

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

OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

OFFICIAL GAZETTE



UITGAWE OP GESAG.

EXTRAORDINARY
OF SOUTH WEST AFRICA

PUBLISHED BY AUTHORITY

10c Vrydag 23 Junie 1972 WINDHOEK Friday 23 June 1972 No. 3263

I N H O U D

C O N T E N T S

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GOEWERMENSKENNISGEWING:

GOVERNMENT NOTICE:

No. 105 Ordonnansie 1972: Uitvaardiging van Ordinance, 1972: Promulgation of 633

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. 105.]

[23 Junie 1972.

No. 105.]

[23 June 1972.

ORDONNANSIE 1972: UITVAARDIGING VAN

ORDINANCE, 1972: 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 gemelde 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.

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No. 13 van 1972.]

WYSIGINGSORDONNANSIE OP INKOMSTEBELASTING 1972.

(Goedgekeur op 22 Junie 1972.)

(Engelse teks deur die Administrateur geteken.)

(Datum van inwerkingtreding 23 Junie 1972.)

ORDONNANSIE

Tot wysiging van die Inkomstebelastingordonnansie 1961, om die woord „Administrateur” deur die uitdrukking „Uitvoerende Komitee” ver vervang; om die uitdrukking „Uitvoerende Komitee” te omskryf; om die omskrywing van „bruto inkomste” te wysig; om die bedrag van sekere enkelbedrag gratifikasies vrygestel van normale belasting te verhoog en om die voorwaardes wat op sodanige vrystelling van toepassing is, voor te skryf; om te bepaal dat sekere vrygestelde inkomste deur die belastingpligtige aangegee moet word in die opgawe deur hom verstrekk; om te bepaal dat sekere vrystellings nie ten opsigte van enige gedeelte van ’n jaargeld van toepassing is nie; om die regskoste wat van inkomste afgetrek mag word te heromskryf; om die voorwaardes met betrekking tot die aftrekking van inkomste van bydraes aan ’n uittredingsannuïteitsfonds en onthaalkoste wat regstreeks in verband met ’n belastingpligtige se bedryf aangegaan is, te wysig; om voorsiening te maak vir die aftrekking van inkomste ontvang of toegeval by wyse van ’n dividend op onbepaalde termyn- en vaste termynaandele in ’n permanente bouvereniging van ’n persentasie van sodanige dividend en om te bepaal dat sodanige aftrekking nie ten opsigte van inkomste in die vorm van ’n jaargeld van toepassing is nie, ondanks die feit dat daardie inkomste ook in die vorm van dividende of inkomste wat as dividende geag word, mag wees; om voorsiening te maak vir die aftrekking van inkomste, onderhewig aan sekere voorwaardes, van onkoste deur tandartse, geneeshere en ingenieurs aangegaan op na-graadse studiekursusse; om voorsiening te maak vir die aftrekking van inkomste, onderhewig aan sekere voorwaardes en beperkings, van onkoste aangegaan deur ’n verhuurder van grond vir boerderydoeleindes verhuur, ten opsigte van grondbewarings werke; om dividende wat aan ’n persoon toeval in die vorm van ’n jaargeld verkry uit ’n bron binne die Gebied van belasting op buitelandse aandeelhouders vry te stel; en om voorsiening te maak vir bykomstige aangeleenthede.

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN SOOS VOLG: —

Wysiging van Ordonnansie 10 van 1961 om „Administrateur” deur „Uitvoerende Komitee” te vervang.

1. Die Inkomstebelastingordonnansie 1961 — hieronder die Hoofordonnansie genoem — word hierby gewysig deur die woord „Administrateur” oral waar dit voorkom deur die uitdrukking „Uitvoerende Komitee” te vervang.

No. 13 of 1972.]

INCOME TAX AMENDMENT ORDINANCE, 1972.

(Assented to 22 June 1972.)

(English text signed by the Administrator.)

(Date of commencement 23 June 1972.)

