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Die volgende Ontwerpordonnansie, wat gedurende die Eerste Sessie van die Derde Wetgewende Vergadering voorgeleë sal word, word vir algemene informasie gepubliseer.

F. P. COURTNEY CLARKE,  
*Sekretaris vir Suidwes-Afrika.*

Kantoor van die Administrateur,  
Windhoek.

The following Draft Ordinance which will be introduced during the First Session of the Third Legislative Assembly is published for general information.

F. P. COURTNEY CLARKE,  
*Secretary for South West Africa.*

Administrator's Office,  
Windhoek.

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## ONTWERPORDONNANSIE

Om voorsiening te maak vir die konsolidasie en wysiging van die wet betreffende die belasting op grondbesit.

DIT WORD VERORDEN deur die Wetgewende Vergadering van die Gebied Suidwes-Afrika as volg:—

1. Die wette genoem in die Eerste Bylae tot hierdie Ordonnansie word hiermee herroep in die mate wat daarin vermeld word met die uitsondering van die invordering van enige belasting betaalbaar voor die inwerkingtreding van hierdie Ordonnansie.

2. In hierdie Ordonnansie, tensy dit onbestaanbaar is met die samehang, beteken—

“Distrik” ’n Magistraatsdistrik;

“Magistraat”, die Magistraat van die distrik waarin die betrokke grondbesit geleë is;

“Landelike eiendom” enige eiendom geleë buite die grense van enige munisipaliteit of stadsgebied, behalwe klein besittings;

“Klein besittings”, gebiede wat as sodanige deur die Administrateur van tyd tot tyd verklaar word deur kennisgewing in die *Offisiële Koerant*;

“Stadsgebied”, enige gebied wat as ’n Dorpsbestuursraadsgebied verklaar is, of as ’n stadsgebied bepaal is kragtens die bepalinge van die wette wat op die oomblik van krag is ten opsigte van Dorpsbestuursrade of Stadsgebiede;

“Stedelike besittings”, al die eiendom geleë binne die grense van ’n ander stadsgebied as ’n munisipaliteit.

3. Met die uitsondering van die gevalle waarvoor in hierdie Ordonnansie spesiaal voorsiening gemaak word, moet die geregistreerde eienaar of eienaars van vaste eiendom in hierdie Gebied gedurende Oktober in elke jaar vir die boekjaar wat op die eerste dag van April tot die een-en-dertigste dag van Maart loop, ’n belasting (hierna “grondbelasting” genoem) betaal, wat gebaseer is op die oppervlakte van die betrokke gebied, as volg:—

(1) Op landelike eiendom vir elke 100 hektaar of deel daarvan:—

(a) in die Noordelike en Sentrale Distrikte, behalwe soos bepaal in paragraaf (c), naamlik: Outjo, Grootfontein, Otjiwarongo, Omaruru, Okahandja, Karibib, Swakopmund, Windhoek, Gobabis en Rehoboth — een sjiling;

(b) in die Suidelike Distrikte, naamlik: Gibeon, Keetmanshoop, Luderitz, Aroab, Bethanie, Maltahohe en Warmbad — ses pennies;

(c) in dele van die Noordelike en Sentrale Distrikte wat spesiaal deur die Administrateur deur kennisgewing in die *Offisiële Koerant* bepaal word — ses pennies.

Met dien verstande dat, waar die Magistraat daarvan oortuig is, dat enige geregistreerde eienaar landelike eiendom uitsluitlik vir spekulasie-doeleindes hou, of sodanige eiendom nie gebruik of ontwikkel nie, sodanige Magistraat ’n grondbelasting wat viermaal soveel is soos die normale bedrag kan hef.

(2) Op Klein besittings vir elke 10 hektaar of deel daarvan — een sjiling.

(3) Op stedelike besittings vir elke vyftig vierkante meters of deel daarvan — een sjiling met ’n minimum van twee sjilings;

## DRAFT ORDINANCE

To provide for the consolidation and amendment of the law relating to the taxation of landed property.

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. The laws mentioned in the First Schedule to this Ordinance, to the extent to which the same are therein expressed to be repealed shall be and the same are hereby repealed; except as to the recovery of any tax due before the taking effect of this Ordinance.

2. In this Ordinance, unless inconsistent with the context—

“District” shall mean a Magisterial district;

“Magistrate” shall mean the Magistrate of the district within which the immovable property concerned is situated;

“Rural properties” shall mean all property outside the boundaries of any municipality or township, other than small holdings;

“Small holdings” shall mean areas that are declared as such by the Administrator from time to time by notice in the *Official Gazette*;

“Township” shall mean and include any area which has been declared a Village Management Board Area, or established as a township under the provisions of the laws for the time being in force with regard to Village Management Boards or townships;

“Urban properties” shall mean all property lying within the boundaries of a township, other than a Municipality.

