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VAN DIE REPUBLIEK VAN SUID-AFRIKA

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PROCLAMATIONS

*by the State President of the Republic of
South Africa*

No. R. 271, 1976

INCOME TAX ACT, 1962

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF TRANSKEI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

Under the powers vested in me by section 108 (2) of the Income Tax Act, 1962 (Act 58 of 1962), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under section 108 (1) of the said Act, been entered into between the Government of the Republic of South Africa and the Government of Transkei for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Twenty-sixth day of November, One thousand Nine hundred and Seventy-Six.

N. DIEDERICHS, State President.

By Order of the State President-in-Council:

O. P. F. HORWOOD.

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF TRANSKEI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

Whereas the Government of the Republic of South Africa and the Government of Transkei are desirous of concluding an Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income;

PROKLAMASIES

*van die Staatspresident van die Republiek van
Suid-Afrika*

No. R. 271, 1976

INKOMSTEBELASTINGWET, 1962

OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN TRANSKEI TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTING OP INKOMSTE

Kragtens die bevoegdheid my verleen by artikel 108 (2) van die Inkomstebelastingwet, 1962 (Wet 58 van 1962), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens artikel 108 (1) van genoemde Wet tussen die Regering van die Republiek van Suid-Afrika en die Regering van Transkei aangegaan is ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Ses-en-twintigste dag van November Eenduisend Negehoenderd Ses-ensewentig.

N. DIEDERICHS, Staatspresident.

Op las van die Staatspresident-in-rade:

O. P. F. HORWOOD.

OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN TRANSKEI TER VERMYDING VAN DUBBELE BELASTING EN VOORKOMING VAN FISKALE ONTDUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE

Nademaal die Regering van die Republiek van Suid-Afrika en die Regering van Transkei begerig is om 'n ooreenkoms ter vermyding van dubbele belasting en voorkomig van fiskale ontduiking met betrekking tot belasting op inkomste aan te gaan;

Now, therefore, it is hereby agreed between the Government of the Republic of South Africa and the Government of Transkei as follows:

ARTICLE 1

Taxes covered

1. This Agreement shall apply to taxes on income imposed on behalf of each of the States or of its political subdivisions irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income.

3. The existing taxes to which the Agreement shall apply are, in particular—

(a) in the case of Transkei—

- (1) the general and the normal tax;
- (2) the non-resident shareholders' tax;
- (3) the non-residents tax on interest;
- (4) the undistributed profits tax;

(hereinafter referred to as "Transkei tax");

(b) in the case of South Africa—

- (1) the normal tax;
- (2) the non-resident shareholders' tax;
- (3) the non-residents tax on interest;
- (4) the undistributed profits tax;

(hereinafter referred to as "South African tax").

4. This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes, and references in this Agreement to "Transkei tax", "South African tax" and "tax" shall be construed so as to include such identical or substantially similar taxes. The competent authorities of the States shall notify to each other any substantial changes which have been made in their respective taxation laws.

ARTICLE 2

General definitions

1. In this Agreement, unless the context otherwise requires—

(a) the term "State" means Transkei or South Africa, as the context requires; the term "States" means Transkei and South Africa;

(b) the term "Transkei" means the Republic of Transkei and includes that area of the high seas, in respect of which Transkei is entitled in accordance with international law to exercise rights over the sea-bed and sub-soil and their natural resources;

(c) the term "South Africa" means the Republic of South Africa and includes that area of the high seas, in respect of which South Africa is entitled in accordance with international law to exercise rights over the sea-bed and sub-soil and their natural resources;

(d) the term "person" comprises an individual, a company and any other body of persons;

(e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(f) the terms "Transkei enterprise" and "South African enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of Transkei and an industrial or commercial enterprise or undertaking carried on by a resident of South Africa, and the terms "enterprise of one of the States" and "enterprise of the other State" mean a Transkei enterprise or a South African enterprise, as the context requires;

So is dit dat die Regering van die Republiek van Suid-Afrika en die Regering van Transkei hierby soos volg ooreenkom:

ARTIKEL 1

Belastings gedek

1. Hierdie Ooreenkoms is van toepassing op belastings op inkomste, opgelê ten behoeve van elk van die State of van hul staatkundige onderverdelings, ongeag die wyse waarop dit gehef word.

2. As belastings op inkomste word geag alle belastings gehef op totale inkomste of op inkomste-elemente.

3. Die bestaande belastings waarop die Ooreenkoms van toepassing is, is in die besonder—

(a) in die geval van Transkei—

- (1) die algemene en die normale belasting;
- (2) die belasting op buitelandse aandeelhouders;
- (3) die rentebelasting op buitelanders;
- (4) die belasting op onuitgekeerde winste;

(hieronder "Transkeise belasting" genoem);

(b) in die geval van Suid-Afrika—

- (1) die normale belasting;
- (2) die belasting op buitelandse aandeelhouders;
- (3) die rentebelasting op buitelanders;
- (4) die belasting op onuitgekeerde winste;

(hieronder "Suid-Afrikaanse belasting" genoem).

4. Dié Ooreenkoms is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat hierna bykomend by, of in plaas van, die bestaande belastings opgelê word, en verwysings in dié Ooreenkoms na "Transkeise belasting", "Suid-Afrikaanse belasting" en "belasting" word uitgelê as sou dit sulke identiese of wesenlik soortgelyke belastings insluit. Die bevoegde owerhede van die State stel mekaar in kennis van enige wesenlike veranderings wat in hul onderskeie belastingwette aangebring word.

ARTIKEL 2

Algemene woordskrywing

1. In hierdie Ooreenkoms, tensy die sinsverband anders aandui, beteken—

(a) die uitdrukking "Staat" Transkei of Suid-Afrika, na gelang die sinsverband vereis; en beteken die uitdrukking "State" Transkei en Suid-Afrika;

(b) die uitdrukking "Transkei" die Republiek van Transkei en ook die oppervlakte van die oop see ten opsigte waarvan Transkei kragtens volkereg geregtig is om regte oor die seebodem en ondergrond en hul natuurlike hulpbronne uit te oefen;

(c) die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en ook die oppervlakte van die oop see ten opsigte waarvan Suid-Afrika kragtens volkereg geregtig is om regte oor die seebodem en ondergrond en hul natuurlike hulpbronne uit te oefen;

(d) die uitdrukking "persoon" 'n individu, 'n maatskappy en enige ander liggaam van persone;

(e) die uitdrukking "maatskappy" enige liggaam met regspersoonlikheid of enige entiteit wat vir belasting-doeleindes as 'n liggaam met regspersoonlikheid behandel word;

(f) die uitdrukking "Transkeise onderneming" en "Suid-Afrikaanse onderneming" onderskeidelik 'n nywerheids- of handelsonderneming of onderneming wat deur 'n inwoner van Transkei gedryf word en 'n nywerheids- of handelsonderneming of onderneming wat deur 'n inwoner van Suid-Afrika gedryf word en beteken die uitdrukking "onderneming van een van die State" en "onderneming van die ander Staat" 'n Transkeise onderneming of 'n Suid-Afrikaanse onderneming, na gelang die sinsverband vereis;

(g) the term "competent authority" means—

(i) in Transkei the Secretary for Finance or his authorised representative;

(ii) in South Africa the Secretary for Inland Revenue or his authorised representative.

2. As regards the application of the Agreement by either of the States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that State relating to the taxes which are the subject of this Agreement.

ARTICLE 3

Fiscal domicile

1. For the purposes of this Agreement, the term "resident of one of the States" means any person who, under the law of that State, is liable to taxation therein by reason of his residence, place of management or any other criterion of a similar nature.

2. For the purposes of this Agreement an individual who is a member of a diplomatic or consular mission of one of the States in the other State or in a third State and who is a national of the sending State, shall be deemed to be a resident of the sending State if he is submitted therein to the same obligations in respect of taxes on income as are residents of that State.

3. Where by reason of the provisions of paragraph 1 an individual is a resident of both States, then this case shall be determined in accordance with the following rules:

(a) He shall be deemed to be a resident of the State in which he has a permanent home available to him. If he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closest (centre of vital interests).

(b) If the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode.

(c) If he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national.

(d) If he is a national of both States or of neither of them, the competent authorities of the States shall settle the question by mutual agreement.

4. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both States, then it shall be deemed to be a resident of the State in which its place of effective management is situated.

ARTICLE 4

Permanent establishment

1. For the purposes of this Agreement, the term "Permanent establishment" means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" shall include especially—

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;
- (f) a mine, quarry or other place of extraction of natural resources;
- (g) a building site or construction or assembly project.

(g) die uitdrukking "bevoegde owerheid"—

(i) in Transkei, die Sekretaris van Finansies of sy gemagtigde verteenwoordiger;

(ii) in Suid-Afrika, die Sekretaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger.

2. By die toepassing van hierdie Ooreenkoms deur enigeen van die State het 'n uitdrukking wat nie omskryf is nie, tensy die sinsverband anders vereis, die betekenis wat daaraan geheg word deur daardie Staat se wette betreffende die belastinge waaroor hierdie Ooreenkoms handel.

ARTIKEL 3

Fiskale domisilie

1. Vir die toepassing van hierdie Ooreenkoms beteken die uitdrukking "inwoner van een van die State" 'n persoon wat, kragtens die wette van daardie Staat, daarin vir belasting aanspreeklik is uit hoofde van sy verblyf, plek van bestuur of enige ander soortgelyke maatstaf.

2. Vir die toepassing van hierdie Ooreenkoms word 'n individu wat 'n lid van 'n diplomatieke of konsulêre sending van een van die State in die ander Staat of in 'n derde Staat is en wat 'n burger is van die Staat wat hy verteenwoordig, geag 'n inwoner van laasgenoemde Staat te wees indien hy daarin aan dieselfde verpligtinge ten opsigte van belastinge op inkomste as inwoners van daardie Staat onderwerp word.

3. Waar 'n individu uit hoofde van die bepalinge van paragraaf 1 'n inwoner van beide State is, word dié aanleentheid ooreenkomstig die volgende reëls beslis:

(a) Hy word geag 'n inwoner te wees van die Staat waarin hy 'n permanente tuiste tot sy beskikking het. Indien hy in beide State 'n permanente tuiste tot sy beskikking het, word hy geag 'n inwoner te wees van die Staat waarmee sy persoonlike en ekonomiese verband die nouste is (middelpunt van lewensbelange).

(b) Indien nie bepaal kan word in watter Staat hy sy middelpunt van lewensbelange het nie, of indien hy nie 'n permanente tuiste tot sy beskikking in een van die State het nie, word hy geag 'n inwoner te wees van die Staat waarin hy 'n vaste verblyfplek het.

(c) Indien hy 'n vaste verblyfplek in beide State het of in nie een van hulle het nie, word hy geag 'n inwoner te wees van die Staat waarvan hy 'n burger is.