ORDINANCE

To amend the Income Tax Ordinance 1961, so as to substitute the expression "Executive Committee" for the word "Administrator"; to define the expression "Executive Committee"; to amend the definition of "gross income"; to increase the amount of certain lump sum gratuities exempt from normal tax and to prescribe the conditions applicable to such exemption; to provide that certain exempt income shall be set out by the taxpayer in the return rendered by him; to provide that certain exemptions shall not apply in respect of any portion of an annuity; to re-define the legal expenses that may be deducted from income; to amend the conditions pertaining to the deduction from income of contributions to any retirement annuity fund and expenditure in respect of entertainment incurred directly in connection with a taxpayer's trade; to provide for a deduction from income received or accrued by way of a dividend on indefinite period or fixed period shares in any permanent building society of a percentage of such dividend and to provide that such deduction shall not apply in respect of income in the form of an annuity notwithstanding the fact that such income may also be in the form of dividends or income deemed to be dividends; to provide for a deduction from income, subject to certain conditions, of expenses incurred by dentists, medical practitioners and engineers on post-graduate study courses; to provide for a deduction from income, subject to certain conditions and limitations, of expenditure incurred by a lessor of land let for farming purposes in respect of soil conservation works; to exempt dividends accruing to any person in the form of an annuity derived from a source within the Territory from nonresident shareholders' tax; and to provide for incidental matters.

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 referred to as the principal Ordinance — is hereby amended by the substitution for the word "Administrator" wherever it appears of the expression "Executive Committee".

Amendment of Ordinance 10 of 1961 to substitute "Executive Committee" for "Administrator".

**WYSIGINGSORDONNANSIE OP INKOMSTE-
BELASTING, 13 VAN 1972.**

Wysiging van artikel 1 van Ordonnansie 10 van 1961 soos gewysig deur artikel 2 van Ordonnansie 12 van 1962, artikel 1 van Ordonnansie 17 van 1968, artikel 1 van Ordonnansie 17 van 1969 en artikel 1 van Ordonnansie 8 van 1971.

2. Artikel 1 van die Hoofordonnansie word hierby gewysig —

(a) deur na die woordbepaling van „uitredingsannuïteitsfonds” die volgende woordbepaling in te voeg: —

„(xviiiA) beteken „Uitvoerende Komitee” die Administrateur-in-Uitvoerende Komitee soos bedoel in artikel 6 van die Wet op die Konstitusie van Suidwes-Afrika, 1968 (Wet 39 van 1968); (vA);”;

en

(b) deur die nommers „(v) (a)” en „(v) (b)” aan die einde van die woordbepalings van „eksekuteur” en „hotelhouer” onderskeidelik deur die nommers „(vB)” en „(vC)” te vervang.

Wysiging van artikel 7 van Ordonnansie 10 van 1961 soos gewysig deur artikel 2 van Ordonnansie 21 van 1965, artikel 1 van Ordonnansie 23 van 1967, artikel 3 van Ordonnansie 17 van 1969 en artikel 2 van Ordonnansie 10 van 1970.

3. Artikel 7 van die Hoofordonnansie word hierby gewysig deur paragraaf (j) van die woordbepaling van „bruto inkomste” deur die volgende paragraaf te vervang: —

„(j) enige bedrag ontvang of toegeval by wyse van toekenning of subsidie ten opsigte van grondbewaringswerke in artikel 11E bedoel of 'n aangeleentheid in items (a) tot en met (j) van paragraaf 12 (1) van die Tweede Bylae vermeld;”.

Wysiging van artikel 10 van Ordonnansie 10 van 1961 soos gewysig deur 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, artikel 4 van Ordonnansie 17 van 1969, artikel 4 van Ordonnansie 10 van 1970 en artikel 2 van Ordonnansie 8 van 1971.

