

BUITENGEWONE

# OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

# OFFICIAL GAZETTE

EXTRAORDINARY



OF SOUTH WEST AFRICA

UITGAWE OP GESAG

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## PROKLAMASIE

van die  
ADMINISTRATEUR-GENERAAL VIR DIE  
GEBIED SUIDWES-AFRIKA

*(Deur die Staatspresident goedgekeur op 27 April 1978)*

No. AG. 27 1978

OM VOORSIENING TE MAAK VIR DIE  
REGISTRASIE VAN PERSONE WAT SEKERE  
BEDRYWE UITOEFEN

Kragtens die bevoegdheid my verleen by Proklamasie  
181 van 19 Augustus 1977, maak ek hierby die wette in  
die Bylae vervat.

M. T. STEYN

Administrateur-generaal

Windhoek, 25 April 1978

### BYLAE

*Register van persone wat sekere bedrywe uitoefen*

1. Die Sekretaris van Binnelandse Inkomste  
(hieronder die Sekretaris genoem) moet 'n register van  
persone bedoel in artikel 2 saamstel en in stand hou.

*Verklarings deur persone wat sekere bedrywe uitoefen*

2. (1) Iedere persoon, met inbegrip van 'n  
maatskappy soos omskryf in artikel 1 van die Inkomste-  
belastingordonnansie, 1974 (Ordonnansie 5 van 1974),  
wat op of te eniger tyd na 1 Mei 1978 enige bedryf  
uitoefen in die loop waarvan —

## PROCLAMATION

by the  
ADMINISTRATOR-GENERAL FOR THE  
TERRITORY OF SOUTH WEST AFRICA

*(Approved by the State President on 27 April 1978)*

No. AG. 27 1978

TO PROVIDE FOR THE REGISTRATION OF  
PERSONS CARRYING ON CERTAIN  
ENTERPRISES

Under the powers vested in me by Proclamation 181  
of 19 August 1977, I hereby make the laws set out in the  
Schedule.

M. T. STEYN

Administrator-General

Windhoek, 25 April 1978

### SCHEDULE

*Register of persons carrying on certain enterprises*

1. The Secretary for Inland Revenue (hereinafter  
referred to as the Secretary) shall compile and maintain  
a register of persons contemplated in section 2.

*Declarations by persons carrying on certain enterprises*

2. (1) Every person, including a company as defined  
in section 1 of the Income Tax Ordinance, 1974  
(Ordinance 5 of 1974), who on or at any time after 1  
May 1978 carries on any enterprise in the course of  
which, —

- (a) goed deur hom aan ander persone verkoop of verhuur word; of
- (b) dienste deur hom aan ander persone teen vergoeding gelewer word; of
- (c) goed deur hom ten behoeve van ander persone teen vergoeding by veiling verkoop word; of
- (d) kos en inwoning normaalweg deur hom aan vyf of meer persone teen vergoeding verskaf word, of herberg bestaande uit kamers, huise, woonstelle, vertrekke, woonwastandplase of kampeerplekke gewoonlik of gereeld deur hom aan ander persone vir 'n aaneenlopende tydperk van hoogstens vyf-en-veertig dae verhuur word; of
- (e) goed vervaardig, gemonteer of voortgebring of aan 'n vervaardigingsproses onderwerp word; of
- (f) boerdery- of bosboubedrywighede onderneem word; of
- (g) visserybedrywighede onderneem word; of
- (h) mynbou of steen- of klipgroefwerk onderneem word,

moet, sodat sy naam vir opname in die register vermeld in artikel 1 oorweeg kan word, nie later nie as 31 Mei 1978 (of, indien daardie persoon na 1 Mei 1978 begin om so 'n bedryf uit te oefen, binne een maand vanaf die datum waarop hy begin het om daardie bedryf uit te oefen), of binne die verdere tydperk wat die Sekretaris mag toelaat, aan die Sekretaris 'n verklaring verstrek in die vorm wat die Sekretaris voorskryf, wat die inligting bevat met betrekking tot iedere bedryf wat hy uitoefen wat die Sekretaris nodig ag vir die samestelling van genoemde register.