(d) Indien hy 'n burger is van beide State of van nie een van hulle nie, maak die bevoegde owerhede van die State die saak uit deur onderlinge ooreenkoms.

4. Waar uit hoofde van die bepalinge van paragraaf 1 'n ander persoon as 'n individu, 'n inwoner van beide State is, word hy geag 'n inwoner te wees van die Staat waarin sy plek van effektiewe bestuur geleë is.

ARTIKEL 4

Permanente saak

1. Vir die toepassing van hierdie Ooreenkoms beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waarin die besigheid van die onderneming uitsluitlik of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit veral in—

- (a) 'n plek van bestuur;
- (b) 'n tak;
- (c) 'n kantoor;
- (d) 'n fabriek;
- (e) 'n werkwinkel;
- (f) 'n myn, steengroef of ander plek van ontginning van natuurlike hulpbronne;
- (g) 'n bouterrein of konstruksie- of monterprojek.

3. The term "permanent establishment" shall not be deemed to include—

(a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise which is the property of the enterprise;

(b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

(c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.

4. A person acting in one of the States on behalf of an enterprise of the other State (other than an agent of an independent status to whom paragraph 5 applies) shall be deemed to be a permanent establishment in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise.

5. An enterprise of one of the States shall not be deemed to have a permanent establishment in the other State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

6. The fact that a company which is a resident of one of the States controls or is controlled by a company which is a resident of the other State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

ARTICLE 5

Income from immovable property

1. Income from immovable property may be taxed in the State in which such property is situated.

2. The term "immovable property" shall be defined in accordance with the law of the State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable and fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of professional services.

ARTICLE 6

Business profits

1. The industrial or commercial profits of a Transkei enterprise shall not be subject to South African tax unless the enterprise carries on a trade or business in South

3. Die uitdrukking "permanente saak" word nie geag die volgende in te sluit nie:

(a) Die gebruik van fasiliteite alleenlik om goedere of handelsware wat aan die onderneming behoort, op te berg, te vertoon of af te lewer;

(b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik met die doel om dit op te berg, te vertoon of af te lewer;

(c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik met die oog op die verwerking daarvan deur 'n ander onderneming;

(d) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming goedere of handelsware aan te koop of inligting in te win;

(e) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming te adverteer, inligting te verskaf, wetenskaplike navorsing te doen of dergelike werk van 'n voorlopige of bykomstige aard te verrig.

4. 'n Persoon wat in een van die State namens 'n onderneming van die ander Staat optree (uitgesonderd 'n agent met onafhanklike status op wie paragraaf 5 van toepassing is) word geag 'n permanente saak in die eersgenoemde Staat te wees, indien hy magtiging besit en dit gewoonlik in daardie Staat uitoefen, om kontrakte op naam van die onderneming te sluit, tensy sy bedrywighede tot die aankoop van goedere of handelsware vir die onderneming beperk is.

5. 'n Onderneming van een van die State word nie geag 'n permanente saak in die ander Staat te hê nie enkel omdat hy in daardie ander Staat sake doen deur bemiddeling van 'n makelaar, algemene kommissie-agent of ander agent met onafhanklike status, waar sodanige persone in die gewone loop van hul besigheid optree.

6. Die feit dat 'n maatskappy wat 'n inwoner van een van die State is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Staat is of wat in daardie ander Staat sake doen, hetsy deur bemiddeling van 'n permanente saak of andersins, beteken nie op sigself dat enigeen van die maatskappye, 'n permanente saak van die ander is nie.

ARTIKEL 5

Inkomste uit onroerende eiendom

1. Inkomste uit onroerende eiendom kan belas word in die Staat waarin sodanige eiendom geleë is.

2. Die uitdrukking "onroerende eiendom" word omskryf ooreenkomstig die wette van die Staat waarin die onderhawige eiendom geleë is. Die uitdrukking sluit in elk geval die volgende in: Eiendom wat bykomend by onroerende eiendom is, lewende hawe en landbou- en bosbou-uitrusting, regte waarop die bepalings van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of reg op ontginning van mineraalafsettings, bronne en ander natuurlike hulpbronne; skepe, bote en lugvaartuie word nie geag onroerende eiendom te wees nie.

3. Die bepalings van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik of uit die verhuur van onroerende eiendom of uit die gebruik in enige ander vorm van sodanige eiendom.

4. Die bepalings van paragrafe 1 en 3 is ook van toepassing op die inkomste uit onroerende eiendom van 'n onderneming en op inkomste uit onroerende eiendom wat by die verrigting van professionele dienste gebruik word.

ARTIKEL 6

Bedryfswinste

1. Die nywerheids- of handelswinste van 'n Transkeise onderneming is nie aan Suid-Afrikaanse belasting onderhewig nie, tensy sodanige onderneming handel of besig-

Africa through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed on those profits by South Africa, but only on so much of them as is attributable to that permanent establishment.

2. The industrial or commercial profits of a South African enterprise shall not be subject to Transkei tax unless the enterprise carries on a trade or business in Transkei through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed on those profits by Transkei, but only on so much of them as is attributable to that permanent establishment.

3. Where an enterprise of one of the States carries on business in the other State through a permanent establishment situated therein, there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other State if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

4. In the determination of the industrial or commercial profits of a permanent establishment, there shall be allowed as deductions expenses of the enterprise (other than expenses which would not be deductible if the permanent establishment were a separate enterprise) which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. The term "industrial or commercial profits" means income derived by an enterprise from the conduct of a trade or business, including income derived by an enterprise from the furnishing of services of employees or other personnel, but it does not include dividends, interest, royalties (as defined in Articles 9, 10 and 11) or rents other than dividends, interest, royalties or rents effectively connected with a trade or business carried on through a permanent establishment which an enterprise of one of the States has in the other State; nor does the term include remuneration for personal (including professional) services.

ARTICLE 7

Transport services

1. Where—

(a) the Government of one of the States derives profits from operating transport services; or

(b) a resident of one of the States derives profits from operating an international transport service (including traffic between places in any country in the course of a flight, voyage or journey which extends over more than one country) and he is subject to tax in respect thereof in such State;

such profits shall be exempt from tax in the other State.

2. Notwithstanding the provisions of item (b) of paragraph 1, where a resident of one of the States derives profits from operating transport services solely in the other State, or between the other State and a third country (not including the first-mentioned State), and he is subject to tax in respect thereof in that other State, such profits shall be exempt from tax in the first-mentioned State.

heid dryf in Suid-Afrika deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming handel of besigheid dryf soos voormeld, kan belasting deur Suid-Afrika op die winste van die onderneming gehef word, maar slegs op soveel daarvan as wat aan hierdie permanente saak toegeskryf kan word.

2. Die nywerheids- of handelswinste van 'n Suid-Afrikaanse onderneming is nie aan Transkeise belasting onderhewig nie tensy sodanige onderneming handel of besigheid dryf in Transkei deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming handel of besigheid dryf soos voormeld, kan belasting deur Transkei op die winste van die onderneming gehef word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

3. Wanneer 'n onderneming van een van die State besigheid in die ander Staat dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word daar aan sodanige permanente saak die nywerheids- of handelswinst toegeskryf wat hy na verwagting kan verkry in daardie ander Staat as hy 'n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede op dieselfde of soortgelyke voorwaardes besig hou en op 'n afstand sake doen met die onderneming waarvan hy 'n permanente saak is.

4. By die vasstelling van die nywerheids- of handelswinste van 'n permanente saak, word as aftrekkings toegelaat onkoste van die onderneming (met uitsondering van uitgawes wat nie aftrekbaar sou gewees het indien die permanente saak 'n onafhanklike onderneming was nie) wat vir die doeleindes van die permanente saak aangegaan is, met inbegrip van bestuurs- en algemene administrasiekoste aldus aangegaan, hetsy in die Staat waarin die permanente saak geleë is, of elders.

5. Geen winste word aan 'n permanente saak toegeskryf uit hoofde van bloot die aankoop deur daardie permanente saak van goedere of handelsware vir die onderneming nie.

6. Die uitdrukking "nywerheids- of handelswinste" beteken inkomste deur 'n onderneming verkry uit die dryf van handel of besigheid, insluitende inkomste verkry deur 'n onderneming uit die lewering van dienste van werknemers of ander personeel, met uitsluiting van dividende, rente, tantièmes (soos omskryf in Artikels 9, 10 en 11) of huurgelde, uitgesonderd dividende, rente, tantièmes of huurgelde wat effektief verbonde is aan 'n bedryf of besigheid wat gedryf word deur 'n onderneming van een van die State deur bemiddeling van 'n permanente saak wat dit in die ander Staat het; die uitdrukking sluit ook nie besoldiging ten opsigte van persoonlike (insluitende professionele) dienste in nie.

ARTIKEL 7

Vervoerdienste

1. Wanneer—

(a) die Regering van een van die State winste uit vervoerdienste verkry; of

(b) 'n inwoner van een van die State winste verkry uit die eksploitasie van internasionale vervoerdienste (met inbegrip van verkeer tussen plekke in enige land in die loop van 'n vlug of reis wat oor meer as een land strek) en hy ten opsigte daarvan aan belasting in sodanige Staat onderhewig is;

word sodanige winste van belasting in die ander Staat vrygestel.

2. Ondanks die bepalings van item (b) van paragraaf 1, word winste wat verkry word deur 'n inwoner van een van die State uit die eksploitasie van vervoerdienste alleenlik in die ander Staat of tussen die ander Staat en 'n derde land (uitgesluit die eersgenoemde Staat) en wat ten opsigte daarvan aan belasting onderhewig is in daardie ander Staat, van belasting vrygestel in die eersgenoemde Staat.

ARTICLE 8

Associated enterprises

Where—

(a) an enterprise of one of the States participates directly or indirectly in the management, control or capital of an enterprise of the other State; or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the States and an enterprise of the other State;

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE 9

Dividends

1. Dividends paid by a company which is a resident of one of the States to a resident of the other State may be taxed in that other State.

2. However, such dividends may be taxed in the State of which the company paying the dividends is a resident, and according to the law of that State, but the tax so charged shall not exceed 15 per cent of the gross amount of the dividends.

3. The provisions of paragraph 2 shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

4. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights assimilated to income from shares by the taxation law of the State of which the company making the distribution is a resident and also includes any other amount (other than royalties referred to in Article 11 of this Agreement) which, under the law of the State of which the company paying the dividends is a resident, is treated as a dividend or distribution of a company.

5. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the dividends, being a resident of one of the States, has in the other State, of which the company paying the dividends is a resident, a permanent establishment effectively connected with the holding by virtue of which the dividends are paid. In such a case, the provisions of Article 6 shall apply.

ARTICLE 10

Interest

1. Interest which is taxable according to the law of both States, and is paid or payable to a resident of one of the States, may be taxed in that State.

