

BUITENGEWONE

OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA.

OFFICIAL GAZETTE

EXTRAORDINARY
OF SOUTH WEST AFRICA.



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Goewermentskennisgewing.

Government Notice.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

The following Government Notice is published for general information.

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

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

Kantoor van die Administrateur,
Windhoek.

Administrator's Office,
Windhoek.

No. 76.] [26 Junie 1970

No. 76.] [26 June 1970

ORDONNANSIE 1970: UITVAARDIGING VAN

ORDINANCE 1970: PROMULGATION OF

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 genoemde Wet:—

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:—

<i>No.</i>	<i>Titel</i>	<i>Bladsy</i>	<i>No.</i>	<i>Title</i>	<i>Page</i>
No. 10	Wysigingsordonnansie op Inkomstebelasting	. 757	No. 10	Income Tax Amendment Ordinance, 1970	. . 758

No. 10 van 1970.]

ORDONNANSIE

Ter wysiging van die Inkomstebelastingordonnansie 1961 om voorsiening te maak vir skale van normale belasting betaalbaar deur persone buiten maatskappye ten opsigte van belasbare inkomste vir die jaar van aanslag wat op die dertigste dag van Junie 1970 eindig, en daaropvolgende jare van aanslag; om voorsiening te maak vir die heffing van normale belasting op dividende onderhewig aan sekere beperkings en vrystellings; om sekere bedrae ontvang deur, of toegeval aan, of ten gunste van, persone wat gewoonlik in die Gebied woonagtig is te beskou as toegeval uit 'n bron in die Gebied; om voorsiening te maak vir sekere aftrekkings ten opsigte van die verdienste van 'n getroude vrou; om voorsiening te maak vir sekere kortings op normale belasting; om superbelasting af te skaf met ingang van die jaar van aanslag wat op die dertigste dag van Junie 1970 eindig; en om vir verwante sake voorsiening te maak.

(Goedgekeur 22 Junie 1970.)

(Engelse teks deur die Administrateur geteken.)

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN soos volg:—

Vervanging van artikel 6 van Ordonnansie 10 van 1961 soos gewysig by artikel 3 van Ordonnansie 12 van 1962, artikel 3 van Ordonnansie 17 van 1968 en artikel 2 van Ordonnansie 17 van 1969.

1. Die Inkomstebelastingordonnansie 1961 (Ordonnansie 10 van 1961), hierna die hoofordonnansie genoem, word hierby gewysig deur die vervanging van artikel 6 deur die volgende artikel:—

„Skale van normale belasting.

6. Die skale van normale belasting wat gehef word in die geval van getroude persone en in die geval van persone wat nie getroude persone is nie, is soos voorgeskryf in die bylae hieronder ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1970 eindig, en elke daaropvolgende jaar van aanslag daarna.

BYLAE

Belasbare Inkomste.	Skale van belasting ten opsigte van getroude persone.
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Waar die belasbare inkomste —

R1,000 nie te bowe gaan nie	5 persent van elke R1 van belasbare inkomste;
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R1,000 te bowe gaan, maar nie R2,000 nie	R50 plus 6 persent van die bedrag waarmee die belasbare inkomste R1,000 oorskry;
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R2,000 te bowe gaan, maar nie R3,000 nie	R110 plus 7 persent van die bedrag waarmee die belasbare inkomste R2,000 oorskry;
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No. 10 of 1970.]

ORDINANCE

To amend the Income Tax Ordinance 1961 to provide for rates of normal tax payable by persons other than companies in respect of taxable incomes for the year of assessment ending on the thirtieth day of June, 1970, and subsequent years of assessment; to provide for the levying of normal tax on dividends subject to certain limitations and exemptions; to deem certain amounts received by or accrued to or in favour of persons ordinarily resident in the Territory to have accrued from a source within the Territory; to provide for certain deductions in respect of the earnings of a married woman; to provide for certain normal tax rebates; to abolish super tax with effect from the year of assessment ending on the thirtieth day of June, 1970; and to provide for incidental matters.

(Assented to 22 June 1970.)

(English text signed by the Administrator.)

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

1. The Income Tax Ordinance 1961 (Ordinance 10 of 1961), hereinafter called the principal ordinance, is hereby amended by the substitution for section 6 of the following section:—

“Rates of normal tax.

6. The rates of normal tax to be levied in the case of married persons and in the case of persons who are not married persons shall be as prescribed in the schedule below in respect of the year of assessment ending on the thirtieth day of June, 1970, and each succeeding year of assessment thereafter.

Substitution of section 6 of Ordinance 10 of 1961, as amended by section 3 of Ordinance 12 of 1962, section 3 of Ordinance 17 of 1968 and section 2 of Ordinance 17 of 1969.

SCHEDULE

Taxable Income.	Rates of tax in respect of married persons.
Where the taxable income —	
does not exceed R1,000	5 per cent of each R1 of taxable income;
exceeds R1,000 but does not exceed R2,000	R50 plus 6 per cent of the amount by which the taxable income exceeds R1,000;
exceeds R2,000 but does not exceed R3,000	R110 plus 7 per cent of the amount by which the taxable income exceeds R2,000;

