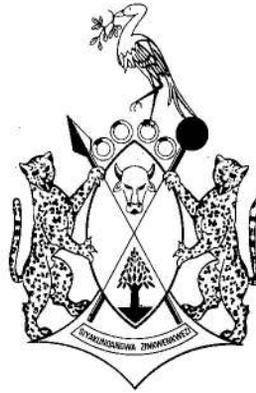


**IRIPHABLIKI  
YECISKEI**

**REPUBLIC OF  
CISKEI**

**IGAZETHI  
YOBURHULUMENTE**



**GOVERNMENT  
GAZETTE**

**DEPARTMENT OF FINANCE AND ECONOMIC DEVELOPMENT**

**GOVERNMENT NOTICE No. 61 OF 1988**

**IT IS HEREBY NOTIFIED THAT THE PRESIDENT HAS  
ASSENTED TO THE FOLLOWING ACT WHICH IS HEREBY  
PUBLISHED FOR GENERAL INFORMATION:-**

**INCOME TAX AMENDMENT ACT, 1988**

**ACT No. 7 OF 1988**

# INCOME TAX AMENDMENT ACT, 1988

## ACT

To amend the Income Tax Act, 1984.

(English text signed by the President. Assented to on 21 July 1988).

1 *BE IT ENACTED* by the National Assembly of the Republic of Ciskei, as follows:-

**1. Amendment of section 1 of Act 44 of 1984.** - Section 1 of the Income Tax Act, 1984 (hereinafter referred to as the principal Act) is hereby amended by the insertion after the definition of "Minister" of the following definition:

" 'neighbouring country' means South Africa, the territory of South West Africa (including the Eastern Caprivi Zipfel), Botswana, Lesotho, Swaziland and any country the territory of which formerly formed part of South Africa but excluding Ciskei."

**2. Amendment of section 5 of Act 44 of 1984.** - Section 5 of the principal Act is hereby amended by the substitution for paragraph (b) of the following paragraph:

"(b) Companies, except to the extent to which such companies are exempt from tax in terms of the Company Tax Amendment Act, 1984 (Act 16 of 1984), shall pay tax at the rate of 50 cents on each rand of chargeable income in respect of any year of assessment."

**3. Amendment of section 49 of Act 44 of 1984.** - Section 49 of the principal Act is hereby amended by the addition thereto of the following subsection:

"(b) Where any person not ordinarily resident in Ciskei returns as his income in Ciskei, for the purpose of avoiding any tax in any neighbouring country, any amount which is derived otherwise than from the conduct of a trade or business in Ciskei or is derived otherwise than from the employment of capital, labour or skills in Ciskei, such income shall, notwithstanding the provisions of section 5, be subject to tax at the rate of 50 cents on each rand thereof."

**4. Short Title.** - This Act shall be called the Income Tax Amendment Act, 1988.

---

**CONTENTS**

*Govt.  
Notice No.*  
**61**

*Page  
No.*

*Gazette  
No.*  
**53**

---

**DEPARTMENT OF FINANCE AND ECONOMIC  
DEVELOPMENT**

**GOVERNMENT NOTICE No. 61 OF 1988**

**INCOME TAX AMENDMENT ACT, 1988**

**(ACT No. 7 OF 1988)**

---