2. Such interest may also be taxed in the other State, but the tax charged by that State shall not exceed 15 per cent of the gross amount of the interest. The first-mentioned State shall allow credit for so much of the tax of the other State as does not exceed the amount of its own tax.

3. The term "interest" as used in this Article means income from money lent and shall include income deemed by the taxation law of the States to be income from money lent.

ARTIKEL 8

Verwante ondernemings

Wanneer—

(a) 'n onderneming van een van die State regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Staat deel het; of

(b) dieselfde persone regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van een van die State en 'n onderneming van die ander Staat deel het;

en in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word, kan winste wat by ontstentenis van daardie voorwaardes een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienoooreenkomstig belas word.

ARTIKEL 9

Dividende

1. Dividende betaal aan 'n inwoner van die ander Staat deur 'n maatskappy wat 'n inwoner van een van die State is, kan in daardie ander Staat belas word.

2. Die Staat waarvan die maatskappy, wat die dividende betaal, 'n inwoner is, het egter die reg om sodanige dividende ooreenkomstig sy eie wette te belas, maar die belasting wat aldus opgelê word, mag nie 15 persent van die bruto bedrag van die dividende te bowe gaan nie.

3. Die bepalings van paragraaf 2 raak nie die belasting van die maatskappy ten opsigte van die winste waaruit die dividende betaal word nie.

4. Die uitdrukking "dividende" soos in hierdie Artikel gebesig, beteken inkomste uit aandele of ander winsdelende regte, wat nie skuldeise is nie, asook inkomste uit ander regspersoonsregte wat deur die belastingwetgewing van die Staat waarvan die maatskappy, wat die uitkering doen, 'n inwoner is, met inkomste uit aandele gelykgestel word, en sluit ook in ander items van inkomste (uitgesonderd tantièmes bedoel in Artikel 11 van hierdie Ooreenkoms) wat ingevolge die wette van die Staat waarvan die dividenduitkerende maatskappy 'n inwoner is, as 'n dividend of 'n uitkering van 'n maatskappy behandel word.

5. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die dividende 'n inwoner van een van die State is en in die ander Staat, waarvan die maatskappy, wat die dividende betaal, 'n inwoner is, 'n permanente saak het wat effektief verbonde is aan die aandeelbesit uit hoofde waarvan die dividende betaal word. In so 'n geval is die bepalings van Artikel 6 van toepassing.

ARTIKEL 10

Rente

1. Rente wat belasbaar is ooreenkomstig die wette van albei State en wat betaal of betaalbaar is aan 'n inwoner van een van die State, kan in daardie Staat belas word.

2. Sodanige rente kan ook in die ander Staat belas word, maar die belasting wat deur daardie Staat opgelê word, mag nie 15 persent van die bruto bedrag van die rente te bowe gaan nie. Die eersgenoemde Staat verleen krediet vir soveel van die belasting van die ander Staat as wat nie die bedrag van sy eie belasting te bowe gaan nie.

3. Die uitdrukking "rente" soos in hierdie Artikel gebesig, beteken inkomste uit geld uitgeleën en sluit ook inkomste in wat deur die belastingwette van die State geag word inkomste te wees uit geld uitgeleën.

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the interest, being a resident of one of the States, has in the other State a permanent establishment, and the indebtedness on which the interest is paid or payable is effectively connected with a business carried on through that permanent establishment. In such a case, the provisions of Article 6 shall apply.

5. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the interest paid or payable, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient of the interest in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each State, due regard being had to the other provisions of this Agreement.

6. The provisions of this Article shall not apply if the indebtedness in respect of which the interest is paid or payable was created or assigned mainly for the purpose of taking advantage of this Article and not for *bona fide* commercial reasons.

ARTICLE 11

Royalties

1. Royalties which are taxable according to the law of one State, but which have their source in the other State, may be taxed in that other State.

2. Such royalties may also be taxed in the first-mentioned State, but the tax charged by that State shall not exceed 15 per cent of the gross amount of such royalties. The State in which the royalties have their source shall allow credit for so much of the tax of the other State as does not exceed the amount of its own tax.

3. The term "royalties" as used in this Article—

(a) means payments of any kind received as a consideration for the use of, or the right to use, any copy-right of literary, artistic or scientific work (including cinematograph films and films or tapes for radio or television broadcasting), any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience; but

(b) does not include any amount paid in respect of the operation of a mine, oil well or quarry or of any other extraction of natural resources.

4. The provisions of paragraph 1 shall not apply if the recipient of the royalties, being a resident of one of the States, has in the other State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the provisions of Article 6 shall apply.

5. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the

4. Die bepalinge van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die rente 'n inwoner van een van die State is en hy 'n permanente saak in die ander Staat het en die verpligting ten opsigte van die rente betaal word of betaalbaar is effektief verbonde is aan 'n besigheid wat deur bemiddeling van daardie permanente saak gedryf word. In so 'n geval is die bepalinge van Artikel 6 van toepassing.

5. Waar as gevolg van 'n besondere verband tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon die bedrag van die rente betaal of betaalbaar, met inagneming van die skuldeis ten opsigte waarvan dit betaal word, die bedrag te bowe gaan waaroor die betaler en die ontvanger van die rente by ontstentenis van sodanige verband sou ooreengekom het, is die bepalinge van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In dié geval bly die deel van die betalings wat die bedrag te bowe gaan, ooreenkomstig die wette van elke Staat belasbaar, maar met behoorlike inagneming van die ander bepalinge van hierdie Ooreenkoms.

6. Die bepalinge van hierdie Artikel is nie van toepassing nie indien die verpligting ten opsigte waarvan die rente betaal of betaalbaar is, ontstaan het of oorgemaak is hoofsaaklik met die doel om voordeel uit hierdie Artikel te trek en nie om *bona fide*-handelsredes nie.

ARTIKEL 11

Tantièmes

1. Tantièmes wat belasbaar is ooreenkomstig die wette van een Staat, maar wat hul bron in die ander Staat het, kan in daardie ander Staat belas word.

2. Sodanige tantièmes kan ook in die eersgenoemde Staat belas word, maar die belasting deur daardie Staat gehef, mag nie 15 persent van die bruto bedrag van sodanige tantièmes te bowe gaan nie. Die Staat waarin die tantièmes hul bron het, verleen kredit vir soveel van die belasting van die ander Staat as wat die bedrag van sy eie belasting nie te bowe gaan nie.

3. Die uitdrukking "tantièmes" soos in hierdie Artikel gebesig—

(a) beteken betalings van enige aard ontvang as vergoeding vir die gebruik van, of reg op die gebruik van, enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk (met inbegrip van kinematograaffilms en films of bande vir radio- of televisie-uitsendings), enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir die gebruik van, of die reg op die gebruik van nywerheids-, handels- of wetenskaplike uitrusting, of vir inligting aangaande nywerheids-, handels- of wetenskaplike ondervinding; maar

(b) sluit nie enige bedrag in wat ten opsigte van die eksploitasie van 'n myn, oliebron of steengroef of enige ander ontginning van natuurlike hulpbronne betaal is nie.

4. Die bepalinge van paragraaf 1 is nie van toepassing nie indien die ontvanger van die tantièmes 'n inwoner van een van die State is en in die ander Staat waarin die tantièmes ontstaan 'n permanente saak het waaraan die reg of eiendom wat aanleiding gee tot die tantièmes, effektief verbonde is. In so 'n geval is die bepalinge van Artikel 6 van toepassing.

5. Waar, as gevolg van 'n besondere verband tussen die betaler en ontvanger of tussen albei van hulle en 'n ander persoon die bedrag van die tantièmes betaal, met inagneming van die gebruik, reg of inligting ten opsigte waarvan dit betaal word, die bedrag te bowe gaan waaroor die betaler en die ontvanger by ontstentenis van sodanige

absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each State, due regard being had to the other provisions of this Agreement.

ARTICLE 12

Limitation of Articles 9, 10 and 11

International organisations, organs and officials thereof and members of a diplomatic or consular mission of a third State, being present in one of the States, are not entitled, in the other State, to the reductions of or exemptions from tax provided for in Articles 9, 10 and 11 in respect of dividends, interest and royalties arising in that other State, if the said items of income are not liable to a tax on income in the first-mentioned State.

ARTICLE 13

Independent personal services

1. Income derived by a resident of one of the States in respect of professional services or other independent activities of a similar character performed by him in the other State may be subjected to tax in that other State.

2. The term "professional services" includes independent, scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 14

Dependent personal services

1. Subject to the provisions of Articles 15, 17, 18 and 19, salaries, wages and other similar remuneration derived by a resident of one of the States in respect of an employment shall be taxable only in that State unless the employment is exercised in the other State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration derived by a resident of one of the States in respect of an employment exercised aboard a ship or aircraft in international traffic shall be taxable only in that State.

ARTICLE 15

Directors' fees

Directors' fees and similar payments derived by a resident of one State in his capacity as a member of the board of directors of a company which is a resident of the other State may be taxed in that other State.

ARTICLE 16

Artistes and athletes

Notwithstanding the provisions of Articles 14 and 15, income derived by public entertainers, such as theatre, motion picture, radio, or television artistes, and musicians and by athletes, from their personal activities as such, may be taxed in the State in which these activities are exercised.

verband sou ooreengekom het, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In dié geval bly die deel van die betalings wat die bedrag te bowe gaan, ooreenkomstig die wette van elke Staat belasbaar, maar met behoorlike inagneming van die ander bepalings van hierdie Ooreenkoms.

ARTIKEL 12

Beperking van Artikels 9, 10 en 11

Internasionale organisasies, liggame en beamptes daarvan en lede van 'n diplomatieke of konsulêre sending van 'n derde Staat wat in een van die State aanwesig is, is nie in die ander Staat geregtig op die verminderings of vrystellings van belasting waarvoor daar in Artikels 9, 10 en 11 voorsiening gemaak word nie ten opsigte van dividende, rente en tantièmes wat in daardie ander Staat ontstaan indien genoemde inkomste-items nie in eersgenoemde Staat aan belasting onderhewig is nie.

ARTIKEL 13

Onafhanklike persoonlike dienste

1. Inkomste verkry deur 'n inwoner van een van die State ten opsigte van professionele dienste of ander onafhanklike bedrywighede van 'n soortgelyke aard deur hom in die ander Staat verrig, kan in daardie ander Staat belas word.

2. Die uitdrukking "professionele dienste" behels onafhanklike wetenskaplike, letterkundige, kuns-, opvoedkundige of onderwysbedrywighede, asook die onafhanklike bedrywighede van geneeshere, regspraktisyne, ingenieurs, argitekte, tandartse en rekenmeesters.

ARTIKEL 14

Afhanklike persoonlike dienste

1. Behoudens die bepalings van artikels 15, 17, 18 en 19, is salarisse, lone en ander soortgelyke besoldiging wat deur 'n inwoner van een van die State ten opsigte van 'n diensbetrekking verkry word, slegs in daardie Staat belasbaar, tensy die diensbetrekking in die ander Staat bekleed word. Indien die diensbetrekking aldus bekleed word, kan die besoldiging wat daaruit verkry word, in daardie ander Staat belas word.

