

EXTRAORDINARY



G 686
S. 559
BUITENGEWONE

THE REPUBLIC OF SOUTH AFRICA

Government Gazette

Staatskoerant

VAN DIE REPUBLIEK VAN SUID-AFRIKA

[Registered at the General Post Office as a Newspaper.]

[Geregistreer by die Hoofposkantoor as 'n Nuusblad.]

Price 10c Prys
Overseas 15c Oorsee
POST FREE—POSVRY

VOL. 24.]

CAPE TOWN, 28TH JUNE, 1967.

KAAPSTAD, 28 JUNIE 1967.

[No. 1777]

DEPARTMENT OF THE PRIME MINISTER.

No. 945.]

[28th June, 1967.]

It is hereby notified that the Acting State President has assented to the following Acts which are hereby published for general information:—

	PAGE
No. 91 of 1967: Pension Laws Amendment Act, 1967	2
No. 92 of 1967: Parliamentary Service and Administrators' Pensions Amendment Act, 1967	14
No. 93 of 1967: Pensions (Supplementary) Act, 1967	26
No. 94 of 1967: Revenue Laws Amendment Act, 1967	30
No. 95 of 1967: Income Tax Act, 1967	31

DEPARTEMENT VAN DIE EERSTE MINISTER.

No. 945.]

[28 Junie 1967.]

Hierby word bekend gemaak dat die Waarnemende Staatspresident sy goedkeuring geheg het aan die onderstaande Wette wat hierby ter algemene inligting gepubliseer word:—

	BLADSY
No. 91 van 1967: Wysigingswet op die Pensioenwette, 1967	3
No. 92 van 1967: Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1967	15
No. 93 van 1967: Wet tot Aanvulling van Pensioene, 1967	27
No. 94 van 1967: Wysigingswet op Inkomstewette, 1967	31
No. 95 van 1967: Inkomstebelastinewet. 1967	35

No. 91, 1967.]



ACT

To repeal section 6 of Act No. 36 of 1950 and to amend section 90 of Act No. 33 of 1960, so as to make new provision for the recovery of certain sums of money paid to persons who were not entitled to receive such sums of money; to amend the provisions of the Old Age Pensions Act, 1962, the Blind Persons Act, 1962, the War Veterans' Pensions Act, 1962, the Disability Grants Act, 1962, and the Pension Laws Amendment Act, 1966, relating to the persons to whom benefits are payable and the amounts of such benefits; to amend the provisions of the Associated Institutions Pension Fund Act, 1963, relating to the date as from which an institution may be declared an associated institution; to amend the provisions of the Munitions Production Act, 1964, relating to the pension rights of certain officers and employees; to amend the provisions of the Government Service Pensions Act, 1965, relating to the meaning of the word "Treasury", to the matters in respect of which regulations may be made, and to the persons to whom certain powers may be delegated; and to provide for matters incidental thereto.

*(English text signed by the Acting State President.)
(Assented to 19th June, 1967.)*

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

Repeal of
section 6 of
Act 36 of 1950,
as amended by
section 37 of
Act 78 of 1961.

1. Section 6 of the Finance Act, 1950, is hereby repealed.

Amendment of
section 90 of
Act 33 of 1960.

2. Section 90 of the Children's Act, 1960, is hereby amended by the addition of the following subsections:

"(3) The provisions of this section shall apply with the necessary modifications in the case of any person to whom such a sum was paid for or for the benefit of any other person.

(4) The Treasury or any other person authorized thereto by the Treasury may in its or his discretion write off the whole or any portion of any sum repayable in terms of this section if it or he is satisfied that it would be uneconomical to recover such sum or that recovery thereof would cause undue hardship."

Amendment of
section 2 of
Act 38 of 1962,
as amended by
section 42 of
Act 92 of 1962.

3. Section 2 of the Old Age Pensions Act, 1962, is hereby amended by the substitution in subsection (1) for all the words preceding paragraph (a) of the words "Subject to the provisions of this Act, every person who is a white person, a coloured person, a Chinese, an Indian or a Bantu person shall be entitled to receive an old age pension if he satisfies the commissioner—".

Amendment of
section 8 of
Act 38 of 1962,
as amended by
section 43 of
Act 92 of 1962,
section 24 of
Act 95 of 1963,
section 14 of
Act 84 of 1964
and section 32
of Act 102 of 1965.

4. Section 8 of the Old Age Pensions Act, 1962, is hereby amended—

(a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

"(b) in the case of a Coloured person, a Chinese or an Indian, at the rate of seventy-two rand per annum;"

(b) by the substitution for subsection (2) of the following subsection:

No. 91, 1967.]

WET

Om artikel 6 van Wet No. 36 van 1950 te herroep en artikel 90 van Wet No. 33 van 1960 te wysig ten einde nuwe voorsiening te maak vir die verhaal van sekere bedrae wat betaal is aan persone wat nie geregtig was om sodanige bedrae te ontvang nie; om die bepalings van die Ouderdomspensioenwet, 1962, die Wet op Blindes, 1962, die Wet op Oudstryderspensioene, 1962, die Wet op Ongeskiktheidstoelaes, 1962, en die Wysigingswet op die Pensioenwette, 1966, te wysig met betrekking tot die persone aan wie voordele betaalbaar is en die bedrae van sodanige voordele; om die bepalings van die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963, te wysig met betrekking tot die datum vanaf wanneer 'n inrigting tot 'n geassosieerde inrigting verklaar kan word; om die bepalings van die Krygstuigproduksiewet, 1964, te wysig met betrekking tot die pensioenregte van sekere beampptes en werknemers; om die bepalings van die Regeringsdienspensioenwet, 1965, te wysig met betrekking tot die betekenis van die woord „Tesourie”, met betrekking tot die aangeleenthede ten opsigte waarvan regulasies uitgevaardig kan word, en met betrekking tot die persone aan wie sekere bevoegdhede gedelegeer kan word; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 19 Junie 1967.)

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

1. Artikel 6 van die Finansiawet, 1950, word hierby herroep. Herroeping van artikel 6 van Wet 36 van 1950, soos gewysig deur artikel 37 van Wet 78 van 1961.
2. Artikel 90 van die Kinderwet, 1960, word hierby gewysig deur die volgende subartikels by te voeg:
 - „(3) Die bepalings van hierdie artikel geld met die nodige aanpassings in die geval van iemand aan wie so 'n bedrag vir of ten voordele van iemand anders betaal is.
 - (4) Die Tesourie of iemand deur die Tesourie daartoe gemagtig kan na goeddunke 'n bedrag wat ooreenkomstig hierdie artikel terugbetaal moet word, geheel en al of ten dele afskryf, indien hy oortuig is dat dit onekonomies sou wees om so 'n bedrag te verhaal of dat verhaal daarvan buitensporige ontbering sou veroorsaak.”.
3. Artikel 2 van die Ouderdomspensioenwet, 1962, word hierby gewysig deur in subartikel (1) al die woorde wat paragraaf (a) voorafgaan, te vervang deur die woorde „Behoudens die bepalings van hierdie Wet is elkeen wat 'n blanke, 'n Kleurling, 'n Sjinees, 'n Indiër of 'n Bantoe persoon is, geregtig om 'n ouderdomspensioen te ontvang indien hy die kommissaris oortuig—”. Wysiging van artikel 2 van Wet 38 van 1962, soos gewysig deur artikel 42 van Wet 92 van 1962.
4. Artikel 8 van die Ouderdomspensioenwet, 1962, word hierby gewysig—
 - (a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, teen twee-en-sewentig rand per jaar;”;
 - (b) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) Behoudens die pensioen wettens in artikel 1

Wysiging van artikel 8 van Wet 38 van 1962, soos gewysig deur artikel 43 van Wet 92 van 1962, artikel 24 van Wet 95 van 1963, artikel 14 van Wet 84 van 1964 en artikel 32

person, a Chinese, an Indian or a Bantu person to whom a pension is granted under that subsection—

- (a) in the case of a Coloured person, a Chinese or an Indian, an allowance of ninety-six rand per annum up to and including the thirtieth day of September, 1967, and one hundred and two rand per annum as from the first day of October, 1967;
- (b) in the case of a Bantu person, an allowance of twenty-three rand and forty cents per annum up to and including the thirtieth day of September, 1967, and twenty-six rand and forty cents per annum as from the first day of October, 1967.”; and
- (c) by the substitution for paragraph (b) of subsection (3) of the following paragraph:
“(b) in the case of a Coloured person, a Chinese or an Indian, one hundred and sixty-eight rand per annum;”.

Amendment of section 9 of Act 38 of 1962, as amended by section 33 of Act 102 of 1965.

5. Section 9 of the Old Age Pensions Act, 1962, is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) in the case of a Coloured person, a Chinese or an Indian, sixty rand per annum;”.

Amendment of section 3 of Act 39 of 1962.

6. Section 3 of the Blind Persons Act, 1962, is hereby amended by the substitution for subsections (1) and (2) of the following subsections:

“(1) The commissioner shall keep a register of white, Coloured, Chinese, Indian and Bantu blind persons.

(2) On the application of any white, Coloured, Chinese, Indian or Bantu person for registration as a blind person, the commissioner shall cause such person to be examined by a medical practitioner selected from a list referred to in section 4.”.

Amendment of section 6 of Act 39 of 1962, as amended by section 45 of Act 92 of 1962, section 27 of Act 95 of 1963, section 18 of Act 84 of 1964 and section 35 of Act 102 of 1965.

7. Section 6 of the Blind Persons Act, 1962, is hereby amended—

- (a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) in the case of a Coloured person, a Chinese or an Indian, at the rate of seventy-two rand per annum;”;

- (b) by the substitution for subsection (2) of the following subsection:

“(2) In addition to the pension provided for in subsection (1), there shall be payable to a Coloured person, a Chinese, an Indian or a Bantu person to whom a pension is granted under that subsection—

(a) in the case of a Coloured person, a Chinese or an Indian, an allowance of ninety-six rand per annum up to and including the thirtieth day of September, 1967, and one hundred and two rand per annum as from the first day of October, 1967;

(b) in the case of a Bantu person, an allowance of twenty-three rand and forty cents per annum up to and including the thirtieth day of September, 1967, and twenty-six rand and forty cents per annum as from the first day of October, 1967.”; and

- (c) by the substitution for paragraph (b) of subsection (3) of the following paragraph:

“(b) in the case of a Coloured person, a Chinese or an Indian, one hundred and sixty-eight rand per annum;”.

Amendment of section 7 of Act 39 of 1962, as amended by section 36 of Act 102 of 1965.

8. Section 7 of the Blind Persons Act, 1962, is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) in the case of a Coloured person, a Chinese or an Indian, one hundred and sixty-eight rand per annum;”.

ling, 'n Sjinees, 'n Indiër of 'n Bantoepersoon aan wie 'n pensioen ingevolge daardie subartikel toegeken word—

(a) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, 'n toelae betaal van ses-en-negentig rand per jaar tot en met die dertigste dag van September 1967 en honderd-en-twee rand per jaar vanaf die eerste dag van Oktober 1967;

(b) in die geval van 'n Bantoepersoon, 'n toelae betaal van drie-en-twintig rand en veertig sent per jaar tot en met die dertigste dag van September 1967 en ses-en-twintig rand en veertig sent per jaar vanaf die eerste dag van Oktober 1967.”; en

(c) deur paragraaf (b) van subartikel (3) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, honderd agt-en-sestig rand per jaar;”.

5. Artikel 9 van die Ouderdomspensioenwet, 1962, word hierby gewysig deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, ses-tig rand per jaar;”.

Wysiging van artikel 9 van Wet 38 van 1962, soos gewysig deur artikel 33 van Wet 102 van 1965.

6. Artikel 3 van die Wet op Blindes, 1962, word hierby gewysig deur subartikels (1) en (2) deur die volgende subartikels te vervang:

„(1) Die kommissaris hou 'n register van blankes, Kleurlinge, Sjinese, Indiërs en Bantoepersone wat blind is.

(2) Die kommissaris laat op aansoek om registrasie as 'n blinde deur iemand wat 'n blanke, Kleurling, Sjinees, Indiër of Bantoepersoon is, so iemand ondersoek deur 'n geneesheer uit die in artikel 4 bedoelde lys gekies.”.

Wysiging van artikel 3 van Wet 39 van 1962.

7. Artikel 6 van die Wet op Blindes, 1962, word hierby gewysig—

(a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, teen twee-en-sewentig rand per jaar;”;

(b) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) Benewens die pensioen waarvoor in subartikel (1) voorsiening gemaak word, word daar aan 'n Kleurling, 'n Sjinees, 'n Indiër of 'n Bantoepersoon aan wie 'n pensioen ingevolge daardie subartikel toegeken word—

(a) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, 'n toelae betaal van ses-en-negentig rand per jaar tot en met die dertigste dag van September 1967 en honderd-en-twee rand per jaar vanaf die eerste dag van Oktober 1967;

(b) in die geval van 'n Bantoepersoon, 'n toelae betaal van drie-en-twintig rand en veertig sent per jaar tot en met die dertigste dag van September 1967 en ses-en-twintig rand en veertig sent per jaar vanaf die eerste dag van Oktober 1967.”; en

(c) deur paragraaf (b) van subartikel (3) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, honderd agt-en-sestig rand per jaar;”.

Wysiging van artikel 6 van Wet 39 van 1962, soos gewysig deur artikel 45 van Wet 92 van 1962, artikel 27 van Wet 95 van 1963, artikel 18 van Wet 84 van 1964 en artikel 35 van Wet 102 van 1965.

8. Artikel 7 van die Wet op Blindes, 1962, word hierby gewysig deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, honderd agt-en-sestig rand per jaar;”.

Wysiging van artikel 7 van Wet 39 van 1962, soos gewysig deur

Amendment of section 1 of Act 40 of 1962, as amended by section 20 of Act 84 of 1964, section 37 of Act 102 of 1965 and section 11 of Act 26 of 1966.

9. Section 1 of the War Veterans' Pensions Act, 1962, is hereby amended by the substitution for the definition of "war veteran" of the following definition:

"'war veteran' means a European, a Coloured person, a Chinese or an Indian—

- (a) who performed any military or naval service in South Africa during the Anglo-Boer War, 1899–1902, in any British Force or in any force of the late South African Republic or the late Republic of the Orange Free State; or
- (b) who, in the case of a European, as a member of a permanent or voluntary military unit performed duties in connection with the Zulu rebellion in 1906 in Natal; or
- (c) who performed any military or naval service during the Great War of 1914–1920 as a member of any Union or British Force or who, in the case of a European, was a member of the protesting burger forces during the period September, 1914, to February, 1915; or
- (d) who performed any naval, military or air service during the war which commenced on the sixth day of September, 1939, as a member of the Union Defence Forces or, in the case of a Union National, as a member of any British or Dominion Force or any force of a government which was allied to the Government of the Union during that war; or
- (e) who, while he was not a Union National, performed any naval, military or air service during such lastmentioned war as a member of any British or Dominion Force and who is a South African citizen on the date on which he applies for a veteran's pension,

and includes a member of the Union Defence Forces who signed an undertaking to serve in connection with the hostilities in Korea and who during such hostilities performed any naval, military or air service on or after the date on which he had been detailed for duty in connection therewith."

Amendment of section 3 of Act 40 of 1962, as amended by section 29 of Act 95 of 1963, section 21 of Act 84 of 1964, section 38 of Act 102 of 1965 and section 12 of Act 26 of 1966.

10. Section 3 of the War Veterans' Pensions Act, 1962, is hereby amended—

- (a) by the substitution for subsection (1)*bis* of the following subsection:

"(1A) A war veteran who is a Coloured person, a Chinese or an Indian, and who is entitled to receive a veteran's pension, shall, in addition to such pension, be entitled to receive an allowance to be determined in accordance with the provisions of subsection (2) of section 8 of the Old Age Pensions Act, 1962."; and

- (b) by the substitution for subsection (3) of the following subsection:

"(3) The amount of the pension awarded or to be awarded to a war veteran as determined in accordance with the provisions of this Act, shall—

- (a) in the case of a war veteran who is a European, be increased by one hundred and thirty-two rand per annum;
- (b) in the case of a war veteran who is a Coloured person or an Indian, be increased by sixty rand per annum;
- (c) in the case of a war veteran who is a Chinese, be increased by fifty-four rand per annum as from the first day of April, 1967, and by sixty rand per annum as from the first day of October, 1967."

Amendment of section 5 of Act 41 of 1962, as amended by section 46 of Act 92 of 1962.

11. Section 5 of the Disability Grants Act, 1962, is hereby amended by the substitution in subsection (1) for all the words preceding paragraph (a) of the words "Subject to the provisions of this Act, every person who is a white person, a Coloured person, a Chinese, an Indian or a Bantu person may be paid a disability grant if the commissioner is satisfied—"

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

12. Section 11 of the Disability Grants Act, 1962, is hereby amended—

- (a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

"(b) in the case of a Coloured person, a Chinese or an Indian, at the rate of seventy-two rand per

9. Artikel 1 van die Wet op Oudstryderspensioene, 1962, word hierby gewysig deur die omskrywing van „oudstryder” deur die volgende omskrywing te vervang:

„oudstryder” ’n blanke, ’n Kleurling, ’n Sjinees of ’n Indiër—

(a) wat militêre of vlootdiens in Suid-Afrika verrig het gedurende die Anglo-Boere-oorlog, 1899-1902, in enige Britse mag of in ’n mag van die gewese Zuid-Afrikaansche Republiek of die gewese Republiek van die Oranje-Vrystaat; of

(b) wat, in die geval van ’n blanke, as lid van ’n permanente of vrywillige militêre eenheid in verband met die Zoeloe-opstand in 1906 in Natal pligte uitgevoer het; of

(c) wat gedurende die Wêreldoorlog van 1914-1920 militêre of vlootdiens as lid van ’n Unie- of Britse mag verrig het of wat, in die geval van ’n blanke, lid was van die protesterende burgermagte gedurende die tydperk September 1914 tot Februarie 1915; of

(d) wat gedurende die oorlog wat op die sesde dag van September 1939 begin het, as lid van die verdedigingsmagte van die Unie of, in die geval van ’n Unieburger, as lid van ’n Britse of Dominiale mag of ’n mag van ’n regering wat ’n bondgenoot van die Unieregering gedurende daardie oorlog was, vloot-, militêre of lugdiens verrig het; of

(e) wat, terwyl hy nie ’n Unieburger was nie, gedurende laasbedoelde oorlog as lid van ’n Britse of Dominiale mag vloot-, militêre of lugdiens verrig het en wat op die datum waarop hy om ’n oudstryderspensioen aansoek doen, ’n Suid-Afrikaanse burger is,

en ook ’n lid van die verdedigingsmagte van die Unie wat ’n onderneming onderteken het om in verband met die vyandelikhede in Korea diens te verrig en wat gedurende bedoelde vyandelikhede op of na die datum waarop hy vir diens in verband daarmee aangesê is, vloot-, militêre of lugdiens verrig het;”.

Wysiging van artikel 1 van Wet 40 van 1962, soos gewysig deur artikel 20 van Wet 84 van 1964, artikel 37 van Wet 102 van 1965 en artikel 11 van Wet 26 van 1966.

10. Artikel 3 van die Wet op Oudstryderspensioene, 1962, word hierby gewysig—

(a) deur subartikel (1)*bis* deur die volgende subartikel te vervang:

„(1A) ’n Oudstryder wat ’n Kleurling, ’n Sjinees of ’n Indiër is en wat geregtig is om ’n oudstryderspensioen te ontvang, is geregtig om, benewens bedoelde pensioen, ’n toelae te ontvang wat ooreenkomstig die bepalings van subartikel (2) van artikel 8 van die Ouderdomspensioenwet, 1962, vasgestel word.”; en

(b) deur subartikel (3) deur die volgende subartikel te vervang:

„(3) Die bedrag van ’n pensioen aan ’n oudstryder toegeken of toegeken te word, soos ooreenkomstig die bepalings van hierdie Wet bepaal, word—

(a) in die geval van ’n oudstryder wat ’n blanke is, met honderd-twee-en-dertig rand per jaar verhoog;

(b) in die geval van ’n oudstryder wat ’n Kleurling of ’n Indiër is, met sestig rand per jaar verhoog;

(c) in die geval van ’n oudstryder wat ’n Sjinees is, verhoog met vier-en-vyftig rand per jaar vanaf die eerste dag van April 1967 en met sestig rand per jaar vanaf die eerste dag van Oktober 1967.”.

Wysiging van artikel 3 van Wet 40 van 1962, soos gewysig deur artikel 29 van Wet 95 van 1963, artikel 21 van Wet 84 van 1964, artikel 38 van Wet 102 van 1965 en artikel 12 van Wet 26 van 1966.

11. Artikel 5 van die Wet op Ongeskiktheidstoelaes, 1962, word hierby gewysig deur in subartikel (1) al die woorde wat paragraaf (a) voorafgaan, te vervang deur die woorde „Behoudens die bepalings van hierdie Wet kan aan elke blanke, Kleurling, Sjinees, Indiër of Bantoepersoon ’n ongeskiktheidstoelae betaal word indien die kommissaris oortuig is—”.

Wysiging van artikel 5 van Wet 41 van 1962, soos gewysig deur artikel 46 van Wet 92 van 1962.

12. Artikel 11 van die Wet op Ongeskiktheidstoelaes, 1962, word hierby gewysig—

(a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) in die geval van ’n Kleurling, ’n Sjinees of ’n Indiër, teen twee-en-sewentig rand per jaar;”;

(b) deur subartikel (2) deur die volgende subartikel te vervang:

Wysiging van artikel 11 van Wet 41 van 1962, soos gewysig deur artikel 47 van Wet 92 van 1962, artikel 31 van Wet 95 van 1963, artikel 22 van

“(2) In addition to the grant provided for in subsection (1), there shall be payable to a Coloured person, a Chinese, an Indian or a Bantu person to whom a grant has been made under that subsection—

(a) in the case of a Coloured person, a Chinese or an Indian an additional grant of ninety-six rand per annum up to and including the thirtieth day of September, 1967, and one hundred and two rand per annum as from the first day of October, 1967;

(b) in the case of a Bantu person, an additional grant of twenty-three rand and forty cents per annum up to and including the thirtieth day of September, 1967, and twenty-six rand and forty cents per annum as from the first day of October, 1967.”; and

(c) by the substitution for paragraph (b) of subsection (3) of the following paragraph:

“(b) in the case of a Coloured person, a Chinese or an Indian, one hundred and sixty-eight rand per annum;”.

Amendment of section 12 of Act 41 of 1962, as amended by section 42 of Act 102 of 1965.

13. Section 12 of the Disability Grants Act, 1962, is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) in the case of a Coloured person, a Chinese or an Indian, sixty rand per annum;”.

Amendment of section 13 of Act 26 of 1966.

14. Section 13 of the Pension Laws Amendment Act, 1966, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) With effect from the first day of October, 1967 every white person to whom a pension has been granted under the Old Age Pensions Act, 1962 (Act No. 38 of 1962), or the Blind Persons Act, 1962 (Act No. 39 of 1962), or to whom a grant has been made under the Disability Grants Act, 1962 (Act No. 41 of 1962), shall be paid, during the continuance of such pension or grant, a bonus at the rate of thirty-six rand per annum.”

Amendment of section 4 of Act 41 of 1963.

15. Section 4 of the Associated Institutions Pension Fund Act, 1963, is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

“(2) A date so specified may be a date in the past but not a date earlier than the date specified in the regulations as the date of the establishment of the fund.”.

Amendment of section 14 of Act 87 of 1964.

16. Section 14 of the Munitions Production Act, 1964, is hereby amended by the addition of the following subsections:

“(4) If any person referred to in subsection (1) of this section became an officer or employee of the board in terms of section 13 (3) and had, immediately prior to the date on which he so became such an officer or employee, been a contributor to a fund referred to in subsection (3) of this section, but at any time after the said date became a contributor to the pension fund referred to in section 2 (1) (b) of the Associated Institutions Pension Fund Act, 1963 (Act No. 41 of 1963), he may at any time, but not later than sixty days after having been called upon by the Secretary for Social Welfare and Pensions to do so, elect in writing to become again a member of the first-mentioned fund.

(5) If any person has made an election in terms of subsection (4) and the conditions imposed by the Secretary for Social Welfare and Pensions have been complied with, he shall, notwithstanding anything to the contrary contained in any law, cease, as from the date fixed by the said secretary, to be a member of the pension fund referred to in the said section 2 (1) (b) and as from that date again become a contributor to the fund to which he had been a contributor immediately prior to the date on which he became an officer or employee of the board, as if he had with effect from the firstmentioned date been transferred from the service of the board to service by virtue of which he is liable to contribute to the lastmentioned fund, and shall be deemed not to have ceased to be a contributor to the lastmentioned fund: Provided that such person's pensionable emoluments shall be his pensionable emolu-

„(2) Benewens die toelae waarvoor in subartikel (1) voorsiening gemaak word, word daar aan 'n Kleurling, 'n Sjinees, 'n Indiër of 'n Bantoepersoon aan wie 'n toelae ingevolge daardie subartikel toegeken is—

(a) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, 'n bykomende toelae betaal van ses-en-negentig rand per jaar tot en met die dertigste dag van September 1967 en honderd-en-twee rand per jaar vanaf die eerste dag van Oktober 1967;

(b) in die geval van 'n Bantoepersoon, 'n bykomende toelae betaal van drie-en-twintig rand en veertig sent per jaar tot en met die dertigste dag van September 1967 en ses-en-twintig rand en veertig sent per jaar vanaf die eerste dag van Oktober 1967.”; en

(c) deur paragraaf (b) van subartikel (3) deur die volgende paragraaf te vervang:

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, honderd agt-en-sestig rand per jaar;”.

13. Artikel 12 van die Wet op Ongeskiktheidstoelaes, 1962, word hierby gewysig deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

Wysiging van artikel 12 van Wet 41 van 1962, soos gewysig deur artikel 42 van wet 102 van 1965.

„(b) in die geval van 'n Kleurling, 'n Sjinees of 'n Indiër, sestig rand per jaar;”.

14. Artikel 13 van die Wysigingswet op die Pensioenwette, 1966, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van artikel 13 van Wet 26 van 1966.

„(1) Met ingang van die eerste dag van Oktober 1967 word daar aan elke blanke persoon aan wie 'n pensioen kragtens die Ouderdomspensioenwet, 1962 (Wet No. 38 van 1962), of die Wet op Blindes, 1962 (Wet No. 39 van 1962), toegeken is, of aan wie 'n toelae kragtens die Wet op Ongeskiktheidstoelaes, 1962 (Wet No. 41 van 1962), toegeken is, 'n bonus betaal teen die skaal van ses-en-dertig rand per jaar solank die pensioen of toelae voortduur.”.

15. Artikel 4 van die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963, word hierby gewysig deur die volgende subartikel by te voeg, terwyl die bestaande artikel subartikel (1) word:

Wysiging van artikel 4 van Wet 41 van 1963.

„(2) 'n Aldus bepaalde datum kan 'n datum in die verlede wees, maar nie 'n datum vóór die datum wat in die regulasies as die stigtingsdatum van die fonds bepaal is nie.”.

16. Artikel 14 van die Krygstuigproduksiewet, 1964, word hierby gewysig deur die volgende subartikels by te voeg:

Wysiging van artikel 14 van Wet 87 van 1964.

„(4) Indien iemand bedoel in subartikel (1) van hierdie artikel 'n beampte of werknemer van die raad ingevolge artikel 13 (3) geword het en onmiddellik vóór die datum waarop hy so 'n beampte of werknemer aldus geword het, 'n bydraer was tot 'n fonds bedoel in subartikel (3) van hierdie artikel, maar te eniger tyd na genoemde datum 'n bydraer geword het tot die pensioenfonds bedoel in artikel 2 (1) (b) van die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963 (Wet No. 41 van 1963), kan hy te eniger tyd, maar nie later nie as sestig dae nadat hy deur die Sekretaris van Volkswelsyn en Pensioene daartoe aangesê is, skriftelik kies om weer lid te word van eersgenoemde fonds.

(5) Indien iemand 'n keuse ingevolge subartikel (4) uitgeoefen het en die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene gestel het, nagekom is, hou hy, ondanks andersluidende bepalings van die een of ander wet, op om 'n lid te wees van die pensioenfonds bedoel in genoemde artikel 2 (1) (b) vanaf die datum wat genoemde Sekretaris bepaal, en word hy vanaf daardie datum weer 'n bydraer tot die fonds waartoe hy 'n bydraer was onmiddellik voor die datum waarop hy 'n beampte of werknemer van die raad geword het, asof hy met ingang vanaf eersgenoemde datum oorgeplaas was van die diens van die raad na diens uit hoofde waarvan hy verplig is om tot laasgenoemde fonds by te dra, en word hy geag nie op te gehou het om 'n bydraer tot laasgenoemde fonds te wees nie: Met dien verstande dat so iemand se pensioengevoeligheid...

(6) Notwithstanding anything to the contrary contained in any other law any amount which is payable to the board by any person referred to in subsection (5) on the date of his retirement or discharge, or which the board is then liable to pay in respect of him, may be deducted from the pension payable to such person in a lump sum or in such instalments as the said Secretary may determine, for payment to the board.”

Amendment of
section 1 of
Act 62 of 1965.

17. Section 1 of the Government Service Pensions Act, 1965, is hereby amended by the insertion after the definition of “this Act” of the following definition:

“‘Treasury’ means the Minister of Finance or any officer in the Department of Finance acting under his authority.”

Amendment of
section 5 of
Act 62 of 1965.

18. Section 5 of the Government Service Pensions Act, 1965, is hereby amended—

(a) by the substitution for paragraph (d) of subsection (2) of the following paragraph:

“(d) prescribe the contributions, interest and other amounts which shall be paid to any such fund out of revenue or out of any such fund to revenue, and the circumstances in which, the basis on which and the manner in which such contributions, interest and amounts shall be so paid;”;

(b) by the substitution for paragraph (i) of the said subsection of the following paragraph:

“(i) provide for the determination of the amounts (if any) to be paid from any such fund or from revenue or by a contributor if such contributor is transferred or appointed to employment in respect of which he becomes liable to contribute to another fund referred to in section 2 or to any other pension or provident fund;”;

(c) by the substitution for paragraph (j) of the said subsection of the following paragraph:

“(j) prescribe the conditions subject to which the amounts payable by virtue of any determination made in terms of regulations made under paragraph (i) shall be paid, and provide for the determination of the proportion in which such amounts shall be paid from revenue or from any fund referred to in section 2 or by the contributor to another such fund or to any other pension or provident fund;”;

(d) by the substitution for paragraph (k) of the said subsection of the following paragraph:

“(k) provide for the determination of the amounts to be paid to a fund referred to in section 2 in the event of any person—

(i) who is a member of any other pension or provident fund; and

(ii) who without a break in service becomes liable to contribute to a fund referred to in section 2 or who is transferred or appointed to employment in respect of which he becomes liable so to contribute,

being permitted, on such conditions as may be specified in the regulations, to reckon his pensionable service prior to the date on which he so became liable or the date of such transfer or appointment, as pensionable service for the purposes of a fund referred to in section 2;”;

(e) by the addition to the said subsection of the following paragraphs:

“(l) provide for the determination of the proportion in which the amounts referred to in paragraph (k) shall be paid from the other pension or provident fund or from revenue or by the person concerned;

(m) prescribe the authority by whom any determination in terms of regulations made under paragraph (i), (j), (k) or (l) shall or may be made;

(6) Ondanks andersluidende bepalings van die een of ander wet kan 'n bedrag wat op die datum van sy uitdiens-treding of ontslag deur iemand bedoel in subartikel (5) aan die raad betaalbaar is of wat die raad dan ten opsigte van hom moet betaal, in 'n enkele bedrag of die paalemente wat genoemde Sekretaris bepaal, afgetrek word van die pensioen wat aan so iemand betaalbaar is, vir oorbetalings aan die raad."