(2) Indien die Sekretaris van oordeel is dat die naam van iemand vir opname in die register vermeld in artikel 1 oorweeg moet word, kan die Sekretaris van so iemand skriftelik eis dat hy aan hom 'n verklaring soos bedoel in subartikel (1) verstrek binne die tydperk wat die Sekretaris bepaal.

(3) In hierdie artikel beteken —

“goed” liggaamlike roerende goed;

“dienste” —

- (a) in die geval van iemand wat 'n bedryf uitoefen in die loop waarvan goed verkoop of verhuur word, die aflewering, installasie, herstel, instandhouding of die lewering van ander dienste deur so iemand in verband met of na die verkoping of verhuring van daardie goed;

- (a) goods are sold or let by him to other persons; or
- (b) services are rendered by him to other persons for remuneration; or
- (c) goods are sold by auction by him on behalf of other persons for remuneration; or
- (d) board and lodging is normally supplied by him to five or more persons for remuneration, or any accommodation consisting of rooms, houses, flats, apartments, caravan sites or camping sites is habitually or regularly let by him to other persons for any continuous period not exceeding forty-five days; or
- (e) goods are manufactured, assembled or produced or are subjected to a process of manufacture; or
- (f) farming or forestry operations are undertaken; or
- (g) fishing operations are undertaken; or
- (h) mining or quarrying operations are undertaken,

shall, in order that his name may be considered for inclusion in the register mentioned in section 1, furnish the Secretary, not later than 31 May 1978 (or, if such person commences to carry on any such enterprise after 1 May 1978, within one month from the date on which he commenced to carry on such enterprise), or within such further period as the Secretary may allow, with a declaration in such form as the Secretary may prescribe which shall contain such information relating to every enterprise carried on by him as the Secretary may deem necessary for the purposes of compiling the said register.

(2) If the Secretary is of opinion that the name of any person should be considered for inclusion in the register mentioned in section 1, the Secretary may require such person by notice in writing to furnish him with such a declaration as is contemplated in subsection (1) within such period as the Secretary may determine.

(3) In this section —

“goods” means any corporeal movable goods;

“services” means —

- (a) in the case of a person who carries on any enterprise in the course of which goods are sold or let, the delivery, installation, repair, maintenance or the rendering of other services by such person in connection with or following upon the sale or letting of such goods;

(b) enige soort dienste gelewer deur iemand by die uitoefening van 'n bedryf in die loop waarvan enige soort goed herstel, in stand gehou, gerestoureer, verander of verfraai word, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie paragraaf, herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiings-dienste gelewer —

(i) deur 'n skoenhersteller, skoenmaker, horlosiemaker, juwelier, hersteller van motorvoertuie, fotografiese toerusting of huishoudelike toestelle, duikklopper of bandversoler; of

(ii) ten opsigte van roerende of onroerende masjinerie of installasie;

(c) dienste gelewer deur 'n kleremaakster, snyer, hoedemaker, barbier, haarkapper, droogskoonmaker, kleurder, wasser, tandwerktuigkundige, gesigkundige, brilmaker, apteker, grofsmid, slotmaker, drukker, graveur, fotograaf, ontwikkelaar van fotografiese materiaal, portretramer, voorsiener van afdrukdiens, voorsiener van bloudrukdiens, looier, verwerker van leer, taksidermis, insleper van motorvoertuie, verskaffer van berokings- of plaagbeheerdiens, voorsiener van diereversorgingsdiens (behalwe veeartsenykundige diens); en

(d) dienste of fasiliteite verskaf deur iemand in die loop van 'n bedryf wat hy uitoefen, as hulpmiddels vir gesondheid, liggaamsbou of skoonheid, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie paragraaf, die gee van lesings en advies, die toediening van masserings en ander behandelings en die voorsiening van turkse baddens en saunabaddens, verslankingstoestelle en gimnasiumfasiliteite, maar uitgesonderd sodanige dienste of fasiliteite wat deur 'n geregistreerde geneesheer, tandarts, verpleër, fisioterapeut, chiropraktisyn of ortoptis in die gewone loop van sy praktyk as sodanig of in 'n geregistreerde hospitaal of verpleeg-irigting verskaf word.