2. Ondanks die bepalings van paragraaf 1 van hierdie Artikel, is besoldiging verkry deur 'n inwoner van een van die State ten opsigte van 'n diensbetrekking wat aan boord van 'n skip of lugvaartuig in internasionale verkeer bekleed word, slegs in daardie Staat belasbaar.

ARTIKEL 15

Direkteursgelde

Direkteursgelde en soortgelyke gelde wat verkry word deur 'n inwoner van een Staat in sy hoedanigheid van lid van die direksie van 'n maatskappy wat 'n inwoner van die ander Staat is, kan in daardie ander Staat belas word.

ARTIKEL 16

Artieste en atlete

Ondanks die bepalings van Artikels 14 en 15 kan inkomste wat verkry word deur openbare verhoogkunsenaars, soos teater-, bioskoop-, radio- of televisie-artieste, en musikante, en deur atlete uit hul persoonlike bedrywighede as sodanig, belas word in die Staat waarin hierdie bedrywighede uitgeoefen word.

ARTICLE 17

Pensions

1. Any pension (other than a pension of the kind referred to in paragraph 2 of Article 18) and any annuity, derived from sources within South Africa by an individual who is a resident of Transkei and subject to Transkei tax on the whole or a portion thereof, shall be exempt from South African tax to the extent that it is included in income for Transkei tax purposes.

2. Any pension (other than a pension of the kind referred to in paragraph 2 of Article 18) and any annuity, derived from sources within Transkei by an individual who is a resident of South Africa and subject to South African tax on the whole or a portion thereof, shall be exempt from Transkei tax to the extent that it is included in income for South African tax purposes.

3. The term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE 18

Governmental functions

1. Remuneration (other than pensions) paid by one of the States to any individual for services rendered to that State in the discharge of governmental functions shall be exempt from tax in the other State if the individual is not ordinarily resident in that State or is ordinarily resident in that State solely for the purpose of rendering those services.

2. Any pension paid by one of the States to any individual for services rendered to that State in the discharge of governmental functions shall be exempt from tax in the other State, in so far as the remuneration for those services was exempt from tax in that State under paragraph 1 of this Article or would have been so exempt if this Agreement had been in force at the time when the remuneration was paid.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the States for purposes of profit.

4. For the purposes of this Article, the term "State", in the case of South Africa, includes the Administrations of the Provinces of South Africa, the South African Railways and the Department of Posts and Telecommunications.

ARTICLE 19

Students

Payments which a student or business apprentice from one of the States who is present in the other State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that other State, provided that such payments are made to him from sources outside that other State.

ARTICLE 20

Income not expressly mentioned

Items of income not dealt with in the foregoing provisions of this Agreement derived by a resident of one of the States who is subject to tax in that State in respect thereof shall be subjected to tax only in that State.

ARTIKEL 17

Pensioene

1. Enige pensioen (uitgesonderd 'n pensioen van die soort in paragraaf 2 van Artikel 18 bedoel) en enige jaargeld verkry uit bronne in Suid-Afrika deur 'n individu wat 'n inwoner van Transkei is en onderworpe is aan Transkeise belasting op die hele bedrag of 'n gedeelte daarvan, is vrygestel van Suid-Afrikaanse belasting in die mate waarin dit ingesluit word by inkomste vir Transkeise belastingdoeleindes.

2. Enige pensioen (uitgesonderd 'n pensioen van die soort in paragraaf 2 van Artikel 18 bedoel) en enige jaargeld verkry uit bronne in Transkei deur 'n individu wat 'n inwoner van Suid-Afrika is en onderworpe is aan Suid-Afrikaanse belasting op die hele bedrag of 'n gedeelte daarvan, is vrygestel van Transkeise belasting in die mate waarin dit ingesluit word by inkomste vir Suid-Afrikaanse belastingdoeleindes.

3. Die uitdrukking "jaargeld" beteken 'n vermelde som wat periodiek op vermelde tye, gedurende lewe of gedurende 'n vermelde of vasstelbare tydperk betaalbaar is ingevolge 'n verpligting om die betalings te doen as vergoeding vir geld wat betaal is.

ARTIKEL 18

Regeringsfunksies

1. Besoldiging (uitgesonderd pensioene) betaal deur een van die State aan 'n individu vir dienste gelewer aan daardie Staat by die uitoefening van regeringsfunksies word in die ander Staat van belasting vrygestel indien die individu nie gewoonlik in daardie Staat woonagtig is nie, of gewoonlik in daardie Staat woonagtig is slegs met die doel om sodanige dienste te lewer.

2. Enige pensioen betaal deur een van die State aan 'n individu vir dienste gelewer aan daardie Staat by die uitoefening van regeringsfunksies word in die ander Staat van belasting vrygestel in dieselfde mate waarin die besoldiging vir sodanige dienste van belasting vrygestel was in daardie Staat ingevolge paragraaf 1 van hierdie Artikel of aldus vrygestel sou gewees het indien hierdie Ooreenkoms van krag was ten tyde van betaling van die besoldiging.

3. Die bepalings van hierdie Artikel is nie van toepassing op betalings ten opsigte van dienste gelewer in verband met enige handel of besigheid wat deur een van die State gedryf word met die doel om wins te maak nie.

4. Vir die doel van hierdie Artikel sluit die uitdrukking "Staat", in die geval van Suid-Afrika, die Administrasies van die Provinsies van Suid-Afrika, die Suid-Afrikaanse Spoorweë en die Departement van Pos- en Telekommunikasiewese in.

ARTIKEL 19

Studente

As 'n student of besigheidsvakleerling van een van die State, wat slegs vir sy opvoeding of opleiding in die ander Staat aanwesig is, geld ontvang vir sy onderhoud, opvoeding of opleiding, word dié geld nie in daardie ander Staat belas nie, mits dit uit bronne buite daardie ander Staat aan hom betaal word.

ARTIKEL 20

Inkomste nie uitdruklik genoem nie

Inkomste, wat nie in die voorafgaande bepalings van hierdie Ooreenkoms behandel is nie en wat deur 'n inwoner van een van die State verkry word en waarop hy in daardie Staat belasbaar is, is slegs in daardie Staat belasbaar.

ARTICLE 21

Methods for elimination of double taxation

1. Where South African tax is payable under the law of South Africa and in accordance with this Agreement, whether directly or by deduction, on income derived from sources in South Africa by a resident of Transkei, and that tax is borne by him, Transkei shall either impose no tax on that income or shall, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Transkei, allow as credit against any Transkei tax payable in respect of that income so much of the South African tax as does not exceed the Transkei tax.

2. Where Transkei tax is payable under the law of Transkei and in accordance with this Agreement, whether directly or by deduction, on income derived from sources within Transkei by a resident of South Africa, and that tax is borne by him, South Africa shall either impose no tax on that income or shall, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in South Africa, allow as a credit against any South African tax payable in respect of that income so much of the Transkei tax as does not exceed the South African tax.

ARTICLE 22

Non-discrimination

1. The nationals of one of the States, whether they are residents of that State or not, shall not be subjected in the other State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that State in the same circumstances are or may be subjected.

2. The term "nationals" means—

(a) all individuals possessing the nationality of one of the States;

(b) all legal persons, partnerships and associations deriving their status as such from the laws in force in one of the States.

3. The taxation of a permanent establishment which an enterprise of one of the States has in the other State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

This provision shall not be construed as obliging one of the States to grant to residents of the other State any personal allowances, relief and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

4. Enterprises of one of the States, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned State are or may be subjected.

ARTICLE 23

Mutual agreement procedure

1. Where a resident of one of the States considers that the actions of one or both of the States result or will result for him in taxation not in accordance with this

ARTIKEL 21

Metodes ter vermyding van dubbele belasting

1. Wanneer Suid-Afrikaanse belasting kragtens die wette van Suid-Afrika en in ooreenstemming met hierdie Ooreenkoms, hetsy regstreeks of deur aftrekking, betaalbaar is op inkomste verkry uit bronne in Suid-Afrika deur 'n inwoner van Transkei en dié belasting deur hom betaal word, hef Transkei of geen belasting op daardie inkomste nie of laat hy, behoudens sodanige bepalings (wat nie die algemene bepalings hiervan mag aantast nie) wat in Transkei uitgevaardig kan word, soveel van die Suid-Afrikaanse belasting toe as 'n krediet teen enige Transkeise belasting wat betaalbaar is ten opsigte van dié inkomste wat nie die Transkeise belasting te bowe gaan nie.

2. Wanneer Transkeise belasting kragtens die wette van Transkei en in ooreenstemming met hierdie Ooreenkoms, hetsy regstreeks of deur aftrekking, betaalbaar is op inkomste verkry uit bronne in Transkei deur 'n inwoner van Suid-Afrika en dié belasting deur hom betaal word, hef Suid-Afrika of geen belasting op daardie inkomste nie of laat hy, behoudens sodanige bepalings (wat nie die algemene bepalings hiervan mag aantast nie) wat in Suid-Afrika uitgevaardig kan word, soveel van die Transkeise belasting toe as 'n krediet teen enige Suid-Afrikaanse belasting wat betaalbaar is ten opsigte van dié inkomste wat nie die Suid-Afrikaanse belasting te bowe gaan nie.

ARTIKEL 22

Nie-diskriminasie

1. Die burgers van een van die State, hetsy hulle inwoners van daardie Staat is of nie, mag nie in die ander Staat onderwerp word aan enige belasting of enige vereistes in verband daarmee wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan die burgers van daardie Staat onder dieselfde omstandighede onderworpe is of onderwerp kan word nie.

2. Die uitdrukking "burgers" beteken—

(a) alle individue wat die burgerskap van een van die State besit;

(b) alle regspersone, vennootskappe en verenigings wat hulle status as sodanig ontleen aan die wette wat in een van die State van krag is.

3. Die belasting op 'n permanente saak wat 'n onderneming van een van die State in die ander Staat het, mag nie in daardie ander Staat op 'n minder gunstige wyse gehef word nie as die belasting wat gehef word op ondernemings van daardie ander Staat wat dieselfde bedrywighede beoefen.

Hierdie bepalings word nie uitgelê as sou dit een van die State verplig om, vir belastingdoeleindes, aan inwoners van die ander Staat uit hoofde van burgerlike status of gesinsverantwoordelikhede persoonlike toelatings, verligtings en verminderings toe te staan wat hy aan sy eie inwoners toestaan nie.

4. Ondernemings van een van die State, waarvan die kapitaal uitsluitlik of gedeeltelik, regstreeks of onregstreeks, deur een of meer inwoners van die ander Staat besit of beheer word, mag nie in die eersgenoemde Staat onderwerp word aan belasting of vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan ander soortgelyke ondernemings van daardie eersgenoemde Staat onderworpe is of onderwerp kan word nie.