4. Artikel 10 van die Hoofordonnansie word hierby gewysig —

(a) deur paragraaf (1) van subartikel (1) deur die volgende paragraaf te vervang: —

„(1) soveel van enige bedrag (synde 'n enkelbedrag) bedoel in paragraaf (i) van die voorbehoudsbepaling by paragraaf (b) van die omskrywing van „bruto inkomste” in artikel 7 of in paragraaf (c) van genoemde omskrywing as wat nege-duisend rand, min die som van enige ander bedrae wat ingevolge die vrystelling by hierdie paragraaf verleen van die belastingpligtige se inkomste uitgesluit is, hetsy in die lopende of 'n vorige jaar van aanslag, nie te bowe gaan nie:

Met dien verstande dat die vrystelling ingevolge hierdie paragraaf nie van toepassing is nie ten opsigte van 'n bedrag ontvang deur of toegeval aan iemand by of omrede die beëindiging of omrede die naderende beëindiging van die dienste wat deur hom verrig moet word as die bekleër van 'n amp of diensbetrekking of ten opsigte van die afstand, beëindiging, verlies, verwerping, herroeping of verandering van sy amp of diensbetrekking of ten opsigte van sy aanstelling (of reg of aanspraak om aangestel te word) in 'n amp of diensbetrekking, tensy —

- (i) bedoelde persoon die ouderdom van vyf-en-vyftig jaar in die geval van 'n manspersoon of vyftig jaar in die geval van 'n vrouspersoon bereik het; of
- (ii) die Sekretaris oortuig is dat die beëindiging of naderende beëindiging van bedoelde

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2. Section 1 of the principal Ordinance is hereby amended —

- (a) by the insertion after the definition of "equity share capital" of the following definition: —

“(vA) “Executive Committee” means the Administrator-in-Executive Committee as referred to in section 6 of the South West Africa Constitution Act, 1968 (Act 39 of 1968); (xviiiA)”;

and

- (b) by renumbering the definitions of “executor” and “hotel-keeper” (vB) and (vC) respectively.

Amendment of section 1 of Ordinance 10 of 1961, as amended by section 2 of Ordinance 12 of 1962, section 1 of Ordinance 17 of 1968, section 1 of Ordinance 17 of 1969 and section 1 of Ordinance 8 of 1971.

3. Section 7 of the principal Ordinance, is hereby amended by the substitution for paragraph (j) of the definition of “gross income” of the following paragraph:—

- “(j) any amount received or accrued by way of grant or subsidy in respect of any soil conservation works referred to in section 11E or any of the matters mentioned in items (a) to (j) inclusive, of paragraph 12 (1) of the Second Schedule;”.

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, section 3 of Ordinance 17 of 1969 and section 2 of Ordinance 10 of 1970.

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

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

“(1) so much of any amount (being a lump sum) referred to in paragraph (i) of the proviso to paragraph (b) of the definition of ‘gross income’ in section 7 or in paragraph (c) of the said definition as does not exceed nine thousand rand less the sum of any other amounts which have been excluded from the taxpayer’s income by virtue of the exemption conferred by this paragraph, whether in the current or any previous year of assessment:

Provided that the exemption under this paragraph shall not apply in respect of any amount received by or accrued to any person upon or because of the termination or because of the impending termination of the services required to be rendered by him as the holder of any office or employment or in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of his office or employment or in respect of his appointment (or right or claim to be appointed) to any office or employment, unless —

- (i) such person has attained the age of fifty-five years in the case of a male or fifty years in the case of a female; or
(ii) the Secretary is satisfied that the termination or impending termination of such per-

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, section 4 of Ordinance 17 of 1969, section 4 of Ordinance 10 of 1970 and section 2 of Ordinance 8 of 1971.

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persoon se dienste of die afstand, beëindiging, verlies, verwerping, herroeping of verandering van sy amp of diensbetrekking of sy aanstelling (of reg of aanspraak om aangestel te word) in 'n amp of diensbetrekking aan afdanking weens ouderdom, swak gesondheid of ander gebrek te wyte is; of

- (iii) in die geval van 'n vrouspersoon, die Sekretaris oortuig is dat sy haar amp of diensbetrekking afgestaan of beëindig het ten einde in die huwelik te tree.”;

en

- (b) deur na subartikel (1) die volgende subartikel in te voeg:—

„(1A) Ondanks die vrystellings in paragrawe (g), (h), (j) en (m) van subartikel (1) vervat —

- (a) moet alle bedrae wat binne die bestek van bedoelde paragrawe val deur die belastingpligtige in die deur hom verstrekte opgawe aangegee word; en
- (b) is bedoelde vrystellings nie ten opsigte van enige gedeelte van 'n jaargeld van toepassing nie.”.

