



REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

## STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

*Registered at the Post Office as a Newspaper*

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Selling price • Verkoopprys  
(GST excluded/AVB uitgesluit)

Local 80c Plaaslik  
Other countries R1,10 Buitelands  
Post free • Posvry

VOL. 313

CAPE TOWN, 12 JULY 1991

No. 13374

KAAPSTAD, 12 JULIE 1991

STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 1523.

12 July 1991

No. 1523.

12 Julie 1991

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

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

No. 129 of 1991: Income Tax Act, 1991

No. 129 van 1991: Inkomstebelastingwet, 1991

## GENERAL EXPLANATORY NOTE:

**[ ]** Words in bold type in square brackets indicate omissions from existing enactments.

       Words underlined with a solid line indicate insertions in existing enactments.

# 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 on 29 February 1992 and 30 June 1992, and by companies in respect of taxable incomes for years of assessment ending during the period of 12 months ending on 31 March 1992; to amend the Income Tax Act, 1962; to provide for an initial allowance on certain machinery and plant; and to provide for incidental matters.

*(English text signed by the State President.)*

*(Assented to 27 June 1991.)*

**B**E IT ENACTED by the State President and the Parliament 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) (hereinafter referred to as the principal Act), in respect of— 5

- (a) the taxable income of any person other than a company for the year of assessment ending on 29 February 1992 or 30 June 1992; and
- (b) the taxable income of any company for any year of assessment ending during the period of 12 months ending on 31 March 1992, 10

shall be as set forth in the Schedule to this Act.

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, section 5 of Act 55 of 1966, section 5 of Act 95 of 1967, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104 of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982, section 2 of Act 94 of 1983, section 1 of Act 30 of 1984, section 2 of Act 121 of 1984, section 2 of Act 96 of 1985, section 2 of Act 65 of 1986, section 1 of Act 108 of 1986, section 2 of Act 85 of 1987, section 2 of Act 90 of 1988, section 1 of Act 99 of 1988, Government Notice No. R.780 of 14 April 1989, section 2 of Act 70 of 1989 and section 2 of Act 101 of 1990 15 20

2.(1) Section 1 of the principal Act is hereby amended— 25



**ALGEMENE VERDUIDELIKENDE NOTA:**

**[ ]** Woorde in vet druk tussen vierkantige hake dui skrapings uit bestaande verordenings aan.

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

**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 29 Februarie 1992 en 30 Junie 1992, en deur maatskappye ten opsigte van belasbare inkomstes vir jare van aanslag wat eindig gedurende die tydperk van 12 maande eindigende op 31 Maart 1992; tot wysiging van die Inkomstebelastingwet, 1962; om vir 'n aanvangsvermindering op sekere masjinerie en toerusting voorsiening te maak; en om vir bykomstige aangeleenthede voorsiening te maak.

*(Engelse teks deur die Staatspresident geteken.)*

*(Goedgekeur op 27 Junie 1991.)*

**D**AAR WORD BEPAAL deur die Staatspresident en die Parlement van die Republiek van Suid-Afrika, soos volg:—

**Skale van normale belasting**

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—
  - (a) die belasbare inkomste van 'n ander persoon as 'n maatskappy vir die jaar van aanslag eindigende op 29 Februarie 1992 of 30 Junie 1992; en
  - (b) die belasbare inkomste van 'n maatskappy vir 'n jaar van aanslag wat eindig gedurende die tydperk van 12 maande eindigende op 31 Maart 1992,

is soos uiteengesit in die Bylae by hierdie Wet.

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, artikel 5 van Wet 55 van 1966, artikel 5 van Wet 95 van 1967, artikel 5 van Wet 76 van 1968, artikel 6 van Wet 89 van 1969, artikel 6 van Wet 52 van 1970, artikel 4 van Wet 88 van 1971, artikel 4 van Wet 90 van 1972, artikel 4 van Wet 65 van 1973, artikel 4 van Wet 85 van 1974, artikel 4 van Wet 69 van 1975, artikel 4 van Wet 103 van 1976, artikel 4 van Wet 113 van 1977, artikel 3 van Wet 101 van 1978, artikel 3 van Wet 104 van 1979, artikel 2 van Wet 104 van 1980, artikel 2 van Wet 96 van 1981, artikel 3 van Wet 91 van 1982, artikel 2 van Wet 94 van 1983, artikel 1 van Wet 30 van 1984, artikel 2 van Wet 121 van 1984, artikel 2 van Wet 96 van 1985, artikel 2 van Wet 65 van 1986, artikel 1 van Wet 108 van 1986, artikel 2 van Wet 85 van 1987, artikel 2 van Wet 90 van 1988, artikel 1 van Wet 99 van 1988, Goewermentskennisgewing No. R.780 van 14 April 1989, artikel 2 van Wet 70 van 1989 en artikel 2 van Wet 101 van 1990

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

such company, by way of additional normal tax, an amount equal to 40 per cent of the amount remaining after deducting the said amount of normal tax from such taxable income.

**[(c)] (b)** The normal tax and the additional normal tax chargeable in respect of taxable income referred to in **[subparagraph (i) or (ii) of]** paragraph (a) **[and the additional normal tax referred to in paragraph (b)]**, shall be reduced to or by such an amount, and on such conditions, as the Minister of **[Mines]** Mineral and Energy Affairs **[in consultation with the Minister of Finance,]** may with the concurrence of the Minister of Finance determine.

**[(d)] (c)** For the purposes of this subsection where sulphur, salt or any other mineral is won by any company in the course of mining for natural oil **[(excluding gas) or natural oil in the form of gas]**, the income derived from the mining of such sulphur, salt or other mineral shall be deemed to be derived from the mining for natural oil **[(excluding gas) or natural oil in the form of gas, as the case may be].**”; and

(b) by the substitution in subsection (10) for subparagraph (iii) of paragraph (d) of the following subparagraph:

“(iii) where the provisions of paragraph 17 of the First Schedule are in the case of the taxpayer applicable in respect of the said year, an amount equal to so much of the taxable income of the taxpayer for such year as **[is proved to the satisfaction of the Commissioner to have]** has been derived from the disposal of sugar cane as a result of fire in his cane fields and but for such fire would not have been derived by him in that year.”.

**Amendment of section 6 of Act 58 of 1962, as inserted by section 5 of Act 104 of 1980 and amended by section 5 of Act 96 of 1981, section 5 of Act 91 of 1982, section 4 of Act 94 of 1983, section 4 of Act 121 of 1984, section 3 of Act 96 of 1985, section 4 of Act 85 of 1987, section 4 of Act 90 of 1988, section 4 of Act 70 of 1989 and section 3 of Act 101 of 1990**

**4. Section 6 of the principal Act is hereby amended—**

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

“(1) There shall be deducted from the normal tax payable by any natural person **[other than a company]** an amount equal to the sum of the amounts allowed to the taxpayer by way of rebates under subsections (2) and (3).”;

(b) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:

“In the case of a natural person **[other than a company]** there shall, subject to the provisions of subsection (4), be allowed by way of a primary rebate—”;

(c) by the substitution in subsection (2) for the expression “R2 100” in paragraph (a) of the expression “R2 000”;

(d) by the substitution in subsection (2) for the expression “R1 800” in paragraph (b) of the expression “R1 625”;

(e) by the substitution in subsection (2) for the expression “R700” in paragraph (c) of the expression “R800”;

(f) by the addition in subsection (3) of the following further proviso to paragraph (e):

“Provided further that the rebate under this paragraph shall not be granted if the taxpayer is entitled to a rebate under paragraph (f);”;

(g) by the substitution in subsection (3) for the expression “R1 980”, wherever it occurs in paragraph (f), of the expression “R2 100”; and

(h) by the addition to subsection (3) of the following proviso:

“Provided that the provisions of paragraph (f) shall also apply in the case of a married woman.”.



normale belasting, gelyk aan 40 persent van die bedrag wat oorbly nadat genoemde bedrag van normale belasting van bedoelde belasbare inkomste afgetrek is.

5 **[(c)] (b)** Die normale belasting en die addisionele normale belasting wat hefbaar is ten opsigte van belasbare inkomste in **[subparagraaf (i) of (ii) van] paragraaf (a)** bedoel **[en die in paragraaf (b) bedoelde addisionele normale belasting]**, word na of met **[so]** 'n bedrag vermindert, en op **[sodanige]** die voorwaardes, **[as]** wat die Minister van **[Mynwese]** **Mineraal- en Energiesake [in oorleg met]** met die instemming van die Minister van Finansies vasstel.

10 **[(d)] (c)** By die toepassing van hierdie subartikel, waar swaer, soute of 'n ander mineraal deur **[die]** 'n maatskappy in die loop van die myn van aardolie **[(behalwe gas) of aardolie in die vorm van gas]** gewin word, word die inkomste uit die myn van sodanige swaer, soute of ander  
15 mineraal verkry, geag uit die myn van aardolie **[(behalwe gas) of aardolie in die vorm van gas, na gelang van die geval,]** verkry te wees.”;

20 **(b)** deur in subartikel (10) subparagraaf (iii) van paragraaf (d) deur die volgende subparagraaf te vervang:

20 “(iii) waar die bepalings van paragraaf 17 van die Eerste Bylae in die geval van die belastingpligtige van toepassing is ten opsigte van bedoelde jaar, 'n bedrag gelyk aan soveel van die belasbare inkomste van die belastingpligtige vir die bedoelde jaar as wat **[tot die bevrediging van die Kommissaris bewys word]** uit die vandiehandsetting van suikerriet as gevolg van brand in sy suikerrietplantasies verkry is, en, indien die brand nie ontstaan het nie, nie in bedoelde jaar deur hom verkry sou gewees het nie.”.

25 **Wysiging van artikel 6 van Wet 58 van 1962, soos ingevoeg deur artikel 5 van Wet 104 van 1980 en gewysig deur artikel 5 van Wet 96 van 1981, artikel 5 van Wet 91 van 1982, artikel 4 van Wet 94 van 1983, artikel 4 van Wet 121 van 1984, artikel 3 van Wet 96 van 1985, artikel 4 van Wet 85 van 1987, artikel 4 van Wet 90 van 1988, artikel 4 van Wet 70 van 1989 en artikel 3 van Wet 101 van 1990**

30 **4. Artikel 6 van die Hoofwet word hierby gewysig—**

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

“(1) Daar word van die normale belasting betaalbaar deur 'n natuurlike persoon **[(behalwe 'n maatskappy)]** 'n bedrag afgetrek wat gelyk is aan die som van die bedrae wat ingevolge subartikels (2) en (3) by wyse van kortings aan die belastingpligtige toegelaat word.”;

40 **(b)** deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“In die geval van 'n **[(ander)]** natuurlike persoon **[(as 'n maatskappy)]** word, behoudens die bepalings van subartikel (4), daar by wyse van 'n primêre korting toegelaat—”;

45 **(c)** deur in subartikel (2) die uitdrukking “R2 100” in paragraaf (a) deur die uitdrukking “R2 000” te vervang;

**(d)** deur in subartikel (2) die uitdrukking “R1 800” in paragraaf (b) deur die uitdrukking “R1 625” te vervang;

50 **(e)** deur in subartikel (2) die uitdrukking “R700” in paragraaf (c) deur die uitdrukking “R800” te vervang;

**(f)** deur in subartikel (3) die volgende verdere voorbehoudsbepaling by paragraaf (e) te voeg:

55 “Met dien verstande voorts dat 'n korting nie ingevolge hierdie paragraaf toegestaan word nie indien die belastingpligtige op 'n korting ingevolge paragraaf (f) geregtig is;”;

**(g)** deur in subartikel (3) die uitdrukking “R1 980”, waar dit ook al in paragraaf (f) voorkom, deur die uitdrukking “R2 100” te vervang; en

**(h)** deur die volgende voorbehoudsbepaling by subartikel (3) te voeg:

60 “Met dien verstande dat die bepalings van paragraaf (f) ook in die geval van 'n getroude vrou van toepassing is.”.

**Amendment of section 6bis of Act 58 of 1962, as inserted by section 7 of Act 88 of 1965 and substituted by section 6 of Act 85 of 1974**

5. The following section is hereby substituted for section 6bis of the principal Act:

**“Rebate in respect of foreign income taxes on royalties and similar income 5**

**6bis.** There shall be deducted from the normal tax (as calculated before the addition of any sum which in terms of any Income Tax Act is a loan portion which is repayable to the person concerned) payable by any person in whose taxable income there is included any amount received by or accrued to him in respect of the use or right of use in any country other than the Republic or the grant of permission to use in such other country any patent as defined in the Patents Act, [1952 (Act No. 37 of 1952)] 1978 (Act No. 57 of 1978), or any design as defined in the Designs Act, 1967 (Act No. 57 of 1967), or any trade mark as defined in the Trade Marks Act, 1963 (Act No. 62 of 1963), or any copyright as defined in the Copyright Act, [1965 (Act No. 63 of 1965)] 1978 (Act No. 98 of 1978), or any model, pattern, plan, formula or process, or any other property or right of a similar nature, or any motion picture film, or any film or video tape or disc for use in connection with television, or any sound recording or advertising matter used or intended to be used in connection with such motion picture film, film, video tape or disc, the sum of any taxes payable on income [proved to the satisfaction of the Commissioner to be payable], without any right of recovery, by such person to the government of any country other than the Republic in respect of the said amount: Provided that the rebate under this [subsection] section shall not exceed so much of the normal tax (calculated as aforesaid) payable by the taxpayer as [the Commissioner determines to be] is attributable to the inclusion in his taxable income of the said amount.”. 30

**Repeal of section 6ter of Act 58 of 1962, as inserted by section 8 of Act 95 of 1967 and amended by section 7 of Act 85 of 1974**

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

**Amendment of section 7 of Act 58 of 1962, as amended by section 5 of Act 90 of 1962, section 8 of Act 88 of 1965, section 9 of Act 55 of 1966, section 7 of Act 94 of 1983, section 2 of Act 30 of 1984, section 5 of Act 90 of 1988, section 5 of Act 70 of 1989 and section 4 of Act 101 of 1990 35**

7. Section 7 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Any income received by or accrued to [a married woman] any person married with or without community of property (hereinafter referred to as the recipient) shall be deemed for the purposes of this Act to be income accrued to [her husband] such person’s spouse (hereinafter referred to as the donor) if—

(a) such income was derived by [her otherwise than from any trade] the recipient in consequence of a donation, settlement or other disposition made by the donor on or after 20 March 1991 or of a transaction, operation or scheme entered into or carried out by the donor on or after that date, and the sole or main purpose of such donation, settlement or other disposition or of such transaction, operation or scheme was the reduction, postponement or avoidance 50



**Wysiging van artikel 6bis van Wet 58 van 1962, soos ingevoeg deur artikel 7 van Wet 88 van 1965 en vervang deur artikel 6 van Wet 85 van 1974**

5. Artikel 6bis van die Hoofwet word hierby deur die volgende artikel vervang:

5       **“Korting ten opsigte van buitelandse inkomstebelasting op tantième en soortgelyke inkomste**

10               **6bis.** Van die normale belasting (soos bereken voor byvoeging van enige som wat ingevolge 'n Inkomstebelastingwet 'n leningsgedeelte is wat aan die betrokke persoon terugbetaalbaar is) wat betaalbaar is deur enige persoon by wie se belasbare inkomste enige bedrag ingereken is deur hom ontvang of aan hom toegeval ten opsigte van die gebruik of reg van gebruik in 'n ander land as die Republiek of die verlening van toestemming vir die gebruik in so 'n ander land van 'n patent soos in die Wet op Patente, **[1952 (Wet No. 37 van 1952)]** 15 **1978 (Wet No. 57 van 1978)**, omskryf, of 'n model soos in die Wet op Modelle, 1967 (Wet No. 57 van 1967), omskryf, of 'n handelsmerk soos in die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963), omskryf, of 'n outeursreg soos in die Wet op Outeursreg, **[1965 (Wet No. 63 van 1965)]** 20 **1978 (Wet No. 98 van 1978)**, omskryf, of 'n ontwerp, patroon, plan, formule of proses, of enige ander eiendom of reg van dergelyke aard, of 'n rolprentfilm, of 'n film of videoband of -plaat vir gebruik in verband met beeldradio, of 'n klankopname of advertensiestuk gebruik of bedoel om gebruik te word in verband met sodanige rolprentfilm, film of videoband of -plaat, word die som van enige belasting op inkomste wat **[tot bevrediging van die Kommissaris bewys word]** deur bedoelde persoon sonder enige reg van verhaal, aan die regering van 'n ander land as die Republiek ten opsigte van bedoelde bedrag betaalbaar is, afgetrek: Met dien verstande dat die korting ingevolge hierdie **[subartikel]** artikel nie 25 soveel van die normale belasting (soos voormeld bereken) deur die belastingpligtige betaalbaar as wat **[volgens vasstelling van die Kommissaris]** toe te skryf is aan die inrekening by sy belasbare inkomste van bedoelde bedrag, te bowe gaan nie.”.

35 **Herroeping van artikel 6ter van Wet 58 van 1962, soos ingevoeg deur artikel 8 van Wet 95 van 1967 en gewysig deur artikel 7 van Wet 85 van 1974**

6. Artikel 6ter van die Hoofwet word hierby herroep.

40 **Wysiging van artikel 7 van Wet 58 van 1962, soos gewysig deur artikel 5 van Wet 90 van 1962, artikel 8 van Wet 88 van 1965, artikel 9 van Wet 55 van 1966, artikel 7 van Wet 94 van 1983, artikel 2 van Wet 30 van 1984, artikel 5 van Wet 90 van 1988, artikel 5 van Wet 70 van 1989 en artikel 4 van Wet 101 van 1990**

7. Artikel 7 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

45       “(2) By die toepassing van hierdie Wet word alle inkomste ontvang deur of toegeval aan of ten gunste van 'n **[getroude vrou]** persoon wat in of buite gemeenskap van goedere getroud is (hierna die ontvanger genoem), geag inkomste te wees wat aan **[haar man]** bedoelde persoon se gade (hierna die skenker genoem) toegeval het indien—

50       (a) bedoelde inkomste **[deur haar]** verkry is **[op 'n ander wyse as uit 'n bedryf]** deur die ontvanger ten gevolge van 'n skenking, oormaking of ander beskikking deur die skenker op of na 20 Maart 1991 gemaak of 'n transaksie, handeling of skema deur die skenker op of na daardie datum verrig of uitgevoer, en die uitsluitlike of hoofdoel van bedoelde skenking, oormaking of ander beskikking of van bedoelde transaksie, handeling of skema 55 **die vermindering, uitstel of vermyding was van die skenker se belastingpligtigheid ten opsigte van enige belasting, heffing of reg**

- of the donor's liability for any tax, levy or duty which, but for such donation, settlement, other disposition, transaction, operation or scheme, would have become payable by the donor under this Act or any other Act administered by the Commissioner; or
- (b) income was received by or accrued to **[her]** the recipient—
- (i) from any trade carried on by **[her]** the recipient in partnership or association with **[her husband]** the donor or which is in any way connected with any trade carried on by **[her husband]** the donor; or
  - (ii) from **[her husband]** the donor or any partnership of which **[her husband]** the donor was at the time of such receipt or accrual a member or any private company of which **[her husband]** the donor was at such time the sole or main shareholder or one of the principal shareholders,
- and such income represents the whole or any portion of the total income so received by or accrued to **[her]** the recipient which exceeds the amount of income to which **[she]** the recipient would reasonably be entitled having regard to the nature of the relevant trade, the extent of **[her]** the recipient's participation therein, the services rendered by **[her]** the recipient or any other relevant factor; or
- (c) such recipient is a married **[woman's]** woman and—
- (i) her husband has not during the year of assessment derived gross income (including any amounts which would have constituted gross income but for the fact that they were derived from a source outside the Republic) exceeding the amount of R10 000, and such married woman has elected that the provisions of this paragraph shall apply; or
  - (ii) where such married woman derives remuneration as defined in paragraph 1 of the Fourth Schedule, the Commissioner has, on application made to him by such married woman and having been satisfied that the provisions of subparagraph (i) would apply in any year of assessment, issued to such married woman's employer a directive to the effect that the said provisions shall apply in respect of such year.”.

**Amendment of section 7A of Act 58 of 1962, as inserted by section 6 of Act 69 of 1974 and amended by section 7 of Act 103 of 1976, section 6 of Act 96 of 1981 and section 4 of Act 65 of 1986**

8.(1) Section 7A of the principal Act is hereby amended—

- (a) by the deletion of subsection (4); and
- (b) by the substitution in subsection (4A) for paragraphs (b) and (c) of the following paragraphs, respectively:
 

“(b) **[the Commissioner is satisfied that]** the termination or impending termination of the taxpayer's services is due to superannuation, ill-health or other infirmity; or

(c) in the case of a female, **[the Commissioner is satisfied that]** she terminated her services in order to marry; or”.

(2) Subsection (1)(a) shall come into operation on 1 August 1991 and shall apply in respect of any amount received or accrued on or after that date: Provided that, notwithstanding the deletion of the said subsection (4), any amount received or accrued before 1 August 1991 and which has been dealt with under the provisions of the said subsection (4), shall be deemed to have accrued on the basis elected by the taxpayer prior to the deletion of the said subsection (4).

**Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962, section 6 of Act 90 of 1964, section 9 of Act 88 of 1965, section 10 of Act 55**



wat, by ontstentenis van bedoelde skenking, oormaking, ander beskikking, transaksie, handeling of skema, deur die skenker betaalbaar sou geword het ingevolge hierdie Wet of 'n ander wet deur die Kommissaris uitgevoer; of

5 (b) inkomste ontvang is deur of toegeval het aan **[haar]** die ontvanger—

(i) uit 'n bedryf wat **[sy]** die ontvanger in vennootskap of genootskap met **[haar man]** die skenker beoefen of wat op enige wyse gekoppel is met 'n bedryf deur **[haar man]** die skenker beoefen; of

10 (ii) van **[haar man]** die skenker of 'n vennootskap waarvan **[haar man]** die skenker ten tyde van bedoelde ontvangs of toevalling 'n lid was of 'n private maatskappy waarvan **[haar man]** die skenker dan die enigste of hoofaandeelhouer of een van die vernaamste aandeelhouders was,

15 en bedoelde inkomste die volle of 'n gedeelte van die totale inkomste aldus ontvang deur of toegeval aan **[haar]** die ontvanger verteenwoordig wat die bedrag aan inkomste waarop **[sy]** die ontvanger redelikerwys geregtig sal wees, te bowe gaan, met inagneming van die aard van die betrokke bedryf, die omvang van **[haar]** die ontvanger se deelname daarin, die dienste deur **[haar]** die ontvanger gelewer of enige ander tersaaklike faktor; of

20 (c) bedoelde ontvanger 'n getroude vrou **[se]** is en—

(i) haar man nie gedurende die jaar van aanslag bruto inkomste (met insluiting van enige bedrae wat bruto inkomste sou verteenwoordig het, was dit nie vir die feit dat dit uit 'n bron buite die Republiek verkry was nie) wat die bedrag van R10 000 te bowe gaan, verkry het nie, en bedoelde getroude vrou gekies het dat die bepalinge van hierdie paragraaf van

30 (ii) waar bedoelde getroude vrou besoldiging verkry soos in paragraaf 1 van die Vierde Bylae omskryf, die Kommissaris, op aansoek deur bedoelde getroude vrou aan hom gedoen en nadat hy tevrede gestel is dat die bepalinge van subparagraaf (i) in 'n jaar van aanslag van toepassing sou wees, aan bedoelde getroude vrou se werkgewer 'n aanwysing uitgereik het ten effekte dat genoemde bepalinge ten opsigte van bedoelde jaar van toepassing sal wees.”.

