervang:

„indien die oorledene binne een jaar na die dood van die eerssterwende persoon te sterwe kom . . . 100 persent

indien die oorledene meer dan een jaar maar hoogstens twee jaar na die dood van die eerssterwende persoon te sterwe kom . . . 80 persent

indien die oorledene meer dan twee jaar maar hoogstens drie jaar na die dood van die eerssterwende persoon te sterwe kom . . . 60 persent

indien die oorledene meer dan drie jaar maar hoogstens vier jaar na die dood van die eerssterwende persoon te sterwe kom . . . 40 persent

indien die oorledene meer dan vier jaar maar hoogstens vyf jaar na die dood van die eerssterwende persoon te sterwe kom . . . 20 persent”.

7. Die wysigings by hierdie Wet aangebring, uitgesonderd die wysiging deur paragraaf (a) van artikel *drie* aangebring, tree vir die eerste maal in werking ten opsigte van die boedel van enige persoon wat op of na die eerste dag van April 1957 te sterwe kom of gekom het. Inwerkingtreding van sekere wysigings.

8. Hierdie Wet heet die Wysigingswet op Boedelbelasting, Kort titel. 1957.

No. 61, 1957.]

ACT

To fix the rates of normal and super income tax in respect of the year of assessment ending the thirtieth day of June, 1957, to provide for the repayment of certain portions of the said taxes to the taxpayers concerned and for the payment of a portion of the normal tax payable by certain companies into provincial revenue funds and to amend the law relating to income tax.

(English text signed by the Officer Administering the Government.)
(Assented to 21st June, 1957.)

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

Rates of normal
and super tax.

1. (1) In terms of sub-section (2) of section *five* and sub-section (2) of section *twenty-three* respectively of the Income Tax Act, 1941 (Act No. 31 of 1941), hereinafter referred to as the principal Act, the rates of normal and super tax to be levied for the year of assessment ending the thirtieth day of June, 1957, shall be as follows:

(A) In so far as normal tax is concerned—

(a) in respect of the taxable income (excluding so much as is derived from mining operations carried on in the Union by any company, but including so much as the Commissioner determines to be attributable to the inclusion in the gross income derived from mining in the Union for gold, of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act)—

(i) in the case of all companies, except as provided in paragraph (b) of sub-section (1) of section *two* of this Act, for each pound of the taxable income, six shillings and sixpence;

(ii) in the case of persons other than companies, for each pound of the taxable income not exceeding nine thousand three hundred pounds, eighteen pence increased by one one-thousandth of a penny for each pound of such taxable income in excess of one pound; and for each pound of the taxable income over and above nine thousand three hundred pounds, thirty-seven pence: Provided that for a married person the rate for each pound of the taxable income not exceeding nine thousand three hundred pounds shall be fifteen pence increased by one one-thousandth of a penny for each pound of such taxable income in excess of one pound, and for each pound of the taxable income over and above nine thousand three hundred pounds, thirty-four pence: Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item (including the foregoing proviso thereto) a sum equal to twenty-five per centum of the net amount arrived at after deducting the rebates provided for in section *thirteen* of the principal Act from the amount of tax so calculated;

(b) in respect of so much of the taxable income as has been derived by any company from mining in the Union for gold (but with the exclusion of so much of the taxable income as the Commissioner determines to be attributable to the inclusion in the gross income of any amount

No. 61, 1957.]

WET

Om die skale van normale en super-inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1957 eindig, om voorsiening te maak vir die terugbetaling aan die betrokke belastingpligtiges van sekere gedeeltes van bedoelde belastinge en vir die betaling aan provinsiale inkomstefondse van 'n gedeelte van die normale belasting deur sekere maatskappye betaalbaar, en om die wetsbepalings betreffende inkomstebelasting te wysig.

(Engelse teks deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
(Goedgekeur op 21 Junie 1957.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

1. (1) Ooreenkomstig onderskeidelik sub-artikel (2) van artikel vyf en sub-artikel (2) van artikel *drie-en-twintig* van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), hieronder die Hoofwet genoem, is die skale van normale en superbelasting wat gehef word oor die jaar van aanslag wat eindig op die dertigste dag van Junie 1957, soos volg:

Skale van normale en superbelasting.

(A) Wat normale belasting betref—

(a) ten opsigte van die belasbare inkomste (met uitsondering van soveel as wat uit mynwerksaamhede wat in die Unie deur 'n maatskappy voortgesit word, verkry is, maar met inbegrip van soveel as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto-inkomste verkry uit die myn van goud in die Unie van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel *sewe* van die Hoofwet bedoelde bedrag)—

(i) in die geval van alle maatskappye behalwe soos in paragraaf (b) van sub-artikel (1) van artikel *twee* van hierdie Wet bepaal, ses sjielings en ses pennies op elke pond van die belasbare inkomste;

(ii) in die geval van ander persone as maatskappye, agtien pennies op elke pond van die belasbare inkomste wat nie meer as negeduisend driehonderd pond bedra nie, verhoog met een-duisendste van 'n pennie vir elke pond van bedoelde belasbare inkomste wat een pond te bowe gaan, en sewe-en-dertig pennies op elke pond van die belasbare inkomste vir sover dit meer as negeduisend driehonderd pond bedra: Met dien verstande dat die skaal vir 'n getroude persoon op elke pond van die belasbare inkomste wat nie meer as negeduisend driehonderd pond bedra nie, vyftien pennies is, verhoog met een-duisendste van 'n pennie vir elke pond van bedoelde belasbare inkomste wat een pond te bowe gaan, en vier-en-dertig pennies op elke pond van die belasbare inkomste vir sover dit meer as negeduisend driehonderd pond bedra: Met dien verstande voorts dat daar by die bedrag van belasting volgens die voorgaande bepalinge van hierdie item (met inbegrip van die voorgaande voorbehoudsbepaling daarby) bereken, 'n bedrag gevoeg word gelyk aan vyf-en-twintig persent van die netto-bedrag wat verkry word nadat die kortings, waarvoor in artikel *dertien* van die Hoofwet voorsiening gemaak word, afgetrek is van die bedrag van belasting aldus bereken;

(b) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van goud in die Unie verkry is (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto-inkomste van 'n in para-

referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act), on each pound of the taxable income a percentage determined in accordance with the formula:

$$y = 60 - \frac{360}{x}$$

in which formula (and in the formulae set out in the proviso hereto) y represents such percentage and x the ratio expressed as a percentage which the taxable income so derived (with the said exclusion) bears to the income so derived (with the said exclusion): Provided that if the taxable income so derived (with the said exclusion) does not exceed twenty thousand pounds, the rate of tax shall not exceed a percentage determined in accordance with the formula:

$$y = 20 \left(1 - \frac{6}{x}\right)$$

and if such taxable income exceeds twenty thousand pounds, the rate of tax shall not exceed a percentage determined in accordance with a formula arrived at by increasing the number 20

in the formula $y = 20 \left(1 - \frac{6}{x}\right)$ by one for each

completed amount of twelve hundred and fifty pounds by which the said taxable income exceeds twenty thousand pounds;

(c) in respect of so much of the taxable income as has been derived by any company from mining in the Union for diamonds, for each pound of the taxable income, nine shillings and six pence;

(d) in respect of so much of the taxable income as has been derived by any company from mining operations (other than mining for gold or diamonds) carried on by such company in the Union, for each pound of the taxable income, six shillings and six pence;

(e) in respect of so much of the taxable income of any company, the sole or principal business of which in the Union is mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss, as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act, for each pound so determined to be attributable to the inclusion of any such amount, the amount by which the average rate of normal tax as determined under paragraph (b) of sub-section (2) exceeds the rate prescribed in item (i) of sub-paragraph (a).

(B) In so far as super tax is concerned, for each pound of the income subject to super tax not exceeding nine thousand three hundred pounds, two shillings increased by one four-hundredth of a penny for each pound of such income subject to super tax in excess of one pound, and for each pound of the income subject to super tax over and above nine thousand three hundred pounds, five shillings and ten pence: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this paragraph a sum equal to twenty-five per centum of the net amount arrived at after deducting the rebates provided for in section *twenty-nine* of the principal Act from the amount of tax so calculated.

(2) (a) For the purposes of paragraph (A) of sub-section (1) income derived from mining in the Union for gold shall include any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of the mining for gold, and

graaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag), op elke pond van die belasbare inkomste 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 60 - \frac{360}{x}$$

in welke formule (asook in die formules in die voorbehoudsbepaling hierby uiteengesit) y die bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting): Met dien verstande dat indien die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) nie meer as twintigduisend pond bedra nie, die belasting skaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 20 \left(1 - \frac{6}{x}\right)$$

en indien bedoelde belasbare inkomste meer as twintigduisend pond bedra, die belasting skaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur

die getal 20 in die formule $y = 20 \left(1 - \frac{6}{x}\right)$ te ver-

hoog met een vir elke volle bedrag van twaalfhonderd-en-vyftig pond wat genoemde belasbare inkomste meer as twintigduisend pond bedra;

- (c) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van diamante in die Unie verkry is, nege sjielings en ses pennies op elke pond van die belasbare inkomste;
 - (d) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy verkry is uit ander mynwerkzaamhede as die myn van goud en diamante wat deur sodanige maatskappy in die Unie voortgesit word, ses sjielings en ses pennies op elke pond van die belasbare inkomste;
 - (e) ten opsigte van soveel van die belasbare inkomste van 'n maatskappy, wie se enigste of vernaamste besigheid in die Unie die myn van goud is en die vasstelling van die belasbare inkomste waarvan vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag, op elke pond wat volgens die vasstelling toe te skryf is aan die inrekening van so 'n bedrag, die bedrag waarby die gemiddelde skaal van normale belasting vasgestel ooreenkomstig paragraaf (b) van sub-artikel (2) meer is as die skaal wat in item (i) van sub-paragraaf (a) voorgeskryf word.
- (B) Wat superbelasting betref, op elke pond van die aan superbelasting onderhewige inkomste wat nie meer as negeduisend driehonderd pond bedra nie, twee sjielings verhoog met een-vierhonderdste van 'n pennie vir elke pond van sodanige aan superbelasting onderhewige inkomste wat een pond te bowe gaan, en vyf sjielings en tien pennies op elke pond van die aan superbelasting onderhewige inkomste vir sover dit meer as negeduisend driehonderd pond bedra: Met dien verstande dat daar by die bedrag van belasting volgens die voorgaande bepalings van hierdie paragraaf bereken, 'n bedrag gevoeg word gelyk aan vyf-en-twintig persent van die netto-bedrag wat verkry word nadat die kortings, waarvoor in artikel *nege-en-twintig* van die Hoofwet voorsiening gemaak word, afgetrek is van die bedrag van belasting aldus bereken.
- (2) (a) Vir die doeleindes van paragraaf (A) van sub-artikel (1) sluit inkomste uit die myn van goud in die Unie verkry ook inkomste in wat verkry is van silwer, osmiridium, uraan, piriët of ander minerale wat in die loop van die myn van goud gewin mag word, en

any income which, in the opinion of the Commissioner, results directly from mining for gold.

- (b) For the purposes of sub-paragraph (e) of paragraph (A) of sub-section (1), the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with the said sub-paragraph for the period assessed) paid by the company concerned in respect of its aggregate taxable income from gold mining for the period from the first day of July, 1916, to the end of the period assessed, by the number of the pounds contained in the said aggregate taxable income.
- (c) The tax determined in accordance with any one of the sub-paragraphs (a) to (e) of paragraph (A) of sub-section (1), shall be payable in addition to the tax determined in accordance with any other of the said sub-paragraphs.

(3) For the purposes of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), on the incomes of persons, the amounts of normal tax and super tax payable under the Income Tax Acts of the Union by any taxpayer in respect of the year of assessment ending the thirtieth day of June, 1957, shall be deemed to be equal to the respective amounts which would have been payable as normal tax and super tax if the provisions relating to the addition referred to in the second proviso to item (ii) of sub-paragraph (a) of paragraph (A) of sub-section (1) and in the proviso to paragraph (B) of the said sub-section had not been enacted.

Portions of the normal tax payable by certain companies to be paid into the provincial revenue funds.

- 2. (1) (a) Notwithstanding the provisions of sub-section (1) of section *five* of the principal Act, two-thirteenths of each completed one pound of any amount of tax determined in accordance with item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of section *one* of this Act (hereinafter referred to as the provincial portion of the normal tax), shall accrue for the benefit of the respective provincial revenue funds in such proportions as may be determined by the Governor-General by proclamation in the *Gazette* and shall in the said proportions be paid into the said provincial revenue funds in accordance with the laws relating to the collection, banking and custody of provincial revenues as though it were a tax imposed by the provincial councils of the said provinces on the incomes of companies.