17. Artikel 1 van die Regeringsdienspensioenwet, 1965, word hierby gewysig deur na die omskrywing van „Suid-Afrikaanse Polisie- en Gevangensdienspensioenfonds" die volgende omskrywing in te voeg:

Wysiging van artikel 1 van Wet 62 van 1965.

„„Tesourie" die Minister van Finansies of 'n beampte in die Departement van Finansies wat kragtens sy gesag optree;"

18. Artikel 5 van die Regeringsdienspensioenwet, 1965, word hierby gewysig—

Wysiging van artikel 5 van Wet 62 van 1965.

(a) deur paragraaf (d) van subartikel (2) deur die volgende paragraaf te vervang:

„(d) die bydraes, rente en ander bedrae wat uit inkomste in so 'n fonds of uit so 'n fonds in inkomste gestort moet word, en die omstandighede waaronder en die grondslag en die wyse waarop bedoelde bydraes, rente en bedrae aldus gestort moet word, voorskryf;"

(b) deur paragraaf (i) van genoemde subartikel deur die volgende paragraaf te vervang:

„(i) voorsiening maak vir die berekening van die bedrae (as daar is) wat uit so 'n fonds of uit inkomste of deur 'n bydraer betaal moet word indien bedoelde bydraer oorgeplaas word na of aangestel word in diens ten opsigte waarvan hy onder verpligting kom om tot 'n ander in artikel 2 bedoelde fonds of tot enige ander pensioen- of voorsorgfonds by te dra;"

(c) deur paragraaf (j) van genoemde subartikel deur die volgende paragraaf te vervang:

„(j) die voorwaardes voorskryf waarop die bedrae betaalbaar uit hoofde van 'n berekening gedoen ingevolge regulasies uitgevaardig kragtens paragraaf (i), betaal moet word, en voorsiening maak vir die berekening van die verhouding waarvolgens sodanige bedrae uit inkomste of uit 'n in artikel 2 bedoelde fonds of deur die bydraer aan 'n ander sodanige fonds of aan 'n ander pensioen- of voorsorgfonds betaal moet word;"

(d) deur paragraaf (k) van genoemde subartikel deur die volgende paragraaf te vervang:

„(k) voorsiening maak vir die berekening van die bedrae wat in 'n in artikel 2 bedoelde fonds gestort moet word ingeval daar aan iemand—

(i) wat lid is van 'n ander pensioen- of voorsorgfonds; en

(ii) wat sonder onderbreking van diens onder verpligting kom om tot 'n in artikel 2 bedoelde fonds by te dra of wat oorgeplaas word na of aangestel word in diens ten opsigte waarvan hy onder verpligting kom om aldus by te dra,

toestemming verleen word om op die voorwaardes in die regulasies uiteengesit, sy pensioengewende diens voor die datum waarop hy aldus onder verpligting gekom het of die datum van bedoelde oorplasing of aanstelling, as pensioengewende diens vir die doeleindes van 'n in artikel 2 bedoelde fonds te reken;"

(e) deur die volgende paragrawe by genoemde subartikel te voeg:

„(l) voorsiening maak vir die berekening van die verhouding waarvolgens die in paragraaf (k) bedoelde bedrae uit die ander pensioen- of voorsorgfonds of uit inkomste of deur die betrokke persoon betaal moet word;

(m) die gesag voorskryf deur wie 'n berekening ingevolge regulasies uitgevaardig kragtens paragraaf (i), (j), (k) of (l) gemaak moet of kan word;

tributors to that fund in the event of their being transferred or appointed to employment in respect of which they are no longer liable to contribute to such fund, and prescribe the benefits payable to or in respect of such members on the termination of such employment;

(o) provide for the exercise or performance by the Secretary, the Treasury or the Commission of such powers or functions as the Minister may deem necessary for the achievement of the objects of this Act.”; and

(f) by the substitution for paragraph (c) of subsection (4) of the following paragraph:

“(c) the South African Police and Prisons Service Pension Fund or the Additional Benefits Account, shall be made in consultation with the Minister of Finance, with the Minister of Police and with the Minister of Prisons and on the recommendation of the Commission;”.

Amendment of
section 25 of
Act 62 of 1965.

19. Section 25 of the Government Service Pensions Act, 1965, is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) delegate to any officer in his department any of the powers conferred upon him by this Act;”.

Commencement
of certain
provisions.

20. (1) The provisions of sections 3, 4, 5, 6, 7, 8, 9, 10 (a), 11, 12 and 13 shall be deemed to have come into operation on the first day of April, 1967.

(2) The amendments effected by section 10 (b) of this Act to section 3 (3) (a) and (b) of the War Veterans' Pensions Act, 1962 (Act No. 40 of 1962), and section 14 shall come into operation on the first day of October, 1967.

Short title.

21. This Act shall be called the Pension Laws Amendment Act, 1967.

bydraers nie tot, daardie fonds bly ingeval hulle oorgeplaas word na of aangestel word in diens ten opsigte waarvan hulle nie meer onder verpligting staan om tot dié fonds by te dra nie, en die voordele voorskryf wat by die beëindiging van sodanige diens aan of ten opsigte van bedoelde lede betaalbaar is;

- (o) voorsiening maak vir die uitoefening of verrigting deur die Sekretaris, die Tesourie of die Kommissie van die bevoegdhede of werksaamhede wat die Minister vir die bereiking van die oogmerke van hierdie Wet nodig ag;"; en

- (f) deur paragraaf (c) van subartikel (4) deur die volgende paragraaf te vervang:

„(c) wat die Suid-Afrikaanse Polisie- en Gevangensdienspensioenfonds of die Bykomstige Voordele-rekening raak, moet in oorleg met die Minister van Finansies, met die Minister van Polisie en met die Minister van Gevangenis en op aanbeveling van die Kommissie uitgevaardig word;”.

19. Artikel 25 van die Regeringsdienspensioenwet, 1965, word hierby gewysig deur paragraaf (a) deur die volgende paragraaf te vervang: Wysiging van artikel 25 van Wet 62 van 1965.

- „(a) aan 'n beampte van sy departement enige bevoegdheid deleger wat by hierdie Wet aan hom verleen word;”;

20. (1) Die bepalings van artikels 3, 4, 5, 6, 7, 8, 9, 10 (a), 11, 12 en 13 word geag op die eerste dag van April 1967 in werking te getree het. Inwerkingtreding van sekere bepalings.

(2) Die wysigings wat deur artikel 10 (b) van hierdie Wet aan artikel 3 (3) (a) en (b) van die Wet op Oudstryderspensioene, 1962 (Wet No. 40 van 1962), aangebring is, en artikel 14 tree op die eerste dag van Oktober 1967 in werking.

21. Hierdie Wet heet die Wysigingswet op die Pensioenwette, Kort titel 1967.

No. 92, 1967.]

ACT

To amend the Parliamentary Service and Administrators' Pensions Act, 1965, so as to clarify certain provisions thereof; so as to abolish the right of electing to be paid certain amounts in lieu of a pension; and so as to enable certain persons to become participating members; and to provide for matters incidental thereto.

(Afrikaans text signed by the Acting State President.)
(Assented to 19th June, 1967.)

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

Amendment of
section 1 of
Act 85 of 1965.

1. Section 1 of the Parliamentary Service and Administrators' Pensions Act, 1965 (hereinafter referred to as the principal Act), is hereby amended by the substitution for the definition of "pensionable service" of the following definition:

"'pensionable service' means service in respect of which contributions have been deducted in terms of section 2, or service which has become pensionable service by virtue of an election made in terms of section 3 and includes—

- (a) any period in respect of which the member concerned is required to contribute in terms of section 5 (3) or 29 (2);
- (b) any period which in terms of the proviso to section 2 (2) is deemed to be a period of pensionable service; and
- (c) any period, not exceeding twenty years, which immediately prior to the fixed date was a period of pensionable service within the meaning of the Pensions Act;".

Amendment of
section 2 of
Act 85 of 1965.

2. Section 2 of the principal Act is hereby amended by the substitution for subsections (1), (2) and (3) of the following subsections:

"(1) Subject to the provisions of this Act, a member shall from the fixed date and so long as he remains a member, contribute to revenue at the rate of five per cent of his pensionable salary.

(2) A member who on the day immediately preceding the fixed date has had not less than twenty years of pensionable service shall cease to contribute in terms of subsection (1) as soon as he has so contributed in respect of a period of service equal to two years and six months after that day: Provided that if his service terminates before he has contributed in respect of the whole period of two years and six months, he shall be deemed to have had twenty-two years and six months pensionable service.

(3) A member who on the day immediately preceding the fixed date has had less than twenty years of pensionable service shall cease to contribute in terms of subsection (1) as soon as he has so contributed in respect of a period which, when added to the period of his pensionable service prior to the fixed date, is equal to twenty-two years and

No. 92, 1967.]

WET

Tot wysiging van die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1965, ten einde sekere bepalings daarvan op te klaar; ten einde die reg af te skaf om te kies om sekere bedrae in plaas van 'n pensioen betaal te word; en ten einde sekere persone in staat te stel om deelnemende lede te word; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 19 Junie 1967.)

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

1. Artikel 1 van die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1965 (hieronder die Hoofwet genoem), word hierby gewysig deur die omskrywing van „pensioengewende diens” deur die volgende omskrywing te vervang:

Wysiging van
artikel 1 van
Wet 85 van 1965.

„„pensioengewende diens” diens ten opsigte waarvan bydraes ooreenkomstig artikel 2 afgetrek is, of diens wat ooreenkomstig 'n keuse uitgeoefen ingevolge artikel 3 pensioengewende diens geword het, en ook—

- (a) 'n tydperk ten opsigte waarvan die betrokke lid verplig is om by te dra ingevolge artikel 5 (3) of 29 (2);
- (b) 'n tydperk wat ingevolge die voorbehoudsbepaling by artikel 2 (2) geag word 'n tydperk van pensioengewende diens te wees; en
- (c) 'n tydperk, maar van hoogstens twintig jaar, wat onmiddellik voor die vasgestelde datum 'n tydperk van pensioengewende diens was binne die bedoeeling van die Pensioenwet.”

2. Artikel 2 van die Hoofwet word hierby gewysig deur sub-artikels (1), (2) en (3) deur die volgende subartikels te vervang:

Wysiging van
artikel 2 van
Wet 85 van 1965.

„(1) Behoudens die bepalings van hierdie Wet, moet 'n lid vanaf die vasgestelde datum en solank hy 'n lid bly, tot inkomste bydra teen die skaal van vyf persent van sy pensioengewende salaris.

(2) 'n Lid wat op die dag onmiddellik voor die vasgestelde datum nie minder as twintig jaar pensioengewende diens gehad het nie, hou op om ooreenkomstig sub-artikel (1) by te dra sodra hy ten opsigte van 'n tydperk van twee jaar en ses maande diens na daardie dag aldus bygedra het: Met dien verstande dat indien sy diens eindig voordat hy ten opsigte van die hele tydperk van twee jaar en ses maande bygedra het, hy geag word twee-en-twintig jaar en ses maande pensioengewende diens te gehad het.

(3) 'n Lid wat op die dag onmiddellik voor die vasgestelde datum minder as twintig jaar pensioengewende diens gehad het, hou op om ooreenkomstig subartikel (1) by te dra sodra hy aldus bygedra het ten opsigte van 'n tydperk wat, indien dit gevoeg word by die tydperk van sy pensioengewende diens voor die vasgestelde datum, gelyk staan met twee en twintig jaar.

Amendment of
section 3 of
Act 85 of
1965.

3. Section 3 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) Any person to whom an amount has been paid in terms of section 8 of the Pensions Act or section 8 of this Act, upon the termination of any period of pensionable service under the Pensions Act or under this Act, and who again becomes a member, may elect in writing—

(a) if he so becomes a member by reason of the fact that he has become a Minister, a Deputy Minister or a member of the Senate or the House of Assembly, within ninety days of the date on which he makes and subscribes the oath or affirmation referred to in subsection (1); or

(b) if he so becomes a member by reason of the fact that he has become an Administrator, within ninety days of the date on which he again becomes a member,

to repay to revenue the amount so paid to him, and to pay to revenue any amounts or arrear contributions for which he ceased to be liable in terms of section 8 (2) of the Pensions Act, or section 8 (2) of this Act, and if he makes such an election the period or periods of his service which were previously pensionable service shall again become pensionable service.”.

Repeal of
section 6 of
Act 85 of 1965.

4. Section 6 of the principal Act is hereby repealed.

Amendment of
section 10 of
Act 85 of 1965,
as amended by
section 21 of
Act 62 of 1966.

5. Section 10 of the principal Act is hereby amended by the addition of the following subsection:

“(5) The provisions of this section shall not apply to or in respect of a member to whom section 13 (3) or 13 *bis* (3) of the Parliamentary Service Pensions Amendment Act, 1963 (Act No. 96 of 1963), applied, if he has not made an election in terms of section 25 (3) of this Act.”.

Amendment of
section 12 of
Act 85 of 1965.

6. Section 12 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) If any person (other than a person to whom section 9 applies) who is entitled to or in receipt of a pension under section 5, dies after he has ceased to be a member there shall be paid to his widow a pension equal to two-thirds of such pension.”.

Amendment of
section 14 of
Act 85 of 1965.

7. (1) Section 14 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) Any person who becomes a Parliamentary member on or after the date of commencement of this Act, and who, prior to the date on which he becomes such a member, was a member of a provincial council or of the Legislative Assembly of the territory of South-West Africa or of an executive committee and was subject to a pensions ordinance may elect in writing within ninety days of the date on which he becomes such a member to be subject to the provisions of this Chapter.”.

(2) (a) Any member of the Senate or the House of Assembly who by reason of the fact that a period of more than one year had elapsed between the last day of his service as a member of a provincial council or of the Legislative Assembly of the territory of South-West Africa and the first day of his service as a member of the Senate or the House of Assembly was not entitled to make an election in terms of subsection (1) of section 14 of the principal Act, as that subsection existed prior to its amendment by subsection (1) of this section, may elect in writing within ninety days after the commencement of this Act, to be subject to the provisions of Chapter II of the principal Act.

(b) If such a member makes an election in terms of paragraph (a) he shall for the purposes of Chapter II of the principal Act, be deemed to have made an election

3. Artikel 3 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

Wysiging van artikel 3 van Wet 85 van 1965.

„(3) Iemand aan wie by beëindiging van 'n tydperk van pensioengewende diens ingevolge die Pensioenwet of ingevolge hierdie Wet 'n bedrag kragtens artikel 8 van die Pensioenwet of artikel 8 van hierdie Wet betaal is, en wat weer 'n lid word, kan skriftelik kies—

(a) indien hy uit hoofde van die feit dat hy 'n Minister, 'n Adjunk-minister of 'n lid van die Senaat of die Volksraad geword het, aldus 'n lid word, binne negentig dae vanaf die datum waarop hy die in subartikel (1) bedoelde eed of plegtige verklaring aflê en onderteken; of

(b) indien hy uit hoofde van die feit dat hy 'n Administrateur geword het, aldus 'n lid word, binne negentig dae vanaf die datum waarop hy weer 'n lid word,

om die bedrag wat aldus aan hom betaal is, aan inkomste terug te betaal, en om enige bedrae of agterstallige bydraes waarvoor hy ingevolge artikel 8 (2) van die Pensioenwet, of artikel 8 (2) van hierdie Wet opgehou het om aanspreeklik te wees, aan inkomste te betaal, en indien hy aldus 'n keuse doen, word die tydperk of tydperke van sy diens wat voorheen pensioengewende diens was, weer pensioengewende diens.”.

4. Artikel 6 van die Hoofwet word hierby herroep.

Herroeping van artikel 6 van Wet 85 van 1965.

5. Artikel 10 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

Wysiging van artikel 10 van Wet 85 van 1965, soos gewysig deur artikel 21 van Wet 62 van 1966.

„(5) Die bepalings van hierdie artikel is nie van toepassing nie op of ten opsigte van 'n lid op wie artikel 13 (3) of 13bis (3) van die Wysigingswet op Pensioene vir Parlementsdiens, 1963 (Wet No. 96 van 1963), van toepassing was, indien hy nie ingevolge artikel 25 (3) van hierdie Wet 'n keuse gedoen het nie.”.

6. Artikel 12 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

Wysiging van artikel 12 van Wet 85 van 1965.

„(2) Indien iemand (behalwe iemand op wie artikel 9 van toepassing is) wat ingevolge artikel 5 op 'n pensioen geregtig is of dit ontvang, te sterwe kom nadat hy opgehou het om lid te wees, word daar aan sy weduwee 'n pensioen gelyk aan twee-derdes van bedoelde pensioen betaal.”.

7. (1) Artikel 14 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van artikel 14 van Wet 85 van 1965.

„(1) 'n Persoon wat op of na die datum van inwerking-treding van hierdie Wet 'n Parlementêre lid word, en wat, voor die datum waarop hy so 'n lid word, 'n lid van 'n provinsiale raad of van die Wetgewende Vergadering van die gebied Suidwes-Afrika of van 'n uitvoerende komitee was, en aan 'n pensioenordonnansie onderhewig was, kan binne negentig dae vanaf die datum waarop hy so 'n lid word, skriftelik kies om aan die bepalings van hierdie Hoofstuk onderhewig te wees.”.

(2) (a) 'n Lid van die Senaat of die Volksraad wat, uit hoofde van die feit dat 'n tydperk van meer as een jaar verloop het tussen die laaste dag van sy diens as lid van 'n provinsiale raad of van die Wetgewende Vergadering van die gebied Suidwes-Afrika en die eerste dag van sy diens as 'n lid van die Senaat of die Volksraad, nie 'n keuse ingevolge subartikel (1) van artikel 14 van die Hoofwet, soos daardie subartikel bestaan het voor die wysiging daarvan deur subartikel (1) van hierdie artikel, kon doen nie, kan binne negentig dae na die inwerkingtreding van hierdie Wet skriftelik kies om aan die bepalings van Hoofstuk II van die Hoofwet onderhewig te wees.

(b) Indien so 'n lid ingevolge paragraaf (a) 'n keuse doen, word hy by die toepassing van Hoofstuk II van die Hoofwet geag 'n keuse ingevolge artikel 14 (1) van daardie Wet te gedoen het.

- (c) If such a member does not make an election in terms of paragraph (a) and he was entitled to a pension under a "pensions ordinance" as defined in section 13 of the principal Act, on the date on which he became a member of the Senate or the House of Assembly, the provisions of section 25 (1) of that Act shall apply in respect of him.

Substitution of
section 17 of
Act 85 of 1965.

8. The following section is hereby substituted for section 17 of the principal Act:

"Maximum
amount of
contribu-
tions by par-
ticipating
members
under
Chapter I.

17. Notwithstanding anything to the contrary contained in Chapter I a participating member who has had not less than ten years of pensionable service as a Parliamentary member shall cease to contribute in terms of section 2 (1) immediately after the date on which he would, if he then ceased to be a Parliamentary member, be entitled in terms of section 16 (2) or (3) to pensions which in the aggregate exceed the maximum pension referred to in the proviso to section 5 (1), and any period of his service as a Parliamentary member after that date shall be deemed not to be pensionable service as such a member for the purpose of calculating any pension which is payable to him under this Chapter in respect of such pensionable service."

Repeal of section
19 of Act 85
of 1965.

9. Section 19 of the principal Act is hereby repealed.

Substitution of
section 20 of
Act 85 of 1965.

10. The following section is hereby substituted for section 20 of the principal Act:

"Supple-
mentary
pensions.

20. (1) If a participating member who has not held a specified office was entitled to receive a special pension, and if any pension or the aggregate amount of any pensions which become payable to him in terms of section 16 (2) or (3) is less than seventy-five per cent of the annual average of his pensionable salary during the last four years of his service or the whole period of his service, whichever is the lesser period, the pension or the aggregate amount of the pensions payable to him in terms of section 16 (2) or (3) shall be supplemented—

(a) by an amount equal to the special pension to which he was entitled under the applicable pensions ordinance; or

(b) by an amount equal to the deficit,
whichever is the lesser amount.

(2) If a participating member who has not occupied a specified office and who was entitled to receive a special pension, is not entitled to a pension in terms of section 16 he shall, with effect from the day following the last day of his service, be paid a pension equal to the special pension to which he was entitled under the applicable pensions ordinance: Provided that if the said special pension exceeds seventy-five per cent of the annual average of his pensionable salary during the last four years of his service or the whole period of his service, whichever is the lesser period, the pension payable in terms of this subsection shall be reduced by an amount equal to the excess.

(3) If a participating member who has occupied a specified office, was entitled to receive a special pension, and if the aggregate amount of any pensions which become payable to him—

(a) in terms of section 16 (2) or (3); and

(b) in terms of section 10,

is less than seventy-five per cent of the annual average of his salary during the last four years of his service or the whole period of his service, whichever is the lesser period, or of the annual average salary referred to in section 10 (2), whichever is the higher average, the said aggregate amount shall be supplemented—

- (c) Indien so 'n lid nie 'n keuse ingevolge paragraaf (a) doen nie en hy kragtens 'n „pensioenordonnansie” soos omskryf in artikel 13 van die Hoofwet op 'n pensioen geregtig was op die datum waarop hy 'n lid van die Senaat of die Volksraad geword het, is die bepalings van artikel 25 (1) van daardie Wet ten opsigte van hom van toepassing.

8. Artikel 17 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 17 van Wet 85 van 1965.

„Maksimum bedrag van bydrae deur deelnemende lede ingevolge Hoofstuk I.

17. Ondanks andersluidende bepalings van Hoofstuk I, hou 'n deelnemende lid wat nie minder as tien jaar pensioengewende diens as 'n Parlementêre lid gehad het nie, op 'n ingevolge artikel 2 (1) by te dra onmiddellik na die datum waarop hy, indien hy dan ophou om 'n Parlementêre lid te wees, ingevolge artikel 16 (2) of (3) geregtig sou wees op pensioene wat tesame die in die voorbehoudsbepaling by artikel 5 (1) bedoelde maksimum pensioen oorskry, en word 'n tydperk van sy diens as 'n Parlementêre lid na daardie datum geag nie pensioengewende diens as so 'n lid te wees by die berekening van 'n pensioen wat ingevolge hierdie Hoofstuk ten opsigte van sodanige pensioengewende diens aan hom betaalbaar is nie.”.

9. Artikel 19 van die Hoofwet word hierby herroep.

Herroeping van artikel 19 van Wet 85 van 1965.

10. Artikel 20 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 20 van Wet 85 van 1965.

„Supplementêre pensioen.

20. (1) Indien 'n deelnemende lid wat nie 'n bepaalde amp beklee het nie, geregtig was om 'n spesiale pensioen te ontvang, en indien 'n pensioen of die totale bedrag van pensioene wat ingevolge artikel 16 (2) of (3) aan hom betaalbaar word, minder is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier jaar van sy diens of die hele tydperk van sy diens, na gelang van watter tydperk die kortste is, word die pensioen of die totale bedrag van die pensioene wat ingevolge artikel 16 (2) of (3) aan hom betaalbaar is, aangevul —

(a) met 'n bedrag gelyk aan die spesiale pensioen waarop hy ingevolge die toepaslike pensioenordonnansie geregtig was; of

(b) 'n bedrag gelyk aan die tekort, watter bedrag ook al die minste is.

(2) Indien 'n deelnemende lid wat nie 'n bepaalde amp beklee het nie, en wat geregtig was om 'n spesiale pensioen te ontvang, nie op 'n pensioen ingevolge artikel 16 geregtig is nie, word daar met ingang van die dag wat volg op die laaste dag van sy diens, aan hom 'n pensioen betaal gelyk aan die spesiale pensioen waarop hy ingevolge die toepaslike pensioenordonnansie geregtig was: Met dien verstande dat indien die gemelde spesiale pensioen meer is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier jaar van sy diens of die hele tydperk van sy diens, na gelang van watter tydperk die kortste is, die pensioen betaalbaar ingevolge hierdie subartikel met 'n bedrag gelyk aan die oorskot verminder word.

(3) Indien 'n deelnemende lid wat 'n bepaalde amp beklee het, geregtig was om 'n spesiale pensioen te ontvang, en indien die totale bedrag van pensioene wat aan hom betaalbaar word —

(a) ingevolge artikel 16 (2) of (3); en

(b) ingevolge artikel 10,

minder is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy salaris gedurende die laaste vier jaar van sy diens of die hele tydperk van sy diens, na gelang van watter tydperk die kortste is, of van die in artikel 10 (2) bedoelde jaarlikse gemiddelde salaris, watter gemiddelde ook al die hoogste is, word die gemelde totale bedrag aange-

(i) by an amount equal to the special pension he was entitled to receive; or

(ii) by an amount equal to the deficit, whichever is the lesser amount.

(4) If a participating member who has occupied a specified office and who was entitled to receive a special pension, is not entitled to a pension in terms of section 16, and if the pension payable to him in terms of section 10 is less than seventy-five per cent of the annual average of his salary during the last four years of his service or the whole period of his service, whichever is the lesser period, or of the annual average salary referred to in section 10 (2), whichever is the higher average, the pension payable to him in terms of section 10 shall be supplemented—

(a) by an amount equal to the special pension he was entitled to receive; or

(b) by an amount equal to the deficit, whichever is the lesser amount.”.

Amendment of section 22 of Act 85 of 1965.

11. Section 22 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) If any participating member who is entitled to or in receipt of a pension in terms of section 16 dies after the termination of his service, there shall be paid to his widow a pension equal to two-thirds of such pension.”.

Amendment of section 24 of Act 85 of 1965.

12. Section 24 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) If any person to whom an amount has been paid in terms of subsection (1) or subparagraph (ii) of paragraph (b) of subsection (2) or paragraph (a) or subparagraph (ii) of paragraph (b) of subsection (3) of section 16, again becomes a Parliamentary member, he shall pay or repay to revenue or to the appropriate revenue fund, as the case may be, any amount which was so paid to him or for which he ceased to be liable in terms of section 16 (6) or (7), and the periods which were previously pensionable service under the applicable pensions ordinance or as a Parliamentary member shall again become such service.”.

Amendment of section 25 of Act 85 of 1965.

13. Section 25 of the principal Act is hereby amended by the deletion of subsection (2).

Insertion of section 27A in Act 85 of 1965.

14. The following section is hereby inserted in the principal Act after section 27:

“Option to become subject to Chapter II.

27A. (1) (a) Any person who is a Parliamentary member on the date of commencement of the Parliamentary Service and Administrators' Pensions Amendment Act, 1967, or who becomes such a member after that date and who is in receipt of or entitled to any pension under the Legislative Assembly and Executive Committee Members' Pensions Ordinance, 1961 (Ordinance No. 29 of 1961), of South-West Africa, by virtue of the fact that he is an 'ex-member' as defined in section 1 of that Ordinance, may elect in writing within the period specified in paragraph (b) to be subject to the provisions of this Chapter.

(b) Such election shall be made—

(i) in the case of a person who is a member of the Senate or the House of Assembly on the date of commencement of the Parliamentary Service and Administrators' Pensions Amendment Act, 1967, within ninety days after that date; and

(ii) in the case of a person who becomes such a member after the said date of commencement within ninety days after the date on

(i) met 'n bedrag gelyk aan die spesiale pensioen wat hy geregtig was om te ontvang; of

(ii) met 'n bedrag gelyk aan die tekort, watter bedrag ook al die minste is.

(4) Indien 'n deelnemende lid wat 'n bepaalde amp beklee het en wat geregtig was om 'n spesiale pensioen te ontvang, nie op 'n pensioen ingevolge artikel 16 geregtig is nie, en indien die pensioen betaalbaar aan hom ingevolge artikel 10 minder is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy salaris gedurende die laaste vier jaar van sy diens of die hele tydperk van sy diens, na gelang van watter tydperk die kortste is, of van die in artikel 10 (2) bedoelde jaarlikse gemiddelde salaris, watter gemiddelde ook al die hoogste is, word die pensioen ingevolge artikel 10 aan hom betaalbaar, aangevul—

(a) met 'n bedrag gelyk aan die spesiale pensioen wat hy geregtig was om te ontvang; of

(b) met 'n bedrag gelyk aan die tekort, watter bedrag ook al die minste is.”.

11. Artikel 22 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van
artikel 22 van
Wet 85 van 1965.

„(1) Indien 'n deelnemende lid wat ingevolge artikel 16 op 'n pensioen geregtig is of dit ontvang, te sterwe kom nadat sy diens geëindig het, word daar aan sy weduwee 'n pensioen gelyk aan twee-derdes van sodanige pensioen betaal.”.

12. Artikel 24 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van
artikel 24 van
Wet 85 van 1965.

„(1) Indien iemand aan wie 'n bedrag ingevolge subartikel (1) of subparagraaf (ii) van paragraaf (b) van subartikel (2) of paragraaf (a) of subparagraaf (ii) van paragraaf (b) van subartikel (3) van artikel 16 betaal is, weer 'n Parlementêre lid word, moet hy aan inkomste of aan die toepaslike inkomstefonds, na gelang van die geval, enige bedrag wat aldus aan hom betaal is of waarvoor hy ingevolge artikel 16 (6) of (7) opgehou het om aanspreeklik te wees, betaal of terugbetaal, en word die tydperke wat voorheen pensioengewende diens ingevolge die toepaslike pensioenordonnansie of as 'n Parlementêre lid was, weer sodanige diens.”.

13. Artikel 25 van die Hoofwet word hierby gewysig deur subartikel (2) te skrap.

Wysiging van
artikel 25 van
Wet 85 van 1965.

14. Die volgende artikel word hierby in die Hoofwet na artikel 27 ingevoeg:

Ingevoeging van
artikel 27A in
Wet 85 van 1965.

„Keuse om
aan Hoof-
stuk II
onderhewig
te wees.