40 **Wysiging van artikel 7A van Wet 58 van 1962, soos ingevoeg deur artikel 6 van Wet 69 van 1974 en gewysig deur artikel 7 van Wet 103 van 1976, artikel 6 van Wet 96 van 1981 en artikel 4 van Wet 65 van 1986**

8. (1) Artikel 7A van die Hoofwet word hierby gewysig—

(a) deur subartikel (4) te skrap; en  
45 (b) deur in subartikel (4A) paragrawe (b) en (c) deur onderskeidelik die volgende paragrawe te vervang:

“(b) **[die Kommissaris oortuig is dat]** die beëindiging of naderende beëindiging van die belastingpligtige se dienste aan ouderdom, swak gesondheid of ander gebrek te wyte is; of

50 (c) in die geval van 'n vrouspersoon, **[die Kommissaris oortuig is dat]** sy haar dienste beëindig het ten einde in die huwelik te tree; of”.

(2) Subartikel (1)(a) tree in werking op 1 Augustus 1991 en is van toepassing op 'n bedrag wat op of na daardie datum ontvang word of toeval: Met dien verstande dat ondanks die skraping van genoemde subartikel (4), enige bedrag 55 ontvang of toegeval voor 1 Augustus 1991 en waarmee gehandel is kragtens die bepalinge van genoemde subartikel (4), geag word toe te geval het op die grondslag deur die belastingpligtige gekies voor die skraping van genoemde subartikel (4).

60 **Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962, artikel 6 van Wet 90 van 1964, artikel 9 van Wet 88 van 1965, artikel**

of 1966, section 10 of Act 89 of 1969, section 6 of Act 90 of 1972, section 8 of Act 85 of 1974, section 7 of Act 69 of 1975, section 7 of Act 113 of 1977, section 8 of Act 94 of 1983, section 5 of Act 121 of 1984, section 4 of Act 96 of 1985, section 5 of Act 65 of 1986, section 6 of Act 85 of 1987, section 6 of Act 90 of 1988 and section 5 of Act 101 of 1990

9. Section 8 of the principal Act is hereby amended—

(a) by the deletion in subsection (1) of the proviso to subparagraph (i) of paragraph (b); and

(b) by the substitution in subsection (1) for paragraphs (aa) and (bb) of the proviso to subparagraph (ii) of paragraph (b) of the following paragraphs, respectively:

“(aa) the recipient shall, unless the contrary appears, be deemed to have used the vehicle during such year for such **[private travelling]** business purposes over a distance equal to the difference between the total number of kilometres travelled by him in such vehicle during such year (but not exceeding 32 000 kilometres) and a distance of **[10 000]** 12 000 kilometres **[or such shorter distance as is shown by the taxpayer to have been actually covered during such year as aforesaid]**;

(bb) where the vehicle has been used for business purposes during a period in such year which is less than the full period of such year, the reference in paragraph (aa) of this proviso to **[a distance]** the distances of 32 000 kilometres and **[10 000]** 12 000 kilometres shall be construed as a reference to **[a distance]** the distances which **[bears]** bear to 32 000 kilometres and **[10 000]** 12 000 kilometres, respectively, the same ratio as the period of use for business purposes bears to 12 months;”.

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, section 7 of Act 90 of 1964, section 9 of Act 95 of 1967, section 12 of Act 89 of 1969, section 6 of Act 65 of 1973, section 9 of Act 85 of 1974, section 8 of Act 103 of 1976, section 9 of Act 121 of 1984, section 5 of Act 96 of 1985, section 6 of Act 65 of 1986, section 2 of Act 108 of 1986 and section 7 of Act 85 of 1987

10. Section 9 of the principal Act is hereby amended—

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

“(i) any patent as defined in the Patents Act, **[1952 (Act No. 37 of 1952)]** 1978 (Act No. 57 of 1978), or any design as defined in the Designs Act, 1967 (Act No. 57 of 1967), or any trade mark as defined in the Trade Marks Act, 1963 (Act No. 62 of 1963), or any copyright as defined in the Copyright Act, **[1965 (Act No. 63 of 1965)]** 1978 (Act No. 98 of 1978), or any model, pattern, plan, formula or process or any other property or right of a similar nature; or”; and

(b) by the substitution in subsection (1) for paragraph (fA) 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 any operations connected with operations carried on by **[such other]** any person under any prospecting or mining lease granted or which may be granted under the Mining Rights Act, 1967 (Act No. 20 of 1967), or under any sublease granted or which may be granted under any such lease, wheresoever payment for such services or work or labour is or is to be made;”.



10 van Wet 55 van 1966, artikel 10 van Wet 89 van 1969, artikel 6 van Wet 90 van 1972, artikel 8 van Wet 85 van 1974, artikel 7 van Wet 69 van 1975, artikel 7 van Wet 113 van 1977, artikel 8 van Wet 94 van 1983, artikel 5 van Wet 121 van 1984, artikel 4 van Wet 96 van 1985, artikel 5 van Wet 65 van 1986, artikel 6 van Wet 85 van 1987, artikel 6 van Wet 90 van 1988 en artikel 5 van Wet 101 van 1990

9. Artikel 8 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die voorbehoudsbepaling by subparagraaf (i) van paragraaf (b) te skrap; en

(b) deur in subartikel (1) paragrawe (aa) en (bb) van die voorbehoudsbepaling by subparagraaf (ii) van paragraaf (b) deur onderskeidelik die volgende paragrawe te vervang:

“(aa) die ontvanger, tensy die teendeel blyk, geag word die voertuig gedurende die jaar van aanslag vir bedoelde **[private reise]** besigheidsdoeleindes te gebruik het oor 'n afstand gelyk aan die verskil tussen die totale aantal kilometers afgelê deur hom in bedoelde voertuig gedurende bedoelde jaar (maar wat nie 32 000 kilometers te bowe gaan nie) en 'n afstand van **[10 000] 12 000 kilometers [of die korter afstand wat deur die belastingpligtige bewys word werklik gedurende bedoelde jaar soos voormeld afgelê is];**

(bb) waar die voertuig gedurende 'n tydperk in bedoelde jaar vir besigheidsdoeleindes gebruik is wat minder is as die volle tydperk van bedoelde jaar, die verwysing in paragraaf (aa) van hierdie voorbehoudsbepaling na **[’n afstand] die afstande** van 32 000 kilometers en **[10 000] 12 000 kilometers** uitgelê word as 'n verwysing na **[’n afstand] die afstande** wat onderskeidelik in dieselfde verhouding tot 32 000 kilometers en **[10 000] 12 000 kilometers** staan as die verhouding waarin die tydperk van gebruik vir besigheidsdoeleindes tot 12 maande staan;”.

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, artikel 7 van Wet 90 van 1964, artikel 9 van Wet 95 van 1967, artikel 12 van Wet 89 van 1969, artikel 6 van Wet 65 van 1973, artikel 9 van Wet 85 van 1974, artikel 8 van Wet 103 van 1976, artikel 9 van Wet 121 van 1984, artikel 5 van Wet 96 van 1985, artikel 6 van Wet 65 van 1986, artikel 2 van Wet 108 van 1986 en artikel 7 van Wet 85 van 1987

10. Artikel 9 van die Hoofwet word hierby gewysig—

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

“(i) 'n patent soos in die Wet op Patente, **[1952 (Wet No. 37 van 1952)] 1978 (Wet No. 57 van 1978)**, omskryf, of 'n model soos in die Wet op Modelle, 1967 (Wet No. 57 van 1967), omskryf, of 'n handelsmerk soos in die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963), omskryf, of 'n outeursreg soos in die Wet op Outeursreg, **[1965 (Wet No. 63 van 1965)] 1978 (Wet No. 98 van 1978)**, omskryf, of 'n ontwerp, patroon, plan, formule of proses of enige ander eiendom of reg van dergelike aard; of”; en

(b) deur in subartikel (1) paragraaf (fA) deur die volgende paragraaf te vervang:

“(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 enige werksaamhede wat verband hou met werksaamhede wat kragtens 'n prospekter- of mynhuur ingevolge die Wet op Mynregte, 1967 (Wet No. 20 van 1967), toegeken of toegeken mag word of kragtens 'n onderhuur ingevolge so 'n huur toegeken of toegeken mag word, deur **[daardie ander] enige** persoon voortgesit word, ongeag waar betaling vir sodanige dienste of werk of arbeid geskied of moet geskied;”.

**Amendment of section 9B of Act 58 of 1962, as inserted by section 9 of Act 101 of 1990**

11. Section 9B of the principal Act is hereby amended by the deletion of subsection (5).

**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, section 11 of Act 55 of 1966, section 10 of Act 95 of 1967, section 8 of Act 76 of 1968, section 13 of Act 89 of 1969, section 9 of Act 52 of 1970, section 9 of Act 88 of 1971, section 7 of Act 90 of 1972, section 7 of Act 65 of 1973, section 10 of Act 85 of 1974, section 8 of Act 69 of 1975, section 9 of Act 103 of 1976, section 8 of Act 113 of 1977, section 4 of Act 101 of 1978, section 7 of Act 104 of 1979, section 7 of Act 104 of 1980, section 8 of Act 96 of 1981, section 6 of Act 91 of 1982, section 9 of Act 94 of 1983, section 10 of Act 121 of 1984, section 6 of Act 96 of 1985, section 7 of Act 65 of 1986, section 3 of Act 108 of 1986, section 9 of Act 85 of 1987, section 7 of Act 90 of 1988, section 36 of Act 9 of 1989, section 7 of Act 70 of 1989 and section 10 of Act 101 of 1990**

12.(1) Section 10 of the principal Act is hereby amended—

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

“(cH) the receipts and accruals of any company, society or other association of persons or any trust fund, whether or not registered under any law (other than a co-operative formed and incorporated or deemed to be formed and incorporated under the Co-operatives Act, 1981 (Act No. 91 of 1981)), if—

(i) the sole or principal object of such company, society, association or trust fund is to receive, hold and apply moneys contributed to such company, society, association or trust fund in order to discharge any of the following or like obligations imposed upon any person in terms of any law relating to mining operations, namely—

(aa) the rehabilitation of disturbances of the surface of land and the prevention and combating of pollution of the air, land, sea or other water where such disturbances and pollution are connected with mining, prospecting, quarrying or similar operations;

(bb) the protection of the surface of land and water sources and the making safe of undermined ground and of dangerous excavations, tailings, waste dumps and structures, of whatsoever nature, made in the course of mining, prospecting, quarrying or similar operations; and

(cc) the demolition or removal of any building, structure or other thing erected or constructed in connection with mining, prospecting, quarrying or similar operations, the removal of any debris or other objects and the restoration, as far as is practicable, of the surface to its natural state;

(ii) such company, society or association is under its constitution, or such trust fund is under the instrument establishing such fund, not permitted to distribute any of its profits or gains to any person and is required to utilize its funds solely for investment or the objects for which it has been established;

(iii) in terms of the constitution of such company, society or association or the instrument establishing such trust fund



**Wysiging van artikel 9B van Wet 58 van 1962, soos ingevoeg deur artikel 9 van Wet 101 van 1990**

11. Artikel 9B van die Hoofwet word hierby gewysig deur subartikel (5) te skrap.

5 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, artikel 11 van Wet 55 van 1966, artikel 10 van Wet 95 van 1967, artikel 8 van Wet 76 van 1968, artikel 13 van Wet 89 van 1969, artikel 9 van Wet 52 van 1970, artikel 9 van Wet 88 van 1971, artikel 7 van Wet 90 van 10 1972, artikel 7 van Wet 65 van 1973, artikel 10 van Wet 85 van 1974, artikel 8 van Wet 69 van 1975, artikel 9 van Wet 103 van 1976, artikel 8 van Wet 113 van 1977, artikel 4 van Wet 101 van 1978, artikel 7 van Wet 104 van 1979, artikel 7 van Wet 104 van 1980, artikel 8 van Wet 96 van 1981, artikel 6 van Wet 91 van 1982, artikel 9 van Wet 94 van 1983, artikel 10 van Wet 121 van 1984, artikel 6 van Wet 15 96 van 1985, artikel 7 van Wet 65 van 1986, artikel 3 van Wet 108 van 1986, artikel 9 van Wet 85 van 1987, artikel 7 van Wet 90 van 1988, artikel 36 van Wet 9 van 1989, artikel 7 van Wet 70 van 1989 en artikel 10 van Wet 101 van 1990

12. (1) Artikel 10 van die Hoofwet word hierby gewysig—

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

20 “(cH) die ontvangste en toevallings van ’n maatskappy, genootskap of ander vereniging van persone of ’n trustfonds, hetsy ingevolge ’n wet geregistreer al dan nie (behalwe ’n koöperasie kragtens die Koöperasiewet, 1981 (Wet No. 91 van 1981), opgerig en ingelyf of geag opgerig en ingelyf te wees), indien—

25 (i) die enigste of vernaamste oogmerk van daardie maatskappy, genootskap, vereniging of trustfonds is om gelde bygedra aan bedoelde maatskappy, genootskap, trust of vereniging te ontvang, te hou en aan te wend ter vervulling van enige van die volgende of soortgelyke verpligtinge ingevolge enige wet met betrekking tot mynbouwerksaamhede aan ’n persoon opgelê, naamlik—

30 (aa) die rehabilitasie van versteurings van die grondoppervlak en die voorkoming en bekamping van besoedeling van die lug, grond, see- of ander water waar bedoelde versteurings en besoedeling met mynbou-, prospekter-, steengroef- of soortgelyke werksaamhede in verband staan;

35 (bb) die beskerming van die grondoppervlak en waterbronne en die veiligmaking van ondermynde grond en van gevaarlike uitgrawings, uitskot, afvalhope en strukture, van watter aard ook al, wat in die loop van mynbou-, prospekter-, steengroef- of soortgelyke werksaamhede gedoen is; en

40 (cc) die sloping en verwydering van enige gebou, struktuur of enigiets anders opgerig of aangebring in verband met mynbou-, prospekter-, steengroef- of soortgelyke werksaamhede, die verwydering van enige puin of ander voorwerpe en die herstel, sover prakties moontlik, van die oppervlak tot sy natuurlike staat;

45 (ii) bedoelde maatskappy, genootskap of vereniging nie ingevolge sy reglement, of bedoelde trustfonds nie ingevolge die stuk wat daardie fonds instel, die bevoegdheid besit om enige van sy profyte of winste aan enige persoon uit te keer nie en hy verplig word om sy fondse uitsluitlik vir belegging of die oogmerke waarvoor hy ingestel is, te gebruik;

50 (iii) ingevolge die reglement van bedoelde maatskappy, genootskap of vereniging of die stuk wat bedoelde trust-

- it will upon its winding-up or liquidation be obliged to give or transfer its assets remaining after the satisfaction of its liabilities to some other company, society, association or trust fund with objects similar to those of the said company, society, association or trust fund; and 5
- (iv) the Commissioner has approved such company, society, association or trust fund on such conditions as he may deem necessary to ensure that the activities of such company, society, association or trust fund are wholly or mainly directed to the furtherance of its sole or principal object;"; 10
- (b) by the substitution in subsection (1) for paragraph (aa) of the proviso to subparagraph (i) of paragraph (k) of the following paragraph:  
 "(aa) to dividends (other than those distributed out of profits of a capital nature and those received by or accrued to or in favour of any person not ordinarily resident nor carrying on business in the Republic) distributed by a fixed property company as defined in section 1 of the Unit Trusts Control Act, 1981 (Act No. 54 of 1981), on shares included in a unit portfolio comprised in any unit trust scheme in property shares authorized under the said Act; or"; 15 20
- (c) by the substitution in subsection (1) for the proviso to paragraph (m) of the following proviso:  
 "Provided that this exemption shall not apply to any person who is not the first owner of a copyright under the Copyright Act, [1965 (Act No. 63 of 1965)] 1978 (Act No. 98 of 1978), or to a company;"; 25
- (d) by the deletion in subsection (1) of paragraph (n);
- (e) by the deletion in subsection (1) of paragraph (nC);
- (f) by the deletion in subsection (1) of paragraph (nD);
- (g) by the deletion in subsection (1) of paragraph (nF); 30
- (h) by the addition in subsection (1) of the following proviso to paragraph (nG):  
 "Provided that the provisions of this paragraph shall not apply to any benefit or advantage granted to an employee who is re-employed on or after 1 March 1992;"; 35
- (i) by the deletion in subsection (1) of paragraph (q);
- (j) by the deletion in subsection (1) of paragraph (qA);
- (k) by the addition in subsection (1) to paragraph (t) of the following subparagraph:  
 "(xii) of KESCOR (Proprietary) Limited, a company registered under the Companies Act, 1973, on 11 May 1990;"; 40
- (l) by the substitution in subsection (1) for subparagraphs (ii) and (iii) of paragraph (x) of the following subparagraphs, respectively:  
 "(ii) [the Commissioner is satisfied that] the termination or impending termination of such person's services or the relinquishment, termination, loss, repudiation, cancellation or variation of his office or employment or of his appointment (or right or claim to be appointed) to any office or employment is due to superannuation, ill-health or other infirmity; or 45  
 (iii) in the case of a female, [the Commissioner is satisfied that] she relinquished or terminated her office or services in order to marry;"; and 50
- (m) by the substitution in subsection (1) for the words in paragraph (zA) preceding the proviso of the following words:  
 "any amount [(other than interest) which is on or after 1 April 1990 paid by the State] by way of rebate or other assistance received by or accrued to or in favour of any exporter (as defined in section 11bis(1)) under any 55



- fonds instel, hy by sy likwidasie of ontbinding verplig sal wees om sy bates wat oorbly, na voldoening aan sy verpligtinge, te gee of oor te maak aan 'n ander maatskappy, genootskap, vereniging of trustfonds met oogmerke soortgelyk aan dié van genoemde maatskappy, genootskap, vereniging of trustfonds; en
- (iv) die Kommissaris bedoelde maatskappy, genootskap, vereniging of trustfonds goedgekeur het op die voorwaardes wat hy nodig ag om te verseker dat die bedrywighede van bedoelde maatskappy, genootskap, vereniging of trustfonds geheel en al of hoofsaaklik daarop gemik is om sy enigste of vernaamste oogmerk te bevorder;";
- (b) deur in subartikel (1) paragraaf (aa) van die voorbehoudsbepaling by subparagraaf (i) van paragraaf (k) deur die volgende paragraaf te vervang:
- "(aa) op dividende (behalwe dié uit winste van 'n kapitale aard uitgekeer en dié ontvang deur of toegeval aan of ten gunste van 'n persoon wat nóg gewoonlik in die Republiek woonagtig is nóg daarin besigheid dryf) deur 'n vaste-eiendomsmaatskappy (soos in artikel 1 van die Wet op Beheer van Effekte-trustskemas, 1981 (Wet No. 54 van 1981), omskryf) uitgekeer op aandeel ingesluit by 'n effektegroep bevat in 'n ingevolge genoemde Wet gemagtigde effekte-trustskema in eiendomsaandeel; of";
- (c) deur in subartikel (1) die voorbehoudsbepaling by paragraaf (m) deur die volgende voorbehoudsbepaling te vervang:
- "Met dien verstande dat hierdie vrystelling nie op iemand wat nie die eerste eienaar van 'n outeursreg ingevolge die Wet op Outeursreg, **[1965 (Wet No. 63 van 1965)]** 1978 (Wet No. 98 van 1978), is nie of op 'n maatskappy van toepassing is nie;";
- (d) deur in subartikel (1) paragraaf (n) te skrap;
- (e) deur in subartikel (1) paragraaf (nC) te skrap;
- (f) deur in subartikel (1) paragraaf (nD) te skrap;
- (g) deur in subartikel (1) paragraaf (nF) te skrap;
- (h) deur in subartikel (1) die volgende voorbehoudsbepaling by paragraaf (nG) te voeg:
- "Met dien verstande dat die bepalinge van hierdie paragraaf nie van toepassing is nie op enige voordeel of bate wat aan 'n werknemer wat op of na 1 Maart 1992 weer in diens geneem word, verleen word;";
- (i) deur in subartikel (1) paragraaf (q) te skrap;
- (j) deur in subartikel (1) paragraaf (qA) te skrap;
- (k) deur in subartikel (1) die volgende subparagraaf by paragraaf (t) te voeg:
- "(xii) van KESCOR (Eiendoms) Beperk, 'n maatskappy wat op 11 Mei 1990 ingevolge die Maatskappywet, 1973, geregistreer is;";
- (l) deur in subartikel (1) subparagrafe (ii) en (iii) van paragraaf (x) deur onderskeidelik die volgende subparagrafe te vervang:
- "(ii) **[die Kommissaris oortuig is dat]** die beëindiging of naderende beëindiging van bedoelde persoon se dienste of die afstand, beëindiging, verlies, verwerping, herroeping of verandering van sy amp of diensbetrekking of sy aanstelling (of reg of aanspraak om aangestel te word) in 'n amp of diensbetrekking aan afdanking weens ouderdom, swak gesondheid of ander gebrek te wyte is; of
- (iii) in die geval van 'n vrouspersoon, **[die Kommissaris oortuig is dat]** sy haar amp of diensbetrekking afgestaan of beëindig het ten einde in die huwelik te tree;"; en
- (m) deur in subartikel (1) die woorde in paragraaf (zA) wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:
- "'n bedrag **[(behalwe rente) wat op of na 1 April 1990 deur die Staat]** by wyse van 'n korting of ander hulp ontvang deur of toegeval aan of ten gunste van 'n uitvoerder (soos in artikel 11bis(1) omskryf) ingevolge 'n skema vir die bevordering of finansiering van uitvoere **[betaal**

scheme for the promotion or financing of exports which is for the purposes of this paragraph approved by the Minister of Trade and Industry and Tourism with the concurrence of the Minister of Finance, as well as any amount (including any interest paid in terms of the General Export Incentive Scheme introduced with effect from 1 April 1990 and which is calculated in respect of any period falling after 1 April 1991) which is paid by the State, on or after 1 April 1990, under any such scheme.”.

(2)(a) Subsection (1)(b) shall be deemed to have come into operation on 1 March 1990 and shall apply in respect of any dividend received or accruing on or after that date.

(b) Subsection (1)(d) shall come into operation on 1 March 1992 and shall apply in respect of any amount received or accruing on or after that date.

(c) Subsection (1)(e) shall come into operation on 1 March 1992 and shall apply in respect of any benefit or advantage accruing on or after that date.

(d) Subsection (1)(i) shall come into operation on 1 March 1992 and shall apply in respect of any gratuity received or accruing on or after that date.

(e) Subsection (1)(j) shall come into operation on 1 March 1992 and shall apply in respect of any amount received or accruing on or after that date.

(f) Subsection (1)(m) shall be deemed to have come into operation as from the commencement of years of assessment ended or ending on or after 1 April 1990.