- (b) The provincial portion of the normal tax prescribed in item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of section *one* of this Act shall not be payable by any company, the sole or principal business of which in the Union is mining for gold, in respect of so much of its taxable income as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act, and for the purpose of sub-paragraph (e) of paragraph (A) of sub-section (1) of section *one* of this Act the rate of tax prescribed in item (i) of the said sub-paragraph (a) shall be deemed to be five shillings for each pound of the taxable income.

(2) The provisions of this section shall come into operation on the first day of July, 1957.

Certain portions of the normal and super tax to be repayable to the tax-payers concerned.

3. (1) Notwithstanding the provisions of sub-section (1) of section *five* and sub-section (1) of section *twenty-three* respectively of the principal Act, the following portions of the normal and super tax determined in accordance with the provisions of section *one* of this Act in respect of any person for the year of assessment ending the thirtieth day of June, 1957 (hereinafter referred to as the loan portions of the normal and super tax), shall be repayable to such person in the manner and at the time hereinafter provided, namely—

- (a) one-thirteenth of each completed one pound of the amount of the tax determined in accordance with item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of the said section;

enige inkomste wat volgens die mening van die Kommissaris regstreeks uit die myn van goud voortvloei.

- (b) Vir die doeleindes van sub-paragraaf (e) van paragraaf (A) van sub-artikel (1) word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting (met uitsluiting van die belasting ooreenkomstig genoemde sub-paragraaf vir die tydperk van aanslag vasgestel) wat deur die betrokke maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf die eerste dag van Julie 1916 tot die end van die tydperk waarvoor aangeslaan word, te deel deur die getal van die ponde wat genoemde totale belasbare inkomste bevat.
- (c) Die belasting ooreenkomstig enigeen van die sub-paragraawe (a) tot (e) van paragraaf (A) van sub-artikel (1) vasgestel, is betaalbaar benewens die belasting vasgestel ooreenkomstig enige andere van genoemde sub-paragraawe.
- (3) Vir die aanslag van 'n belasting deur 'n provinsiale raad in die uitoefening van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op inkomste van persone, word die bedrae van normale en superbelasting deur 'n belastingpligtige kragtens die Inkomstebelastingwette van die Unie verskuldig vir die jaar van aanslag wat op die dertigste dag van Junie 1957 eindig, geag gelyk te staan aan die onderskeie bedrae wat as normale en superbelasting verskuldig sou gewees het as die bepalings betreffende die byvoeging bedoel in die tweede voorbehoudsbepaling by item (ii) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) en in die voorbehoudsbepaling by paragraaf (B) van genoemde sub-artikel, nie wet geword het nie.

2. (1) (a) Ondanks die bepalings van sub-artikel (1) van artikel vyf van die Hoofwet, val twee-dertiendes van elke volle pond van enige bedrag van die belasting bereken ooreenkomstig item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van artikel een van hierdie Wet (hieronder die provinsiale gedeelte van die normale belasting genoem), toe ten bate van die onderskeie provinsiale inkomstefondse in die verhoudings wat die Goewerneur-generaal by proklamasie in die *Staatskoerant* bepaal en word dit in bedoelde verhoudings in daardie provinsiale inkomstefondse ooreenkomstig die wette betreffende die invordering, bank en bewaring van provinsiale inkomstes inbetaal, asof dit 'n belasting was wat deur die provinsiale rade van daardie provinsies op die inkomstes van maatskappye gehef was.
- (b) Die provinsiale gedeelte van die normale belasting wat in item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van artikel een van hierdie Wet voorgeskryf word, is nie deur 'n maatskappy wie se enigste of vernaamste besigheid in die Unie die myn van goud is, ten opsigte van soveel van sy belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag betaalbaar nie, en by die toepassing van sub-paragraaf (e) van paragraaf (A) van sub-artikel (1) van artikel een van hierdie Wet word die skaal van belasting wat in item (i) van genoemde sub-paragraaf (a) voorgeskryf word, geag vyf sjielings op elke pond van die belasbare inkomste te wees.
- (2) Die bepalings van hierdie artikel tree in werking op die eerste dag van Julie 1957.

3. (1) Ondanks die bepalings van sub-artikel (1) van artikel vyf en sub-artikel (1) van artikel drie-en-twintig onderskeidelik van die Hoofwet, is die volgende gedeeltes van die normale en superbelasting wat ooreenkomstig die bepalings van artikel een van hierdie Wet ten opsigte van enige persoon vir die jaar van aanslag wat op die dertigste dag van Junie 1957 eindig, vasgestel word (hieronder die leningsgedeeltes van die normale en superbelasting genoem) aan sodanige persoon op die hieronder bepaalde wyse en tyd terugbetaalbaar, te wete—
- (a) een-dertiende van elke volle pond van die bedrag van die belasting wat ooreenkomstig item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van genoemde artikel vasgestel word;

Gedeeltes van die normale belasting betaalbaar deur sekere maatskappye word in die provinsiale inkomstefondse inbetaal.

Sekere gedeeltes van die normale en superbelasting is terugbetaalbaar aan die betrokke belastingpligtiges.

- (b) two twenty-fifths of each completed one pound of the amount of the tax determined in accordance with item (ii) of the aforesaid sub-paragraph after the deduction of the rebates provided for in section *thirteen* of the principal Act;
 - (c) one-nineteenth of each completed one pound of the amount of the tax determined in accordance with sub-paragraph (c) of the aforesaid paragraph;
 - (d) one-thirteenth of each completed one pound of the amount of the tax determined in accordance with sub-paragraph (d) of the aforesaid paragraph;
 - (e) two twenty-fifths of each completed one pound of the amount of the tax determined in accordance with paragraph (B) of the aforesaid sub-section after the deduction of the rebates provided for in section *twenty-nine* of the principal Act.
- (2) (a) The liability for the payment of any unpaid amount of the loan portions of the normal and super tax due by any person shall cease upon the death, insolvency or liquidation (in the case of a company) of that person, and the estate of a deceased or insolvent person or a company in liquidation shall not be liable for the payment of any of the loan portions of the normal and super tax in respect of any income received by or accrued to or in favour of such estate or such company in liquidation: Provided that nothing in this paragraph contained shall be construed as relieving any trust created under the will of a deceased person from liability for the payment of any of the loan portions of the normal and super tax in respect of any income received by or accrued to or in favour of such trust.
- (b) A person to whom the provisions of section *fifteen* of the principal Act apply and who has no recognized agent in the Union other than the master of the ship or the pilot of the aircraft concerned, shall not be liable for the payment of any of the loan portions of the normal and super tax in respect of his taxable income determined in accordance with the said provisions.
- (c) The loan portion of the normal tax prescribed in item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of section *one* of this Act shall not be payable by any company, the sole or principal business of which in the Union is mining for gold, in respect of so much of its taxable income as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act.
- (d) No person (other than a company) not ordinarily resident nor carrying on business in the Union and no company not registered nor carrying on business in the Union, shall be liable for the payment of the loan portions of the normal and super tax.
- (3) The provisions of section *sixty-five* of the principal Act shall not apply in relation to the loan portions of the normal and super tax.
- (4) There shall from time to time be paid to the credit of the loan account referred to in the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917), amounts equal to the amounts which the Commissioner determines to have been collected in respect of the loan portions of the normal and super tax.
- (5) (a) The Commissioner shall, at such time as he may decide, but not later than the end of the period referred to in paragraph (c), issue to every person who has paid any of the loan portions of the normal and super tax, a certificate for the amount so paid by such person: Provided that in the event of the death, insolvency or liquidation (in the case of a company) of the person concerned before the issue of such certificate, the Commissioner may instead of issuing such certificate repay to the estate of such person or to the company

- (b) twee-vyf-en-twintigstes van elke volle pond van die bedrag van die belasting wat ooreenkomstig item (ii) van voormelde sub-paragraaf na aftrekking van die kortings waarvoor in artikel *dertien* van die Hoofwet voorsiening gemaak word, vasgestel word;
 - (c) een-negentiende van elke volle pond van die bedrag van die belasting wat ooreenkomstig sub-paragraaf (c) van voormelde paragraaf vasgestel word;
 - (d) een-dertiende van elke volle pond van die bedrag van die belasting wat ooreenkomstig sub-paragraaf (d) van voormelde paragraaf vasgestel word;
 - (e) twee-vyf-en-twintigstes van elke volle pond van die bedrag van die belasting wat ooreenkomstig paragraaf (B) van voormelde sub-artikel na aftrekking van die kortings waarvoor in artikel *nege-en-twintig* van die Hoofwet voorsiening gemaak word, vasgestel word.
- (2) (a) Die aanspreeklikheid vir die betaling van enige onbetaalde bedrag van die leningsgedeeltes van die normale en superbelasting deur 'n persoon verskuldig, verval by die dood, insolvensie of likwidasië (in die geval van 'n maatskappy) van daardie persoon, en die boedel van 'n oorlede of insolvente persoon of 'n maatskappy wat gelikwedeer word, is nie aanspreeklik vir die betaling van enige van die leningsgedeeltes van die normale en superbelasting ten opsigte van enige inkomste wat deur sodanige boedel of sodanige maatskappy wat gelikwedeer word, ontvang is of daaraan of ten gunste daarvan toegeval het nie: Met dien verstande dat die bepaling in hierdie paragraaf vervat nie só uitgelê word dat dit 'n trust wat ingevolge die testament van 'n oorledene ingestel is, vrystel van die aanspreeklikheid vir die betaling van enige van die leningsgedeeltes van die normale en superbelasting ten opsigte van enige inkomste wat deur sodanige trust ontvang is of daaraan of ten gunste daarvan toegeval het nie.
- (b) 'n Persoon op wie die bepaling van artikel *vyftien* van die Hoofwet van toepassing is en wat geen erkende agent in die Unie het nie, behalwe die kaptein van die betrokke skip of die loods van die betrokke vliegtuig, is nie aanspreeklik vir die betaling van enige van die leningsgedeeltes van die normale en superbelasting ten opsigte van sy belasbare inkomste wat ooreenkomstig genoemde bepaling vasgestel is nie.
- (c) Die leningsgedeelte van die normale belasting wat in item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van artikel *een* van hierdie Wet voorgeskryf word, is nie deur 'n maatskappy, wie se enigste of vernaamste besigheid in die Unie die myn van goud is, ten opsigte van soveel van sy belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel *sewe* van die Hoofwet bedoelde bedrag, betaalbaar nie.
- (d) Geen persoon (behalwe 'n maatskappy) wat nie gewoonlik in die Unie woon of daarin besigheid dryf nie, en geen maatskappy wat nie in die Unie geregistreer is of daarin besigheid dryf nie, is vir die betaling van die leningsgedeeltes van die normale en superbelasting aanspreeklik nie.
- (3) Die bepaling van artikel *vyf-en-sestig* van die Hoofwet is nie met betrekking tot die leningsgedeeltes van die normale en superbelasting van toepassing nie.
- (4) Daar word van tyd tot tyd op krediet van die in die „Algemene Lenings Konsolidatie en Wijzigings Wet, 1917” (Wet No. 22 van 1917), bedoelde leningsrekening bedrae inbetaal wat gelykstaan aan die bedrae wat volgens vasstelling van die Kommissaris ten opsigte van die leningsgedeeltes van die normale en superbelasting ingevorder is.
- (5) (a) Op 'n deur hom bepaalde tydstop, dog nie later nie dan die einde van die in paragraaf (c) bedoelde tydperk, reik die Kommissaris aan iedere persoon wat enige van die leningsgedeeltes van die normale en superbelasting betaal het, 'n sertifikaat uit vir die bedrag aldus deur so 'n persoon betaal: Met dien verstande dat in die geval van die dood, insolvensie of likwidasië (in die geval van 'n maatskappy) van die betrokke persoon voor die uitreiking van so 'n sertifikaat, die Kommissaris in plaas van so 'n sertifikaat uit te reik, die bedrag wat deur die betrokke persoon ten opsigte van enige leningsgedeeltes van die normale en superbelasting betaal is, aan daardie persoon se boedel

in liquidation the amount paid by the person concerned in respect of any loan portions of the normal and super tax together with simple interest at the rate of four and one-half per centum per annum on each completed one pound of such amount calculated from the date of payment of such amount by such person to the date on which the said amount is repaid by the Commissioner in terms of this proviso.

