



# STAATSKOERANT

## VAN DIE REPUBLIEK VAN SUID-AFRIKA

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## REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 550.

17 Maart 1978.

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

No. 32 van 1978: Wet op Registrasie van Verkopers, 1978.

No. 550.

17 March 1978.

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

No. 32 of 1978: Registration of Vendors Act, 1978.

Wet No. 32, 1978

WET OP REGISTRASIE VAN VERKOPERS, 1978.

# WET

**Om voorsiening te maak vir die registrasie van persone wat sekere bedrywe uitoefen en vir bykomstige aangeleenthede.**

*(Afrikaanse teks deur die Staatspresident geteken.)  
(Goedgekeur op 14 Maart 1978.)*

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

Register van persone  
wat sekere bedrywe  
uitoefen.

**1.** Die Sekretaris van Binnelandse Inkomste (hieronder die Sekretaris genoem) moet 'n register van persone bedoel in artikel 2 saamstel en in stand hou.

Verklarings deur  
persone wat sekere  
bedrywe uitoefen.

**2.** (1) Iedere persoon, met inbegrip van 'n maatskappy soos omskryf in artikel 1 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), wat op of te eniger tyd na 1 Maart 1978 enige bedryf uitoefen in die loop waarvan—

- (a) goed deur hom aan ander persone verkoop of verhuur word; of
- (b) dienste deur hom aan ander persone teen vergoeding gelewer word; of
- (c) goed deur hom ten behoeve van ander persone teen vergoeding by veiling verkoop word; of
- (d) kos en inwoning normaalweg deur hom aan vyf of meer persone teen vergoeding verskaf word, of herberg bestaande uit kamers, huise, woonstelle, vertrekke, woonwastandplase of kampeerplekke gewoonlik of gereeld deur hom aan ander persone vir 'n aaneenlopende tydperk van hoogstens vyf-en-veertig dae verhuur word; of
- (e) goed vervaardig, gemonteer of voortgebring of aan vervaardigingsproses onderwerp word; of
- (f) boerdery- of bosboubedrywighede onderneem word; of
- (g) visserijbedrywighede onderneem word; of
- (h) mynbou of steen- of klipgroefwerk onderneem word,

moet, sodat sy naam vir opname in die register vermeld in artikel 1 oorweeg kan word, nie later nie as 31 Maart 1978 (of, indien daardie persoon na 1 Maart 1978 begin om so 'n bedryf uit te oefen, binne een maand vanaf die datum waarop hy begin het om daardie bedryf uit te oefen), of binne die verdere tydperk wat die Sekretaris mag toelaat, aan die Sekretaris 'n verklaring verstrek in die vorm wat die Sekretaris voorskryf, wat die inligting bevat met betrekking tot iedere bedryf wat hy uitoefen wat die Sekretaris nodig ag vir die samestelling van genoemde register.

(2) Indien die Sekretaris van oordeel is dat die naam van iemand vir opname in die register vermeld in artikel 1 oorweeg moet word, kan die Sekretaris van so iemand skriftelik eis dat hy aan hom 'n verklaring soos bedoel in subartikel (1) verstrek binne die tydperk wat die Sekretaris bepaal.

## REGISTRATION OF VENDORS ACT, 1978.

Act No. 32, 1978

# ACT

To provide for the registration of persons carrying on certain enterprises and for incidental matters.

*(Afrikaans text signed by the State President.)*  
*(Assented to 14 March 1978.)*

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

1. The Secretary for Inland Revenue (hereinafter referred to as the Secretary) shall compile and maintain a register of persons contemplated in section 2. Register of persons carrying on certain enterprises.

2. (1) Every person, including a company as defined in section 1 of the Income Tax Act, 1962 (Act No. 58 of 1962), who on or at any time after 1 March 1978 carries on any enterprise in the course of which— Declarations by persons carrying on certain enterprises.