R3,000 te bowe gaan, maar nie R4,000 nie	R180 plus 8 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,000 te bowe gaan, maar nie R5,000 nie	R260 plus 9 persent van die bedrag waarmee die belasbare inkomste R4,000 oorskry;
R5,000 te bowe gaan, maar nie R6,000 nie	R350 plus 12 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000 te bowe gaan, maar nie R7,000 nie	R470 plus 15 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000 te bowe gaan, maar nie R8,000 nie	R620 plus 18 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000 te bowe gaan, maar nie R9,000 nie	R800 plus 21 persent van die be- drag waarmee die belasbare in- komste R8,000 oorskry;
R9,000 te bowe gaan, maar nie R10,000 nie	R1,010 plus 24 persent van die be- drag waarmee die belasbare in- komste R9,000 oorskry;
R10,000 te bowe gaan, maar nie R12,000 nie	R1,250 plus 26 persent van die be- drag waarmee die belasbare in- komste R10,000 oorskry;
R12,000 te bowe gaan, maar nie R14,000 nie	R1,770 plus 28 persent van die be- drag waarmee die belasbare in- komste R12,000 oorskry;
R14,000 te bowe gaan, maar nie R16,000 nie	R2,330 plus 30 persent van die be- drag waarmee die belasbare in- komste R14,000 oorskry;
R16,000 te bowe gaan, maar nie R18,000 nie	R2,930 plus 32 persent van die be- drag waarmee die belasbare in- komste R16,000 oorskry;
R18,000 te bowe gaan, maar nie R20,000 nie	R3,570 plus 34 persent van die be- drag waarmee die belasbare in- komste R18,000 oorskry;
R20,000 te bowe gaan, maar nie R22,000 nie	R4,250 plus 36 persent van die be- drag waarmee die belasbare in- komste R20,000 oorskry;
R22,000 te bowe gaan, maar nie R24,000 nie	R4,970 plus 38 persent van die be- drag waarmee die belasbare in- komste R22,000 oorskry;
R24,000 te bowe gaan, maar nie R26,000 nie	R5,730 plus 40 persent van die be- drag waarmee die belasbare in- komste R24,000 oorskry;
R26,000 te bowe gaan, maar nie R28,000 nie	R6,530 plus 42 persent van die be- drag waarmee die belasbare in- komste R26,000 oorskry;
R28,000 te bowe gaan, maar nie R30,000 nie	R7,370 plus 44 persent van die be- drag waarmee die belasbare in- komste R28,000 oorskry;
R30,000 te bowe gaan, maar nie R32,000 nie	R8,250 plus 46 persent van die be- drag waarmee die belasbare in- komste R30,000 oorskry;
R32,000 te bowe gaan, maar nie R34,000 nie	R9,170 plus 48 persent van die be- drag waarmee die belasbare in- komste R32,000 oorskry;

exceeds R3,000 but does not exceed R4,000	R180 plus 8 per cent of the amount by which the taxable income exceeds R3,000;
exceeds R4,000 but does not exceed R5,000	R260 plus 9 per cent of the amount by which the taxable income exceeds R4,000;
exceeds R5,000 but does not exceed R6,000	R350 plus 12 per cent of the amount by which the taxable income exceeds R5,000;
exceeds R6,000 but does not exceed R7,000	R470 plus 15 per cent of the amount by which the taxable income exceeds R6,000;
exceeds R7,000 but does not exceed R8,000	R620 plus 18 per cent of the amount by which the taxable income exceeds R7,000;
exceeds R8,000 but does not exceed R9,000	R800 plus 21 per cent of the amount by which the taxable income exceeds R8,000;
exceeds R9,000 but does not exceed R10,000	R1,010 plus 24 per cent of the amount by which the taxable income exceeds R9,000;
exceeds R10,000 but does not exceed R12,000	R1,250 plus 26 per cent of the amount by which the taxable income exceeds R10,000;
exceeds R12,000 but does not exceed R14,000	R1,770 plus 28 per cent of the amount by which the taxable income exceeds R12,000;
exceeds R14,000 but does not exceed R16,000	R2,330 plus 30 per cent of the amount by which the taxable income exceeds R14,000;
exceeds R16,000 but does not exceed R18,000	R2,930 plus 32 per cent of the amount by which the taxable income exceeds R16,000;
exceeds R18,000 but does not exceed R20,000	R3,570 plus 34 per cent of the amount by which the taxable income exceeds R18,000;
exceeds R20,000 but does not exceed R22,000	R4,250 plus 36 per cent of the amount by which the taxable income exceeds R20,000;
exceeds R22,000 but does not exceed R24,000	R4,970 plus 38 per cent of the amount by which the taxable income exceeds R22,000;
exceeds R24,000 but does not exceed R26,000	R5,730 plus 40 per cent of the amount by which the taxable income exceeds R24,000;
exceeds R26,000 but does not exceed R28,000	R6,530 plus 42 per cent of the amount by which the taxable income exceeds R26,000;
exceeds R28,000 but does not exceed R30,000	R7,370 plus 44 per cent of the amount by which the taxable income exceeds R28,000;
exceeds R30,000 but does not exceed R32,000	R8,250 plus 46 per cent of the amount by which the taxable income exceeds R30,000;
exceeds R32,000 but does not exceed R34,000	R9,170 plus 48 per cent of the amount by which the taxable income exceeds R32,000;

R34,000 te bowe gaan, maar nie R36,000 nie	R10,130 plus 50 persent van die bedrag waarmee die belasbare inkomste R34,000 oorskry;
R36,000 te bowe gaan, maar nie R38,000 nie	R11,130 plus 52 persent van die bedrag waarmee die belasbare inkomste R36,000 oorskry;
R38,000 te bowe gaan, maar nie R40,000 nie	R12,170 plus 54 persent van die bedrag waarmee die belasbare inkomste R38,000 oorskry;
R40,000 te bowe gaan, maar nie R42,000 nie	R13,250 plus 56 persent van die bedrag waarmee die belasbare inkomste R40,000 oorskry;
R42,000 te bowe gaan	R14,370 plus 58 persent van die bedrag waarmee die belasbare inkomste R42,000 oorskry.