- (b) If any person has failed to pay the full amount due by him in respect of the normal and super tax or in respect of such tax and any interest payable thereon under sub-section (2) of section *eighty-three* of the principal Act, the Commissioner shall appropriate to those portions of the normal and super tax which are not loan portions and to any interest payable as aforesaid, in such order as he may in any particular case determine, so much of the amount paid by such person as may be necessary to discharge his liability in respect of those portions of the normal and super tax which are not loan portions and of such interest, and such person or his estate or (in the case of a company) the company in liquidation shall be entitled to a certificate or repayment, as the case may be, under paragraph (a) only in respect of the balance (if any) of the amount paid which has not been so appropriated.
- (c) A certificate issued in terms of paragraph (a) shall not be transferable and shall, save in such special circumstances and on such conditions as the Governor-General may prescribe, not be redeemable until the expiry of a period of five years from the date of payment of the amount in respect of which such certificate has been issued: Provided that if in the opinion of the Commissioner the circumstances of the case warrant such action, he may, subject to such conditions as he may impose, pay the amount due under any certificate to a person other than the person to whom that certificate was issued in terms of paragraph (a).
- (d) Upon expiry of the period referred to in paragraph (c), the relevant certificate shall become redeemable forthwith and may be redeemed in such manner as the Governor-General may prescribe.
- (e) Any such certificate shall bear simple interest at the rate of four and one-half per centum per annum for the period referred to in paragraph (c) on each completed one pound of the amount of the loan portion of the normal and super tax in respect of which such certificate has been issued, which interest may be included in the face value of the certificate and shall not be payable before the date on which such certificate is redeemed.
- (f) (i) Where the amount in respect of which any certificate has or would, but for the proviso to paragraph (a), have been issued, was paid by instalments, the date of payment of the last of such instalments shall for the purposes of this sub-section be deemed to be the date of payment of that amount.
(ii) If in the case of any taxpayer who in terms of section *fifty-six* of the principal Act has on or before the first day of July, 1957, made any provisional payment in respect of the taxes leviable under this Act, the amount so paid is on finality of the assessment found to be equal to or in excess of the amount (including the amount of the loan portion of the normal tax) properly chargeable, the date of payment of the loan portion of the normal tax shall be deemed to be the first day of July, 1957.
- (g) Notwithstanding anything to the contrary in any other law contained, no stamp duty shall be payable in respect of any receipt given by any person for the payment to him of any amount in terms of the proviso to paragraph (a) or upon the redemption of any certificate which has been issued in terms of this sub-section.
- (h) The provisions of the General Loans Consolidation and Amendment Act, 1917. (Act No. 22 of 1917),

shall in so far as they may be applicable, and subject to the provisions of this section, *mutatis mutandis* apply in respect of certificates issued in terms of this sub-section.

(6) The Governor-General may make regulations as to all matters which he considers it necessary or expedient to prescribe in order that the purposes of this section may be achieved, and may in such regulations prescribe penalties for any contravention thereof or failure to comply therewith not exceeding a fine of twenty-five pounds.

(7) The regulations made under the Income Tax Act, 1953 (Act No. 34 of 1953), and published under Government Notice No. 727 of 1955 in the *Gazette* of the 1st April, 1955, shall *mutatis mutandis* apply for purposes of this section and shall be deemed to have been made in terms of sub-section (6).

(8) The Governor-General may by proclamation in the *Gazette* determine a date after which assessments for the payment of the loan portions of the normal and super taxes shall not be issued by the Commissioner.

(9) The provisions of this section shall come into operation on the first day of July, 1957.

Amendment of section 1 of Act 31 of 1941, as amended by section 2 of Act 39 of 1945, section 3 of Act 55 of 1946, section 2 of Act 40 of 1948, section 2 of Act 45 of 1949, section 2 of Act 56 of 1952, section 2 of Act 43 of 1955 and section 2 of Act 55 of 1956.

4. (1) Section *one* of the principal Act is hereby amended by the insertion after the definition of "married person" of the following definition:

"'mining for gold' or 'to mine for gold' includes mining for uranium or to mine for uranium;".

(2) The amendment effected by sub-section (1) shall be deemed first to have taken effect in respect of assessments for the year of assessment which ended on the thirtieth day of June, 1951.

Amendment of section 10 of Act 31 of 1941, as amended by section 3 of Act 34 of 1942, section 4 of Act 26 of 1943, section 2 of Act 47 of 1944, section 5 of Act 39 of 1945, section 6 of Act 55 of 1946, section 3 of Act 40 of 1948, section 5 of Act 45 of 1949, section 4 of Act 56 of 1952, section 4 of Act 34 of 1953 and section 5 of Act 55 of 1956.

5. Paragraph (i) of sub-section (1) of section *ten* of the principal Act is hereby amended by the insertion after the words "Union Loan Certificates" of the words "or interest received in respect of any loan portion of the normal and super tax imposed under the Income Tax Act, 1953, or any subsequent Income Tax Act of the Union".

Amendment of section 11 of Act 31 of 1941, as amended by section 4 of Act 34 of 1942, section 5 of Act 26 of 1943, section 6 of Act 39 of 1945, section 7 of Act 55 of 1946, section 4 of Act 40 of 1948, section 6 of Act 45 of 1949, section 5 of Act 56 of 1952, section 5 of Act 34 of 1953, section 2 of Act 55 of 1954, section 5 of Act 43 of 1955 and section 6 of Act 55 of 1956.

6. Sub-section (2) of section *eleven* of the principal Act is hereby amended by the substitution for paragraphs (r) and (s) of the following paragraphs:

- "(r) notwithstanding the provisions of paragraphs (a), (b) and (g) of section *twelve*, an allowance not exceeding one hundred pounds in respect of fees which the Commissioner is satisfied were paid by the taxpayer during the year of assessment to any nursing home in connection with any confinement of his wife, or to—
- (i) any dentist or medical practitioner for dental and medical services rendered to; or
 - (ii) any duly registered nursing home or hospital in respect of the illness of, the taxpayer or his wife or his children or step-children referred to in paragraph (a) of sub-section (2) of section *thirteen*;
- (s) notwithstanding the provisions of paragraphs (a) and (b) of section *twelve*, so much as the Commissioner may allow of any expenditure incurred by any dentist or medical practitioner in respect of whom the Dental

is vir sover hulle toepaslik mag wees, en behoudens die bepalings van hierdie artikel, *mutatis mutandis* van toepassing ten opsigte van sertifikate wat ingevolge die bepalings van hierdie sub-artikel uitgereik word.

(6) Die Goewerneur-generaal kan regulasies uitvaardig betreffende alle aangeleenthede wat hy nodig of dienstig ag om voor te skryf vir die bereiking van die oogmerke van hierdie artikel, en kan in sodanige regulasies vir 'n oortreding daarvan of versuim om daaraan te voldoen strawwe voorskryf van hoogstens 'n boete van vyf-en-twintig pond.

(7) Die regulasies uitgevaardig ingevolge die Inkomste-belastingwet, 1953 (Wet No. 34 van 1953), en afgekondig by Goewermenskennisgewing No. 727 van 1955 in die *Staatskoerant* van 1 April 1955, is *mutatis mutandis* vir die doeleindes van hierdie artikel van toepassing en word geag ingevolge sub-artikel (6) uitgevaardig te gewees het.

(8) Die Goewerneur-generaal kan by proklamasie in die *Staatskoerant* 'n datum bepaal waarna aanslae vir die betaling van die leningsgedeeltes van die normale en superbelasting nie deur die Kommissaris uitgereik moet word nie.

(9) Die bepalings van hierdie artikel tree in werking op die eerste dag van Julie 1957.

4. (1) Artikel een van die Hoofwet word hierby gewysig deur na die woordbepaling van „getroude persoon” die volgende woordbepaling in te voeg:

„omvat „die myn van goud” of „om goud te myn” die myn van uraan of om uraan te myn;”;

(2) Die wysiging by sub-artikel (1) aangebring, word geag vir die eerste maal in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1951 geëindig het.

Wysiging van artikel 1 van Wet 31 van 1941, soos gewysig deur artikel 2 van Wet 39 van 1945, artikel 3 van Wet 55 van 1946, artikel 2 van Wet 40 van 1948, artikel 2 van Wet 45 van 1949, artikel 2 van Wet 56 van 1952, artikel 2 van Wet 43 van 1955 en artikel 2 van Wet 55 van 1956.

5. Paragraaf (i) van sub-artikel (1) van artikel tien van die Hoofwet word hierby gewysig deur na die woord „Unieleningssertifikate” die woorde „of rente ontvang ten opsigte van enige leningsgedeeltes van die normale en superbelasting opgelê ingevolge die Inkomstebelastingwet, 1953, of 'n latere Inkomste-belastingwet van die Unie” in te voeg.

Wysiging van artikel 10 van Wet 31 van 1941 soos gewysig deur artikel 3 van Wet 34 van 1942, artikel 4 van Wet 26 van 1943, artikel 2 van Wet 47 van 1944, artikel 5 van Wet 39 van 1945, artikel 6 van Wet 55 van 1946, artikel 3 van Wet 40 van 1948, artikel 5 van Wet 45 van 1949, artikel 4 van Wet 56 van 1952, artikel 4 van Wet 34 van 1953 en artikel 5 van Wet 55 van 1956.

6. Sub-artikel (2) van artikel elf van die Hoofwet word hierby gewysig deur paragrafe (r) en (s) deur die volgende paragrafe te vervang:

„(r) ondanks die bepalings van paragrafe (a), (b) en (g) van artikel twaalf, 'n vermindering van hoogstens honderd pond ten opsigte van gelde wat volgens die Kommissaris se oortuiging gedurende die jaar van aanslag deur die belastingpligtige betaal is aan 'n verpleeginrigting in verband met enige bevalling van sy eggenote, of aan—

(i) 'n tandarts of geneesheer vir tandheelkundige en mediese dienste wat gelewer is aan; of

(ii) 'n behoorlik geregistreerde verpleeginrigting of hospitaal ten opsigte van siekte van, die belastingpligtige of sy vrou of sy kinders of stiefkinders in paragraaf (a) van sub-artikel (2) van artikel dertien bedoel;

(s) ondanks die bepalings van paragrafe (a) en (b) van artikel twaalf, soveel van enige onkoste as wat die Kommissaris mag toelaat, wat aangegaan is deur 'n tandarts of geneesheer ten opsigte van wie die Tand-

Wysiging van artikel 11 van Wet 31 van 1941, soos gewysig deur artikel 4 van Wet 34 van 1942, artikel 5 van Wet 26 van 1943, artikel 6 van Wet 39 van 1945, artikel 7 van Wet 55 van 1946, artikel 4 van Wet 40 van 1948, artikel 6 van Wet 45 van 1949, artikel 5 van Wet 56 van 1952, artikel 5 van Wet 34 van 1953, artikel 2 van Wet 55 van 1954, artikel 5 van Wet 43 van 1955 en artikel 6 van Wet 55 van 1956.

Association of South Africa or the Medical Association of South Africa, as the case may be, certifies in such form as the Commissioner may prescribe that he—

- (i) has practised his profession for not less than three years; and
- (ii) has incurred such expenditure during the year of assessment in respect of the attendance by him of any post-graduate study course approved by such Association, to improve his qualifications for the carrying on of his profession in the Union.”.

Amendment of section 20 of Act 31 of 1941, as amended by section 11 of Act 55 of 1946, section 4 of Act 52 of 1947, section 6 of Act 40 of 1948, section 3 of Act 64 of 1951 and section 8 of Act 55 of 1956.

7. Section *twenty* of the principal Act is hereby amended—

- (a) by the addition of the following paragraph to sub-section (2)*bis*, the existing sub-section becoming paragraph (a):

“(b) For the purpose of paragraph (a), any amount calculated under paragraph (c) of the definition of “capital expenditure” in sub-section (10) in respect of any year of assessment shall be deemed to be capital expenditure incurred on the last day of such year of assessment.”;

- (b) by the insertion in paragraph (b) of the definition of “capital expenditure” in sub-section (10) after the word “interest” of the words “and other charges”;

- (c) by the substitution, with effect from the date of commencement thereof, for paragraph (c) of the definition of “capital expenditure” in sub-section (10) of the following paragraph:

“(c) in the case of any deep level gold mine, an amount calculated as nearly as may be in the manner prescribed for the calculation of the capital allowance provided for in sub-section (3) of section *nineteen* of the Precious and Base Metals Act, 1908 (Act No. 35 of 1908), of Transvaal (in this paragraph referred to as the Gold Law), at the rate of five per centum per annum on the amount of the unredeemed balance of the aggregate of—

- (i) the expenditure referred to in paragraphs (a) and (b), excluding any interest and other charges on loans referred to in paragraph (b);
- (ii) the amount (if any) allowed to rank as capital expenditure in terms of section *twenty-one*;
- (iii) any expenditure incurred during any period of production on development on any reef on which at the date of such development stopping has not yet commenced; and
- (iv) the amount calculated in terms of this paragraph up to the end of the year of assessment immediately preceding the year of assessment under charge,

for the period from the end of the month in which the expenditure is actually incurred or is in terms of paragraph (b) of sub-section (2)*bis* deemed to be incurred, up to the end of the year of assessment immediately preceding the first year of assessment in respect of which the determination of the taxable income derived from the working of such mine does not result in an assessed loss: Provided that—

- (aa) the amount under this paragraph shall not be calculated for any period during which mining operations are not carried on in accordance with the terms of the relevant lease;

- (bb) notwithstanding anything to the contrary in any law contained, the amount under this paragraph shall not be taken into account for the purpose of calculating the capital allowance provided for in sub-section (3) of section *nineteen* of the Gold Law or for the purpose of determining the profits of which a share is payable to the State in terms of any mining lease; and

- (cc) the provisions of sub-sections (4) and (4)*bis* of section *nineteen* of the Gold Law shall, in so far as they can be applied, apply *mutatis mutandis* for the purpose of determining the unredeemed balance of the

heelkundige Vereniging van Suid-Afrika of die Geneeskundige Vereniging van Suid-Afrika, na gelang van die geval, in die deur die Kommissaris voorgeskrewe vorm sertifiseer dat hy—

- (i) sy beroep vir minstens drie jaar beoefen het; en
- (ii) sodanige onkoste gedurende die jaar van aanslag aangegaan het ten opsigte van die bywoning deur hom van 'n deur so 'n Vereniging goedgekeurde na-graadse studiekursus om sy kwalifikasies vir die beoefening van sy beroep in die Unie te verbeter.”.

