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STAATSKOERANT

GOVERNMENT GAZETTE

OF THE REPUBLIC OF SOUTH AFRICA

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No. 12535

KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1334.

20 Junie 1990

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

No. 56 van 1990: Wysigingswet op die Ordonnansie op Hondebelasting (Kaap) (Volksraad), 1990.

No. 1334.

20 June 1990

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

No. 56 of 1990: Dog Tax Ordinance Amendment Act (Cape) (House of Assembly), 1990.

Wet No. 56, 1990 WYSIGINGSWET OP DIE ORDONNANSIE OP HONDEBELASTING
(KAAP) (VOLKSRAAD), 1990

ALGEMENE VERDUIDELIKENDE NOTA:

Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die Ordonnansie op Hondebelasting, 1978 (Kaap) (vir sover dit as 'n wet oor eie sake van die Blanke bevolkingsgroep toegepas word), ten einde die oplegging van hondebelasting opnuut te reël; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

*(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 7 Junie 1990.)*

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

Woordomskrywing

1. In hierdie Wet, tensy uit die samehang anders blyk, beteken “die Ordonnansie” die Ordonnansie op Hondebelasting, 1978 (Ordonnansie No. 19 van 1978) (Kaap), vir sover en in die mate waarin die bepalings van Deel IV van die Grondwet van die Republiek van Suid-Afrika, 1983 (Wet No. 110 van 1983), kragtens paragraaf (a) van Proklamasie No. R.37 van 1989 en paragraaf (a) van Proklamasie No. R.203 van 1989 op genoemde Ordonnansie van toepassing verklaar is. 5

Wysiging van artikel 1 van Ordonnansie 19 van 1978, soos gewysig deur artikel 1 van Ordonnansie 21 van 1978 en artikel 1 van Ordonnansie 1 van 1980 10

2. Artikel 1 van die Ordonnansie word hierby gewysig deur na die omskrywing van “hond” die volgende omskrywing in te voeg:
“(viiA) beteken ‘Minister’ die Minister in die Ministersraad van die Volksraad belas met plaaslike bestuursaangeleenthede; (vA)”. 15

Vervanging van artikel 2 van Ordonnansie 19 van 1978

3. Artikel 2 van die Ordonnansie word hierby deur die volgende artikel vervang:

“Oplegging van belasting

2. (1) Elke plaaslike owerheid moet 'n belasting by spesiale besluit bepaal en ople vir die aanhou van honde in sy munisipale of landelike gebied, na gelang van die geval, en kan— 20
- (a) by die bepaling van sodanige belasting onderskei tussen verskillende kategorieë honde, met inbegrip van kategorieë wat op geslag gebaseer is;
 - (b) van tyd tot tyd sodanige belasting by spesiale besluit wysig; en 25
 - (c) enige belasting aldus bepaal of gewysig en opgelê, invorder:

DOG TAX ORDINANCE AMENDMENT ACT (CAPE) (HOUSE OF
ASSEMBLY), 1990

Act No. 56, 1990

GENERAL EXPLANATORY NOTE:

Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Dog Tax Ordinance, 1978 (Cape) (in so far as it is applied as a law on own affairs of the White population group), so as to regulate anew the imposition of dog tax; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 7 June 1990.)

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

Definitions

1. In this Act, unless the context otherwise indicates, "the Ordinance" means the
5 Dog Tax Ordinance, 1978 (Ordinance No. 19 of 1978) (Cape), in so far as and to the extent to which the provisions of Part IV of the Republic of South Africa Constitution Act, 1983 (Act No. 110 of 1983), have under paragraph (a) of Proclamation No. R.37 of 1989 and paragraph (a) of Proclamation No. R.203 of 1989 been declared to apply to the said Ordinance.

10 **Amendment of section 1 of Ordinance 19 of 1978, as amended by section 1 of Ordinance 21 of 1978 and section 1 of Ordinance 15 of 1980**

2. Section 1 of the Ordinance is hereby amended by the insertion after the definition of "local authority" of the following definition:

15 "(vA) 'Minister' means the Minister in the Ministers' Council of the House of Assembly charged with local government matters; (viiA)".