27A. (1) (a) Iemand wat op die datum van inwerkingtreding van die Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1967, 'n Parlementêre lid is, of na daardie datum so 'n lid word en wat kragtens die Ordonnansie op Pensioene aan Lede van die Wetgewende Vergadering en die Uitvoerende Komitee, 1961 (Ordonnansie No. 29 van 1961), van Suidwes-Afrika, 'n pensioen ontvang of daarop geregtig is uit hoofde van die feit dat hy 'n „oud-lid” is soos in artikel 1 van daardie Ordonnansie omskryf, kan binne die tydperk in paragraaf (b) bepaal, skriftelik kies om aan die bepalings van hierdie Hoofstuk onderhewig te wees.

(b) So 'n keuse word gedoen—

(i) in die geval van iemand wat op die datum van inwerkingtreding van die Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1967, 'n lid van die Senaat of die Volksraad is, binne negentig dae na daardie datum; en

(ii) in die geval van iemand wat na genoemde datum van inwerkingtreding so 'n lid word, binne negentig dae na die datum waarop hy so 'n lid word.

(2) If such person makes an election in terms of subsection (1)—

(a) the pension referred to in the said subsection shall cease to be payable to him;

(b) he shall repay to the revenue fund of the territory of South-West Africa any amount which may have been paid to him by way of that pension in respect of any period as from the date on which he became a Parliamentary member; and

(c) he shall contribute to revenue in accordance with the provisions of section 2 as from that date.

(3) If such person does not make an election in terms of subsection (1) or (4) he shall not contribute in terms of section 2, and neither he nor his widow shall be entitled to a pension or any other benefit under this Act.

(4) (a) If any person referred to in subsection (1) has not made an election in terms of that subsection and becomes the holder of a specified office, he may elect in writing within ninety days after the date on which he becomes the holder of such an office, to be subject to the provisions of this Chapter as from the last-mentioned date.

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

(i) any pension to which he is entitled under the ordinance referred to in subsection (1) shall cease to be payable to him;

(ii) he shall repay to the revenue fund referred to in subsection (2) (b) any amount which may have been paid to him by way of such pension in respect of any period as from the date on which he became the holder of the specified office; and

(iii) he shall contribute in accordance with the provisions of section 2 as from the date on which he became the holder of the specified office.

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

(a) he shall pay to the Consolidated Revenue Fund an amount calculated at the rate of six rand for each month of the period of his service as a member of the Legislative Assembly of the territory of South-West Africa;

(b) such service shall for the purposes of this Chapter be deemed to be 'pensionable service under the applicable pensions ordinance' as defined in section 13; and

(c) any pension or other benefit which in terms of the said Chapter becomes payable in respect of such service, shall, notwithstanding anything to the contrary contained in this Chapter, be paid out of moneys appropriated by Parliament for the purpose.

(6) (a) Any amount which becomes due by any person in terms of subsection 5 (a), may, if he so desires, be deducted from his salary by the responsible accounting officer in monthly instalments at the rate of not less than six rand and shall be paid to the Consolidated Revenue Fund.

(b) Such amount shall for the purposes of sections 16 (6), 18 (b) and 22 (4) be deemed to be an amount referred to in section 14 (4)."

Substitution of
section 37 of
Act 85 of 1965.

15. The following section is hereby substituted for section 37 of the principal Act:

"Repeal
of laws.

37. (1) Subject to the provisions of subsection (2) the laws specified in the Schedule to this Act are hereby repealed to the extent indicated in the third column of that Schedule.

(2) Notwithstanding the repeal of the Pensions Act the provisions of section 12 (2), (4), (5), (8) and (9) thereof shall continue to apply in respect of any person who ceased to be a member prior to the

- (2) Indien so iemand ingevolge subartikel (1) 'n keuse uitoefen—
- (a) word die betaling aan hom van die pensioen bedoel in genoemde subartikel gestaak;
 - (b) moet hy aan die inkomstefonds van die gebied Suidwes-Afrika enige bedrag terugbetaal wat vir enige tydperk vanaf die datum waarop hy 'n Parlementêre lid geword het ten opsigte van daardie pensioen aan hom betaal is; en
 - (c) moet hy vanaf daardie datum ooreenkomstig die bepalinge van artikel 2 tot inkomste bydra.
- (3) Indien so iemand nie ingevolge subartikel (1) of (4) 'n keuse uitoefen nie, dra hy nie ingevolge artikel 2 by nie, en is nóg hy nóg sy weduwee op 'n pensioen of ander voordeel kragtens hierdie Wet geregtig.
- (4) (a) Indien iemand bedoel in subartikel (1) nie 'n keuse ingevolge daardie subartikel uitoefen het nie en die bekleër van 'n bepaalde amp word, kan hy binne negentig dae na die datum waarop hy die bekleër van so 'n amp word, skriftelik kies om vanaf laasgenoemde datum aan die bepalinge van hierdie Hoofstuk onderhewig te wees.
- (b) Indien so iemand ingevolge paragraaf (a) 'n keuse uitoefen—
- (i) word die betaling aan hom van enige pensioen waarop hy kragtens die ordonansie vermeld in subartikel (1) geregtig is, gestaak;
 - (ii) moet hy aan die inkomstefonds vermeld in subartikel (2) (b) enige bedrag terugbetaal wat vir enige tydperk vanaf die datum waarop hy die bekleër van die bepaalde amp geword het, ten opsigte van so 'n pensioen aan hom betaal is; en
 - (iii) moet hy vanaf die datum waarop hy die bekleër van die bepaalde amp geword het, ooreenkomstig die bepalinge van artikel 2 bydra.
- (5) Indien iemand op wie subartikel (1) van toepassing is, ingevolge daardie subartikel of subartikel (4) 'n keuse uitoefen—
- (a) betaal hy aan die Gekonsolideerde Inkomstefonds 'n bedrag bereken teen ses rand vir elke maand van die tydperk van sy diens as lid van die Wetgewende Vergadering van die gebied Suidwes-Afrika;
 - (b) word sodanige diens by die toepassing van hierdie Hoofstuk geag 'pensioengewende diens' ingevolge die toepaslike pensioenordonnansie te wees soos in artikel 13 omskryf; en
 - (c) word ondanks andersluidende bepalinge van hierdie Hoofstuk, enige pensioen of ander voordeel wat ooreenkomstig genoemde Hoofstuk ten opsigte van sodanige diens betaalbaar word, betaal uit geld deur die Parlement vir die doel bewillig.
- (6) (a) 'n Bedrag wat ingevolge subartikel 5 (a) deur iemand verskuldig word, kan, indien hy dit verlang, deur die verantwoordelike rekenpligtige amptenaar van sy salaris afgetrek word in maandelikse paaieimente van minstens ses rand en moet in die Gekonsolideerde Inkomstefonds gestort word.
- (b) By die toepassing van artikels 16 (6), 18 (b) en 22 (4) word so 'n bedrag geag 'n bedrag bedoel in artikel 14 (4) te wees.”.

15. Artikel 37 van die Hoofwet word hierby deur die volgende artikel vervang:

„Herroeping van Wette. 37. (1) Die Wette in die Bylae by hierdie Wet vermeld, word behoudens die bepalinge van subartikel (2) hierby herroep vir sover in die derde kolom van daardie Bylae aangetoon.

(2) Ondanks die herroeping van die Pensioenwet bly die bepalinge van artikel 12 (2), (4), (5), (8) en (9) daarvan van toepassing ten opsigte van iemand wat

Vervanging van artikel 37 van Wet 85 van 1965.

fixed date and who dies on or after that date if he does not again become a member on or after the said date.”.

Commencement of certain provisions.

16. The provisions of sections 1, 2, 5, 8, 10, 12 and 15 shall be deemed to have come into operation on the date of commencement of the principal Act.

Short title.

17. This Act shall be called the Parliamentary Service and Administrators' Pensions Amendment Act, 1967.

te wees en wat op of na daardie datum te sterwe kom, indien hy nie weer op of na genoemde datum 'n lid word nie."

16. Die bepalings van artikels 1, 2, 5, 8, 10, 12 en 15 word Inwerkingtreding geag in werking te getree het op die datum van inwerking-treding van die Hoofwet. van sekere bepalings.

17. Hierdie Wet heet die Wysigingswet op Pensioene vir Kort titel. Parlementsdiens en Administrateurs, 1967.

ACT

To provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

Enacted by the President of the Republic of South Africa, in terms of the Constitution of the Republic of South Africa, 1961.

THE PARLIAMENT OF THE REPUBLIC OF SOUTH AFRICA: 1967

1. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

2. The Schedule to this Act is hereby amended to read as follows:

3. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

4. This Act shall be called the Pension (Parliamentary Members) Act, 1967.

SCHEDULE

1. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

2. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

3. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

4. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

5. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

6. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

7. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

8. The purpose of this Act is to provide for certain pension rights, gratuities and other benefits to which the members of the Parliament (Parliamentary Members) are entitled.

No. 93, 1967.]

ACT

To provide for certain pensions, grants, gratuities and other benefits; and to amend the Schedule to the Pensions (Supplementary) Act, 1966.

*(English text signed by the Acting State President.)
(Assented to 19th June, 1967.)*

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

Granting of
certain benefits.

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

Substitution of
item 17 of
Schedule to Act
60 of 1966.

2. The Schedule to the Pensions (Supplementary) Act, 1966, is hereby amended by the substitution for item 17 of the following item:

“17. For the purposes of section 3 of the Judges’ Salaries and Pensions Act, 1959, the Honourable C. P. Bresler, formerly judge, Transvaal Provincial Division of the Supreme Court of South Africa, shall be deemed to have served continuously as a judge of the said Division in an acting capacity from 15th February, 1951 up to and including 31st May, 1954: Provided that the increased pension payable to him in terms of the said section 3 shall take effect from 1st October, 1966.”.

Short title.

3. This Act shall be called the Pensions (Supplementary) Act, 1967.

Schedule.

1. There shall be paid to the Honourable E. H. Louw, in addition to any pension payable to him under the Parliamentary Service and Administrators’ Pensions Act, 1951 (as amended), a pension of R3,000 per annum with effect from 17th January, 1964, in respect of services rendered abroad on behalf of South Africa in various capacities.

2. The application for compensation by T. J. Byrne, formerly lieutenant, South African Mounted Rifles, shall be considered as if it had been lodged prior to the date referred to in section 48 of the War Special Pensions Act, 1962, subject to the condition that no compensation shall be payable in respect of any period prior to the first day of April, 1967.

3. The application for compensation by Mabel I. Vice (née Flanagan), formerly staff nurse, South African Military Nursing Services, shall be considered as if it had been lodged prior to the date referred to in section 48 of the War Special Pensions Act, 1962, subject to the condition that no compensation shall be payable in respect of any period prior to the first day of April, 1967.

4. There shall be paid to H. A. van der Merwe, major, South African Air Force, an additional amount of R120 by way of *ex gratia* payment in full settlement of his claim.

5. There shall be paid to G. J. J. Smit, superintendent-general of education, a gratuity of R1,250 as a charge against the Provincial Revenue Fund of the Cape of Good Hope.

6. There shall be paid to Gwynnyth C. D. Twentyman-Jones, widow of the Honourable P. S. Twentyman-Jones, formerly judge of the Supreme Court of South Africa, a pension of R480 per annum with effect from 1st April, 1967, during widowhood.

7. For the purposes of section 3 of the Judges’ Salaries and Pensions Act, 1959, the Honourable E. F. van der Riet, formerly judge, Eastern Cape Division of the Supreme Court of South Africa, shall be deemed to have completed fifteen years of service: Provided that the increased pension payable to him in terms of the said section 3 shall take effect from 1st

No. 93, 1967.]

WET

Om voorsiening te maak vir sekere pensioene, toelaes, gratifikasies en ander voordele; en om die Bylae by die Wet tot Aanvulling van Pensioene, 1966, te wysig.

*(Engelse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 19 Junie 1967.)*

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

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

2. Die Bylae by die Wet tot Aanvulling van Pensioene, 1966, word hierby gewysig deur item 17 deur die volgende item te vervang: Vervanging van item 17 van Bylae by Wet 60 van 1966.

„17. By die toepassing van artikel 3 van die Wet op Besoldiging en Pensioene van Regters, 1959, word Sy Edele C. P. Bresler, voorheen regter, Transvaalse Provinsiale Afdeling van die Hooggeregshof van Suid-Afrika, geag onafgebroke as regter van daardie Afdeling in 'n waarnemende hoedanigheid te gedien het vanaf 15 Februarie 1951 tot en met 31 Mei 1954: Met dien verstande dat die verhoogde pensioen aan hom betaalbaar ingevolge bedoelde artikel 3 met ingang van 1 Oktober 1966 in werking tree.”.

3. Hierdie Wet heet die Wet tot Aanvulling van Pensioene, Kort titel. 1967.

Bylae.

1. Daar word aan Sy Edele E. H. Louw, benewens enige pensioen wat ingevolge die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1951 (soos gewysig), aan hom betaalbaar is, 'n pensioen van R3,000 per jaar met ingang van 17 Januarie 1964 betaal vir dienste namens Suid-Afrika in verskillende hoedanighede in die buiteland gelewer.

2. Die aansoek om vergoeding deur T. J. Byrne, voorheen luitenant, Suid-Afrikaanse Berede Skutters, word geag voor die in artikel 48 van die Wet op Spesiale Oorlogspensioene, 1962, bedoelde datum ingedien te gewees het, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van enige tydperk voor die eerste dag van April 1967 betaalbaar is nie.

3. Die aansoek om vergoeding deur Mabel I. Vice (gebore Flanagan), voorheen stafverpleegster, Suid-Afrikaanse Militêre Verpleegdiens, word geag voor die in artikel 48 van die Wet op Spesiale Oorlogspensioene, 1962, bedoelde datum ingedien te gewees het, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van enige tydperk voor die eerste dag van April 1967 betaalbaar is nie.

4. Daar word aan H. A. van der Merwe, majoor, Suid-Afrikaanse Lugmag, 'n bykomende bedrag van R120 by wyse van 'n *ex gratia*-betaling ter volle vereffening van sy eis betaal.

5. Daar word aan G. J. J. Smit, superintendent-generaal van onderwys, 'n gratifikasie van R1,250 betaal as 'n las teen die Provinsiale Inkomstefonds van die Kaap die Goeie Hoop.

6. Daar word aan Gwynnyth C. D. Twentyman-Jones, weduwee van Sy Edele P. S. Twentyman-Jones, voorheen regter van die Hooggeregshof van Suid-Afrika, 'n pensioen van R480 per jaar met ingang van 1 April 1967 betaal gedurende weduweeskap.

7. By die toepassing van artikel 3 van die Wet op Besoldiging en Pensioene van Regters, 1959, word Sy Edele E. F. van der Riet, voorheen regter, Oos-Kaapse Afdeling van die Hooggeregshof van Suid-Afrika, geag vyftien jaar diens te voltooi het: Met dien verstande dat die verhoogde pensioen aan hom betaalbaar ingevolge bedoelde artikel 3 met ingang van 1 Oktober 1966 in werking tree.

8. For the purpose of determining the alternative allowance payable in terms of section 17 of the War Special Pensions Act, 1962, to L. F. Wheeler, widow of J. C. Wheeler, formerly No. 10197, private, 1st South African Infantry, the pre-war earnings of the said J. C. Wheeler shall with effect from 1st October, 1966, be deemed to have amounted to R625 per annum.

9. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine, F. R. Schmidt, inspector of schools, Department of Education, Arts and Science, shall be permitted to elect in terms of section 46 of the Pension Laws Amendment Act, 1943, within ninety days of the date upon which he is called upon to do so by the Secretary for Social Welfare and Pensions, to remain a member of the Technical Colleges Provident Fund and Pension Scheme.

10. That the service of K. W. Matheson, deputy commissioner, South African Railway Police, Johannesburg, from 26th May, 1926, to 27th December, 1935, with the South African Railways and the South African Police, be regarded as pensionable service with the South African Railways Administration subject to the payment by him of contributions to the New Railways and Harbours Superannuation Fund at the rate prescribed in section 8 (1) of the Railways and Harbours Superannuation Fund Act, 1960 (Act No. 39 of 1960), plus R for R thereon, plus interest on both at the rate of five per cent per annum, compounded annually, from the date such contributions became payable up to the last day of his service with the South African Police, plus further interest on the amount thus due at the rate of four and one half per cent per annum, compounded monthly, from the day following such date up to the date or dates payment on account thereof is actually made.

11. That the service of W. A. C. H. Meere, senior clerk, South African Railways, Johannesburg, from 21st May, 1940, to 31st March, 1948, with the Union Defence Force, be regarded as pensionable service with the South African Railways Administration subject to the payment by him of contributions to the New Railways and Harbours Superannuation Fund at the rates prescribed in section 8 (1) of the Railways and Harbours Superannuation Fund Act, 1960 (Act No. 39 of 1960), plus R for R thereon, plus interest on both at the rate of five per cent per annum, compounded annually, from the date such contributions became payable up to the 31st March, 1948, plus further interest on the amount thus due at the rate of four and one half per cent per annum, compounded monthly, from the day following such date up to the date or dates payment on account thereof is actually made.

8. By die bepaling van die alternatiewe toelae betaalbaar ingevolge artikel 17 van die Wet op Spesiale Oorlogspensioene, 1962, aan L. F. Wheeler, weduwee van J. C. Wheeler, voorheen No. 10197, manskap, 1ste Suid-Afrikaanse Infanterie, word die vooroorlogse verdienste van bedoelde J. C. Wheeler met ingang van 1 Oktober 1966 geag R625 per jaar te bedra het.

9. Behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, word F. R. Schmidt, inspekteur van skole, Departement van Onderwys, Kuns en Wetenskap, toegelaat om ingevolge artikel 46 van die Wysigingswet op die Pensioenwette, 1943, 'n keuse te doen binne negentig dae vanaf die datum waarop hy deur die Sekretaris van Volkswelsyn en Pensioene aangesê word om dit te doen, om 'n lid van die Voorsorgfonds en Pensioenskema vir Tegniese Kolleges te bly.

10. Dat die diens van K. W. Matheson, adjunk-kommissaris, Suid-Afrikaanse Spoorwegpolisie, Johannesburg, van 26 Mei 1926 tot 27 Desember 1935 by die Suid-Afrikaanse Spoorweë en die Suid-Afrikaanse Polisie as pensioendraende diens by die Suid-Afrikaanse Spoorweg-administrasie beskou word op voorwaarde dat hy bydraes aan die Nuwe Spoorweg- en Hawesuperannuasiefonds betaal soos bepaal in artikel 8 (1) van die Wet op die Spoorweg- en Hawesuperannuasiefonds, 1960 (Wet No. 39 van 1960), plus R vir R daarop, plus rente op albei teen die koers van vyf persent per jaar, jaarliks saamgestel, van die datum waarop genoemde bydraes betaalbaar geword het tot die laaste dag van sy diens by die Suid-Afrikaanse Polisie, plus verdere rente op die bedrag aldus verskuldig teen die koers van vier en 'n half persent per jaar, maandeliks saamgestel, van die dag na genoemde datum tot die datum of datums waarop betaling op rekening daarvan werklik gedoen word.

11. Dat die diens van W. A. C. H. Meere, senior klerk, Suid-Afrikaanse Spoorweë, Johannesburg, van 21 Mei 1940 tot 31 Maart 1948 by die Unie-verdedigingsmag as pensioendraende diens by die Suid-Afrikaanse Spoorwegadministrasie beskou word op voorwaarde dat hy bydraes aan die Nuwe Spoorweg- en Hawesuperannuasiefonds betaal soos bepaal in artikel 8 (1) van die Wet op die Spoorweg- en Hawesuperannuasiefonds, 1960 (Wet No. 39 van 1960), plus R vir R daarop, plus rente op albei teen die koers van vyf persent per jaar, jaarliks saamgestel, van die datum waarop genoemde bydraes betaalbaar geword het tot 31 Maart 1948, plus verdere rente op die bedrag aldus verskuldig teen die koers van vier en 'n half persent per jaar, maandeliks saamgestel, van die dag na genoemde datum tot die datum of datums waarop betaling op rekening daarvan werklik gedoen word.

No. 94, 1967.]

ACT

To amend section 228 of the Companies Act, 1926, so as to increase the minimum annual licence duty of companies; to amend section 4 of the Estate Duty Act, 1955, so as to increase the maximum deduction allowable in respect of certain property included in an estate; and to amend Items 10 and 18 of the First Schedule to the Stamp Duties Act, 1962, so as to provide for certain exemptions.

(Afrikaans text signed by the Acting State President.)
(Assented to 19th June, 1967.)

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

Amendment of section 228 of Act 46 of 1926, as substituted by section 14 of Act 64 of 1934 and amended by section 16 of Act 49 of 1935 and section 16 of Act 33 of 1939.

1. Section 228 of the Companies Act, 1926, is hereby amended by the substitution for paragraph (a) of the proviso to subsection (5) of the following paragraph:

“(a) the minimum duty payable for any such licence shall be five pounds if the liability for such duty commences on or after the first day of January, 1968, or, if the liability for such duty commences or has commenced before the first day of January, 1968, one pound;”.

Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957, section 3 of Act 65 of 1960, section 9 of Act 71 of 1961, section 9 of Act 77 of 1964 and section 3 of Act 81 of 1965.

2. (1) Section 4 of the Estate Duty Act, 1955, is hereby amended—

(a) by the substitution for paragraph (k) of the following paragraph:

“(k) so much of the aggregate of the amounts which are deemed to be property of the deceased under section 3 (3) (a) and (a)*bis* as does not exceed twenty-five thousand rand;” and

(b) by the substitution for paragraph (l) of the following paragraph:

“(l) so much of the aggregate amount of the value or the proceeds—

(i) of any local registered stock issued in terms of section 5 (1) (a) of the General Loans Act, 1961 (Act No. 16 of 1961), or any similar provision of any previous Act of Parliament;

(ii) of any local bonds (excluding bonds the interest on which is exempt from income tax in terms of section 10 of the Income Tax Act, 1962 (Act No. 58 of 1962)) issued in the Republic in terms of paragraph (d) of subsection (1) of section 5 of the General Loans Act, 1961, and of any local debentures issued in the Republic in terms of that paragraph; and

(iii) of any debentures issued by the Land and Agricultural Bank of South Africa,

included as property of the deceased, as does not exceed the difference between the sum of twenty-five thousand rand and the amount allowed under paragraph (k);”.

(2) The amendments affected by subsection (1) shall apply in respect of the estate of any person who dies or died on or after the twenty-third day of March, 1967.

No. 94, 1967.]

WET

Tot wysiging van artikel 228 van die Maatskappywet, 1926, om die minimum jaarlikse lisensiegelde van maatskappye te verhoog; tot wysiging van artikel 4 van die Boedelbelastingwet, 1955, om die maksimum korting ten opsigte van sekere eiendom by 'n boedel ingesluit, te verhoog; en tot wysiging van Items 10 en 18 van die Eerste Bylae by die Seëlwet, 1962, om vir sekere vrystellings voorsiening te maak.

(Afrikaanse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 19 Junie 1967.)

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

1. Artikel 228 van die Maatskappywet, 1926, word hierby gewysig deur paragraaf (a) van die voorbehoudsbepaling by subartikel (5) deur die volgende paragraaf te vervang:
„(a) die minimum belasting vir so 'n lisensie vyf pond, waar die aanspreeklikheid vir bedoelde belasting op of na die eerste dag van Januarie 1968 begin, of, waar die aanspreeklikheid vir bedoelde belasting voor die eerste dag van Januarie 1968 begin of begin het, een pond bedra;”.
2. (1) Artikel 4 van die Boedelbelastingwet, 1955, word hierby gewysig—
 - (a) deur paragraaf (k) deur die volgende paragraaf te vervang:
„(k) soveel van die som van die bedrae wat kragtens artikel 3 (3) (a) en (a)bis eiendom van die oorledene geag word as wat vyf-en-twintigduisend rand nie te bowe gaan nie;”;
 - (b) deur paragraaf (l) deur die volgende paragraaf te vervang:
„(l) soveel van die totale bedrag van die waarde of die opbrengs—
 - (i) van enige plaaslik geregistreerde effekte uitgereik ingevolge artikel 5 (1) (a) van die Algemene Leningswet, 1961 (Wet No. 16 van 1961), of enige gelykluidende bepaling van enige vorige Wet van die Parlement;
 - (ii) van enige plaaslike obligasies (behalwe obligasies waarop die rente ingevolge artikel 10 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962) van inkomstebelasting vrygestel is) wat ingevolge paragraaf (d) van subartikel (1) van artikel 5 van die Algemene Leningswet, 1961, in die Republiek uitgereik is, en van enige plaaslike skuldbriewe wat ingevolge daardie paragraaf in die Republiek uitgereik is; en
 - (iii) van obligasies deur die Land- en Landboubank van Suid-Afrika uitgereik, as eiendom van die oorledene ingesluit, as wat nie die verskil tussen vyf-en-twintigduisend rand en die bedrag wat kragtens paragraaf (k) toegelaat is, te bowe gaan nie;”.

(2) Die wysigings deur subartikel (1) aangebring, is van toepassing ten opsigte van die boedel van enige persoon wat op of na die drie-en-twintigste dag van Maart 1967 te sterwe kom of gekom het

Amendment of
Item 10 of
First Schedule
to Act 59 of 1962.

3. Item 10 of the First Schedule to the Stamp Duties Act, 1962, is hereby amended by the substitution for Exemption (b) of the following exemption:

“(b) Note in respect of the sale or purchase of any stock issued by the Government or of any marketable security issued by any local authority, the South African Broadcasting Corporation, the Rand Water Board, the Electricity Supply Commission, the Land and Agricultural Bank of South Africa, a water board established under Chapter VII of the Water Act, 1956 (Act No. 54 of 1956), or a Regional Water Supply Corporation constituted under section 7 of the Water Supply Ordinance, 1945 (Ordinance No. 21 of 1945) of Natal.”.

Amendment of
Item 18 of
First Schedule
to Act 59 of
1962, as
amended by
section 22
of Act 77 of
1964 and
section 13
of Act 81
of 1965.

4. Item 18 of the First Schedule to the Stamp Duties Act, 1962, is hereby amended by the substitution for the words preceding paragraph (1) of the following words:

“*Marketable Security*, including any scrip, certificate, warrant or any other like instrument representing any share, stock or debenture or any right of option to acquire any share, stock or debenture, of any company or other corporate body (excepting a local authority, the Rand Water Board, the Electricity Supply Commission, the Land and Agricultural Bank of South Africa, a water board established under Chapter VII of the Water Act, 1956 (Act No. 54 of 1956), a Regional Water Supply Corporation constituted under section 7 of the Water Supply Ordinance, 1945 (Ordinance No. 21 of 1945) of Natal or a building society):”.

Short Title.

5. This Act shall be called the Revenue Laws Amendment Act, 1967.

Wysiging van
Item 10 van
Eerste Bylae by
Wet 59 van 1962.

Wysiging van
Item 18 van
Eerste Bylae by
Wet 59 van
1962, soos
gewysig deur
artikel 22
van Wet 77 van
1964 en artikel
13 van Wet 81
van 1965.

5. Hierdie Wet heet die Wysigingswet op Inkomstewette, Kort titel. 1967.

No. 95, 1967.]

ACT

To fix the rates of normal tax payable by persons other than companies in respect of taxable incomes for the years of assessment ending the twenty-ninth day of February, 1968, and the thirtieth day of June, 1968, and by companies in respect of taxable incomes derived from mining for natural oil during years of assessment ending on or after the first day of January, 1967, and in respect of certain other taxable incomes for years of assessment ending during the period of three months ending the thirty-first day of March, 1968; to provide for the payment of a portion of the normal tax payable by certain companies into provincial revenue funds; to provide for the basis of calculation of any tax levied by a provincial council on the incomes of persons other than companies; to provide for the repayment to the taxpayers concerned of certain portions of the normal tax paid by those taxpayers; to amend the Income Tax Act, 1962, so as to increase the rate of the non-resident shareholders tax, to impose a non-residents tax on interest and to amend the law relating to income tax; to amend section 2 of the Income Tax Act, 1966, so as to provide that certain sums shall not be payable into provincial revenue funds and to amend the Schedule to that Act so as to change certain rates of normal tax applicable in respect of years of assessment of companies ending during the period of twelve months ending on the thirty-first day of December, 1967; and to provide for incidental matters.

(English text signed by the Acting State President.)
(Assented to 19th June, 1967.)

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

**Rates of
normal tax.**

1. The rates of normal tax to be levied in terms of section 5 (2) of the Income Tax Act, 1962 (Act No. 58 of 1962), herein-after referred to as the principal Act, in respect of any year of assessment ending—

(a) in the case of any person other than a company, on the twenty-ninth day of February, 1968, or the thirtieth day of June, 1968; and

(b) in the case of any company, during the period of three months ending on the thirty-first day of March, 1968, shall be as set forth in the Schedule to this Act.

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

2. (1) Notwithstanding the provisions of section 5 (1) of the principal Act but subject to the provisions of any law providing for the payment of moneys into the Transkeian Revenue Fund, a portion equal to fifteen per cent of any amount of tax determined in accordance with item (b) of paragraph 1 of the Schedule to this Act, before the addition of the sum referred to in the proviso to that item, shall accrue for the benefit of the respective provincial revenue funds in the proportions set forth in Proclamation No. 310 of 1957, but subject to such modification as may be determined by the State President by proclama-

No. 95, 1967.]

WET

Tot vasstelling van die skale van normale belasting betaalbaar deur ander persone as maatskappye ten opsigte van belasbare inkomstes vir die jare van aanslag eindigende op die nege-en-twintigste dag van Februarie 1968 en die dertigste dag van Junie 1968, en deur maatskappye ten opsigte van belasbare inkomstes verkry uit die myn van aardolie gedurende jare van aanslag eindigende op of na die eerste dag van Januarie 1967 en ten opsigte van sekere ander belasbare inkomstes vir jare van aanslag eindigende gedurende die tydperk van drie maande eindigende op die een-en-dertigste dag van Maart 1968; om voorsiening te maak vir die betaling aan provinsiale inkomstefondse van 'n gedeelte van die normale belasting deur sekere maatskappye betaalbaar; om voorsiening te maak vir die grondslag van berekening van enige belasting deur 'n provinsiale raad op die inkomstes van ander persone as maatskappye gehef; om voorsiening te maak vir die terugbetaling aan die betrokke belastingpligtiges van sekere gedeeltes van die normale belasting wat deur daardie belastingpligtiges betaal is; om die Inkomstebelastingwet, 1962, te wysig ten einde die skaal van die belasting op buitelandse aandeelhouders te verhoog, 'n rentebelasting op buitelanders te hef en die wetsbepalings met betrekking tot inkomstebelasting te wysig; om artikel 2 van die Inkomstebelastingwet, 1966, te wysig om te bepaal dat sekere somme nie aan provinsiale inkomstefondse betaalbaar is nie en om die Bylae by daardie Wet te wysig ten einde sekere skale van normale belasting van toepassing ten opsigte van jare van aanslag van maatskappye wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1967, te verander; en om vir bykomstige aangeleenthede voorsiening te maak.