7. Artikel *twintig* van die Hoofwet word hierby gewysig—

- (a) deur die volgende paragraaf by sub-artikel (2)*bis* by te voeg, terwyl die bestaande sub-artikel paragraaf (a) word:

„(b) By die toepassing van paragraaf (a), word 'n bedrag ingevolge paragraaf (c) van die omskrywing van „kapitaaluitgawe” in sub-artikel (10) ten opsigte van enige jaar van aanslag bereken, geag kapitaaluitgawe op die laaste dag van sodanige jaar van aanslag aangegaan te wees.”;

- (b) deur in paragraaf (b) van die omskrywing van „kapitaaluitgawe” in sub-artikel (10) na die woord „rente” die woorde „en ander koste” in te voeg;

- (c) deur paragraaf (c) van die omskrywing van „kapitaaluitgawe” in sub-artikel (10) met ingang van die datum van inwerkingtreding daarvan, deur die volgende paragraaf te vervang:

„(c) in die geval van 'n diep-goudmyn 'n bedrag bereken so na as moontlik volgens die manier voorgeskryf vir die berekening van die kapitaaltoelae waarvoor in sub-artikel (3) van artikel *negentien* van die „Precious and Base Metals Act, 1908” (Wet No. 35 van 1908) van Transvaal (in hierdie paragraaf die Goudwet genoem), voorsiening gemaak word, teen die koers van vyf persent per jaar op die bedrag van die ongedelgde balans van die totaal van—

- (i) die in paragrawe (a) en (b) bedoelde uitgawe, behalwe rente en ander koste op lenings in paragraaf (b) bedoel;
- (ii) die bedrag, as daar is, wat ingevolge artikel *een-en-twintig* toegelaat word om as kapitaaluitgawe in aanmerking te kom;
- (iii) uitgawe gedurende enige tydperk van produksie aangegaan aan ontginning op 'n rif waarop daar op die datum van sodanige ontginning nog nie met afbouing begin is nie; en
- (iv) die bedrag bereken ingevolge hierdie paragraaf tot die einde van die jaar van aanslag wat die onderhawige jaar van aanslag onmiddellik voorafgaan,

vir die tydperk vanaf die einde van die maand waarin die uitgawe werklik aangegaan word of kragtens paragraaf (b) van sub-artikel (2)*bis* geag word aangegaan te wees, tot die einde van die jaar van aanslag wat die eerste jaar van aanslag onmiddellik voorafgaan ten opsigte waarvan die vasstelling van die belasbare inkomste verkry van die eksploitering van so 'n myn nie op 'n vasgestelde verlies uitloop nie: Met dien verstande dat—

- (aa) die bedrag ingevolge hierdie paragraaf nie bereken word nie vir enige tydperk gedurende welke mynwerksaamhede nie ooreenkomstig die bepalinge van die toepaslike huur voortgesit word nie;

- (bb) ondanks andersluidende wetsbepalinge, die bedrag ingevolge hierdie paragraaf nie by die berekening van die kapitaaltoelae waarvoor in sub-artikel (3) van artikel *negentien* van die Goudwet of by die vasstelling van die winste waarvan 'n deel ooreenkomstig 'n myn huur aan die Staat betaalbaar is, in rekening geneem word nie; en

- (cc) die bepalinge van sub-artikels (4) en (4)*bis* van artikel *negentien* van die Goudwet, in soverre as wat hulle toegepas kan word, *mutatis mutandis* van toepassing is by die vasstelling van die ongedelgde balans van die

Wysiging van artikel 20 van Wet 31 van 1941, soos gewysig deur artikel 11 van Wet 55 van 1946, artikel 4 van Wet 52 van 1947, artikel 6 van Wet 40 van 1948, artikel 3 van Wet 64 van 1951 en artikel 8 van Wet 55 van 1956.

Amendment of
section 54*ter*
of Act 31 of
1941, as
inserted by
section 10 of
Act 43 of 1955.

aggregate of the amounts referred to in sub-paragraphs (i) to (iv) of this paragraph;".

8. (1) Section *fifty-four ter* of the principal Act is hereby amended—

(a) by the insertion after the definition of "donee" in sub-section (1) of the following definition:

"'fair market value' in relation to immovable property on which *bona fide* farming operations are being carried on, means at the option of the donor either—

(a) the fair market value thereof; or

(b) an amount to be determined in accordance with the provisions of sub-section (1)*bis* as representing the aggregate of the fair agricultural or pastoral value of the land and the value which any improvements situated thereon may be expected to add to such value of the land (which aggregate is hereinafter referred to as the surface value) together with the fair market value of any mineral rights attaching to the land, as at the date upon which the donation takes effect;"; and

(b) by the insertion after sub-section (1) of the following sub-section:

"(1)*bis* (a) In the case of any property in respect of which the donor elects the value determined in accordance with paragraph (b) of the definition of 'fair market value' in sub-section (1), the donor shall lodge an application in the prescribed form in duplicate for a determination of the surface value of that property with the magistrate of the district in which such property is situate.

(b) (i) Any magistrate with whom any such application has been lodged shall forward both copies thereof to any land bank valuator selected by him who has been appointed in terms of section *seventy* of the Land Bank Act, 1944 (Act No. 13 of 1944), with instructions to make a valuation of the surface value of the property in question.

(ii) The provisions of the Land Bank Act, 1944, applicable to valutors appointed under the said Act, and any instructions issued from time to time by the Land Bank to such valutors in connection with the exercise of their duties, shall apply to any such valuator instructed to make a valuation of the surface value of any such property, as though he were making a valuation for land bank purposes.

(iii) Fees and travelling expenses shall be paid by the donor to any such valuator in accordance with the tariffs applicable to the valuations of property for land bank purposes.

(c) Any land bank valuator to whom any such application in duplicate has been referred, shall cause the particulars of his valuation of the surface value of the property in question to be inserted on both copies of the application and shall within three days from the date on which his valuation was made forward one copy to the donor and the remaining copy to the magistrate for transmission to the Commissioner.

(d) (i) The Commissioner shall thereupon determine the surface value of the property in question, which determination shall be subject to the provisions of paragraph (e), or may refer the matter to the Board of the Land Bank as constituted under section *four* of the Land Bank Act, 1944 (in this section referred to as the Board), for its determination of such value.

(ii) The Commissioner shall at the same time determine the fair market value of the mineral rights attaching to the property in question and shall advise the donor of the values determined by him under this paragraph and shall indicate in such advice whether the determination of the surface value of the property was made by him or by the Board.

totaal van die in sub-paragrafe (i) tot (iv) van hierdie paragraaf bedoelde bedrae;”.

8. (1) Artikel vier-en-vyfzig ter van die Hoofwet word hierby gewysig—

(a) deur na die omskrywing van „begiftigde” in sub-artikel (1) die volgende omskrywing in te voeg: „billike markwaarde”, met betrekking tot onroerende goed waarop *bona fide*-boerdery voortgesit word, na die keuse van die skenker of—

(a) die billike markwaarde daarvan; of

(b) ’n bedrag ooreenkomstig die bepalinge van sub-artikel (1)*bis* vasgestel te word as verteenwoordigende die totaal van die billike waarde van die grond vir landbou- of vee-teelt-doeleindes en die waarde wat enige verbeterings verwag kan word om tot sodanige waarde van die grond waarop hulle geleë is by te dra (welke totaal hieronder die oppervlaktewaarde genoem word), tesaam met die billike markwaarde van enige mineraalregte verbonde aan die grond, op die datum waarop die skenking in werking tree;” en

(b) deur na sub-artikel (1) die volgende sub-artikel in te voeg:

„(1)*bis* (a) In die geval van ’n eiendom ten opsigte waarvan die skenker die waarde soos bepaal ooreenkomstig paragraaf (b) van die omskrywing van „billike markwaarde” in sub-artikel (1) kies, dien die skenker ’n aansoek om ’n bepaling van die oppervlaktewaarde van daardie eiendom in duplo op die voorgeskrewe vorm in by die magistraat van die distrik waarin sodanige eiendom geleë is.

(b) (i) ’n Magistraat by wie so ’n aansoek ingedien is, stuur albei kopieë daarvan aan ’n landbankwaardeerder, deur hom gekies, wat aangestel is kragtens artikel sewentig van die Landbankwet, 1944 (Wet No. 13 van 1944), met opdrag om ’n waardasie van die oppervlaktewaarde van die betrokke eiendom te maak.

(ii) Die bepalinge van die Landbankwet, 1944, van toepassing op waardeerders aangestel kragtens genoemde Wet, en enige opdragte van tyd tot tyd deur die Landbank aan sodanige waardeerders in verband met die uitoefening van hul pligte uitgereik, is van toepassing op so ’n waardeerder aan wie opdrag gegee is om ’n waardasie van die oppervlaktewaarde van sodanige eiendom te maak, asof die waardasie vir landbank-doeleindes deur hom gemaak word.

(iii) Beloning en reiskoste word ooreenkomstig die tariewe van toepassing op waardasies van eiendomme vir landbankdoeleindes, deur die skenker aan so ’n waardeerder betaal.

(c) ’n Landbankwaardeerder aan wie so ’n aansoek in duplo gestuur is, gee die besonderhede van sy waardasie van die oppervlaktewaarde van die betrokke eiendom op albei kopieë van die aansoek aan en stuur binne drie dae vanaf die datum waarop sy waardasie gemaak is een kopie aan die skenker en die oorblywende kopie aan die magistraat vir oorsending aan die Kommissaris.

(d) (i) Daarna bepaal die Kommissaris die oppervlaktewaarde van die betrokke eiendom, en die bepaling is onderworpe aan die bepalinge van paragraaf (e), of kan hy die saak na die Raad van die Landbank soos saamgestel kragtens artikel vier van die Landbankwet, 1944 (in hierdie artikel die Raad genoem) vir sy bepaling van bedoelde waarde verwys.

(ii) Tegelykertyd bepaal die Kommissaris die billike markwaarde van die mineraalregte wat aan die betrokke eiendom verbonde is en stel hy die skenker van die waardes deur hom bepaal ingevolge hierdie paragraaf in kennis en toon hy in so ’n kennisgewing aan of die bepaling van die oppervlaktewaarde van die eiendom deur hom of deur die Raad bepaal is.

Wysiging van artikel 54*ter* van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955.

- (e) If the donor considers himself aggrieved by the Commissioner's determination of the surface value of any property in terms of paragraph (d) he shall notify the Commissioner thereof in writing within twenty-one days or such further period as the Commissioner may allow from the date of the advice referred to in the said paragraph and the Commissioner shall thereupon cause the matter to be referred to the Board for review.
- (f) (i) For the purposes of its determination under paragraph (d) or (e) the Board shall apply the same principles and follow the same practice and procedure as in the case of a determination by it of the value of property for land bank purposes.
- (ii) Any person duly authorized thereto by the Board shall at all reasonable times have full access to the property the value of which is being determined by the Board.
- (g) There shall be no appearance by or on behalf of either party before the Board, whose decision shall be final and shall be communicated in duplicate to the Commissioner who shall forward one copy thereof to the donor."
- (2) The amendments effected by sub-section (1) shall be deemed to have come into operation in respect of donations which take or have taken effect on or after the first day of April, 1957.

Amendment of section 54*quat* of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955 and amended by section 14 of Act 55 of 1956.