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, section 12 of Act 55 of 1966, section 11 of Act 95 of 1967, section 9 of Act 76 of 1968, section 14 of Act 89 of 1969, section 10 of Act 52 of 1970, section 10 of Act 88 of 1971, section 8 of Act 90 of 1972, section 9 of Act 65 of 1973, section 12 of Act 85 of 1974, section 9 of Act 69 of 1975, section 9 of Act 113 of 1977, section 5 of Act 101 of 1978, section 8 of Act 104 of 1979, section 8 of Act 104 of 1980, section 9 of Act 96 of 1981, section 7 of Act 91 of 1982, section 10 of Act 94 of 1983, section 11 of Act 121 of 1984, section 46 of Act 97 of 1986, section 10 of Act 85 of 1987, section 8 of Act 90 of 1988, section 8 of Act 70 of 1989 and section 11 of Act 101 of 1990

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

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

“(b) **[so much as the Commissioner may allow of any]** expenditure and losses actually incurred outside the Republic in the production of the income, provided such expenditure and losses are not of a capital nature;”;

(b) by the substitution for subparagraph (iii) of paragraph (f) of the following subparagraph:

“(iii) the right of use of any patent as defined in the Patents Act, **[1952 (Act No. 37 of 1952)]** 1978 (Act No. 57 of 1978), or any design as defined in the Designs Act, 1967 (Act No. 57 of 1967), or any trade mark as defined in the Trade Marks Act, 1963 (Act No. 62 of 1963), or any copyright as defined in the Copyright Act, **[1965 (Act No. 63 of 1965)]** 1978 (Act No. 98 of 1978), or of any other property which **[in the opinion of the Commissioner]** is of a similar nature, if such patent, design, trade mark, copyright or other property is used for the production of income or income is derived therefrom; or”;

(c) by the substitution for subparagraph (i) of paragraph (gA) of the following subparagraph:

“(i) in devising or developing any invention as defined in the Patents Act, **[1952 (Act No. 37 of 1952)]** 1978 (Act No. 57 of 1978), or in creating or producing any design as defined in the Designs Act, 1967 (Act No. 57 of 1967), or any trade mark as defined in the Trade Marks Act, 1963 (Act No. 62 of 1963), or any copyright as defined in the Copyright Act, **[1965 (Act No. 63 of 1965)]** 1978 (Act No. 98 of 1978), or any other property which **[in the opinion of the Commissioner]** is of a similar nature; or”;



word] wat die Minister van Handel en Toerisme, met die instemming van die Minister van Finansies, vir die doeleindes van hierdie paragraaf goedkeur, asook 'n bedrag (met insluiting van enige rente betaal ingevolge die Algemene Uitvoeraansporingskema wat met ingang van 1 April 1990 ingestel is en wat bereken is ten opsigte van 'n tydperk wat na 1 April 1991 val) wat op of na 1 April 1990 deur die Staat ingevolge 'n genoemde skema betaal word:".

(2) (a) Subartikel (1)(b) word geag op 1 Maart 1990 in werking te getree het en is van toepassing ten opsigte van 'n dividend wat op of na daardie datum ontvang word of toeval.

(b) Subartikel (1)(d) tree in werking op 1 Maart 1992 en is van toepassing op 'n bedrag wat op of na daardie datum ontvang word of toeval.

(c) Subartikel (1)(e) tree in werking op 1 Maart 1992 en is van toepassing op 'n voordeel of bate wat op of na daardie datum toeval.

(d) Subartikel (1)(i) tree in werking op 1 Maart 1992 en is van toepassing op 'n gratifikasie wat op of na daardie datum ontvang word of toeval.

(e) Subartikel (1)(j) tree in werking op 1 Maart 1992 en is van toepassing op 'n bedrag wat op of na daardie datum ontvang word of toeval.

(f) Subartikel (1)(m) word geag in werking te getree het vanaf die begin van jare van aanslag wat op of na 1 April 1990 geëindig het of eindig.

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, artikel 12 van Wet 55 van 1966, artikel 11 van Wet 95 van 1967, artikel 9 van Wet 76 van 1968, artikel 14 van Wet 89 van 1969, artikel 10 van Wet 52 van 1970, artikel 10 van Wet 88 van 1971, artikel 8 van Wet 90 van 1972, artikel 9 van Wet 65 van 1973, artikel 12 van Wet 85 van 1974, artikel 9 van Wet 69 van 1975, artikel 9 van Wet 113 van 1977, artikel 5 van Wet 101 van 1978, artikel 8 van Wet 104 van 1979, artikel 8 van Wet 104 van 1980, artikel 9 van Wet 96 van 1981, artikel 7 van Wet 91 van 1982, artikel 10 van Wet 94 van 1983, artikel 11 van Wet 121 van 1984, artikel 46 van Wet 97 van 1986, artikel 10 van Wet 85 van 1987, artikel 8 van Wet 90 van 1988, artikel 8 van Wet 70 van 1989 en artikel 11 van Wet 101 van 1990

13. Artikel 11 van die Hoofwet word hierby gewysig—

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

“(b) [soveel as wat die Kommissaris toelaat van die] onkoste en verliese werklik buite die Republiek aangegaan of gely by die voortbrenging van die inkomste, mits sodanige onkoste en verliese nie van 'n kapitale aard is nie;”;

(b) deur subparagraaf (iii) van paragraaf (f) deur die volgende subparagraaf te vervang:

“(iii) die reg van gebruik van 'n patent soos in die Wet op Patente, [1952 (Wet No. 37 van 1952)] 1978 (Wet No. 57 van 1978), omskryf, of 'n model soos in die Wet op Modelle, 1967 (Wet No. 57 van 1967), omskryf, of 'n handelsmerk soos in die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963), omskryf, of 'n outeursreg soos in die Wet op Outeursreg, [1965 (Wet No. 63 van 1965)] 1978 (Wet No. 98 van 1978), omskryf, of van enige ander goed wat [volgens die Kommissaris se oordeel] van dergelyke aard is, indien bedoelde patent, model, handelsmerk, outeursreg of ander goed vir die voortbrenging van inkomste gebruik word of inkomste daarvan verkry word; of”;

(c) deur subparagraaf (i) van paragraaf (gA) deur die volgende subparagraaf te vervang:

“(i) by die uitdink of ontwikkeling van 'n uitvinding soos in die Wet op Patente, [1952 (Wet No. 37 van 1952)] 1978 (Wet No. 57 van 1978), omskryf, of by die skepping of voortbrenging van 'n model soos in die Wet op Modelle, 1967 (Wet No. 57 van 1967), omskryf, of 'n handelsmerk soos in die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963), omskryf, of 'n outeursreg soos in die Wet op Outeursreg, [1965 (Wet No. 63 van 1965)] 1978 (Wet No. 98 van 1978), omskryf, of enige ander goed wat [volgens die Kommissaris se oordeel] van 'n soortgelyke aard is; of”;

(d) by the substitution for paragraph (gB) of the following paragraph:

“(gB) expenditure (other than expenditure which has qualified in whole or part for deduction or allowance under any of the other provisions of this section) actually incurred by the taxpayer during the year of assessment in obtaining the extension of the term of any patent under the Patents Act, [1952 (Act No. 37 of 1952)] 1978 (Act No. 57 of 1978), or the extension of the registration period of any design under the Designs Act, 1967 (Act No. 57 of 1967), or the renewal of the registration of any trade mark under the Trade Marks Act, 1963 (Act No. 62 of 1963), if such patent, design or trade mark is used by the taxpayer in the production of his income or income is derived by him therefrom;”;

and

(e) by the insertion after paragraph (h) of the following paragraph:

“(hA) so much of any amount paid (other than an amount in respect of which any deduction or allowance has been or will be granted under any other provision of this Act) by a taxpayer engaged in mining, prospecting, quarrying or similar operations to a company, society, association of persons or trust fund referred to in section 10(1)(cH) to be used by such company, society, association or trust fund for the purposes contemplated in such section, as in the special circumstances of the trade of the taxpayer is reasonable;”.

**Amendment of section 11bis 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, section 13 of Act 55 of 1966, section 12 of Act 95 of 1967, section 10 of Act 76 of 1968, section 15 of Act 89 of 1969, section 11 of Act 52 of 1970, section 9 of Act 90 of 1972, section 10 of Act 65 of 1973, section 13 of Act 85 of 1974, section 10 of Act 69 of 1975, section 10 of Act 103 of 1976, section 10 of Act 113 of 1977, section 10 of Act 96 of 1981, section 8 of Act 91 of 1982, section 11 of Act 94 of 1983, section 12 of Act 121 of 1984, section 7 of Act 96 of 1985, section 9 of Act 90 of 1988 and section 9 of Act 70 of 1989**

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

(a) by the substitution in subsection (3B) for paragraph (b) of the following paragraph:

“(b) Notwithstanding the provisions of subsection (3), the marketing allowance determined in relation to marketing expenditure (other than obligatory marketing expenditure) incurred on or after 9 March 1989 shall not exceed 20 per cent of the export turnover which on or after that date, but not later than 31 March 1993, has accrued to the exporter during the year of assessment.”; and

(b) by the insertion after subsection (8) of the following subsection:

“(9) No deduction shall be allowed under the provisions of this section in respect of marketing expenditure incurred after 31 March 1992.”.

**Repeal of section 11sept of Act 58 of 1962, as inserted by section 14 of Act 85 of 1974, substituted by section 9 of Act 104 of 1979 and amended by section 11 of Act 96 of 1981, section 9 of Act 91 of 1982, section 13 of Act 121 of 1984, section 8 of Act 96 of 1985 and section 12 of Act 101 of 1990**

15. Section 11sept of the principal Act is hereby repealed.

**Repeal of section 12 of Act 58 of 1962, as substituted by section 15 of Act 55 of 1966 and amended by section 12 of Act 52 of 1970, section 11 of Act 88 of 1971, section 11 of Act 90 of 1972, section 12 of Act 65 of 1973, section 15 of Act 85 of 1974, section 11 of Act 69 of 1975, section 13 of Act 113 of 1977, section 6 of Act 101 of**



- (d) deur paragraaf (gB) deur die volgende paragraaf te vervang:
- “(gB) onkoste (behalwe onkoste wat ingevolge enige van die ander bepalings van hierdie artikel geheel en al of gedeeltelik vir aftrekking of ’n vermindering in aanmerking gekom het) wat werklík deur die belastingpligtige gedurende die jaar van aanslag aangegaan is by die verkryging van die verlenging van die termyn van ’n patent ingevolge die Wet op Patente, **[1952 (Wet No. 37 van 1952)]** 1978 (Wet No. 57 van 1978), of die verlenging van die registrasietermyn van ’n model ingevolge die Wet op Modelle, 1967 (Wet No. 57 van 1967), of die hernuwing van die registrasie van ’n handelsmerk ingevolge die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963), indien sodanige patent, model of handelsmerk deur die belastingpligtige by die voortbrenging van sy inkomste gebruik word of inkomste daaruit deur hom verkry word;” en
- (e) deur die volgende paragraaf na paragraaf (h) in te voeg:
- “(hA) soveel van ’n bedrag (behalwe ’n bedrag ten opsigte waarvan ’n aftrekking of vermindering ingevolge ’n ander bepaling van hierdie Wet toegestaan is of sal word) betaal deur ’n belastingpligtige wat mynbou-, prospekter-, steengroef- of soortgelyke werksaamhede doen, aan ’n maatskappy, genootskap, vereniging van persone of trustfonds bedoel in artikel 10(1)(cH) wat gebruik staan te word deur bedoelde maatskappy, genootskap, vereniging of trustfonds vir die doeleindes beoog in bedoelde artikel, as wat in die besondere omstandighede van die bedryf van die belastingpligtige billik is;”.

Wysiging van artikel 11bis 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, artikel 13 van Wet 55 van 1966, artikel 12 van Wet 95 van 1967, artikel 10 van Wet 76 van 1968, artikel 15 van Wet 89 van 1969, artikel 11 van Wet 52 van 1970, artikel 9 van Wet 90 van 1972, artikel 10 van Wet 65 van 1973, artikel 13 van Wet 85 van 1974, artikel 10 van Wet 69 van 1975, artikel 10 van Wet 103 van 1976, artikel 10 van Wet 113 van 1977, artikel 10 van Wet 96 van 1981, artikel 8 van Wet 91 van 1982, artikel 11 van Wet 94 van 1983, artikel 12 van Wet 121 van 1984, artikel 7 van Wet 96 van 1985, artikel 9 van Wet 90 van 1988 en artikel 9 van Wet 70 van 1989

14. Artikel 11bis van die Hoofwet word hierby gewysig—

- (a) deur in subartikel (3B) paragraaf (b) deur die volgende paragraaf te vervang:
- “(b) Ondanks die bepalings van subartikel (3), is die bemarkingstoelae wat vasgestel word met betrekking tot bemarkingskoste (behalwe verpligte bemarkingskoste) wat op of na 9 Maart 1989 aangegaan word, nie meer nie as 20 persent van die uitvoeromset wat op of na daardie datum, maar nie later nie as 31 Maart 1993, gedurende die jaar van aanslag aan die uitvoerder toegeval het.”; en
- (b) deur die volgende subartikel na subartikel (8) in te voeg:
- “(9) Geen aftrekking word ingevolge die bepalings van hierdie artikel toegestaan nie ten opsigte van bemarkingskoste wat na 31 Maart 1992 aangegaan is.”.

Herroeping van artikel 11sept van Wet 58 van 1962, soos ingevoeg deur artikel 14 van Wet 85 van 1974, vervang deur artikel 9 van Wet 104 van 1979 en gewysig deur artikel 11 van Wet 96 van 1981, artikel 9 van Wet 91 van 1982, artikel 13 van Wet 121 van 1984, artikel 8 van Wet 96 van 1985 en artikel 12 van Wet 101 van 1990

15. Artikel 11sept van die Hoofwet word hierby herroep.

Herroeping van artikel 12 van Wet 58 van 1962, soos vervang deur artikel 15 van Wet 55 van 1966 en gewysig deur artikel 12 van Wet 52 van 1970, artikel 11 van Wet 88 van 1971, artikel 11 van Wet 90 van 1972, artikel 12 van Wet 65 van 1973, artikel 15 van Wet 85 van 1974, artikel 11 van Wet 69 van 1975, artikel 13 van

1978, section 10 of Act 104 of 1979, section 9 of Act 104 of 1980, section 12 of Act 96 of 1981, section 11 of Act 91 of 1982, section 14 of Act 121 of 1984, section 9 of Act 96 of 1985, section 8 of Act 65 of 1986 and section 11 of Act 85 of 1987

16. Section 12 of the principal Act is hereby repealed.

Repeal of section 12A of Act 58 of 1962, as inserted by section 16 of Act 55 of 1966 and amended by section 13 of Act 95 of 1967, section 12 of Act 88 of 1971, section 12 of Act 69 of 1975, section 13 of Act 96 of 1981, section 12 of Act 91 of 1982, section 12 of Act 94 of 1983, section 9 of Act 65 of 1986 and section 10 of Act 90 of 1988

17. Section 12A of the principal Act is hereby repealed.

Amendment of section 15 of Act 58 of 1962, as amended by section 20 of Act 55 of 1966

18. Section 15 of the principal Act is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) an amount to be ascertained under the provisions of section 36, in lieu of the allowances in section 11(e), (f), (gA) and (o) **[and section 12(1), including section 12(1) as applied by section 12(3)]**.”

Amendment of section 18 of Act 58 of 1962, as inserted by section 12 of Act 104 of 1980 and amended by section 15 of Act 96 of 1981, section 15 of Act 121 of 1984, section 11 of Act 96 of 1985, section 14 of Act 90 of 1988, section 11 of Act 70 of 1989 and section 16 of Act 101 of 1990

19. Section 18 of the principal Act is hereby amended—

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

“any amounts (other than amounts recoverable by the taxpayer or his spouse) which **[the Commissioner is satisfied]** were paid by the taxpayer during the year of assessment to any duly registered—

(i) medical practitioner, dentist, optometrist, homeopath, naturopath, osteopath, herbalist, physiotherapist, chiropractor or orthoptist for professional services rendered or medicines **[(other than medicines the cost of which has been deducted from the taxpayer's income under section 21quat)]** supplied to; or”;

(b) by the substitution in subsection (1) for the words following upon subparagraph (ii) of paragraph (b) of the following words:

“(iii) pharmacist for medicines **[(other than medicines the cost of which has been deducted from the taxpayer's income under section 21quat)]** supplied on the prescription of any person mentioned in subparagraph (i) for,

the taxpayer or his **[wife] spouse** or his children or stepchildren **[referred to in section 6(3)(a)]** in respect of which the taxpayer or his spouse is entitled to a rebate in terms of section 6(3)(a); and”;

(c) by the substitution in subsection (1) for paragraphs (c) and (d) of the following paragraphs, respectively:

“(c) any amounts (other than amounts recoverable by the taxpayer or his spouse) which **[the Commissioner is satisfied]** were paid by the taxpayer during the year of assessment in respect of expenditure incurred outside the Republic on services rendered or medicines supplied to the taxpayer or his **[wife] spouse** or his children or stepchildren **[referred to in section 6(3)(a)]** in respect of which the taxpayer or his spouse is entitled to a rebate in terms of section 6(3)(a) and which **[the Commissioner is satisfied]** are substantially similar to the services and medicines in respect of which a deduction may be made under paragraph (b) of this subsection; and



Wet 113 van 1977, artikel 6 van Wet 101 van 1978, artikel 10 van Wet 104 van 1979, artikel 9 van Wet 104 van 1980, artikel 12 van Wet 96 van 1981, artikel 11 van Wet 91 van 1982, artikel 14 van Wet 121 van 1984, artikel 9 van Wet 96 van 1985, artikel 8 van Wet 65 van 1986 en artikel 11 van Wet 85 van 1987

5 16. Artikel 12 van die Hoofwet word hierby herroep.

Herroeping van artikel 12A van Wet 58 van 1962, soos ingevoeg deur artikel 16 van Wet 55 van 1966 en gewysig deur artikel 13 van Wet 95 van 1967, artikel 12 van Wet 88 van 1971, artikel 12 van Wet 69 van 1975, artikel 13 van Wet 96 van 1981, artikel 12 van Wet 91 van 1982, artikel 12 van Wet 94 van 1983, artikel 9  
10 van Wet 65 van 1986 en artikel 10 van Wet 90 van 1988

17. Artikel 12A van die Hoofwet word hierby herroep.

Wysiging van artikel 15 van Wet 58 van 1962, soos gewysig deur artikel 20 van Wet 55 van 1966

18. Artikel 15 van die Hoofwet word hierby gewysig deur paragraaf (a) deur  
15 die volgende paragraaf te vervang:

“(a) ’n bedrag vasgestel te word ingevolge die bepalings van artikel 36, in plaas van die verminderings in artikel 11(e), (f), (gA) en (o) **[en artikel 12(1), met inbegrip van artikel 12(1) soos deur artikel 12(3) toegepas];**”.

Wysiging van artikel 18 van Wet 58 van 1962, soos ingevoeg deur artikel 12 van  
20 Wet 104 van 1980 en gewysig deur artikel 15 van Wet 96 van 1981, artikel 15 van Wet 121 van 1984, artikel 11 van Wet 96 van 1985, artikel 14 van Wet 90 van 1988, artikel 11 van Wet 70 van 1989 en artikel 16 van Wet 101 van 1990

19. Artikel 18 van die Hoofwet word hierby gewysig—

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

“enige bedrae (behalwe bedrae wat deur die belastingpligtige of sy gade verhaalbaar is) wat **[volgens die Kommissaris se oortuiging]** gedurende die jaar van aanslag deur die belastingpligtige betaal is aan ’n behoorlik geregistreerde—

30 (i) geneesheer, tandarts, gesigkundige, homeopaat, naturopaat, osteopaat, kruiekundige, fisioterapeut, chiropraktisyn of ortooptis vir professionele dienste gelewer of medisyne **[(behalwe medisyne waarvan die koste ingevolge artikel 21quat van die belastingpligtige se inkomste afgetrek is)]** verskaf aan; of”;

35 (b) deur in subartikel (1) die woorde wat volg op subparagraaf (ii) van paragraaf (b) deur die volgende woorde te vervang:

“(iii) apteker vir medisyne **[(behalwe medisyne waarvan die koste ingevolge artikel 21quat van die belastingpligtige se inkomste afgetrek is)]** wat op die voorskrif van ’n persoon bedoel in subparagraaf (i) verskaf is vir,

40 die belastingpligtige of sy **[vrou]** gade of sy kinders of stiefkinders **[in artikel 6(3)(a) bedoel]** ten opsigte waarvan die belastingpligtige of sy gade op ’n korting ingevolge artikel 6(3)(a) geregtig is; en”;

45 (c) deur in subartikel (1) paragrawe (c) en (d) deur onderskeidelik die volgende paragrawe te vervang:

“(c) enige bedrae (behalwe bedrae wat deur die belastingpligtige of sy gade verhaalbaar is) wat **[volgens die Kommissaris se oortuiging]** gedurende die jaar van aanslag deur die belastingpligtige betaal is ten opsigte van onkoste buite die Republiek aangegaan aan dienste of medisyne gelewer aan die belastingpligtige of sy **[vrou]** gade of sy kinders of stiefkinders **[in artikel 6(3)(a) bedoel]** ten opsigte waarvan die belastingpligtige of sy gade op ’n korting ingevolge artikel 6(3)(a) geregtig is en wat **[volgens die Kommissaris se oortuiging]** wesenlik soortgelyk is aan die dienste of medisyne ten opsigte waarvan ’n aftrekking kragtens paragraaf  
50 (b) van hierdie subartikel gedoen kan word; en

- (d) any expenditure (other than expenditure recoverable by the taxpayer or his spouse) necessarily incurred and paid by the taxpayer **[or his wife]** in consequence of any physical disability suffered by the taxpayer, his **[wife]** spouse or child or stepchild **[referred to in section 6(3)(a)]** in respect of which the taxpayer or his spouse is entitled to a rebate in terms of section 6(3)(a);” and
- (d) by the substitution for the proviso to subsection (1) of the following proviso:
- “Provided that any amount paid by the estate of a deceased taxpayer **[or by the estate of a taxpayer’s deceased wife]** which would, if it had been paid by the taxpayer, have been taken into account for a deduction under this section, shall for the purposes of this section be deemed to have been paid by the taxpayer on the day before his **[or his wife’s]** death **[as the case may be]**.”.

**Amendment of section 18A of Act 58 of 1962, as inserted by section 15 of Act 52 of 1970, substituted by section 16 of Act 96 of 1981 and amended by section 14 of Act 91 of 1982, section 16 of Act 94 of 1983, section 16 of Act 121 of 1984, section 15 of Act 90 of 1988 and section 17 of Act 101 of 1990**

**20. Section 18A of the principal Act is hereby amended—**

- (a) by the substitution in subsection (1) for item (aa) of subparagraph (iv) of paragraph (b) of the definition of “educational fund” of the following item:
- “(aa) for the promotion of adult education, vocational training or technical education **[other than education or training provided in any training centre or under any training scheme referred to in section 11sept]**; or”;
- (b) by the addition in subsection (1) to the definition of “educational fund” of the following paragraph:
- “(d) any trust fund established in the Republic for the sole purpose of receiving donations from companies to be used exclusively for educational or training purposes in respect of primary and secondary education in the Republic or any independent state whose territory formerly formed part of the Republic if—
- (i) the Minister of Finance has approved such trust fund; and
- (ii) the sum of the donations in respect of which prospective donors have irrevocably committed themselves to donate to such trust fund, is at the time of the approval of such trust fund not less than R1 000 000;”;
- (c) by the substitution in subsection (1) in the definition of “educational or training purposes” for the words preceding paragraph (a) of the following words:
- “in relation to any fund referred to in paragraph (b) **[or], (c) or (d)** of the definition of ‘educational fund’ in this subsection, means—”;
- (d) by the substitution in subsection (1) for the definition of “taxable income” of the following definition:
- “‘taxable income’, in relation to any taxpayer, means the taxpayer’s taxable income as calculated before allowing any deductions under this section **[and section 21quat]** and, in the case of any company carrying on mining operations, before allowing any deduction under section 15(a) and before allowing any set-off of any part of the balance of assessed loss under section 20(1)(a) which **[the Commissioner determines to have arisen]** arose from any deduction made under the said section 15(a);”;
- and
- (e) by the substitution in subsection (6) for the words preceding paragraph (a) of the following words:



(d) enige koste (behalwe koste wat deur die belastingpligtige of sy gade verhaalbaar is) noodsaaklikerwys deur die belastingpligtige **[of sy vrou]** aangegaan en betaal as gevolg van 'n liggaamsgebrek waaraan die belastingpligtige, sy **[vrou]** gade of kind of stiefkind **[in artikel 6(3)(a) bedoel]** ly ten opsigte waarvan die belastingpligtige of sy gade op 'n korting ingevolge artikel 6(3)(a) geregtig is:";

en

(d) deur die voorbehoudsbepaling by subartikel (1) deur die volgende voorbehoudsbepaling te vervang:

“Met dien verstande dat 'n bedrag betaal deur die boedel van 'n oorlede belastingpligtige **[of deur die boedel van 'n belastingpligtige se oorlede vrou]** wat, indien dit deur die belastingpligtige betaal was, vir 'n aftrekking ingevolge hierdie artikel in berekening gebring sou gewees het, by die toepassing van hierdie artikel geag word deur die belastingpligtige op die dag voor sy **[of sy vrou se]** oorlye **[na gelang van die geval]** betaal te gewees het.”.