*Pligte van maatskappye, liggame van persone, regsonbevoegde en afwesige persone*

3. Die persoon verantwoordelik vir die nakoming van die pligte deur hierdie Proklamasie opgelê —

(a) op 'n maatskappy is die openbare amptenaar daaryan beoog in artikel 78 van die Inkomstebelastingordonnansie, 1974 (Ordonnansie 5 van 1974), of, in die geval van 'n maatskap-

(b) services of any nature rendered by any person in carrying on any enterprise in the course of which goods of any description are repaired, maintained, restored, altered or embellished, including, without limiting the generality of this paragraph, repairs, maintenance, restoration, alteration or embellishment services rendered —

(i) by any shoe-repairer, shoemaker, watchmaker, jeweller, repairer of motor vehicles, photographic equipment or domestic appliances, panelbeater or tyre retreader; or

(ii) in respect of movable or immovable machinery or plant;

(c) services rendered by any dressmaker, tailor, milliner, barber, hairdresser, dry-cleaner, dyer, launderer, dental mechanic, optometrist, optician, pharmacist, blacksmith, locksmith, printer, engraver, photographer, processor of photographic material, picture framer, provider of duplicating services, provider of blueprint services, tanner, leather processor, taxidermist, tower of motor vehicles, provider of fumigation or pest-control services, provider of animal care services (other than veterinary services); and

(d) services or facilities provided by any person in the course of any enterprise carried on by him, as aids to health, strength or beauty, including, without limiting the generality of this paragraph, the giving of lectures, advice, massages and other treatments and the provision of turkish and sauna baths, slimming devices and gymnasium facilities, but excluding any such services or facilities as are provided by a registered medical practitioner, dentist, nurse, physiotherapist, chiropractor or orthoptist in the ordinary course of his practice as such or in any registered hospital or nursing home.

*Duties of companies, bodies of persons, persons under disability and absentees*

3. The person responsible for carrying out the duties imposed by this Proclamation —

(a) on a company shall be the public officer thereof contemplated in section 78 of the Income Tax Ordinance, 1974 (Ordinance 5 of 1974), or, in the case of a company placed in liquidation or under

py wat in likwidasië of onder geregtelike bestuur geplaas is, die likwidateur of geregtelike bestuurder daarvan, na gelang van die geval;

- (b) op 'n raad van 'n munisipaliteit of 'n dorpsbestuur of soortgelyke owerheid, of enige ingelyfde of oningelyfde liggaam (behalwe 'n maatskappy) enige persoon verantwoordelik vir betalings ten behoeve van sodanige raad, bestuur, owerheid of liggaam;
- (c) op 'n regsonbevoegde persoon, sy voog, kurator of administrateur of die ander persoon wat sy sake bestuur of beheer; of
- (d) op iemand wat nie gewoonlik in die gebied Suidwes-Afrika woonagtig is nie, 'n agent van so iemand wat sy sake in die gebied beheer en 'n bestuurder van 'n bedryf van so iemand in die gebied.

#### *Verandering van adres of van besonderhede*

4. Iemand wat 'n verklaring ingevolge artikel 2 verstrek het en daarna sy adres verander of opgehou het om 'n bedryf bedoel in daardie artikel uit te oefen of wat begin het om 'n nuwe bedryf bedoel in daardie artikel uit te oefen, moet binne veertien dae na sy adresverandering, staking van die uitoefening van daardie bedryf of aanvang van die uitoefening van daardie nuwe bedryf, die Sekretaris daarvan verwittig.