9. (1) Section *fifty-four quat* of the principal Act is hereby amended—

- (a) by the addition to sub-section (1), with effect from the date of commencement of the said section, of the following paragraph:

"(m) if such property consists of a right (other than a fiduciary, usufructuary or other like interest) to the use or occupation of property used for farming purposes, for no consideration or for a consideration which is not an adequate consideration, and the donee is a child of the donor"; and

- (b) by the substitution in paragraph (b) of sub-section (2) for the words "two thousand" of the words "five thousand".

(2) The amendment effected by paragraph (b) of sub-section (1) shall apply in respect of donations which take or have taken effect on or after the twentieth day of March, 1957.

Amendment of section 54*sex* of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955.

10. The following sub-section is hereby substituted for sub-section (2) of section *fifty-four sex* of the principal Act with effect from the date of commencement of the said section:

"(2) Where in the case of any donation the last of the legal formalities for a valid donation is or was complied with on or after the twenty-fourth day of March, 1955, and before the thirty-first day of December, 1957, that donation shall for the purpose of section *fifty-four bis* be deemed to have taken effect before the first mentioned date if it is proved to the satisfaction of the Commissioner that the donor had taken all reasonable steps to complete such formalities before that date and that he was prevented from doing so because he could not finance the incidental expenditure or because of other circumstances beyond his control: Provided that if the subject matter of any such donation was delivered before the twenty-fourth day of March, 1955, that donation shall be deemed to have taken effect before that date."

Amendment of section 54*dec* of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955.

11. Section *fifty-four dec* of the principal Act is hereby amended—

- (a) by the insertion in sub-section (4) after the word "property" where it occurs for the first time of the words "other than property whereof the fair market value has been determined in accordance with the provisions of sub-section (1)*bis* of section *fifty-four ter*"; and
- (b) by the insertion in sub-section (6) after the words "of this section" of the words "and any determination by the Commissioner under sub-paragraph (ii) of paragraph (d) of sub-section (1)*bis* of section *fifty-four ter* of the mineral rights attaching to any property".

- (e) Indien die skenker hom oor die Kommissaris se bepaling van die oppervlaktewaarde van enige eiendom kragtens paragraaf (d) veronreg voel, stel hy die Kommissaris daarvan skriftelik in kennis binne een-en-twintig dae of sodanige verdere tydperk as wat die Kommissaris mag toestaan, vanaf die datum van die kennisgewing in genoemde paragraaf bedoel, en daarop verwys die Kommissaris die saak na die Raad vir hersiening.
- (f) (i) Vir doeleindes van sy bepaling ingevolge paragraaf (d) of (e) pas die Raad dieselfde beginsels toe en volg hy dieselfde werkspraktyk en prosedure as in die geval van 'n bepaling deur hom van die waarde van eiendom vir landbankdoeleindes.
- (ii) 'n Deur die Raad behoorlik daartoe gemagtigde persoon het te alle redelike tye volle toegang tot die eiendom waarvan die waarde deur die Raad bepaal word.
- (g) Die partye of iemand namens hulle verskyn nie voor die Raad nie, en sy beslissing is afdoende en moet in duplo verstrekkend word aan die Kommissaris wat een afskrif daarvan aan die skenker aanstuur."

(2) Die wysigings deur sub-artikel (1) aangebring word geag in werking te getree het ten opsigte van skenkings wat op of na die eerste dag van April 1957 van krag word of geword het.

9. (1) Artikel vier-en-vyftig quat van die Hoofwet word hierby gewysig—

- (a) deur met ingang van die datum van inwerkingtreding van genoemde artikel die volgende paragraaf by sub-artikel (1) te voeg:
- „(m) indien sodanige eiendom bestaan uit 'n reg (uitgesonderd 'n fidusiële reg, vruggebruik of ander dergelike reg) op die gebruik of bewoning van eiendom wat vir boerderydoeleindes gebruik word, teen geen vergoeding of teen 'n vergoeding wat nie 'n voldoende vergoeding is nie, en die begiftigde 'n kind van die skenker is.”; en

- (b) deur in paragraaf (b) van sub-artikel (2) die woord „tweeënduisend” deur die woord „vyfduisend” te vervang.

(2) Die wysiging deur paragraaf (b) van sub-artikel (1) aangebring, is van toepassing ten opsigte van skenkings wat op of na die twintigste dag van Maart 1957 in werking tree of getree het.

10. Sub-artikel (2) van artikel vier-en-vyftig sex van die Hoofwet word hierby met ingang van die datum van inwerkingtreding van genoemde artikel deur die volgende sub-artikel vervang:

- „(2) Waar in die geval van 'n skenking aan die laaste van die wetlike formaliteite vir 'n geldige skenking op of na die vier-en-twintigste dag van Maart 1955 en voor die een-en-dertigste dag van Desember 1957 voldoen word of is, word daardie skenking by die toepassing van artikel vier-en-vyftig bis geag voor eersgenoemde datum in werking te getree het, indien dit tot bevrediging van die Kommissaris bewys word dat die skenker alle redelike stappe gedoen het om sodanige formaliteite voor bedoelde datum af te handel en dat hy weens omstandighede buite sy beheer of omdat hy nie die toevallige onkoste kon finansier nie, verhoed was om dit te doen: Met dien verstande dat indien die onderwerp van so 'n skenking voor die vier-en-twintigste dag van Maart 1955 gelewer is, daardie skenking geag word voor bedoelde datum in werking te getree het.”.

11. Artikel vier-en-vyftig dec van die Hoofwet word hierby gewysig—

- (a) deur in sub-artikel (4) na die woord „eiendom” waar dit die eerste maal voorkom die woorde „behalwe eiendom waarvan die billike markwaarde ooreenkomstig die bepaling van sub-artikel (1)bis van artikel vier-en-vyftig ter bepaal is” in te voeg; en
- (b) deur in sub-artikel (6) na die woorde „hierdie artikel” die woorde „en enige bepaling deur die Kommissaris ingevolge sub-paragraaf (ii) van paragraaf (d) van sub-artikel (1)bis van artikel vier-en-vyftig ter van die mineraalregte aan enige eiendom verbonde” in te voeg.

Wysiging van artikel 54quat van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955 en gewysig deur artikel 14 van Wet 55 van 1956.

Wysiging van artikel 54sex van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955.

Wysiging van artikel 54dec van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955.

Amendment of section 65 of Act 31 of 1941, as amended by section 16 of Act 34 of 1942, section 11 of Act 47 of 1944 and section 9 of Act 39 of 1945.

12. (1) The following sub-section is hereby substituted for sub-section (2) of section *sixty-five* of the principal Act:

"(2) (a) The Commissioner may remit the additional charge imposed under sub-section (1) or any part thereof as he may think fit: Provided that, unless he is of the opinion that there were extenuating circumstances, he shall not so remit if he is satisfied that any act or omission of the taxpayer referred to in paragraph (a), (b) or (c) of sub-section (1) was done with intent to evade taxation.

(b) In the event of the Commissioner deciding not to remit the whole of the additional charge imposed under sub-section (1), his decision shall be subject to objection and appeal.

(c) Notwithstanding the provisions of paragraph (a), the Commissioner may either before or after an assessment is issued agree with the taxpayer on the amount of the additional charge to be paid, and the amount so agreed upon shall not be subject to any objection and appeal."

(2) The amendment effected by sub-section (1) shall first take effect in respect of any assessment issued on or after the date of commencement of this Act.

Amendment of section 79 of Act 31 of 1941, as amended by section 15 of Act 45 of 1949.

13. (1) The following sub-section is hereby substituted for sub-section (13) of section *seventy-nine* of the principal Act.

"(13) Subject to the provisions of this Act, the court may—

(a) in the case of any assessment under appeal, order such assessment to be amended, reduced or confirmed, or may, if it so thinks fit, refer the assessment back to the Commissioner for further investigation and assessment;

(b) in the case of any appeal against the amount of the additional charge imposed by the Commissioner under sub-section (1) of section *sixty-five*, reduce, confirm or increase the amount of the additional charge so imposed;

(c) in the case of any other decision of the Commissioner which is subject to appeal, confirm or amend such decision."

(2) Sub-section (1) shall come into operation on the date of commencement of this Act.

Insertion of section 94bis in Act 31 of 1941.

14. The following section is hereby inserted in the principal Act after section *ninety-four*:

"Prevention of or relief from double taxation in the Union and South-West Africa.

94bis. (1) The Minister of Finance may enter into an agreement with the Administrator of the territory of South-West Africa, whereby arrangements are made with a view to the prevention, mitigation or discontinuance of the levying, under the laws of the Union and of the said territory, of income tax in respect of the same income, or to the rendering of reciprocal assistance in the administration of, and in the collection of taxes under the income tax laws of the Union and of the said territory.

(2) The provisions of sub-sections (2), (3), (4), (5) and (6) of section *ninety-four* shall *mutatis mutandis* apply in respect of an agreement referred to in sub-section (1) of this section: Provided that in the said application any reference in the said provisions to the Governor-General or to a proclamation by the Governor-General, shall be construed as a reference to the Minister of Finance and to a notice by the said Minister, respectively."

Amendment of the Third Schedule to Act 31 of 1941, as added by section 7 of Act 52 of 1947, and amended by section 7 of Act 40 of 1948, section 17 of Act 45 of 1949, section 6 of Act 64 of 1951 and section 5 of Act 55 of 1954.

15. (1) The Third Schedule to the principal Act is hereby amended by the addition at the end thereof of the following paragraph:

"22. For the purpose only of calculating the rates of normal and super tax payable in respect of any year of assessment, by any farmer whose sugar cane fields have been damaged by fire, there shall be deducted from the taxable income and income subject to super tax of such farmer for such year of assessment so much of that taxable income as is proved to the satisfaction of the Commissioner to have been derived from the disposal of sugar cane as a result of fire in his cane fields and which but for such fire would not have been derived by him in that year, but in no case shall the rate of tax be less than that applicable to

12. (1) Sub-artikel (2) van artikel *vyf-en-sestig* van die Hoofwet word hierby deur die volgende sub-artikel vervang:
- „(2) (a) Die Kommissaris kan na goeddunke die addisionele heffing kragtens sub-artikel (1) opgelê of 'n deel daarvan kwytskeld: Met dien verstande dat, tensy hy oordeel dat daar versagende omstandighede was, hy nie aldus kwytskeld nie, indien hy oortuig is dat 'n in paragraaf (a), (b) of (c) van sub-artikel (1) bedoelde doen of late deur die belastingpligtige met die bedoeling om belasting te ontduik, geskied het.
- (b) Indien die Kommissaris besluit om nie die addisionele heffing opgelê kragtens sub-artikel (1) ten volle kwyt te skeld nie, is sy beslissing onderhewig aan beswaar en appêl.
- (c) Ondanks die bepalinge van paragraaf (a), kan die Kommissaris of voor of nadat 'n aanslag uitgereik word met die belastingpligtige ooreenkom oor die bedrag van die addisionele heffing wat betaal moet word, en die aldus ooreengekome bedrag is nie aan beswaar en appêl onderhewig nie.”
- (2) Die wysiging deur sub-artikel (1) aangebring, tree vir die eerste maal in werking ten opsigte van 'n aanslag uitgereik op of na die datum van inwerkingtreding van hierdie Wet.

Wysiging van artikel 65 van Wet 31 van 1941, soos gewysig deur artikel 16 van Wet 34 van 1942, artikel 11 van Wet 47 van 1944 en artikel 9 van Wet 39 van 1945.

13. (1) Sub-artikel (13) van artikel *nege-en-sewentig* van die Hoofwet word hierby deur die volgende sub-artikel vervang:
- „(13) Behoudens die bepalinge van hierdie Wet, kan die hof—
- (a) in die geval van 'n aanslag waarteen appêl aangeteken is, beveel dat die aanslag gewysig, verminder of bekragtig word, of na goedvinde die aanslag na die Kommissaris vir verdere ondersoek en aanslag terugverwys;
- (b) in die geval van 'n appêl teen die bedrag van die addisionele heffing deur die Kommissaris kragtens sub-artikel (1) van artikel *vyf-en-sestig* opgelê, die bedrag van die addisionele heffing aldus opgelê verminder, bekragtig of vermeerder;
- (c) in die geval van enige ander beslissing van die Kommissaris wat aan appêl onderhewig is, so 'n beslissing bekragtig of wysig.”
- (2) Sub-artikel (1) tree in werking op die datum van inwerkingtreding van hierdie Wet.

Wysiging van artikel 79 van Wet 31 van 1941, soos gewysig deur artikel 15 van Wet 45 van 1949.

14. Die volgende artikel word hierby na artikel *vier-en-negentig* in die Hoofwet ingevoeg:

Invoeging van artikel 94bis in Wet 31 van 1941.