Belasbare Inkomste.	Skale van belasting ten opsigte van persone wat nie getroude persone is nie.
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Waar die belasbare inkomste —

R1,000 nie te bowe gaan nie	6 persent van elke R1 van belasbare inkomste;
R1,000 te bowe gaan, maar nie R2,000 nie	R60 plus 7 persent van die bedrag waarmee die belasbare inkomste R1,000 oorskry;
R2,000 te bowe gaan, maar nie R3,000 nie	R130 plus 8 persent van die bedrag waarmee die belasbare inkomste R2,000 oorskry;
R3,000 te bowe gaan, maar nie R4,000 nie	R210 plus 9 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,000 te bowe gaan, maar nie R5,000 nie	R300 plus 10 persent van die bedrag waarmee die belasbare inkomste R4,000 oorskry;
R5,000 te bowe gaan, maar nie R6,000 nie	R400 plus 13 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000 te bowe gaan, maar nie R7,000 nie	R530 plus 16 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000 te bowe gaan, maar nie R8,000 nie	R690 plus 19 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000 te bowe gaan, maar nie R9,000 nie	R880 plus 22 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;
R9,000 te bowe gaan, maar nie R10,000 nie	R1,100 plus 25 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000 te bowe gaan, maar nie R12,000 nie	R1,350 plus 27 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000 te bowe gaan, maar nie R14,000 nie	R1,890 plus 29 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;

exceeds R34,000 but does not exceed R36,000	R10,130 plus 50 per cent of the amount by which the taxable income exceeds R34,000;
exceeds R36,000 but does not exceed R38,000	R11,130 plus 52 per cent of the amount by which the taxable income exceeds R36,000;
exceeds R38,000 but does not exceed R40,000	R12,170 plus 54 per cent of the amount by which the taxable income exceeds R38,000;
exceeds R40,000 but does not exceed R42,000	R13,250 plus 56 per cent of the amount by which the taxable income exceeds R40,000;
exceeds R42,000	R14,370 plus 58 per cent of the amount by which the taxable income exceeds R42,000.

Taxable Income. Rates of tax in respect of persons who are not married persons.

Where the taxable income —

does not exceed R1,000	6 per cent of each R1 of taxable income;
exceeds R1,000 but does not exceed R2,000	R60 plus 7 per cent of the amount by which the taxable income exceeds R1,000;
exceeds R2,000 but does not exceed R3,000	R130 plus 8 per cent of the amount by which the taxable income exceeds R2,000;
exceeds R3,000 but does not exceed R4,000	R210 plus 9 per cent of the amount by which the taxable income exceeds R3,000;
exceeds R4,000 but does not exceed R5,000	R300 plus 10 per cent of the amount by which the taxable income exceeds R4,000;
exceeds R5,000 but does not exceed R6,000	R400 plus 13 per cent of the amount by which the taxable income exceeds R5,000;
exceeds R6,000 but does not exceed R7,000	R530 plus 16 per cent of the amount by which the taxable income exceeds R6,000;
exceeds R7,000 but does not exceed R8,000	R690 plus 19 per cent of the amount by which the taxable income exceeds R7,000;
exceeds R8,000 but does not exceed R9,000	R880 plus 22 per cent of the amount by which the taxable income exceeds R8,000;
exceeds R9,000 but does not exceed R10,000	R1,100 plus 25 per cent of the amount by which the taxable income exceeds R9,000;
exceeds R10,000 but does not exceed R12,000	R1,350 plus 27 per cent of the amount by which the taxable income exceeds R10,000;
exceeds R12,000 but does not exceed R14,000	R1,890 plus 29 per cent of the amount by which the taxable income exceeds R12,000;

R14,000 te bowe gaan, maar nie R16,000 nie	R2,470 plus 31 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000 te bowe gaan, maar nie R18,000 nie	R3,090 plus 33 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan, maar nie R20,000 nie	R3,750 plus 35 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry;
R20,000 te bowe gaan, maar nie R22,000 nie	R4,450 plus 37 persent van die bedrag waarmee die belasbare inkomste R20,000 oorskry;
R22,000 te bowe gaan, maar nie R24,000 nie	R5,190 plus 39 persent van die bedrag waarmee die belasbare inkomste R22,000 oorskry;
R24,000 te bowe gaan, maar nie R26,000 nie	R5,970 plus 41 persent van die bedrag waarmee die belasbare inkomste R24,000 oorskry;
R26,000 te bowe gaan, maar nie R28,000 nie	R6,790 plus 43 persent van die bedrag waarmee die belasbare inkomste R26,000 oorskry;
R28,000 te bowe gaan, maar nie R30,000 nie	R7,650 plus 45 persent van die bedrag waarmee die belasbare inkomste R28,000 oorskry;
R30,000 te bowe gaan, maar nie R32,000 nie	R8,550 plus 47 persent van die bedrag waarmee die belasbare inkomste R30,000 oorskry;
R32,000 te bowe gaan, maar nie R34,000 nie	R9,490 plus 49 persent van die bedrag waarmee die belasbare inkomste R32,000 oorskry;
R34,000 te bowe gaan, maar nie R36,000 nie	R10,470 plus 51 persent van die bedrag waarmee die belasbare inkomste R34,000 oorskry;
R36,000 te bowe gaan, maar nie R38,000 nie	R11,490 plus 53 persent van die bedrag waarmee die belasbare inkomste R36,000 oorskry;
R38,000 te bowe gaan, maar nie R40,000 nie	R12,550 plus 55 persent van die bedrag waarmee die belasbare inkomste R38,000 oorskry;
R40,000 te bowe gaan, maar nie R42,000 nie	R13,650 plus 57 persent van die bedrag waarmee die belasbare inkomste R40,000 oorskry;
R42,000 te bowe gaan	R14,790 plus 59 persent van die bedrag waarmee die belasbare inkomste R42,000 oorskry."

Wysiging van artikel 7 van Ordonnansie 10 van 1961 soos gewysig by artikel 2 van Ordonnansie 21 van 1965, artikel 1 van Ordonnansie 23 van 1967 en artikel 3 van Ordonnansie 17 van 1969.