ARTIKEL 23

Prosedure vir onderlinge ooreenkoms

1. Wanneer 'n inwoner van een van die State van mening is dat die optrede van een van of albei die State tot gevolg het of sal hê dat hy nie ooreenkomstig hierdie

Agreement, he may, notwithstanding the remedies provided by the national laws of those States, present his case to the competent authority of the State of which he is a resident.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve the case by mutual agreement with the competent authority of the other State, with a view to the avoidance of taxation not in accordance with this Agreement.

3. The competent authorities of the States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.

4. The competent authorities of the States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of the competent authorities of each of the States.

ARTICLE 24

Exchange of information

The competent authorities of the States shall exchange such information (being information which is at their disposal under their respective taxation laws or which they are in a position to obtain under their own law) as is necessary for carrying out the provisions of this Agreement, in particular for the prevention of fraud, or for the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret but may be disclosed to persons (including a court or administrative body) concerned with assessment, collection, enforcement or prosecution in respect of taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade, business, industrial or professional secret or any trade process.

ARTICLE 25

Diplomatic and consular officials

Nothing in this Agreement shall affect the fiscal privileges of diplomatic or consular officials under the general rules of international law or under the provisions of special agreements.

ARTICLE 26

Entry into force

This Agreement shall enter into force on the date on which both States shall have completed such procedures as are necessary to give this Agreement the force of law in each State and shall thereupon have effect—

(a) in Transkei—

(i) as respects taxes on income, for any year of assessment beginning on or after 1 March 1976;

(ii) as respects non-resident shareholders' tax on dividends payable on or after 26 October 1976; and

(iii) as respects non-residents tax on interest, on interest payable on or after 26 October 1976;

(b) in South Africa—

(i) as respects taxes on income, for any year of assessment beginning on or after 1 March 1976;

Ooreenkoms belas word nie, kan hy, ondanks die regsmiddels waarvoor voorsiening gemaak word by die landswette van daardie State, sy saak stel aan die bevoegde owerheid van die Staat waarvan hy 'n inwoner is.

2. Die bevoegde owerheid moet, indien die beswaar vir hom geregverdig voorkom en hy nie self 'n geskikte oplossing kan vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Staat uit te maak ten einde belasting te vermy wat nie in ooreenstemming met hierdie Ooreenkoms is nie.

3. Die bevoegde owerhede van die State moet probeer om enige moeilikhede of twyfel wat in verband met die uitleg of toepassing van hierdie Ooreenkoms ontstaan, deur onderlinge ooreenkoms uit die weg te ruim. Hulle kan mekaar ook raadpleeg met die oog op die vermyding van dubbele belasting in gevalle waarvoor daar nie in hierdie Ooreenkoms voorsiening gemaak word nie.

4. Die bevoegde owerhede van die State kan regstreeks met mekaar in verbinding tree ten einde tot 'n ooreenkoms te geraak soos in die voorafgaande paragrawe beoog. Wanneer dit blyk dat die mondelinge wisseling van menings raadsaam is ten einde tot 'n ooreenkoms te geraak, kan sodanige meningswisseling plaasvind deur 'n kommissie bestaande uit die bevoegde owerhede van albei State.

ARTIKEL 24

Uitruil van inligting

Die bevoegde owerhede van die State ruil sodanige inligting uit (d.w.s. inligting wat ingevolge hul onderskeie belastingwette tot hul beskikking is of wat hulle ingevolge hul eie wette kan inwin) wat nodig is vir die uitvoering van die bepalings van hierdie Ooreenkoms, veral ter voorkoming van bedrog, of vir die toepassing van wetsbepalings teen wetlike ontduiking in verband met die belastinge waarvoor hierdie Ooreenkoms handel. Aldus uitgeruilde inligting moet as geheim behandel word maar kan openbaar gemaak word aan persone (met inbegrip van 'n hof of administratiewe liggaam) betrokke by die aanslaan, invordering of afdwing van of vervolgings met betrekking tot belastinge waarvoor hierdie Ooreenkoms handel. Geen inligting mag uitgeruil word wat enige handels-, besigheids-, nywerheids- of professionele geheim of enige handelsproses aan die lig sou bring nie.

ARTIKEL 25

Diplomatieke en konsulêre beamptes

Niks in hierdie Ooreenkoms raak die fiskale voorregte van diplomatieke of konsulêre beamptes ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

ARTIKEL 26

Inwerkingtreding

Hierdie Ooreenkoms tree in werking op die datum waarop albei State daardie prosedures wat noodsaaklik is om hierdie Ooreenkoms regsgeldigheid in elke Staat te gee, voltooi het, en word van krag—

(a) in Transkei—

(i) met betrekking tot belastinge op inkomste vir enige aanslagjaar wat begin op of na 1 Maart 1976;

(ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 26 Oktober 1976; en

(iii) met betrekking tot rentebelasting op buitelanders, op rente betaalbaar op of na 26 Oktober 1976;

(b) in Suid-Afrika—

(i) met betrekking tot belastinge op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart 1976;

- (ii) as respects non-resident shareholders' tax on dividends payable on or after 26 October 1976; and
- (iii) as respects non-residents tax on interest, on interest payable on or after 26 October 1976.

ARTICLE 27

Termination

This Agreement shall remain in force until denounced by one of the States. Either State may denounce the Agreement, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year after the year 1981. In such event the Agreement shall cease to be effective—

(a) in Transkei—

- (i) as respects taxes on income, for any year of assessment beginning on or after 1 March in the calendar year next following that in which the notice is given;
- (ii) as respects non-resident shareholders' tax, on dividends payable on or after 1 March in the calendar year next following that in which the notice is given; and
- (iii) as respects non-residents tax on interest, on interest payable on or after 1 March in the calendar year next following that in which the notice is given;

(b) in South Africa—

- (i) as respects taxes on income, for any year of assessment beginning on or after 1 March in the calendar year next following that in which the notice is given;
- (ii) as respects non-resident shareholders' tax, on dividends payable on or after 1 March in the calendar year next following that in which the notice is given; and
- (iii) as respects non-residents tax on interest, on interest payable on or after 1 March in the calendar year next following that in which the notice is given.

In witness whereof the undersigned being duly authorised by their respective Governments, have signed and sealed this Agreement.

Done at Pretoria in duplicate on the 17th day of September 1976.

B. J. VORSTER, for the Government of the Republic of South Africa.

K. D. MATANZIMA, for the Government of Transkei.

No. R. 272, 1976

DATE OF COMING INTO OPERATION OF CERTAIN PROVISIONS OF THE HAZARDOUS SUBSTANCES ACT, 1973 (ACT 15 OF 1973)

Under and by virtue of the powers vested in me by section 33 of the Hazardous Substances Act, 1973 (Act 15 of 1973), I hereby declare that the provisions of the said Act 15 of 1973 relating to Group III hazardous substances shall come into operation on the date of publication hereof.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Twenty-second day of November, One thousand Nine hundred and Seventy-six.

N. DIEDERICHS, State President.

By Order of the State President-in-Council:

S. W. VAN DER MERWE.

- (ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 26 Oktober 1976; en

- (iii) met betrekking tot rentebelasting op buitelanders, op rente betaalbaar op of na 26 Oktober 1976.

ARTIKEL 27

Opsegging

Hierdie Ooreenkoms bly van krag totdat dit deur een van die State opgesê word. Enigeen van die State kan die Ooreenkoms langs diplomatieke kanale opseë deur minstens ses maande voor die einde van die kalenderjaar na die jaar 1981 kennis van beëindiging te gee. In so 'n geval hou die Ooreenkoms op om van krag te wees—

(a) in Transkei—

- (i) met betrekking tot belasting op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word;
- (ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word; en
- (iii) met betrekking tot rentebelasting op buitelanders, op rente wat betaalbaar is op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word;

(b) in Suid-Afrika—

- (i) met betrekking tot belasting op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word;
- (ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word; en
- (iii) met betrekking tot rentebelasting op buitelanders, op rente wat betaalbaar is op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Ooreenkoms onderteken en geseël het.

Gedoen te Pretoria in duplo op die 17de dag van September 1976.

B. J. VORSTER, namens die Regering van die Republiek van Suid-Afrika.

K. D. MATANZIMA, namens die Regering van Transkei.

No. R. 272, 1976

DATUM VAN INWERKINGTREDING VAN SEKERE BEPALINGS VAN DIE WET OP GEVAARHOUDENDE STOWWE, 1973 (WET 15 VAN 1973)

Kragtens die bevoegdheid my verleen by artikel 33 van die Wet op Gevaarhoudende Stowwe, 1973 (Wet 15 van 1973), verklaar ek hierby dat die bepalinge van genoemde Wet 15 van 1973 betreffende Groep III-gevaarhoudende stowwe op die datum van publikasie hiervan in werking tree.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Twee-entwintigste dag van November Eenduisend Negehonderd-ses-en-sewentig.

N. DIEDERICHS, Staatspresident.

Op las van die Staatspresident-in-rade:

S. W. VAN DER MERWE.

DEPARTMENT OF HEALTH

No. R. 2518 24 December 1976
HAZARDOUS SUBSTANCES ACT, 1973 (ACT 15 OF 1973)

GROUP III HAZARDOUS SUBSTANCES

In terms of section 2 (1) (b) of the Hazardous Substances Act, 1973 (Act 15 of 1973), and in pursuance of Government Notice R. 1382 of 18 July 1975, I, Schalk Willem van der Merwe, Minister of Health, hereby declare the following electronic products to be Group III hazardous substances:

- (1) Diagnostic X-ray units.
- (2) Therapeutic X-ray units.
- (3) X-ray units used for industrial, research, educational or any other purposes.
- (4) Electron accelerators.
- (5) Heavy particle accelerators.
- (6) Neutron generators.

S. W. VAN DER MERWE, Minister of Health.

No. R. 2519 24 December 1976

PUBLIC HEALTH ACT, 1919 (ACT 36 OF 1919)**RULES FOR THE CARRYING OUT OF LABORATORY TESTS**

The Minister of Health, in the exercise of the powers vested in him by section 115 of the Public Health Act, 1919 (Act 36 of 1919), has amended the rules promulgated by Government Notice 1073 of 22 June 1956, as amended by Government Notices 1039 of 17 August 1962, 514 of 1 April 1966 and 354 of 17 March 1967, as follows:

1. The substitution in rule 4 (i) for the words "The charge to a local authority for the bacteriological testing of a sample of water shall be £1.10s. per sample," of the words "The charge to a local authority for the microbiological examination of water and dairy products shall be R3,50 per sample."
2. The deletion in rule 4 (ii) of "dairy products and".

The amendment shall come into operation on 1 January 1977.