„94bis. (1) Die Minister van Finansies kan 'n ooreenkoms met die Administrateur van die gebied Suidwes-Afrika aangaan, waarvolgens reëlins getref word wat ten doel het om die heffing, ingevolge die wette van die Unie en van bedoelde gebied, van inkomstebelasting ten opsigte van dieselfde inkomste te voorkom, te lenig of te staak, of om wederkerige hulp te verleen by die administrasie van, en by die insameling van belastinge kragtens die inkomstebelastingwette van die Unie en van bedoelde gebied.

(2) Die bepalinge van sub-artikels (2), (3), (4), (5) en (6) van artikel *vier-en-negentig* is *mutatis mutandis* van toepassing met betrekking tot 'n in sub-artikel (1) van hierdie artikel bedoelde ooreenkoms: Met dien verstande dat by bedoelde toepassing 'n verwysing in daardie bepalinge na die Goewerneur-generaal of na 'n proklamasie van die Goewerneur-generaal, uitgelê word as 'n verwysing onderskeidelik na die Minister van Finansies en na 'n kennisgewing van bedoelde Minister.”

15. (1) Die Derde Bylae by die Hoofwet word hierby gewysig deur aan die end daarvan die volgende paragraaf by te voeg:
- „22. Daar word, slegs ten einde die skale van normale belasting en superbelasting ten opsigte van 'n jaar van aanslag betaalbaar deur 'n boer wie se suikerrietplantasies deur brand beskadig is, te bereken, van die belasbare inkomste en aan superbelasting onderhewige inkomste van daardie boer vir bedoelde jaar van aanslag soveel van bedoelde belasbare inkomste afgetrek as wat tot bevrediging van die Kommissaris bewys word uit die van die hand sit van suikerriet as gevolg van brand in sy suikerplantasies verkry te gewees het en as wat, indien die brand nie ontstaan het nie, nie in bedoelde jaar deur hom verkry sou gewees het nie, maar die skaal van belasting

Wysiging van die Derde Bylae by Wet 31 van 1941, soos bygevoeg deur artikel 7 van Wet 52 van 1947, en gewysig deur artikel 7 van Wet 40 van 1948, artikel 17 van Wet 45 van 1949, artikel 6 van Wet 64 van 1951 en artikel 5 van Wet 55 van 1954.

the first pound of taxable income or income subject to super tax, as the case may be, and nothing herein contained shall be construed as relieving such farmer from liability for taxation under this Act upon any portion of his taxable income."

(2) The amendment effected by sub-section (1) shall be deemed first to have taken effect in respect of assessments for the year of assessment ended upon the thirtieth day of June, 1956.

Amendment of
section 18 of
Act 55 of 1956.

16. Notwithstanding anything to the contrary contained in section *eighteen* of the Income Tax Act, 1956, the amendments effected by paragraph (c) of sub-section (1) of section *twelve* of that Act, and the amendments effected by section *thirteen* of that Act, except the amendments to sub-paragraphs (i) and (ii) of paragraph (f) of section *fifty-one* of the principal Act, shall first be deemed to have taken effect in respect of assessments for the year of assessment ended upon the thirtieth day of June, 1955.

Commencement
of certain
amendments.

17. Except where otherwise provided in this Act the amendments effected by this Act shall, save in the case of the amendments effected by sections *eleven* and *fourteen*, first take effect in respect of assessments for the year of assessment ending on the thirtieth day of June, 1957.

Short title.

18. This Act shall be called the Income Tax Act, 1957.

is in geen geval minder as dié wat op die eerste een pond van belasbare inkomste of aan superbelasting onderhewige inkomste, na gelang van die geval, toepaslik is nie, en die bepalings hiervan word nie so uitgelê dat 'n boer van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste vrygestel word nie."

(2) Die wysiging deur sub-artikel (1) aangebring word geag vir die eerste maal in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1956 geëindig het.

16. Ondanks andersluidende bepalings vervat in artikel *agtien* van die Inkomstebelastingwet, 1956, word die wysigings aangebring deur paragraaf (c) van sub-artikel (1) van artikel *twaalf* van daardie Wet, en die wysigings aangebring deur artikel *dertien* van bedoelde Wet, uitgesonderd die wysigings van sub-paragraawe (i) en (ii) van paragraaf (f) van artikel *een-en-veertig* van die Hoofwet, geag vir die eerste maal in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1955 geëindig het.

Wysiging van artikel 18 van Wet 55 van 1956.

17. Behalwe vir sover in hierdie Wet anders bepaal, tree die wysigings deur hierdie Wet aangebring, uitgesonderd die wysigings deur artikels *elf* en *veertien* aangebring, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1957 eindig.

Inwerking-treding van sekere wysigings.

18. Hierdie Wet heet die Inkomstebelastingwet, 1957.

Kort titel.

No. 71, 1957.]

ACT

To apply a further sum not exceeding two million six hundred and twenty-four thousand six hundred pounds from the Railway and Harbour Fund for the services of the railways and harbours for the year ending the thirty-first day of March, 1958.

(English text signed by the Officer Administering the Government.)
(Assented to 24th June, 1957.)

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

Railway and
Harbour Fund
charged with
£2,624,600.

1. The Railway and Harbour Fund is hereby charged with such sums of money as may be required for the capital and betterment services of the railways and harbours of the Union for the year ending the thirty-first day of March, 1958, not exceeding in the whole the sum of two million six hundred and twenty-four thousand six hundred pounds in addition to the sums provided by the Railways and Harbours Appropriation Act, 1957 (Act No. 21 of 1957).

How moneys to
be applied.

2. The moneys appropriated by this Act shall be applied to the purposes set forth in the First Schedule to this Act and more particularly specified in the Estimates of Additional Expenditure [U.G. 34—1957] for the said year as approved by Parliament, but no portion of the sum of seventy-five thousand pounds contributed from the Betterment Fund as specified in the Second Schedule to this Act shall be utilized for any purposes other than those mentioned under Heads Nos. 2 and 3 in the said First Schedule.

Minister may
authorize
variations.

3. (1) With the approval of the Minister of Transport a saving on any one of the heads set out in column 1 of the First Schedule to this Act may be made available for any excess of expenditure on any other head appearing in column 1 of the Second Schedule to Act No. 21 of 1957.

(2) No excess shall be incurred on the sum appearing in column 2 of the First Schedule to this Act, and savings thereon shall not be available for any purpose other than that for which the money is hereby appropriated as indicated in that Schedule.

Lines under
construction.

4. In the case of the service falling under Head No. 1 of the First Schedule to this Act 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.

Sources from
which moneys
appropriated
will be provided.

5. The moneys appropriated by this Act shall be provided from the sources set out in the Second Schedule hereto.

Short title.

6. This Act shall be called the Railways and Harbours Second Additional Appropriation Act, 1957.

No. 71, 1957.]

WET

Tot aanwending van 'n verdere som van hoogstens tweemiljoen seshonderd vier-en-twintigduisend seshonderd pond uit die Spoorweg- en Hawefonds vir die dienste van die spoorweë en hawens vir die jaar wat op die een-en-dertigste dag van Maart 1958 eindig.

(Engelse teks deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
Goedgekeur op 24 Junie 1957.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, 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 nodig mag wees vir die kapitaal- en verbeteringsdienste van die spoorweë en hawens van die Unie gedurende die jaar wat op die een-en-dertigste dag van Maart 1958 eindig, maar gesamentlik ten bedrae van hoogstens tweemiljoen seshonderd vier-en-twintigduisend seshonderd pond bo en behalwe die bedrae waarvoor voorsiening gemaak is deur die Spoorweg- en Hawebegrotingswet, 1957 (Wet No. 21 van 1957).

Spoorweg- en
Hawefonds belas
met £2,624,600.

2. Die gelde deur hierdie Wet beskikbaar gestel moet aangewend word vir die doeleindes vermeld in die Eerste Bylae by hierdie Wet en nader omskrywe in die Addisionele Begroting van Uitgawe [U.G. 34—1957] vir die genoemde jaar soos deur die Parlement goedgekeur, maar geen deel van die som van vyf-en-sewentigduisend pond getrek uit die verbeteringsfonds, soos in die Tweede Bylae by hierdie Wet aangetoon, mag bestee word vir ander doeleindes as dié wat onder Hoofde nos. 2 en 3 van bedoelde Eerste Bylae vermeld word nie.

Hoe die gelde
bestee moet word.

3. (1) Met goedkeuring van die Minister van Vervoer kan 'n besparing op een of ander van die hoofde aangetoon in kolom 1 van die Eerste Bylae by hierdie Wet beskikbaar gestel word vir 'n oorskryding van uitgawe op 'n ander hoof wat voorkom in kolom 1 van die Tweede Bylae by Wet No. 21 van 1957.

Minister kan
afwykings magtig.

(2) Die bedrag wat voorkom in kolom 2 van die Eerste Bylae by hierdie Wet mag nie oorskry word nie, en besparings daarop mag vir geen ander doel as dié waarvoor die geld hiermee beskikbaar gestel word, soos aangetoon in daardie Bylae, aangewend word nie.

4. By die diens vermeld onder Hoof no. 1 van die Eerste Bylae by hierdie Wet mag die gesamentlike uitgawe vir 'n lyn wat in aanbou is, nie meer bedra nie as die bedrag wat deur 'n wet vasgestel is as die maksimum-bedrag wat daaraan bestee mag word.

Lyn in aanbou.

5. Die gelde wat deur hierdie Wet beskikbaar gestel word, moet uit die in die Tweede Bylae by hierdie Wet vermelde bronne verskaf word.

Bronne waaruit
beskikbaargestelde
gelde verskaf
sal word.

6. Hierdie Wet heet die Tweede Addisionele Spoorweg- en Hawebegrotingswet, 1957.

Kort titel.

First Schedule.**CAPITAL AND BETTERMENT SERVICES.**

Head No.	Head.	Column 1.	Column 2.
1	Construction of Railways.. ..	£ —	£ 70,000
2	New Works on Open Lines	1,180,200	—
3	Rolling Stock	374,400	—
8	Working Capital	1,000,000	—
	TOTAL	£2,624,600	

Second Schedule.

Sources from which the additional funds for capital and betterment services will be provided:—

1. Additional Loan Funds	£ 2,549,600
2. Betterment Fund	75,000
	£2,624,600

Eerste Bylae.**KAPITAAL- EN VERBETERINGSDIENSTE.**

Hoof no.	Hoof.	Kolom 1.	Kolom 2.
		£	£
1	Aanleg van spoorweë	—	70,000
2	Nuwe werke aan oopgestelde lyne ..	1,180,200	—
3	Rollende materiaal	374,400	—
8	Bedryfskapitaal	1,000,000	—
	TOTAAL	£2,624,600	

Tweede Bylae.

Bronne waaruit die addisionele fondse vir kapitaal- en verbeterings-
dienste verskaf sal word:—

	£
1. Addisionele leningsfondse	2,549,600
2. Verbeteringsfonds	75,000
	£2,624,600

No. 82, 1957.]

ACT

To apply a sum not exceeding three hundred and eighty-six million seven hundred and eighty-two thousand eight hundred pounds towards the service of the Union, for the financial year ending on the thirty-first day of March, 1958.

(Afrikaans text signed by the Officer Administering the Government.)

(Assented to 24th June, 1957.)

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

Exchequer Account charged with sum not exceeding £265,546,800 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, 1958, not exceeding in the aggregate two hundred and sixty-five million five hundred and forty-six thousand eight hundred pounds on the Revenue Account as shown in column 1 of the First Schedule.

Exchequer Account charged with sum not exceeding £9,176,000 on Bantu Education 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, 1958, not exceeding in the aggregate nine million one hundred and seventy-six thousand pounds on the Bantu Education Account as shown in column 1 of the Second Schedule.

Exchequer Account charged with sum not exceeding £112,060,000 on Loan Account.

3. 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, 1958, not exceeding in the aggregate one hundred and twelve million sixty thousand pounds on the Loan Account as shown in column 1 of the Third Schedule.

How money to be applied.

4. The money appropriated by this Act shall be applied to the services detailed in the Schedules, and more particularly specified in the Estimates of Expenditure from Revenue Account [U.G. 1—1957 and U.G. 33—1957], the Estimates of Expenditure from Bantu Education Account [U.G. 9—1957], and the Estimates of Expenditure from Loan Account [U.G. 8—1957 and U.G. 33—1957], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of forty-eight million pounds for capital expenditure of railways and harbours, shown under Loan Vote "A" in the Third 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 approve variation.

5. 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 the sums appearing in column 2 of the Schedules shall not be exceeded, 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.

6. This Act shall be called the Appropriation Act, 1957.

No. 82, 1957.]

WET

Tot aanwending van 'n som van hoogstens driehonderd ses-en-tagtigmiljoen sewehonderd twee-en-tagtigduisend agthonderd pond vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1958 eindig.