Wysiging van artikel 11 van Ordonnansie 10 van 1961 soos gewysig deur artikel 6 van Ordonnansie 12 van 1962, artikel 4 van Ordonnansie 21 van 1965, artikel 3 van Ordonnansie 23 van 1967, artikel 5 van Ordonnansie 10 van 1970 en artikel 3 van Ordonnansie 8 van 1971.

5. Artikel 11 van die Hoofordonnansie word hierby gewysig —

- (a) deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang:—

„(c) enige regskoste (synde gelde vir die dienste van regspraktisyns, onkoste aangegaan by die verkryging van getuienis of deskundige raad, hofgelde, getuiegelde en -onkoste, takseergelde, die gelde en onkoste van balju's of geregsbodes en ander onkoste van gedingvoertuig wat wesenlik van dieselfde aard as die een of ander van bedoelde gelde of onkoste is) werklik deur die belastingpligtige gedurende die jaar van aanslag aangegaan ten opsigte van 'n eis, geskil of regsgeging wat ontstaan in die loop of uit hoofde van die gewone verrigtinge deur hom onderneem by die beoefening van sy bedryf: Met dien verstande dat die bedrag wat ingevolge hierdie paragraaf ten opsigte van sodanige regskoste toegelaat word, beperk word tot soveel daarvan as wat —

- (i) nie van 'n kapitale aard is nie; en
- (ii) nie aangegaan is nie ten opsigte van 'n eis teen die belastingpligtige vir die betaling van skadevergoeding of kompensasie indien, weens die aard van die eis of die omstandighede, 'n betaling wat ter voldoening of skikking van die eis gedoen word of gedoen kan word, nie vir aftrekking van sy inkomste ingevolge paragraaf (a) of (b) in aanmerking hom of sou kom nie; en
- (iii) nie aangegaan is nie ten opsigte van 'n eis deur die belastingpligtige ingestel vir die betaling aan hom van 'n bedrag wat nie inkomste van die belastingpligtige is of sou wees nie; en
- (iv) nie aangegaan is nie ten opsigte van 'n geskil of regsgeging wat betrekking het op 'n in paragraaf (ii) of (iii) van hierdie voorbehoudsbepaling bedoelde eis;”;

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son's services or the relinquishment, termination, loss, repudiation, cancellation or variation of his office or employment or of his appointment (or right or claim to be appointed) to any office or employment is due to superannuation, ill-health or other infirmity; or

- (iii) in the case of a female, the Secretary is satisfied that she relinquished or terminated her office or services in order to marry;"

and

- (b) by the insertion after subsection (1) of the following subsection:—

"(1A) Notwithstanding the exemptions provided for in paragraphs (g), (h), (j) and (m) of subsection (1) —

- (a) all amounts falling within the scope of the said paragraphs shall be set out by the taxpayer in the return rendered by him; and
- (b) the said exemptions shall not apply in respect of any portion of an annuity."

5. Section 11 of the principal Ordinance is hereby amended —

- (a) by the substitution for paragraph (c) of subsection (2) of the following paragraph:—

"(c) any legal expenses (being fees for the services of legal practitioners, expenses incurred in procuring evidence or expert advice, court fees, witness fees and expenses, taxing fees, the fees and expenses of sheriffs or messengers of court and other expenses of litigation which are of an essentially similar nature to any of the said fees or expenses) actually incurred by the taxpayer during the year of assessment in respect of any claim, dispute or action at law arising in the course of or by reason of the ordinary operations undertaken by him in the carrying on of his trade: Provided that the amount to be allowed under this paragraph in respect of any such expenses shall be limited to so much thereof as —