DEPARTMENT OF LABOUR

No. R. 2514 24 December 1976

INDUSTRIAL CONCILIATION ACT, 1956**IRON, STEEL, ENGINEERING AND METALLURGICAL INDUSTRIES.—AMENDMENT OF METAL INDUSTRIES MEDICAL AID FUND AGREEMENT**

I, Stephanus Petrus Botha, Minister of Labour, hereby, in terms of section 48 (1) (a) of the Industrial Conciliation Act, 1956, declare that the provisions of the Agreement (hereinafter referred to as the Amending Agreement) which appears in the Schedule hereto and which relates to the Iron, Steel, Engineering and Metallurgical Industries, shall be binding, with effect from 10 January 1977 and for the period ending 30 November 1980, upon the employers' organisations and the trade unions which entered into the Amending Agreement and upon the employers and employees who are members of the said organisations or unions.

S. P. BOTHA, Minister of Labour.

DEPARTEMENT VAN GESONDHEID

No. R. 2518 24 Desember 1976
WET OP GEVAARHOUDENDE STOWWE, 1973 (WET 15 VAN 1973)

GROEP III-GEVAARHOUDENDE STOWWE

Kragtens artikel 2 (1) (b) van die Wet op Gevaarhoudende Stowwe, 1973 (Wet 15 van 1973), en in aansluiting by Goewermenskennisgewing R. 1382 van 18 Julie 1975, verklaar ek, Schalk Willem van der Merwe, Minister van Gesondheid, die volgende elektroniese produkte tot Groep III-gevaarhoudende stowwe:

- (1) Diagnostiese X-straaleenhede.
- (2) Terapeutiese X-straaleenhede.
- (3) X-straaleenhede wat vir industriele, navorsing-, opleidings- of enige ander doeleindes gebruik word.
- (4) Elektronversnellers.
- (5) Versnellers wat swaar deeltjies versnel.
- (6) Neutrongenerators.

S. W. VAN DER MERWE, Minister van Gesondheid.

No. R. 2519 24 Desember 1976

VOLKSGESONDHEIDWET, 1919 (WET 36 VAN 1919)**REÛLS VIR DIE UITVOERING VAN LABORATORIUMTOETSE**

Die Minister van Gesondheid het kragtens die bevoegdheid hom verleen by artikel 115 van die Volksgesondheidwet, 1919 (Wet 36 van 1919), die reëls afgekondig by Goewermenskennisgewing 1073 van 22 Junie 1956 soos gewysig by Goewermenskennisgewings 1039 van 17 Augustus 1962, 514 van 1 April 1966 en 354 van 17 Maart 1967 soos volg gewysig:

1. Die vervanging in reël 4 (i) van die woorde "Die gelde wat van 'n plaaslike bestuur vir die bakteriologiese ondersoek van watermonsters gevorder word, is £1.10s per monster," deur die woorde "Die gelde wat van 'n plaaslike bestuur gevorder word vir die mikrobiologiese ondersoek van water en suiwelprodukte is R3,50 per monster."
2. Die skapping in reël 4 (ii) van "suiwelprodukte en".

Hierdie wysiging word van krag op 1 Januarie 1977.

DEPARTEMENT VAN ARBEID

No. R. 2514 24 Desember 1976

WET OP NYWERHEIDSVERSOENING, 1956**YSTER-, STAAL-, INGENIEURS- EN METALLURGIESE NYWERHEID.—WYSIGING VAN MEDIESE HULPFONDSOORENKOMS VIR DIE METAAL-NYWERHEDE**

Ek, Stephanus Petrus Botha, Minister van Arbeid, verklaar hierby, kragtens artikel 48 (1) (a) van die Wet op Nywerheidsversoening, 1956, dat die bepalings van die Ooreenkoms (hierna die Wysigingsooreenkoms genoem) wat in die Bylae hiervan verskyn en op die Yster-, Staal-, Ingenieurs- en Metallurgiese Nywerheid betrekking het, met ingang van 10 Januarie 1977 en vir die tydperk wat op 30 November 1980 eindig, bindend is vir die werkgewersorganisasies en die vakverenigings wat die Wysigingsooreenkoms aangaan het en vir die werkgewers en werknemers wat lede van genoemde organisasies of verenigings is.

S. P. BOTHA, Minister van Arbeid.

SCHEDULE AGREEMENT

in accordance with the provisions of the Industrial Conciliation Act, 1956, made and entered into between the

Automotive Parts Production Engineers' Association
Cape Engineers' and Founders' Association
Constructional Engineering Association
East London Engineers' and Founders' Employers' Association
Edge Hand and Small Tool Manufacturers' Association
Electrical Engineering and Allied Industries Association
Electronics and Telecommunications Industries Association
Engineers' and Founders' Association (Transvaal, Orange Free State and Northern Cape)
Gate and Fence Manufacturers' Association of the Transvaal
Heavy Engineering Manufacturers' Association
Iron and Steel Producers' Association of South Africa
Lift Engineering Association of South Africa
Light Engineering Industries Association of South Africa
Materials Handling and Construction Plant Association of South Africa
Natal Engineering Industries Association
Non-Ferrous Metal Industries Association of South Africa
Plastics Manufacturers' Association of South Africa
Port Elizabeth Engineers' Association
Precision Manufacturing Engineers' Association
Radio, Appliance and Television Association of South Africa
Sheetmetal Industries Association of South Africa
S.A. Agricultural and Irrigation Machinery Manufacturers' Association
S.A. Association of Shipbuilders and Repairers
S.A. Electroplating Industries Association
S.A. Fasteners Manufacturers' Association
S.A. Production Founders' Association
S.A. Reinforced Concrete Engineers' Association
S.A. Tube Makers' Association
S.A. Wire and Wire Rope Manufacturers' Association
S.A. Wrought Non-Ferrous Metal Manufacturers' Association
South African Industrial Refrigeration and Air Conditioning Contractors' Association
South African Burglar Alarm Systems Association
South African Radio and Television Manufacturers' Association
Transvaal and Orange Free State Foundry Association

(hereinafter referred to as the "employers" or the "employers' organisations"), of the one part, and the

Amalgamated Engineering Union of South Africa
Amalgamated Society of Woodworkers of South Africa
Electrical and Allied Trades Union of S.A.
Engineering Industrial Workers' Union of S.A.
Iron Moulders' Society of South Africa
Radio, Television, Electronics and Allied Workers' Union
S.A. Boilermakers', Iron and Steel Workers', Shipbuilders' and Welders' Society
S.A. Electrical Workers' Association
S.A. Engine Drivers', Firemen's and Operators' Association
Suid-Afrikaanse Yster-, Staal- en Verwante Nywerhede-Unie

(hereinafter referred to as the "employees" or the "trade unions"), of the other part,

being parties to the National Industrial Council for the Iron, Steel, Engineering and Metallurgical Industry,

to amend the Metal Industries Medical Aid Fund Agreement published under Government Notice R. 2187 of 21 November 1975 as amended by Government Notice R. 2031 of 29 October 1976 as follows:

SECTION 9.—CONTRIBUTIONS

In subsection (1), for the figure "R1,55" substitute the figure "R2,50".

Signed at Johannesburg on behalf of the parties this 22nd day of November 1976.

W. BORNMAN, Chairman.

W. E. KIRKWOOD, Vice-Chairman.

A. O. DE JAGER, General Secretary.

BYLAE

OOREENKOMS

ingevolge die Wet op Nywerheidsversoenig, 1956, gesluit deur en aangegaan tussen die

Automotive Parts Production Engineers' Association
Cape Engineers' and Founders' Association
Constructional Engineering Association
East London Engineers' and Founders' Employers' Association
Edge Hand and Small Tool Manufacturers' Association
Electrical Engineering and Allied Industries Association
Electronics and Telecommunications Industries Association
Engineers' and Founders' Association (Transvaal, Orange Free State and Northern Cape)
Gate and Fence Manufacturers' Association of the Transvaal
Heavy Engineering Manufacturers' Association
Iron and Steel Producers' Association of South Africa
Lift Engineering Association of South Africa
Light Engineering Industries Association of South Africa
Materials Handling and Construction Plant Association of South Africa
Natal Engineering Industries Association
Non-Ferrous Metal Industries Association of South Africa
Plastics Manufacturers' Association of South Africa
Port Elizabeth Engineers' Association
Precision Manufacturing Engineers' Association
Radio, Appliance and Television Association of South Africa
Sheetmetal Industries Association of South Africa
S.A. Agricultural and Irrigation Machinery Manufacturers' Association
S.A. Association of Shipbuilders and Repairers
S.A. Electroplating Industries Association
S.A. Fasteners Manufacturers' Association
S.A. Production Founders' Association
S.A. Reinforced Concrete Engineers' Association
S.A. Tube Makers' Association
S.A. Wire and Wire Rope Manufacturers' Association
S.A. Wrought Non-Ferrous Metal Manufacturers' Association
South African Industrial Refrigeration and Air Conditioning Contractors' Association
South African Burglar Alarm Systems Association
South African Radio and Television Manufacturers' Association
Transvaal and Orange Free State Foundry Association

(hierna die "werkgewers" of die "werkgewersorganisasies" genoem), aan die een kant, en die

Amalgamated Engineering Union of South Africa
Amalgamated Society of Woodworkers of South Africa
Electrical and Allied Trades Union of S.A.
Engineering Industrial Workers' Union of S.A.
Iron Moulders' Society of South Africa
Radio, Television, Electronics and Allied Workers' Union
S.A. Boilermakers', Iron and Steel Workers', Shipbuilders' and Welders' Society
S.A. Electrical Workers' Association
S.A. Engine Drivers', Firemen's and Operators' Association
Suid-Afrikaanse Yster-, Staal- en Verwante Nywerhede-Unie

(hierna die "werknemers" of die "vakverenigings" genoem), aan die ander kant,

wat die partye is by die Nasionale Nywerheidsraad vir die Yster-, Staal-, Ingenieurs- en Metallurgiese Nywerheid,

om die Mediese Hulpfondsooreenkoms vir die Metaalnywerhede gepubliseer by Goewermentskennisgewing R. 2187 van 21 November 1975, soos gewysig by Goewermentskennisgewing R. 2031 van 29 Oktober 1976 soos volg te wysig:

KLOUSULE 9.—BYDRAES

In subklousule (1), vervang die syfer "R1,55" deur die syfer "R2,50".

Namens die partye op hede die 22ste dag van November 1976 in Johannesburg onderteken.

W. BORNMAN, Voorsitter.

W. E. KIRKWOOD, Ondervoorsitter.

A. O. DE JAGER, Hoofsekretaris.

No. R. 2517

24 December 1976

WAGE ACT, 1957

AMENDMENT TO WAGE DETERMINATION 350.—
BREAD AND CONFECTIONERY INDUSTRY, EAST
LONDON, KING WILLIAM'S TOWN AND QUEENS-
TOWN

I, Stephanus Petrus Botha, Minister of Labour, hereby, in terms of section 15 (6) of the Wage Act, 1957, amend Wage Determination 350, Bread and Confectionery Industry, East London, King William's Town and Queenstown, published under Government Notice R. 410 of 16 March 1973, in accordance with the Schedule hereto and fix the second Monday after the date of publication of this notice as the date from which the said amendments shall be binding.