2. Artikel 7 van die hoofordonnansie word hierby gewysig deur die invoeging na die woord „maatskappy” aan die einde van paragraaf (i) van die woordbepaling van „bruto inkomste” van ’n dubbelpunt gevolg deur die volgende voorbehoudsbepaling:—

„Met dien verstande dat alle dividende uit bronne buite die Gebied ontvang deur, of toegeval aan, of ten gunste van, enigiemand wat gewoonlik in die Gebied woonagtig is, beskou word as uit ’n bron in die Gebied deur so iemand ontvang te gewees het of aan of ten gunste van hom toe te geval het”.

exceeds R14,000 but does not exceed R16,000	R2,470 plus 31 per cent of the amount by which the taxable income exceeds R14,000;
exceeds R16,000 but does not exceed R18,000	R3,090 plus 33 per cent of the amount by which the taxable income exceeds R16,000;
exceeds R18,000 but does not exceed R20,000	R3,750 plus 35 per cent of the amount by which the taxable income exceeds R18,000;
exceeds R20,000 but does not exceed R22,000	R4,450 plus 37 per cent of the amount by which the taxable income exceeds R20,000;
exceeds R22,000 but does not exceed R24,000	R5,190 plus 39 per cent of the amount by which the taxable income exceeds R22,000;
exceeds R24,000 but does not exceed R26,000	R5,970 plus 41 per cent of the amount by which the taxable income exceeds R24,000;
exceeds R26,000 but does not exceed R28,000	R6,790 plus 43 per cent of the amount by which the taxable income exceeds R26,000;
exceeds R28,000 but does not exceed R30,000	R7,650 plus 45 per cent of the amount by which the taxable income exceeds R28,000;
exceeds R30,000 but does not exceed R32,000	R8,550 plus 47 per cent of the amount by which the taxable income exceeds R30,000;
exceeds R32,000 but does not exceed R34,000	R9,490 plus 49 per cent of the amount by which the taxable income exceeds R32,000;
exceeds R34,000 but does not exceed R36,000	R10,470 plus 51 per cent of the amount by which the taxable income exceeds R34,000;
exceeds R36,000 but does not exceed R38,000	R11,490 plus 53 per cent of the amount by which the taxable income exceeds R36,000;
exceeds R38,000 but does not exceed R40,000	R12,550 plus 55 per cent of the amount by which the taxable income exceeds R38,000;
exceeds R40,000 but does not exceed R42,000	R13,650 plus 57 per cent of the amount by which the taxable income exceeds R40,000;
exceeds R42,000	R14,790 plus 59 per cent of the amount by which the taxable income exceeds R42,000."

2. Section 7 of the principal ordinance is hereby amended by the insertion in paragraph (i) of the definition of "gross income" after the word "company" at the end thereof of a colon followed by the following proviso:—

"Provided that all dividends from sources outside the Territory received by or accrued to or in favour of any person who is ordinarily resident in the Territory shall be deemed to have been received by or to have accrued to or in favour of such person from a source within the Territory".

Amendment of section 7 of Ordinance 10 of 1961, as amended by section 2 of Ordinance 21 of 1965, section 1 of Ordinance 23 of 1967 and section 3 of Ordinance 17 of 1969.

Wysiging van
artikel 9 van
Ordonnansie 10 van
1961.

3. Artikel 9 (1) van die hoofordonnansie word hierby gewysig deur die invoeging na die woord „Gebied” aan die einde van die tweede voorbehoudsbepaling by paragraaf (e) (ii) van 'n kommapunt gevolg deur die volgende paragrawe:—

- „(f) 'n besigheid deur so iemand wat gewoonlik in die Gebied woonagtig is gedryf as eienaar of bevrachter van 'n skip, of die van die hand sit deur so iemand van handelsware in verband met die eksploitering van so 'n skip verkry, ongeag waar so 'n skip geëksploiteer of dié handelsware van die hand gesit mag word;
- (g) dienste bewys of werk of arbeid verrig deur so iemand wat gewoonlik in die Gebied woonagtig is, as 'n offisier of lid van die bemanning van 'n skip, al word sodanige dienste bewys of werk of arbeid verrig buite die Gebied, en ongeag waar betaling vir sodanige dienste of werk of arbeid geskied of moet geskied”.

Wysiging van
artikel 10 van
Ordonnansie 10 van
1961 soos gewysig
by artikel 5 van
Ordonnansie 12 van
1962, artikel 17 van
Ordonnansie 12 van
1962, artikel 3 van
Ordonnansie 21 van
1965, artikel 2 van
Ordonnansie 23 van
1967, artikel 4 van
Ordonnansie 17 van
1968 en artikel 4
van Ordonnansie 17
van 1969.

4. Artikel 10 van die hoofordonnansie word hierby gewysig —

(a) deur die vervanging van paragraaf (j) van subartikel (1) deur die volgende paragraaf:—

„(j) (i) dividende ontvang deur, of toegeval aan, of ten gunste van, 'n persoon wat nóg gewoonlik in die Gebied woonagtig is nóg daarin besigheid dryf;

(ii) dividende ontvang deur, of toegeval aan, of ten gunste van, die bestorwe boedel van iemand wat op die datum van sy dood nie gewoonlik in die Gebied woonagtig was of daarin besigheid gedryf het nie, indien daardie bestorwe boedel by ontstentenis van hierdie vrystelling ten opsigte van sodanige dividende aan normale belasting onderhewig sou gewees het;

(iii) dividende ontvang deur, of toegeval aan, of ten gunste van, 'n persoon wat gewoonlik in die Gebied woonagtig is, van 'n maatskappy wat nie in die Gebied bestuur en beheer word of daarin besigheid dryf nie, ten opsigte van aandele wat deur so 'n persoon verkry is —

(aa) voordat hy vir die eerste maal gewoonlik in die Gebied woonagtig geword het;

(bb) by wyse van erflating of by wyse van skenking indien die skenker op die datum van die skenking 'n persoon (buiten 'n maatskappy) was wat nie gewoonlik in die Gebied woonagtig was nie;

(cc) uit fondse deur hom verkry uit 'n bedryf wat hy buite die Gebied beoefen het;

(dd) as bonusaandele aan hom toegeken as die houer van aandele waarop die dividende in sy besit ingevolge hierdie subparagraaf van normale belasting vrygestel is, of aldus vrygestel sou gewees het as bedoelde dividende op of na die datum van inwerkingtreding van hierdie subparagraaf deur hom ontvang was of aan, of ten gunste van, hom toegeval het;

3. Section 9 (1) of the principal ordinance is hereby amended by the insertion after the word "Territory" at the end of the second proviso to paragraph (e) (ii) of a semi-colon followed by the following paragraphs:—

Amendment of section 9 of Ordinance 10 of 1961.

