

B U I T E N G E W O N E

# OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA.

# OFFICIAL GAZETTE



UITGAWE OP GESAG. EXTRA ORDINARY OF SOUTH WEST AFRICA. PUBLISHED BY AUTHORITY.

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**INHOUD**

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**Goewermentskennisgewing.**

**Government Notice.**

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

**J. J. KLOPPER,**  
*Sekretaris van Suidwes-Afrika.*

Kantoor van die Administrateur,  
Windhoek.

No. 44.] [24 Maart 1970

**ORDONNANSIE 1970: UITVAARDIGING VAN**

Dit behaag die Administrateur om sy goedkeuring te heg, ooreenkomstig artikel 27 van die Wet op die Konstitusie van Suidwes-Afrika 1968 (Wet 39 van 1968) aan die volgende Ordonnansie wat hierby vir algemene inligting gepubliseer word, ooreenkomstig artikel 29 van gemelde Wet.

<i>No.</i>	<i>Titel</i>	<i>Bladsy</i>
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The following Government Notice is published for general information.

**J. J. KLOPPER,**  
*Secretary for South West Africa.*

Administrator's Office,  
Windhoek.

No. 44.] [24 March 1970

**ORDINANCE, 1970: PROMULGATION OF**

The Administrator has been pleased to assent, in terms of section 27 of the South West Africa Constitution Act, 1968 (Act 39 of 1968) to the following Ordinance which is hereby published for general information in terms of section 29 of the said Act:—

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No. 4 van 1970.]

## ORDONNANSIE

Ter bekragtiging en bevestiging van 'n ooreenkoms om die ooreenkoms te wysig tussen die Administrateur van die Gebied Suidwes-Afrika en die Minister van Finansies van die Unie van Suid-Afrika oor die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking ten opsigte van inkomstebelasting, geteken te Kaapstad op die 13de dag van Februarie 1959.

(Goedgekeur 23 Maart 1970)

(Engelse teks deur die Administrateur geteken.)

NADEMAAL 'n ooreenkoms, hierna die hoofooreenkoms genoem, aangegaan is tussen die Administrateur van die Gebied Suidwes-Afrika en die Minister van Finansies van die Unie van Suid-Afrika oor die vermyding van dubbele belasting en die voorkoming van fiskale ontduiking ten opsigte van Inkomstebelasting, geteken te Kaapstad op die 13de dag van Februarie 1959;

EN NADEMAAL die hoofooreenkoms bekragtig en bevestig is deur die Wetgewende Vergadering van die Gebied Suidwes-Afrika by die Ordonnansie ter Bekragtiging van die Ooreenkoms oor Inkomstebelasting 1959 (Ordonnansie 13 van 1959);

EN NADEMAAL 'n ooreenkoms aangegaan is tussen die Administrateur van die Gebied Suidwes-Afrika en die Minister van Finansies van die Republiek van Suid-Afrika om die hoofooreenkoms te wysig, geteken te Windhoek op die 19de dag van Maart 1969 en te Kaapstad op die 26ste dag van Maart 1969, onderskeidelik;

EN NADEMAAL dit wenslik is dat die bedoelde ooreenkoms bekragtig en bevestig word;

SO IS DIT dat die Wetgewende Vergadering van die Gebied Suidwes-Afrika soos volg VERORDEN:—

Bekragtiging van ooreenkoms met die Regering van die Republiek van Suid-Afrika.

1. Die ooreenkoms aangegaan tussen die Administrateur van die Gebied Suidwes-Afrika en die Minister van Finansies van die Republiek van Suid-Afrika geteken te Windhoek op die 19de dag van Maart 1969 en te Kaapstad op die 26ste dag van Maart 1969, onderskeidelik, 'n afskrif waarvan verskyn in die bylae by hierdie ordonnansie, word hierby bekragtig en bevestig, en al die nodige bevoegdhede en gesag om volslae en volledige uitwerking te gee aan die bepalinge daarvan word hierby verleen aan die partye by daardie ooreenkoms.

Kort titel.

2. Hierdie ordonnansie heet die Ordonnansie ter Bekragtiging van die Wysiging van die Ooreenkoms oor Inkomstebelasting 1970.