3. Except as in this Ordinance is specially provided, the registered owner or owners of immovable property in this Territory shall pay in the month of October in each year as for the financial year running from the first day of April, to the thirty-first day of March, a tax (hereinafter called “land tax”) based on the area of the property concerned as follows:—

(1) On rural properties for every 100 hectares, or part thereof—

(a) in the Northern and Central Districts except as provided in paragraph (c), viz: Outjo, Grootfontein, Otjiwarongo, Omaruru, Okahandja, Karibib, Swakopmund, Windhoek, Gobabis and Rehoboth — one shilling;

(b) in the Southern districts, viz: Gibeon, Keetmanshoop, Luderitz, Aroab, Bethanie, Maltahohe, and Warmbad — sixpence;

(c) in parts of the Northern and Central Districts specially to be defined by the Administrator by Notice in the *Official Gazette* — sixpence.

Provided that where the Magistrate is satisfied that any registered owner is holding rural properties purely for speculative purposes, or is not using or developing such property, such Magistrate may impose a land tax of four times the normal amount.

(2) On small holdings, for every 10 hectares or portion thereof — one shilling.

(3) On urban property, for every fifty square metres or portion thereof — one shilling with a minimum of two shillings;

Met dien verstande dat inkomste verkry deur grondbelasting, gein in enige Dorpsbestuursraadsgebied, of sodanige deel van sodanige inkomste wat die Administrateur van tyd tot tyd mag toewys, na aftrekking van vyf persent om die koste van insameling te dek, aan die betrokke Dorpsbestuursraad oorbetaal kan word om gebruik te word vir die gemeenskaplike voordeel van die samelewing ooreenkomstig die bepalinge van die Dorpsbestuursrade Proklamasie 1925 (Proklamasie No. 2 van 1925) of enige wysiging daarvan.

Met dien verstande verder dat, met die toestemming van die Administrateur, grond van gelyke waarde aangeneem kan word ter vereffening van grondbelasting. Die nodige waardeskatting moet in dié geval deur die Magistraat gemaak en skriftelik kennis gegee word aan die eienaar van sodanige waardeskatting.

4. Die skatting en inning van grondbelasting moet deur die Magistraat onderneem word.

5. Indien die betrokke gebied nie geheel en al opgemeet is nie sodat dit onmoontlik is om die oppervlakte met absolute sekerheid vas te stel, dan moet dit deur sorgvuldige beraming verkry word en die belasting moet bereken word op die basis van sodanige beraming totdat 'n behoorlike opmeting plaasgevind het.

'n Skriftelike kennisgewing van die beraming moet aan die betrokke geregistreerde eienaar uitgereik word voor die dertigste dag van September in elke jaar.

6. (1) 'n Appèl kan by die Administrateur of sodanige Raad van persone wat hy in sy plek mag aanstel deur kennisgewing in die *Offisiële Koerant*, aangeteken word teen enige skatting van die Magistraat, hetsy van die normale of die viervoudige belasting en teen enige waardeskatting van grond ingevolge artikel drie; met dien verstande dat die Magistraat skriftelik van sodanige appèl in kennis gestel word binne een maand na ontvangs van die kennisgewing van die skatting of van die waardeskatting van grond soos voormeld en dat sodanige kennisgewing 'n verklaring van die redes van die appèl bevat.

Die beslissing van die Administrateur of van genoemde Raad is finaal.

(2) Die verpligting om die Belasting te betaal word nie opgeskort hangende die beslissing van enige appèl nie. Enige bedrag waarteen geappèleer word en wat verkeerd betaal is, moet terugbetaal word.

7. Enigeen wat probeer om op bedrieglike wyse betaling van enige grondbelasting waarvoor hy ooreenkomstig hierdie Ordonnansie aanspreeklik is, te weerhou of wat enige valse verklaring aan die Magistraat maak wat bereken of bedoel is om die berekening van die grondbelasting te beïnvloed, is skuldig aan 'n oortreding en by skuldigbevinding, blootgestel aan 'n boete van hoogstens honderd pond en as alternatief aan gevangenisstraf vir 'n tydperk van hoogstens ses maande.

8. Grondbelasting is nie betaalbaar nie ten opsigte van eiendom geleë in enige munisipale gebied of eiendom in besit van en geregistreer in die naam van —

- (a) Munisipale Rade en Dorpsbestuursrade;
- (b) die "South West Africa Company" ooreenkomstig die voorwaardes ooreengekom ten opsigte van vrystelling van grondbelasting in die konsessie van 12 September 1892, toegeken aan genoemde Maatskappy deur die Keiserlike Duitse Regering;
- (c) nuwe setlaars sover as wat die lopende boekjaar betrokke is;
- (d) Verenigings gestig vir godsdienstige, liefdadigheids- of onderwysdoeleindes ten opsigte van grond wat uitsluitlik gebruik word vir die doel van enige kerk, sending, hospitaal of skool; met dien verstande dat die Administrateur volgens goëddunke enige grond in besit van sodnige verenigings soos voormeld, wat geheel of gedeeltelik vir ander doeleindes nie hierin op genoem nie gebruik word, kan vrystel van grondbelasting;
- (e) die Land- en Landboubank van Suidwes-Afrika.