Wysiging van artikel 18A van Wet 58 van 1962, soos ingevoeg deur artikel 15 van Wet 52 van 1970, vervang deur artikel 16 van Wet 96 van 1981 en gewysig deur artikel 14 van Wet 91 van 1982, artikel 16 van Wet 94 van 1983, artikel 16 van Wet 121 van 1984, artikel 15 van Wet 90 van 1988 en artikel 17 van Wet 101 van 1990

20. Artikel 18A van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van “belasbare inkomste” deur die volgende omskrywing te vervang:

“‘belasbare inkomste’, met betrekking tot 'n belastingpligtige, die belastingpligtige se belasbare inkomste soos bereken voordat aftrekkings ingevolge hierdie artikel **[en artikel 21quat]** toegelaat word en, in die geval van 'n maatskappy wat mynwerksaamhede verrig, voordat 'n aftrekking ingevolge artikel 15(a) toegelaat word en voordat die deel van die balans van 'n vasgestelde verlies wat **[volgens die berekening van die Kommissaris]** voortspruit uit 'n aftrekking gemaak ingevolge bedoelde artikel 15(a), in vergelyking gebring word ingevolge artikel 20(1)(a);”;

(b) deur in subartikel (1) item (aa) van subparagraaf (iv) van paragraaf (b) van die omskrywing van “opvoedkundige fonds” deur die volgende item te vervang:

“(aa) vir die bevordering van volwassene-onderrig, vakopleiding of tegniese onderrig **[behalwe onderrig of opleiding verskaf in 'n opleidingsentrum of ingevolge 'n opleidingskema bedoel in artikel 11sept];** of”;

(c) deur in subartikel (1) die volgende paragraaf by die omskrywing van “opvoedkundige fonds” te voeg:

“(d) 'n trustfonds ingestel in die Republiek met die uitsluitlike doel om skenkings van maatskappye te ontvang wat uitsluitlik gebruik staan te word vir opvoedkundige of opleidingsdoeleindes ten opsigte van primêre en sekondêre opvoeding in die Republiek of 'n onafhanklike staat waarvan die gebied voorheen deel van die Republiek uitgemaak het indien—

(i) die Minister van Finansies bedoelde trustfonds goedgekeur het; en

(ii) die som van die skenkings ten opsigte waarvan voornemende skenkers hul onherroeplik verbind het om aan die trustfonds te skenk, ten tyde van die goedkeuring van die trustfonds nie minder as R1 000 000 beloop nie;”;

(d) deur in subartikel (1) in die omskrywing van “opvoedkundige of opleidingsdoeleindes” die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“met betrekking tot 'n fonds in paragraaf (b) **[of], (c) of (d)** van die omskrywing van ‘opvoedkundige fonds’ in hierdie subartikel bedoel—”; en

(e) deur in subartikel (6) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

"In the application of the provisions of this section in so far as they relate to any fund referred to in paragraph (b) **[or]**, (c) or (d) of the definition of 'educational fund' in subsection (1), the Commissioner may by notice in writing require any person whom the Commissioner may deem able to furnish information in regard to such fund—".

**Amendment of section 19 of Act 58 of 1962, as amended by section 15 of Act 90 of 1962, section 6 of Act 6 of 1963, section 17 of Act 88 of 1965, section 17 of Act 88 of 1971, section 14 of Act 90 of 1972, section 18 of Act 85 of 1974, section 14 of Act 104 of 1980, section 17 of Act 96 of 1981, section 15 of Act 91 of 1982, section 17 of Act 94 of 1983, section 17 of Act 121 of 1984, section 12 of Act 96 of 1985, section 12 of Act 65 of 1986, section 4 of Act 108 of 1986, section 13 of Act 85 of 1987 and section 18 of Act 101 of 1990**

**21. Section 19 of the principal Act is hereby amended—**

(a) by the addition of the following proviso to subsection (3):

"Provided that no deduction shall be allowed in the case of—

(aa) such income received by or accrued to any person in respect of any investment made on or after 1 March 1990 in a paid-up fixed period share in a mutual building society or a deposit in a building society which, in the opinion of the Registrar of Building Societies, having regard to the terms and conditions on which such deposit is accepted, is equivalent to a paid-up fixed period share in a mutual building society;

(bb) income received by or accrued to any person on or after 1 March 1995 on any investment referred to in subsection (5A), whenever made; and

(cc) income received by or accrued to any person in respect of any investment referred to in section 10(4)."; and

(b) by the substitution for paragraph (ii) of the proviso to subsection (4) of the following paragraph:

"(ii) the provisions of this subsection shall not apply in respect of any such income received by or accrued to any person in respect of any investment made before 1 March 1990 in a paid-up fixed period share in a mutual building society or a deposit in a building society which, in the opinion of the Registrar of Building Societies, having regard to the terms and conditions subject to which such deposit is accepted, is equivalent to a paid-up fixed period share in a mutual building society."

**Amendment of section 22 of Act 58 of 1962, as amended by section 8 of Act 6 of 1963, section 14 of Act 90 of 1964, section 21 of Act 89 of 1969, section 23 of Act 85 of 1974, section 20 of Act 69 of 1975, section 15 of Act 103 of 1976, section 20 of Act 94 of 1983, section 19 of Act 121 of 1984, section 14 of Act 65 of 1986, section 5 of Act 108 of 1986 and section 21 of Act 101 of 1990**

**22. Section 22 of the principal Act is hereby amended by the insertion after subsection (1) of the following subsection:**

"(1A) Where in respect of any year of assessment ending after the commencement date defined in section 1 of the Value-Added Tax Act, 1991, any amount of sales tax referred to in section 23C(2) which was included in the cost price to the taxpayer of any trading stock is deemed by that section to have been recovered or recouped for the purposes of section 8(4)(a), the cost of such trading stock held and not disposed of by the taxpayer at the end of such year shall be deemed to have been reduced by the said amount."



“By die toepassing van die bepalings van hierdie artikel in soverre hulle op ’n fonds bedoel in paragraaf (b) [of], (c) of (d) van die omskrywing van ‘opvoedkundige fonds’ in subartikel (1) betrekking het, kan die Kommissaris by skriftelike kennisgewing enige persoon wat die Kommissaris in staat ag om inligting in verband met bedoelde fonds te verstrek, aansê—”.

Wysiging van artikel 19 van Wet 58 van 1962, soos gewysig deur artikel 15 van Wet 90 van 1962, artikel 6 van Wet 6 van 1963, artikel 17 van Wet 88 van 1965, artikel 17 van Wet 88 van 1971, artikel 14 van Wet 90 van 1972, artikel 18 van Wet 85 van 1974, artikel 14 van Wet 104 van 1980, artikel 17 van Wet 96 van 1981, artikel 15 van Wet 91 van 1982, artikel 17 van Wet 94 van 1983, artikel 17 van Wet 121 van 1984, artikel 12 van Wet 96 van 1985, artikel 12 van Wet 65 van 1986, artikel 4 van Wet 108 van 1986, artikel 13 van Wet 85 van 1987 en artikel 18 van Wet 101 van 1990

21. Artikel 19 van die Hoofwet word hierby gewysig—

(a) deur die volgende voorbehoudsbepaling by subartikel (3) te voeg:

“Met dien verstande dat geen aftrekking toegestaan word nie in die geval van—

(aa) bedoelde inkomste ontvang deur of toegeval aan ’n persoon ten opsigte van ’n belegging op of na 1 Maart 1990 gemaak in ’n opbetaalde vaste termynaandeel in ’n onderlinge bouvereniging of ’n deposito in ’n bouvereniging wat, volgens die oordeel van die Registrateur van Bouverenigings, met inagneming van die bepalings en voorwaardes waarop bedoelde deposito aanvaar is, gelyk is aan ’n opbetaalde vaste termynaandeel in ’n onderlinge bouvereniging;

(bb) inkomste ontvang deur of toegeval aan ’n persoon op of na 1 Maart 1995 op ’n belegging bedoel in subartikel (5A), wanneer ook al gedoen; en

(cc) inkomste ontvang deur of toegeval aan ’n persoon ten opsigte van ’n belegging bedoel in artikel 10(4).”; en

(b) deur paragraaf (ii) van die voorbehoudsbepaling by subartikel (4) deur die volgende paragraaf te vervang:

“(ii) die bepalings van hierdie subartikel is nie van toepassing nie ten opsigte van bedoelde inkomste ontvang deur of toegeval aan ’n persoon ten opsigte van ’n belegging voor 1 Maart 1990 gedoen in ’n opbetaalde vaste termynaandeel in ’n onderlinge bouvereniging of ’n deposito in ’n bouvereniging wat, volgens die oordeel van die Registrateur van Bouverenigings, met inagneming van die bepalings en voorwaardes waarop bedoelde deposito aanvaar is, gelyk is aan ’n aandeel in ’n onderlinge bouvereniging.”.

Wysiging van artikel 22 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 6 van 1963, artikel 14 van Wet 90 van 1964, artikel 21 van Wet 89 van 1969, artikel 23 van Wet 85 van 1974, artikel 20 van Wet 69 van 1975, artikel 15 van Wet 103 van 1976, artikel 20 van Wet 94 van 1983, artikel 19 van Wet 121 van 1984, artikel 14 van Wet 65 van 1986, artikel 5 van Wet 108 van 1986 en artikel 21 van Wet 101 van 1990

22. Artikel 22 van die Hoofwet word hierby gewysig deur na subartikel (1) die volgende subartikel in te voeg:

“(1A) Waar ten opsigte van ’n jaar van aanslag eindigende na die aanvangsdatum omskryf in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, ’n bedrag aan verkoopbelasting bedoel in artikel 23C(2) wat ingesluit was by die kosprys vir die belastingpligtige van enige handelsvoorraad deur daardie artikel geag word verhaal of vergoed te wees by die toepassing van artikel 8(4)(a), word die koste van bedoelde handelsvoorraad aan die einde van bedoelde jaar van aanslag besit en nie van die hand gesit nie, geag deur bedoelde bedrag verminder te gewees het.”.

**Amendment of section 23 of Act 58 of 1962, as amended by section 18 of Act 65 of 1973 and section 20 of Act 121 of 1984**

23. Section 23 of the principal Act is hereby amended by the addition to paragraph (b) of the following proviso:

“Provided that such part shall not be deemed to have been occupied for the purposes of trade, unless such part is specifically equipped for purposes of the taxpayer’s trade and regularly and exclusively used for such purposes;”.

**Amendment of section 23A of Act 58 of 1962, as inserted by section 21 of Act 121 of 1984, substituted by section 12 of Act 70 of 1989 and amended by section 22 of Act 101 of 1990**

24. Section 23A of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Notwithstanding the provisions of sections 11(e) and (o), [12,] 12B, 12C and 14bis, the sum of the deductions which may be allowed to any taxpayer in any year of assessment under those provisions in respect of any affected assets let by him shall not exceed the taxable income (as determined before making the said deductions) derived by him during such year from rental income.”.

**Insertion of sections 23B and 23C in Act 58 of 1962**

25. (1) The following sections are hereby inserted in the principal Act after section 23A:

**“Prohibition of double deductions**

**23B.** (1) Where, but for the provisions of this section, an amount qualifies or has qualified for a deduction or an allowance under more than one provision of this Act, a deduction or allowance in respect of such amount, or any portion thereof, shall not be allowed more than once in the determination of the taxable income of any person.

(2) The provisions of subsection (1) shall not apply to expenditure in respect of which a deduction or an allowance has been determined, if any section under which such deduction or allowance is allowed, expressly requires such expenditure to be deductible under any other section as a prerequisite for a deduction under such section.

**Reduction of cost of certain assets**

**23C.** (1) Where for the purposes of applying any provision of this Act regard is to be had to the cost to the taxpayer of any asset acquired by him or to the amount of any expenditure incurred by him in respect of any service rendered to him, and—

(a) value-added tax has been imposed in terms of the Value-Added Tax Act, 1991, in respect of the supply to or the importation by the taxpayer (being a vendor as defined in section 1 of the last-mentioned Act) of such asset or such service; and

(b) the taxpayer is under section 16(3) of that Act entitled to a deduction of input tax in respect of such value-added tax, the amount of such value-added tax shall be excluded from the cost of such asset or the amount of such expenditure.

(2) Where a taxpayer (being a vendor as defined in section 1 of the Value-Added Tax Act, 1991) has in respect of any tax period applicable to him under that Act which has ended during his year of



**Wysiging van artikel 23 van Wet 58 van 1962, soos gewysig deur artikel 18 van Wet 65 van 1973 en artikel 20 van Wet 121 van 1984**

23. Artikel 23 van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by paragraaf (b) te voeg:

- 5 "Met dien verstande dat bedoelde gedeelte nie geag word vir bedryfsdoeleindes geokkupeer te wees nie, tensy bedoelde gedeelte spesifiek toegerus is vir doeleindes van die belastingpligtige se bedryf en gereeld en uitsluitlik vir daardie doeleindes gebruik word;"

10 **Wysiging van artikel 23A van Wet 58 van 1962, soos ingevoeg deur artikel 21 van Wet 121 van 1984, vervang deur artikel 12 van Wet 70 van 1989 en gewysig deur artikel 22 van Wet 101 van 1990**

24. Artikel 23A van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

- 15 "(2) Ondanks die bepalings van artikels 11(e) en (o), [12,] 12B, 12C en 14bis, is die som van die aftrekkings wat ingevolge daardie bepalings aan die belastingpligtige in 'n jaar van aanslag ten opsigte van enige geaffekteerde bates toegestaan kan word, nie meer nie as die belasbare inkomste (soos vasgestel voordat die genoemde aftrekkings gedoen is) wat deur hom vanuit huurinkomste gedurende bedoelde jaar verkry is."

20 **Invoeging van artikels 23B en 23C in Wet 58 van 1962**

25. (1) Die volgende artikels word hierby in die Hoofwet na artikel 23A ingevoeg:

**"Verbod op dubbele aftrekkings**

- 25 **23B.** (1) Waar, by ontstentenis van die bepalings van hierdie artikel, 'n bedrag vir 'n aftrekking of vermindering ingevolge meer as een bepaling van hierdie Wet kwalifiseer of gekwalifiseer het, word 'n aftrekking of vermindering ten opsigte van bedoelde bedrag, of enige gedeelte daarvan, nie meer as een keer by die vasstelling van 'n persoon se belasbare inkomste toegestaan nie.

- 30 (2) Die bepalings van subartikel (1) is nie van toepassing nie op onkoste ten opsigte waarvan 'n aftrekking of vermindering vasgestel is, indien 'n artikel ingevolge waarvan bedoelde aftrekking of vermindering toegestaan is, uitdruklik vereis dat bedoelde onkoste ingevolge 'n ander artikel aftrekbaar moet wees as 'n voorvereiste vir
- 35 'n aftrekking ingevolge bedoelde artikel.

**Vermindering van koste van sekere bates**

- 40 **23C.** (1) Waar vir die doeleindes van die toepassing van enige bepaling van hierdie Wet die koste vir 'n belastingpligtige van 'n bate deur hom verkry of die bedrag van enige uitgawe deur hom aangegaan ten opsigte van enige diens aan hom gelewer, in aanmerking geneem moet word, en—

- 45 (a) belasting op toegevoegde waarde ingevolge die Wet op Belasting op Toegevoegde Waarde, 1991, ten opsigte van die lewering aan of die invoer deur die belastingpligtige (synde 'n ondernemer soos in artikel 1 van laasgenoemde Wet omskryf) van bedoelde bate of bedoelde diens, gehef is; en

- 50 (b) die belastingpligtige kragtens artikel 16(3) van daardie Wet op 'n aftrekking van insetbelasting ten opsigte van bedoelde belasting op toegevoegde waarde, geregtig is, word die bedrag van bedoelde belasting op toegevoegde waarde van die koste van bedoelde bate of die bedrag van bedoelde uitgawe uitgesluit.

- 55 (2) Waar 'n belastingpligtige (synde 'n ondernemer soos omskryf in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991) ten opsigte van 'n belastingtydperk van toepassing op hom ingevolge

assessment, included in input tax deducted by him under section 16(3) of that Act an amount of sales tax, as permitted by section 78 of that Act so to be included—

(a) that amount shall, if it was included in capital expenditure taken into account for the purposes of any deduction in respect of any mine under section 15(a) of this Act, be deemed for the purposes of paragraph (j) of the definition of 'gross income' in section 1 of this Act to be an amount received by or accrued to the taxpayer during the said year of assessment in respect of a disposal of assets referred to in the said paragraph; or

(b) that amount (not being an amount accounted for under paragraph (a)), shall for the purposes of section 8(4)(a) of this Act be deemed to be an amount which has been recovered or recouped by the taxpayer during the said year of assessment.”.

(2) Section 23C of the principal Act, as inserted by subsection (1), shall apply in respect of years of assessment ending on or after 30 September 1991.

**Amendment of section 24F of Act 58 of 1962, as inserted by section 17 of Act 85 of 1987 and amended by section 19 of Act 90 of 1988 and section 24 of Act 101 of 1990**

26. Section 24F of the principal Act is hereby amended by the substitution in subsection (1) in paragraph (g) of the definition of “production cost” for the words preceding the proviso of the following words:

“any allowance which but for the provisions of this section would be allowed under section 11(e) or (o) or **[12(1)] 12C** in respect of any machinery, implements, utensils or articles used in the production of a film:”.

**Insertion of section 25B in Act 58 of 1962**

27. (1) The following section is hereby inserted in the principal Act after section 25A:

**“Income of trust funds and beneficiaries of trust funds**

**25B. (1)** Any income received by or accrued to or in favour of any person in his capacity as the trustee of a trust fund referred to in the definition of ‘person’ in section 1, shall, subject to the provisions of section 7, to the extent to which such income has been derived for the immediate or future benefit of any ascertained beneficiary with a vested right to such income, be deemed to be income which has accrued to such beneficiary, and to the extent to which such income is not so derived, be deemed to be income which has accrued to such trust fund.

(2) Where a beneficiary has acquired a vested right to any income referred to in subsection (1) in consequence of the exercise by the trustee of a discretion vested in him in terms of the relevant deed of trust, agreement or will of a deceased person, such income shall for the purposes of that subsection be deemed to have been derived for the benefit of such beneficiary.

(3) Any deduction or allowance which may be made under the provisions of this Act in the determination of the taxable income derived by way of any income referred to in subsection (1) shall, to the extent to which such income is under the provisions of that subsection deemed to be income which has accrued to a beneficiary or to the trust fund, be deemed to be a deduction or allowance which may be made in the determination of the taxable income derived by such beneficiary or trust fund, as the case may be.”.



daardie Wet wat gedurende sy jaar van aanslag geëindig het, 'n bedrag van verkoopbelasting ingesluit het by insetbelasting deur hom ingevolge artikel 16(3) van daardie Wet afgetrek soos deur artikel 78 van daardie Wet toegelaat word om aldus ingesluit te word—

(a) word daardie bedrag, indien dit ingesluit was by kapitaaluitgawe wat in berekening gebring is vir die doeleindes van 'n aftrekking ten opsigte van 'n myn ingevolge artikel 15(a) van hierdie Wet, geag by die toepassing van paragraaf (j) van die omskrywing van 'bruto inkomste' in artikel 1 van hierdie Wet, 'n bedrag te wees wat gedurende genoemde jaar van aanslag ontvang is of toegeval het ten opsigte van 'n vandiehandsetting van bates bedoel in genoemde paragraaf; of

(b) word daardie bedrag (wat nie 'n bedrag is wat ingevolge paragraaf (a) verantwoord is nie) by die toepassing van artikel 8(4)(a) van hierdie Wet geag 'n bedrag te wees wat verhaal of vergoed is gedurende genoemde jaar van aanslag.”.

(2) Artikel 23C van die Hoofwet, soos deur subartikel (1) ingevoeg, is van toepassing ten opsigte van jare van aanslag wat op of na 30 September 1991 eindig.

**Wysiging van artikel 24F van Wet 58 van 1962, soos ingevoeg deur artikel 17 van Wet 85 van 1987 en gewysig deur artikel 19 van Wet 90 van 1988 en artikel 24 van Wet 101 van 1990**

26. Artikel 24F van die Hoofwet word hierby gewysig deur in subartikel (1) in paragraaf (g) van die omskrywing van “produksiekoste” die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

“enige vermindering wat by ontstentenis van die bepalinge van hierdie artikel ingevolge artikel 11(e) of (o) of **[12(1)] 12C** toegestaan sou kon word ten opsigte van masjinerie, gereedskap, werktuie of artikels wat by die produksie van 'n rolprent gebruik word.”.

**Invoeging van artikel 25B in Wet 58 van 1962**

27. (1) Die volgende artikel word hierby in die Hoofwet na artikel 25A ingevoeg:

**“Inkomste van trustfondse en begunstigdes van trustfondse**

**25B. (1)** Inkomste ontvang deur of toegeval aan of ten gunste van 'n persoon in sy hoedanigheid as die trustee van 'n trustfonds bedoel in die omskrywing van 'persoon' in artikel 1, word, behoudens die bepalinge van artikel 7, vir sover bedoelde inkomste verkry is vir die onmiddellike of toekomstige voordeel van 'n vasgestelde begunstigde met 'n gevestigde reg op bedoelde inkomste, geag inkomste te wees wat toegeval het aan bedoelde begunstigde, en vir sover bedoelde inkomste nie aldus verkry is nie, geag inkomste te wees wat aan bedoelde trustfonds toegeval het.

(2) Waar 'n begunstigde 'n gevestigde reg verkry het op inkomste bedoel in subartikel (1) as gevolg van die uitoefening deur 'n trustee van 'n diskresie in hom gevestig ingevolge die betrokke trustakte, ooreenkoms of 'n testament van 'n oorlede persoon, word bedoelde inkomste by die toepassing van daardie subartikel geag vir die voordeel van bedoelde begunstigde verkry te gewees het.

(3) Enige aftrekking of vermindering wat kragtens die bepalinge van hierdie Wet toegestaan kan word by die vasstelling van die belasbare inkomste verkry by wyse van enige inkomste bedoel in subartikel (1), word, vir sover bedoelde inkomste kragtens die bepalinge van daardie subartikel geag word inkomste te wees wat aan 'n begunstigde of die trustfonds toegeval het, geag 'n aftrekking of vermindering te wees wat toegestaan kan word by die vasstelling van die belasbare inkomste deur daardie begunstigde of trustfonds verkry, na gelang van die geval.”.