(Engelse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 19 Junie 1967.)

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

1. Die skale van normale belasting wat ooreenkomstig artikel 5 (2) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), hieronder die Hoofwet genoem, gehef moet word ten opsigte van enige jaar van aanslag eindigende—

Skale van
normale
belasting.

- (a) in die geval van 'n ander persoon as 'n maatskappy, op die nege-en-twintigste dag van Februarie 1968 of die dertigste dag van Junie 1968; en
- (b) in die geval van 'n maatskappy, gedurende die tydperk van drie maande eindigende op die een-en-dertigste dag van Maart 1968,

is soos uiteengesit in die Bylae by hierdie Wet.

2. (1) Ondanks die bepalinge van artikel 5 (1) van die Hoofwet, maar behoudens enige wetsbepalinge wat voorsiening maak vir die inbetaling van gelde in die Transkeise Inkomstefonds, val 'n gedeelte gelyk aan vyftien persent van enige bedrag van belasting bereken ooreenkomstig item (b) van paragraaf 1 van die Bylae by hierdie Wet, voor die byvoeging van die som in die voorbehoudsbepaling by daardie item bedoel, toe ten bate van die onderskeie provinsiale inkomstefondse in die verhoudings uiteengesit in Proklamasie No. 310 van 1957, maar onderworpe aan die voorwaarde dat die Staatsoverheid die inkomstefondse in betaal.

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

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.

(2) The provisions of this section shall be deemed to have come into operation on the first day of March, 1967.

Calculation of provincial income taxes in respect of year of assessment ending 29th February, 1968, or 30th June, 1968.

3. For the purposes of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), on the incomes of persons, the amount of normal tax payable under this Act by any person other than a company in respect of the year of assessment ending the twenty-ninth day of February, 1968, or the thirtieth day of June, 1968, whichever is applicable, shall, notwithstanding the provisions of the firstmentioned Act, be deemed to be equal to the amount payable as normal tax in terms of paragraph 1 (a) of the Schedule to this Act, after the deduction of the rebates provided for in sections 6 and 6bis of the principal Act.

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

4. (1) Notwithstanding the provisions of section 5 (1) of the principal Act, the portion of the normal tax (hereinafter referred to as the loan portion of the normal tax) determined in accordance with the provisions of paragraph 1 (h) or (i) of the Schedule to this Act and paid by the person concerned shall be repayable to such person in the manner and at the time hereinafter provided.

(2) (a) The liability for the payment of any unpaid amount of the loan portion of the normal tax due by any person shall cease—

(i) upon the death, insolvency or liquidation (in the case of a company) of that person; or

(ii) if such person leaves the Republic or ceases to carry on business in the Republic in circumstances which, in the opinion of the Secretary for Inland Revenue (hereinafter referred to as the Secretary), indicate that such person will not be ordinarily resident nor carrying on business in the Republic; or

(iii) in the case of a woman who marries, in respect of any period of assessment ending before her marriage,

and the estate of a deceased or insolvent person or a company in liquidation shall not be liable for the payment of the loan portion of the normal 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 the loan portion of the normal 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 33 of the principal Act apply and who has no recognized agent in the Republic other than the master of the ship concerned or the pilot of the aircraft concerned, shall not be liable for the payment of the loan portion of the normal tax in respect of his taxable income determined in accordance with the said provisions.

(c) No person (other than a company) not ordinarily resident nor carrying on business in the Republic and no company not registered nor carrying on business in the Republic, shall be liable for the payment of the loan portion of the normal tax: Provided that any person (other than a company) who proves to the satisfaction of the Secretary that his business operations in the Republic are of a temporary and non-recurrent nature shall for the purposes of this paragraph be

daardie provinsiale inkomstefondse ooreenkomstig die wette betreffende die invordering, bank en bewaring van provinsiale inkomstes inbetaal, asof dit 'n belasting is wat deur die provinsiale rade van daardie provinsies op die inkomstes van maatskappye gehef is.

(2) Die bepalings van hierdie artikel word geag in werking te getree het op die eerste dag van Maart 1967.

3. Vir die aanslag van 'n belasting deur 'n provinsiale raad by die uitoefening van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op die inkomstes van persone, word die bedrag van normale belasting deur 'n ander persoon as 'n maatskappy kragtens hierdie Wet betaalbaar vir die jaar van aanslag wat eindig op die nege-en-twintigste dag van Februarie 1968 of die dertigste dag van Junie 1968, watter ook al van toepassing is, ondanks die bepalings van eersgenoemde Wet, geag gelyk te wees aan die bedrag wat as normale belasting ingevolge paragraaf 1 (a) van die Bylae by hierdie Wet betaalbaar is na aftrekking van die kortings waarvoor voorsiening gemaak word in artikels 6 en 6bis van die Hoofwet.

Berekening van
 provinsiale
 inkomstebelasting-
 ten opsigte van
 jaar van aanslag
 eindigende op 29
 Februarie 1968
 of 30 Junie 1968.

4. (1) Ondanks die bepalings van artikel 5 (1) van die Hoofwet, is die gedeelte van die normale belasting (hieronder die leningsgedeelte van die normale belasting genoem) wat ooreenkomstig die bepalings van paragraaf 1 (h) of (i) van die Bylae by hierdie Wet vasgestel is en deur die betrokke persoon betaal is, aan sodanige persoon op die hieronder bepaalde wyse en tyd terugbetaalbaar.

Sekere gedeeltes
 van die normale
 belasting is
 terugbetaalbaar
 aan die betrokke
 belasting-
 pligtiges.

(2) (a) Die aanspreeklikheid vir die betaling van enige onbetaalde bedrag van die leningsgedeelte van die normale belasting deur 'n persoon verskuldig, verval—

(i) by die dood, insolvensie of likwidasie (in die geval van 'n maatskappy) van daardie persoon; of

(ii) indien bedoelde persoon die Republiek verlaat of ophou om in die Republiek besigheid te dryf in omstandighede wat, volgens die oordeel van die Sekretaris van Binnelandse Inkomste (hieronder die Sekretaris genoem), aandui dat bedoelde persoon nie gewoonlik in die Republiek woonagtig sal wees nie en nie in die Republiek besigheid sal dryf nie; of

(iii) in die geval van 'n vrou wat in die huwelik tree, ten opsigte van enige aanslagtydperk wat voor haar huwelik eindig, en die boedel van 'n oorlede of insolvente persoon of 'n maatskappy wat gelikwedeer word, is nie aanspreeklik vir die betaling van die leningsgedeelte van die normale belasting 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 bepalings 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 die leningsgedeelte van die normale belasting 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 bepalings van artikel 33 van die Hoofwet van toepassing is en wat geen erkende agent in die Republiek het nie, behalwe die kaptein van die betrokke skip of die loods van die betrokke vliegtuig, is nie aanspreeklik vir die betaling van die leningsgedeelte van die normale belasting ten opsigte van sy belasbare inkomste wat ooreenkomstig genoemde bepalings vasgestel is nie.

(c) Geen persoon (behalwe 'n maatskappy) wat nie gewoonlik in die Republiek woon of daarin besigheid dryf nie, en geen maatskappy wat nie in die Republiek geregistreer is of daarin besigheid dryf nie, is vir die betaling van die leningsgedeelte van die normale belasting aanspreeklik nie: Met dien verstande dat enige persoon (behalwe 'n maatskappy) wat tot bevrediging van die Sekretaris bewys dat sy besigheidsbedrywighede in die Republiek van 'n tydelike en nie-herhalende aard is, by die toepassing van hierdie paragraaf geag word nie in die Republiek besigheid te

(3) The provisions of section 76 of the principal Act and paragraph 20 of the Fourth Schedule to that Act shall not apply in relation to the loan portion of the normal tax.

(4) (a) There shall from time to time be paid to the credit of the loan account referred to in the General Loans Act, 1961 (Act No. 16 of 1961), amounts equal to the amounts which the Secretary determines to have been collected in respect of the loan portion of the normal tax, whether by way of employees tax, provisional tax or otherwise.

(b) The amounts accruing from time to time under any law to the Consolidated Revenue Fund or the Transkeian Revenue Fund in respect of normal, provincial income or personal taxes shall, notwithstanding the provisions of such law, be reduced by so much of such amounts as the Secretary determines to be payable to the credit of the said loan account, and any amounts (other than amounts repayable under the provisions of subsection (6)) refunded by the Secretary in respect of the loan portion of the normal tax shall be paid as a drawback from amounts accruing to the said loan account.

(c) The amounts repayable under the provisions of subsection (6) shall be charged to the said loan account.

(5) (a) The Secretary shall, at such time as he may decide, but not later than the date referred to in subsection (6), issue to every person who has paid the loan portion of the normal tax, a statement of the amount so paid by such person: Provided that such statement need not be issued if such loan portion has been repaid before such date.

(b) A statement issued in terms of paragraph (a) shall not be redeemable or transferable.

(6) The Minister of Finance shall determine a date, not being later than the twenty-eighth day of February, 1975, after which the loan portion of the normal tax shall be repaid to the person by whom it was paid: Provided that if in the opinion of the Secretary the circumstances of the case warrant such action, he may, subject to such conditions as he may impose, make such repayment to a person other than the person by whom such loan portion was paid: Provided further that in the event of the death, insolvency or liquidation (in the case of a company) of the person concerned before the date so determined, the Secretary may, before such date, repay to the estate of such person or to the company in liquidation the amount paid by the person concerned in respect of such loan portion, together with simple interest determined as hereinafter provided.

(7) Where the loan portion of the normal tax is repaid as provided in subsection (6) simple interest at the rate of five per cent per annum shall be paid for the period from the date on which such loan portion is paid to the date determined by the Minister of Finance under subsection (6) or, if repayment is made under the second proviso to that subsection, the date of repayment, but such interest shall not be payable until such time as the loan portion is repaid to the person concerned.

(8) (a) The Secretary may appropriate to the loan portion of the normal tax for which any person is liable in respect of the year of assessment for which such loan portion is payable, so much of—

(i) any employees tax deducted or withheld from such person's remuneration and set off in whole or part against his liability for normal and provincial taxes in respect of the said year under the provisions of paragraph 28 of the Fourth Schedule to the principal Act: and

(ii) any payments made by such person by way of provisional tax in respect of such year and set off

(3) Die bepalings van artikel 76 van die Hoofwet en paragraaf 20 van die Vierde Bylae by daardie Wet is nie met betrekking tot die leningsgedeelte van die normale belasting van toepassing nie.

(4) (a) Daar word van tyd tot tyd op krediet van die in die Algemene Leningswet, 1961 (Wet No. 16 van 1961), bedoelde leningsrekening bedrae inbetaal wat gelykstaan met die bedrae wat volgens vasstelling van die Sekretaris ten opsigte van die leningsgedeelte van die normale belasting ingevorder is, hetsy by wyse van werknemersbelasting, voorlopige belasting of andersins.

(b) Die bedrae wat van tyd tot tyd ingevolge enige wetsbepalings aan die Gekonsolideerde Inkomstefonds of die Transkeise Inkomstefonds ten opsigte van normale, provinsiale inkomste- of persoonlike belastings toeval, word, ondanks dié wetsbepalings, met soveel van daardie bedrae as wat volgens vasstelling van die Sekretaris op krediet van bedoelde leningsrekening betaalbaar is, verminder, en enige bedrae (behalwe bedrae wat ingevolge die bepalings van subartikel (6) terugbetaalbaar is) wat deur die Sekretaris ten opsigte van die leningsgedeelte van die normale belasting terugbetaal word, word by wyse van 'n terugtrekking uit bedrae wat aan bedoelde leningsrekening toeval, betaal.

(c) Die bedrae wat ingevolge die bepalings van subartikel (6) terugbetaalbaar is, word ten laste van bedoelde leningsrekening betaal.

(5) (a) Op 'n deur hom bepaalde tydstip, dog nie later nie as die in subartikel (6) bedoelde datum, reik die Sekretaris aan iedere persoon wat die leningsgedeelte van die normale belasting betaal het, 'n bewys uit vir die bedrag aldus deur so 'n persoon betaal: Met dien verstande dat so 'n bewys nie uitgereik hoef te word nie indien bedoelde leningsgedeelte voor bedoelde datum terugbetaal is.

(b) 'n Bewys wat ingevolge paragraaf (a) uitgereik word, is nie aflosbaar of oordraagbaar nie.

(6) Die Minister van Finansies bepaal 'n datum, wat nie later as die agt-en-twintigste dag van Februarie 1975 is nie, waarna die leningsgedeelte van die normale belasting aan die persoon deur wie dit betaal is, terugbetaal word: Met dien verstande dat indien volgens die oordeel van die Sekretaris die omstandighede van die geval sodanige optrede regverdig, hy, onderworpe aan die voorwaardes wat hy oplê, bedoelde terugbetaling aan 'n ander persoon as die persoon deur wie bedoelde leningsgedeelte betaal is, kan maak: Met dien verstande voorts dat in die geval van die dood, insolvensie of likwidasië (in die geval van 'n maatskappy) van die betrokke persoon voor die aldus bepaalde datum, die Sekretaris die bedrag wat deur die betrokke persoon ten opsigte van bedoelde leningsgedeelte betaal is, aan daardie persoon se boedel of aan die maatskappy wat gelikwideer word, voor bedoelde datum kan terugbetaal tesame met enkelvoudige rente wat vasgestel word soos hieronder bepaal.

(7) Waar die leningsgedeelte van die normale belasting volgens voorskrif van subartikel (6) terugbetaal word, word enkelvoudige rente teen die koers van vyf persent per jaar vir die tydperk vanaf die datum waarop die leningsgedeelte betaal word tot die ingevolge subartikel (6) deur die Minister van Finansies bepaalde datum of, indien terugbetaling ingevolge die tweede voorbehoudsbepaling by daardie subartikel geskied, die datum van terugbetaling, betaal, maar bedoelde rente is nie betaalbaar nie tot tyd en wyl bedoelde leningsgedeelte aan die betrokke persoon terugbetaal word.

(8) (a) Die Sekretaris kan aan die leningsgedeelte van die normale belasting waarvoor enige persoon ten opsigte van die jaar van aanslag waarvoor bedoelde leningsgedeelte betaalbaar is, aanspreeklik is, soveel van—

(i) enige werknemersbelasting wat van daardie persoon se besoldiging afgetrek of teruggehou is en ingevolge die bepalings van paragraaf 28 van die Vierde Bylae by die Hoofwet geheel en al of gedeeltelik teen sy aanspreeklikheid vir normale en provinsiale belastings ten opsigte van bedoelde jaar in vergelyking gebring is; en

(ii) enige betalings deur daardie persoon by wyse van voorlopige belasting ten opsigte van bedoelde

in whole or part against his said liability under the provisions of the said paragraph; and

- (iii) any other payments made by such person in respect of normal, provincial income or personal tax, whether for the said year or any other year of assessment, to the extent that the Secretary deems it necessary to appropriate such other payments in order to discharge in whole or part the said person's liability for the said loan portion,

as does not exceed such loan portion: Provided that the Secretary may adjust any appropriation made by him under this paragraph if the said person's liability for such loan portion is increased or reduced on assessment of such liability by the Secretary under the principal Act or in order to rectify any calculation or accounting error.

- (b) A person shall for the purposes of this section be deemed to have paid the amounts finally appropriated to the loan portion of the normal tax for which he is liable in respect of the year of assessment for which such loan portion is payable—

- (i) if employees tax has during such year of assessment been deducted or withheld from his remuneration as required by the principal Act and he either is not required under that Act to pay provisional tax in respect of such year of assessment or has made arrangements to the satisfaction of the Secretary for increased deductions by way of employees tax to cover his liability for provisional tax in respect of such year, on the first day of September, 1967; or
- (ii) if during such year of assessment he has paid directly by way of provisional tax in respect of such year of assessment the amount payable by him in terms of paragraph 21 (1) (a), 22 (1) or 23 (a) of the Fourth Schedule to the principal Act, on the first day of the month during which he paid such amount; or
- (iii) if the provisions of subparagraphs (i) or (ii) do not apply, on such date as the Secretary, having regard to the payments made by the said person, may determine.

(9) 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 repayment to him of the loan portion of the normal tax.

(10) The State President may make regulations as to all matters which he considers it necessary or expedient to prescribe in order that the objects 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 fifty rand.

(11) The State President may by proclamation in the *Gazette* determine a date after which assessments for the payment of the loan portion of the normal tax shall not be issued by the Secretary.

(12) The provisions of this section shall be deemed to have come into operation on the first day of March, 1967.

5. Section 1 of the principal Act is hereby amended by the insertion after paragraph (l) of the definition of "gross income" of the following paragraph:

"(IA) any amount received or accrued under the provisions of section 30 (3) of the Mining Rights Act, 1967 (Act No. 20 of 1967);".

Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965 and section 5 of Act 55 of 1966

genoemde paragraaf geheel en al of gedeeltelik teen sy genoemde aanspreeklikheid in vergelyking gebring is; en

- (iii) enige ander betalings deur daardie persoon gemaak ten opsigte van normale, provinsiale inkomste- of persoonlike belasting, hetsy vir bedoelde jaar of 'n ander jaar van aanslag, vir sover die Sekretaris dit nodig ag om bedoelde ander betalings toe te wys ten einde bedoelde persoon se aanspreeklikheid vir bedoelde leningsgedeelte geheel en al of gedeeltelik te delg,

toewys as wat bedoelde leningsgedeelte nie te bowe gaan nie: Met dien verstande dat die Sekretaris 'n toewysing wat deur hom ingevolge hierdie paragraaf gemaak is, kan verander indien bedoelde persoon se aanspreeklikheid vir bedoelde leningsgedeelte vermeerder of verminder word by die vasstelling deur die Sekretaris van daardie aanspreeklikheid ingevolge die Hoofwet of ten einde 'n berekenings- of rekeningkundige fout reg te stel.

- (b) 'n Persoon word by die toepassing van hierdie artikel geag die bedrae wat finaal toegewys is aan die leningsgedeelte van die normale belasting waarvoor hy aanspreeklik is ten opsigte van die jaar van aanslag waarvoor bedoelde leningsgedeelte betaalbaar is, te betaal het—

- (i) indien werknemersbelasting gedurende bedoelde jaar van aanslag van sy besoldiging afgetrek of teruggehou is soos deur die Hoofwet vereis en hy òf nie ingevolge daardie Wet ten opsigte van bedoelde jaar van aanslag vir die betaling van voorlopige belasting aanspreeklik is nie òf reëlins tot bevrediging van die Sekretaris getref het vir verhoogde aftrekkings by wyse van werknemersbelasting om sy aanspreeklikheid vir voorlopige belasting ten opsigte van bedoelde jaar te dek, op die eerste dag van September 1967; of

- (ii) indien hy gedurende bedoelde jaar van aanslag regstreeks by wyse van voorlopige belasting ten opsigte van daardie jaar van aanslag die bedrag betaal het wat deur hom ingevolge paragraaf 21 (1) (a), 22 (1) of 23 (a) van die Vierde Bylae by die Hoofwet betaalbaar is, op die eerste dag van die maand waarin hy bedoelde bedrag betaal het; of

- (iii) indien die bepalings van subparagraaf (i) of (ii) nie van toepassing is nie, op die datum wat deur die Sekretaris, met inagneming van die betalings deur bedoelde persoon gemaak, bepaal word.

(9) Ondanks andersluidende wetsbepalings, is geen seëlregte ten opsigte van 'n kwitansie wat deur iemand gegee word vir die terugbetaling aan hom van die leningsgedeelte van die normale belasting betaalbaar nie.

(10) Die Staatspresident 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 vyftig rand.

(11) Die Staatspresident kan by proklamasie in die *Staatskoerant* 'n datum bepaal waarna aanslae vir die betaling van die leningsgedeelte van die normale belasting nie deur die Sekretaris uitgereik mag word nie.

(12) Die bepalings van hierdie artikel word geag op die eerste dag van Maart 1967 in werking te getree het.

5. Artikel 1 van die Hoofwet word hierby gewysig deur na paragraaf (l) van die omskrywing van „bruto inkomste” die volgende paragraaf in te voeg:

„(IA) 'n bedrag ontvang of toegeval ingevolge die bepalings van artikel 30 (3) van die Wet op Mynregte, 1967 (Wet No. 20 van 1967);”.

Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963, artikel 4 van Wet 72 van 1963, artikel 4 van Wet 90 van 1964, artikel 5 van Wet 88 van 1965

Amendment of section 5 of Act 58 of 1962, as substituted by section 2 of Act 6 of 1963 and amended by section 5 of Act 90 of 1964, section 6 of Act 88 of 1965 and section 7 of Act 55 of 1966.

6. (1) Section 5 of the principal Act is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

“(2) The rates of tax chargeable in respect of taxable income other than the taxable income referred to in subsection (2A), shall be fixed annually by Parliament, but the rates fixed by any Act of Parliament in respect of any year of assessment or financial year shall, subject to the provisions of the Fourth Schedule, be deemed to continue in force until the next such determination of rates and shall, subject to the said provisions, be applied for the purposes of calculating the tax payable in respect of any such taxable income received by or accrued to or in favour of any person during the next succeeding year of assessment or financial year, as the case may be, if in the opinion of the Secretary the calculation and collection of the tax chargeable in respect of such taxable income cannot without risk of loss of revenue be postponed until after the rates for that year have been determined: Provided that after the next such determination of rates any tax paid in pursuance of such interim application shall, subject to the provisions of the Fourth Schedule, be adjusted in accordance with such subsequent rates, any amounts paid in excess being refundable to and amounts shortpaid being recoverable from the taxpayer concerned.”;

(b) by the insertion after subsection (2) of the following subsection:

“(2A) In the case of any company which during any year of assessment of such company ending on or after the first day of January, 1967, derives taxable income from mining for natural oil, the rates of normal tax payable in respect of such taxable income shall be as follows:

- (a) On each rand of such taxable income which is derived from mining for natural oil (excluding gas) won by the company, fifty cents;
- (b) on each rand of such taxable income which is derived from mining for natural oil in the form of gas won by the company, forty cents:

Provided that the normal tax calculated under the preceding provisions of this subsection shall be reduced to or by such an amount as the Minister of Mines, in consultation with the Minister of Finance, may determine under section 14 of the Mining Rights Act, 1967 (Act No. 20 of 1967): Provided further that for the purposes of this subsection where sulphur, salt or any other mineral is won by the company in the course of mining for natural oil, the income derived from the mining of such sulphur, salt or other mineral shall be deemed to be derived from mining for natural oil”;

(c) by the substitution for subsection (3) of the following subsection:

“(3) (a) Where it is proved to the satisfaction of the Secretary that a portion (but not the whole) of the taxable income of any taxpayer in respect of any period of assessment commencing on or after the first day of March, 1965, is attributable to the inclusion in the taxpayer's income of the income of his wife, and each spouse's portion of such taxable income, as determined in accordance with subsections (5) and (6), is not less than one hundred rand, the normal tax chargeable in respect of such taxable income shall, unless the provisions of paragraph 15 (3) or 17 of the First Schedule or paragraph 7 of the Second Schedule apply in the case of the taxpayer or the normal tax chargeable in the case of the taxpayer is required to be determined under the provisions of paragraph 19 of the First Schedule, be an amount which bears to such taxable income the same ratio as the amount of normal tax which, applying the relevant rate fixed in terms of subsection (2),

6. (1) Artikel 5 van die Hoofwet word hierby gewysig—

Wysiging van
artikel 5 van
Wet 58 van 1962,
soos vervang deur
artikel 2 van
Wet 6 van 1963
en gewysig deur
artikel 5 van
Wet 90 van 1964,
artikel 6 van
Wet 88 van 1965
en artikel 7 van
Wet 55 van 1966.

- (a) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) Die belastingskale ten opsigte van ander belasbare inkomste as die belasbare inkomste in subartikel (2A) bedoel, word jaarliks deur die Parlement vasgestel, maar dié skale ten opsigte van enige jaar van aanslag of boekjaar deur die Parlement vasgestel, word, behoudens die bepalings van die Vierde Bylae, geag van krag te bly tot die volgende sodanige vasstelling van belastingskale en word, behoudens bedoelde bepalings, toegepas vir die berekening van die belasting betaalbaar ten opsigte van bedoelde belasbare inkomste gedurende die daaropvolgende jaar van aanslag of boekjaar, na gelang van die geval, deur enige persoon ontvang of aan of ten gunste van hom toegeval indien die berekening en invordering van die belasting ten opsigte van sodanige belasbare inkomste volgens die Sekretaris se oordeel nie sonder gevaar van verlies van inkomste tot na die vasstelling van die skale vir daardie jaar uitgestel kan word nie: Met dien verstande dat, behoudens die bepalings van die Vierde Bylae, alle belastings wat ingevolge so 'n tussentydse toepassing betaal is, na die volgende sodanige vasstelling van belastingskale ooreenkomstig daardie volgende skale reggestel word, en enige oorbetalings aan die betrokke belastingpligtige terugbetaal word en enige tekort van hom gevorder word.”;

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

„(2A) In die geval van 'n maatskappy wat gedurende 'n jaar van aanslag van daardie maatskappy eindigende op of na die eerste dag van Januarie 1967 belasbare inkomste uit die myn van aardolie verkry, is die skale van normale belasting wat ten opsigte van daardie belasbare inkomste betaalbaar is, soos volg:

- (a) Op elke rand van bedoelde belasbare inkomste wat verkry word uit die myn van aardolie (behalwe gas) deur die maatskappy gewin, vyftig sent;

- (b) op elke rand van bedoelde belasbare inkomste wat verkry word uit die myn van aardolie in die vorm van gas deur die maatskappy gewin, veertig sent: Met dien verstande dat die normale belasting ingevolge die voorgaande bepalings van hierdie subartikel bereken, na of met so 'n bedrag verminder word as wat die Minister van Mynwese, in oorleg met die Minister van Finansies, ingevolge artikel 14 van die Wet op Mynregte, 1967 (Wet No. 20 van 1967), vasstel: Met dien verstande voorts dat, by die toepassing van hierdie subartikel, waar swaai, sê of 'n ander mineraal deur die maatskappy in die loop van die myn van aardolie gewin word, die inkomste uit die myn van sodanige swaai, sê of ander mineraal verkry, geag word uit die myn van aardolie verkry te wees.”;

- (c) deur subartikel (3) deur die volgende subartikel te vervang:

„(3) (a) Waar daar tot bevrediging van die Sekretaris bewys word dat 'n gedeelte (maar nie die geheel nie) van die belasbare inkomste van 'n belastingpligtige ten opsigte van 'n aanslagtydperk wat op of na die eerste dag van Maart 1965 begin, toe te skryf is aan die inrekening by die belastingpligtige se inkomste van die inkomste van sy vrou, en elke eggenoot se gedeelte van daardie belasbare inkomste, soos volgens voorskrif van subartikels (5) en (6) vasgestel, minstens honderd rand is, is, tensy die bepalings van paragraaf 15 (3) of 17 van die Eerste Bylae of paragraaf 7 van die Tweede Bylae in die geval van die belastingpligtige van toepassing is of die normale belasting wat in die geval van die belastingpligtige hefbaar is, ingevolge die bepalings van paragraaf 19 van die Eerste Bylae vasgestel moet word, die normale belasting wat ten opsigte van bedoelde belasbare inkomste hefbaar is, 'n bedrag wat tot bedoelde belasbare inkomste in dieselfde verhouding staan as die verhouding waarin die bedrag van normale belasting wat (by die toepassing van die betrokke skale ingevolge subartikel

would be chargeable in respect of a taxable income equal to the rating amount (determined as provided in subsection (4)) bears to such rating amount: Provided that in no case shall the amount of normal tax chargeable be less than the amount of normal tax which would be chargeable at the relevant rate fixed in terms of subsection (2) in respect of the first rand of taxable income, and nothing in this section contained shall be construed as relieving any person from liability for taxation under this Act upon any portion of his taxable income.

(b) In determining under this subsection the amount of normal tax which is or would be chargeable no regard shall be had to the deductions provided for in section 6, *6bis* or *6ter*.”; and

(d) by the substitution for subsection (8) of the following subsection:

“(8) The provisions of paragraph 15 (3) or 17 of the First Schedule or paragraph 7 of the Second Schedule shall not apply if the amount of normal tax (before any deduction is made under the provisions of section 6, *6bis* or *6ter*) which would be payable by the taxpayer at the rate determined under those provisions, exceeds the amount of normal tax (before any deduction is made under the provisions of section 6, *6bis* or *6ter*) determined under the provisions of subsection (3).”.

(2) The amendments effected by subsection (1) (c) and (d) to paragraph (b) of subsection (3) of section 5 of the principal Act and subsection (8) of that section shall apply in respect of assessments for years of assessment ending on or after the first day of April, 1967.

Amendment of section 6 of Act 58 of 1962, as amended by section 4 of Act 90 of 1962, section 3 of Act 6 of 1963, section 5 of Act 72 of 1963 and section 8 of Act 55 of 1966.

7. Section 6 of the principal Act is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

“(1) Save as is otherwise provided in this Act, there shall in the case of a person other than a company, be deducted from the amount of tax chargeable, as determined in accordance with section 5, paragraph 15 (3), 17 or 19 of the First Schedule, or paragraph 7 of the Second Schedule, whichever may be applicable—”;

(b) by the substitution for subparagraph (i) of paragraph (c) of the said subsection of the following subparagraph:

“(i) on the last day of that year of assessment was unmarried and was not or would not had he lived have been over the age of eighteen years, or, if he was wholly dependent for his maintenance upon the taxpayer, over the age of twenty-one years, or, if he was wholly dependent for his maintenance upon the taxpayer and the Secretary is satisfied that he was a full-time student at an educational institution of a public character, over the age of twenty-six years; or”;

(c) by the insertion after paragraph (c) of the said subsection of the following paragraph:

“(cA) in respect of any one or more children born to the taxpayer during the year of assessment who were alive during any portion of such year of assessment, a further sum of eight rand irrespective of the number of such children;”.

Insertion of section *6ter* in Act 58 of 1962.

8. (1) The following section is hereby inserted in the principal Act after section *6bis*:

“Rebate in respect of non-residents tax on interest. *6ter*. Where the income of any person includes any amount of interest referred to in section 64A, the non-residents tax on interest paid in respect of such amount under Part VI of this Chapter shall be deducted from the amount payable by such person by way of normal tax, as calculated after deducting the rebates provided for in section 6 and

(2) vasgestel) hefbaar sou wees ten opsigte van 'n belasbare inkomste gelyk aan die tariefbedrag (soos volgens voorskrif van subartikel (4) vasgestel) tot bedoelde tariefbedrag staan: Met dien verstande dat die bedrag van hefbaar normale belasting in geen geval minder is nie as die bedrag van normale belasting wat hefbaar sou wees teen die betrokke skaal ingevolge subartikel (2) vasgestel ten opsigte van die eerste rand van belasbare inkomste, en die bepalings van hierdie artikel nie so uitgelê word dat iemand van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie.