- (a) goods are sold or let by him to other persons; or
- (b) services are rendered by him to other persons for remuneration; or
- (c) goods are sold by auction by him on behalf of other persons for remuneration; or
- (d) board and lodging is normally supplied by him to five or more persons for remuneration, or any accommodation consisting of rooms, houses, flats, apartments, caravan sites or camping sites is habitually or regularly let by him to other persons for any continuous period not exceeding forty-five days; or
- (e) goods are manufactured, assembled or produced or are subjected to a process of manufacture; or
- (f) farming or forestry operations are undertaken; or
- (g) fishing operations are undertaken; or
- (h) mining or quarrying operations are undertaken,

shall, in order that his name may be considered for inclusion in the register mentioned in section 1, furnish the Secretary, not later than 31 March 1978 (or, if such person commences to carry on any such enterprise after 1 March 1978, within one month from the date on which he commenced to carry on such enterprise), or within such further period as the Secretary may allow, with a declaration in such form as the Secretary may prescribe which shall contain such information relating to every enterprise carried on by him as the Secretary may deem necessary for the purposes of compiling the said register.

(2) If the Secretary is of opinion that the name of any person should be considered for inclusion in the register mentioned in section 1, the Secretary may require such person by notice in writing to furnish him with such a declaration as is contemplated in subsection (1) within such period as the Secretary may determine.

## Wet No. 32, 1978

## WET OP REGISTRASIE VAN VERKOPERS, 1978.

- (3) In hierdie artikel beteken—  
 „goed” liggaamlike roerende goed;  
 „dienste”—
- (a) in die geval van iemand wat 'n bedryf uitoefen in die loop waarvan goed verkoop of verhuur word, die aflewering, installasie, herstel, instandhouding of die lewering van ander dienste deur so iemand in verband met of na die verkoping of verhuring van daardie goed; 5
  - (b) enige soort dienste gelewer deur iemand by die uitoefening van 'n bedryf in die loop waarvan enige soort goed herstel, in stand gehou, gerestoureer, verander of verfraai word, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie paragraaf, herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste gelewer— 15
    - (i) deur 'n skoenhersteller, skoenmaker, horlosiemaker, juwelier, hersteller van motorvoertuie, fotografiese toerusting of huishoudelike toestelle, duikklopper of bandversoler; of
    - (ii) ten opsigte van roerende of onroerende masjinerie of installasie; 20
  - (c) dienste gelewer deur 'n kleremaakster, snyer, hoedemaker, barbier, haarkapper, droogskoonmaker, kleurder, wasser, tandwerktuigkundige, gesigkundige, brilmaker, apteker, grofsmid, slotmaker, drukker, graveur, fotograaf, ontwikkelaar van fotografiese materiaal, portretramer, voorsiener van afdrukdienste, voorsiener van bloudrukdienste, looier, verwerker van leer, taksidermis, insleper van motorvoertuie, verskaffer van berokings- of plaagbeheerdienste, voorsiener van diereversorgingsdienste (behalwe veeartsenykundige dienste); en 30
  - (d) dienste of fasiliteite verskaf deur iemand in die loop van 'n bedryf wat hy uitoefen, as hulpmiddels vir gesondheid, liggaamsbou of skoonheid, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie paragraaf, die gee van lesings en advies, die toediening van masserings en ander behandelings en die voorsiening van turkse baddens en saunabaddens, verslankingstoestelle en gimnasiumfasiliteite, maar uitgesonderd sodanige dienste of fasiliteite wat deur 'n geregistreerde geneesheer, tandarts, verpleër, fisio-terapeut, chiropraktisyn of ortoëptis in die gewone loop van sy praktyk as sodanig of in 'n geregistreerde hospitaal of verpleeginrigting verskaf word. 45

Pligte van maatskappye, liggame van persone, regsonbevoegde en afwesige persone.

### 3. Die persoon verantwoordelik vir die nakoming van die pligte deur hierdie Wet opgelê—

- (a) op 'n maatskappy is die openbare amptenaar daarvan beoog in artikel 101 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), of, in die geval van 'n maatskappy wat in likwidasie of onder geregtelike bestuur geplaas is, die likwidateur of geregtelike bestuurder daarvan, na gelang van die geval; 50
- (b) op 'n afdelingsraad, munisipale raad, dorpsbestuursraad of soortgelyke owerheid, of enige ingelyfde of oningelyfde liggaam (behalwe 'n maatskappy) enige persoon verantwoordelik vir betalings ten behoeve van sodanige raad, bestuur, owerheid of liggaam; 55
- (c) op 'n regsonbevoegde persoon, sy voog, kurator of administrateur of die ander persoon wat sy sake bestuur of beheer; of 60
- (d) op iemand wat nie gewoonlik in die Republiek woonagtig is nie, 'n agent van so iemand wat sy sake in die Republiek beheer en 'n bestuurder van 'n bedryf van so iemand in die Republiek. 65

Verandering van adres of van besonderhede.