(2) Subsection (1) shall be deemed to have come into operation as from the commencement of years of assessment which commenced or commence on or after 1 March 1986.

**Amendment of section 27 of Act 58 of 1962, as amended by section 17 of Act 113 of 1977, section 11 of Act 101 of 1978, section 19 of Act 104 of 1980, section 21 of Act 96 of 1981, section 15 of Act 96 of 1985, section 18 of Act 85 of 1987 and section 22 of Act 90 of 1988**

**28. Section 27 of the principal Act is hereby amended—**

- (a) by the substitution in subsection (2) for the proviso to paragraph (a) of the following proviso:
 

“Provided that the amounts allowed as deductions under this paragraph shall not in the aggregate exceed an amount equal to the taxable income of such agricultural co-operative for the year of assessment, as calculated before allowing any deductions under this paragraph [paragraphs (c), (e) and (f) of this subsection] and sections 11bis, 11ter, 11quat, 11quin, [11sept, 12(2), 12A(3)] 13(5), 13bis(7) [15A] and 21ter and before setting off any balance of assessed loss brought forward from a previous year of assessment;”;
- (b) by the deletion in subsection (2) of paragraphs (c), (d), (e) and (f);
- (c) by the substitution in subsection (2) for paragraph (h) of the following paragraph:
 

“(h) in the case of the vereniging defined in section 1 of the Wine and Spirit Control Act, 1970 (Act No. 47 of 1970), an allowance equal to so much of any amount which the said vereniging has, within the specified period in relation to the year of assessment, transferred from its profits for such year to a price stabilization fund for distribution to its members or winegrowers within a period not exceeding five years reckoned from the end of such year of assessment, as does not exceed an amount equal to that portion of the profits derived by such vereniging for that year of assessment [as the Commissioner is satisfied was derived by the vereniging] in the exercise of its functions relating to the control of, and the stabilization of prices in, the wine industry;”;
- (d) by the deletion in subsection (2) of paragraph (i);
- (e) by the deletion of subsection (2A);
- (f) by the deletion in subsection (5) of paragraph (b);
- (g) by the substitution in subsection (5) for paragraph (c) of the following paragraph:
 

“(c) where an allowance or deduction may be granted or allowed as contemplated in paragraph (a) or (b), the provisions of subsections (2)(b) [and (f)], (3) and (4) shall be applied as though the other co-operative and the new co-operative had at all relevant times been one co-operative.”; and
- (h) by the deletion of subsections (6) and (7).

**Amendment of section 28 of Act 58 of 1962, as amended by section 17 of Act 90 of 1962, section 22 of Act 55 of 1966, section 24 of Act 89 of 1969, section 21 of Act 88 of 1971, section 19 of Act 65 of 1973, section 19 of Act 91 of 1982, section 22 of Act 94 of 1983, section 17 of Act 65 of 1986, section 23 of Act 90 of 1988, section 13 of Act 70 of 1989 and section 25 of Act 101 of 1990**

**29. Section 28 of the principal Act is hereby amended—**

- (a) by the substitution in paragraph (c) of subsection (1) for the words following upon subparagraph (ii) of the following words:
 

“(other than any such expenditure which relates to amounts contemplated in items (A) to (D) of paragraph (b)(i) and expenditure referred to in subsection (1A)) as remains after deducting from the said total an amount which bears to the said total the same ratio as so much of any dividends which have been excluded as contemplated in the foregoing



(2) Subartikel (1) word geag in werking te getree het vanaf die begin van jare van aanslag wat op of na 1 Maart 1986 begin het of begin.

Wysiging van artikel 27 van Wet 58 van 1962, soos gewysig deur artikel 17 van Wet 113 van 1977, artikel 11 van Wet 101 van 1978, artikel 19 van Wet 104 van 5 1980, artikel 21 van Wet 96 van 1981, artikel 15 van Wet 96 van 1985, artikel 18 van Wet 85 van 1987 en artikel 22 van Wet 90 van 1988

28. Artikel 27 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (2) die voorbehoudsbepaling by paragraaf (a) deur die volgende voorbehoudsbepaling te vervang:

10 “Met dien verstande dat die bedrae wat as aftrekkings ingevolge hierdie paragraaf toegelaat word in totaal ’n bedrag is wat hoogstens gelyk is aan die belasbare inkomste van bedoelde landboukoöperasie vir die jaar van aanslag, soos bereken voordat enige aftrekkings ingevolge hierdie paragraaf **[paragraawe (c), (e) en (f) van hierdie subartikel]** en artikels 11bis, 11ter, 11quat, 11quin, **[11sept, 12(2), 15 12A(3)]** 13(5), 13bis(7) **[15A]** en 21ter toegelaat word en voordat enige balans van vasgestelde verlies wat van ’n vorige jaar van aanslag oorgedra is, in vergelyking gebring word;”;

(b) deur in subartikel (2) paragraawe (c), (d), (e) en (f) te skrap;

20 (c) deur in subartikel (2) paragraaf (h) deur die volgende paragraaf te vervang:

“(h) in die geval van die vereniging omskryf in artikel 1 van die Wet op Beheer van Wyn en Spiritus, 1970 (Wet No. 47 van 1970), ’n vermindering gelyk aan soveel van ’n bedrag wat genoemde 25 vereniging, binne die bepaalde tydperk met betrekking tot die jaar van aanslag, uit sy winste vir daardie jaar na ’n prysstabilisasiefonds oorgeplaas het vir uitkering aan sy lede of wynboere binne ’n tydperk van hoogstens vyf jaar gereken vanaf die einde van bedoelde jaar van aanslag, as wat nie meer is nie as ’n 30 bedrag gelyk aan daardie deel van die winste deur bedoelde vereniging vir daardie jaar van aanslag verkry **[ten opsigte waarvan die Kommissaris oortuig is dat dit deur die vereniging verkry is]** by die beoefening van sy funksies met betrekking tot die beheer van, en die stabilisasie van pryse in, die wynbedryf;”;

35 (d) deur in subartikel (2) paragraaf (i) te skrap;

(e) deur subartikel (2A) te skrap;

(f) deur in subartikel (5) paragraaf (b) te skrap;

(g) deur in subartikel (5) paragraaf (c) deur die volgende paragraaf te 40 vervang:

“(c) word, waar ’n vermindering of aftrekking toegestaan of toegelaat kan word soos in paragraaf (a) of (b) beoog, die bepalinge van subartikels (2)(b) **[en (f)]**, (3) en (4) toegepas asof die ander 45 koöperasie en die nuwe koöperasie te alle tersaaklike tye een koöperasie was.”; en

(h) deur subartikels (6) en (7) te skrap.

Wysiging van artikel 28 van Wet 58 van 1962, soos gewysig deur artikel 17 van Wet 90 van 1962, artikel 22 van Wet 55 van 1966, artikel 24 van Wet 89 van 1969, 45 artikel 21 van Wet 88 van 1971, artikel 19 van Wet 65 van 1973, artikel 19 van Wet 91 van 1982, artikel 22 van Wet 94 van 1983, artikel 17 van Wet 65 van 1986, 50 artikel 23 van Wet 90 van 1988, artikel 13 van Wet 70 van 1989 en artikel 25 van Wet 101 van 1990

29. Artikel 28 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die woorde in paragraaf (c) wat volg op subparagraaf (ii) deur die volgende woorde te vervang:

55 “(behalwe enige bedoelde uitgawes wat betrekking het op bedrae in items (A) tot (D) van paragraaf (b)(i) bedoel en uitgawes bedoel in subartikel 1A) wat oorbly nadat van genoemde totaal ’n bedrag afgetrek is wat tot genoemde totaal in dieselfde verhouding staan as die verhouding waarin soveel van enige dividende wat uitgesluit is soos in

provisions of this paragraph bears to the sum of the gross amounts contemplated in this paragraph (before the deduction of the said dividends).”;

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

“(1A) There shall be deducted from the taxable income determined in terms of subsection (1) so much of any expenditure incurred by the taxpayer in respect of—

(i) any regional services levy and any regional establishment levy payable in terms of the Regional Services Councils Act, 1985 (Act No. 109 of 1985), and the KwaZulu and Natal Joint Services Act, 1990 (Act No. 84 of 1990); and

(ii) any levy payable to the Financial Services Board in terms of section 16 of the Financial Services Board Act, 1990 (Act No. 97 of 1990),

as **[is proved to the satisfaction of the Commissioner to have been payable]** was payable in relation to any long-term insurance business carried on by the taxpayer and any managerial or secretarial or other services rendered by him, if the gross amounts derived by him from the carrying on of such long-term insurance business or the rendering of such managerial or secretarial or other services are included in the said taxable income.”.

**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, section 23 of Act 55 of 1966, section 16 of Act 95 of 1967, section 14 of Act 76 of 1968, section 26 of Act 89 of 1969, section 21 of Act 65 of 1973, section 28 of Act 85 of 1974, section 20 of Act 104 of 1980, section 25 of Act 94 of 1983, section 16 of Act 96 of 1985, section 14 of Act 70 of 1989 and section 26 of Act 101 of 1990**

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

“(a) expenditure (other than interest or finance charges) on shaft sinking and mine equipment (other than expenditure referred to in paragraph (d)) 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; and”.

**Amendment of section 42 of Act 58 of 1962, as amended by section 21 of Act 88 of 1965, section 17 of Act 95 of 1967, section 29 of Act 89 of 1969, section 19 of Act 52 of 1970, section 23 of Act 88 of 1971, section 18 of Act 90 of 1972, section 22 of Act 65 of 1973, section 32 of Act 85 of 1974, section 22 of Act 69 of 1975, section 18 of Act 103 of 1976, section 19 of Act 113 of 1977, section 20 of Act 91 of 1982 and section 28 of Act 94 of 1983**

31. (1) Section 42 of the principal Act is hereby amended by the substitution in subsection (1) for paragraph (ii) of the following paragraph:

“(ii) **[a deceased estate referred to in sub-paragraph (iii) of paragraph (k) of sub-section (1) of section ten and such dividend is in terms of that sub-paragraph exempt from normal tax]** the deceased estate of any person who at the date of his death was not ordinarily resident nor carrying on business in the Republic; or”.

(2) Subsection (1) shall be deemed to have come into operation on 1 March 1990 and shall apply in respect of all dividends received or accrued on or after that date.

**Repeal of section 67 of Act 58 of 1962, as amended by section 16 of Act 76 of 1968, section 37 of Act 90 of 1988 and section 38 of Act 101 of 1990**

32. Section 67 of the principal Act is hereby repealed with effect from the commencement of years of assessment commencing on or after 1 July 1991.



die voorgaande bepalings van hierdie paragraaf beoog, staan tot die som van die bruto bedrae beoog in hierdie paragraaf (voor die aftrekking van genoemde dividende).”; en

(b) deur subartikel (1A) deur die volgende subartikel te vervang:

5 “(1A) Daar word afgetrek van die belasbare inkomste ingevolge subartikel (1) vasgestel soveel van enige onkoste deur die belastingpligtige aangegaan ten opsigte van—

10 (i) enige streeksdiensteheffing en enige streeksvestigingsheffing ingevolge die Wet op Streeksdiensterade, 1985 (Wet No. 109 van 1985), en die Wet op Gesamentlike Dienste vir Kwazulu en Natal, 1990 (Wet No. 84 van 1990); en

(ii) enige heffing aan die Raad op Finansiële Dienste ingevolge artikel 16 van die Wet op die Raad op Finansiële Dienste, 1990 (Wet No. 97 van 1990),

15 betaalbaar as wat **[tot bevrediging van die Kommissaris bewys word betaalbaar te gewees het]** met betrekking tot enige langtermyn-versekeringsbesigheid deur die belastingpligtige gedryf en enige bestuurs- of sekretariële of ander dienste deur hom gelewer, betaalbaar was indien die bruto bedrae deur hom uit die dryf van daardie langtermyn-versekeringsbesigheid of die lewering van daardie bestuurs- of sekretariële of ander dienste verkry, in genoemde belasbare inkomste ingesluit is.”.

25 **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, artikel 23 van Wet 55 van 1966, artikel 16 van Wet 95 van 1967, artikel 14 van Wet 76 van 1968, artikel 26 van Wet 89 van 1969, artikel 21 van Wet 65 van 1973, artikel 28 van Wet 85 van 1974, artikel 20 van Wet 104 van 1980, artikel 25 van Wet 94 van 1983, artikel 16 van Wet 96 van 1985, artikel 14 van Wet 70 van 1989 en artikel 26 van Wet 101 van 1990**

30 **30.** Artikel 36 van die Hoofwet word hierby gewysig deur in subartikel (11) paragraaf (a) van die omskrywing van “kapitaaluitgawe” deur die volgende paragraaf te vervang:

35 “(a) uitgawe (behalwe rente of finansieringskoste) aan die boor van skagte en myntoerusting (behalwe uitgawe in paragraaf (d) bedoel) en, in die geval van ’n aardoliemyn, die koste verbonde aan die lê van pypleiding van die myngebied na die see-eindpunt of die plaaslike raffinadery, na gelang van die geval; en”.

40 **Wysiging van artikel 42 van Wet 58 van 1962, soos gewysig deur artikel 21 van Wet 88 van 1965, artikel 17 van Wet 95 van 1967, artikel 29 van Wet 89 van 1969, artikel 19 van Wet 52 van 1970, artikel 23 van Wet 88 van 1971, artikel 18 van Wet 90 van 1972, artikel 22 van Wet 65 van 1973, artikel 32 van Wet 85 van 1974, artikel 22 van Wet 69 van 1975, artikel 18 van Wet 103 van 1976, artikel 19 van Wet 113 van 1977, artikel 20 van Wet 91 van 1982 en artikel 28 van Wet 94 van 1983**

45 **31.** (1) Artikel 42 van die Hoofwet word hierby gewysig deur in subartikel (1) paragraaf (ii) deur die volgende paragraaf te vervang:

50 “(ii) **[’n in sub-paragraaf (iii) van paragraaf (k) van sub-artikel (1) van artikel tien bestorwe boedel is en sodanige dividend ingevolge daardie sub-paragraaf van normale belasting vrygestel is]** die bestorwe boedel van iemand is wat op die datum van sy dood nie gewoonlik in die Republiek woonagtig was of daarin besigheid gedryf het nie; of”.

(2) Subartikel (1) word geag in werking te getree het op 1 Maart 1990 en is van toepassing op alle dividende wat op of na daardie datum ontvang is of toegeval het.

55 **Herroeping van artikel 67 van Wet 58 van 1962, soos gewysig deur artikel 16 van Wet 76 van 1968, artikel 37 van Wet 90 van 1988 en artikel 38 van Wet 101 van 1990**

**32.** Artikel 67 van die Hoofwet word hierby herroep met ingang van jare van aanslag wat op of na 1 Julie 1991 begin.

**Amendment of section 68 of Act 58 of 1962, as amended by section 26 of Act 90 of 1962, section 23 of Act 88 of 1965 and section 39 of Act 101 of 1990**

33. Section 68 of the principal Act is hereby amended by the substitution for subsections (1) and (2) of the following subsections, respectively:

- “(1) Any income received by or accrued to or in favour of **[a married woman]** any person married with or without community of property which in terms of section 7(2) is deemed to be income received by or accrued to **[her husband]** such person's spouse, shall be included by **[him]** such spouse in returns of income required to be rendered by **[him]** that spouse under this Act **[Provided that—**
- (i) if either spouse makes written application therefor to the Commissioner, and the Commissioner considers it desirable; or
- (ii) if in any other case the Commissioner considers it desirable, returns of income shall be required to be rendered by both spouses separately].
- (2) In the event of the death of **[the husband]** any person during any year in respect of which such income is chargeable, the income of **[the wife]** such person's spouse for the period elapsing between the date of such death and the last day of the year of assessment shall be returned as the separate income of such **[wife]** spouse.”.

**Amendment of section 75 of Act 58 of 1962, as amended by section 40 of Act 101 of 1990**

34. Section 75 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for the words following upon paragraph (g) of the following words:
- “shall be guilty of an offence and liable on conviction to a fine not exceeding **[R300]** R2 000 or to imprisonment for a period not exceeding **[three]** 12 months or to both such fine and such imprisonment.”; and
- (b) by the substitution for subsection (3) of the following subsection:
- “(3) Any person who has been convicted under subsection (1) of failing to furnish any return, information or reply, shall, if he fails within any period deemed by the Commissioner to be reasonable and of which notice has been given to him by the Commissioner, to furnish the return, information or reply in respect of which the offence was committed, be guilty of an offence and liable on conviction to a fine of **[ten rand]** R50 for each day during which such default continues or to imprisonment without the option of a fine for a period not exceeding **[three]** 12 months.”.

**Amendment of section 77 of Act 58 of 1962, as amended by section 25 of Act 69 of 1975 and section 41 of Act 101 of 1990**

35. Section 77 of the principal Act is hereby amended by the deletion of subsection (6).

**Amendment of section 83 of Act 58 of 1962, as amended by section 21 of Act 90 of 1964, section 22 of Act 103 of 1976, section 15 of Act 104 of 1979, section 19 of Act 96 of 1985 and section 16 of Act 70 of 1989**

36. Section 83 of the principal Act is hereby amended—
- (a) by the substitution for subsections (1) and (2) of the following subsections, respectively:
- “(1) Any person entitled to make an objection who is dissatisfied with any decision of the Commissioner as notified to him in terms of section 81(4) may, subject to the provisions of section 83A, appeal



**Wysiging van artikel 68 van Wet 58 van 1962, soos gewysig deur artikel 26 van Wet 90 van 1962, artikel 23 van Wet 88 van 1965 en artikel 39 van Wet 101 van 1990**

33. Artikel 68 van die Hoofwet word hierby gewysig deur subartikels (1) en 5 (2) deur onderskeidelik die volgende subartikels te vervang:

“(1) Enige inkomste ontvang deur of toegeval aan of ten gunste van ’n **[getroude vrou]** persoon wat in of buite gemeenskap van goedere getroud is wat ingevolge artikel 7(2) geag word inkomste te wees wat deur **[haar man]** bedoelde persoon se gade ontvang is of aan **[hom]** dié gade toegeval het, 10 word deur **[hom]** bedoelde gade ingesluit in die opgawes van inkomste wat ingevolge hierdie Wet deur **[hom]** daardie gade verstrekk moet word **[Met dien verstande dat—**

(i) indien enigeen van die eggenote skriftelik by die Kommissaris 15 daarom aansoek doen en die Kommissaris dit wenslik ag; of  
(ii) indien in enige ander geval die Kommissaris dit wenslik ag, opgawes van inkomste deur albei die eggenote afsonderlik verstrekk moet word].

(2) Ingeval **[die man]** ’n persoon te sterwe kom gedurende ’n jaar ten opsigte waarvan sodanige inkomste belasbaar is, word die inkomste van **[die vrou]** bedoelde persoon se gade vir die tydperk wat verstryk tussen die 20 datum waarop **[die man]** bedoelde persoon te sterwe gekom het en die laaste dag van die jaar van aanslag opgegee as die afsonderlike inkomste van **[daardie vrou]** bedoelde gade.”.

25 **Wysiging van artikel 75 van Wet 58 van 1962, soos gewysig deur artikel 40 van Wet 101 van 1990**

34. Artikel 75 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die woorde wat volg op paragraaf (g) deur die volgende woorde te vervang: 30 “is aan ’n misdryf skuldig en by skuldigbevinding strafbaar met ’n boete van hoogstens **[R300]** R2 000 of met gevangenisstraf vir ’n tydperk van hoogstens **[drie]** 12 maande of met sodanige boete sowel as sodanige gevangenisstraf.”; en

(b) deur subartikel (3) deur die volgende subartikel te vervang: 35 “(3) Iemand wat ingevolge subartikel (1) skuldig bevind is aan versuim om ’n opgawe of inligting of ’n antwoord te verstrekk, is, indien hy versuim om binne ’n tydperk wat die Kommissaris redelik ag en waarvan die Kommissaris hom kennis gegee het, die opgawe, inligting of antwoord te verstrekk ten opsigte waarvan die oortreding begaan is, 40 aan ’n misdryf skuldig en by skuldigbevinding strafbaar met ’n boete van **[tien rand]** R50 vir elke dag wat die versuim voortduur, of met gevangenisstraf sonder die keuse van ’n boete vir ’n tydperk van hoogstens **[drie]** 12 maande.”.

40 **Wysiging van artikel 77 van Wet 58 van 1962, soos gewysig deur artikel 25 van Wet 69 van 1975 en artikel 41 van Wet 101 van 1990**

45 35. Artikel 77 van die Hoofwet word hierby gewysig deur subartikel (6) te skrap.

**Wysiging van artikel 83 van Wet 58 van 1962, soos gewysig deur artikel 21 van Wet 90 van 1964, artikel 22 van Wet 103 van 1976, artikel 15 van Wet 104 van 1979, artikel 19 van Wet 96 van 1985 en artikel 16 van Wet 70 van 1989**

50 36. Artikel 83 van die Hoofwet word hierby gewysig—

(a) deur subartikels (1) en (2) deur onderskeidelik die volgende subartikels te vervang:

“(1) Iemand wat geregtig is om ’n beswaar te maak en wat ontevrede is met ’n beslissing van die Kommissaris soos ooreenkomstig artikel 81(4) aan hom meegedeel kan, behoudens die bepalinge van artikel 83A, daarteen appelleer na ’n spesiale hof vir die verhoor van 55

therefrom to a special court for hearing income tax appeals, constituted in accordance with the provisions of this section.

(2) Every court so constituted shall consist of a judge or an acting judge of the Supreme Court, who shall be the President of the court, an accountant of not less than 10 years' standing, and a representative of the commercial community: Provided that in all cases relating to the business of mining such third member shall, if the President, the Commissioner or the appellant so desires, be a qualified mining engineer."; and

(b) by the substitution for subsection (17) of the following subsection:

"(17) The court shall not make any order as to costs save when the claim of the Commissioner is held to be unreasonable or the grounds of appeal therefrom to be frivolous or where the decision of the Board referred to in section 83A is substantially confirmed."

#### Insertion of section 83A in Act 58 of 1962

37. The following section is hereby inserted in the principal Act after section 83:

#### "Appeals to specially constituted board

**83A.** (1) Any appeal referred to in section 83(1) of this Act shall in the first instance be heard by the Board referred to in subsection (2) of this section, where—

- (a) the amount of the tax in dispute does not exceed R20 000 (or any other amount which the Minister of Finance may from time to time fix by notice in the *Gazette*) or, having regard to any assessed loss which may be carried forward, will probably not in total exceed the relevant amount; or
- (b) the Commissioner and the appellant agree thereto; or
- (c) no objection to the jurisdiction of the Board to hear the appeal is made at or before the commencement of the hearing of the appeal:

Provided that where the Commissioner, at any time prior to the hearing of such appeal, or the Chairman of the Board, at any time prior to or during the hearing of such appeal, is of the opinion that on the ground of the disputes or legal principles arising or that may arise out of such appeal, such appeal should rather be heard by the special court, such appeal shall be set down for hearing *de novo* before the special court referred to in section 83.

(2) A special board (hereinafter referred to as the Board) is hereby established for the hearing of an appeal referred to in subsection (1).

(3) The Board shall consist of an advocate or attorney referred to in subsection (4), who shall be the Chairman of the Board, and, if the Chairman considers it necessary, an accountant or a representative of the commercial community referred to in section 83(2).