No. 4 of 1970.]

## ORDINANCE

To ratify and confirm an agreement to amend the agreement between the Administrator of the Territory of South West Africa and the Minister of Finance of the Union of South Africa for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, signed at Cape Town on the 13th day of February 1959.

*(Assented to 23rd March 1970)*

*(English text signed by the Administrator)*

IN THAT WHEREAS an agreement, hereinafter referred to as the principal agreement, was entered into between the Administrator of the Territory of South West Africa and the Minister of Finance of the Union of South Africa for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, signed at Cape Town on the 13th day of February 1959;

AND WHEREAS the principal agreement was ratified and confirmed by the Legislative Assembly of the Territory of South West Africa by the Income Tax Agreement Ratification Ordinance, 1959 (Ordinance 13 of 1959);

AND WHEREAS an agreement was entered into between the Administrator of the Territory of South West Africa and the Minister of Finance of the Republic of South Africa to amend the principal agreement, signed at Windhoek on the 19th day of March 1969 and at Cape Town on the 26th day of March 1969, respectively;

AND WHEREAS it is desirable that the aforesaid agreement should be ratified and confirmed;

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

1. The agreement entered into between the Administrator of the Territory of South West Africa and the Minister of Finance of the Republic of South Africa signed at Windhoek on the 19th day of March 1969 and at Cape Town on the 26th day of March 1969, respectively, a copy whereof is set out in the Schedule to this Ordinance, is hereby ratified and confirmed, and all the necessary powers and authority are hereby conferred upon the parties to the said agreement for giving full and complete effect to the provisions thereof.

Ratification of Agreement with the Government of the Republic of South Africa.

2. This ordinance shall be called the Income Tax Agreement Amendment Ratification Ordinance, 1970. Short title.

## BYLAE.

WYSIGING VAN DIE OOREENKOMS TUSSEN DIE MINISTER VAN FINANSIES VAN DIE UNIE VAN SUID-AFRIKA EN DIE ADMINISTRATEUR VAN DIE GEBIED VAN SUIDWES-AFRIKA TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONTDUIKING TEN OPSIGTE VAN BELASTINGS OP INKOMSTE, WAT OP 13 FEBRUARIE 1959 ONDERTEKEN IS.

Die Minister van Finansies van die Republiek van Suid-Afrika en die Administrateur van die Gebied van Suidwes-Afrika het ooreengekom om in sekere opsigte die Ooreenkoms ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking ten opsigte van belasting op inkomste, wat te Kaapstad op 13 Februarie 1959 onderteken is, soos volg te wysig:—

*Artikel I*

Subparagraaf (a) van paragraaf 1 van Artikel 1 van die Ooreenkoms word gewysig deur die woord „en” tussen „superbelasting” en „die belasting” deur ’n komma te vervang en die woorde „en rentebelasting op buitelanders” na die woorde „belasting op buitelandse aandeelhouders” in te voeg.

*Artikel II*

Paragraaf 4 van Artikel XI van die Ooreenkoms word gewysig deur die volgende verdere voorbehoudsbepalings aan die end daarvan by te voeg: „Voorts met dien verstande dat waar die rentebelasting op buitelanders in die Unie opgelê, betaalbaar is ten opsigte van rente toegeval uit ’n bron in Suidwes-Afrika, word hierdie paragraaf nie bloot uit hoofde van die oplegging van daardie belasting uitgelê asof dit sodanige rente vrystel van enige belasting in Suidwes-Afrika opgelê nie, maar Suidwes-Afrika staan sodanige rentebelasting op buitelanders as ’n krediet toe teen enige Suidwes-Afrika-belasting betaalbaar ten opsigte van die rente aldus toegeval maar nie meer as soveel van die belasting as wat aan die insluiting van sodanige rente in die belasbare inkomste toegeskryf kan word nie.”

*Artikel III*

Hierdie wysiging tree in werking op die datum waarop die laaste van al die dinge wat nodig is om dit in elke gebied krag van wet te gee in beide gebiede gedoen is en geld daarna ten opsigte van rente wat op of na die datum van inwerkingtreding van hierdie wysiging toeval.