### 4. Iemand wat 'n verklaring ingevolge artikel 2 verstrek het en daarna sy adres verander of opgehou het om 'n bedryf bedoel in daardie artikel uit te oefen of wat begin het om 'n nuwe bedryf

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(3) In this section—

“goods” means any corporeal movable goods;

“services” means—

- 5 (a) in the case of a person who carries on any enterprise in the course of which goods are sold or let, the delivery, installation, repair, maintenance or the rendering of other services by such person in connection with or following upon the sale or letting of such goods;
- 10 (b) services of any nature rendered by any person in carrying on any enterprise in the course of which goods of any description are repaired, maintained, restored, altered or embellished, including, without limiting the generality of this paragraph, repair, maintenance, restoration, alteration or embellishment services rendered—
- 15 (i) by any shoe-repairer, shoemaker, watchmaker, jeweller, repairer of motor vehicles, photographic equipment or domestic appliances, panelbeater or tyre retreader; or
- 20 (ii) in respect of movable or immovable machinery or plant;
- 25 (c) services rendered by any dressmaker, tailor, milliner, barber, hairdresser, dry-cleaner, dyer, launderer, dental mechanic, optometrist, optician, pharmacist, blacksmith, locksmith, printer, engraver, photographer, processor of photographic material, picture framer, provider of duplicating services, provider of blueprint services, tanner, leather processor, taxidermist, owner of motor vehicles, provider of fumigation or pest-control services, provider of animal care services (other than veterinary services); and
- 30 (d) services or facilities provided by any person in the course of any enterprise carried on by him, as aids to health, strength or beauty, including, without limiting the generality of this paragraph, the giving of lectures, advice, massages and other treatments and the provision of Turkish and sauna baths, slimming devices and gymnasium facilities, but excluding any such services or facilities as are provided by a registered medical practitioner, dentist, nurse, physiotherapist, chiropractor or orthoptist in the ordinary course of his practice as such or in
- 35 40 any registered hospital or nursing home.

3. The person responsible for carrying out the duties imposed by this Act—

- 45 (a) on a company shall be the public officer thereof contemplated in section 101 of the Income Tax Act, 1962 (Act No. 58 of 1962), or, in the case of a company placed in liquidation or under judicial management, the liquidator or judicial manager thereof, as the case may be;
- 50 (b) on a divisional council, municipal council, village management board or similar authority, or any corporate or unincorporate body (other than a company) any person responsible for making payments on behalf of such council, board, authority or body;
- 55 (c) on a person under legal disability, his guardian, curator or administrator or the other person having the management or control of his affairs; or
- 60 (d) on any person who is not ordinarily resident in the Republic, any agent of such person controlling such person's affairs in the Republic and any manager of any enterprise of such person in the Republic.

Duties of companies, bodies of persons, persons under disability and absentees.

4. Every person who has furnished a declaration in terms of section 2 and has subsequently changed his address or ceased to carry on any enterprise referred to in that section or who has

Change of address or of particulars.

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bedoel in daardie artikel uit te oefen, moet binne veertien dae na sy adresverandering, staking van die uitoefening van daardie bedryf of aanvang van die uitoefening van daardie nuwe bedryf, die Sekretaris daarvan verwittig.

Verkryging van  
inligting deur  
Sekretaris.

5. Die Sekretaris kan by skriftelike kennisgewing van iemand 5  
eis dat hy binne die tydperk wat die Sekretaris bepaal, aan die  
Sekretaris die inligting verstrek waaroor hy beskik en wat die  
Sekretaris vir die doeleindes van hierdie Wet nodig het, hetsy so  
iemand ingevolge artikel 2 'n verklaring moet verstrek of ingevolge  
dié artikel van hom vereis is dat hy dit doen, of nie. 10

Uitvoering van  
Wet.

6. Die bevoegdhede aan die Sekretaris verleen en die pligte aan  
hom opgelê by hierdie Wet, kan uitgeoefen of uitgevoer word  
deur die Sekretaris persoonlik of deur 'n amptenaar wat betrokke  
is by die uitvoering van die bepalings van genoemde Wet onder  
die beheer, leiding of toesig van die Sekretaris. 15

Geheimhouding.