(b) By die vasstelling ingevolge hierdie subartikel van die bedrag van normale belasting wat hefbaar is of hefbaar sou wees, word die kortings waarvoor in artikel (6), *6bis* of *6ter* voorsiening gemaak word, buite rekening gelaat.”; en

(d) deur subartikel (8) deur die volgende subartikel te vervang:

„(8) Die bepalings van paragraaf 15 (3) of 17 van die Eerste Bylae of paragraaf 7 van die Tweede Bylae is nie van toepassing nie indien die bedrag van normale belasting (voordat enige aftrekking ingevolge die bepalings van artikel 6, *6bis* of *6ter* gemaak word) wat deur die belastingpligtige teen die ingevolge daardie bepalings vasgestelde skaal betaalbaar sou wees, die bedrag van normale belasting (voordat enige aftrekking ingevolge die bepalings van artikel 6, *6bis* of *6ter* gemaak word) wat ingevolge die bepalings van subartikel (3) vasgestel is, te bowe gaan.”.

(2) Die wysigings aan paragraaf (b) van subartikel (3) van artikel 5 van die Hoofwet en subartikel (8) van daardie artikel wat deur subartikel (1) (c) en (d) aangebring is, is van toepassing ten opsigte van aanslae vir jare van aanslag eindigende op of na die eerste dag van April 1967.

7. Artikel 6 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

„(1) Behalwe vir sover hierdie Wet anders bepaal, word daar van die bedrag van die belasting wat hefbaar is in die geval van iemand anders as 'n maatskappy, soos vasgestel ooreenkomstig artikel 5, paragraaf 15 (3), 17 of 19 van die Eerste Bylae, of paragraaf 7 van die Tweede Bylae, watter ook al van toepassing is, afgetrek—”;

(b) deur subparagraaf (i) van paragraaf (c) van genoemde subartikel deur die volgende subparagraaf te vervang:

„(i) op die laaste dag van daardie jaar van aanslag ongetroud was en nie bo die leeftyd van agtien jaar, of, as hy geheel en al van die belastingpligtige vir sy onderhoud afhanklik was, bo die ouderdom van een-en-twintig jaar, of, as hy geheel en al van die belastingpligtige afhanklik was vir sy onderhoud en die Sekretaris oortuig is dat hy 'n voltydse student aan 'n opvoedkundige inrigting van 'n openbare aard was, bo die ouderdom van ses-en-twintig jaar, was of sou gewees het as hy die lewe behou het nie; of”;

(c) deur na paragraaf (c) van genoemde subartikel die volgende paragraaf in te voeg:

„(cA) ten opsigte van een of meer kinders aan die belastingpligtige gedurende die jaar van aanslag gebore wat gedurende enige gedeelte van dié jaar van aanslag in lewe was, 'n verdere korting van agt rand, afgesien van die getal van sodanige kinders;”.

8. (1) Die volgende artikel word hierby in die Hoofwet na artikel *6bis* ingevoeg:

„Korting ten opsigte van rente-belasting op buitelanders. *6ter*. Waar daar by die inkomste van enige persoon 'n bedrag aan rente bedoel in artikel 64A ingereken word, word die rentebelasting op buitelanders ten opsigte van daardie bedrag ingevolge Deel VI van hierdie Hoofstuk betaal, van die bedrag wat deur bedoelde persoon by wyse van normale belasting betaalbaar is, soos bereken na aftrekking

Wysiging van artikel 6 van Wet 58 van 1962, soos gewysig deur artikel 4 van Wet 90 van 1962, artikel 3 van Wet 6 van 1963, artikel 5 van Wet 72 van 1963 en artikel 8 van Wet 55 van 1966.

Invoeging van artikel *6ter* in Wet 58 van 1962.

any Income Tax Act is a loan portion which is repayable to such person: Provided that the rebate under this section shall not exceed so much of such normal tax as the Secretary determines to be attributable to the inclusion of the said amount in such person's income."

(2) The amendment effected by subsection (1) shall apply in respect of assessments for years of assessment ending on or after the first day of April, 1967.

Amendment of section 9 of Act 58 of 1962, as amended by section 7 of Act 90 of 1962, section 6 of Act 72 of 1963 and section 7 of Act 90 of 1964.

9. (1) Section 9 of the principal Act is hereby amended—

(a) by the insertion after paragraph (c) of subsection (1) of the following paragraph:

"(cA) any contract made by such person for the disposal of any mineral (including natural oil) won by him in the course of mining operations carried on by him under any mining lease granted under the Mining Rights Act, 1967 (Act No. 20 of 1967), wheresoever such contract was made or such mining operations were carried on;" and

(b) by the insertion after paragraph (f) of the said subsection of the following paragraph:

"(fA) any services rendered by such person to, or work or labour done by such person for, any other person upon, beneath or above the continental shelf referred to in section 7 of the Territorial Waters Act, 1963 (Act No. 87 of 1963), in the course of operations carried on by such other person under any prospecting or mining lease granted under the Mining Rights Act, 1967 (Act No. 20 of 1967), or under any sublease granted under any such lease, wheresoever payment for such services or work or labour is or is to be made;"

(2) The amendments effected by subsection (1) shall apply in respect of assessments for years of assessment ending on or after the first day of January, 1967.

Amendment of section 10 of Act 58 of 1962, as amended by section 8 of Act 90 of 1962, section 7 of Act 72 of 1963, section 8 of Act 90 of 1964, section 10 of Act 88 of 1965 and section 11 of Act 55 of 1966.

10. Section 10 of the principal Act is hereby amended by the substitution for subparagraph (ii) of paragraph (w) of subsection (1) of the following subparagraph:

"(ii) that such loan or deposit has been made for the purposes of any business carried on by such person or company outside the Republic or that such loan or deposit was made by such person before he became ordinarily resident in the Republic for the first time, out of funds which the Secretary is satisfied were derived by such person entirely from sources outside the Republic; and"

Amendment of section 11 of Act 58 of 1962, as amended by section 9 of Act 90 of 1962, section 8 of Act 72 of 1963, section 9 of Act 90 of 1964, section 11 of Act 88 of 1965 and section 12 of Act 55 of 1966.

11. Section 11 of the principal Act is hereby amended—

(a) by the substitution for paragraph (r) of the following paragraph:

"(r) notwithstanding the provisions of section 23, so much of the sum of—

(i) any donations made by a company during the year of assessment for the purposes of technological training as defined in the Technological Training Advancement Act, 1960 (Act No. 69 of 1960), at a university (as so defined), provided an amount not less than the total value of such donations has been paid during the year of assessment in question into the special account established under the said Act; and

(ii) any donations made by the company during the year of assessment to the fund established under the National Study Loans and Bursaries Act, 1964 (Act No. 89 of 1964), for the purpose of granting study loans or bursaries or both study loans and bursaries to students in need of financial assistance to enable them to continue or complete their studies at universities, declared institu-

ingevolge 'n Inkomstebelastingwet 'n leningsgedeelte is wat aan daardie persoon terugbetaalbaar is, afgetrek: Met dien verstande dat die korting ingevolge hierdie artikel nie soveel van bedoelde normale belasting as wat volgens vaststelling van die Sekretaris toe te skryf is aan die inrekening by die belastingpligtige se inkomste van bedoelde bedrag, te bowe gaan nie."

(2) Die wysiging deur subartikel (1) aangebring, is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van April 1967 eindig.

9. (1) Artikel 9 van die Hoofwet word hierby gewysig—

(a) deur na paragraaf (c) van subartikel (1) die volgende paragraaf in te voeg:

„(cA) 'n kontrak deur so iemand aangegaan vir die vandiehandsetting van enige mineraal (met inbegrip van aardolie) deur hom gewin in die loop van mynbouwerksaamhede wat kragtens 'n mynhuur ingevolge die Wet op Mynregte, 1967 (Wet No. 20 van 1967), toegeken, deur hom voortgesit is, ongeag waar bedoelde kontrak aangegaan is of bedoelde mynbouwerksaamhede voortgesit is;" en

Wysiging van artikel 9 van Wet 58 van 1962, soos gewysig deur artikel 7 van Wet 90 van 1962, artikel 6 van Wet 72 van 1963 en artikel 7 van Wet 90 van 1964.

(b) deur na paragraaf (f) van genoemde subartikel die volgende paragraaf in te voeg:

„(fA) dienste deur so iemand aan 'n ander persoon bewys, of werk of arbeid deur so iemand vir 'n ander persoon verrig, op, onder of bo die vastelandsplat bedoel in artikel 7 van die Wet op Territoriale Waters, 1963 (Wet No. 87 van 1963), in die loop van werksaamhede wat kragtens 'n prospekter- of mynhuur ingevolge die Wet op Mynregte, 1967 (Wet No. 20 van 1967), toegeken, of kragtens 'n onderhuur ingevolge so 'n huur toegeken, deur daardie ander persoon voortgesit word, ongeag waar betaling vir sodanige dienste of werk of arbeid geskied of moet geskied;"

(2) Die wysigings deur subartikel (1) aangebring, is van toepassing ten opsigte van aanslae vir jare van aanslag wat eindig op of na die eerste dag van Januarie 1967.

10. Artikel 10 van die Hoofwet word hierby gewysig deur subparagraaf (ii) van paragraaf (w) van subartikel (1) deur die volgende subparagraaf te vervang:

„(ii) dat sodanige lening of deposito gemaak is vir die doeleindes van 'n besigheid deur bedoelde persoon of maatskappy buite die Republiek gedryf of dat sodanige lening of deposito deur bedoelde persoon gemaak is voordat hy vir die eerste maal gewoonlik in die Republiek woonagtig geword het, uit fondse wat volgens oortuiging van die Sekretaris deur bedoelde persoon geheel en al uit bronne buite die Republiek verkry is; en"

Wysiging van artikel 10 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 90 van 1962, artikel 7 van Wet 72 van 1963, artikel 8 van Wet 90 van 1964, artikel 10 van Wet 88 van 1965 en artikel 11 van Wet 55 van 1966.

11. Artikel 11 van die Hoofwet word hierby gewysig—

(a) deur paragraaf (r) deur die volgende paragraaf te vervang:

„(r) ondanks die bepalings van artikel 23, soveel van die som van—

(i) enige skenkings deur 'n maatskappy gedurende die jaar van aanslag gemaak vir doeleindes van tegnologiese opleiding, soos omskryf in die Wet op Bevordering van Tegnologiese Opleiding, 1960 (Wet No. 69 van 1960), aan 'n universiteit (soos aldus omskryf), mits 'n bedrag minstens gelyk aan die totale waarde van bedoelde skenkings gedurende die betrokke jaar van aanslag inbetaal is in die spesiale rekening ingestel ingevolge daardie Wet; en

(ii) enige skenkings deur die maatskappy gedurende die jaar van aanslag gemaak aan die fonds wat kragtens die Wet op Nasionale Studielenings en -beurse, 1964 (Wet No. 89 van 1964), gestig is om studielenings of -beurse of sowel studielenings as studiebeurse toe te ken aan studente wat finansiële hulp nodig het om hulle in staat te stel om hul studies aan universiteite, verklaarde instellings of beroepskole in die Republiek te doen."

Wysiging van artikel 11 van Wet 58 van 1962, soos gewysig deur artikel 9 van Wet 90 van 1962, artikel 8 van Wet 72 van 1963, artikel 9 van Wet 90 van 1964, artikel 11 van Wet 88 van 1965 en artikel 12 van Wet 55 van 1966.

as does not exceed two per cent of the taxable income of such company as calculated before allowing any deduction under this paragraph;”;
and

(b) by the deletion of paragraph (r)*bis*.

Amendment of section 11*bis* of Act 58 of 1962, as inserted by section 10 of Act 90 of 1962 and amended by section 9 of Act 72 of 1963 and section 13 of Act 55 of 1966.

12. Section 11*bis* of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) The exporters’ allowance shall be an amount equal to thirty-seven and a half per cent of the market development expenditure (determined as provided in subsection (4)) incurred by the taxpayer during the year of assessment or, where in relation to the year of assessment the taxpayer has a current export turnover and a basic export turnover and such current export turnover exceeds such basic export turnover by more than ten per cent of such basic export turnover, an amount equal to—

(a) fifty per cent of such market development expenditure if such current export turnover exceeds such basic export turnover by more than ten per cent but not more than twenty-five per cent of that basic export turnover; or

(b) sixty-two and a half per cent of such market development expenditure if such current export turnover exceeds such basic export turnover by more than twenty-five per cent of that basic export turnover:

Provided that for the purposes of this subsection the current export turnover of an associated company in relation to any year of assessment shall be deemed to be the sum of the current export turnovers in relation to that year of all the associated companies of which that company is one, and the basic export turnover of that company in relation to that year shall be deemed to be the sum of the basic export turnovers of all the said associated companies in relation to that year.”.

Amendment of section 12A of Act 58 of 1962, as inserted by section 16 of Act 55 of 1966.

13. (1) Section 12A of the principal Act is hereby amended by the substitution for the proviso to subsection (3) of the following proviso:

“Provided that if such equipment does not qualify for the allowance solely by reason of the fact that the hotel in question was not registered as aforesaid during the relevant year of assessment, the allowance may be granted for the first succeeding year of assessment during which such hotel is so registered, provided such hotel becomes so registered within the period ending on the thirty-first day of December, 1967, or the period ending twelve months after the date of the bringing into use of such equipment, whichever period ends later.”.

(2) The amendment effected by subsection (1) shall be deemed to have first taken effect in respect of assessments for the year of assessment ended on the twenty-eighth day of February, 1967.

Amendment of section 13*bis* of Act 58 of 1962, as inserted by section 15 of Act 88 of 1965 and amended by section 18 of Act 55 of 1966.

14. (1) Section 13*bis* of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) The allowance under subsection (2) in respect of the cost (as reduced in terms of that subsection) of any building (or portion thereof) or of any improvements (or a portion thereof) shall be such percentage of such cost as may be fixed by the State President by regulation under subsection (4) for the grade of hotel which is, in terms of a determination of the board referred to in subsection (2), applicable in respect of the hotel in question on the last day of the year of assessment: Provided that where such hotel is graded by the said board for the first time during any year of assessment (hereinafter referred to as the subsequent year) subsequent to any year of assessment (hereinafter referred to as the earlier year) during which such building (or the relevant portion thereof) or such improvements (or the relevant portion thereof) was or were used in carrying on the trade of hotelkeeper, and the taxpayer is entitled to the said allowance in respect of the subsequent year, the allowance for the subsequent year (as determined in accordance with the said regulation)

as wat nie twee persent van die belasbare inkomste van dié maatskappy, soos bereken voordat enige aftrekking ingevolge hierdie paragraaf toegelaat word, te bowe gaan nie;” en

(b) deur paragraaf (r) *bis* te skrap.

12. Artikel 11*bis* van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

Wysiging van artikel 11*bis* van Wet 58 van 1962, soos ingevoeg deur artikel 10 van Wet 90 van 1962 en gewysig deur artikel 9 van Wet 72 van 1963 en artikel 13 van Wet 55 van 1966.

„(3) Die uitvoerderstoelae is ’n bedrag gelyk aan sewe-en-dertig en ’n half persent van die markontwikkelingskoste (soos volgens voorskrif van sub-artikel (4) vasgestel) deur die belastingpligtige gedurende die jaar van aanslag aangegaan of, waar die belastingpligtige met betrekking tot die jaar van aanslag ’n lopende uitvoeromset en ’n basiese uitvoeromset het en dié lopende uitvoeromset dié basiese uitvoeromset met meer as tien persent van dié basiese uitvoeromset te bowe gaan, ’n bedrag gelyk aan—

(a) vyftig persent van bedoelde markontwikkelingskoste indien dié lopende uitvoeromset dié basiese uitvoeromset met meer as tien persent maar nie meer as vyf-en-twintig persent van dié basiese uitvoeromset te bowe gaan; of

(b) twee-en-sestig en ’n half persent van bedoelde markontwikkelingskoste indien dié lopende uitvoeromset dié basiese uitvoeromset met meer as vyf-en-twintig persent van dié basiese uitvoeromset te bowe gaan:

Met dien verstande dat by die toepassing van hierdie subartikel die lopende uitvoeromset van ’n verwante maatskappy met betrekking tot ’n jaar van aanslag geag word die som te wees van die lopende uitvoeromsette met betrekking tot daardie jaar van al die verwante maatskappye waarvan daardie maatskappy een is, en die basiese uitvoeromset van daardie maatskappy met betrekking tot daardie jaar geag word die som te wees van die basiese uitvoeromsette van al die bedoelde verwante maatskappye met betrekking tot daardie jaar.”

13. (1) Artikel 12A van die Hoofwet word hierby gewysig deur die voorbehoudsbepaling by subartikel (3) deur die volgende voorbehoudsbepaling te vervang:

Wysiging van artikel 12A van Wet 58 van 1962, soos ingevoeg deur artikel 16 van Wet 55 van 1966.

„Met dien verstande dat indien bedoelde toerusting nie vir die vermindering in aanmerking kom nie slegs uit hoofde van die feit dat die betrokke hotel nie gedurende die die betrokke jaar van aanslag soos voormeld geregistreer was nie, die vermindering toegelaat kan word vir die eerste daaropvolgende jaar van aanslag waartydens die hotel aldus geregistreer word, mits bedoelde hotel aldus geregistreer word binne die tydperk eindigende op die een-en-dertigste dag van Desember 1967 of die tydperk eindigende twaalf maande na die datum van die ingebruikneming van bedoelde toerusting, watter tydperk ook al laaste eindig.”

(2) Die wysiging deur subartikel (1) aangebring, word geag vir die eerste maal in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat geëindig het op die agt-en-twintigste dag van Februarie 1967.

14. (1) Artikel 13*bis* van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

Wysiging van artikel 13*bis* van Wet 58 van 1962, soos ingevoeg deur artikel 15 van Wet 88 van 1965 en gewysig deur artikel 18 van Wet 55 van 1966.

„(3) Die vermindering ingevolge subartikel (2) ten opsigte van die koste (soos volgens voorskrif van daardie subartikel verminder) van ’n gebou (of ’n gedeelte daarvan) of van verbeterings (of ’n gedeelte daarvan) is die persentasie van daardie koste wat deur die Staatspresident by regulasie ingevolge subartikel (4) bepaal is vir die graad van hotel wat, ingevolge ’n vastelling van die in subartikel (2) bedoelde raad, ten opsigte van die betrokke hotel op die laaste dag van die jaar van aanslag van toepassing is: Met dien verstande dat waar bedoelde hotel deur genoemde raad vir die eerste maal gegradeer is gedurende ’n jaar van aanslag (hieronder die later jaar genoem) wat op ’n jaar van aanslag (hieronder die vroeër jaar genoem) volg waarin bedoelde gebou (of die betrokke gedeelte daarvan) of bedoelde verbeterings (of die betrokke gedeelte daarvan) by die beoefening van die bedryf van hotelhouer gebruik is, en die belastingpligtige op bedoelde vermindering ten opsigte van die later jaar geregtig is, die vermindering vir die later jaar (soos volgens bedoelde regulasie vasgestel) word—

- (a) such building (or the relevant portion thereof) or such improvements (or the relevant portion thereof), as the case may be, is or are completed not later than the thirty-first day of December, 1969; and
- (b) where such hotel was not during the earlier year registered under the Hotels Act, 1965, it became so registered during the period ending on the thirty-first day of December, 1969, or the period of twelve months reckoned from the date of completion of such building (or the relevant portion thereof) or of such improvements (or the relevant portion thereof), as the case may be, whatever period ends later,

be increased by an amount equal to the allowance to which the taxpayer would have been entitled under the said regulation in respect of the said cost if such regulation had at all relevant times been in force and the grading of such hotel by the said board which was applicable on the last day of the subsequent year had also applied on the last day of the earlier year.”

(2) The amendment effected by subsection (1) shall apply in respect of assessments for years of assessment ending on or after the first day of January, 1964.

Substitution of
section 18 of
Act 58 of 1962.

15. The following section is hereby substituted for section 18 of the principal Act:

“Deduction in respect of fees paid to dentists, medical practitioners, nursing homes or hospitals. 18. Notwithstanding the provisions of section 23 (a), (b) and (g) there shall be allowed to be deducted from the income of any taxpayer an allowance not exceeding in the aggregate the sum of two hundred rand, or if a child is born to the taxpayer during the year of assessment, three hundred rand, in respect of—

- (a) any sum contributed by him during the year of assessment by way of current contributions due by him, as a member, to any fund recognized by the Secretary as a benefit fund established for the sole purpose of defraying in whole or in part any nursing home, hospital, medical and dental expenditure which may be incurred by its members; and
- (b) any fees which the Secretary 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 stepchildren referred to in section 6 (1) (c).”

Amendment of
section 36 of
Act 58 of 1962,
as amended by
section 12 of
Act 72 of 1963,
section 15 of
Act 90 of 1964,
section 20 of
Act 88 of 1965
and section 23 of
Act 55 of 1966.

16. Section 36 of the principal Act is hereby amended by the substitution in subsection (11) for the definition of “capital expenditure” of the following definition:

“‘capital expenditure’ means—

- (a) expenditure on shaft sinking and mine equipment and, in the case of a natural oil mine, the cost of laying pipelines from the mining block to the marine terminal or the local refinery, as the case may be, including any single renewal or replacement of such equipment or pipelines which together with the accessories thereto exceeds in cost forty thousand rand; and
- (b) expenditure on development, general administration and management (including any interest and other charges payable after the thirty-first day of December, 1950, on loans utilized for mining purposes) prior to the commencement of production or during any period of non-production; and
- (c) in the case of any post-1966 gold mine, any new gold mine, any new deep level gold mine, any

- (a) bedoelde gebou (of die betrokke gedeelte daarvan) of bedoelde verbeterings (of die betrokke gedeelte daarvan), na gelang van die geval, nie later nie as die een-en-dertigste dag van Desember 1969 voltooi word; en
 - (b) waar bedoelde hotel nie gedurende die vroeër jaar ingevolge die Wet op Hotelle, 1965, geregistreer is nie, hy aldus geregistreer geword het gedurende die tydperk eindigende op die een-en-dertigste dag van Desember 1969 of die tydperk van twaalf maande gereken vanaf die datum van voltooiing van bedoelde gebou (of die betrokke gedeelte daarvan) of van bedoelde verbeterings (of die betrokke gedeelte daarvan), na gelang van die geval, watter tydperk ook al laaste eindig, met 'n bedrag gelyk aan die vermindering waarop die belastingpligtige ingevolge bedoelde regulasie ten opsigte van bedoelde koste geregtig sou gewees het indien bedoelde regulasie te alle ter sake dienende tye van krag gewees het en die gradering van bedoelde hotel deur bedoelde raad wat op die laaste dag van die later jaar van toepassing was, ook op die laaste dag van die vroeër jaar van toepassing gewees het."
- (2) Die wysiging aangebring deur subartikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag eindigende op of na die eerste dag van Januarie 1964.

15. Artikel 18 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 18 van Wet 58 van 1962.

„Aftrekking ten opsigte van gelde aan tandartse, geneeshere, verpleeginrigtings of hospitale betaal.

18. Ondanks die bepalings van artikel 23 (a), (b) en (g), word 'n vermindering wat in die geheel hoogstens tweehonderd rand, of indien 'n kind gedurende die jaar van aanslag aan die belastingpligtige gebore word, driehonderd rand, bedra as 'n aftrekking van die inkomste van 'n belastingpligtige toegelaat ten opsigte van—

- (a) 'n som wat hy gedurende die jaar van aanslag by wyse van lopende bydraes deur hom as lid verskuldig, betaal het aan 'n fonds deur die Sekretaris erken as 'n bystandsfonds ingestel uitsluitlik met die oogmerk om onkoste in verband met verpleeginrigtingsdienste, hospitaaldienste en geneeskundige en tandheelkundige onkoste deur sy lede aangegaan, geheel en al of gedeeltelik te bestry; en
 - (b) gelde wat volgens die Sekretaris se oortuiging gedurende die jaar van aanslag deur die belastingpligtige betaal is aan 'n verpleeginrigting in verband met 'n bevalling van sy eggenote, of—
 - (i) aan 'n tandarts of geneesheer vir tandheelkundige en mediese dienste gelewer aan, of
 - (ii) aan 'n behoorlik geregistreerde verpleeginrigting of hospitaal ten opsigte van siekte van,
- die belastingpligtige of sy vrou of sy kinders of stiefkinders in artikel 6 (1) (c) bedoel."

16. Artikel 36 van die Hoofwet word hierby gewysig deur in subartikel (11) die omskrywing van „kapitaal-uitgawe" deur die volgende omskrywing te vervang:

Wysiging van artikel 36 van Wet 58 van 1962, soos gewysig deur artikel 12 van Wet 72 van 1963, artikel 15 van Wet 90 van 1964, artikel 20 van Wet 88 van 1965 en artikel 23 van Wet 55 van 1966.

„kapitaaluitgawe"—

- (a) uitgawe aan die boor van skagte en myntoerusting en, in die geval van 'n aardoliemyn, die koste verbonde aan die lê van pypleidings van die myngebied na die see-eindpunt of die plaaslike raffinadery, na gelang van die geval, met inbegrip van enige enkele vernuwing of vervanging van sodanige toerusting of pypleidings wat tesame met bybehore meer as veertigduisend rand kos; en
- (b) uitgawe aan ontwikkeling, algemene bestuur en beheer (met inbegrip van rente en ander koste betaalbaar na die een-en-dertigste dag van Desember 1950 op lenings wat vir mynboudoel-eindes gebruik word) voor die aanvang van produksie of gedurende 'n tydperk waarin daar nie geproduseer word nie; en
- (c) in die geval van 'n na-1966-goudmyn, 'n nuwe goud-

mine, an amount calculated as nearly as may be in the manner prescribed for the calculation of the capital allowance provided for in section 26 (2) of the Mining Rights Act, 1967 (Act No. 20 of 1967), at the rate of eight per cent per annum in the case of any post-1966 gold mine or six per cent per annum in the case of any new gold mine or any natural oil mine or five per cent per annum in the case of any new deep level gold mine or any other deep level gold mine on the amount of the unredeemed balance of the aggregate of—

- (i) the expenditure referred to in paragraphs (a) and (b), excluding any interest and other charges on loans referred to in paragraph (b), if the mine is a post-1966 gold mine, a new gold mine, a new deep level gold mine or a natural oil mine, or the balance of capital expenditure unredeemed in terms of subsection (1) at the commencement of the year of assessment during which the mine is recognized as any other deep level gold mine, and the expenditure referred to in paragraph (a), if the mine is any other deep level gold mine;
- (ii) the amount (if any) allowed to rank as capital expenditure in terms of section 37;
- (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 under this Act or the Income Tax Act, 1941, immediately preceding the year of assessment under charge,

if the mine is a post-1966 gold mine, a new gold mine, a new deep level gold mine or a natural oil mine, for the period from the end of the month in which the expenditure is actually incurred or is in terms of proviso (dd) to this paragraph deemed to be incurred, up to the end of the year of assessment immediately preceding the first year of assessment in respect of which the determination of the taxable income derived from the working of such mine does not result in an assessed loss, and, if the mine is any other deep level gold mine, for a period of ten years from the commencement of the year of assessment during which the mine is recognized as any other deep level gold mine: Provided that—

- (aa) the amount under this paragraph shall not be calculated for any period during which mining operations are not carried on in accordance with the terms of the relevant lease;
- (bb) notwithstanding anything to the contrary in any law contained, the amount under this paragraph shall not be taken into account for the purpose of calculating the capital allowance provided for in section 26 (2) of the Mining Rights Act, 1967, or for the purpose of determining the profits of which a share is payable to the State in terms of any mining lease;
- (cc) the provisions of section 26 (3) and (4) of the Mining Rights Act, 1967, shall, in so far as they can be applied, apply *mutatis mutandis* for the purpose of determining the unredeemed balance of the aggregate of the amounts referred to in subparagraphs (i) to (iv), inclusive, of this paragraph;
- (dd) for the purposes of subsections (3) and (3)bis of this section any amount calculated under this paragraph in respect of any year of assessment shall be deemed to be capital expenditure incurred on the last day of such

na as moontlik op die wyse voorgeskryf vir die berekening van die kapitaaltoelae waarvoor in artikel 26 (2) van die Wet op Mynregte, 1967 (Wet No. 20 van 1967), voorsiening gemaak word, teen die koers van agt persent per jaar in die geval van 'n na-1966-goudmyn of ses persent per jaar in die geval van 'n nuwe goudmyn of 'n aardoliemyn of vyf persent per jaar in die geval van 'n nuwe diep-goudmyn of 'n ander diep-goudmyn op die bedrag van die ongedelgde balans van die totaal van—

- (i) die uitgawe in paragrafe (a) en (b) bedoel, behalwe rente en ander koste op lenings in paragraaf (b) bedoel, indien die myn 'n na-1966-goudmyn, 'n nuwe goudmyn, 'n diep-goudmyn of 'n aardoliemyn is, of die ongedelgde balans van kapitaaluitgawe ingevolge subartikel (1) by die aanvang van die jaar van aanslag waartydens die myn as 'n ander diep-goudmyn erken word, en die in paragraaf (a) bedoelde uitgawe, indien die myn 'n ander diep-goudmyn is;
- (ii) die bedrag, as daar is, wat ingevolge artikel 37 toegelaat word om as kapitaaluitgawe in aanmerking te kom;
- (iii) uitgawe gedurende enige tydperk van produksie aangegaan aan ontwikkeling op 'n rif waarop daar op die datum van sodanige ontwikkeling nog nie met afbouing begin is nie; en
- (iv) die bedrag bereken ingevolge hierdie paragraaf tot aan die einde van die jaar van aanslag ingevolge hierdie Wet of die Inkomste-belastingwet, 1941, wat die onderhawige jaar van aanslag onmiddellik voorafgaan,

indien die myn 'n na-1966-goudmyn, 'n nuwe goudmyn, 'n nuwe diep-goudmyn of 'n aardoliemyn is, vir die tydperk vanaf die einde van die maand waarin die uitgawe werklik aangegaan word of kragtens voorbehoudsbepaling (dd) by hierdie paragraaf geag word aangegaan te wees, tot die einde van die jaar van aanslag wat die eerste jaar van aanslag onmiddellik voorafgaan ten opsigte waarvan die vasstelling van die belasbare inkomste verkry uit die eksploitering van so 'n myn nie op 'n vasgestelde verlies uitloop nie, en, indien die myn 'n ander diep-goudmyn is, vir 'n tydperk van tien jaar vanaf die begin van die jaar van aanslag waartydens die myn as 'n ander diep-goudmyn erken word: Met dien verstande dat—

- (aa) die bedrag ingevolge hierdie paragraaf nie bereken word nie vir enige tydperk waar tydens mynbou nie ooreenkomstig die bepaling van die toepaslike huur voortgesit word nie;
- (bb) ondanks andersluidende wetsbepalings, die bedrag ingevolge hierdie paragraaf nie by die berekening van die kapitaaltoelae waarvoor in artikel 26 (2) van die Wet op Mynregte, 1967, of by die vasstelling van die winste waarvan 'n deel ooreenkomstig 'n mynhuur aan die Staat betaalbaar is, in aanmerking geneem word nie;
- (cc) die bepaling van artikel 26 (3) en (4) van die Wet op Mynregte, 1967, vir sover hulle toegepas kan word, *mutatis mutandis* van toepassing is by die vasstelling van die ongedelgde balans van die totaal van die in subparagrafe (i) tot en met (iv) van hierdie paragraaf bedoelde bedrae;
- (dd) by die toepassing van subartikels (3) en (3)bis van hierdie artikel 'n bedrag ingevolge hierdie paragraaf ten opsigte van 'n jaar van aanslag bereken, geag word kapitaaluitgawe te wees wat op die laaste dag van sodanige jaar van aanslag aangegaan is;

(ee) the amount under this paragraph in respect of any new gold mine shall not be calculated in respect of any period occurring before the twentieth day of March, 1963;”.