- “(f) any business carried on by any such person who is ordinarily resident in the Territory, as owner or charterer of any ship, or the disposal by such person of any commodity acquired in connection with the operation of such ship, wheresoever such ship may be operated or such disposal of the commodity may be effected;
- (g) any services rendered or work or labour done by any such person who is ordinarily resident in the Territory, as an officer or a member of the crew of any ship, notwithstanding that such services are rendered or such work or labour is done outside the Territory and wheresoever payment for such services or work or labour is or is to be made”.

4. Section 10 of the principal ordinance is hereby amended —

Amendment of section 10 of Ordinance 10 of 1961, as amended by section 5 of Ordinance 12 of 1962, section 17 of Ordinance 12 of 1962, section 3 of Ordinance 21 of 1965, section 2 of Ordinance 23 of 1967, section 4 of Ordinance 17 of 1968 and section 4 of Ordinance 17 of 1969.

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

- “(j) (i) dividends received by or accrued to or in favour of any person not ordinarily resident nor carrying on business in the Territory;
- (ii) dividends received by or accrued to or in favour of the deceased estate of any person who at date of death was not ordinarily resident nor carrying on business in the Territory, if, but for this exemption, such deceased estate would have been liable for normal tax in respect of such dividends;
- (iii) dividends received by or accrued to or in favour of any person ordinarily resident in the Territory from any company not managed and controlled nor carrying on business in the Territory in respect of shares acquired by such person —
 - (aa) before he became ordinarily resident in the Territory for the first time;
 - (bb) by inheritance or by a donation if at the date of the donation the donor was a person (other than a company) not ordinarily resident in the Territory;
 - (cc) out of funds derived by him from any trade carried on by him outside the Territory;
 - (dd) as bonus shares awarded to him as the holder of shares the dividends on which are exempt from normal tax in his hands in terms of this subparagraph or would have been so exempt if such dividends had been received by or had accrued to him or in his favour on or after the date of commencement of this subparagraph;

- (ee) uit fondse deur hom verkry uit die van die hand sit van aandele waarop die dividende in sy besit ingevolge hierdie subparagraaf van normale belasting vrygestel was of aldus vrygestel sou gewees het as bedoelde dividende op of na die datum van inwerkingtreding van hierdie subparagraaf deur hom ontvang was of aan, of ten gunste van, hom toegeval het;
- (iv) dividende uit bronne buite die Gebied ontvang deur, of toegeval aan, of ten gunste van, 'n persoon wat gewoonlik in die Gebied woonagtig is, ten opsigte waarvan die Sekretaris oortuig is dat enige belasting, wat tot sy bevrediging bewys word deur bedoelde persoon, sonder enige reg van verhaal, betaalbaar te wees aan die regering van 'n ander land as die Gebied ten opsigte van sodanige dividende, soveel van die normale belasting te bowe sou gaan as wat toe te skryf is aan die inrekening by daardie persoon se belasbare inkomste van bedoelde dividende vir die betrokke jaar van aanslag";
- (b) deur die invoeging in paragraaf (m) van genoemde subartikel na die woorde „ses persent” van die woorde „en ses-en-'n-half persent” en die vervanging in genoemde paragraaf van die woorde „vierhonderd rand” deur die woorde „seshonderd en vyftig rand”;
- (c) deur die vervanging in subartikel (3) (a) van die woorde „eenduisend rand” waar ook al hulle voorkom, deur die woorde „tweeuisend vyfhonderd rand”; en
- (d) deur die vervanging in subartikel (3) (b) van die woorde „seshonderd rand” waar ook al hulle voorkom, deur die woorde „eenduisend vyfhonderd rand”.

Wysiging van artikel 11 van Ordonnansie 10 van 1961 soos gewysig by artikel 6 van Ordonnansie 12 van 1962, artikel 4 van Ordonnansie 21 van 1965 en artikel 3 van Ordonnansie 23 van 1967.

5. Artikel 11 van die hoofordonnansie word hierby gewysig deur die invoeging na subartikel (3) van die volgende subartikel:—

„(3A) (a) Die bepalinge van paragrafe (a) en (b) van subartikel (2) en subartikel (3) is, behoudens die bepalinge van paragraaf (b) van hierdie subartikel, *mutatis mutandis* van toepassing met betrekking tot inkomste deur 'n persoon in die vorm van dividende verkry.

(b) Ten opsigte van onkoste en verliese van 'n nie-kapitale aard deur 'n persoon aangegaan in die voortbrenging van sy inkomste uit dividende, is die bedrag wat afgetrek moet word ingevolge paragrafe (a) en (b) van subartikel (2) soos by paragraaf (a) van hierdie subartikel toegepas, 'n bedrag wat tot die onkoste en verliese wat by ontstentenis van hierdie subartikel toegelaat sou gewees het om afgetrek te word, in dieselfde verhouding staan as wat die bedrag van dié dividende, soos bereken nadat die aftrekking ingevolge paragraaf (c) toegelaat is, staan tot die bedrag van dié dividende soos bereken voordat bedoelde aftrekking toegelaat is.

(c) Ten opsigte van inkomste in die vorm van dividende deur 'n persoon verkry, word daar as 'n aftrekking by die vasstelling van die belasbare inkomste van so 'n persoon 'n bedrag toegelaat wat 'n persentasie van sodanige dividende verteenwoordig, bereken ooreenkomstig die volgende skaal:

- (ee) out of funds derived by him from the disposal of shares the dividends on which were exempt from normal tax in his hands in terms of this subparagraph or would have been so exempt if such dividends had been received by or had accrued to him or in his favour on or after the date of commencement of this subparagraph;
- (iv) dividends from sources outside the Territory received by or accrued to or in favour of any person ordinarily resident in the Territory in respect of which the Secretary is satisfied that any taxes proved to his satisfaction to be payable, without any right of recovery, by such person to the government of any country other than the Territory in respect of such dividends, would exceed so much of the normal tax as would be attributable to the inclusion of such dividends in such person's taxable income for the year of assessment in question;"
- (b) by the insertion in paragraph (m) of the said subsection after the words "six per cent" of the words "and six and a half per cent" and the substitution in the said paragraph for the words "four hundred rand" of the words "six hundred and fifty rand";
- (c) by the substitution in subsection (3) (a) for the words "one thousand rand" wherever they appear of the words "two thousand five hundred rand"; and
- (d) by the substitution in subsection (3) (b) for the words "six hundred rand" wherever they appear of the words "one thousand five hundred rand".