- (i) is not of a capital nature; and
- (ii) is not incurred in respect of any claim made against the taxpayer for the payment of damages or compensation if by reason of the nature of the claim or the circumstances any payment which is or might be made in satisfaction or settlement of the claim does not or would not rank for deduction from his income under paragraph (a) or (b); and
- (iii) is not incurred in respect of any claim made by the taxpayer for the payment to him of any amount which does not or would not constitute income of the taxpayer; and
- (iv) is not incurred in respect of any dispute or action at law relating to any such claim as is referred to in paragraph (ii) or (iii) of this proviso;"

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, section 3 of Ordinance 23 of 1967, section 5 of Ordinance 10 of 1970 and section 3 of Ordinance 8 of 1971.

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- (b) deur paragraaf (q) van genoemde subartikel deur die volgende paragraaf te vervang: —

„(q) soveel van die lopende bydraes aan 'n uitredingsannuïteitsfonds wat deur iemand as 'n lid van daardie fonds gemaak word gedurende 'n jaar van aanslag waarin so iemand 'n bedryf beoefen het, as wat nie meer bedra nie as eenduisend vierhonderd rand in die geval van die belastingpligtige of, waar die belastingpligtige op 'n aftrekking ingevolge paragraaf (n) geregtig is, die bedrag waarmee die aftrekking ingevolge daardie paragraaf minder is as eenduisend vierhonderd rand: Met dien verstande dat —

- (i) waar 'n persoon voor die datum van inwerkingtreding van die Wysigingsordonnansie op Inkomstebelasting 1972, 'n lid van 'n uitredingsannuïteitsfonds geword het, daardie persoon se bydraes aan daardie fonds gedurende die jaar van aanslag vir aftrekking ingevolge hierdie paragraaf in aanmerking kom op dieselfde manier as voormelde bydraes, indien die Sekretaris oortuig is dat, volgens die algemene gebruik wat onmiddellik voor gemelde datum geheers het, die bydraes ingevolge hierdie paragraaf, voordat dit deur genoemde Ordonnansie gewysig is, vir aftrekking in aanmerking sou gekom het;
- (ii) die aftrekking ingevolge die voorgaande bepalings van hierdie paragraaf nie meer bedra nie as 'n bedrag gelyk aan die bedrag wat oorbly na aftrekking van die bedryfsinkomste deur die belastingpligtige gedurende die jaar van aanslag verkry, van die aftrekkings wat teen daardie inkomste ingevolge hierdie Ordonnansie (behalwe hierdie paragraaf, artikel 11E van hierdie Ordonnansie en paragraaf 12 (1) (a) tot en met (j) van die Tweede Bylae) toelaatbaar is;
- (iii) enige bedrag wat slegs ingevolge voorbehoudsbepaling (ii) as 'n aftrekking verwerp word, oorgedra word en by die toepassing van hierdie paragraaf geag word lopende bydraes te wees wat gedurende die daaropvolgende jaar van aanslag aan die betrokke fonds gemaak is;”;

- (c) deur die volgende voorbehoudsbepaling by paragraaf (s) van genoemde subartikel te voeg:—

„Met dien verstande dat geen aftrekking ingevolge hierdie paragraaf gemaak word nie ten opsigte van enige sodanige uitgawes wat in verband met 'n diens, professie, beroep of vak aangegaan word indien die belastingpligtige inkomste in die vorm van salaris, loon of dergelike besoldiging uit daardie diens of die beoefening van daardie professie, beroep of vak verkry, tensy die Sekretaris oortuig is dat daardie diens, professie, beroep of vak van so 'n aard is dat dit uitvoering van die belastingpligtige se pligte gehinder of ernstig belemmer sou word indien bedoelde uitgawes nie aangegaan was nie;”;

- (d) deur na subartikel (3A) die volgende subartikels in te voeg: —

„(3B) Behoudens die bepalings van subartikel (3C), word, inkomste wat deur 'n persoon ontvang word of wat aan hom toeval by wyse van

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- (b) by the substitution for paragraph (q) of the said subsection of the following paragraph: —