(4)(a) The Minister of Finance shall in consultation with the Judge-President of the Provincial Division within whose area of jurisdiction the Board is to sit, appoint, by notice in the *Gazette*, advocates and attorneys to a panel, from which a Chairman of the Board shall be nominated from time to time or as required, and such persons shall hold office for five years from the date of the relevant notice: Provided that the appointment of such a person may at any time be terminated by the said Minister for any reason which he considers good and sufficient.

(b) A person so appointed shall be eligible for reappointment for such further period or periods as the said Minister may think fit.

(5) The Commissioner shall appoint a clerk of the Board.

(6) The Commissioner shall determine the places for the hearing of appeals by the Board, and the Board shall hear an appeal at whichever



inkomstebelastingappèlle, ingestel ooreenkomstig die bepalings van hierdie artikel.

(2) Elke aldus ingestelde hof bestaan uit 'n regter of 'n waarnemende regter van die Hooggeregshof, wat die Voorsitter van die hof is, 'n rekenmeester met minstens 10 jaar ondervinding in die beroep, en 'n verteenwoordiger van die handelstand: Met dien verstande dat in alle gevalle wat op die mynbou betrekking het, so 'n derde lid 'n gekwalifiseerde myningenieur moet wees indien die Voorsitter, die Kommissaris of die appellant dit verlang."; en

(b) deur subartikel (17) deur die volgende subartikel te vervang:

“(17) Die hof gee nie 'n bevel met betrekking tot koste nie behalwe wanneer die vordering van die Kommissaris onredelik of die gronde van appèl daarteen beuselagtig bevind word of waar die beslissing van die Raad in artikel 83A bedoel wesentlik bekrachtig word.”.

### 15 **Invoeging van artikel 83A in Wet 58 van 1962**

37. Die volgende artikel word hierby in die Hoofwet na artikel 83 ingevoeg:

#### “Appèlle na spesiaal ingestelde raad

**83A.** (1) 'n Appèl bedoel in artikel 83(1) van hierdie Wet word in die eerste instansie deur die Raad in subartikel (2) van hierdie artikel bedoel, verhoor, waar—

(a) die bedrag van die belasting in geskil nie R20 000 (of 'n ander bedrag wat die Minister van Finansies van tyd tot tyd by kennisgewing in die *Staatskoerant* bepaal) oorskry nie of, met inagneming van enige aangeslane verlies wat oorgedra mag word, waarskynlik in totaal die betrokke genoemde bedrag nie sal oorskry nie; of

(b) die Kommissaris en die appellant daartoe ingestem het; of

(c) geen beswaar by of voor die aanvang van die verhoor van die appèl teen die regsbevoegdheid van die Raad om die appèl te verhoor, gemaak word nie:

Met dien verstande dat waar die Kommissaris te eniger tyd voor die verhoor van bedoelde appèl of die Voorsitter van die Raad te eniger tyd voor of tydens die verhoor van bedoelde appèl, van mening is dat op grond van die geskilpunte of regsbeginsels wat uit bedoelde appèl voortspruit of mag voortspruit, bedoelde appèl eerder deur die spesiale hof verhoor moet word, word bedoelde appèl *de novo* voor die spesiale hof bedoel in artikel 83 vir verhoor geplaas.

(2) Hierby word 'n spesiale raad (hieronder die Raad genoem) ingestel vir die verhoor van 'n appèl bedoel in subartikel (1).

(3) Die Raad bestaan uit 'n advokaat of prokureur in subartikel (4) bedoel, wat die Voorsitter van die Raad is, en, indien die Voorsitter dit goed ag, 'n rekenmeester of 'n verteenwoordiger van die handelstand soos in artikel 83(2) bedoel.

(4)(a) Die Minister van Finansies stel met die instemming van die Regter-president van die Provinsiale Afdeling binne wie se regsgebied die Raad moet sit, by kennisgewing in die *Staatskoerant* 'n paneel van advokate en prokureurs aan, waaruit 'n Voorsitter van die Raad van tyd tot tyd of soos benodig genomineer word, en bedoelde persone beklee hul amp vir 'n tydperk van vyf jaar vanaf die datum van die betrokke kennisgewing: Met dien verstande dat die aanstelling van so 'n persoon te eniger tyd deur genoemde Minister beëindig kan word om redes wat hy goed en voldoende ag.

(b) 'n Aldus aangestelde persoon kan vir die verdere tydperk of tydperke wat genoemde Minister goedvind, heraangestel word.

(5) Die Kommissaris stel 'n klerk van die Raad aan.

(6) Die Kommissaris bepaal die plekke vir die verhoor van appèlle deur die Raad, en die Raad verhoor 'n appèl op die plek wat die naaste is aan die appellant se woonplek: Met dien verstande dat die

place is closest to the appellant's residence: Provided that the appellant and the Commissioner may agree that the appeal be heard at another place.

(7) The clerk shall—

- (a) act as convenor of the Board; 5
- (b) within 30 days before the date of hearing of the appeal, furnish the members of the Board and the appellant with a written notice of the time and place of the hearing of the appeal and copies of—
  - (i) the assessment against which the appeal has been lodged; 10
  - (ii) the notice of objection and appeal; 10
  - (iii) the relevant return of income; and
  - (iv) any correspondence between the Commissioner and the appellant as well as any other documents which are, in the opinion of the Commissioner, relevant to the appeal. 15

(8) The Commissioner shall designate an officer from his office to appear in support of the assessment at the hearing of the appeal. 15

(9) The appellant shall—

- (a) in the case of a natural person who has the capacity to act, appear in person; or
- (b) in any other case, be represented by his representative taxpayer, at the hearing of the appeal: Provided that— 20
  - (i) the appellant or his representative taxpayer may, together with his notice of appeal under section 83(7)(a) or within such further period as the Chairman may allow, request permission to present his case otherwise than as contemplated in this subsection; 25
  - (ii) the Chairman may as he deems fit permit the appellant to present his case in such manner as the Chairman sees fit;
  - (iii) where the appellant's return of income for the relevant year of assessment was prepared by any other person, such other person may appear on the appellant's behalf. 30

(10)(a) During the hearing of the appeal the Chairman shall determine the procedures as he sees fit, subject to each party having the opportunity to put his case to the Board in a reasonable manner.

(b) The Board shall not be required to record its proceedings, but the decision of the Board shall be recorded in writing by the Chairman, with a short statement of the facts of the case as found by the Board and the reasons for its decision. 35

(c) The hearing of an appeal may be adjourned by the Chairman to any time and place that may seem convenient.

(d) The clerk shall by notice in writing furnish the Commissioner and the appellant with a copy of the Board's decision. 40

(e)(i) If neither the appellant nor anyone authorized to appear on his behalf appears before the Board at the time and place appointed for the purpose, the Board may, at the request of the Commissioner's representative and on proof that the prescribed notice of the sitting of the Board had been submitted to the appellant, confirm the assessment in respect of which the appeal has been lodged, and thereafter such appellant shall not be entitled to request that the appeal be referred to the special court in terms of subsection (13)(a). 45

(ii) If the Commissioner's representative fails to appear before the Board at the time and place appointed for the purpose the Board may, at the request of the appellant, allow the appellant's appeal and thereafter the Commissioner shall not be entitled to refer the appeal to the special court in terms of subsection (13)(b). 50

(f) The provisions of paragraph (e) shall not apply where the Chairman is satisfied that sound reasons exist for the non-appearance and such reasons are advanced by the appellant or the Commissioner (as the case may be) within seven days after the date on which the appeal was set down for hearing. 55

(g) If the appellant has failed to state the grounds of his objection 60



appellant en die Kommissaris kan ooreenkom dat die appèl op 'n ander plek verhoor word.

(7) Die klerk—

(a) tree op as sameroeper van die Raad;

(b) verstrek binne 30 dae voor die verhoordatum van die appèl, aan die lede van die Raad en die appellant 'n skriftelike kennisgewing van die tyd en plek vir die verhoor van die appèl en afdrukke van—

(i) die aanslag waarteen appèl aangeteken is;

(ii) die kennisgewing van beswaar en appèl;

(iii) die tersaaklike opgawe van inkomste; en

(iv) enige korrespondensie tussen die Kommissaris en die appellant asook enige ander stukke wat volgens die oordeel van die Kommissaris op die appèl betrekking het.

(8) Die Kommissaris wys 'n beampte vanuit sy kantoor aan om ter ondersteuning van die aanslag by die verhoor van die appèl te verskyn.

(9) Die appellant—

(a) in die geval van 'n natuurlike persoon wat handelingsbevoeg is, verskyn persoonlik; of

(b) in enige ander geval, word deur sy verteenwoordigende belastingpligtige verteenwoordig,

by die verhoor van die appèl: Met dien verstande dat—

(i) die appellant of sy verteenwoordigende belastingpligtige, tesame met sy kennisgewing van appèl ingevolge artikel 83(7)(a) of binne sodanige verdere tydperk wat die Voorsitter toelaat, toestemming kan vra om sy appèl op 'n ander wyse soos beoog in hierdie subartikel, te stel;

(ii) die Voorsitter na goeë dunke die appellant kan toelaat om sy saak op die wyse wat hy goed ag, te stel;

(iii) waar die appellant se opgawe van inkomste vir die betrokke jaar van aanslag deur iemand anders opgemaak is, kan so iemand ten behoeve van die appellant verskyn.

(10)(a) Tydens die verhoor van die appèl bepaal die Voorsitter die prosedure na goeë dunke mits elke party die geleentheid het om sy saak op 'n redelike wyse aan die Raad te stel.

(b) Daar word nie van die Raad vereis om van sy verrigtinge aan te teken nie, maar die Voorsitter teken die beslissing van die Raad skriftelik aan, met 'n kort vermelding van die feite soos deur die Raad bevind en die redes vir sy beslissing.

(c) Die Voorsitter kan die verrigtinge voor die Raad uitstel na die tyd en plek wat hy goed ag.

(d) Die klerk verstrek by skriftelike kennisgewing 'n afdruk van die Raad se beslissing aan die Kommissaris en die appellant.

(e)(i) As nòg die appellant nòg enigeen met magtiging om namens hom te verskyn voor die Raad verskyn op die tyd en plek vir die doel bepaal, kan die Raad op versoek van die Kommissaris se verteenwoordiger en by bewys dat die voorgeskrewe kennisgewing van die sitting van die Raad aan die appellant gestuur is, die aanslag ten opsigte waarvan beswaar gemaak is, bekragtig, en bedoelde appellant is daarna nie geregtig om te versoek dat die appèl na die spesiale hof ingevolge subartikel (13)(a) verwys word nie.

(ii) As die Kommissaris se verteenwoordiger versuim om voor die Raad te verskyn op die tyd en plek vir die doel bepaal, kan die Raad op versoek van die appellant die appellant se appèl handhaaf, en die Kommissaris is daarna nie geregtig om die appèl na die spesiale hof ingevolge subartikel (13)(b) te verwys nie:

(f) Die bepalinge van paragraaf (e) is nie van toepassing nie waar die Voorsitter oortuig is dat daar gegronde redes vir die nie-verskyning bestaan en bedoelde redes binne sewe dae na die datum waarop die appèl vir verhoor geplaas is, deur die appellant of die Kommissaris (na gelang van die geval) verstrek is.

(g) Ingeval die appellant versuim het om die gronde van sy

and appeal in definite terms, the Board may, upon the opening of the proceedings, decide what shall be considered to constitute the grounds of the objection and appeal.

(11) For the purposes of this section the provisions of sections 82, 83(7), (8), (11), (13) and (15), 87 and 88 shall *mutatis mutandis* apply.

(12) Subject to the provisions of subsection (13), any decision of the Board in terms of this section, shall be final and conclusive.

(13)(a) Where an appellant is not satisfied with the decision of the Board, he may, within 30 days (or within such further period as the Chairman may on good cause shown allow) after the date of the notice referred to in subsection (10)(d), require that the appeal be referred to the special court for hearing.

(b) Where the Commissioner is not satisfied with the decision of the Board, he may decide to refer the appeal to the special court for hearing and he shall notify the appellant thereof within 30 days (or within such further period as the Chairman may on good cause shown allow) after the date of the notice referred to in subsection (10)(d).

(14) An appeal which has been heard by the Board and has been referred to the special court by virtue of subsection (13)(a) or (b), shall be heard *de novo* by the special court."

**Amendment of section 90 of Act 58 of 1962, as amended by section 15 of Act 6 of 1963, section 23 of Act 95 of 1967, section 35 of Act 121 of 1984 and section 20 of Act 96 of 1985**

38. Section 90 of the principal Act is hereby amended by the deletion of paragraph (b).

**Amendment of section 91 of Act 58 of 1962, as amended by section 16 of Act 6 of 1963, section 26 of Act 55 of 1966, section 38 of Act 89 of 1969 and section 36 of Act 121 of 1984**

39. Section 91 of the principal Act is hereby amended by the deletion of subsection (3).

**Amendment of section 101 of Act 58 of 1962, as amended by section 29 of Act 90 of 1962, section 22 of Act 52 of 1970 and section 39 of Act 94 of 1983**

40. Section 101 of the principal Act is hereby amended by the substitution in subsection (8) for the expression "two rand" of the expression "R10".

**Amendment of paragraph 17 of 1st Schedule to Act 58 of 1962, as substituted by section 32 of Act 88 of 1971**

41. Paragraph 17 of the First Schedule to the principal Act is hereby amended by the substitution for the words preceding the proviso of the following words:

"Where the sugar cane fields of any farmer other than a company have been damaged by fire and [it is proved to the satisfaction of the Commissioner that] the taxable income of such farmer for any year of assessment includes taxable income derived from the disposal of sugar cane as a result of such fire which but for such fire would not have been derived by him in such year, the normal tax chargeable in the case of such farmer in respect of such year shall, subject to the provisions of section 5 of this Act, be determined in accordance with the provisions of subsection (10) of that section, but nothing in this paragraph contained shall be construed as relieving such farmer from liability for taxation under this Act upon any portion of his taxable income:"



beswaar en appèl uitdruklik te stel, kan die Raad, by die aanvang van die verrigtinge, besluit wat as die gronde van beswaar en appèl beskou moet word.

(11) By die toepassing van hierdie artikel geld die bepalings van artikels 82, 83(7), (8), (11), (13) en (15), 87 en 88 *mutatis mutandis*.

(12) Behoudens die bepalings van subartikel (13), is 'n beslissing van die Raad ingevolge hierdie artikel finaal en afdoende.

(13)(a) Waar 'n appellant ontevrede is met 'n beslissing van die Raad kan hy binne 30 dae (of sodanige verdere tydperk wat die Voorsitter by bewys van gegronde rede toelaat) na die datum van die kennisgewing bedoel in subartikel (10)(d), vereis dat die appèl vir verhoor na die spesiale hof verwys word.

(b) Waar die Kommissaris ontevrede is met die beslissing van die Raad kan hy besluit om die appèl vir verhoor na die spesiale hof te verwys en stel hy die appellant binne 30 dae (of sodanige verdere tydperk wat die Voorsitter by bewys van gegronde rede toelaat) na die datum van die kennisgewing bedoel in subartikel (10)(d), daarvan in kennis.

(14) 'n Appèl wat deur die Raad verhoor is en uit hoofde van subartikel (13)(a) of (b) na die spesiale hof vir verhoor verwys is, word de novo deur die spesiale hof verhoor."

**Wysiging van artikel 90 van Wet 58 van 1962, soos gewysig deur artikel 15 van Wet 6 van 1963, artikel 23 van Wet 95 van 1967, artikel 35 van Wet 121 van 1984 en artikel 20 van Wet 96 van 1985**

38. Artikel 90 van die Hoofwet word hierby gewysig deur paragraaf (b) te skrap.

**Wysiging van artikel 91 van Wet 58 van 1962, soos gewysig deur artikel 16 van Wet 6 van 1963, artikel 26 van Wet 55 van 1966, artikel 38 van Wet 89 van 1969 en artikel 36 van Wet 121 van 1984**

39. Artikel 91 van die Hoofwet word hierby gewysig deur subartikel (3) te skrap.

**Wysiging van artikel 101 van Wet 58 van 1962, soos gewysig deur artikel 29 van Wet 90 van 1962, artikel 22 van Wet 52 van 1970 en artikel 39 van Wet 94 van 1983**

40. Artikel 101 van die Hoofwet word hierby gewysig deur in subartikel (8) die uitdrukking "twee rand" deur die uitdrukking "R10" te vervang.

**Wysiging van paragraaf 17 van 1ste Bylae by Wet 58 van 1962, soos vervang deur artikel 32 van Wet 88 van 1971**

41. Paragraaf 17 van die Eerste Bylae by die Hoofwet word hierby gewysig deur die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"Waar die suikerrietplantasies van 'n boer (behalwe 'n maatskappy) deur brand beskadig is en [daar tot bevrediging van die Kommissaris bewys word dat] die belasbare inkomste van dié boer vir 'n jaar van aanslag belasbare inkomste insluit wat uit die vandiehandsetting van suikerriet as gevolg van daardie brand verkry is en wat, indien die brand nie ontstaan het nie, nie in bedoelde jaar deur hom verkry sou gewees het nie, word, behoudens die bepalings van artikel 5 van hierdie Wet, die normale belasting wat in die geval van bedoelde boer ten opsigte van bedoelde jaar hefbaar is, ooreenkomstig die bepalings van subartikel (10) van bedoelde artikel vasgestel, maar die bepalings in hierdie paragraaf 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:"

**Amendment of paragraph 19 of 1st Schedule to Act 58 of 1962, as added by section 28 of Act 95 of 1967 and amended by section 43 of Act 89 of 1969, section 33 of Act 88 of 1971, section 22 of Act 90 of 1972, section 32 of Act 69 of 1975, section 30 of Act 103 of 1976, section 16 of Act 104 of 1979, section 25 of Act 104 of 1980, section 29 of Act 91 of 1982 and section 45 of Act 94 of 1983**

5

**42.** Paragraph 19 of the First Schedule to the principal Act is hereby amended by the substitution for subparagraph (4) of the following subparagraph:

“(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 or 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.”.

10

**Amendment of paragraph 20 of 1st Schedule to Act 58 of 1962, as added by section 33 of Act 69 of 1975 and amended by section 31 of Act 103 of 1976, section 25 of Act 113 of 1977, section 26 of Act 104 of 1980 and section 30 of Act 91 of 1982**

15

**43.** Paragraph 20 of the First Schedule to the principal Act is hereby amended by the substitution for item (i) of subparagraph (1) of the following item:

“(i) an amount equal to **[nine per cent (or, in the case of a person who is not a married person, twelve per cent) of]** the taxpayer's excess farming profits for the year of assessment (as determined in accordance with subparagraph (3)(a)) multiplied by the relevant rate of tax fixed for the year of assessment in terms of section 5(2) in respect of the first rand of taxable income; and”.

20

**Amendment of paragraph 1 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971, section 47 of Act 85 of 1974, section 6 of Act 30 of 1984, section 38 of Act 121 of 1984, section 20 of Act 70 of 1989 and section 44 of Act 101 of 1990**

25

**44.** (1) Paragraph 1 of the Fourth Schedule to the principal Act is hereby amended—

30

(a) by the substitution for paragraphs (c) and (d) of the definition of “provisional taxpayer” of the following paragraphs, respectively:

“(c) any company **[which does not derive income from mining for gold]**; and

(d) any person (other than a person referred to in paragraph 18(1)(c) **[or a company which derives income from mining for gold]** who is notified by the Commissioner that he is a provisional taxpayer;”;

35

(b) by the insertion after paragraph (b) of the definition of “remuneration” of the following paragraph:

40

“(c) 25 per cent of the amount of any allowance or advance in respect of transport expenses referred to in section 8(1)(b), other than any such allowance or advance referred to in section 8(1)(b)(iii).”.

(2)(a) Subsection (1)(a) shall come into operation as from the commencement of years of assessment commencing on or after 1 July 1991.

45

(b) Subsection (1)(b) shall come into operation on 1 August 1991.

**Amendment of paragraph 2 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 23 of Act 72 of 1963, section 29 of Act 55 of 1966, section 38 of Act 88 of 1971, section 48 of Act 85 of 1974, section 28 of Act 113 of 1977, section 40 of Act 90 of 1988, section 21 of Act 70 of 1989 and section 45 of Act 101 of 1990**

50

**45.** Paragraph 2 of the Fourth Schedule to the principal Act is hereby amended—

(a) by the substitution for subparagraph (1) of the following subparagraph:

55



Wysiging van paragraaf 19 van 1ste Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 28 van Wet 95 van 1967 en gewysig deur artikel 43 van Wet 89 van 1969, artikel 33 van Wet 88 van 1971, artikel 22 van Wet 90 van 1972, artikel 32 van Wet 69 van 1975, artikel 30 van Wet 103 van 1976, artikel 16 van Wet 104 van 1979, artikel 25 van Wet 104 van 1980, artikel 29 van Wet 91 van 1982 en artikel 45 van Wet 94 van 1983

42. Paragraaf 19 van die Eerste Bylae by die Hoofwet word hierby gewysig deur subparagraaf (4) deur die volgende subparagraaf te vervang:

10 “(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 of 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.”.

15 Wysiging van paragraaf 20 van 1ste Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 33 van Wet 69 van 1975 en gewysig deur artikel 31 van Wet 103 van 1976, artikel 25 van Wet 113 van 1977, artikel 26 van Wet 104 van 1980 en artikel 30 van Wet 91 van 1982

20 43. Paragraaf 20 van die Eerste Bylae by die Hoofwet word hierby gewysig deur item (i) van subparagraaf (1) deur die volgende item te vervang:

25 “(i) ’n bedrag gelyk aan [nege persent (of, in die geval van ’n persoon wat nie ’n getroude persoon is nie, twaalf persent) van] die belastingpligtige se boerdery-oorwinste vir die jaar van aanslag (soos volgens voorskrif van subparagraaf (3)(a) vasgestel) vermenigvuldig met die betrokke koers van belasting vasgestel vir die jaar van aanslag ingevolge artikel 5(2) ten opsigte van die eerste rand van belasbare inkomste; en”.

30 Wysiging van paragraaf 1 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 22 van Wet 72 van 1963, artikel 44 van Wet 89 van 1969, artikel 24 van Wet 52 van 1970, artikel 37 van Wet 88 van 1971, artikel 47 van Wet 85 van 1974, artikel 6 van Wet 30 van 1984, artikel 38 van Wet 121 van 1984, artikel 20 van Wet 70 van 1989 en artikel 44 van Wet 101 van 1990

35 44.(1) Paragraaf 1 van die Vierde Bylae by die Hoofwet word hierby gewysig—

(a) deur na paragraaf (b) van die omskrywing van “besoldiging” die volgende paragraaf in te voeg:

40 “(c) 25 persent van die bedrag van ’n toelae of voorskot ten opsigte van reiskoste bedoel in artikel 8(1)(b), behalwe enige bedoelde toelae of voorskot bedoel in artikel 8(1)(b)(iii).”; en

(b) deur paragrawe (c) en (d) van die omskrywing van “voorlopige belastingpligtige” deur onderskeidelik die volgende paragrawe te vervang:

45 “(c) ’n maatskappy [wat nie inkomste uit goudmynbou verkry nie]; en

(d) ’n persoon (behalwe ’n persoon in paragraaf 18(1)(c) bedoel [of ’n maatskappy wat inkomste uit goudmynbou verkry]) wat deur die Kommissaris in kennis gestel word dat hy ’n voorlopige belastingpligtige is;”.

50 (2)(a) Subartikel (1)(a) tree in werking op 1 Augustus 1991.