S. P. BOTHA, Minister of Labour.

SCHEDULE

1. Substitute the following for clause 3 (I) (a):

(a) Employees other than casual employees and part-time employees.

No. R. 2517

24 Desember 1976

LOONWET, 1957

WYSIGING VAN LOONVASSTELLING 350.—
BROOD- EN BANKETNYWERHEID, OOS-LONDEN,
KING WILLIAM'S TOWN EN QUEENSTOWN

Ek, Stephanus Petrus Botha, Minister van Arbeid, wysig hierby kragtens artikel 15 (6) van die Loonwet, 1957, Loonvasstelling 350; Brood- en Banketnywerheid, Oos-Londen, King William's Town en Queenstown, gepubliseer by Goewermentskennisgewing R. 410 van 16 Maart 1973, ooreenkomstig die Bylae hiervan en bepaal die tweede Maandag na die datum van publikasie van hierdie kennisgewing as die datum waarop genoemde wysigings bindend word.

S. P. BOTHA, Minister van Arbeid.

BYLAE

1. Vervang klousule 3 (I) (a) deur die volgende:

(a) Werknemers uitgesonderd los werknemers en deeltydse werknemers.

	In the Magisterial District of East London		In the Magisterial Districts of King William's Town and Queenstown	
	(aa) Per week	(bb) Per week	(aa) Per week	(bb) Per week
	R	R	R	R
Artisan.....	62,00	65,00	60,00	63,00
Baker.....	46,80	50,00	41,80	44,00
Clerk, female, unqualified—				
during the first year of experience.....	23,08	25,62	21,92	23,77
during the second year of experience.....	25,62	28,15	24,46	26,31
during the third year of experience.....	28,15	30,69	27,00	28,85
during the fourth year of experience.....	30,69	33,23	29,54	31,38
Clerk, female, qualified.....	33,23	35,77	32,08	33,92
Clerk, male, unqualified—				
during the first year of experience.....	25,38	27,69	24,23	26,08
during the second year of experience.....	29,54	31,85	28,38	30,23
during the third year of experience.....	33,69	36,00	32,54	34,38
during the fourth year of experience.....	37,85	40,15	36,69	38,54
during the fifth year of experience.....	42,00	44,31	40,85	42,69
Clerk, male, qualified.....	46,15	48,46	45,00	46,85
Counterhand, female, unqualified—				
during the first year of experience.....	23,08	25,62	21,92	23,77
during the second year of experience.....	25,62	28,15	24,46	26,31
during the third year of experience.....	28,15	30,69	27,00	28,85
Counterhand, female, qualified.....	30,69	33,23	29,54	31,38
Counterhand, male, unqualified—				
during the first year of experience.....	25,38	27,69	24,23	26,08
during the second year of experience.....	29,54	31,85	28,38	30,23
during the third year of experience.....	33,69	36,00	32,54	34,38
during the fourth year of experience.....	37,85	40,15	36,69	38,54
Counterhand, male, qualified.....	42,00	44,31	40,85	42,69
Driver of a motor vehicle the unladen mass of which together with the unladen mass of any trailer or trailers drawn by such vehicle—				
(i) does not exceed 450 kg.....	21,50	23,65	18,70	20,60
(ii) exceeds 450 kg but not 2 700 kg.....	27,00	29,20	24,00	26,15
(iii) exceeds 2 700 kg.....	32,00	34,75	29,30	31,70
Foreman baker.....	66,00	69,00	59,00	63,00
Handyman.....	29,00	31,50	25,00	27,30
Packer.....	39,00	42,00	34,30	37,00
Vanman.....	33,50	36,30	29,00	31,45
Baker's assistant—				
during the first three months of experience.....	23,10	25,25	20,25	22,20
thereafter.....	24,00	26,25	21,00	23,00
Boiler attendant.....	16,95	18,60	14,80	16,30
Grade I employee.....	16,00	17,60	14,00	15,40
Labourer, female.....	12,00	13,20	10,40	11,45
Labourer, male—				
under 18 years of age.....	11,25	12,35	9,75	10,70
18 years of age or over.....	15,00	16,50	13,00	14,30
Packer's assistant.....	19,85	21,75	17,20	22,70
Watchman.....	16,95	18,60	14,80	16,30
Employee not specifically mentioned elsewhere in this sub-clause.....	18,00	19,50	15,60	18,70

(aa) During the first year after this amendment comes into operation.

(bb) Thereafter.

	In die land- drosdistrik Oos-Londen		In die land- drosdistrikte King William's Town en Queens- town	
	(aa) Per week	(bb) Per week	(aa) Per week	(bb) Per week
Ambagsman.....	R 62,00	R 65,00	R 60,00	R 63,00
Bakker.....	46,80	50,00	41,80	44,00
Klerk, vrou, ongekwalifiseerd—				
gedurende die eerste jaar ondervinding.....	23,08	25,62	21,92	23,77
gedurende die tweede jaar ondervinding.....	25,62	28,15	24,46	26,31
gedurende die derde jaar ondervinding.....	28,15	30,69	27,00	28,85
gedurende die vierde jaar ondervinding.....	30,69	33,23	29,54	31,38
Klerk, vrou, gekwalifiseerd.....	33,23	35,77	32,08	33,92
Klerk, man, ongekwalifiseerd—				
gedurende die eerste jaar ondervinding.....	25,38	27,69	24,23	26,08
gedurende die tweede jaar ondervinding.....	29,54	31,85	28,38	30,23
gedurende die derde jaar ondervinding.....	33,69	36,00	32,54	34,38
gedurende die vierde jaar ondervinding.....	37,85	40,15	36,69	38,54
gedurende die vyfde jaar ondervinding.....	42,00	44,31	40,85	42,69
Klerk, man, gekwalifiseerd.....	46,15	48,46	45,00	46,85
Toonbankbediende, vrou, ongekwalifiseerd—				
gedurende die eerste jaar ondervinding.....	23,08	25,62	21,92	23,77
gedurende die tweede jaar ondervinding.....	25,62	28,15	24,46	26,31
gedurende die derde jaar ondervinding.....	28,15	30,69	27,00	28,85
Toonbankbediende, vrou, gekwalifiseerd.....	30,69	33,23	29,54	31,38
Toonbankbediende, man, ongekwalifiseerd—				
gedurende die eerste jaar ondervinding.....	25,38	27,69	24,23	26,08
gedurende die tweede jaar ondervinding.....	29,54	31,85	28,38	30,23
gedurende die derde jaar ondervinding.....	33,69	36,00	32,54	34,38
gedurende die vierde jaar ondervinding.....	37,85	40,15	36,69	38,54
Toonbankbediende, man, gekwalifiseerd.....	42,00	44,31	40,85	42,69
Drywer van 'n motorvoertuig waarvan die onbelaste massa tesame met die onbelaste massa van enige sleepwa of sleepwaens wat deur so 'n voertuig getrek word—				
(i) hoogstens 450 kg is.....	21,50	23,65	18,70	20,60
(ii) meer as 450 kg maar hoogstens 2 700 kg is.....	27,00	29,20	24,00	26,15
(iii) meer as 2 700 kg is.....	32,00	34,75	29,30	31,70
Voormanbakker.....	66,00	69,00	59,00	63,00
Faktotum.....	29,00	31,50	25,00	27,30
Verpakker.....	39,00	42,00	34,30	37,00
Bestelwabediende.....	33,50	36,30	29,00	31,45
Bakkersassistent—				
gedurende die eerste drie maande ondervinding.....	23,10	25,25	20,25	22,20
daarna.....	24,00	26,25	21,00	23,00
Ketelbediener.....	16,95	18,60	14,80	16,30
Werknemer, graad I.....	16,00	17,60	14,00	15,40
Arbeider, vrou.....	12,00	13,20	10,40	11,45
Arbeider, man—				
onder 18 jaar.....	11,25	12,35	9,75	10,70
18 jaar of ouer.....	15,00	16,50	13,00	14,30
Verpakkersassistent.....	19,85	21,75	17,20	22,70
Wag.....	16,95	18,60	14,80	16,30
Werknemer nie elders in hierdie klousule uitdruklik vermeld nie.....	18,00	19,50	15,60	18,70

(aa) Gedurende die eerste jaar nadat hierdie wysiging van krag word.

(bb) Daarna.

2. Substitute for the amounts "R0,95", "R0,45", "R1,40", "R4,10", "R1,95" and "R6,05" in clause 4 (6) (d) the amounts "R1,30", "R0,70", "R2,00", "R5,63", "R3,04" and "R8,67", respectively.

3. Substitute for the amount "25c" in clause 5 (8) (f) (iii) the amount "40 cents".

2. Vervang die bedrae "R0,95", "R0,45", "R1,40", "R4,10", "R1,95" en "R6,05" in klousule 4 (6) (d) deur, onderskeidelik, "R1,30", "R0,70", "R2,00", "R5,63", "R3,04" en "R8,67".

3. Vervang die bedrag "25c" in klousule 5 (8) (f) (iii) deur "40 sent".

No. R. 2520

24 December 1976

INDUSTRIAL CONCILIATION ACT, 1956

LEATHER INDUSTRY, REPUBLIC OF SOUTH AFRICA.—AMENDMENT OF AGREEMENT FOR THE FOOTWEAR SECTION

I, Stephanus Petrus Botha, Minister of Labour, hereby—

(a) in terms of section 48 (1) (a) of the Industrial Conciliation Act, 1956, declare that all the provisions of the Agreement (hereinafter referred to as the Amending Agreement) which appears in the Schedule hereto and which relates to the Footwear Section of the Leather Industry shall be binding, with effect from

No. R. 2520

24 Desember 1976

WET OP NYWERHEIDSVERSOENING, 1956

LEERNYWERHEID, REPUBLIEK VAN SUID-AFRIKA.—WYSIGING VAN OOREENKOMS VIR DIE SKOEISELSEKSIE

Ek, Stephanus Petrus Botha, Minister van Arbeid, verklaar hierby—

(a) kragtens artikel 48 (1) (a) van die Wet op Nywerheidsversoening, 1956, dat al die bepalings van die Ooreenkoms (hierna die Wysigingsooreenkoms genoem) wat in die Bylae hiervan verskyn en op die Skoeisel-seksie van die Leernywerheid betrekking het, met ingang van die tweede Maandag na die datum van publikasie

the second Monday after the date of publication of this notice and for the period ending 30 June 1977, upon the employers' organisations and the trade unions which entered into the Amending Agreement and upon the employers and employees who are members of the said organisations or unions;

(b) in terms of section 48 (1) (b) of the said Act, declare that the provisions of the Amending Agreement shall be binding, with effect from the second Monday after the date of publication of this notice and for the period ending 30 June 1977, upon all employers and employees other than those referred to in paragraph (a) of this notice, who are engaged or employed in the said Industry in the Republic of South Africa; and

(c) in terms of section 48 (3) (a) of the said Act, declare that in the Republic of South Africa and with effect from the second Monday after the date of publication of this notice and for the period ending 30 June 1977, the provisions of the Amending Agreement shall *mutatis mutandis* be binding upon all Bantu employed in the said Industry by the employers upon whom any of the said provisions are binding in respect of employees and upon those employers in respect of Bantu in their employ.