Ten bewyse waarvan die ondergetekendes hierdie wysiging onderteken het.

Gedoen in duplo te Kaapstad, op hede die Ses-entwintigste dag van Maart Negentienhonderd Nege-entestig.

N. DIEDERICHS, Minister van Finansies van die Republiek van Suid-Afrika.

Gedoen in duplo te Windhoek, op hede die Negen-tiende dag van Maart Negentienhonderd Nege-entestig.

J. G. H. VAN DER WATH, Administrateur van die Gebied Suidwes-Afrika.

## SCHEDULE.

AMENDMENT OF THE AGREEMENT BETWEEN THE MINISTER OF FINANCE OF THE UNION OF SOUTH AFRICA AND THE ADMINISTRATOR OF THE TERRITORY OF SOUTH WEST AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME SIGNED ON THE 13TH DAY OF FEBRUARY 1959.

The Minister of Finance of the Republic of South Africa and the Administrator of the Territory of South West Africa, have agreed to amend in certain respects the Agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income which was signed at Cape Town on 13 February 1959, as follows:—

*Article I*

Subparagraph (a) of paragraph 1 of Article 1 of the Agreement is amended by substituting a comma for the word "and" between "super tax" and "non-resident" and inserting the words "and non-residents' tax on interest" after the words "non-resident shareholders' tax".

*Article II*

Paragraph 4 of Article XI of the Agreement is amended by inserting at the end thereof the following further proviso: "Provided further that where the non-residents' tax on interest imposed in the Union is payable in respect of interest accrued from a source in South West Africa, this paragraph shall not, merely by virtue of the imposition of that tax, be construed as exempting such interest from any tax imposed in South West Africa, but South West Africa shall allow such non-residents' tax on interest as a credit against any South West African tax payable in respect of the interest so accrued but not exceeding so much of the tax as may be attributable to the inclusion of such interest in the taxable income."

*Article III*

This Amendment shall come into force on the date on which the last of all such things shall have been done in both territories as are necessary to give it the force of law in each territory and shall thereupon have effect in respect of interest which accrues on or after the date this Amendment comes into force.

In witness whereof the undersigned have signed this Amendment.

Done in duplicate at Cape Town on this Twenty-sixth day of March, Nineteen hundred and Sixty-nine.

N. DIEDERICHS, Minister of Finance of the Republic of South Africa.

Done in duplicate at Windhoek on this Nineteenth day of March, Nineteen hundred and Sixty-nine.

J. G. H. VAN DER WATH, Administrator of the Territory of South West Africa.

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REVIEWS

The first part of the book is devoted to a discussion of the history of the theory of the firm. The author starts with the classical theory of the firm, which is based on the assumption of perfect competition and perfect information. He then discusses the evolution of the theory of the firm, which has been influenced by the work of economists such as Alfred Marshall, Joseph Schumpeter, and Ronald Coase. The author also discusses the role of the firm in the economy, and how it has changed over time.

The second part of the book is devoted to a discussion of the theory of the firm. The author starts with the classical theory of the firm, which is based on the assumption of perfect competition and perfect information. He then discusses the evolution of the theory of the firm, which has been influenced by the work of economists such as Alfred Marshall, Joseph Schumpeter, and Ronald Coase. The author also discusses the role of the firm in the economy, and how it has changed over time.

The third part of the book is devoted to a discussion of the theory of the firm. The author starts with the classical theory of the firm, which is based on the assumption of perfect competition and perfect information. He then discusses the evolution of the theory of the firm, which has been influenced by the work of economists such as Alfred Marshall, Joseph Schumpeter, and Ronald Coase. The author also discusses the role of the firm in the economy, and how it has changed over time.

CONCLUSION

The author concludes the book by discussing the implications of the theory of the firm for the economy. He argues that the theory of the firm is a useful tool for understanding the behavior of firms in the economy, and that it can be used to predict the outcomes of various economic policies. He also discusses the role of the firm in the economy, and how it has changed over time.

REFERENCES

The author lists several references in the conclusion, including works by Alfred Marshall, Joseph Schumpeter, and Ronald Coase. He also lists several works by other economists who have contributed to the theory of the firm.

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