(Afrikaanse teks deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
(Goedgekeur op 24 Junie 1957.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

1. Die Skatkisrekening van die Unie word hierby belas met die somme geld wat nodig mag wees vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1958 eindig, maar gesamentlik hoogstens tweehonderd vyf-en-sestigmiljoen vyfhonderd ses-en-veertigduisend agthonderd pond op die Inkomsterekening, soos uiteengesit in kolom 1 van die Eerste Bylae.

Skatkisrekening
belas met som
van hoogstens
£265,546,800 op
Inkomsterekening.

2. Die Skatkisrekening van die Unie word verder belas met die somme geld wat nodig mag wees vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1958 eindig, maar gesamentlik hoogstens negemiljoen eenhonderd ses-en-sewentigduisend pond op die Bantoe-onderwysrekening, soos uiteengesit in kolom 1 van die Tweede Bylae.

Skatkisrekening
belas met som
van hoogstens
£9,176,000 op
Bantoe-onderwys-
rekening.

3. Die Skatkisrekening van die Unie word verder belas met die somme geld wat nodig mag wees vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1958 eindig, maar gesamentlik hoogstens eenhonderd-en-twaalfmiljoen sestigduisend pond op die Leningsrekening, soos uiteengesit in kolom 1 van die Derde Bylae.

Skatkisrekening
belas met som
van hoogstens
£112,060,000 op
Leningsrekening.

4. Die geld wat deur hierdie Wet beskikbaar gestel word, moet aangewend word vir die dienste in besonderhede in die Bylaes vermeld en meer omstandig uiteengesit in die Begrotings van Uitgawes uit Inkomsterekening [U.G. 1—1957 en U.G. 33—1957], die Begrotings van Uitgawes uit Bantoe-onderwysrekening [U.G. 9—1957], en die Begrotings van Uitgawes uit Leningsrekening [U.G. 8—1957 en U.G. 33—1957], soos deur die Parlement goedgekeur, en vir geen ander doel nie: Met dien verstande dat, in die geval van die som van agt-en-veertigmiljoen pond aan kapitaaluitgawe van spoorweë en hawens, wat voorkom onder Leningsbegrotingspos „A” in die Derde Bylae, die magtiging by hierdie Wet verleë geag word van toepassing te wees slegs op die oordrag van daardie som van die Gekonsolideerde Inkomstefonds na die Spoorweg- en Hawefonds, en die besteding van gemelde som moet plaasvind ooreenkomstig 'n beskikbaarstelling van die Parlement wat daarop betrekking het.

Hoe die geld
bestee moet word.

5. Met goedkeuring van die Minister van Finansies kan 'n besparing onder die een sub-hoof van 'n begrotingspos aangewend word tot dekking van uitgawes bo die gemagtigde bedrag onder 'n ander sub-hoof, of van uitgawe onder 'n nuwe sub-hoof van dieselfde begrotingspos: Met dien verstande dat die somme wat in kolom 2 van die Bylaes voorkom, nie oorskry mag word nie, en besparings daarop ewemin aangewend mag word vir enige ander doel as dié waarvoor die geld hierby toegestaan word soos in gemelde Bylaes aangedui.

Die Minister
kan afwyking
goedkeur.

6. Hierdie Wet heet die Begrotingswet, 1957.

Kort titel.

First Schedule.

(CHARGEABLE TO REVENUE ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.	£	£
1	His Excellency the Governor-General..	33,000	
2	Senate	94,400	
	Including—		
	Official entertainment		100
3	House of Assembly	213,300	
	Including—		
	Official Entertainment		100
4	Prime Minister	43,000	
5	Justice	390,000	
	Including—		
	Official Entertainment		200
	Legal Aid Bureaux		5,550
6	Superior Courts.. .. .	759,000	
7	Magistrates and District Administra- tion	2,436,000	
8	Prisons and Gaols	3,161,000	
	Including—		
	Official Entertainment		100
9	Police	14,483,000	
	Including—		
	Purchase of Motor Vehicles		420,000
	Official Entertainment		100
	Purchase of Material		15,000
10	Lands	677,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to National Parks Board		21,800
11	Deeds	306,000	
12	Surveys	340,000	
13	Water Affairs	1,852,000	
	Including—		
	Official Entertainment		150
14	Agriculture (Administration and National Services)	4,502,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to Central Land Service Fund		200
	Grants-in-Aid to Agricultural Societies		4,000
	Subsidy to the National Veld Trust Grant-in-Aid to Wattle Research Institute		5,000
15	Agriculture (Regional Services and Education)	1,910,000	
	Including—		
	Agricultural Scholarships and Bursaries		2,500
	Research Expenses (Dairying)		1,000
16	Agriculture (General)	16,100,000	
17	External Affairs.. .. .	1,094,000	
18	State Information Office	330,000	
	Including—		
	Grant to Imperial Institute		500
19	Interior	1,165,000	
	Including—		
	Official Entertainment		160
	Voortrekker Monument		5,100
20	Public Service Commission	421,000	
	Including—		
	Official Entertainment		200
21	Printing and Stationery	2,251,000	
	Including—		
	Official Entertainment		50
22	Coloured Affairs	565,750	
	Including—		
	Official Entertainment		50
	Subsidies to Social Centres		7,750
	Grants-in-Aid to Educational and Sports Organisations		9,000
23	Defence	26,312,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to U.D.F. Recrea- tion and Benevolent Fund		2,000
	Grants-in-Aid to S.A. Red Cross Society, St. John Ambulance Brigade and S.A. Noodhulpliga Grant-in-Aid to International Committee of the Red Cross		3,000
24	Forestry	623,000	
	Including—		
	Official Entertainment		100

Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
1	Sy Eksellensie die Goewerneur-generaal	33,000	
2	Senaat	94,400	
	Met inbegrip van—		
	Amptelike onthaal		100
3	Volksraad	213,300	
	Met inbegrip van—		
	Amptelike onthaal		100
4	Eerste Minister	43,000	
5	Justisie	390,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Regshulpburo's		5,550
6	Hooggeregshoue	759,000	
7	Magistrate en Distriksadministrasie	2,436,000	
8	Gevangenis en Tronke	3,161,000	
	Met inbegrip van—		
	Amptelike onthaal		100
9	Polisie	14,483,000	
	Met inbegrip van—		
	Aankoop van Motorvoertuie		420,000
	Amptelike onthaal		100
	Aankoop van Materiaal		15,000
10	Lande	677,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan Nasionale Parke- raad		21,800
11	Registrasiekantore	306,000	
12	Opmetings	340,000	
13	Waterwese	1,852,000	
	Met inbegrip van—		
	Amptelike onthaal		50
14	Landbou (Administrasie en Nasionale Dienste)	4,502,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan Sentrale Lands- diensfonds		200
	Hulptoelae aan Landbouvereni- gings		4,000
	Subsidie aan die Nasionale Veld- Trust		5,000
	Hulptoelae aan Wattelnavorsings- instituut		5,000
15	Landbou (Streekdienste en Onderwys)	1,910,000	
	Met inbegrip van—		
	Landboustudiebeurse		2,500
	Navorsingsuitgawes (Suiwelberei- ding)		1,000
16	Landbou (Algemeen)	16,100,000	
17	Buitelandse Sake	1,094,000	
18	Staatsinligtingskantoor	330,000	
	Met inbegrip van—		
	Toekenning aan Imperiale Instituut		500
19	Binnelandse Sake	1,165,000	
	Met inbegrip van—		
	Amptelike onthaal		160
	Voortrekkermonument		5,100
20	Staatsdienskommissie	421,000	
	Met inbegrip van—		
	Amptelike onthaal		200
21	Drukwerk en Skryfbehoeftes	2,251,000	
	Met inbegrip van—		
	Amptelike onthaal		50
22	Kleurlingsake	565,750	
	Met inbegrip van—		
	Amptelike onthaal		50
	Subsidies aan maatskaplike sen- trums		7,750
	Hulptoelae aan opvoedkundige en sportorganisasies		9,000
23	Verdediging	26,312,000	
	Met inbegrip van		
	Amptelike onthaal		100
	Hulptoelae aan die U.V.M. Ont- spannings- en Liefdadigheids- fonds		2,000
	Hulptoelae aan S.A. Rooikruis- vereniging, St. John Ambulans- brigade en S.A. Noodhulpiga		3,000
	Hulptoelae aan die Internasionale Komitee van die Rooikruis		3,000
24	Bosbou	623,000	
	Met inbegrip van—		
	Amptelike onthaal		100

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
25	Transport	4,622,000	
	Including—		
	Official Entertainment		120
	Purchase of Motor Vehicles		1,250,000
	Grant-in-Aid to the S.A. Tourist Corporation		66,700
	Grant-in-Aid to the National Road Safety Organization		45,000
	Grant-in-Aid to the Scott Polar Research Institute		200
	Grant-in-Aid to Air Registration Board, London		500
26	Treasury	273,000	
	Including—		
	Official Entertainment		260
27	Public Debt	20,050,000	
28	Provincial Administrations	50,213,100	
29	Miscellaneous Services	53,000	
	Including—		
	Secret Services		8,100
30	South Africa House, London (Administrative Services)	212,000	
31	South African Mint	528,000	
32	Pensions	30,277,000	
	Including—		
	Official Entertainment		100
33	Inland Revenue	1,521,000	
	Including—		
	Official Entertainment		100
34	Customs and Excise	2,192,000	
	Including—		
	Official Entertainment		100
35	Audit	339,100	
	Including—		
	Official Entertainment		100
36	State Advances Recoveries Office	86,000	
37	Native Affairs	7,255,000	
	Including—		
	Official Entertainment		150
	Relief of Distress		1,000
	Grants-in-Aid:		
	Agencies conducting Hostels for Native Workers		450
	South African Native Trust Fund		350
38	Education, Arts and Science	8,207,650	
	Including—		
	Official Entertainment		100
	Grants-in-Aid to School Funds		25
	Grants-in-Aid:		
	International Institute of African Languages and Cultures		400
	School Broadcasting Service		500
	Natural and Historical Monuments Commission		3,000
	Abbé Breuil Trust		250
	South African Institute, Amsterdam		500
	State-aided Institutions		204,165
	Physical Education, Adult Education, Advancement of Art, etc.		139,835
39	Industrial Schools and Reformatories	1,113,000	
	Including—		
	Grants-in-Aid to School Funds (Industrial Schools)		1,125
	Grants-in-Aid to School Funds (Reformatories)		780
40	Health (Union)	6,187,500	
	Including—		
	Grant-in-Aid to the National Society of Mental Health		5,000
	Official Entertainment		180
	Financial assistance in terms of Section 50 (1) (f) of Act No. 36 of 1919		2,300
	Council for Combating Venereal Disease (Cape Town)		100
	Grants-in-Aid under Section 135 of Act 36 of 1919:		
	Bureau of Hygiene and Tropical Diseases		750
	S.A. Institute for Medical Research		7,500
	Poliomyelitis Research Foundation		10,000
	King Edward VII Order of Nurses		200
	Local Authorities: Training of Sanitary Inspectors		2,400
	Lady Buxton Home, Cape Town		4,500