5. Section 11 of the principal ordinance is hereby amended by the insertion after subsection (3) of the following subsection:—

"(3A) (a) The provisions of paragraphs (a) and (b) of subsection (2) and subsection (3) shall, subject to the provisions of paragraph (b) of this subsection, *mutatis mutandis* apply in relation to any income derived by any person in the form of dividends.

(b) In respect of expenditure and losses not of a capital nature incurred by any person in the production of his income from dividends, the amount to be deducted under paragraphs (a) and (b) of subsection (2), as applied by paragraph (a) of this subsection, shall be an amount which bears to the expenditure and losses, which but for this paragraph would have been allowed to be deducted, the same ratio as the amount of such dividends as calculated after allowing the deduction under paragraph (c) bears to the amount of such dividends as calculated before allowing such deduction.

(c) In respect of income in the form of dividends derived by any person there shall be allowed as a deduction in the determination of the taxable income of such person an amount representing a percentage of such dividends calculated in accordance with the following scale:

Amendment of section 11 of Ordinance 10 of 1961, as amended by section 6 of Ordinance 12 of 1962, section 4 of Ordinance 21 of 1965 and section 3 of Ordinance 23 of 1967.

Waar, by ontstentenis van die bepaling van hierdie paragraaf en paragraaf (b), die belasbare inkomste van die belastingpligtige vir die betrokke jaar van aanslag —	Persentasie van bedoelde dividende afgetrekte word.
nie R2,600 te bowe sou gaan nie . . .	100 persent
R2,600 te bowe sou gaan, maar nie R2,800 nie	94 persent
R2,800 te bowe sou gaan, maar nie R3,000 nie	88 persent
R3,000 te bowe sou gaan, maar nie R3,200 nie	82 persent
R3,200 te bowe sou gaan, maar nie R3,400 nie	76 persent
R3,400 te bowe sou gaan, maar nie R3,600 nie	70 persent
R3,600 te bowe sou gaan, maar nie R3,800 nie	64 persent
R3,800 te bowe sou gaan, maar nie R4,000 nie	58 persent
R4,000 te bowe sou gaan, maar nie R4,200 nie	52 persent
R4,200 te bowe sou gaan, maar nie R4,400 nie	46 persent
R4,400 te bowe sou gaan, maar nie R4,600 nie	40 persent
R4,600 te bowe sou gaan	33 $\frac{1}{3}$ persent."

Invoeging van artikel 11A in Ordonnansie 10 van 1961.

6. Die hoofordonnansie word hierby gewysig deur die invoeging na artikel 11 van die volgende artikel: —

„Aftrekking ten opsigte van verdienste van 'n getroude vrou.

11A. (1) By die vasstelling van die belasbare inkomste van 'n belastingpligtige by wese inkomste daar ingevolge die bepaling van artikel 9 (2) verdienste van sy eggenote ingereken is, word as 'n aftrekking op sy inkomste toegelaat soveel van die totale bedrag van daardie verdienste (ongeach of dit uit die verdienste van een eggenote of van meer as een eggenote bestaan) as wat in die jaar van aanslag 'n bedrag van vyfhonderd rand, min een rand vir elke tien rand wat die gesamentlike bedrag van die belastingpligtige vir bedoelde jaar van aanslag meer as agtduisend rand is, nie te bowe gaan nie: Met dien verstande dat waar die tydperk waarvoor die aanslag geskied minder as 'n volle jaar is, die bedrag wat ingevolge hierdie subartikel afgetrek word, beperk word tot 'n bedrag wat tot vyfhonderd rand in dieselfde verhouding staan as die verhouding waarin die aanslagtydperk tot een jaar staan, min een rand vir elke tien rand wat die gesamentlike bedrag van die belastingpligtige vir daardie tydperk meer is as 'n bedrag wat in dieselfde verhouding tot agtduisend rand staan as die verhouding waarin die aanslagtydperk tot een jaar staan.

(2) By die toepassing van subartikel (1) —

(a) word die gesamentlike bedrag van 'n belastingpligtige vir 'n jaar van aanslag of aanslagtydperk geag die bedrag te wees waarop die belasbare inkomste van die belastingpligtige vir bedoelde jaar of tydperk ingevolge hierdie ordonnansie vasgestel sou gewees het in-

Where, but for the provisions of this paragraph and paragraph (b), the taxable income of the taxpayer for the year of assessment in question —	Percentage of dividends to be deducted.
would not exceed R2,600	100 per cent
would exceed R2,600 but not R2,800	94 per cent
would exceed R2,800 but not R3,000	88 per cent
would exceed R3,000 but not R3,200	82 per cent
would exceed R3,200 but not R3,400	76 per cent
would exceed R3,400 but not R3,600	70 per cent
would exceed R3,600 but not R3,800	64 per cent
would exceed R3,800 but not R4,000	58 per cent
would exceed R4,000 but not R4,200	52 per cent
would exceed R4,200 but not R4,400	46 per cent
would exceed R4,400 but not R4,600	40 per cent
would exceed R4,600	33 $\frac{1}{3}$ per cent."

6. The principal ordinance is hereby amended by the insertion after section 11 of the following section:—

Insertion of section 11A in Ordinance 10 of 1961.

"Deduction in respect of earnings of a married woman.