Amendment of section 42 of Act 58 of 1962, as amended by section 21 of Act 88 of 1965.

17. Section 42 of the principal Act is hereby amended by the addition to subsection (2) of the following paragraph:

“(e) so much of the amount of any dividend declared by any company as is proved to the satisfaction of the Secretary to have been distributed—

- (i) out of taxable income derived by such company from mining for natural oil under any lease granted under the Mining Rights Act, 1967 (Act No. 20 of 1967); or
- (ii) out of dividends received by such company from any other company all the issued shares of which are held for its own benefit by the firstmentioned company, to the extent that such dividends are proved to the satisfaction of the Secretary to have been distributed by such other company out of taxable income derived by such other company from mining for natural oil under any such lease.”.

Substitution of section 45 of Act 58 of 1962, as substituted by section 24 of Act 55 of 1966.

18. The following section is hereby substituted, with effect from the twenty-second day of March, 1967, for section 45 of the principal Act:

“Rate of tax. 45. The rate of tax shall be—

(a) seven and one-half per cent of the amount of—

- (i) any dividend referred to in section 42 (1) (a) which was declared before the seventeenth day of August, 1966; or
- (ii) any interim dividend referred to in section 42 (1) (b) the payment of which was approved before the seventeenth day of August, 1966;

(b) ten per cent of the amount of—

- (i) any dividend referred to in section 42 (1) (a) which was declared on or after the seventeenth day of August, 1966, but before the twenty-second day of March, 1967; or
- (ii) any interim dividend referred to in section 42 (1) (b) the payment of which was approved on or after the seventeenth day of August, 1966, but before the twenty-second day of March, 1967; and

(c) fifteen per cent of the amount of—

- (i) any dividend referred to in section 42 (1) (a) which has been declared on or after the twenty-second day of March, 1967; or
- (ii) any interim dividend referred to in section 42 (1) (b) the payment of which has been approved on or after the twenty-second day of March, 1967.”.

Amendment of section 50 of Act 58 of 1962, as amended by section 23 of Act 90 of 1962.

19. Section 50 of the principal Act is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(d) any company which satisfies the Secretary that shares representing not less than fifty per cent of its equity share capital were throughout the specified period held by one or more persons (other than companies) not ordinarily resident nor carrying on business in the Republic, or by one or more companies registered outside the Republic and deriving the greater portion of their profits for the year of assessment in question from sources not within or deemed to be within the Republic or by one or more such persons (other than companies) and one or more such companies: Provided that where any of the said shares were held by any private company (being a company deriving the greater portion of its profits for the year of assessment in question from sources within or deemed to be within the Republic) and the Secretary is satisfied that more than fifty per cent of the equity share capital of such private company was throughout the specified period held by one or more persons (other than companies)

(ee) die bedrag ingevolge hierdie paragraaf ten opsigte van 'n nuwe goudmyn nie ten opsigte van 'n tydperk wat vóór die twintigste dag van Maart 1963 val, bereken word nie;”.

17. Artikel 42 van die Hoofwet word hierby gewysig deur die volgende paragraaf by subartikel (2) te voeg:

Wysiging van artikel 42 van Wet 58 van 1962, soos gewysig deur artikel 21 van Wet 88 van 1965.

„(e) soveel van die bedrag van 'n dividend deur 'n maatskappy verklaar as wat tot bevrediging van die Sekretaris bewys word uitgekeer te gewees het—

(i) uit belasbare inkomste wat deur daardie maatskappy verkry is uit die myn van aardolie kragtens 'n huur ingevolge die Wet op Mynregte, 1967 (Wet No. 20 van 1967), toegeken; of

(ii) uit dividende wat deur bedoelde maatskappy van 'n ander maatskappy waarvan al die uitgereikte aandele deur eersbedoelde maatskappy vir sy eie voordeel besit word, ontvang is, vir sover bedoelde dividende tot bevrediging van die Sekretaris bewys word deur daardie ander maatskappy uitgekeer te gewees het uit belasbare inkomste wat deur bedoelde ander maatskappy uit die myn van aardolie kragtens 'n bedoelde huur verkry is.”.

18. Artikel 45 van die Hoofwet word hierby met ingang van die twee-en-twintigste dag van Maart 1967 deur die volgende artikel vervang:

Vervanging van artikel 45 van Wet 58 van 1962, soos vervang deur artikel 24 van Wet 55 van 1966.

„Skaal van belasting. 45. Die belastingskaal is—

(a) sewe en 'n half persent van die bedrag van—
(i) 'n in artikel 42 (1) (a) bedoelde dividend wat voor die sewentiende dag van Augustus 1966 verklaar is; of

(ii) 'n in subartikel 42 (1) (b) bedoelde tussentydse dividend waarvan die betaling voor die sewentiende dag van Augustus 1966 goedgekeur is;

(b) tien persent van die bedrag van—

(i) 'n in subartikel 42 (1) (a) bedoelde dividend wat op of na die sewentiende dag van Augustus 1966 maar voor die twee-en-twintigste dag van Maart 1967 verklaar is; of

(ii) 'n in subartikel 42 (1) (b) bedoelde tussentydse dividend waarvan die betaling op of na die sewentiende dag van Augustus 1966 maar voor die twee-en-twintigste dag van Maart 1967 goedgekeur is; en

(c) vyftien persent van die bedrag van—

(i) 'n in subartikel 42 (1) (a) bedoelde dividend wat op of na die twee-en-twintigste dag van Maart 1967 verklaar is; of

(ii) 'n in subartikel 42 (1) (b) bedoelde tussentydse dividend waarvan die betaling op of na die twee-en-twintigste dag van Maart 1967 goedgekeur is.”.

19. Artikel 50 van die Hoofwet word hierby gewysig deur paragraaf (d) deur die volgende paragraaf te vervang:

Wysiging van artikel 50 van Wet 58 van 1962, soos gewysig deur artikel 23 van Wet 90 van 1962.

„(d) 'n maatskappy wat die Sekretaris daarvan oortuig dat aandele wat minstens vyftig persent van sy kapitaal aan gewone aandele verteenwoordig, gedurende die hele bepaalde tydperk besit was deur een of meer persone (behalwe maatskappye) wat nie gewoonlik in die Republiek woonagtig is of daarin besigheid dryf nie, of deur een of meer maatskappye wat buite die Republiek geregistreer is en die grootste gedeelte van hul winste vir die onderhawige jaar van aanslag verkry uit bronne wat nie in die Republiek is of geag word te wees nie, of deur een of meer sodanige persone (behalwe maatskappye) en een of meer sodanige maatskappye: Met dien verstande dat waar enige van bedoelde aandele besit is deur 'n private maatskappy (synde 'n maatskappy wat die grootste gedeelte van sy winste vir die onderhawige jaar van aanslag verkry uit bronne wat in die Republiek is of geag word te wees) en die Sekretaris oortuig is dat meer as vyftig persent van daardie private maatskappy se kapitaal aan gewone

not ordinarily resident nor carrying on business in the Republic, whether directly or indirectly, through one or more private companies controlled by such persons, for the ultimate benefit of such persons, each of the said persons shall, for the purposes of this paragraph, be deemed to have held such portion of the said shares as is proved to the satisfaction of the Secretary to be represented by such person's direct or indirect interest in the said equity share capital: Provided further that for the purpose of determining the portion of its profits which has been derived by any company from sources within or deemed to be within the Republic for any year of assessment there shall be included in the profits derived by such company from sources within or deemed to be within the Republic as well as in the profits derived by it from all sources during such year of assessment the amount, if any, by which the dividends received by or accrued to such company during such year of assessment from any company registered in the Republic are less than the dividends which would have been received by or would have accrued to such firstmentioned company from such company registered in the Republic if the latter had distributed by way of dividends during such year of assessment an amount equal to not less than thirty per cent of its total net profits for the said year of assessment;".

Addition of
Part VI to
Chapter II of
Act 58 of 196 .

20. (1) The following part is hereby added to Chapter II of the principal Act:

"PART VI.

Non-residents Tax on Interest.

Levy of
non-
residents
tax on
interest.

64A. Where any amount of interest accrues on or after the first day of April, 1967, to or in favour of—

- (a) any person, other than a company, not ordinarily resident in the Republic; or
- (b) the deceased estate of any person who at the date of his death was not ordinarily resident in the Republic; or
- (c) a company not registered in the Republic, and the debtor in respect of such amount is ordinarily resident or carries on business in the Republic, there shall be paid for the benefit of the Consolidated Revenue Fund a tax (in this Act referred to as non-residents tax on interest) equal to ten per cent of such amount.

Application
of provisions.

64B. For the purposes of this Part—

- (a) where interest is payable or is credited to any person having an address outside the Republic such interest shall until the contrary is proved be deemed to have accrued to a person, estate or company, as the case may be, referred to in section 64A;
- (b) where the debtor in respect of any amount of interest referred to in section 64A is the deceased estate of any person, such estate shall be deemed to be ordinarily resident or to be carrying on business in the Republic if such person at the date of his death was ordinarily resident or was carrying on business in the Republic;
- (c) where the debtor in respect of any amount of interest referred to in section 64A is a company, such company shall be deemed to be ordinarily resident in the Republic if it is registered, managed or controlled in the Republic;
- (d) any amount accruing to any shareholder in a building society out of the profits of such society shall be deemed to be interest.

Exemptions. 64C. The non-residents tax on interest shall not be payable in respect of—

nie gewoonlik in die Republiek woonagtig is of daarin besigheid dryf nie, hetsy regstreeks of onregstreeks, deur tussenkoms van een of meer private maatskappye wat deur daardie persone beheer is, vir die uiteindelijke voordeel van daardie persone, word elke bedoelde persoon, by die toepassing van hierdie paragraaf, geag so 'n gedeelte van eersbedoelde aandele te besit het as wat tot bevrediging van die Sekretaris bewys word deur bedoelde persoon se regstreekse of onregstreekse belang in bedoelde kapitaal aan gewone aandele voorgestel word: Met dien verstande voorts dat by die vaststelling van die gedeelte van sy winste wat 'n maatskappy vir enige jaar van aanslag verkry het uit bronne in die Republiek of geag in die Republiek te wees, daar by die winste deur sodanige maatskappy verkry uit bronne in die Republiek of geag in die Republiek te wees, sowel as by die winste deur hom uit alle bronne gedurende sodanige jaar van aanslag verkry, die bedrag (as daar is) ingereken word waarmee die dividende ontvang deur of toegeval aan sodanige maatskappy gedurende die betrokke jaar van aanslag van 'n maatskappy wat in die Republiek geregistreer is, minder is as die dividende wat deur eersbedoelde maatskappy ontvang sou gewees het of aan hom sou toegeval het van die in die Republiek geregistreerde maatskappy, indien laasgenoemde gedurende daardie jaar van aanslag 'n bedrag by wyse van dividende gelyk aan minstens dertig persent van sy totale netto winste vir bedoelde jaar van aanslag uitgekeer het;".

20. (1) Die volgende Deel word hierby by Hoofstuk II van die Hoofwet gevog:

Byvoeging van
Deel VI by
Hoofstuk II van
Wet 58 van 1962.

„DEEL VI.
Rentebelasting op Buitelanders.

Heffing van rentebelasting op buitelanders. **64A.** Waar enige bedrag aan rente op of na die eerste dag van April 1967 aan of ten gunste van—
(a) 'n persoon (behalwe 'n maatskappy) wat nie gewoonlik in die Republiek woonagtig is nie; of
(b) die bestorwe boedel van 'n persoon wat op die datum van sy dood nie gewoonlik in die Republiek woonagtig was nie; of
(c) 'n maatskappy wat nie in die Republiek geregistreer is nie,
toeval, en die skuldenaar ten opsigte van bedoelde bedrag gewoonlik in die Republiek woonagtig is of daarin besigheid dryf, word daar ten bate van die Gekonsolideerde Inkomstefonds 'n belasting (in hierdie Wet die rentebelasting op buitelanders genoem) betaal gelyk aan tien persent van bedoelde bedrag.

Toepassing van bepalinge. **64B.** By die toepassing van hierdie Deel—
(a) waar rente betaalbaar is of gekrediteer word aan 'n persoon wat 'n adres buite die Republiek het, word daardie rente, totdat die teendeel bewys word, geag, na gelang van die geval, aan 'n in artikel 64A bedoelde persoon, boedel of maatskappy toe te geval het;
(b) waar die skuldenaar ten opsigte van 'n in artikel 64A bedoelde bedrag aan rente die bestorwe boedel van 'n persoon is, word daardie boedel geag gewoonlik in die Republiek woonagtig te wees of daarin besigheid te dryf indien bedoelde persoon op die datum van sy dood gewoonlik in die Republiek woonagtig was of daarin besigheid gedryf het;
(c) waar die skuldenaar ten opsigte van 'n in artikel 64A bedoelde bedrag aan rente 'n maatskappy is, word daardie maatskappy geag gewoonlik in die Republiek woonagtig te wees indien hy in die Republiek geregistreer is of bestuur of beheer word;
(d) word 'n bedrag wat aan 'n aandeelhouer in 'n bouvereniging uit die winste van die bouvereniging toeval, geag rente te wees.

Vrystellings. **64C.** Die rentebelasting op buitelanders is nie betaalbaar nie ten opsigte van—

- (a) any interest accruing from the Government (including the Railway Administration and any provincial administration), any local authority, the Electricity Supply Commission or the South African Reserve Bank;
- (b) any interest on any amount borrowed by the debtor outside the Republic, if the Secretary is satisfied—
 - (i) that the amount so borrowed has not been and will not be used by the debtor for the purpose of producing gross income, that the payment of such interest and the repayment of the amount so borrowed have been or will be made outside the Republic out of funds which have been or will be derived by the debtor entirely outside the Republic and that the payment of such interest and the repayment of the amount so borrowed have not in effect been or are in effect not to be made by the debtor out of his resources in the Republic; or
 - (ii) that the amount so borrowed was borrowed by the debtor in the ordinary course of any trade carried on by him outside the Republic and was not specifically intended to be used by the debtor for the purpose of producing gross income;
- (c) any interest which is or is required to be paid in the Republic on money lent or advanced in the Republic by any person who has a permanent place of business in the Republic;
- (d) any interest accruing from a debtor to any person during any period of twelve months ending on the last day of February in any calendar year which, together with any other amounts of interest accruing from such debtor to such person during such period, amounts to twenty rand or less;
- (e) interest on any bill of exchange as defined in the Bills of Exchange Act, 1964 (Act No. 34 of 1964), or on any promissory note as defined in that Act, to the extent that such interest is payable in respect of the purchase price of goods imported into the Republic, if such bill or note is handled through a banking institution registered under the Banks Act, 1965 (Act No. 23 of 1965), or the South African Reserve Bank and such banking institution or Bank has certified on such bill or note that a bill of lading or other document covering the importation of such goods has been exhibited to it;
- (f) any amount credited in respect of any subscription share in any building society;
- (g) any interest accruing to any ecclesiastical, charitable or educational institution of a public character, whether or not supported wholly or partly by grants from public revenue;
- (h) interest accruing to any bank, if the Secretary is satisfied that such bank is not resident in the Republic and is entrusted by the government of a territory outside the Republic with the custody of the principal foreign exchange reserves of that territory, and the Minister of Finance decides to apply the provisions of this paragraph to that bank.

Person
liable for
non-
residents
tax on
interest.

64D. The person liable for the non-residents tax on interest shall be the person, deceased estate or company to whom or in whose favour the amount of interest referred to in section 64A accrues.

Deduction or
withholding
of non-
residents
tax on
interest.

64E. (a) Notwithstanding the provisions of section 64D any debtor in respect of any amount of interest referred to in section 64A or any person who receives payment of any such amount on behalf of or in trust for the person

- (a) rente wat van die Regering (met inbegrip van die Spoorwegadministrasie of 'n provinsiale administrasie), 'n plaaslike bestuur, die Elektrisiteitsvoorsieningskommissie of die Suid-Afrikaanse Reserwebank toeval;
- (b) rente op enige bedrag wat deur die skuldenaar buite die Republiek geleen is, indien die Sekretaris oortuig is—
 - (i) dat die aldus geleende bedrag nie deur die skuldenaar vir die voortbrenging van bruto inkomste gebruik is of gebruik sal word nie, dat die betaling van bedoelde rente en die terugbetaling van die aldus geleende bedrag buite die Republiek gemaak is of gemaak sal word uit fondse wat deur die skuldenaar geheel en al buite die Republiek verkry is of verkry sal word en dat die betaling van bedoelde rente en die terugbetaling van die aldus geleende bedrag nie in werklikheid deur die skuldenaar uit sy middele in die Republiek gedoen is of gedoen sal word nie; of
 - (ii) dat die aldus geleende bedrag deur die skuldenaar in die gewone loop van 'n bedryf deur hom buite die Republiek beoefen, geleen is en nie spesifiek bedoel is om deur die skuldenaar vir die voortbrenging van bruto inkomste gebruik te word nie;
- (c) rente wat in die Republiek betaal word of betaal moet word op geld wat in die Republiek geleen of voorgesket is deur enige persoon wat 'n permanente besigheidsplek in die Republiek het;
- (d) rente wat gedurende 'n tydperk van twaalf maande eindigende op die laaste dag van Februarie in enige kalenderjaar van 'n skuldenaar aan 'n persoon toeval en wat, tesame met enige ander bedrae aan rente wat gedurende sodanige tydperk van dié skuldenaar aan dié persoon toeval, twintig rand of minder bedra;
- (e) rente op 'n wissel soos in die Wisselwet, 1964 (Wet No. 34 van 1964) omskryf, of op 'n promesse soos in daardie Wet omskryf, vir sover daardie rente betaalbaar is ten opsigte van die koopprys van goedere in die Republiek ingevoer, indien bedoelde wissel of promesse deur 'n ingevolge die Bankwet, 1965 (Wet No. 23 van 1965), geregistreerde bankinstelling of die Suid-Afrikaanse Reserwebank gehanteer word en daardie bankinstelling of bank op bedoelde wissel of promesse gesertifiseer het dat 'n skeeps-vragbrief of ander dokument wat die invoer van bedoelde goedere dek, aan hom getoon is;
- (f) enige bedrag ten opsigte van 'n subskripsie-aandeel in 'n bouvereniging gekrediteer;
- (g) rente wat toeval aan 'n godsdienstige, liefdadigheids- of opvoedkundige inrigting van 'n openbare aard, hetsy dit geheel en al of ten dele deur toekennings uit staatsinkomste ondersteun word al dan nie;
- (h) rente wat aan 'n bank toeval, indien die Sekretaris oortuig is dat dié bank nie in die Republiek woonagtig is nie en deur die regering van 'n gebied buite die Republiek met die bewaring van die vernaamste buitelandse valuta-reserwes van daardie gebied belas is en die Minister van Finansies besluit om die bepalinge van hierdie paragraaf op daardie bank toe te pas.

Persoon onderhewig aan rentebelasting op buitelanders. **64D.** Die persoon wat aan die rentebelasting op buitelanders onderhewig is, is die persoon, bestorwe boedel of maatskappy aan of ten gunste van wie die boedel in artikel 64A bedoelde bedrag aan rente toeval.

Aftrekking of terughouding van rentebelasting op buitelanders. **64E. (a)** 'n Skuldenaar ten opsigte van 'n in artikel 64A bedoelde bedrag aan rente of enige persoon wat betaling van so 'n bedrag ten behoeve van of in trust vir die persoon aan wie daardie bedrag toeval, ontvang, moet, ondanks

of the person, estate or company liable for the non-residents tax on interest, pay to the Secretary the amount of the said tax payable in respect of the said amount of interest under section 64A: Provided that if the Secretary is satisfied that the tax payment required to be made in terms of this paragraph in respect of the said amount of interest has been or will be made by any person, the Secretary may direct that any other person who is in terms of this paragraph required to make a tax payment in respect of the said amount of interest, shall be relieved of the duty to make such tax payment.

- (b) Any person making a payment to the Secretary in terms of paragraph (a) shall, notwithstanding any agreement to the contrary, be entitled to deduct or withhold the amount of such payment from the amount of interest which he is liable to pay to the aforesaid other person, or to recover the amount so paid from such other person or to retain out of any money that may be in his possession or may come to him as the agent of such other person an amount equal to the amount of such payment.
- (c) A taxpayer on whose behalf a payment has been made to the Secretary in terms of paragraph (a) shall not be entitled to recover the amount of such payment from the person who under the provisions of paragraph (b) deducts, withholds or retains the amount of such payment and shall for the purposes of this Act be deemed to have received the amount so deducted, withheld or retained.
- (d) Every person who is required to make a payment to the Secretary in terms of paragraph (a) shall be personally liable for making such payment, and the amount so payable shall for the purposes of this section be deemed to be a tax due by such person and shall be recoverable from him in the manner prescribed in section 91.

When non-residents tax on interest is payable.

64F. (1) The non-residents tax on interest shall be payable within fourteen days after the date of accrual of the amount of interest referred to in section 64A or within such further period as the Secretary may approve.

(2) The person paying the tax shall at the time of payment submit to the Secretary a declaration in such form as the Secretary may prescribe."

(2) The amendments effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967: Provided that, notwithstanding the provisions of section 64F of the principal Act, any amount of tax which was, in terms of that section, payable within a period ending on or before the date of commencement of this Act, shall be payable within fourteen days after that date or within such further period as the Secretary may approve.

Amendment of section 89*bis* of Act 58 of 1962, as inserted by section 14 of Act 6 of 1963.

21. (1) Section 89*bis* of the principal Act is hereby amended by the substitution in subsection (1) for the words "and donations tax" of the words " , donations tax and non-residents tax on interest".

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

Amendment of section 89*ter* of Act 58 of 1962, as inserted by section 14 of Act 6 of 1963 and amended by section 22 of Act 90 of 1964.

22. (1) Section 89*ter* of the principal Act is hereby amended—

(a) by the substitution in subsection (1) for the words "and donations tax" of the words " , donations tax and non-residents tax on interest"; and

(b) by the substitution in subsection (2) for the words "and donations tax" of the words " , donations tax and non-residents tax on interest".

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

die persoon, boedel of maatskappy wat aan die rentebelasting op buitelanders onderhewig is, aan die Sekretaris die bedrag van bedoelde belasting betaal wat ten opsigte van bedoelde bedrag aan rente ingevolge artikel 64A betaalbaar is: Met dien verstande dat indien die Sekretaris oortuig is dat die belastingbetaling wat ingevolge hierdie paragraaf ten opsigte van genoemde bedrag aan rente gedoen moet word, deur enige persoon gedoen is of sal word, die Sekretaris kan gelas dat enige ander persoon wat ingevolge hierdie paragraaf 'n belastingbetaling ten opsigte van genoemde bedrag aan rente moet doen, van die verpligting om sodanige belastingbetaling te doen, onthef word.

- (b) 'n Persoon wat ingevolge paragraaf (a) 'n betaling aan die Sekretaris doen, is ondanks enige andersluidende ooreenkoms geregtig om van die bedrag aan rente wat hy aan bedoelde ander persoon verskuldig is, die bedrag van bedoelde betaling af te trek of terug te hou, of om die aldus betaalde bedrag op bedoelde ander persoon te verhaal, of om 'n bedrag gelyk aan die aldus betaalde bedrag te behou uit gelde wat in sy hoedanigheid van agent van bedoelde ander persoon in sy besit is of kom.
- (c) 'n Belastingpligtige ten behoeve van wie ingevolge paragraaf (a) 'n betaling aan die Sekretaris gedoen is, is nie geregtig om die bedrag van dié betaling op die persoon wat ingevolge die bepaling van paragraaf (b) die bedrag van daardie betaling aftrek, terughou of behou te verhaal nie, en word by die toepassing van hierdie Wet geag die aldus afgetrekte, teruggehoue of behoue bedrag te ontvang het.
- (d) Elke persoon wat ingevolge paragraaf (a) 'n betaling aan die Sekretaris moet doen, is persoonlik daarvoor aanspreeklik om bedoelde betaling te doen, en die aldus betaalbare bedrag word by die toepassing van hierdie artikel geag 'n belasting deur dié persoon verskuldig te wees en kan op die wyse in artikel 91 voorgeskryf op hom verhaal word.

Wanneer rentebelasting op buitelanders betaalbaar is.

64F. (1) Die rentebelasting op buitelanders is betaalbaar binne veertien dae na die datum van toevalling van die in artikel 64A bedoelde bedrag aan rente of binne die verdere tydperk wat die Sekretaris goedkeur.

(2) Die persoon wat die belasting betaal, moet ten tyde van betaling aan die Sekretaris 'n verklaring verstrek in die vorm deur die Sekretaris voorgeskryf."

(2) Die wysigings deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het: Met dien verstande dat, ondanks die bepaling van artikel 64F van die Hoofwet, enige bedrag aan belasting wat ingevolge bedoelde artikel binne 'n tydperk eindigende op of voor die datum van inwerkingtreding van hierdie Wet betaalbaar is, binne veertien dae vanaf bedoelde datum of binne so 'n verdere tydperk as wat die Sekretaris goedkeur, betaalbaar is.

21. (1) Artikel 89*bis* van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde „en belasting op geskenke" deur die woorde „, belasting op geskenke en rentebelasting op buitelanders" te vervang.

(2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het.

Wysiging van artikel 89*bis* van Wet 58 van 1962, soos ingevoeg deur artikel 14 van Wet 6 van 1963.

22. (1) Artikel 89*ter* van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die woorde „en belasting op geskenke" deur die woorde „, belasting op geskenke en rentebelasting op buitelanders" te vervang; en

(b) deur in subartikel (2) die woorde „en belasting op geskenke" deur die woorde „, belasting op geskenke en rentebelasting op buitelanders" te vervang.

(2) Die wysiging deur subartikel (1) aangebring, word geag

Wysiging van artikel 89*ter* van Wet 58 van 1962, soos ingevoeg deur artikel 14 van Wet 6 van 1963 en gewysig deur artikel 22 van Wet 90 van 1964.

Amendment of section 90 of Act 58 of 1962, as amended by section 15 of Act 6 of 1963.

23. (1) Section 90 of the principal Act is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

“90. Subject to the provisions of this Act, any tax (other than non-resident shareholders tax, undistributed profits tax, excess profits duty, donations tax and non-residents tax on interest) and any interest payable in terms of section 89, shall be payable—”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

Amendment of section 93bis of Act 58 of 1962, as inserted by section 17 of Act 6 of 1963.

24. (1) Section 93bis of the principal Act is hereby amended by the insertion after paragraph (a) of the following paragraph:

“(aA) has under the provisions of section 64E deducted or withheld from any amount of interest referred to in section 64A in respect of the non-residents tax on interest payable in respect of such amount of interest; or”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

Amendment of paragraph 13 of 1st Schedule to Act 58 of 1962.

25. Paragraph 13 of the First Schedule to the principal Act is hereby amended by the substitution for item (a) of subparagraph (1) of the following item:

“(a) that any farmer has in any year of assessment (other than a year of assessment in respect of which the normal tax chargeable in the case of such farmer is required to be determined under paragraph 19) sold livestock on account of drought or stock disease; and”.

Amendment of paragraph 15 of 1st Schedule to Act 58 of 1962, as amended by section 25 of Act 88 of 1965.

26. Paragraph 15 of the First Schedule to the principal Act is hereby amended by the substitution for subparagraph (3) of the following subparagraph:

“(3) For the purpose only of calculating the rates of normal tax payable in respect of any year of assessment by a farmer whose income for that year includes income derived from the disposal of plantations or forest produce, there shall, subject to the provisions of section 5 of this Act, be deducted from the taxable income of such farmer the amount by which the taxable income derived by him in that year from the disposal of plantations and forest produce exceeds the annual average taxable income derived by him from that source over the three years of assessment immediately preceding the said year of assessment: Provided that—

(i) the provisions of this subparagraph shall not apply unless the Secretary is satisfied that the disposal of plantations or forest produce forms part of the normal farming operations of the farmer concerned;

(ii) the Secretary's determination as to what portion of a farmer's taxable income is derived from the disposal of plantations and forest produce shall be final;

(iii) in no case shall the rate of tax be less than that applicable to the first rand of taxable income, and nothing in this paragraph contained shall be construed as relieving any farmer from liability for taxation under this Act upon any portion of his taxable income;

(iv) the provisions of this subparagraph shall not apply if the normal tax chargeable in the case of such farmer in respect of the said year of assessment is required to be determined under the provisions of paragraph 19.”.

Substitution of paragraph 17 of 1st Schedule to Act 58 of 1962, as substituted by section 26 of Act 88 of 1965.