“(q) so much of the current contributions to any retirement annuity fund made by any person as a member of such fund during a year of assessment during which such person has carried on any trade as does not exceed one thousand four hundred rand in the case of the taxpayer or, where the taxpayer is entitled to a deduction under paragraph (n), the amount by which the amount of the deduction under the said paragraph is less than one thousand four hundred rand: Provided that —

- (i) where any person has become a member of a retirement annuity fund before the date of commencement of the Income Tax Amendment Ordinance, 1972, such person's contributions to such fund during the year of assessment shall qualify for deduction under this paragraph in the same manner as the aforesaid contributions if the Secretary is satisfied that the contributions would, in accordance with the general practice prevailing immediately prior to the said date, have qualified for deduction under this paragraph before the amendment thereof by the said Ordinance;
 - (ii) the deductions under the foregoing provisions of this paragraph shall not exceed an amount equal to the amount remaining after deducting from the income derived by the taxpayer from trade during the year of assessment the deductions admissible against such income under this Ordinance, excluding this paragraph, section 11E of this Ordinance and paragraph 12 (1) (a) to (j), inclusive, of the Second Schedule;
 - (iii) any amount disallowed as a deduction solely under proviso (ii) shall be carried forward and be deemed for the purposes of this paragraph to be current contributions made to the fund in question during the next succeeding year of assessment;”;
- (c) by the addition to paragraph (s) of the said subsection of the following proviso: —

“Provided that no deduction shall be made under this paragraph in respect of any such expenditure as is incurred in connection with any employment, profession, calling or occupation if the taxpayer derives from such employment or from carrying on such profession, calling or occupation income in the form of a salary or wage or similar remuneration, unless the Secretary is satisfied that such employment, profession, calling or occupation is of such a nature that the performance of the taxpayer's duties would be impeded or seriously hampered if such expenditure were not incurred;”;

- (d) by the insertion after subsection (3A) of the following subsections: —

“(3B) Subject to the provisions of subsection (3C), income received by or accrued to any person by way of a dividend on indefinite period

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'n dividend op onbepaalde termyn- en vaste termynaandeel in 'n permanente bouvereniging, ondanks die omskrywing van „dividend” in artikel 1, by die toepassing van subartikel (3A) geag inkomste te wees wat deur daardie persoon in die vorm van dividende verkry is.

(3C) Inkomste wat deur 'n persoon ontvang word of wat aan hom toeval in die vorm van 'n jaargeld word, ondanks die feit dat daardie inkomste ook in die vorm van dividende is of inkomste is van die aard in subartikel (3B) beskryf, by die toepassing van subartikel (3A), geag inkomste te wees wat andersins as in die vorm van dividende verkry is.”;

en

- (e) deur subartikel (5) deur die volgende subartikel te vervang: —

„(5) By die belastingpligtige se inkomste word ingereken alle bedrae wat ingevolge die bepalings van subartikels (2) (behalwe paragraaf (n) daarvan), (3) en (3A) of artikel 11B (behalwe subartikel (3) daarvan), of artikel 11C (behalwe subartikel (7) daarvan), of artikel 11D, of artikel 11E, of ingevolge die ooreenstemmende bepalings van 'n vorige Inkomstebelastingordonnansie toegelaat is, hetsy in die lopende of 'n vorige jaar van aanslag, om afgetrek of verreken te word, en gedurende die lopende jaar van aanslag verhaal of vergoed is.”.

Invoeging van
artikel 11D en 11E
in Ordonnansie 10
van 1961.

6. Die volgende artikels word hierby in die Hoofordonnansie na artikel 11C ingevoeg: —

„Aftrekking van
onkoste op na-
graadse studie-
kursusse deur
tandartse, ge-
neeshere en in-
genieurs.