(b) Subartikel (1)(b) tree in werking met ingang van die begin van jare van aanslag wat op of na 1 Julie 1991 begin.

55 Wysiging van paragraaf 2 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 23 van Wet 72 van 1963, artikel 29 van Wet 55 van 1966, artikel 38 van Wet 88 van 1971, artikel 48 van Wet 85 van 1974, artikel 28 van Wet 113 van 1977, artikel 40 van Wet 90 van 1988, artikel 21 van Wet 70 van 1989 en artikel 45 van Wet 101 van 1990

45. Paragraaf 2 van die Vierde Bylae by die Hoofwet word hierby gewysig—

(a) deur subparagraaf (1) deur die volgende subparagraaf te vervang:

“(1) Every employer (whether or not registered as an employer under paragraph 15) who pays or becomes liable to pay any amount by way of remuneration to any employee shall, unless the Commissioner has granted authority to the contrary, deduct or withhold from that amount by way of employees’ tax an amount which shall be determined as provided in paragraph 9, 10, 11 or 12, whichever is applicable, in respect of the liability for normal tax of that employee, or, if such remuneration is paid or payable to an employee who is **[a married woman]** married and such remuneration is under the provisions of section 7(2) of this Act deemed to be income of **[her husband and she is not separately assessed from her husband in terms of section 77(6) of this Act]** the employee’s spouse, in respect of such liability of **[her husband]** that spouse, and shall pay the amount so deducted or withheld to the Commissioner within seven days after the end of the month during which the amount was deducted or withheld, or in the case of a person who ceases to be an employer before the end of such month, within seven days after the day on which he ceased to be an employer, or in either case within such further period as the Commissioner may approve.”; and

- (b) by the addition to subparagraph (4) of the following words:  
 “and, in the case of any employee who is entitled to a rebate under section 6(3)(f), after deducting any contribution by the employee to a medical scheme contemplated in section 18(1)(a).”.

**Amendment in 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963, of paragraph 11B as inserted by section 41 of Act 90 of 1988 and amended by section 22 of Act 70 of 1989 and section 47 of Act 101 of 1990**

**46. Paragraph 11B of the Fourth Schedule to the principal Act is hereby amended—**

- (a) by the substitution in subparagraph (1) for paragraph (c) of the definition of “net remuneration” of the following paragraph:  
 “(c) any remuneration derived by **[a married woman]** any person which is under the provisions of section 7(2) deemed to be income accrued to **[her husband]** such person’s spouse;”;
- (b) by the substitution in subparagraph (1) for paragraph (f) of the definition of “net remuneration” of the following paragraph:  
 “(f) any remuneration not derived from standard employment or by way of an annuity payable by a pension fund, **[or]** retirement annuity fund, provident fund or benefit fund;”;
- (c) by the addition in subparagraph (1) to the definition of “net remuneration” of the following paragraphs:  
 “(g) any remuneration paid or payable to any director of any company in respect of services rendered or to be rendered by such director to such company;  
 (h) the amount of any allowance or advance contemplated in paragraph (c) of the definition of ‘remuneration’ in paragraph 1;  
 (i) remuneration derived by the taxpayer during any year of assessment in respect of which he is entitled to set off an assessed loss under section 20(1);”;
- (d) by the substitution in subparagraphs (2) and (3) for the expression “R40 000”, wherever it occurs, of the expression “R50 000”; and
- (e) by the substitution in item (c) of subparagraph (7) for the expression “5 per cent” of the expression “2 per cent”.

**Amendment of paragraph 12 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 42 of Act 90 of 1988 and section 48 of Act 101 of 1990**

**47. Paragraph 12 of the Fourth Schedule to the principal Act is hereby amended by the deletion of subparagraph (4).**



“(1) Elke werkgewer (ongeaag of hy ingevolge paragraaf 15 as ’n werkgewer geregistreer is, al dan nie) wat aan ’n werknemer ’n bedrag by wyse van besoldiging betaal of verskuldig word, moet, tensy die Kommissaris andersins gemagtig het, van daardie bedrag ’n bedrag aftrek of terughou by wyse van werknemersbelasting wat volgens die bepalinge van paragraaf 9, 10, 11 of 12, watter bepaling ook al van toepassing is, vasgestel word, ten opsigte van die aanspreeklikheid van daardie werknemer vir normale belasting, of indien bedoelde besoldiging betaal of verskuldig is aan ’n werknemer wat **['n getroude vrou]** getroud is en daardie besoldiging ingevolge die bepalinge van artikel 7(2) geag word inkomste van **[haar man]** die werknemer se gade te wees **[en sy nie ingevolge artikel 77(6) van hierdie Wet afsonderlik van haar man aangeslaan word nie]**, ten opsigte van bedoelde aanspreeklikheid van **[haar man]** daardie gade, en moet die bedrag aldus afgetrek of teruggehou aan die Kommissaris betaal binne sewe dae na die end van die maand waartydens die bedrag afgetrek of teruggehou is, of, in die geval van ’n persoon wat voor die end van daardie maand ophou om ’n werkgewer te wees, binne sewe dae na die dag waarop hy ophou om ’n werkgewer te wees, of, in die een of die ander geval, binne die verdere tydperk wat die Kommissaris goedkeur.”; en

(b) deur die volgende woorde by subparagraaf (4) te voeg:  
 “en, in die geval van ’n werknemer wat op ’n korting ingevolge artikel 6(3)(f) geregtig is, na aftrekking van ’n bydrae deur die werknemer aan ’n mediese skema soos in artikel 18(1)(a) beoog.”.

25 Wysiging in 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963, van paragraaf 11B soos ingevoeg deur artikel 41 van Wet 90 van 1988 en gewysig deur artikel 22 van Wet 70 van 1989 en artikel 47 van Wet 101 van 1990

46. Paragraaf 11B van die Vierde Bylae by die Hoofwet word hierby gewysig—

(a) deur in subparagraaf (1) paragraaf (c) van die omskrywing van “netto besoldiging” deur die volgende paragraaf te vervang:

“(c) enige besoldiging wat deur ’n **[getroude vrou]** persoon verkry word wat kragtens die bepalinge van artikel 7(2) geag word inkomste te wees wat aan **[haar man]** bedoelde persoon se gade toegeval het;”;

(b) deur in subparagraaf (1) paragraaf (f) van die omskrywing van “netto besoldiging” deur die volgende paragraaf te vervang:

“(f) enige besoldiging wat nie verkry is nie uit standaarddiens of by wyse van ’n jaargeld behalwe ’n jaargeld wat deur ’n pensioen-fonds, **[of]** uitredingannuïteitsfonds, voorsorgsfonds of by-standsfonds betaalbaar is;”;

(c) deur by die omskrywing van “netto besoldiging” in subparagraaf (1) die volgende paragrafe te voeg:

“(g) enige besoldiging betaal of betaalbaar aan ’n direkteur van ’n maatskappy ten opsigte van dienste wat deur dié direkteur aan bedoelde maatskappy bewys is of nog bewys moet word;

(h) die bedrag van enige toelae of voorskot in paragraaf (c) van die omskrywing van ‘besoldiging’ in paragraaf 1 beoog;

(i) besoldiging deur die belastingpligtige gedurende enige belastingjaar verkry ten opsigte waarvan hy geregtig is om ’n vasgestelde verlies kragtens artikel 20(1) te verreken;”;

(d) deur in subparagraaf (2) en (3) die uitdrukking “R40 000”, waar dit ook al voorkom, deur die uitdrukking “R50 000” te vervang; en

(e) deur in item (c) van subparagraaf (7) die uitdrukking “5 persent” deur die uitdrukking “2 persent” te vervang.

Wysiging van paragraaf 12 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 42 van Wet 90 van 1988 en artikel 48 van Wet 101 van 1990

60 47. Paragraaf 12 van die Vierde Bylae by die Hoofwet word hierby gewysig deur subparagraaf (4) te skrap.

**Amendment of paragraph 26 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963**

48. Paragraph 26 of the Fourth Schedule to the principal Act is hereby amended by the deletion of subparagraph (b).

**Amendment of paragraph 1 of 7th Schedule to Act 58 of 1962, as added by section 46 of Act 121 of 1984 and amended by section 26 of Act 96 of 1985, Government Notice No. R.2706 of 29 November 1985, section 33 of Act 65 of 1986, Government Notice No. R.2683 of 19 December 1986, section 28 of Act 85 of 1987, Government Notice No. R.714 of 14 April 1989, section 24 of Act 70 of 1989, Government Notice No. R.763 of 29 March 1990 and section 55 of Act 101 of 1990**

49. Paragraph 1 of the Seventh Schedule to the principal Act is hereby amended by the substitution for the definition of "employee" of the following definition:

"'employee', in relation to any employer, means a person who is an employee in relation to such employer for the purposes of the Fourth Schedule, excluding any person who prior to 1 March 1992 by reason of superannuation, ill-health or other infirmity [has] retired from the employ of such employer, but including, in relation to any company, any director of such company and any person who was previously employed by, or was a director of, such company if such person is or was the sole shareholder or one of the controlling shareholders in such company and, for the purposes of paragraphs 2(h) and 13, including any person who has retired as aforesaid and who, after his retirement, is released by his employer from an obligation which arose before the employee's retirement to reimburse the employer for an amount paid by the employer on behalf of the employee or to pay any amount which became owing by the employee to the employer before the employee's retirement;"

**Amendment of paragraph 7 of 7th Schedule to Act 58 of 1962, as added by section 46 of Act 121 of 1984 and amended by section 30 of Act 96 of 1985, section 10 of Act 108 of 1986, Government Notice No. 956 of 11 May 1988, section 44 of Act 90 of 1988, Government Notice No. R.715 of 14 April 1989, section 25 of Act 70 of 1989, Government Notice No. R.764 of 29 March 1990 and section 58 of Act 101 of 1990**

50.(1) Paragraph 7 of the Seventh Schedule to the principal Act is hereby amended—

- (a) by the substitution in subparagraph (1) for item (a) of the following item:
  - "(a) where such motor vehicle (not being a vehicle in respect of which paragraph (b)(ii) of this definition applies) was acquired by the employer under a *bona fide* agreement of sale or exchange concluded by parties acting at arm's length, the original cost thereof to him (excluding any finance charge, interest or sales tax payable by him, or value-added tax borne by him, in respect of his acquisition thereof); or";
- (b) by the substitution in subparagraph (1) for the words following upon subitem (ii) of item (b) of the following words:
  - "the retail market value thereof at the time the employer first obtained the right of use of the vehicle or, where at such time such lease was a financial lease for the purposes of the Sales Tax Act, 1978 (Act No. 103 of 1978), the cash value thereof as determined under Schedule 4 to that Act or, where at such time the lease was a lease contemplated in paragraph (b) of the definition of 'instalment credit agreement' in section 1 of the Value-Added



**Wysiging van paragraaf 26 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963**

48. Paragraaf 26 van die Vierde Bylae by die Hoofwet word hierby gewysig deur subparagraaf (b) te skrap.

5 **Wysiging van paragraaf 1 van 7de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 46 van Wet 121 van 1984 en gewysig deur artikel 26 van Wet 96 van 1985, Goewermentskennisgewing No. R.2706 van 29 November 1985, artikel 33 van**  
 10 **Wet 65 van 1986, Goewermentskennisgewing No. R.2683 van 19 Desember 1986, artikel 28 van Wet 85 van 1987, Goewermentskennisgewing No. R.714 van**  
 14 **14 April 1989, artikel 24 van Wet 70 van 1989, Goewermentskennisgewing No. R.763 van 29 Maart 1990 en artikel 55 van Wet 101 van 1990**

49. Paragraaf 1 van die Sewende Bylae by die Hoofwet word hierby gewysig deur die omskrywing van "werknemer" deur die volgende omskrywing te vervang:

15 " 'werknemer', met betrekking tot 'n werkgever, iemand wat by die toepassing van die Vierde Bylae 'n werknemer met betrekking tot daardie werkgever is, uitgesonderd iemand wat voor 1 Maart 1992 weens ouderdom, swak gesondheid of ander gebrek uit die diens van bedoelde werkgever afgetree het, maar ook, met betrekking tot 'n maatskappy, 'n direkteur  
 20 van bedoelde maatskappy en iemand wat voorheen in die diens van, of 'n direkteur van, bedoelde maatskappy was, indien so iemand die enigste aandeelhouer of een van die beherende aandeelhouders in bedoelde maatskappy is of was en, by die toepassing van paragrafe 2(h) en 13, ook iemand wat soos voormeld afgetree het en wat, na sy aftrede, deur sy  
 25 werkgever onthef word van 'n verpligting wat voor die werknemer se aftrede ontstaan het om die werkgever te vergoed vir 'n bedrag wat die werkgever ten behoeve van die werknemer betaal het of om 'n bedrag te betaal wat voor die werknemer se aftrede deur die werknemer aan die werkgever verskuldig geword het;".

30 **Wysiging van paragraaf 7 van 7de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 46 van Wet 121 van 1984 en gewysig deur artikel 30 van Wet 96 van 1985, artikel 10 van Wet 108 van 1986, Goewermentskennisgewing No. 956 van**  
 35 **11 Mei 1988, artikel 44 van Wet 90 van 1988, Goewermentskennisgewing No. R.715 van 14 April 1989, artikel 25 van Wet 70 van 1989, Goewermentskennisgewing No. R.764 van 29 Maart 1990 en artikel 58 van Wet 101 van 1990**

50.(1) Paragraaf 7 van die Sewende Bylae by die Hoofwet word hierby gewysig—

(a) deur in subparagraaf (1) item (a) deur die volgende item te vervang:

40 "(a) waar bedoelde motorvoertuig (synde nie 'n motorvoertuig ten opsigte waarvan paragraaf (b)(ii) van hierdie omskrywing van toepassing is nie) deur die werkgever verkry is ingevolge 'n *bona fide*-verkoop- of ruiloorreenskoms gesluit tussen partye wat die uiterste voorwaardes beding, die oorspronklike koste daarvan vir hom (behalwe enige finansieringskoste, rente of verkoopbelasting deur hom betaalbaar, of belasting op toegevoegde waarde deur hom gedra, ten opsigte van sy verkryging daarvan); of";

(b) deur in subparagraaf (1) die woorde wat op subitem (ii) van item (b) volg deur die volgende woorde te vervang:

50 "die kleinhandel-markwaarde daarvan op die tydstip toe die werkgever vir die eerste keer die reg van gebruik van die motorvoertuig verkry het of, waar op bedoelde tydstip bedoelde huuroorenskoms 'n bruikhuur vir die doeleindes van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978) was, die kontantwaarde daarvan soos vasgestel  
 55 ingevolge Bylae 4 by daardie Wet of, waar op bedoelde tydstip die huuroorenskoms 'n verhuuringsoorenskoms was soos beoog in paragraaf (b) van die omskrywing van 'paaientkredietoorreenskoms' in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, die

- Tax Act, 1991, the cash value thereof as contemplated in the definition of 'cash value' in the said section; or;" and  
(c) by the substitution for item (a) of subparagraph (4) of the following item:

- "(a) as respects each such month, be an amount equal to 5  
1,2 per cent of the determined value of such motor vehicle: Provided that where the employee—  
(i) bears the cost of all fuel used for the purposes of the private use of the vehicle (including travelling between the employee's place of residence and his place of employment), the value of private use for each such month as determined in accordance with the foregoing provisions of this subparagraph shall be reduced by an amount of R120; 10  
(ii) bears the full cost of maintaining the vehicle (including the cost of repairs, servicing, lubrication and tyres), the value of private use for each such month as determined in accordance with the foregoing provisions of this subparagraph shall be reduced by an amount of R85; and". 15 20

(2) Subsection (1) shall come into operation on 1 August 1991.

**Amendment of paragraph 13 of 7th Schedule to Act 58 of 1962, as added by section 46 of Act 121 of 1984 and amended by section 35 of Act 96 of 1985**

**51.**(1) Paragraph 13 of the Seventh Schedule to the principal Act is hereby amended— 25

- (a) by the deletion of item (a) of subparagraph (2); and  
(b) by the deletion of item (c) of subparagraph (2).

(2) Subsection (1) shall come into operation on 1 March 1992 and apply in respect of any taxable benefit derived on or after that date.

**Initial allowance on certain machinery and plant** 30

**52.** (1) There shall, subject to the provisions of this section, be allowed to be deducted in the determination of the taxable income of any taxpayer under the provisions of the principal Act, an allowance, to be known as the initial allowance, equal to 15 per cent of the cost to the taxpayer of any machinery, plant, implement, utensil, article, ship or aircraft (hereinafter referred to as an asset) in respect of which the taxpayer is entitled to a deduction or allowance under the provisions of section 11(e), 12B, 12C, 14 or 14bis of the principal Act. 35

(2) For the purposes of this section the cost to a taxpayer of any asset shall be deemed to be the cost of such an asset as contemplated in section 12C(2) of the principal Act. 40

(3) The initial allowance shall be granted in respect of any asset acquired by the taxpayer on or after 1 April 1991, if in respect of the taxpayer's acquisition of such asset sales tax became payable under the provisions of the Sales Tax Act, 1978 (Act No. 103 of 1978), and shall be allowed in the year of assessment in which the asset was for the first time brought into use by the taxpayer for the purposes of his trade. 45

(4) The initial allowance shall not be granted—

- (a) in respect of any motor car as defined in section 1 of the Value-Added Tax Act, 1991, in respect of which a deduction of input tax would under the provisions of section 17(2)(c) of that Act not have been allowed had the acquisition of such motor car been subject to the imposition of value-added tax; and 50  
(b) in respect of any asset acquired by the taxpayer for the purpose of being let in the course of a "rental enterprise" carried on by him within the meaning of the Sales Tax Act, 1978 (Act No. 103 of 1978). 55

(5) Where an initial allowance has been granted in respect of any asset and a deduction or allowance in respect of such asset may also be granted under—



kontantwaarde daarvan soos beoog in die omskrywing van 'kontant-waarde' in genoemde artikel; of;" en

(c) deur item (a) van subparagraaf (4) deur die volgende item te vervang:  
“(a) met betrekking tot elke bedoelde maand, 'n bedrag gelyk aan

5 1,2 persent van die vasgestelde waarde van bedoelde voertuig:

Met dien verstande dat waar die werknemer—

(i) die koste dra van alle brandstof gebruik vir die doeleindes van die private gebruik van die voertuig (met inbegrip van reise tussen die werknemer se woonplek en werkplek), die waarde van private gebruik vir elke bedoelde maand, soos ingevolge die voorafgaande bepalings van hierdie subparagraaf vasgestel, verminder word met 'n bedrag van R120;

10 (ii) die volle koste van die instandhouding van die voertuig dra (met inbegrip van die koste van herstelwerk, diens, smering en bande), die waarde van private gebruik vir elke bedoelde maand, soos ingevolge die voorafgaande bepalings van hierdie subparagraaf vasgestel, verminder word met 'n bedrag van R85; en”.

(2) Subartikel (1) tree in werking op 1 Augustus 1991.

20 **Wysiging van paragraaf 13 van 7de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 46 van Wet 121 van 1984 en gewysig deur artikel 35 van Wet 96 van 1985**

51.(1) Paragraaf 13 van die Sewende Bylae by die Hoofwet word hierby gewysig—

(a) deur item (a) van subparagraaf (2) te skrap; en

25 (b) deur item (c) van subparagraaf (2) te skrap.

(2) Subartikel (1) tree in werking op 1 Maart 1992 en is van toepassing op 'n belasbare voordeel wat op of na daardie datum verkry word.

#### **Aanvangsvermindering op sekere masjinerie en toerusting**

52.(1) Daar word, behoudens die bepalings van hierdie artikel, toegelaat om afgetrek te word by die vasstelling van die belasbare inkomste van 'n belastingpligtige ingevolge die bepalings van die Hoofwet, 'n vermindering, genoem die aanvangsvermindering, gelyk aan 15 persent van die koste vir die belastingpligtige van enige masjinerie, installasie, gereedskap, werktuig, artikel, skip of vliegtuig (hierna 'n bate genoem) ten opsigte waarvan die belastingpligtige op 'n aftrekking of vermindering ingevolge die bepalings van artikel 11(e), 12B, 12C, 14 of 14bis van die Hoofwet geregtig is.

(2) By die toepassing van hierdie artikel word die koste vir 'n belastingpligtige van 'n bate geag die koste van 'n bedoelde bate soos beoog in artikel 12C(2) van die Hoofwet te wees.

40 (3) Die aanvangsvermindering word toegestaan ten opsigte van enige bate wat deur die belastingpligtige op of na 1 April 1991 verkry is, indien ten opsigte van die belastingpligtige se verkryging van bedoelde bate verkoopbelasting betaalbaar geword het kragtens die bepalings van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), en word toegelaat in die jaar van aanslag waarin die bate vir 45 die eerste keer deur die belastingpligtige vir die doeleindes van sy bedryf in gebruik geneem is.

(4) Die aanvangsvermindering word nie toegestaan nie—

(a) ten opsigte van 'n motor soos omskryf in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, ten opsigte waarvan 'n aftrekking van insetbelasting nie ingevolge die bepalings van artikel 17(2)(c) van daardie Wet toegelaat sou word nie sou die verkryging van bedoelde motor aan die oplegging van belasting op toegevoegde waarde onderhewig wees; en

55 (b) ten opsigte van 'n bate deur die belastingpligtige verkry vir die doeleindes van verhuring in die loop van 'n “huuronderneming” deur hom bedryf ooreenkomstig die betekenis daarvan in die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978).

(5) Waar 'n aanvangsvermindering toegestaan is ten opsigte van 'n bate en 'n

- (a) paragraph (e) of section 11 of the principal Act, the value of such asset shall for the purposes of the allowance under that paragraph be reduced by the amount of the initial allowance granted;
- (b) paragraph (o) of section 11 of the principal Act, the amount of the allowance determined under that paragraph shall be reduced by the amount of the initial allowance granted; 5
- (c) section 12B of the principal Act, the deduction under subsection (2)(c) of that section shall be reduced to 5 per cent of the cost of such asset;
- (d) section 12C of the principal Act, the deduction allowable under subsection (1) of that section in the fourth year following the year in which such asset is brought into use shall be reduced to 5 per cent of the cost of such asset; 10
- (e) section 14 of the principal Act, the cost or adjustable cost of such asset, as the case may be, shall for the purposes of the limitation of allowances imposed under paragraph (ii) of the proviso to subsection (1)(a) of that section, be reduced by the amount of the initial allowance granted; or 15
- (f) section 14bis of the principal Act, the cost or adjustable cost of such asset, as the case may be, shall for the purposes of the limitation of allowances imposed under paragraph (ii) of the proviso to subsection (1)(a) of that section, be reduced by the amount of the initial allowance granted. 20
- (6) The provisions of section 8(4)(a) of the principal Act shall apply to any amount allowed to be deducted under this section, whether in the current or any previous year of assessment, which has been recovered or recouped during the current year of assessment. 25

#### Commencement of certain amendments

53. (1) 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 be deemed to have come into operation as from the commencement of years of assessment ending on or after 1 January 1992. 30

(2) The amendments effected by sections 36 and 37 shall come into operation on a date fixed by the Minister of Finance by notice in the *Gazette* and shall apply in respect of any appeal lodged before, on or after that date.