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
25	Vervoer ..	4,622,000	
	Met inbegrip van—		
	Amptelike onthaal ..		120
	Aankoop van Motorvoertuie ..		1,250,000
	Hulptoelae aan die S.A. Toeriste- korporasie ..		66,700
	Hulptoelae aan die Nasionale Pad- veiligheidsorganisasie ..		45,000
	Hulptoelae aan die Scott-pool- navorsingsinstituut ..		200
	Hulptoelae aan Lugvaart-registra- sieraad, Londen ..		500
26	Tesourie ..	273,000	
	Met inbegrip van—		
	Amptelike onthaal ..		260
27	Staatskuld ..	20,050,000	
28	Provinsiale Administrasies ..	50,213,100	
29	Diverse Dienste ..	53,000	
	Met inbegrip van—		
	Geheime Dienste ..		8,100
30	Suid-Afrika Huis, Londen (Admini- stratiewe Dienste) ..	212,000	
31	Suid-Afrikaanse Munt ..	528,000	
32	Pensioene ..	30,277,000	
	Met inbegrip van—		
	Amptelike onthaal ..		100
33	Binnelandse Inkomste ..	1,521,000	
	Met inbegrip van—		
	Amptelike onthaal ..		100
34	Doeane en Aksyns ..	2,192,000	
	Met inbegrip van—		
	Amptelike onthaal ..		100
35	Ouditeursdepartement ..	339,100	
	Met inbegrip van—		
	Amptelike onthaal ..		100
36	Kantoor tot Invordering van Staats- voorskotte ..	86,000	
37	Naturellesake ..	7,255,000	
	Met inbegrip van—		
	Amptelike onthaal ..		150
	Noodleniging ..		1,000
	Hulptoelae:		
	Liggame wat tehuise vir Natu- rellewerkers beheer ..		450
	Suid-Afrikaanse Naturelle- trustfonds ..		350
38	Onderwys, Kuns en Wetenskap ..	8,207,650	
	Met inbegrip van—		
	Amptelike onthaal ..		100
	Hulptoelae aan Skoolfondse ..		25
	Hulptoelae:		
	Internasionale Instituut van Naturelletale en Kulture van Afrika ..		400
	Uitsaaidiens vir Skole ..		500
	Kommissie vir Natuurlike en Historiese Monumente ..		3,000
	Abbé Breuil-trust ..		250
	Suid-Afrikaanse Instituut, Am- sterdam ..		500
	Staatsondersteunde Inrigtings ..		204,165
	Liggaamlike Opvoeding, Vol- wassene-opvoeding, Kuns- bevordering, ens. ..		139,835
39	Nywerheidskole en Verbeteringshuise ..	1,113,000	
	Met inbegrip van—		
	Hulptoelae aan Skoolfondse (Nywerheidskole) ..		1,125
	Hulptoelae aan Skoolfondse (Ver- beteringshuise) ..		780
40	Gesondheid (Unie) ..	6,187,500	
	Met inbegrip van—		
	Hulptoelae aan die Nasionale Ver- eniging van Geestesgesondheid ..		5,000
	Amptelike onthaal ..		180
	Finansiële Hulp kragtens Artikel 50 (1) (f) van Wet No. 36 van 1919 ..		2,300
	Raad vir die bestryding van Veneriese Siekte (Kaapstad) ..		100
	Hulptoelae kragtens Artikel 135 van Wet 36 van 1919:		
	Buro van Higiëne en Tropiese Siektes ..		750
	S.A. Instituut vir Mediese Na- vorsing ..		7,500
	Poliomiëlitis-navorsingstigting ..		10,000
	Verpleegstersorde, Koning Ed- ward VII ..		200
	Plaaslike Besture: Opleiding van Gesondheidsinspekteurs ..		2,400
	Lady Buxton Home, Kaapstad ..		4,500

No.	Vote.		Column 1.	Column 2.
	Designation.			
			£	£
40	<i>Continued.</i>			
	Midwifery Training Centre, Moedersbond Hospital, Pre- toria			6,000
	National Cancer Association of South Africa			100
	National Council for the Care of Cripples			1,000
	St. John Ambulance Association St. Monica's Home, Cape Town			150
	S.A. National Council for Maternal and Family Welfare			690
	S.A. Native and Coloured Health Society, Lovedale			1,000
	S.A. Red Cross Society			60
	S.A. Nursing Association			1,150
	"Suid-Afrikaanse Noodhulpplig" Transvaal Society for the Care of Non-European Blind			600
	Poliomyelitis Research Founda- tion (Production Costs)			650
	Dental Clinics and Voluntary Out-patient Services			400
	Financial Assistance in terms of Section 50 (1) (f) of Act No. 36 of 1919: Capital Expenditure			50,000
	Contributions in terms of Section 135 of Act No. 36 of 1919: Capital Expenditure			40,000
41	Health (Union): Hospitals and Institu- tions			200,000
42	Nutrition		4,446,000	3,526
	Including— Official Entertainment		880,000	
43	National Housing		884,000	100
	Including— Official Entertainment			100
44	Commerce and Industries		4,468,000	
	Including— Official Entertainment			410
	Grants-in-Aid			6,400
	Contribution to the S.A. Council for Scientific and Industrial Research			2,046,650
45	Mines		3,033,000	
	Including— Official Entertainment			350
	Grants-in-Aid: Chamber of Mines (Springkell) Sanatorium			5,000
	Recreation Association—State Alluvial Diggings			600
46	Posts, Telegraphs and Telephones		25,260,000	
	Including— Entertainment			200
47	Social Welfare		2,775,000	
	Including— Official Entertainment			100
	Expenses of National Welfare Organizations			100
	Child Welfare: Special Grants-in- Aid			6,000
	S.A. Orphanage, Cape Town			36
	Subsidies to Social Centres			12,000
	Rand Aid Association			2,500
	Released Prisoners on Probation and other Rescue Work			1,100
48	Labour		2,751,000	
	Including— Official Entertainment			250
49	Public Works		7,859,000	
	Including— Official Entertainment			100
	Financial Assistance to Simons- town Municipality			30,000
	Financial Assistance to Board of Control, Huguenot Monument			500
	Grant-in-Aid to approved Societies for Care of War Graves in South Africa			10,000
	Total		£ 265,546,800	

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
40	<i>Vervolg.</i> Vroedvrou - opleidingsentrum, Moedersbond-hospitaal, Pre- toria Nasionale Kankervereniging van Suid-Afrika Nasionale Raad vir die Sorg van Kreupeles St. John-Ambulansvereniging .. St. Monica's Home, Kaapstad .. S.A. Nasionale Raad vir Moeder- en Gesinswelsyn .. S.A. Gesondheidsvereniging vir Naturelle en Kleurlinge, Lovedale S.A. Rooikruisvereniging S.A. Verpleegstersvereniging .. S.A. Noodhulpiga Transvaal-vereniging vir Blinde- sorg (Nie-blankes) Poliomiëlitis-navorsingstigting (Vervaardigingskoste) Tandheelkundige Klinieke en Vrywillige Buite-pasiënt- dienste Finansiële Hulp kragtens Artikel 50 (1) (f) van Wet No. 36 van 1919: Kapitaaluitgawes Bydraes kragtens Artikel 135 van Wet No. 36 van 1919: Kapitaal- uitgawes		6,000 100 1,000 150 690 1,000 60 1,150 600 650 400 50,000 40,000 200,000 3,526
41	Gesondheid (Unie): Hospitale en In- rigtings	4,446,000	
42	Voeding Met inbegrip van— Amptelike onthaal	880,000	100
43	Nasionale Behuising Met inbegrip van— Amptelike onthaal	884,000	100
44	Handel en Nywerheid Met inbegrip van— Amptelike onthaal Hulptoelaes Bydrae tot die S.A. Wetenskaplike en Nywerheidsnavorsingsraad ..	4,468,000	410 6,400 2,046,650
45	Mynwese Met inbegrip van— Amptelike onthaal Hulptoelaes: Kamer van Mynwese (Spring- kell) Sanatorium Ontspanningsklub — Alluwiale Staatsdelwerye	3,033,000	350 5,000 600
46	Pos-, Telegraaf- en Telefoonwese .. Met inbegrip van— Onthaalkoste	25,260,000	200
47	Volkswelsyn Met inbegrip van— Amptelike onthaal Onkoste van Nasionale Welsyn- organisasies Kindersorg: Spesiale hulptoelaes Suid-Afrikaanse Weeshuis, Kaap- stad Subsidies aan maatskaplike sen- trums „Rand Aid Association” Gevangenes op voorwaardelike vrystelling en ander Opheffings- dienste	2,775,000	100 100 6,000 36 12,000 2,500 1,100
48	Arbeid Met inbegrip van— Amptelike onthaal	2,751,000	250
49	Publieke Werke Met inbegrip van— Amptelike onthaal Finansiële hulp aan Simonstadse Munisipaliteit Finansiële hulp aan die Raad van Beheer, Hugonote-monument .. Hulptoelaes aan goedgekeurde Verenigings vir die versorging van Oorlogsgrafte in Suid- Afrika	7,859,000	100 30,000 500 10,000
	Totaal	£ 265,546,800	

Second Schedule.

(CHARGEABLE TO BANTU EDUCATION ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
	Bantu Education	£ 9,176,000	£

Third Schedule.

(CHARGEABLE TO LOAN ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
A.	Miscellaneous Loans and Services ..	60,074,000	
	Including—		
	Transfer of moneys to the Railway and Harbour Fund ..		48,000,000
	Land and Agricultural Bank ..		750,000
B.	Public Works ..	5,100,000	
C.	Telegraphs and Telephones ..	9,000,000	
D.	Lands and Settlements ..	3,731,000	
	Including—		
	1. Land Settlement and Development ..		2,232,000
	2. General Development of Irrigation Settlements ..		260,000
	3. Advances to Settlers ..		100,000
	4. Purchase of Land for Public and General Purposes ..		800,000
	5. Trigonometrical, Topographical, Level, Geodetic, Geophysical, Air and Other Surveys ..		240,000
	6. Survey and Development of Townships ..		54,000
	7. Loan to the National Parks Board of Trustees ..		45,000
E.	Water Affairs ..	6,400,000	
	Including—		
	1. Government Water Schemes ..		4,562,000
	2. Water Boring ..		140,000
	3. Minor Irrigation Loans and Subsidies, etc. ..		208,000
	4. Combating of Soil Erosion ..		8,000
	5. General ..		3,000
	6. Loans and Subsidies to Boards, Local Authorities and Persons ..		1,236,500
	7. Betterment and drainage on Government Water Schemes in operation ..		242,000
	8. Central Construction Workshops for Government Water Schemes ..		500
F.	Forestry ..	3,359,000	
G.	Agriculture ..	1,872,000	
H.	State Advances Recoveries Office ..	25,000	
J.	Commerce and Industries ..	5,113,000	
K.	National Housing ..	11,000,000	
L.	Transport ..	1,430,000	
M.	Education, Arts and Science ..	1,184,000	
N.	Native Affairs ..	3,050,000	
O.	Interior ..	650,000	
P.	Coloured Affairs ..	72,000	
	Total	112,060,000	

SUMMARY.

Amount chargeable to Revenue Account	£265,546,800
Amount chargeable to Bantu Education Account	9,176,000
Amount chargeable to Loan Account	112,060,000
Total	£386,782,800

A further amount of £7,509,500 forms a direct charge on the Consolidated Revenue Fund. For details see Votes Nos. 1, 2, 3, 20, 27, 32, 35 and 37 in the Estimates of Expenditure from Revenue Account.

Tweede Bylae.

(TEN LASTE VAN BANTOE-ONDERWYSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
	Bantoe-onderwys	£ 9,176,000	£

Derde Bylae.

(TEN LASTE VAN LENINGSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming		
		£	£
A.	Diverse Lenings en Dienste	60,074,000	
	Met inbegrip van—		
	Oordrag van gelde na die Spoor- weg- en Hawefonds		48,000,000
	Land- en Landboubank		750,000
B.	Publieke Werke	5,100,000	
C.	Telegraaf- en Telefoonwese	9,000,000	
D.	Lande en Nedersettings	3,731,000	
	Met inbegrip van—		
	1. Grondnedersetting en Ont- wikkeling		2,232,000
	2. Algemene Ontwikkeling van Besproeiingsnedersettings		260,000
	3. Voorskotte aan Nedersetters		100,000
	4. Aankoop van Grond vir Pub- lieke en Algemene doeleindes		800,000
	5. Driehoeks-, Topografiese, Waterpas-, Geodetiese, Geo- fisiese, Lug- en ander op- metings		240,000
	6. Opmeting en Ontwikkeling van Stadsgebiede		54,000
	7. Lening aan die Raad van Kura- tore vir Nasionale Parke		45,000
E.	Waterwese	6,400,000	
	Met inbegrip van—		
	1. Staatswaterskemas		4,562,000
	2. Waterboorwerk		140,000
	3. Kleinere Besproeiingslenings en -subsidies, ens.		208,000
	4. Bestryding van Grondver- spoeling		8,000
	5. Algemeen		3,000
	6. Lenings en subsidies aan Rade, Plaaslike Besture en Persone		1,236,500
	7. Verbeterings en dreinerings op bestaande Staatswaterskemas		242,000
	8. Sentrale Konstruksiewerkwin- kels vir Staatswaterskemas		500
F.	Bosbou	3,359,000	
G.	Landbou	1,872,000	
H.	Kantoor tot Invordering van Staats- voorskotte	25,000	
J.	Handel en Nywerheid	5,113,000	
K.	Nasionale Behuising	11,000,000	
L.	Vervoer	1,430,000	
M.	Onderwys, Kuns en Wetenskap	1,184,000	
N.	Naturellesake	3,050,000	
O.	Binnelandse Sake	650,000	
P.	Kleurlingsake	72,000	
	Totaal	£ 112,060,000	

SAMEVATTING.

Bedrag ten laste van Inkomsterekening	£265,546,800
Bedrag ten laste van Bantoe-onderwysrekening	9,176,000
Bedrag ten laste van Leningsrekening	112,060,000
Totaal	£386,782,800

'n Verdere bedrag van £7,509,500 kom regstreeks ten laste van die Ge-
konsolideerde Inkomstefonds. Vir besonderhede sien Begrotings-
poste Nos. 1, 2, 3, 20, 27, 32, 35 en 37 in die Begrotings van Uitgawes
uit Inkomsterekening.