11A. (1) There shall, in the determination of the taxable income of any taxpayer in whose income there is under the provisions of section 9 (2) included any earnings of his wife, be allowed as a deduction from his income so much of the total amount of such earnings (whether consisting of the earnings of one wife or of more than one wife) as does not in the year of assessment exceed an amount of five hundred rand, less one rand for every ten rand by which the combined amount of the taxpayer for such year of assessment exceeds eight thousand rand: Provided that where the period of assessment is less than a full year the amount which shall be deducted under this subsection shall be limited to an amount which bears to five hundred rand the same ratio as the period assessed bears to one year, less one rand for every ten rand by which the combined amount of the taxpayer for such period exceeds an amount which bears to eight thousand rand the same ratio as the period assessed bears to one year.

(2) For the purposes of subsection (1) —

(a) the combined amount of a taxpayer for any year or period of assessment shall be deemed to be the amount at which the taxable income of the taxpayer for such year or period would have been determined under this ordinance if the provisions of subsection

dien die bepalings van subartikel (1) van hierdie artikel en die voorbehoudsbepaling by artikel 55 (1) en die bepalings van artikel 65 (6) nie van toepassing was nie;

- (b) beteken 'verdienste' die inkomste wat verkry word deur 'n getroude vrou uit 'n bedryf deur haar onafhanklik van haar man beoefen, met inbegrip van —
- (aa) 'n bedrag in paragraaf (b), (c) of (d) van die woordbepaling van 'bruto inkomste' in artikel 7 bedoel;
- (bb) 'n bedrag wat ingevolge paragraaf (g) van daardie woordbepaling by bedoelde vrou se bruto inkomste ingesluit moet word,

maar nie ook —

- (i) inkomste verkry uit die verhuur van goed of die gebruik of die verleen van toestemming tot die gebruik van 'n patent, model, handelsmerk of outeursreg of ander goed van dergelike aard in die woordbepaling van 'bedryf' in artikel 7 beoog;
- (ii) inkomste verkry uit 'n bedryf wat sy in vennootskap of genootskap met haar man beoefen of wat op enige wyse gekoppel is met 'n bedryf deur haar man beoefen;
- (iii) 'n bedrag wat deur bedoelde vrou ontvang is of aan haar toegeval het van haar man of 'n vennootskap waarvan haar man ten tyde van bedoelde ontvangs of toevaling 'n lid was of 'n private maatskappy waarvan haar man dan 'n direkteur was of 'n private maatskappy waarin haar man dan die enigste of hoofaandeelhouer of een van die vernaamste aandeelhouers was nie."

Wysiging van artikel 13 van Ordonnansie 10 van 1961 soos gewysig by artikel 7 van Ordonnansie 12 van 1962 en artikel 5 van Ordonnansie 17 van 1968.

7. Artikel 13 van die hoofordonnansie word hierby gewysig deur die vervanging van subartikel (1) deur die volgende subartikel:—

- „(1) Behalwe vir sover hierdie ordonnansie anders bepaal, word daar van die bedrag van die belasting betaalbaar ingevolge artikels *vyf* en *ses* afgetrek, in die geval van —
- (a) 'n getroude persoon, die som van eenhonderd en vyftig rand;
- (b) 'n ander persoon as 'n getroude persoon, die som van eenhonderd rand;
- (c) enige iemand, enige bedrag aangeslaan ten opsigte van 'n tydperk wat saamval met, of deel uitmaak van, die jaar van aanslag, as belasting ingevolge artikel *vier* van Proklamasie 16 van 1941."

Invoeing van artikel 13A in Ordonnansie 10 van 1961.

8. Die hoofordonnansie word hierby gewysig deur die invoeging na artikel 13 van die volgende artikel:—

„Korting ten opsigte van enige belasting op dividende wat betaalbaar is aan die regering van 'n ander land as die Gebied.

13A. Van die normale belasting wat betaalbaar is deur enige persoon, by wie se belasbare inkomste enige bedrag ingereken is wat deur hom ontvang is, of aan, of ten gunste van, hom toegeval het, ten opsigte van enige dividende bedoel in die voorbehouds-

- (1) of this section and the proviso to section 55 (1) and the provisions of section 65 (6) had not been applicable;
- (b) 'earnings' means the income derived by a married woman from any trade carried on by her independently of her husband, including —
- (aa) any amount referred to in paragraph (b), (c) or (d) of the definition of 'gross income' in section 7;
- (bb) any amount required to be included in such woman's gross income under paragraph (g) of that definition, but excluding —
- (i) income derived from the letting of any property or the use of or the grant of permission to use any patent, design, trade mark or copyright or other property of a similar nature contemplated in the definition of 'trade' in section 7;
- (ii) income derived from any trade carried on by her in partnership or association with her husband or which is in any way connected with any trade carried on by her husband;
- (iii) any amount received by or accrued to such woman from her husband or any partnership of which her husband was at the time of such receipt or accrual a member or any private company of which her husband was at such time a director or any private company of which her husband was at such time the sole or main shareholder or one of the principal shareholders."

7. Section 13 of the principal ordinance is hereby amended by the substitution for subsection (1) of the following subsection:—

- "(1) From the amount of tax payable in terms of sections *five* and *six* there shall be deducted, save as is otherwise provided in this ordinance, in the case of —
- (a) a married person, the sum of one hundred and fifty rand;
- (b) a person other than a married person, the sum of one hundred rand;
- (c) any person any amount assessed, in respect of any period coinciding with or forming part of the year of assessment, as tax under section *four* of Proclamation 16 of 1941."

Amendment of section 13 of Ordinance 10 of 1961, as amended by section 7 of Ordinance 12 of 1962 and section 5 of Ordinance 17 of 1968.

8. The principal ordinance is hereby amended by the insertion after section 13 of the following section:—

"Rebate in respect of any taxes on dividends payable to the government of any country other than the Territory.