Substitution of section 2 of Ordinance 19 of 1978

3. The following section is hereby substituted for section 2 of the Ordinance:

"Imposition of tax

- 20 2. (1) Every local authority shall by special resolution determine and impose a tax on the keeping of dogs in its municipal or rural area, as the case may be, and may—
(a) in determining such tax, differentiate between different categories of dogs, including categories based on sex;
25 (b) from time to time by special resolution amend such tax; and
(c) recover any tax so determined or amended and imposed:

Wet No. 56, 1990

WYSIGINGSWET OP DIE ORDONNANSIE OP HONDEBELASTING
(KAAP) (VOLKSRAAD), 1990

Met dien verstande dat die belasting ingevolge hierdie Ordonnansie opgelê en betaalbaar in die betrokke gebied van 'n plaaslike owerheid onmiddellik voor die inwerkingtreding van Proklamasie 107 van 20 Desember 1989, geag word 'n belasting te wees wat bepaal en opgelê is deur die betrokke plaaslike owerheid ingevolge die voorafgaande bepalinge van hierdie subartikel. 5

(2) (a) 'n Plaaslike owerheid wat enige belasting ingevolge subartikel

(1) bepaal of gewysig het, moet—

(i) die belasting wat bepaal of gewysig is, adverteer; en

(ii) indien enige besware in ooreenstemming met sodanige advertensie ingedien is— 10

(aa) aan die Minister al sodanige besware tesame met sy opmerkings daaroor en 'n kopie van sodanige advertensie stuur; en

(bb) die Minister se goedkeuring van die belasting wat bepaal of gewysig is, verkry. 15

(b) Enige belasting bepaal of gewysig ingevolge subartikel (1) word van krag op die eerste dag van Januarie van die jaar—

(i) in 'n geval waar daar geen besware ingedien is nie, wat onmiddellik volg op die jaar waarin die tydperk veroorloof in die advertensie vir die indiening van besware verval het; en 20

(ii) in 'n geval beoog in subartikel (2) (a) (ii), wat onmiddellik volg op die jaar waarin die Minister goedkeuring verleen het.”.

Herroeping van Bylae I van Ordonnansie 19 van 1978, soos vervang deur artikel 4 van Ordonnansie 21 van 1978 25

4. Bylae I van die Ordonnansie word hierby herroep.

Kort titel en inwerkingtreding

5. Hierdie Wet heet die Wysigingswet op die Ordonnansie op Hondelasting (Kaap) (Volksraad), 1990, en word geag op 1 Januarie 1990 in werking te getree het.

DOG TAX ORDINANCE AMENDMENT ACT (CAPE) (HOUSE OF ASSEMBLY), 1990

Act No. 56, 1990

Provided that the tax imposed in terms of this Ordinance and payable in the relevant area of a local authority immediately prior to the coming into force of Proclamation 107 of 20 December 1989, shall be deemed to be a tax determined and imposed by the local authority concerned in terms of the preceding provisions of this subsection.

(2) (a) A local authority which has determined or amended any tax in terms of subsection (1) shall—

(i) advertise the tax determined or amended; and

(ii) if any objections have been lodged in accordance with such advertisement—

(aa) transmit to the Minister all such objections together with its comments thereon and a copy of such advertisement; and

(bb) obtain the Minister's approval of the tax determined or amended.

(b) Any tax determined or amended in terms of subsection (1) shall take effect on the first day of January of the year—

(i) in a case where no objections have been lodged, immediately succeeding the year in which the period allowed in the advertisement for the lodging of objections has expired; and

(ii) in a case contemplated in subsection (2) (a) (ii), immediately succeeding the year in which the Minister's approval was granted.”.

Repeal of Schedule I of Ordinance 19 of 1978, as substituted by section 4 of Ordinance 21 of 1978

3. Schedule I of the Ordinance is hereby repealed.

Short title and commencement

4. This Act shall be called the Dog Tax Ordinance Amendment Act (Cape) (House of Assembly), 1990, and shall be deemed to have come into operation on 1 January 1990.