27. The following paragraph is hereby substituted for paragraph 17 of the First Schedule to the principal Act:

“17. For the purpose only of calculating the rates of normal tax payable in respect of any year of assessment by any farmer whose sugar cane fields have been damaged by fire, there shall, subject to the provisions of section 5 of this Act, be deducted from the taxable income of such farmer for such year of assessment so much of that taxable income as is proved to the satisfaction of the Secretary to have been derived from the disposal of sugar cane as a result of fire in his cane fields and but for such fire would

23. (1) Artikel 90 van die Hoofwet word hierby gewysig deur die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
 „90. Behoudens die bepalings van hierdie Wet is enige belasting (behalwe belasting op buitelandse aandeelhouders, belasting op onuitgekeerde winste, oorwinstbelasting, belasting op geskenke en rentebelasting op buitelanders) en enige ingevolge artikel 89 verskuldigde rente betaalbaar—”.
 (2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het.
- Wysiging van artikel 90 van Wet 58 van 1962, soos gewysig deur artikel 15 van Wet 6 van 1963.
24. (1) Artikel 93*bis* van die Hoofwet word hierby gewysig deur na paragraaf (a) die volgende paragraaf in te voeg:
 „(aA) ingevolge die bepalings van artikel 64E van 'n in artikel 64A bedoelde bedrag aan rente, ten opsigte van die rentebelasting op buitelanders wat ten opsigte van daardie bedrag aan rente betaalbaar is, afgetrek of teruggehou het; of”.
 (2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het.
- Wysiging van artikel 93*bis* van Wet 58 van 1962, soos ingevoeg deur artikel 17 van Wet 6 van 1963.
25. Paragraaf 13 van die Eerste Bylae by die Hoofwet word hierby gewysig deur item (a) van subparagraaf (1) deur die volgende item te vervang:
 „(a) dat 'n boer gedurende 'n jaar van aanslag (behalwe 'n jaar van aanslag ten opsigte waarvan die normale belasting wat in die geval van daardie boer hefbaar is, ingevolge paragraaf 19 vasgestel moet word) weens droogte of veesiekte lewende hawe verkoop het; en”.
- Wysiging van paragraaf 13 van 1ste Bylae by Wet 58 van 1962.
26. Paragraaf 15 van die Eerste Bylae by die Hoofwet word hierby gewysig deur subparagraaf (3) deur die volgende subparagraaf te vervang:
 „(3) Slegs by die berekening van die skale van normale belasting wat ten opsigte van 'n jaar van aanslag betaalbaar is deur 'n boer wie se inkomste vir daardie jaar inkomste afkomstig van die van die hand sit van plantasies of bosprodukte insluit, word daar, behoudens die bepalings van artikel 5 van hierdie Wet, van die belasbare inkomste van so 'n boer die bedrag afgetrek waarmee die belasbare inkomste deur hom in daardie jaar van die van die hand sit van plantasies en bosprodukte verkry, die jaarlikse gemiddelde belasbare inkomste deur hom uit daardie bron verkry gedurende die drie jare van aanslag wat bedoelde jaar van aanslag onmiddellik voorafgaan, te bowe gaan: Met dien verstande dat—
 (i) die bepalings van hierdie subparagraaf nie van toepassing is nie tensy die Sekretaris oortuig is dat die van die hand sit van plantasies of bosprodukte deel van die normale boerderybedrywighede van die betrokke boer uitmaak;
 (ii) die Sekretaris se vasstelling omtrent die gedeelte van 'n boer se belasbare inkomste wat van die van die hand sit van plantasies en bosprodukte afkomstig is, afdoende is;
 (iii) die skaal van belasting in geen geval minder is as dié wat vir die eerste rand van belasbare inkomste toepaslik is nie, en die bepalings van hierdie paragraaf nie so uitgelê word dat 'n boer van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie;
 (iv) die bepalings van hierdie subparagraaf nie van toepassing is nie indien die normale belasting wat in die geval van bedoelde boer ten opsigte van bedoelde jaar van aanslag hefbaar is, ingevolge die bepalings van paragraaf 19 vasgestel moet word.”.
- Wysiging van paragraaf 15 van 1ste Bylae by Wet 58 van 1962, soos gewysig deur artikel 25 van Wet 88 van 1965.
27. Paragraaf 17 van die Eerste Bylae by die Hoofwet word hierby deur die volgende paragraaf vervang:
 „17. Slegs by die berekening van die skale van normale belasting ten opsigte van 'n jaar van aanslag betaalbaar deur 'n boer wie se suikerrietplantasies deur brand beskadig is, word daar, behoudens die bepalings van artikel 5 van hierdie Wet, van die belasbare inkomste van daardie boer vir daardie jaar van aanslag soveel van bedoelde belasbare inkomste afgetrek as wat, na tot bevrediging van die Sekretaris bewys word, uit die van die hand sit van suikerriet as gevolg van brand in sy suikerrietplantasies verkry is, en, indien die brand nie ontstaan het nie, nie in bedoelde
- Vervanging van paragraaf 17 van 1ste Bylae by Wet 58 van 1962, soos vervang deur artikel 26 van Wet 88 van 1965.

shall the rate of tax be less than that applicable to the first rand of taxable income, 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: Provided that the provisions of this paragraph shall not apply if the normal tax chargeable in the case of such farmer in respect of the said year of assessment is required to be determined under the provisions of paragraph 19.”.

Addition of paragraph 19 to 1st Schedule to Act 58 of 1962.

28. The First Schedule to the principal Act is hereby amended by the addition at the end thereof of the following paragraph:

“19. (1) In the case of any taxpayer who has made an election as provided in subparagraph (5) which is binding upon him in respect of any period of assessment commencing on or after the first day of March, 1967 (hereinafter referred to as the relevant period), during which he or his wife has carried on farming operations or has derived income from the operations so carried on, the normal tax chargeable in respect of his taxable income for such period shall be determined in accordance with the formula—

$$Y = \frac{A}{B + C - D - E} \times F,$$

in which formula—

- (a) ‘Y’ represents the amount of normal tax to be determined;
- (b) ‘A’ represents the amount of normal tax chargeable at the relevant rate fixed in terms of section 5 (2) of this Act in respect of a taxable income equal to the amount represented by the expression ‘B + C - D - E’ in the formula;
- (c) ‘B’ represents the taxpayer’s average taxable income (if any) from farming as determined in relation to the relevant period in accordance with subparagraph (2);
- (d) ‘C’ represents the taxpayer’s taxable income (if any) for the relevant period from sources other than farming or, if the determination of such taxable income results in an assessed loss, such assessed loss: Provided that where ‘C’ represents such assessed loss the expression ‘+ C’ in the formula shall be construed as meaning ‘- C’;
- (e) ‘D’ represents the amount (if any) included in the taxpayer’s gross income for the relevant period under the provisions of the Second Schedule to this Act;
- (f) ‘E’ represents the amount (if any) by which the taxpayer’s taxable income for the relevant period exceeds a sum equal to the rating amount which would, without applying the provisions of section 5 (7) of this Act, have been determined in the case of the taxpayer for such period under the provisions of section 5 (4) of this Act if section 5 (4) had been applicable; and
- (g) ‘F’ represents the taxpayer’s taxable income for the relevant period:

Provided that the amount represented by the expression ‘B + C - D - E’ in the formula shall in no case be determined at an amount of less than one rand.

(2) For the purposes of subparagraph (1) the taxpayer’s average taxable income from farming in relation to the relevant period shall be deemed to be—

(a) where the taxpayer or his wife carried on farming operations before the commencement of the relevant period, such amount as the Secretary may determine as representing the taxpayer’s annual average taxable income (if any) from farming in respect of the periods of assessment—

(aa) for which the taxpayer was assessable under this Act (but excluding in the case of a woman any period assessable under section 77 (6) of this Act) and which fall within the period of five years end—

van belasting is in geen geval minder as dié wat op die eerste rand van belasbare inkomste toepaslik is nie, en die bepaling hierin vervat word nie so uitgelê dat so 'n boer van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie: Met dien verstande dat die bepaling van hierdie paragraaf nie van toepassing is nie indien die normale belasting wat in die geval van die boer ten opsigte van bedoelde jaar van aanslag hefbaar is, ingevolge die bepaling van paragraaf 19 vasgestel moet word."

28. Die Eerste Bylae by die Hoofwet word hierby gewysig deur aan die end daarvan die volgende paragraaf by te voeg: „19. (1) In die geval van 'n belastingpligtige wat volgens voorskrif van subparagraaf (5) 'n keuse uitgeoefen het wat vir hom bindend is ten opsigte van 'n aanslagtydperk (hieronder die toepaslike tydperk genoem) wat op of na die eerste dag van Maart 1967 begin, waarin hy of sy eggenote boerderybedrywighede beoefen het of uit die bedrywighede aldus beoefen, inkomste verkry het, word die normale belasting wat ten opsigte van sy belasbare inkomste vir bedoelde tydperk hefbaar is, ooreenkomstig die formule—

$$Y = \frac{A}{B + C - D - E} \times F,$$

vasgestel, in welke formule—

- (a) „Y” die bedrag aan normale belasting wat vasgestel moet word, voorstel;
- (b) „A” die bedrag aan normale belasting voorstel wat hefbaar is teen die toepaslike skaal wat ingevolge artikel 5 (2) van hierdie Wet vasgestel is ten opsigte van 'n belasbare inkomste gelyk aan die bedrag wat deur die uitdrukking „B + C - D - E” in die formule voorgestel word;
- (c) „B” die belastingpligtige se gemiddelde belasbare inkomste (indien daar is) uit boerdery voorstel, soos volgens voorskrif van subparagraaf (2) met betrekking tot die toepaslike tydperk vasgestel;
- (d) „C” die belastingpligtige se belasbare inkomste (as daar is) vir die toepaslike tydperk wat uit ander bronne as boerdery verkry is, voorstel of, indien die vasstelling van daardie belasbare inkomste op 'n vasgestelde verlies uitloop, sodanige vasgestelde verlies: Met dien verstande dat waar „C” bedoelde vasgestelde verlies voorstel die uitdrukking „+C” in die formule as „-C” uitgelê word;
- (e) „D” die bedrag (as daar is) voorstel wat ingevolge die bepaling van die Tweede Bylae by hierdie Wet by die belastingpligtige se bruto inkomste vir die toepaslike tydperk ingereken is;
- (f) „E” die bedrag (as daar is) voorstel waarmee die belastingpligtige se belasbare inkomste vir die toepaslike tydperk 'n som gelyk aan die tariefbedrag wat, sonder om die bepaling van artikel 5 (7) van hierdie Wet toe te pas, ingevolge die bepaling van artikel 5 (4) van hierdie Wet vir bedoelde tydperk in die geval van die belastingpligtige vasgestel sou gewees het indien artikel 5 (4) van toepassing was, te bowe gaan; en
- (g) „F” die belastingpligtige se belasbare inkomste vir die toepaslike tydperk voorstel:

Met dien verstande dat die bedrag wat deur die uitdrukking „B + C - D - E” in die formule voorgestel word in geen geval op 'n bedrag van minder as een rand vasgestel word nie.

(2) By die toepassing van subparagraaf (1) word die belastingpligtige se gemiddelde belasbare inkomste uit boerdery met betrekking tot die toepaslike tydperk geag te wees—

- (a) waar die belastingpligtige of sy eggenote voor die begin van die toepaslike tydperk boerderybedrywighede beoefen het, die bedrag wat deur die Sekretaris vasgestel word as voorstellende die belastingpligtige se jaarlikse gemiddelde belasbare inkomste (as daar is) uit boerdery ten opsigte van die aanslagtydperke—
- (aa) waarvoor die belastingpligtige ingevolge hierdie Wet aangeslaan kon word (maar behalwe, in die geval van 'n vrouspersoon, 'n tydperk wat ingevolge artikel 77 (6) van hierdie Wet aangeslaan kon word) en wat in die tydperk van vyf jaar eindigende op die laaste dag van die tydperk—

Byvoeging van paragraaf 19 by 1ste Bylae by Wet 58 van 1962.

- (bb) during which such farming operations were carried on or farming income was derived by the taxpayer:

Provided that in the case of the estate of a deceased or insolvent person any farming operations carried on by such person prior to his death or insolvency, any income derived by him from such operations and any deductions allowable against such income under this Act shall, so far as such estate is concerned, be deemed for the purposes of this item to be respectively operations, income or deductions of such estate, and the annual average taxable income derived by such estate from farming shall be determined accordingly but subject to such adjustments as the Secretary may make; or

- (b) where the taxpayer is a person referred to in subparagraph (5) (a) and neither he nor his wife carried on farming operations (whether before or after their marriage) before the commencement of the relevant period and—

(i) the taxpayer's taxable income from farming for the relevant period does not exceed three thousand rand, the amount of such taxable income; or

(ii) the taxpayer's taxable income from farming for the relevant period exceeds three thousand rand but not four thousand five hundred rand, the amount of three thousand rand; or

(iii) the taxpayer's taxable income from farming for the relevant period exceeds four thousand five hundred rand, an amount equal to two-thirds of such taxable income.

(3) Where, in relation to a relevant period, the Secretary has under subparagraph (2) (a) made a determination of a taxpayer's annual average taxable income from farming and the taxpayer's assessment for that period has in terms of section 81 (5) of this Act become final and conclusive, such determination shall be final and conclusive: Provided that the Secretary may make a redetermination of such annual average taxable income—

(i) if an assessment is raised on the taxpayer in respect of the relevant period as contemplated in section 79 of this Act; or

(ii) if the previous determination of such annual average taxable income is arithmetically incorrect; or

(iii) if it appears to the Secretary that such annual average taxable income was determined on incorrect information and should be increased or reduced by at least six hundred rand; or

(iv) if it appears to the Secretary that in any return of income rendered by the taxpayer or his wife in respect of any of the periods of assessment referred to in subparagraph (2) (a) any amount was omitted or any incorrect statement was made with intent to evade or reduce taxation.

(4) In determining under this paragraph any amount of normal tax which is or would be chargeable no regard shall be had to the deductions provided for in section 6, 6bis or 6ter of this Act and nothing in this paragraph contained shall be construed as relieving any person from liability for taxation under this Act upon any portion of his taxable income.

(5) Any person—

(a) who is a natural person and whose taxable income for any period of assessment consists of or includes taxable income derived from farming operations carried on by him for his own benefit or by his wife for her own benefit; or

(b) who is the executor of the estate of any deceased person or the trustee of the insolvent estate of a natural person and who in his capacity as such has during the period of assessment commencing immediately after the death or insolvency of the said person continued farming operations commenced by such deceased or insolvent

(bb) waarin bedoelde boerderybedrywighede beoefen is of boerdery-inkomste deur die belastingpligtige verkry is:

Met dien verstande dat in die geval van die boedel van 'n oorlede of insolvente persoon enige boerderybedrywighede deur bedoelde persoon voor sy afsterwe of insolvensie beoefen, enige inkomste deur hom uit daardie bedrywighede verkry en enige aftrekkings wat teen daardie inkomste ingevolge hierdie Wet toelaatbaar is, geag word by die toepassing van hierdie item, vir sover bedoelde boedel geraak word, onderskeidelik bedrywighede, inkomste of aftrekkings van daardie boedel te wees, en word die jaarlikse gemiddelde belasbare inkomste deur die boedel uit boerdery verkry dienoooreenkomstig vasgestel maar onderworpe aan die aanpassings wat deur die Sekretaris gemaak word; of

(b) waar die belastingpligtige 'n in subparagraaf (5) (a) bedoelde persoon is en nóg hy nóg sy eggenote voor die begin van die toepaslike tydperk boerderybedrywighede beoefen het (hetsy voor of na hul troue) en—

(i) die belastingpligtige se belasbare inkomste uit boerdery vir die toepaslike tydperk nie drieduisend rand te bowe gaan nie, die bedrag van daardie belasbare inkomste; of

(ii) die belastingpligtige se belasbare inkomste uit boerdery vir die toepaslike tydperk drieduisend rand, maar nie vierduisend vyfhonderd rand nie, te bowe gaan, die bedrag van drieduisend rand; of

(iii) die belastingpligtige se belasbare inkomste uit boerdery vir die toepaslike tydperk vierduisend vyfhonderd rand te bowe gaan, 'n bedrag gelyk aan twee-derdes van daardie belasbare inkomste.

(3) Waar, met betrekking tot 'n toepaslike tydperk, die Sekretaris ingevolge subparagraaf (2) (a) 'n vasstelling van die belastingpligtige se jaarlikse gemiddelde belasbare inkomste uit boerdery gemaak het en die belastingpligtige se aanslag vir daardie tydperk ingevolge artikel 81 (5) van hierdie Wet finaal en afdoende geword het, is bedoelde vasstelling finaal en afdoende: Met dien verstande dat die Sekretaris bedoelde jaarlikse gemiddelde belasbare inkomste weer kan vasstel—

(i) indien 'n aanslag op die belastingpligtige ten opsigte van die toepaslike tydperk gedoen word soos in artikel 79 van hierdie Wet beoog; of

(ii) indien die vorige vasstelling van bedoelde jaarlikse gemiddelde belasbare inkomste rekenkundig foutief is; of

(iii) indien die Sekretaris oortuig is dat bedoelde jaarlikse gemiddelde belasbare inkomste volgens onjuiste inligting vasgestel is en met minstens seshonderd rand vermeerder of verminder moet word; of

(iv) indien die Sekretaris oortuig is dat in enige opgawe van inkomste deur die belastingpligtige of sy eggenote ingedien ten opsigte van enige van die in subparagraaf (2) (a) bedoelde aanslagtydperke, 'n bedrag weggelaat is of 'n onjuiste verklaring gedoen is met die doel om belasting te ontduik of te verminder.

(4) By die vasstelling ingevolge hierdie paragraaf van 'n bedrag van normale belasting wat hefbaar is of sou wees, word die kortings waarvoor in artikel 6, 6bis of 6ter van hierdie Wet voorsiening gemaak word, buite rekening gelaat en die bepalings van hierdie paragraaf word nie so uitgelê dat iemand van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie.

(5) Enige persoon—

(a) wat 'n natuurlike persoon is en wie se belasbare inkomste vir 'n aanslagtydperk uit belasbare inkomste bestaan, of belasbare inkomste insluit, wat verkry is uit boerderybedrywighede wat deur hom vir sy eie voordeel of deur sy eggenote vir haar eie voordeel beoefen is; of

(b) wat die eksekuteur van die boedel van 'n oorlede persoon is of die kurator van die insolvente boedel van 'n natuurlike persoon is en wat in sy hoedanigheid as sodanig gedurende die aanslagtydperk beginnende onmiddellik na bedoelde persoon se afsterwe of insolvensie, boerderybedrywighede voortgesit het wat deur bedoelde oorlede of insolvente persoon verkry is.

may, within three months after the end of such period of assessment or within such further time as the Secretary may approve and in such form as the Secretary may prescribe, elect that the normal tax chargeable in respect of his taxable income if item (a) is applicable or the taxable income of such estate if item (b) is applicable, be determined as provided in subparagraph (1), and such election shall be binding upon such natural person or estate, as the case may be, in respect of the said period of assessment and every succeeding period of assessment: Provided that—

- (i) no election may be made under this subparagraph by a woman in respect of any period of assessment referred to in item (a) if during such period she was married and her income for such period is in terms of section 7 (2) of this Act deemed to be income accrued to her husband;
- (ii) where an election has been made by a woman in respect of any period of assessment referred to in item (a) and her income for any succeeding period of assessment is in terms of section 7 (2) of this Act deemed to be income accrued to her husband, such election shall, with effect from such succeeding period, cease to have any force or effect.”.

Substitution of paragraph 7 of 2nd Schedule to Act 58 of 1962, as substituted by section 27 of Act 88 of 1965.

29. The following paragraph is hereby substituted for paragraph 7 of the Second Schedule to the principal Act:

“7. For the purpose only of calculating the rate of normal tax payable in respect of any year of assessment by any person whose income for that year includes an amount determined in accordance with the provisions of this Schedule, there shall, subject to the provisions of section 5 of this Act, be deducted from the taxable income of such person the amount so included in his income, but in no case shall the rate of tax be less than that applicable to the first rand of taxable income and nothing herein contained shall be construed as relieving any person from liability for taxation under this Act upon any portion of his taxable income: Provided that the provisions of this paragraph shall not apply if the normal tax chargeable in the case of such person in respect of the said year of assessment has been determined under the provisions of paragraph 19 of the First Schedule.”.

Amendment of paragraph 28 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 29 of Act 90 of 1964.

30. (1) Paragraph 28 of the Fourth Schedule to the principal Act is hereby amended by the substitution in subparagraph (1) for the words “and donations tax” of the words “, donations tax and non-residents tax on interest”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

Amendment of paragraph 33 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 29 of Act 72 of 1963.

31. (1) Paragraph 33 of the Fourth Schedule to the principal Act is hereby amended by the substitution in subparagraph (2) for the words “or donations tax” of the words “, donations tax or non-residents tax on interest”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

Amendment of paragraph 34 of 4th Schedule to Act 58 of 1962, as added by section 30 of Act 72 of 1963.

32. (1) Paragraph 34 of the Fourth Schedule to the principal Act is hereby amended by the substitution in subparagraph (6) for the words “or donations tax” of the words “, donations tax or non-residents tax on interest”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of April, 1967.

Amendment of section 2 of Act 55 of 1966.

33. (1) Section 2 of the Income Tax Act, 1966, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) Notwithstanding the provisions of section 5 (1) of the principal Act but subject to the provisions of any law providing for the payment of moneys into the Transkeian

kan, binne drie maande na die end van daardie aanslagtydperk of binne die verdere tyd wat deur die Sekretaris goedgekeur word en in die vorm deur die Sekretaris goedgekeur, kies dat die normale belasting wat hefbaar is ten opsigte van sy belasbare inkomste indien item (a) van toepassing is of die belasbare inkomste van bedoelde boedel indien item (b) van toepassing is, volgens voorskrif van subparagraaf (1) vasgestel moet word, en so 'n keuse is vir bedoelde natuurlike persoon of boedel, na gelang van die geval, bindend ten opsigte van bedoelde aanslagtydperk en elke daaropvolgende aanslagtydperk: Met dien verstande dat—

- (i) geen keuse ingevolge hierdie subparagraaf uitgeoefen word nie deur 'n vrouspersoon ten opsigte van 'n in item (a) bedoelde aanslagtydperk indien sy gedurende daardie tydperk getroud was en haar inkomste vir daardie tydperk ingevolge artikel 7 (2) van hierdie Wet geag word inkomste te wees wat aan haar man toegeval het;
- (ii) waar 'n keuse deur 'n vrouspersoon ten opsigte van 'n in item (a) bedoelde aanslagtydperk uitgeoefen word en haar inkomste vir 'n daaropvolgende aanslagtydperk ingevolge artikel 7 (2) van hierdie Wet geag word inkomste te wees wat aan haar man toegeval het, daardie keuse met ingang van daardie daaropvolgende aanslagtydperk nie meer van krag is nie en geen uitwerking het nie.”.

29. Paragraaf 7 van die Tweede Bylae by die Hoofwet word hierby deur die volgende paragraaf vervang:

„7. Vir die doeleindes slegs van berekening van die skaal van normale belasting wat ten opsigte van 'n jaar van aanslag betaalbaar is deur 'n persoon wie se inkomste vir daardie jaar 'n ingevolge die bepalings van hierdie Bylae vasgestelde bedrag insluit, word daar, behoudens die bepalings van artikel 5 van hierdie Wet, van die belasbare inkomste van so 'n persoon die bedrag afgetrek wat aldus by sy inkomste ingereken is, maar die skaal van belasting is in geen geval minder as dié wat op die eerste rand van belasbare inkomste toepaslik is nie en die bepalings hiervan word nie so uitgelê dat 'n persoon van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie: Met dien verstande dat die bepalings van hierdie paragraaf nie van toepassing is nie indien die normale belasting wat in die geval van bedoelde persoon ten opsigte van bedoelde jaar van aanslag hefbaar is, ingevolge die bepalings van paragraaf 19 van die Eerste Bylae vasgestel is.”.

Vervanging van paragraaf 7 van 2de Bylae by Wet 58 van 1962, soos vervang deur artikel 27 van Wet 88 van 1965.

30. (1) Paragraaf 28 van die Vierde Bylae by die Hoofwet word hierby gewysig deur in subparagraaf (1) die woorde „en belasting op geskenke” deur die woorde „belasting op geskenke en rentebelasting op buitelanders” te vervang.

(2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het.

Wysiging van paragraaf 28 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 29 van Wet 90 van 1964.

31. (1) Paragraaf 33 van die Vierde Bylae by die Hoofwet word hierby gewysig deur in subparagraaf (2) die woorde „of belasting op geskenke” deur die woorde „belasting op geskenke of rentebelasting op buitelanders” te vervang.

(2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het.

Wysiging van paragraaf 33 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 29 van Wet 72 van 1963.

32. (1) Paragraaf 34 van die Vierde Bylae by die Hoofwet word hierby gewysig deur in subparagraaf (6) die woorde „of belasting op geskenke” deur die woorde „belasting op geskenke of rentebelasting op buitelanders” te vervang.

(2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van April 1967 in werking te getree het.

Wysiging van paragraaf 34 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 30 van Wet 72 van 1963.

33. (1) Artikel 2 van die Inkomstebelastingwet, 1966, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Ondanks die bepalings van artikel 5 (1) van die Hoofwet, maar behoudens enige wetsbepalings wat voorsiening maak vir die inkoms-”.

Wysiging van artikel 2 van Wet 55 van 1966.

amount of tax determined in accordance with item (b) of paragraph 1 of the Schedule to this Act, before the addition of the sum referred to in the proviso to that item, shall accrue for the benefit of the respective provincial revenue funds in the proportions set forth in Proclamation No. 310 of 1957, but subject to such modifications as may be determined by the State President by proclamation in the *Gazette*, and shall in the said proportions be paid into the said provincial revenue funds in accordance with the laws relating to the collection, banking and custody of provincial revenues as though it were a tax imposed by the provincial councils of the said provinces on the incomes of companies."

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on the first day of March, 1966.

Amendment of
paragraph 1 of
Schedule to
Act 55 of 1966

34. (1) Paragraph 1 of the Schedule to the Income Tax Act, 1966, is hereby amended—

(a) by the substitution for items (b) and (c) of the following items:

"(b) on each rand of the taxable income of any company (excluding so much as is derived from mining operations carried on by it in the Republic and, in the case of any company referred to in item (d), so much as the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of 'gross income' in section 1 of the principal Act) for each year of assessment of such company ending during the period of twelve months ending on the thirty-first day of December, 1967, thirty-three and one-third cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to ten per cent of such amount;

(c) on each rand of the taxable income derived by any company in respect of any year of assessment of such company ending during the period of twenty-four months ending on the thirty-first day of December, 1967, from mining in the Republic for gold (but with the exclusion of so much of the taxable income as the Secretary for Inland Revenue determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of 'gross income' in section 1 of the principal Act), a percentage determined in accordance with the formula:

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

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

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

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

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

by one for each completed amount of two thousand five hundred rand by which the said

enige bedrag van belasting bereken ooreenkomstig item (b) van paragraaf 1 van die Bylae by hierdie Wet, voor die byvoeging van die som in die voorbehoudsbepaling by daardie item bedoel, toe ten bate van die onderskeie provinsiale inkomstefondse in die verhoudings uiteengesit in Proklamasie No. 310 van 1957, maar onderworpe aan die wysigings wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal, en word dit in bedoelde verhoudings in daardie provinsiale inkomstefondse ooreenkomstig die wette betreffende die invordering, bank en bewaring van provinsiale inkomstes inbetaal, asof dit 'n belasting is wat deur die provinsiale rade van daardie provinsies op die inkomstes van maatskappye gehef is."

(2) Die wysiging deur subartikel (1) aangebring, word geag op die eerste dag van Maart 1966 in werking te getree het.

34. (1) Paragraaf 1 van die Bylae by die Inkomstebelastingwet, 1966, word hierby gewysig—

Wysiging van
paragraaf 1 van
Bylae by
Wet 55 van 1966.

(a) deur items (b) en (c) deur die volgende items te vervang:

„(b) op elke rand van die belasbare inkomste van 'n maatskappy (met uitsluiting van soveel as wat uit mynwerksaamhede wat deur hom in die Republiek voortgesit word, verkry is, en, in die geval van 'n in item (d) bedoelde maatskappy, soveel as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van 'bruto inkomste' in artikel 1 van die Hoofwet) vir elke jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1967, drie-en-dertig en een-derde sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepaling van hierdie item 'n som gevoeg word gelyk aan tien persent van bedoelde bedrag;

(c) op elke rand van die belasbare inkomste wat deur 'n maatskappy ten opsigte van enige jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van vier-en-twintig maande eindigende op die een-en-dertigste dag van Desember 1967 uit die myn van goud in die Republiek verkry word (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van 'bruto inkomste' in artikel 1 van die Hoofwet), 'n persentasie vasgestel ooreenkomstig die formule:

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

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

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

en indien bedoelde belasbare inkomste meer as veertigduisend rand bedra, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die getal

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

een vir elke volle bedrag van tweeduisend vyfhonderd rand wat genoemde belasbare inkomste

(a) Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item in respect of any year of assessment ending during the period of twelve months ending on the thirty-first day of December, 1967, a sum equal to five per cent of such amount;";

(b) by the substitution for items (e) and (f) of the following items:

"(e) on each rand of the taxable income derived by any company in respect of each year of assessment of such company ending during the period of twelve months ending on the thirty-first day of December, 1967, from mining in the Republic for diamonds, forty-five cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to ten per cent of such amount;

(f) on each rand of the taxable income derived by any company in respect of each year of assessment of such company ending during the period of twelve months ending on the thirty-first day of December, 1967, from mining operations (other than mining for gold, diamonds or natural oil) carried on by such company in the Republic, thirty-three and one-third cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to ten per cent of such amount;"; and

(c) by the substitution for item (h) of the following item:

"(h) in respect of the taxable income of any company derived during each year of assessment of such company ending during the period of twelve months ending the thirty-first day of December, 1967—

(i) a sum equal to ten per cent of the aggregate of the amounts of tax determined in respect of such year of assessment under items (b), (e) and (f) before the addition of the sum referred to in the proviso to item (b), the sum referred to in the proviso to item (e) and the sum referred to in the proviso to item (f); and

(ii) a sum equal to five per cent of the amount of tax determined in respect of such year of assessment under item (c) before the addition of the sum referred to in the second proviso to that item:

Provided that any fraction of a rand of the tax calculated under this item shall be disregarded: Provided further that the tax under this item shall not be payable by any company whose liability under this item would, but for this proviso, be less than five rand."

(2) The amendments effected by subsection (1) shall be deemed to have come into operation on the date of promulgation of the Income Tax Act, 1966, and shall apply in respect of all years of assessment of companies ending during the period of twelve months ending on the thirty-first day of December, 1967.

Commencement
of certain
amendments.

35. Save in so far as is otherwise provided therein or the context otherwise indicates, the amendments effected to the principal Act by this Act shall first take effect in respect of assessments for the year of assessment ending the twenty-ninth day of February, 1968.

Short title.