11D. Ondanks die bepalings van artikel 12 (a) en (b), word in die geval van 'n persoon wat 'n tandarts of geneesheer is of 'n in paragraaf (a) bedoelde beroep beoefen, soveel as wat die Sekretaris mag toelaat van enige onkoste deur dié persoon aangegaan in die omstandighede in paragraaf (c) beoog, as 'n aftrekking van sy inkomste toegelaat, indien die Tandheelkundige Vereniging van Suid-Afrika in die geval van 'n tandarts, of die Geneeskundige Vereniging van Suid-Afrika in die geval van 'n geneesheer, of die Suid-Afrikaanse Akademie vir Wetenskap en Kuns of die Geassosieerde Wetenskaplike en Tegniese Verenigings van Suid-Afrika in 'n ander geval, in die vorm wat die Sekretaris mag voorskryf, sertifiseer dat bedoelde persoon —

- (a) indien hy nie 'n tandarts of geneesheer is nie, die besitter is van 'n graad in ingenieurswese of verwante tegnologie, wat deur 'n erkende universiteit toegeken is by voltooiing van 'n voorgeskrewe minimum studietydperk van minstens vier akademiese jare of die ekwivalent daarvan en wat die besitter daarvan in staat stel om die beroep van 'n ingenieur te beoefen;
- (b) sy beroep vir minstens drie jaar beoefen het; en
- (c) sodanige onkoste gedurende die jaar van aanslag aangegaan het ten

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or fixed period shares in any permanent building society shall, notwithstanding the definition of "dividend" in section 1, be deemed for the purposes of subsection (3A) to be income derived by such person in the form of dividends.

(3C) Income received by or accrued to any person in the form of an annuity shall, notwithstanding the fact that such income may also be in the form of dividends or be income of the nature described in subsection (3B), be deemed for the purposes of subsection (3A) to be income derived otherwise than in the form of dividends.";

and

(e) by the substitution for subsection (5) of the following subsection:

"(5) There shall be included in the taxpayer's income all amounts allowed to be deducted or set-off under the provisions of subsections (2) (except paragraph (n) thereof), (3) and (3A), or section 11B (except subsection (3) thereof), or section 11C (except subsection (7) thereof), or section 11D, or section 11E, or under the corresponding provisions of any previous Income Tax Ordinance, whether in the current or any previous year of assessment, which have been recovered or recouped during the current year of assessment."

6. The following sections are hereby inserted in the principal Ordinance after section 11C:—

Insertion of sections 11D and 11E in Ordinance 10 of 1961.

"Deduction of expenses incurred by dentists, medical practitioners and engineers on post-graduate study courses.

11D. Notwithstanding the provisions of section 12 (a) and (b), there shall be allowed to be deducted from the income of any person who is a dentist or medical practitioner or practices any profession referred to in paragraph (a), so much as the Secretary may allow of any expenditure incurred by such person in the circumstances contemplated in paragraph (c), if the Dental Association of South Africa in the case of a dentist, or the Medical Association of South Africa in the case of a medical practitioner, or the "Suid-Afrikaanse Akademie vir Wetenskap en Kuns" or the Associated Scientific and Technical Societies of South Africa in any other case, certifies in such form as the Secretary may prescribe that such person—

- (a) if he is not a dentist or medical practitioner, is the holder of a degree in engineering or allied technology awarded by a recognised university on completion of a prescribed minimum period of study of not less than four academic years or the equivalent thereof and enabling the holder thereof to practise the profession of an engineer;
- (b) has practised his profession for not less than three years; and
- (c) has incurred such expenditure during the year of assessment in re-

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opsigte van die bywoning deur hom van 'n deur daardie liggaam goed-gekeurde na-graadse studiekursus om sy kwalifikasies vir die beoefening van sy beroep in die Gebied te verbeter.

Onkoste aange-
gaan deur 'n
verhuurder van
grond vir boer-
derydoeleindes
verhuur, ten
opsigte van
grondbewarings-
werke.

11E. (1) Behoudens die bepalings van subartikel (2), word as 'n aftrekking van die inkomste wat deur 'n belastingpligtige verkry is uit die verhuur van grond waarop *bona fide*-veeboerdery, landbou of ander boerdery gedurende die jaar van aanslag beoefen is, die onkoste toegestaan wat deur hom gedurende daardie jaar ten opsigte van die oprigting van grondbewaringswerke aangegaan is, mits 'n sertifikaat deur die Sekretaris van Landbou-techniese Dienste verstrekk word ten effekte dat bedoelde werke ingevolge die bepalings van die Grondbewaringswet 1969 (Wet 76 van 1969), goedgekeur is.