S. P. BOTHA, Minister of Labour.

SCHEDULE

NATIONAL INDUSTRIAL COUNCIL OF THE LEATHER INDUSTRY OF SOUTH AFRICA

AGREEMENT

in accordance with the provisions of the Industrial Conciliation Act 1956, made and entered into between the—

- (a) Midland and Border Leather Industry Manufacturers' Association;
- (b) Cape Western and North Western Leather Industries Employers' Association;
- (c) Transvaal Footwear, Tanning and Leather Trades Association;
- (d) Natal Footwear, Tanning and General Leather Manufacturers' Association;
- (e) The Southern Cape Leather Industries Association

(hereinafter referred to as the "employers" or the "employers' organisations"), of the one part, and the

- (f) National Union of Leather Workers; and
- (g) Transvaal Leather and Allied Trades Industrial Union

(hereinafter referred to as the "employees" or the "trade unions"), of the other part,

being parties to the National Industrial Council of the Leather Industry of South Africa,

to amend the Agreement published under Government Notice R. 1012 dated 18 June 1976, as corrected by Government Notice R. 1364 of 13 August 1976.

1. In clause 1 (C) (iv) of Annexure A of Part II, delete the words "and/or high frequency welding".

2. In clause 1 (E) (iv) of Annexure A of Part II, under the heading "Class II Operations", delete the words "and/or injection moulding".

3. In clause 1 of Annexure A of Part II, insert the following new paragraphs "(I)", "(J)", "(K)" and "(L)" and renumber the existing paragraphs "(I)", "(J)" and "(K)" to read "(M)", "(N)" and "(O)":

	Column A	Column B
	Per week	Per week
	R	R

"(I) High frequency welding

Qualified employees on:

1. High frequency welding, embossing pre-cut uppers.....	28,16	30,97
2. High frequency welding, embossing combined with cutting of uppers (cut-welding).....	45,07	49,57
3. High frequency welding, embossing of socks and other components.....	25,51	28,06

van hierdie kennisgewing en vir die tydperk wat op 30 Junie 1977 eindig, bindend is vir die werkgewers-organisasies en vakverenigings wat die Wysigingsooreenkoms aangegaan het en vir die werkgewers en werknemers wat lede van genoemde organisasies of verenigings is;

(b) kragtens artikel 48 (1) (b) van genoemde Wet, dat die bepalinge van die Wysigingsooreenkoms met ingang van die tweede Maandag na die datum van publikasie van hierdie kennisgewing en vir die tydperk wat op 30 Junie 1977 eindig, bindend is vir alle ander werkgewers en werknemers as dié genoem in paragraaf (a) van hierdie kennisgewing, wat betrokke is by of in diens is in genoemde Nywerheid in die Republiek van Suid-Afrika; en

(c) kragtens artikel 48 (3) (a) van genoemde Wet, dat die bepalinge van die Wysigingsooreenkoms met ingang van die tweede Maandag na die datum van publikasie van hierdie kennisgewing en vir die tydperk wat op 30 Junie 1977 eindig, in die Republiek van Suid-Afrika *mutatis mutandis* bindend is vir alle Bantoes in diens in genoemde Nywerheid by dié werkgewers vir wie enigeen van genoemde bepalinge ten opsigte van werknemers bindend is en vir daardie werkgewers ten opsigte van Bantoes in hul diens.

S. P. BOTHA, Minister van Arbeid.

BYLAE

NASIONALE NYWERHEIDSRAAD VIR DIE LEERNYWERHEID VAN SUID-AFRIKA

OOREENKOMS

ingevolge die Wet op Nywerheidsversoenning, 1956, gesluit deur en aangegaan tussen die—

- (a) Midland and Border Leather Industry Manufacturers' Association;
- (b) Cape Western and North Western Leather Industries Employers' Association;
- (c) Transvaal Footwear, Tanning and Leather Trades Association;
- (d) Natal Footwear, Tanning and General Leather Manufacturers' Association;
- (e) The Southern Cape Leather Industries Association

(hierna die "werkgewers" of "werkgewersorganisasies" genoem), aan die een kant, en die

- (f) National Union of Leather Workers; en
- (g) Transvaal Leather and Allied Trades Industrial Union

(hierna die "werknemers" of "vakverenigings" genoem), aan die ander kant,

wat die partye is by die Nasionale Nywerheidsraad vir die Leernywerheid van Suid-Afrika,

om die Ooreenkoms gepubliseer by Goewermentskennisgewing R. 1012 van 18 Junie 1976, soos verbeter by Goewermentskennisgewing R. 1364 van 13 Augustus 1976, te vervang.

1. In klousule 1 (C) (iv) van Aanhangsel A van Deel II, skrap die woorde "en/of hoëfrekwensiesmeewerk".

2. In klousule 1 (E) (iv) van Aanhangsel A van Deel II, onder die opskrif "Klas II-werksaamhede", skrap die woorde "en/of spuitgiets".

3. In klousule 1 van Aanhangsel A van Deel II, voeg die volgende nuwe paragrawe "(I)", "(J)", "(K)" en "(L)" in en her-nummer die bestaande paragrawe "(I)", "(J)" en "(K)" tot "(M)", "(N)" en "(O)":

	Kolom A	Kolom B
	Per week	Per week
	R	R

"(I) Hoëfrekwensiesmeewerk

Gekwalifiseerde werknemers in diens vir:

1. Hoëfrekwensiesmeewerk, die bosseleer van vooraf gesnyde boeler.....	28,16	30,97
2. Hoëfrekwensiesmeewerk, bosseleering saam met die sny van boeler (snysmeewerk).....	45,07	49,57
3. Hoëfrekwensiesmeewerk, die bosseleer van binnesole en ander komponente.....	25,51	28,06

	Column A Per week R	Column B Per week R		Kolom A Per week R	Kolom B Per week R
4. High frequency welding, combined with cutting of socks and other components..... (Ratio: For every two qualified employees employed in this section, not more than one learner may be employed.)	31,04	34,14	4. Hoëfrekwensiesmeewerk, saam met die sny van binnesole en ander komponente..... (Getalsverhouding: Vir elke twee gekwalifiseerde werknemers in diens in hierdie seksie mag daar hoogstens een leerling in diens geneem word.)	31,04	34,14
(J) Flow moulding			(J) Vloevormingswerk		
Qualified employees on:			Gekwalifiseerde werknemers in diens vir:		
1. Flow moulding, pre-cut uppers.....	28,16	30,97	1. Die vloevorming van vooraf gesnyde boleer.....	28,16	30,97
2. Flow moulding, pre-cut socks.....	28,16	30,97	2. Die vloevorming van vooraf gesnyde binnesole.....	28,16	30,97
3. Flow moulding where eventual upper is presented in liquid form.....	28,16	30,97	3. Vloevormingswerk waar die boleer uiteindelik in vloeibare vorm aangebied word.....	28,16	30,97
4. Colour application to moulds prior to flow moulding.....	28,16	30,97	4. Kleuraanwending aan vorms voor die vloevormingswerk.....	28,16	30,97
5. Mould making of moulds for flow moulding out of silicone rubber or any other suitable materials..... (Ratio: For every two qualified employees employed in this section, not more than one learner may be employed.)	28,16	30,97	5. Vormvervaardiging van vorms vir vloevormingswerk uit silikoonrubber of enige ander geskikte materiaal.... (Getalsverhouding: Vir elke twee gekwalifiseerde werknemers in diens in hierdie seksie mag daar hoogstens een leerling in diens geneem word.)	28,16	30,97
(K) Injection moulding of solid P.V.C., blown P.V.C., thermo-plastic and Thermo-rubber compounds and any compounds used for soling and unit converting			(K) Insputgiet van soliede P.V.C.-, geblaasde P.V.C.-, termoplastiese en termorubbermengsels en alle mengsels wat vir versoolwerk en vir die ombou van eenhede gebruik word		
Qualified employees on:			Gekwalifiseerde werknemers in diens vir:		
1. Injection moulding of units to lasted uppers.....	30,15	33,16	1. Insputgiet van eenhede aan boleer wat op 'n lees vasgewerk is.....	30,15	33,16
2. Injection moulding of units to string lasted uppers.....	30,15	33,16	2. Insputgiet van eenhede aan boleer wat met tou aan 'n lees vasgewerk is..	30,15	33,16
3. Injection moulding of sole units.... (Ratio: For every two qualified employees employed in this section, not more than one learner may be employed.)	30,15	33,16	3. Insputgiet van sooleenhede..... (Getalsverhouding: Vir elke twee gekwalifiseerde werknemers in diens in hierdie seksie mag daar hoogstens een leerling in diens geneem word.)	30,15	33,16
(L) String lasting of lined or unlined footwear by hand pulling, or with the assistance of any other device			(L) Touleeswerk aan skoeisel met of sonder voering deur met die hand te trek of met behulp van enige ander toestel		
Qualified employees on:			Gekwalifiseerde werknemers in diens vir:		
1. String lasting of fabric uppers.....	30,15	33,16	1. Touleeswerk aan boleer van doekmateriaal.....	30,15	33,16
2. String lasting of synthetic uppers.... (Ratio: For every two qualified employees employed in this section, not more than one learner may be employed.)"	30,15	33,16	2. Touleeswerk aan sintetiese boleer.... (Getalsverhouding: Vir elke twee gekwalifiseerde werknemers in hierdie seksie mag daar hoogstens een leerling in diens geneem word.)"	30,15	33,16

This Agreement signed on behalf of the parties on this 14th day of October 1976.

A. G. EVERINGHAM, Member of the Council.

F. J. J. JORDAAN, Member of the Council.

A. S. YOUNG, General Secretary.

Hierdie Ooreenkoms is namens die partye op hede die 14de dag van Oktober 1976 onderteken.

A. G. EVERINGHAM, Lid van die Raad.

F. J. J. JORDAAN, Lid van die Raad.

A. S. YOUNG, Hoofsekretaris.

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MILITARIA

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Militaria is 'n militêr-historiese tydskrif wat deur die Dokumentasiediens van die Suid-Afrikaanse Weermag op 'n kwartaalbasis uitgegee word.

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Bothalia is 'n medium vir die publikasie van plantkundige artikels oor die flora en plantegroei van Suidelike Afrika. Een of twee dele van die tydskrif word jaarliks gepubliseer.

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