36. This Act shall be called the Income Tax Act, 1967.

verstande voorts dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item ten opsigte van enige jaar van aanslag eindigende gedurende die tydperk van twaalf maande wat eindig op die een-en-dertigste dag van Desember 1967 'n som gevoeg word gelyk aan vyf persent van bedoelde bedrag;";

(b) deur items (e) en (f) deur die volgende items te vervang:

„(e) op elke rand van die belasbare inkomste wat deur 'n maatskappy ten opsigte van elke jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1967 uit die myn van diamante in die Republiek verkry word, vyf-en-veertig sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan tien persent van bedoelde bedrag;

(f) op elke rand van die belasbare inkomste wat deur 'n maatskappy ten opsigte van elke jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1967 verkry word uit ander mynwerk-saamhede as die myn van goud, diamante of aardolie wat deur sodanige maatskappy in die Republiek voortgesit word, drie-en-dertig en eenderde sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan tien persent van bedoelde bedrag;";

en

(c) deur item (h) deur die volgende item te vervang:

„(h) ten opsigte van die belasbare inkomste van 'n maatskappy wat gedurende elke jaar van aanslag van bedoelde maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1967 verkry word—

(i) 'n som gelyk aan tien persent van die totaal van die bedrae van belasting wat ingevolge items (b), (e) en (f) ten opsigte van bedoelde jaar van aanslag vasgestel is voor die byvoeging van die som in die voorbehoudsbepaling by item (b) bedoel, die som in die voorbehoudsbepaling by item (e) bedoel en die som in die voorbehoudsbepaling by item (f) bedoel; en

(ii) 'n som gelyk aan vyf persent van die bedrag van belasting wat ten opsigte van bedoelde jaar van aanslag ingevolge item (c) vasgestel is voor die byvoeging van die som in die tweede voorbehoudsbepaling by daardie item bedoel: Met dien verstande dat 'n breukdeel van 'n rand in die belasting ingevolge hierdie item bereken, buite rekening gelaat word: Met dien verstande voorts dat die belasting ingevolge hierdie item nie betaalbaar is nie deur 'n maatskappy wie se aanspreeklikheid ingevolge hierdie item, by ontstaanis van hierdie voorbehoudsbepaling, minder as vyf rand sou wees."

(2) Die wysigings deur subartikel (1) aangebring, word geag in werking te getree het op die datum van afkondiging van die Inkomstebelastingwet, 1966, en is van toepassing ten opsigte van alle jare van aanslag van maatskappye wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1967.

35. Behalwe vir sover daarin anders bepaal word, of uit die Inwerkingtreding van sekere wysigings.

36. Hierdie Wet heet die Inkomstebelastingwet, 1967.

Kort titel.

Schedule.

RATES OF NORMAL TAX PAYABLE BY PERSONS OTHER THAN COMPANIES IN RESPECT OF THE YEARS OF ASSESSMENT ENDING THE TWENTY-NINTH DAY OF FEBRUARY, 1968, AND THE THIRTIETH DAY OF JUNE, 1968, AND BY COMPANIES IN RESPECT OF YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF THREE MONTHS ENDING THE THIRTY-FIRST DAY OF MARCH, 1968.

(Section 1 of this Act.)

1. The rates of normal tax referred to in section 1 of this Act are as follows:—

(a) In respect of the taxable income of any person other than a company, as prescribed in the tables below;

TABLES.

Taxable Income.				Rates of Tax in Respect of Married Persons.
Where the taxable income—				
does not exceed R600				6 per cent of each R1 of taxable income;
exceeds	R600,	but does not exceed	R1,000	R36 plus 7 per cent of the amount by which the taxable income exceeds R600;
„	R1,000,	„	R1,200	R64 plus 8 per cent of the amount by which the taxable income exceeds R1,000;
„	R1,200,	„	R2,400	R80 plus 8 per cent of the amount by which the taxable income exceeds R1,200;
„	R2,400,	„	R3,000	R176 plus 8 per cent of the amount by which the taxable income exceeds R2,400;
„	R3,000,	„	R4,600	R224 plus 9 per cent of the amount by which the taxable income exceeds R3,000;
„	R4,600,	„	R5,000	R368 plus 10 per cent of the amount by which the taxable income exceeds R4,600;
„	R5,000,	„	R6,000	R408 plus 20 per cent of the amount by which the taxable income exceeds R5,000;
„	R6,000,	„	R7,000	R608 plus 29 per cent of the amount by which the taxable income exceeds R6,000;
„	R7,000,	„	R8,000	R898 plus 32 per cent of the amount by which the taxable income exceeds R7,000;
„	R8,000,	„	R9,000	R1,218 plus 34 per cent of the amount by which the taxable income exceeds R8,000;
„	R9,000,	„	R10,000	R1,558 plus 38 per cent of the amount by which the taxable income exceeds R9,000;
„	R10,000,	„	R12,000	R1,938 plus 39 per cent of the amount by which the taxable income exceeds R10,000;
„	R12,000,	„	R14,000	R2,718 plus 40 per cent of the amount by which the taxable income exceeds R12,000;
„	R14,000,	„	R16,000	R3,518 plus 44 per cent of the amount by which the taxable income exceeds R14,000;
„	R16,000,	„	R18,000	R4,398 plus 47 per cent of the amount by which the taxable income exceeds R16,000;
„	R18,000			R5,338 plus 50 per cent of the amount by which the taxable income exceeds R18,000

Bylae.

SKALE VAN NORMALE BELASTING BETAALBAAR DEUR ANDER PERSONE AS
MAATSKAPPE TEN OPSIGTE VAN DIE JARE VAN AANSLAG EINDIGENDE
OP DIE NEGE-EN-TWINTIGSTE DAG VAN FEBRUARIE 1968 EN DIE
DERTIGSTE DAG VAN JUNIE 1968, EN DEUR MAATSKAPPE TEN OP-
SIGTE VAN JARE VAN AANSLAG WAT EINDIG GEDURENDE DIE TYDPERK
VAN DRIE MAANDE EINDIGENDE OP DIE EEN-EN-DERTIGSTE DAG VAN
MAART 1968.

(Artikel 1 van hierdie Wet.)

1. Die skale van normale belasting bedoel in artikel 1 van hierdie Wet
is soos volg:—

(a) Ten opsigte van die belasbare inkomste van 'n ander persoon as
'n maatskappy, soos in die tabelle hieronder voorgeskryf;

TABELLE.

Belasbare Inkomste.				Skale van belasting ten opsigte van getroude persone.	
Waar die belasbare inkomste— R600 nie te bowe gaan nie				6 persent van elke R1 van belasbare inkomste;	
R600 te bowe gaan, maar nie R1,000 nie				R36 plus 7 persent van die bedrag waarmee die be- lasbare inkomste R600 oorskry;	
R1,000	„	„	R1,200	„	R64 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R1,000 oorskry;
R1,200	„	„	R2,400	„	R80 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R1,200 oorskry;
R2,400	„	„	R3,000	„	R176 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R2,400 oorskry;
R3,000	„	„	R4,600	„	R224 plus 9 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,600	„	„	R5,000	„	R368 plus 10 persent van die bedrag waarmee die belasbare inkomste R4,600 oorskry;
R5,000	„	„	R6,000	„	R408 plus 20 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000	„	„	R7,000	„	R608 plus 29 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000	„	„	R8,000	„	R898 plus 32 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000	„	„	R9,000	„	R1,218 plus 34 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;
R9,000	„	„	R10,000	„	R1,558 plus 38 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000	„	„	R12,000	„	R1,938 plus 39 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000	„	„	R14,000	„	R2,718 plus 40 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;
R14,000	„	„	R16,000	„	R3,518 plus 44 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000	„	„	R18,000	„	R4,398 plus 47 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan				R5,338 plus 50 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry;	

Taxable Income.				Rates of Tax in Respect of Persons who are not Married Persons.
Where the taxable income— does not exceed R600				7½ per cent of each R1 of taxable income;
exceeds	R600, but does not exceed	R1,000		R45 plus 9 per cent of the amount by which the taxable income exceeds R600;
„	R1,000, „	„	R1,200	R81 plus 9 per cent of the amount by which the taxable income exceeds R1,000;
„	R1,200, „	„	R2,400	R99 plus 9 per cent of the amount by which the taxable income exceeds R1,200;
„	R2,400, „	„	R3,000	R207 plus 10 per cent of the amount by which the taxable income exceeds R2,400;
„	R3,000, „	„	R4,600	R267 plus 11 per cent of the amount by which the taxable income exceeds R3,000;
„	R4,600, „	„	R5,000	R443 plus 12 per cent of the amount by which the taxable income exceeds R4,600;
„	R5,000, „	„	R6,000	R491 plus 21 per cent of the amount by which the taxable income exceeds R5,000;
„	R6,000, „	„	R7,000	R701 plus 30 per cent of the amount by which the taxable income exceeds R6,000;
„	R7,000, „	„	R8,000	R1,001 plus 33 per cent of the amount by which the taxable in- come exceeds R7,000;
„	R8,000, „	„	R9,000	R1,331 plus 35 per cent of the amount by which the taxable in- come exceeds R8,000;
„	R9,000, „	„	R10,000	R1,681 plus 39 per cent of the amount by which the taxable in- come exceeds R9,000;
„	R10,000, „	„	R12,000	R2,071 plus 41 per cent of the amount by which the tax- able income exceeds R10,000;
„	R12,000, „	„	R14,000	R2,891 plus 42 per cent of the amount by which the tax- able income exceeds R12,000;
„	R14,000, „	„	R16,000	R3,731 plus 45 per cent of the amount by which the tax- able income exceeds R14,000;
„	R16,000, „	„	R18,000	R4,631 plus 48 per cent of the amount by which the tax- able income exceeds R16,000;
„	R18,000			R5,591 plus 50 per cent of the amount by which the tax- able income exceeds R18,000.

(b) on each rand of the taxable income of any company (excluding so much as is derived from mining operations carried on by it in the Republic and, in the case of any company referred to in item (e), so much as the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the principal Act), thirty-three and one-third cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to ten per cent of such amount;

(c) on each rand of the taxable income derived by any company from mining in the Republic for gold otherwise than on any post-1966 gold mine (but with the exclusion of so much of the taxable income as the Secretary for Inland Revenue determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the principal Act), a percentage determined in

Belasbare Inkomste.				Skale van belasting ten opsigte van persone wat nie getroude persone is nie.
Waar die belasbare inkomste— R 600 nie te bowe gaan nie				7½ persent van elke R1 van belasbare inkomste;
R 600 te bowe gaan, maar nie R1,000 nie				R45 plus 9 persent van die bedrag waarmee die belasbare inkomste R600 oorskry;
R1,000	„	„	R1,200 „	R81 plus 9 persent van die bedrag waarmee die belasbare inkomste R1,000 oorskry;
R1,200	„	„	R2,400 „	R99 plus 9 persent van die bedrag waarmee die belasbare inkomste R1,200 oorskry;
R2,400	„	„	R3,000 „	R207 plus 10 persent van die bedrag waarmee die belasbare inkomste R2,400 oorskry;
R3,000	„	„	R4,600 „	R267 plus 11 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,600	„	„	R5,000 „	R443 plus 12 persent van die bedrag waarmee die belasbare inkomste R4,600 oorskry;
R5,000	„	„	R6,000 „	R491 plus 21 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000	„	„	R7,000 „	R701 plus 30 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000	„	„	R8,000 „	R1,001 plus 33 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000	„	„	R9,000 „	R1,331 plus 35 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;
R9,000	„	„	R10,000 „	R1,681 plus 39 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000	„	„	R12,000 „	R2,071 plus 41 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000	„	„	R14,000 „	R2,891 plus 42 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;
R14,000	„	„	R16,000 „	R3,731 plus 45 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000	„	„	R18,000 „	R4,631 plus 48 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan	..	..	..	R5,591 plus 50 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry.

(b) op elke rand van die belasbare inkomste van 'n maatskappy (met uitsluiting van soveel as wat uit mynwerksaamhede wat deur hom in die Republiek voortgesit word, verkry word, en, in die geval van 'n in item (e) bedoelde maatskappy, soveel as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel 1 van die Hoofwet), drie-en-dertig en eenderde sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalinge van hierdie item 'n som gevoeg word gelyk aan tien persent van bedoelde bedrag;

(c) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die myn van goud in die Republiek op 'n ander wyse as op 'n na-1966-goudmyn verkry word (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel 1 van die Hoofwet), 'n persentasie vasgestel ooreenkomstig die formule:

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

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

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

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

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

by one for each completed amount of two thousand five hundred rand by which the said taxable income exceeds forty thousand rand: Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item, a sum equal to five per cent of such amount;

- (d) on each rand of the taxable income derived by any company from mining for gold on any mine in the Republic which is a post-1966 gold mine (but with the exclusion of so much of the taxable income as the Secretary for Inland Revenue determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the principal Act), a percentage determined in accordance with the formula:

$$y = 60 - \frac{480}{x},$$

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

$$y = 20(1 - \frac{8}{x}),$$

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

$$y = 20(1 - \frac{8}{x})$$

by one for each completed amount of two thousand five hundred rand by which the said taxable income exceeds forty thousand rand: Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to five per cent of such amount;

- (e) on each rand of the taxable income of any company, the sole or principal business of which in the Republic is or has been mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss, which the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the principal Act, the average rate of normal tax or twenty-eight and one-third cents, whichever is higher;
- (f) on each rand of the taxable income derived by any company from mining in the Republic for diamonds, forty-five cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to ten per cent of such amount;
- (g) on each rand of the taxable income derived by any company from mining operations (other than mining for gold, diamonds or natural oil) carried on by such company in the Republic, thirty-three and one-third cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to ten per cent of such amount;
- (h) in respect of the taxable income of any person other than a company, a sum equal to fifteen per cent of the amount of tax determined in accordance with item (a) after the deduction of the rebates provided for in section 6 of the principal Act: Provided that any fraction of a rand of the tax calculated under this item shall be disregarded: Provided further that the tax calculated under this item shall not be payable by any taxpayer whose liability under this item would, but for this proviso, be less than

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

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

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

en indien bedoelde belasbare inkomste meer as veertigduisend rand bedra, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die getal 20 in die formule $y = 20 \left(1 - \frac{6}{x}\right)$ te verhoog met een vir

elke volle bedrag van tweeduisend vyfhonderd rand wat genoemde belasbare inkomste meer as veertigduisend rand bedra: Met dien verstande voorts dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan vyf persent van bedoelde bedrag;

- (d) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die myn van goud op 'n myn in die Republiek wat 'n na-1966-goudmyn is, verkry word (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel 1 van die Hoofwet), 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 60 - \frac{480}{x},$$

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

$$y = 20 \left(1 - \frac{8}{x}\right),$$

en indien bedoelde belasbare inkomste meer as veertigduisend rand bedra, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die

getal 20 in die formule $y = 20 \left(1 - \frac{8}{x}\right)$ te verhoog met een vir

elke volle bedrag van tweeduisend vyfhonderd rand wat genoemde belasbare inkomste meer as veertigduisend rand bedra: Met dien verstande voorts dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan vyf persent van bedoelde bedrag;

- (e) op elke rand van die belasbare inkomste van 'n maatskappy, wie se enigste of vernaamste besigheid in die Republiek die myn van goud is of was en waarvan die vasstelling van die belasbare inkomste vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel 1 van die Hoofwet, die gemiddelde skaal van normale belasting of agt-en-twintig en een-derde sent, watter ook al die hoogste is;
- (f) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die myn van diamante in die Republiek verkry word, vyf-en-veertig sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan tien persent van bedoelde bedrag;
- (g) op elke rand van die belasbare inkomste wat deur 'n maatskappy verkry word uit ander mynwerkzaamhede as die myn van goud, diamante of aardolie wat deur sodanige maatskappy in die Republiek voortgesit word, drie-en-dertig en een-derde sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan tien persent van bedoelde bedrag;
- (h) ten opsigte van die belasbare inkomste van 'n ander persoon as 'n maatskappy, 'n som gelyk aan vyftien persent van die bedrag van belasting wat ooreenkomstig item (a) bereken is na aftrekking van die kortings waarvoor in artikel 6 van die Hoofwet voorsiening gemaak word: Met dien verstande dat 'n breukdeel van 'n rand in die belasting ingevolge hierdie item bereken, buite rekening gelaat word: Met dien verstande voorts dat die belasting ingevolge hierdie item bereken, nie betaalbaar is nie deur 'n belastingpligtige wie se aanspreeklikheid ingevolge hierdie item, by ontstentenis van hierdie voorbehoudsbepaling, minder as vyftien rand sou wees.

(i) in respect of the taxable income of any company—

- (i) a sum equal to ten per cent of the aggregate of the amounts of tax determined under items (b), (f) and (g) before the addition of the sum referred to in the proviso to item (b), the sum referred to in the proviso to item (f) and the sum referred to in the proviso to item (g); and
- (ii) a sum equal to five per cent of the aggregate of the amounts of tax determined under items (c) and (d) before the addition of the sum referred to in the second proviso to item (c) and the sum referred to in the second proviso to item (d):

Provided that any fraction of a rand of the tax calculated under this item shall be disregarded: Provided further that the tax calculated under this item shall not be payable by any company whose liability under this item would, but for this proviso, be less than five rand.

2. (1) For the purposes of paragraph 1 income derived from mining in the Republic for gold shall include any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of the mining for gold, and any income which, in the opinion of the Secretary for Inland Revenue, results directly from mining for gold.

(2) For the purposes of item (e) of paragraph 1 the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with the said item for the period assessed) paid by the company concerned in respect of its aggregate taxable income from gold mining for the period from the first day of July, 1916, to the end of the period assessed, by the number of rand contained in the said aggregate taxable income.

(3) The tax determined in accordance with any of the items (a) to (i), inclusive, of paragraph 1 shall be payable in addition to the tax determined in accordance with any other of the said items.

(i) ten opsigte van die belasbare inkomste van 'n maatskappy—

(i) 'n som gelyk aan tien persent van die totaal van die bedrae van belasting wat ingevolge items (b), (f) en (g) vasgestel is voor die byvoeging van die som in die voorbehoudsbepaling by item (b) bedoel, die som in die voorbehoudsbepaling by item (f) bedoel en die som in die voorbehoudsbepaling by item (g) bedoel; en

(ii) 'n som gelyk aan vyf persent van die totaal van die bedrae van belasting wat ingevolge items (c) en (d) vasgestel is voor die byvoeging van die som in die tweede voorbehoudsbepaling by item (c) bedoel en die som in die tweede voorbehoudsbepaling by item (d) bedoel:

Met dien verstande dat 'n breukdeel van 'n rand in die belasting ingevolge hierdie item bereken, buite rekening gelaat word: Met dien verstande voorts dat die belasting ingevolge hierdie item bereken, nie betaalbaar is nie deur 'n maatskappy wie se aanspreeklikheid ingevolge hierdie item, by ontstentenis van hierdie voorbehoudsbepaling, minder as vyf rand sou wees.

2. (1) By die toepassing van paragraaf 1 sluit inkomste uit die myn van goud in die Republiek verkry ook inkomste in wat verkry is van silwer, osmiridium, uraan, piriet of ander minerale wat in die loop van die myn van goud gewin word, en enige inkomste wat volgens die oordeel van die Sekretaris van Binnelandse Inkomste regstreeks uit die myn van goud voortvloei.

(2) By die toepassing van item (e) van paragraaf 1 word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting (met uitsluiting van die belasting ooreenkomstig genoemde item vasgestel vir die tydperk waarvoor aangeslaan word) wat deur die betrokke maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf die eerste dag van Julie 1916 tot die end van die tydperk waarvoor aangeslaan word, te deel deur die getal rand wat genoemde totale belasbare inkomste bevat.

(3) Die belasting ooreenkomstig enige van die items (a) tot en met (i) van paragraaf 1 vasgestel, is betaalbaar benewens die belasting ooreenkomstig enige ander van die genoemde items vasgestel.

No. 97, 1967.]

ACT

To amend the Companies Act, 1926, so as to empower the State President to facilitate the registration of foreign companies as companies in the Republic; to authorize the Registrar of Companies to permit inspection free of charge by institutions for higher education of documents kept in terms of the said Act; and to provide for incidental matters.

*(English text signed by the Acting State President.)
(Assented to 19th June, 1967.)*

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

Insertion
of section 201A
in Act 46 of 1926.

1. The Companies Act, 1926 (hereinafter referred to as the principal Act), is hereby amended by the insertion after section 201 of the following section:

“Registra-
tion of
foreign
companies
as compa-
nies in the
Republic.

201A. (1) Any foreign company having a share capital which has a place of business in the Republic and which has complied with the provisions of section 201 of this Act may, subject to the provisions of this section, make application for its registration as a company under Chapter I of this Act.

(2) If any such foreign company making such an application satisfies the State President that—

- (a) it conducts the whole or the major portion of its business in the Republic and that the greater part of its assets (other than interests in subsidiary companies incorporated outside the Republic) are situated in the Republic;
- (b) the majority of its directors are or will be South African citizens;
- (c) the majority of its shareholders are resident in the Republic and that the company has resolved to make an application under this section;
- (d) its registration as a company in the foreign country concerned will, upon its registration as a company in the Republic under Chapter I of this Act, be terminated in accordance with the laws of such foreign country;
- (e) it has lodged with the Registrar such documents necessary for its registration as a company under Chapter I of this Act as the Registrar may require, and that it has paid all fees and duties payable under this Act or any other Act; and
- (f) it has complied with such other requirements as the Registrar may deem necessary,

he may by proclamation in the *Gazette* declare that such foreign company shall, subject to compliance with subsection (3), be deemed, with effect from the date of termination of its registration as a company in the foreign country concerned, to be a company incorporated under Chapter I of this Act.

(3) The Registrar shall, with effect from the date of termination of its registration as a company in the foreign country, register the foreign company as a company in the manner and form prescribed by and subject to the provisions of Chapter I of this

No. 97, 1967.]

WET

Tot wysiging van die Maatskappywet, 1926, om die Staatspresident te magtig om die registrasie van buitelandse maatskappye as maatskappye in die Republiek te vergemaklik; om die Registrateur van Maatskappye te magtig om inrigtings vir hoër onderwys toe te laat om dokumente wat ingevolge daardie Wet bewaar word, gratis in te sien; en om voorsiening te maak vir bykomstige aangeleenthede.

(Engelse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 19 Junie 1967.)

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

1. Die Maatskappywet, 1926 (hieronder die Hoofwet genoem), word hierby gewysig deur na artikel 201 die volgende artikel in te voeg: Invoeging van artikel 201A in Wet 46 van 1926.

„Registrasie van buitelandse maatskappye as maatskappye in die Republiek.

201A. (1) 'n Buitelandse maatskappy met aan-delekapitaal wat 'n plek van besigheid in die Republiek het en wat aan die bepalings van artikel 201 van hierdie Wet voldoen het, kan, met inagneming van die bepalings van hierdie artikel, aansoek doen om sy registrasie as 'n maatskappy ingevolge Hoofstuk I van hierdie Wet.

(2) Indien so 'n buitelandse maatskappy wat so 'n aansoek doen, die Staatspresident oortuig dat—

- (a) hy die geheel of die grootste gedeelte van sy besigheid in die Republiek dryf en dat die grootste gedeelte van sy bates (behalwe belange in filiaalmaatskappye wat buite die Republiek geïnkorporeer is) in die Republiek geleë is;
- (b) die meeste van sy direkteure Suid-Afrikaanse burgers is of Suid-Afrikaanse burgers sal wees;
- (c) die meeste van sy aandeelhouders in die Republiek woonagtig is en dat die maatskappy besluit het om 'n aansoek kragtens hierdie artikel te doen;
- (d) sy registrasie as 'n maatskappy in die betrokke vreemde land, by sy registrasie in die Republiek as 'n maatskappy ingevolge Hoofstuk I van hierdie Wet, ooreenkomstig die wette van daardie vreemde land beëindig sal word;
- (e) hy by die Registrateur ingedien het sodanige dokumente wat vir sy registrasie as 'n maatskappy ingevolge Hoofstuk I van hierdie Wet nodig is as wat die Registrateur verlang, en dat hy alle gelde en regte betaalbaar kragtens hierdie Wet of enige ander Wet betaal het; en
- (f) hy aan die ander vereistes wat die Registrateur nodig ag, voldoen het,

kan die Staatspresident by proklamasie in die Staatskoerant verklaar dat daardie buitelandse maatskappy, onderworpe aan voldoening aan subartikel (3), geag word, met ingang van die datum van beëindiging van sy registrasie as 'n maatskappy in die betrokke vreemde land, 'n maatskappy te wees wat ingevolge Hoofstuk I van hierdie Wet geïnkorporeer is.

(3) Die Registrateur moet die buitelandse maatskappy, met ingang van die datum van beëindiging van sy registrasie as 'n maatskappy in die vreemde land, op die manier en in die vorm voorgeskryf deur en onderworpe aan die bepalings van Hoofstuk I

(4) If at the date of registration of the foreign company as a company under this Act, any action, arbitration or proceeding or any cause of action, arbitration or proceeding shall be pending or existing by or against or in favour of the foreign company, the same shall not abate or be discontinued or be in any wise prejudicially affected by reason of the registration of the foreign company as a company under this Act, but may be continued, prosecuted and enforced by, against or in favour of the foreign company as so registered as and when it might have been continued, prosecuted and enforced by, against, or in favour of the foreign company if it had not been registered as a company under this Act, but not further or otherwise.

(5) All contracts, agreements, conveyances, deeds, leases, and other instruments affecting the foreign company and in force at the date of its registration as a company under this Act shall as from that date be as binding and of as full force against or in favour of the foreign company as so registered and may be enforced by, against or in favour of the foreign company as so registered as fully and effectually as if the foreign company had at all material times been registered as a company under this Act.

(6) All books, registers and documents which if the foreign company had not been registered as a company under this Act would have been evidence in respect of any matter for or against the foreign company shall on and after the date of its registration as a company under this Act be admitted in evidence in respect of the same or a like matter for or against the foreign company as so registered."

Substitution of section 222 of Act 46 of 1926, as substituted by section 2 of Act 7 of 1964.

2. The following section is hereby substituted for section 222 of the principal Act:

„Inspection and copies of documents in Registrar's office.

222. Any person may, on payment of the prescribed fee, inspect the documents kept under this Act by the Registrar or require a certificate of the incorporation of any company or a copy of or extract from any other document or part of any other document to be certified by the Registrar: Provided that if an officer of a foreign Government accredited to the Government of the Republic requires such inspection, certificate, copy or extract on behalf of his government, no such fee shall be payable by him in respect thereof if he satisfies the Registrar that no such fees are payable in his country by officers of the government of the Republic in similar circumstances: Provided further that if an institution for higher education satisfies the Registrar that such institution requires such inspection for purposes of research, the Registrar may permit such inspection without payment of such fees."

Short title.

3. This Act shall be called the Companies Amendment Act, 1967.

(4) Indien daar op die datum van registrasie van die buitelandse maatskappy as 'n maatskappy ingevolge hierdie Wet enige geding, arbitrasie of verrigting of enige grond van aksie, arbitrasie of verrigting aanhangig is of bestaan deur of teen of ten gunste van die buitelandse maatskappy, word dit nie as gevolg van die registrasie van die buitelandse maatskappy as 'n maatskappy ingevolge hierdie Wet beëindig of gestaak of op enige wyse nadelig geraak nie maar kan daarmee voortgegaan word en kan dit voortgesit en afgedwing word deur, teen of ten gunste van die buitelandse maatskappy soos aldus geregistreer soos en wanneer daarmee voortgegaan en dit voortgesit en afgedwing sou kon geword het deur, teen of ten gunste van die buitelandse maatskappy as dit nie as 'n maatskappy ingevolge hierdie Wet geregistreer was nie, maar nie verder of andersins nie.

(5) Alle kontrakte, ooreenkomste, transporte, aktes, huurkontrakte, en ander instrumente wat die buitelandse maatskappy raak en van krag is op die datum van sy registrasie as 'n maatskappy ingevolge hierdie Wet, is vanaf daardie datum net so bindend en net so ten volle van krag teen of ten gunste van die buitelandse maatskappy soos aldus geregistreer en kan net so ten volle en effektief deur, teen of ten gunste van die buitelandse maatskappy soos aldus geregistreer, afgedwing word asof die buitelandse maatskappy te alle ter sake dienende tye as 'n maatskappy ingevolge hierdie Wet geregistreer was.

(6) Alle boeke, registers en dokumente wat, indien die buitelandse maatskappy nie as 'n maatskappy ingevolge hierdie Wet geregistreer was nie, getuienis ten opsigte van die een of ander aangeleentheid vir of teen die buitelandse maatskappy sou gewees het, word op of na die datum van sy registrasie as 'n maatskappy ingevolge hierdie Wet toegelaat as getuienis ten opsigte van dieselfde of 'n soortgelyke aangeleentheid vir of teen die buitelandse maatskappy soos aldus geregistreer."

2. Artikel 222 van die Hoofwet word hierby deur die volgende artikel vervang:

„Insaë en afskrifte van dokumente in Registrateur se kantoor.

222. Iemand kan teen betaling van die voorgeskrewe gelde die dokumente, ingevolge hierdie Wet deur die Registrateur bewaar, insien of 'n sertifikaat van die inkorporasie van enige maatskappy of 'n afskrif van of uittreksel uit enige ander dokument of deel van enige ander dokument, gewaarmerk deur die Registrateur, aanvra: Met dien verstande dat indien 'n beampte van 'n buitelandse regering wat by die regering van die Republiek geakkrediteer is, sodanige insaë, sertifikaat, afskrif of uittreksel ten behoeve van sy regering aanvra, geen sodanige gelde ten opsigte daarvan deur hom betaalbaar is nie indien hy die Registrateur oortuig dat geen sodanige gelde in sy land deur beamptes van die regering van die Republiek onder soortgelyke omstandighede betaalbaar is nie: Met dien verstande voorts dat indien 'n inrigting vir hoër onderwys die Registrateur oortuig dat daardie inrigting sodanige insaë vir navorsingsdoeleindes aanvra, die Registrateur sodanige insaë kan toelaat sonder die betaling van sodanige gelde."

Vervanging van artikel 222 van Wet 46 van 1926, soos vervang deur artikel 2 van Wet 7 van 1964.

3. Hierdie Wet heet die Wysigingswet op Maatskappye, 1967. Kort titel.

CONTENTS.

Department of the Prime Minister.

GOVERNMENT NOTICE.

No.		PAGE
945	Act No. 91 of 1967: Pension Laws Amendment Act, 1967	2
945	Act No. 92 of 1967: Parliamentary Service and Administrators' Pensions Amendment Act, 1967	14
945	Act No. 93 of 1967: Pensions (Supplementary) Act, 1967	26
945	Act No. 94 of 1967: Revenue Laws Amendment Act, 1967	30
945	Act No. 95 of 1967: Income Tax Act, 1967	34
945	Act No. 97 of 1967: Companies Amendment Act, 1967	82

INHOUD.

Departement van die Eerste Minister.

GOEWERMENSKENNISGEWING

No.		BLADSY
945	Wet No. 91 van 1967: Wysigingswet op die Pensioenwette, 1967	3
945	Wet No. 92 van 1967: Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1967	15
945	Wet No. 93 van 1967: Wet tot Aanvulling van Pensioene, 1967	27
945	Wet No. 94 van 1967: Wysigingswet op Inkomstewette, 1967	31
945	Wet No. 95 van 1967: Inkomstebelastingwet, 1967	35
945	Wet No. 97 van 1967: Wysigingswet op Maatskappye, 1967	83