9. Hierdie Ordonnansie kan vir alle doeleindes aangehaal word as die Belasting van Grondbesit Konsolidasie en Wysigingsordonnansie 1935 en tree in werking op die eerste dag van April 1935.

Provided that revenue derived from Land Tax collected in any Village Management Board Area, or such portion of such revenue as the Administrator may from time to time allocate may, after deduction of five per cent. to cover the cost of collection, be paid over to the Village Management Board concerned to be utilised for the common benefit of the community, in accordance with the provisions of the Village Management Boards Proclamation, 1925 (Proclamation No. 2 of 1925), or any amendment thereof.

Provided further that, with the consent of the Administrator, land of equal value may be accepted in payment of land tax, the necessary valuation being made by the Magistrate, and written notice of such valuation being given to the owner.

4. The assessment and collection of land tax shall be carried out by the Magistrate.

5. If the area concerned has not been completely surveyed, so that it cannot be determined with absolute accuracy, it shall be arrived at by a careful estimate, and the tax shall be assessed on the basis of such estimate, until a proper survey has been made.

Written notice of the assessment must be issued to the registered owner concerned before the thirtieth day of September in each year.

6. (1) An appeal will lie to the Administrator, or such Board of persons as he may appoint in his stead by notice in the *Official Gazette*, against any assessment of the Magistrate whether of normal or of quadruple tax, and against any valuation of land under section three; provided that such appeal is notified in writing to the Magistrate within one month after the receipt of the notice of assessment or of the valuation of land as aforesaid, and that such notification contains a statement of the grounds of appeal.

The decision of the Administrator or of the said Board shall be final.

(2) The liability to pay the Tax is not stayed pending the decision of any appeal, but any amount that is held on appeal to have been wrongly paid shall be refunded.

7. Anyone who attempts fraudulently to withhold payment of any land tax for which he is liable in terms of this Ordinance, or who makes any false statement to the Magistrate which is calculated or intended to affect the assessment of land tax, shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds and alternatively to imprisonment for a period not exceeding six months.

8. Land Tax shall not be payable in respect of property situated in any Municipal area or property owned by and registered in the name of—

- (a) Municipal Councils and Village Management Boards;
- (b) the South West Africa Company, in accordance with the conditions agreed upon as to freedom from Land Tax in the concession of the 12th September, 1892, granted to the said Company by the Imperial German Government;
- (c) new settlers in so far as the current financial year is concerned;
- (d) societies formed for religious, charitable or educational purposes in respect of land used exclusively for the purpose of any church, mission, hospital or school; provided that the Administrator may in his discretion, exempt from land tax any land owned by such societies as aforesaid which is used wholly or partially for other purposes not enumerated herein;
- (e) The Land and Agricultural Bank of South West Africa.

9. This Ordinance may be cited for all purposes as the Taxation of Landed Property Consolidation and Amendment Ordinance, 1935, and shall come into force on the first day of April, 1935.

## BYLAE.

## SCHEDULE.

<i>Nommer en Jaar.</i>	<i>Wette wat Herroep word. Titel.</i>	<i>Wat Herroep word</i>	<i>Number and Year.</i>	<i>Laws Repealed. Title.</i>	<i>Extent of Repeal.</i>
1. Ordonnansie van die Goewerneur van Duits Suidwes-Afrika van 19 Maart 1909.	Betreffende die Belasting van grondbesit in die Protektoraat van Duits Suidwes-Afrika.	Die hele.	1. Ordinance of the Governor of German South West Africa of the 19th March, 1909	Concerning the Taxation of Landed Property in the German South West African Protectorate.	The whole.
2. Ordonnansie van die Goewerneur van Duits Suidwes-Afrika van 12 Oktober 1911.	Wat die Ordonnansie van 19 Maart 1909 betreffende die Belasting van grondbesit wysig.	Die hele.	2. Ordinance of the Governor of German South West Africa of the 12th October, 1911	Amending the Ordinance of 19th March, 1909, concerning the Taxation of Landed Property.	The whole.
3. Ordonnansie van die Goewerneur van Duits Suidwes-Afrika van 24 November 1913.	Wat die Ordonnansie van 19 Maart 1909 betreffende die Belasting van grondbesit wysig.	Die hele.	3. Ordinance of the Governor of German South West Africa of the 24th November, 1913.	Amending the Ordinance of 19th March, 1909, concerning the Taxation of Landed Property.	The whole.
4. Proklamasie No. 32 van 1920.	Belasting van grondbesit Wysigingsproklamasie 1920.	Die hele.	4. Proclamation No. 32 of 1920.	Taxation of Landed Property Amendment Proclamation, 1920.	The whole.
5. Proklamasie No. 19 van 1925.	Belasting van grondbesit Verder Wysigingsproklamasie 1925.	Die hele.	5. Proclamation No. 19 of 1925.	Taxation of Landed Property Further Amendment Proclamation, 1925.	The whole.
6. Ordonnansie No. 8 van 1933.	Landbank Vrystelling van Belasting Ordonnansie 1933.	Artikel twee.	6. Ordinance No. 8 of 1933.	Land Bank Exemption from Taxation Ordinance, 1933.	Section two.