13A. There shall be deducted from the normal tax payable by any person in whose taxable income there is included any amount received by or accrued to him or in his favour in respect of any dividends referred to in the proviso to paragraph (i) of the definition of

Insertion of section 13A in Ordinance 10 of 1961.

bepaling tot paragraaf (i) van die woord-bepaling van 'bruto inkomste' in artikel *sewe*, word die som van enige belastings afgetrek wat tot bevrediging van die Sekretaris bewys word deur bedoelde persoon, sonder enige reg van verhaal, betaalbaar te wees aan die regering van 'n ander land as die Gebied ten opsigte van bedoelde dividende."

Wysiging van artikel 18 van Ordonnansie 10 van 1961.

9. (1) Artikel 18 van die hoofordonnansie word hierby gewysig —

- (a) deur die vervanging van die woord „buiten” deur die woorde „maar sluit nie in nie”; en
- (b) deur die byvoeging na die woord „het” aan die einde daarvan van die volgende woorde:—

„en enige betaling gedoen by wyse van toelae ten opsigte van enige kwartiere of huisvesting of die waarde van enige voordeel of bate toegestaan ten opsigte daarvan”.

(2) Die wysigings by subartikel (1) aangebring word beskou as vir die eerste keer in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1961 geëindig het.

Invoeging van artikel 21A in Ordonnansie 10 van 1961.

10. Die hoofordonnansie word hierby gewysig deur die invoeging na artikel 21 van die volgende artikel:—

„Inrekening by inkomste van bedrag van vasgestelde verlies as aftrekking toegelaat vir doeleindes van superbelasting ten opsigte van aanslagjaar 1969.

21A. Waar in die geval van enige persoon, 'n aftrekking kragtens paragraaf (b) van artikel *sewe-en-twintig* ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1969 geëindig het, vir doeleindes van superbelasting toegelaat is, word die bedrag van daardie aftrekking by die inkomste van bedoelde persoon ingereken vir die jaar van aanslag eindigende op die dertigste dag van Junie 1970, en enige aldus ingerekende bedrag word by die toepassing van paragraaf (c) van subartikel (3A) van artikel *elf* beskou as inkomste deur hom in die vorm van dividende verkry te wees.”.

Wysiging van artikel 22 van Ordonnansie 10 van 1961.

11. Artikel 22 (1) van die hoofordonnansie word hierby gewysig deur die invoeging na die woord „jaarliks” van die woorde „vir elke jaar van aanslag tot en met die jaar van aanslag wat op die dertigste dag van Junie 1969 geëindig het”.

Wysiging van artikel 39 van Ordonnansie 10 van 1961 soos vervang by artikel 6 van Ordonnansie 17 van 1969.

12. Artikel 39 (1) (b) van die hoofordonnansie word hierby gewysig deur die vervanging van subparagraaf (ii) deur die volgende subparagraaf:—

„(ii) 'n in artikel 10 (1) (j) (ii) bedoelde bestorwe boedel is en sodanige dividend ingevolge daardie artikel van normale belasting vrygestel is; of”.

Kort titel en datum van inwerking-treding.

13. Hierdie ordonnansie heet die Wysigingsordonnansie op Inkomstebelasting 1970 en, behalwe waar daarin anders bepaal word, tree die wysigings daarin aangebring vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1970 eindig: Met dien verstande dat enige belasting wat by ontstentenis van sodanige wysigings gehef, aangeslaan en verhaal sou kon word ten opsigte van enige jaar van aanslag tot en met die jaar van aanslag wat op die dertigste dag van Junie 1969 geëindig het, gehef, aangeslaan en verhaal sal word asof sodanige wysigings nie plaasgevind het nie.

'gross income' in section *seven*, the sum of any taxes proved to the satisfaction of the Secretary to be payable, without any right of recovery, by such person to the government of any country other than the Territory in respect of such dividends."

9. (1) Section 18 of the principal ordinance is hereby amended —

Amendment of section 18 of Ordinance 10 of 1961.

- (a) by the substitution for the word "except" of the words "but shall not include"; and
- (b) by the addition after the word "duties" at the end thereof of the following words:—

"and any payment made by way of allowance in respect of any quarters or residence or the value of any benefit or advantage granted in respect thereof".

(2) The amendments effected by subsection (1) shall be deemed to have first taken effect in respect of assessments for the year of assessment ended on the thirtieth day of June, 1961.

10. The principal ordinance is hereby amended by the insertion after section 21 of the following section:—

Insertion of section 21A in Ordinance 10 of 1961.

"Inclusion in income of amount of assessed loss allowed as deduction for purposes of super tax in respect of 1969 year of assessment.

21A. Where, in the case of any person, a deduction has in terms of paragraph (b) of section *twenty-seven* been allowed for super tax purposes in respect of the year of assessment ended on the thirtieth day of June, 1969, the amount of such deduction shall be included in the income of such person for the year of assessment ending on the thirtieth day of June, 1970, and any amount so included shall for the purposes of paragraph (c) of subsection (3A) of section *eleven* be deemed to be income derived by him in the form of dividends."

11. Section 22 (1) of the principal ordinance is hereby amended by the insertion after the word "annually" of the words "for each year of assessment up to and including the year of assessment ended on the thirtieth day of June, 1969,".

Amendment of section 22 of Ordinance 10 of 1961.

12. Section 39 (1) (b) of the principal ordinance is hereby amended by the substitution for subparagraph (ii) of the following subparagraph:—

Amendment of section 39 of Ordinance 10 of 1961 as substituted by section 6 of Ordinance 17 of 1969.

- "(ii) a deceased estate referred to in section 10 (1) (j) (ii) and such dividend is in terms of that section exempt from normal tax; or"

13. This ordinance shall be called the Income Tax Amendment Ordinance 1970, and except where otherwise provided therein, the amendments effected thereby shall first take effect in respect of assessments for the year of assessment ending on the thirtieth day of June 1970: Provided that any tax which but for such amendments would have been capable of being levied, assessed and recovered in respect of any year of assessment up to and including the year of assessment ended on the thirtieth day of June, 1969, shall be levied, assessed and recovered as if such amendments had not been effected.

Short title and date of commencement.