(2) Waar onkoste wat deur die belastingpligtige gedurende 'n jaar van aanslag aangegaan is en ingevolge subartikel (1) vir aftrekking van inkomste in aanmerking kom, meer is as die belasbare inkomste (soos bereken voordat enige aftrekking ingevolge bedoelde subartikel toegestaan is) wat deur die belastingpligtige verkry is uit die verhuur van grond waarop *bona fide*-veeboerdery, landbou of ander boerdery gedurende bedoelde jaar beoefen is, word die bedrag wat ingevolge subartikel (1) as 'n aftrekking ten opsigte van bedoelde jaar toegestaan word, tot 'n bedrag gelyk aan bedoelde belasbare inkomste (bereken soos voormeld) beperk, en word die oorskot oorgedra en by die toepassing van hierdie artikel geag onkoste te wees wat gedurende die eersvolgende jaar van aanslag deur die belastingpligtige ten opsigte van die oprigting van grondbewaringswerke aangegaan is."

Wysiging van
artikel 45 van
Ordonnansie 10
van 1961 soos ver-
vang deur artikel
7 van Ordonnansie
17 van 1968 en ge-
wysig deur artikel
11 van Ordonnan-
sie 17 van 1969.

7. Artikel 45 van die Hoofordonnansie word hierby gewysig deur die volgende paragraaf by te voeg:—

„(d) dividende wat toeval aan iemand in die vorm van 'n jaargeld wat uit 'n bron in die Gebied verkry word.”.

Kort titel en
datum van in-
werkingtreding.

8. Hierdie Ordonnansie heet die Wysigingsordonnansie op Inkomstebelasting 1972 en, behalwe vir sover daarin anders bepaal word, of uit die samehang anders blyk, tree die wysigings deur hierdie Ordonnansie in die Hoofordonnansie aangebring, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1972 eindig.

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spect of the attendance by him of any post-graduate study course approved by such body to improve his qualifications for carrying on his profession in the Territory.

Expenditure incurred by a lessor of land let for farming purposes, in respect of soil conservation works.

11E. (1) Subject to the provisions of subsection (2), there shall be allowed to be deducted from the income derived by any taxpayer from letting any land on which *bona fide* pastoral, agricultural or other farming operations were carried on during the year of assessment, the expenditure incurred by him during such year in respect of the construction of soil conservation works, provided a certificate by the Secretary for Agricultural Technical Services is produced to the effect that such works have been approved under the provisions of the Soil Conservation Act, 1969 (Act 76 of 1969).

(2) Where expenditure incurred by the taxpayer during any year of assessment and ranking for deduction from income under subsection (1) exceeds the taxable income (as calculated before allowing any deduction under that subsection) derived by the taxpayer from letting land on which *bona fide* pastoral, agricultural or other farming operations were carried on during such year, the amount allowed to be deducted under subsection (1) in respect of the said year shall be limited to an amount equal to such taxable income (calculated as aforesaid), and the excess shall be carried forward and be deemed for the purposes of this section to be expenditure incurred by the taxpayer during the next succeeding year of assessment in respect of the construction of soil conservation works.”.

7. Section 45 of the principal Ordinance is hereby amended by the addition of the following paragraph:—

“(d) dividends accruing to any person in the form of an annuity derived from a source within the Territory.”.

Amendment of section 45 of Ordinance 10 of 1961, as substituted by section 7 of Ordinance 17 of 1968 and amended by section 11 of Ordinance 17 of 1969.

8. This Ordinance shall be called the Income Tax Amendment Ordinance, 1972, and except where otherwise provided therein or the context otherwise indicates, the amendments effected to the principal Ordinance by this Ordinance shall first take effect in respect of assessments for the year of assessment ending the thirtieth day of June 1972.

Short title and date of commencement.