7. (1) Iemand wat diens doen by die uitvoering van die bepalings  
van hierdie Wet, mag nie—

(a) enige aangeleentheid ten opsigte van iemand anders wat by  
die uitoefening van sy bevoegdhede of die uitvoering van sy  
pligte kragtens daardie bepalings tot sy kennis kom, aan 20  
iemand openbaar nie; of

(b) iemand toelaat om toegang te verkry tot aantekeninge in die  
besit of onder die bewaring van die Sekretaris,

behalwe by die uitoefening van sy bevoegdhede of die uitvoering van  
sy pligte kragtens hierdie Wet of op gesag van 'n ander Wet van die 25  
Parlement wat betrekking het op die aanslag en invordering van  
inkomste of op bevel van 'n bevoegde geregshof: Met dien verstande  
dat die Ouditeur-generaal by die uitvoering van sy pligte ingevolge  
artikel 42 (1) van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van  
1975), toegang het tot alle aantekeninge en stukke in die besit of onder 30  
die bewaring van die Sekretaris vir die doeleindes van hierdie Wet.

(2) Die bepalings van subartikel (1) word nie só uitgelê nie dat  
dit die Sekretaris belet om vir die doeleindes van 'n ander wet  
wat deur hom uitgevoer word, gebruik te maak van inligting wat  
hy by die uitoefening van sy bevoegdhede of die uitvoering van sy 35  
pligte kragtens hierdie Wet bekom het.

(3) Iemand wat die bepalings van subartikel (1) oortree, is aan  
'n misdryf skuldig en by skuldigbevinding strafbaar met  
gevangenisstraf vir 'n tydperk van hoogstens twee jaar.

Misdrywe.

8. Iemand wat die bepalings van artikel 2 (1) of 4 oortree of 40  
versuim om daaraan te voldoen of wat versuim om te voldoen aan  
'n eis van die Sekretaris kragtens artikel 2 (2) of 5, is aan 'n  
misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van  
hoogstens R50 of gevangenisstraf vir 'n tydperk van hoogstens 'n  
maand. 45

Kort titel.

9. Hierdie Wet heet die Wet op Registrasie van Verkopers,  
1978.

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commenced to carry on a new enterprise referred to in that section, shall, within fourteen days after changing his address, ceasing to carry on such enterprise or commencing to carry on such new enterprise, notify the Secretary thereof.

5 5. The Secretary may by notice in writing require any person to furnish the Secretary, within such period as he may determine, with such information at such person's disposal as the Secretary may require for the purposes of this Act, whether or not such person is or has been required in terms of section 2 to furnish the  
10 Secretary with a declaration.

Obtaining of information by Secretary.

6. The powers conferred and the duties imposed upon the Secretary by this Act may be exercised or performed by the Secretary personally, or by any officer engaged in carrying out the provisions of the said Act under the control, direction or  
15 supervision of the Secretary.

Administration of Act.

7. (1) A person employed in carrying out the provisions of this Act shall not—

Secretary.

20 (a) disclose to any person any matter in respect of any other person that may in the exercise of his powers or the performance of his duties under the said provisions come to his knowledge; or

(b) permit any person to have access to any records in the possession or custody of the Secretary,

except in the exercise of his powers or the performance of his duties under this Act or under the authority of any other Act of Parliament relating to the assessment and collection of revenue or by order of a competent court: Provided that the Auditor-General shall in the performance of his duties in terms of section 42 (1) of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975), have access to all records  
25 and documents in the possession or custody of the Secretary for the purposes of this Act.

(2) The provisions of subsection (1) shall not be construed as preventing the Secretary from using for the purposes of any other law administered by him, any information obtained by him in the  
35 exercise of his powers or the performance of his duties under this Act.

(3) Any person who contravenes the provisions of subsection (1) shall be guilty of an offence and liable on conviction to imprisonment for a period not exceeding two years.

40 8. Any person who contravenes or fails to comply with the provisions of section 2 (1) or 4 or fails to comply with a requirement of the Secretary under section 2 (2) or 5, shall be guilty of an offence and liable on conviction to a fine not exceeding R50 or to imprisonment for a period not exceeding one  
45 month.

Offences.

9. This Act shall be called the Registration of Vendors Act, 1978.

Short title.