#### Short title

54. This Act shall be called the Income Tax Act, 1991. 35



aftrekking of vermindering ook ten opsigte van bedoelde bate toegestaan mag word ingevolge—

- (a) paragraaf (e) van artikel 11 van die Hoofwet, word die waarde van bedoelde bate by die toepassing van die vermindering ingevolge daardie paragraaf verminder met die bedrag van die aanvangsvermindering toegestaan;
  - (b) paragraaf (o) van artikel 11 van die Hoofwet, word die bedrag van die vermindering vasgestel ingevolge daardie paragraaf verminder met die bedrag van die aanvangsvermindering toegestaan;
  - (c) artikel 12B van die Hoofwet, word die aftrekking ingevolge subartikel (2)(c) van daardie artikel verminder tot 5 persent van die koste van bedoelde bate;
  - (d) artikel 12C van die Hoofwet, word die aftrekking toelaatbaar ingevolge subartikel (1) van daardie artikel in die vierde jaar wat volg op die jaar waarin bedoelde bate in gebruik geneem is, verminder tot 5 persent van die koste van bedoelde bate;
  - (e) artikel 14 van die Hoofwet, word die koste of veranderbare koste van bedoelde bate, wat die geval ook al mag wees, by die toepassing van die beperking op verminderings ingestel ingevolge paragraaf (ii) van die voorbehoudsbepaling by subartikel (1)(a) van daardie artikel, verminder met die bedrag van die aanvangsvermindering toegestaan; of
  - (f) artikel 14bis van die Hoofwet, word die koste of veranderbare koste, wat die geval ook al mag wees, by die toepassing van die beperking op verminderings ingestel ingevolge paragraaf (ii) van die voorbehoudsbepaling by subartikel (1)(a) van daardie artikel, verminder met die bedrag van die aanvangsvermindering toegestaan.
- (6) Die bepaling van artikel 8(4)(a) van die Hoofwet is van toepassing op enige bedrag wat hetsy in die lopende of 'n vorige jaar van aanslag toegelaat is om ingevolge hierdie artikel afgetrek te word en wat gedurende die lopende jaar van aanslag verhaal of vergoed is.

#### Inwerkingtreding van sekere wysigings

53.(1) Behalwe vir sover daarin anders bepaal word of uit die samehang anders blyk, word die wysigings deur hierdie Wet aan die Hoofwet aangebring, geag in werking te getree het vanaf die begin van jare van aanslag wat op of na 1 Januarie 1992 eindig.

(2) Die wysigings deur artikels 36 en 37 aangebring, tree in werking op 'n datum wat die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal en is van toepassing op enige appèl wat voor, op of na daardie datum ingedien is.

#### 40 Kort titel

54. Hierdie Wet heet die Inkomstebelastingwet, 1991.

**Schedule**

RATES OF NORMAL TAX PAYABLE BY PERSONS OTHER THAN COMPANIES IN RESPECT OF THE YEARS OF ASSESSMENT ENDING 29 FEBRUARY 1992 AND 30 JUNE 1992, AND BY COMPANIES IN RESPECT OF YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF 12 MONTHS ENDING 31 MARCH 1992.

**(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, an amount of tax calculated in accordance with the tables below:

**Tables**

| Taxable Income                                    | Rates of Tax in respect of Married Persons                                          |
|---------------------------------------------------|-------------------------------------------------------------------------------------|
| Where the taxable income—                         |                                                                                     |
| does not exceed R 5 000 .....                     | 15 per cent of each R1 of the taxable income;                                       |
| exceeds R 5 000 but does not exceed R10 000 ..... | R750 plus 17 per cent of the amount by which the taxable income exceeds R 5 000;    |
| " R10 000 " " " " R15 000 .....                   | R1 600 plus 19 per cent of the amount by which the taxable income exceeds R10 000;  |
| " R15 000 " " " " R20 000 .....                   | R2 550 plus 21 per cent of the amount by which the taxable income exceeds R15 000;  |
| " R20 000 " " " " R25 000 .....                   | R3 600 plus 23 per cent of the amount by which the taxable income exceeds R20 000;  |
| " R25 000 " " " " R30 000 .....                   | R4 750 plus 26 per cent of the amount by which the taxable income exceeds R25 000;  |
| " R30 000 " " " " R35 000 .....                   | R6 050 plus 29 per cent of the amount by which the taxable income exceeds R30 000;  |
| " R35 000 " " " " R40 000 .....                   | R7 500 plus 32 per cent of the amount by which the taxable income exceeds R35 000;  |
| " R40 000 " " " " R45 000 .....                   | R9 100 plus 35 per cent of the amount by which the taxable income exceeds R40 000;  |
| " R45 000 " " " " R50 000 .....                   | R10 850 plus 38 per cent of the amount by which the taxable income exceeds R45 000; |
| " R50 000 " " " " R55 000 .....                   | R12 750 plus 39 per cent of the amount by which the taxable income exceeds R50 000; |
| " R55 000 " " " " R60 000 .....                   | R14 700 plus 40 per cent of the amount by which the taxable income exceeds R55 000; |
| " R60 000 " " " " R70 000 .....                   | R16 700 plus 41 per cent of the amount by which the taxable income exceeds R60 000; |
| " R70 000 " " " " R80 000 .....                   | R20 800 plus 42 per cent of the amount by which the taxable income exceeds R70 000; |
| " R80 000 .....                                   | R25 000 plus 43 per cent of the amount by which the taxable income exceeds R80 000; |

| Taxable Income                                    | Rates of Tax in respect of Persons who are not Married Persons                     |
|---------------------------------------------------|------------------------------------------------------------------------------------|
| Where the taxable income—                         |                                                                                    |
| does not exceed R 5 000 .....                     | 14 per cent of each R1 of the taxable income;                                      |
| exceeds R 5 000 but does not exceed R10 000 ..... | R700 plus 17 per cent of the amount by which the taxable income exceeds R 5 000;   |
| " R10 000 " " " " R15 000 .....                   | R1 550 plus 21 per cent of the amount by which the taxable income exceeds R10 000; |
| " R15 000 " " " " R20 000 .....                   | R2 600 plus 25 per cent of the amount by which the taxable income exceeds R15 000; |
| " R20 000 " " " " R25 000 .....                   | R3 850 plus 29 per cent of the amount by which the taxable income exceeds R20 000; |
| " R25 000 " " " " R30 000 .....                   | R5 300 plus 33 per cent of the amount by which the taxable income exceeds R25 000; |



## Bylae

SKALE VAN NORMALE BELASTING BETAALBAAR DEUR ANDER PERSONE AS MAATSKAPPY TEN OPSIGTE VAN DIE JARE VAN AANSLAG EINDIGENDE OP 29 FEBRUARIE 1992 EN 30 JUNIE 1992, EN DEUR MAATSKAPPY TEN OPSIGTE VAN JARE VAN AANSLAG WAT EINDIG GEDURENDE DIE TYDPERK VAN 12 MAANDE EINDIGENDE OP 31 MAART 1992.

(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, 'n bedrag aan belasting wat ooreenkomstig die tabelle hieronder bereken word:

## Tabelle

| Belasbare Inkomste                        | Skale van Belasting ten opsigte van Getroude Persone                                   |
|-------------------------------------------|----------------------------------------------------------------------------------------|
| Waar die belasbare inkomste—              |                                                                                        |
| R5 000 nie te bowe gaan nie.....          | 15 persent van elke R1 van die belasbare inkomste;                                     |
| R5 000 te bowe gaan, maar nie R10 000 nie | R750 plus 17 persent van die bedrag waarmee die belasbare inkomste R5 000 oorskry;     |
| R10 000 " " " " " R15 000 "               | R1 600 plus 19 persent van die bedrag waarmee die belasbare inkomste R10 000 oorskry;  |
| R15 000 " " " " " R20 000 "               | R2 550 plus 21 persent van die bedrag waarmee die belasbare inkomste R15 000 oorskry;  |
| R20 000 " " " " " R25 000 "               | R3 600 plus 23 persent van die bedrag waarmee die belasbare inkomste R20 000 oorskry;  |
| R25 000 " " " " " R30 000 "               | R4 750 plus 26 persent van die bedrag waarmee die belasbare inkomste R25 000 oorskry;  |
| R30 000 " " " " " R35 000 "               | R6 050 plus 29 persent van die bedrag waarmee die belasbare inkomste R30 000 oorskry;  |
| R35 000 " " " " " R40 000 "               | R7 500 plus 32 persent van die bedrag waarmee die belasbare inkomste R35 000 oorskry;  |
| R40 000 " " " " " R45 000 "               | R9 100 plus 35 persent van die bedrag waarmee die belasbare inkomste R40 000 oorskry;  |
| R45 000 " " " " " R50 000 "               | R10 850 plus 38 persent van die bedrag waarmee die belasbare inkomste R45 000 oorskry; |
| R50 000 " " " " " R55 000 "               | R12 750 plus 39 persent van die bedrag waarmee die belasbare inkomste R50 000 oorskry; |
| R55 000 " " " " " R60 000 "               | R14 700 plus 40 persent van die bedrag waarmee die belasbare inkomste R55 000 oorskry; |
| R60 000 " " " " " R70 000 "               | R16 700 plus 41 persent van die bedrag waarmee die belasbare inkomste R60 000 oorskry; |
| R70 000 " " " " " R80 000 "               | R20 800 plus 42 persent van die bedrag waarmee die belasbare inkomste R70 000 oorskry; |
| R80 000 te bowe gaan .....                | R25 000 plus 43 persent van die bedrag waarmee die belasbare inkomste R80 000 oorskry; |

| Belasbare Inkomste                        | Skale van Belasting ten opsigte van Persone wat nie Getroude Persone is nie           |
|-------------------------------------------|---------------------------------------------------------------------------------------|
| Waar die belasbare inkomste—              |                                                                                       |
| R5 000 nie te bowe gaan nie.....          | 14 persent van elke R1 van die belasbare inkomste;                                    |
| R5 000 te bowe gaan, maar nie R10 000 nie | R700 plus 17 persent van die bedrag waarmee die belasbare inkomste R5 000 oorskry;    |
| R10 000 " " " " " R15 000 "               | R1 550 plus 21 persent van die bedrag waarmee die belasbare inkomste R10 000 oorskry; |
| R15 000 " " " " " R20 000 "               | R2 600 plus 25 persent van die bedrag waarmee die belasbare inkomste R15 000 oorskry; |
| R20 000 " " " " " R25 000 "               | R3 850 plus 29 persent van die bedrag waarmee die belasbare inkomste R20 000 oorskry; |
| R25 000 " " " " " R30 000 "               | R5 300 plus 33 persent van die bedrag waarmee die belasbare inkomste R25 000 oorskry; |

| Taxable Income            | Rates of Tax in respect of Persons who are not Married Persons                      |
|---------------------------|-------------------------------------------------------------------------------------|
| Where the taxable income— |                                                                                     |
| " R30 000 " " " " R35 000 | R6 950 plus 36 per cent of the amount by which the taxable income exceeds R30 000;  |
| " R35 000 " " " " R40 000 | R8 750 plus 39 per cent of the amount by which the taxable income exceeds R35 000;  |
| " R40 000 " " " " R45 000 | R10 700 plus 40 per cent of the amount by which the taxable income exceeds R40 000; |
| " R45 000 " " " " R50 000 | R12 700 plus 41 per cent of the amount by which the taxable income exceeds R45 000; |
| " R50 000 " " " " R56 000 | R14 750 plus 42 per cent of the amount by which the taxable income exceeds R50 000; |
| R56 000 .....             | R17 270 plus 43 per cent of the amount by which the taxable income exceeds R56 000; |

| Taxable Income                              | Rates of Tax in respect of Married Women                                            |
|---------------------------------------------|-------------------------------------------------------------------------------------|
| Where the taxable income—                   |                                                                                     |
| does not exceed R 4 000 .....               | 15 per cent of each R1 of the taxable income;                                       |
| exceeds R 4 000 but does not exceed R 8 000 | R600 plus 18 per cent of the amount by which the taxable income exceeds R4 000;     |
| " R 8 000 " " " " R12 000                   | R1 320 plus 21 per cent of the amount by which the taxable income exceeds R 8 000;  |
| " R12 000 " " " " R16 000                   | R2 160 plus 24 per cent of the amount by which the taxable income exceeds R12 000;  |
| " R16 000 " " " " R20 000                   | R3 120 plus 27 per cent of the amount by which the taxable income exceeds R16 000;  |
| " R20 000 " " " " R24 000                   | R4 200 plus 30 per cent of the amount by which the taxable income exceeds R20 000;  |
| " R24 000 " " " " R28 000                   | R5 400 plus 32 per cent of the amount by which the taxable income exceeds R24 000;  |
| " R28 000 " " " " R32 000                   | R6 680 plus 34 per cent of the amount by which the taxable income exceeds R28 000;  |
| " R32 000 " " " " R36 000                   | R8 040 plus 36 per cent of the amount by which the taxable income exceeds R32 000;  |
| " R36 000 " " " " R40 000                   | R9 480 plus 37 per cent of the amount by which the taxable income exceeds R36 000;  |
| R40 000 .....                               | R10 960 plus 38 per cent of the amount by which the taxable income exceeds R40 000; |

(b) on each rand of the taxable income of any company (excluding taxable income derived from mining operations and taxable income referred to in subparagraphs (d) and (f)), 48 cents;

(c) on each rand of the taxable income derived by any company from mining for gold on any gold mine (with the exclusion of so much of the taxable income as the Commissioner determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the principal Act, but after the set-off of any assessed loss in terms of section 20(1) of the principal Act), a percentage determined in accordance with the formula:

$$y = 61 - \frac{305}{x}$$

in which formula y represents such percentage and x the ratio expressed as a percentage which the taxable income so derived (with the said exclusion, but before the set-off of any assessed loss or deduction which is not attributable to the mining for gold from the said mine) bears to the income so derived (with the said exclusion);

(d) 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 Commissioner 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



## INKOMSTEBELASTINGWET, 1991

Wet No. 129, 1991

| Belasbare Inkomste                       | Skale van Belasting ten opsigte van Persone<br>wat nie Getroude Persone is nie         |
|------------------------------------------|----------------------------------------------------------------------------------------|
| Waar die belasbare inkomste—             |                                                                                        |
| R30 000 " " " " " R35 000 "              | R6 950 plus 36 persent van die bedrag waarmee die belasbare inkomste R30 000 oorskry;  |
| R35 000 " " " " " R40 000 "              | R8 750 plus 39 persent van die bedrag waarmee die belasbare inkomste R35 000 oorskry;  |
| R40 000 " " " " " R45 000 "              | R10 700 plus 40 persent van die bedrag waarmee die belasbare inkomste R40 000 oorskry; |
| R45 000 " " " " " R50 000 "              | R12 700 plus 41 persent van die bedrag waarmee die belasbare inkomste R45 000 oorskry; |
| R50 000 " " " " " R56 000 "              | R14 750 plus 42 persent van die bedrag waarmee die belasbare inkomste R50 000 oorskry; |
| R56 000 te bowe gaan .....               | R17 270 plus 43 persent van die bedrag waarmee die belasbare inkomste R56 000 oorskry; |
| Belasbare Inkomste                       | Skale van Belasting ten opsigte van Getroude<br>Vroue                                  |
| Waar die belasbare inkomste—             |                                                                                        |
| R4 000 nie te bowe gaan nie .....        | 15 persent van elke R1 van die belasbare inkomste;                                     |
| R4 000 te bowe gaan, maar nie R8 000 nie | R600 plus 18 persent van die bedrag waarmee die belasbare inkomste R4 000 oorskry;     |
| R8 000 " " " " " R12 000 "               | R1 320 plus 21 persent van die bedrag waarmee die belasbare inkomste R8 000 oorskry;   |
| R12 000 " " " " " R16 000 "              | R2 160 plus 24 persent van die bedrag waarmee die belasbare inkomste R12 000 oorskry;  |
| R16 000 " " " " " R20 000 "              | R3 120 plus 27 persent van die bedrag waarmee die belasbare inkomste R16 000 oorskry;  |
| R20 000 " " " " " R24 000 "              | R4 200 plus 30 persent van die bedrag waarmee die belasbare inkomste R20 000 oorskry;  |
| R24 000 " " " " " R28 000 "              | R5 400 plus 32 persent van die bedrag waarmee die belasbare inkomste R24 000 oorskry;  |
| R28 000 " " " " " R32 000 "              | R6 680 plus 34 persent van die bedrag waarmee die belasbare inkomste R28 000 oorskry;  |
| R32 000 " " " " " R36 000 "              | R8 040 plus 36 persent van die bedrag waarmee die belasbare inkomste R32 000 oorskry;  |
| R36 000 " " " " " R40 000 "              | R9 480 plus 37 persent van die bedrag waarmee die belasbare inkomste R36 000 oorskry;  |
| R40 000 te bowe gaan .....               | R10 960 plus 38 persent van die bedrag waarmee die belasbare inkomste R40 000 oorskry; |

- (b) op elke rand van die belasbare inkomste van 'n maatskappy (met uitsondering van belasbare inkomste uit mynwerksaamhede verkry en belasbare inkomste in subparagrafe (d) en (f) bedoel), 48 sent;
- (c) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die myn van goud op 'n goudmyn verkry word (met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van "bruto inkomste" in artikel 1 van die Hoofwet, maar na die verrekening van enige vasgestelde verlies ingevolge artikel 20(1) van die Hoofwet), 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 61 - \frac{305}{x}$$

in welke formule y die bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreeë belasbare inkomste (met genoemde uitsluiting, maar voor die verrekening van enige vasgestelde verlies of aftrekking wat nie aan die myn van goud uit bedoelde goudmyn toeskryfbaar is nie) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting);

- (d) 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 Kommissaris toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j)

section 1 of the principal Act, a rate equal to the average rate of normal tax or 35 cents, whichever is higher: Provided that for the purposes of this subparagraph, the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with this subparagraph for the period assessed) paid by the company in respect of its aggregate taxable income from gold mining for the period from 1 July 1916 to the end of the period assessed, by the number of rands contained in the said aggregate taxable income;

(e) on each rand of the taxable income derived by any company from mining operations (other than mining for gold), 48 cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this subparagraph a surcharge equal to 6 per cent of such amount; and

(f) on each rand of the taxable income derived by any company from the carrying on of long-term insurance business, 43 cents.

2.(1) For the purposes of paragraph 1 income derived from mining for gold shall include any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of mining for gold, and any income which, in the opinion of the Commissioner, results directly from mining for gold.

(2) The tax payable in accordance with any of the subparagraphs of paragraph 1 shall be payable in addition to the tax determined in accordance with any other of the said subparagraphs.

3. In this Schedule, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the principal Act, bears the meaning so assigned thereto.

(b) op elke rand van die belastingbare inkomste van 'n maatskappy (met uitsluiting van belastingbare inkomste uit nywerheidsaandele verkoop en belastingbare inkomste in subparagrafe (d) en (f) bedoel), 48 sent.

(c) op elke rand van die belastingbare inkomste wat deur 'n maatskappy uit die myn van goud of 'n goudmyn verkry word (met uitsluiting van soveel van die belastingbare inkomste as wat volgens vaststelling van die Kommissaris toe te skryf is aan die inkomste van 'n maatskappy van 'n belang in 'n maatskappy (f) van die omskrywing van "betrokke inkomste" in artikel 1 van die Hoofwet, maar na die verrekking van enige vassettele verlies ingevolge artikel 20(1) van die Hoofwet), 'n persentasie vastgestel ooreenkomstig die formule:

$$y = \frac{30x}{x + 30}$$

in welke formule y die bedoelde persentasie voorstel en x die verhoor- ding, as 'n persentasie ingedien, waarin die aldus verkreepte belastingbare inkomste (met genoemde uitsluiting, maar voor die verrekking van enige vassettele verlies of uitrekking wat nie aan die myn van goud of 'n goudmyn toekes) staan is.

(d) op elke rand van die belastingbare inkomste van 'n maatskappy wat se enigste of eenigste belang in die Republiek die myn van goud is of was en waarvan die vaststelling van die belastingbare inkomste vir die tydperk van aanslag nie op 'n vastgestelde verlies uitloop nie, wat volgens vaststelling van die Kommissaris toe te skryf is aan die inkomste van 'n maatskappy (f) van die omskrywing van "betrokke inkomste" in artikel 1 van die Hoofwet, 'n persentasie vastgestel ooreenkomstig die formule:



van die omskrywing van "bruto inkomste" in artikel 1 van die Hoofwet, 'n skaal gelyk aan die gemiddelde skaal van normale belasting of 35 sent, watter ook al die hoogste is: Met dien verstande dat vir die doeleindes van hierdie subparagraaf die gemiddelde skaal van normale belasting vasgestel word deur die totale normale belasting (met uitsondering van die belasting wat vir die tydperk van aanslag ooreenkomstig hierdie subparagraaf vasgestel is) wat deur die maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf 1 Julie 1916 tot die einde van die tydperk waarvoor aangeslaan word, te deel deur die getal rande wat genoemde totale belasbare inkomste bevat;

- (e) op elke rand van die belasbare inkomste wat deur 'n maatskappy verkry word uit mynwerksaamhede (behalwe die myn van goud), 48 sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalinge van hierdie subparagraaf 'n toeslag gevoeg word gelyk aan 6 persent van bedoelde bedrag; en
- (f) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die bedryf van langtermyn-versekeringsbesigheid verkry word, 43 sent.

2.(1) By die toepassing van paragraaf 1 sluit inkomste uit die myn van goud 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 ander inkomste wat volgens die oordeel van die Kommissaris regstreeks uit die myn van goud voortvloei.

(2) Die belasting ooreenkomstig enige van die subparagrafe van paragraaf 1 vasgestel, is betaalbaar benewens die belasting ooreenkomstig enige ander van genoemde subparagrafe vasgestel.

3. In hierdie Bylae, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan daar in die Hoofwet 'n betekenis toegeskryf is, die betekenis aldus daaraan toegeskryf.

van die omskrywing van "brute inkomste" in artikel 1 van die Hoofwet, nêrens ook die gemiddelde skaal van normale belasting of 35 sent, wat ook die hoogste is. Met dien verstande dat die doeleindes van hierdie subparagraaf die gemiddelde skaal van normale belasting vasgestel word deur die totale normale belasting (met insondering van die belasting wat uit die tydperk van aanslag ooreenkomstig hierdie subparagraaf verskiet is) wat deur die inkomste opgetel is te verdeel met die totale belasting inkomste uit die tydperk van goud, wat die tydperk vanaf 1 Julie 1916 tot die einde van die tydperk waarvoor aanslag aan word te deel deur die totale tande wat genoemde totale belasting inkomste bevat.

(c) op elke rand van die belasting inkomste wat deur 'n maatskappij verkry word uit inwerkingsaanname (behalwe die myn van goud), 48 sent. Met dien verstande dat daar by die bedrag van belasting betrek word die voorgaande bepalinge van inkomste subparagraaf 1, toelating gegee word gelyk aan 60 sent van die bedrag.

(d) op elke rand van die belasting inkomste wat deur 'n maatskappij uit die bedryf van langtermyn-versekering verskiet word, 43 sent.

2. (1) By die toepassing van paragraaf 1 sluit inkomste uit die myn van goud verkry ook inkomste in wat verkry is van silwer, osmium, iridium, platina of ander minerale wat in die loop van die myn van goud gewin word, en enige ander inkomste wat volgens die oordeel van die Kommissaris regstreeks uit die myn van goud voortvloei.

(2) Die belasting ooreenkomstig enige van die subparagrafe van paragraaf 1 vasgestel is betreklik betreklik die belasting ooreenkomstig enige ander van genoemde subparagrafe vasgestel.

3. In hierdie Bylae, tensy uit die konteks anders blyk, het enige woord of uitdrukking waarvan daar in die Hoofwet 'n betekenis toegeskryf is, die betekenis aldus daaraan toegeskryf.