#### *Verkryging van inligting deur Sekretaris*

5. Die Sekretaris kan by skriftelike kennisgewing van iemand eis dat hy binne die tydperk wat die Sekretaris bepaal, aan die Sekretaris die inligting verstrek waarvoor hy beskik en wat die Sekretaris vir die doeleindes van hierdie Proklamasie nodig het, hetsy so iemand ingevolge artikel 2 'n verklaring moet verstrek of ingevolge dié artikel van hom vereis is dat hy dit doen, of nie.

#### *Uitvoering van Proklamasie*

6. Die bevoegdhede aan die Sekretaris verleen en die pligte aan hom opgelê by die bepalings van hierdie Proklamasie, kan uitgeoefen of uitgevoer word deur die Sekretaris persoonlik of deur 'n amptenaar wat betrokke is by die uitvoering van genoemde bepalings onder die beheer, leiding of toesig van die Sekretaris.

#### *Geheimhouding*

7. (1) Iemand wat diens doen by die uitvoering van die bepalings van hierdie Proklamasie, mag nie —

- (a) enige aangeleentheid ten opsigte van iemand anders wat by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens genoemde bepalings tot sy kennis kom, aan iemand openbaar nie; of

judicial management, the liquidator or judicial manager thereof, as the case may be;

- (b) on a council of a municipality or a village management board or similar authority, or any corporate or unincorporate body (other than a company) any person responsible for making payments on behalf of such council, board, authority or body;
- (c) on a person under legal disability, his guardian, curator or administrator or the other person having the management or control of his affairs; or
- (d) on any person who is not ordinarily resident in the territory of South West Africa, any agent of such person controlling such person's affairs in the territory and any manager of any enterprise of such person in the territory.

#### *Change of address or of particulars*

4. A person who has furnished a declaration in terms of section 2 and has subsequently changed his address or ceased to carry on any enterprise referred to in that section or who has commenced to carry on a new enterprise referred to in that section, shall, within fourteen days after changing his address, ceasing to carry on such enterprise or commencing to carry on such new enterprise, notify the Secretary thereof.

#### *Obtaining of information by Secretary*

5. The Secretary may by notice in writing require any person to furnish the Secretary, within such period as he may determine, with such information at such person's disposal as the Secretary may require for the purposes of this Proclamation, whether or not such person is or has been required in terms of section 2 to furnish the Secretary with a declaration.

#### *Administration of Proclamation*

6. The powers conferred and the duties imposed upon the Secretary by the provisions of this Proclamation may be exercised or performed by the Secretary personally, or by any officer engaged in carrying out the said provisions under the control, direction or supervision of the Secretary.

#### *Secrecy*

7. (1) A person employed in carrying out the provisions of this Proclamation shall not —

- (a) disclose to any person any matter in respect of any other person that may in the exercise of his powers or the performance of his duties under the said provisions come to his knowledge; or

(b) iemand toelaat om toegang te verkry tot aantekeninge in die besit of onder die bewaring van die Sekretaris,

behalwe by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens hierdie Proklamasie of op gesag van 'n ander wet wat betrekking het op die aanslag en invordering van inkomste of op bevel van 'n bevoegde geregshof: Met dien verstande dat die Ouditeur-generaal by die uitvoering van sy pligte ingevolge artikel 42(1) van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), toegang het tot alle aantekeninge en stukke in die besit of onder die bewaring van die Sekretaris vir die doeleindes van hierdie Proklamasie.

(2) Die bepalings van subartikel (1) word nie so uitgelê nie dat dit die Sekretaris belet om vir die doeleindes van 'n ander wet wat deur hom uitgevoer word, gebruik te maak van inligting wat hy by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens hierdie Proklamasie bekom het.

(3) Iemand wat die bepalings van subartikel (1) oortree, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met gevangenisstraf vir 'n tydperk van hoogstens twee jaar.

#### *Misdrywe*

8. Iemand wat die bepalings van artikel 2(1), of 4 oortree of versuim om daaraan te voldoen of wat versuim om te voldoen aan 'n eis van die Sekretaris kragtens artikel 2(2) of 5, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens R50 of gevangenisstraf vir 'n tydperk van hoogstens 'n maand.

#### *Kort titel*

9. Hierdie Proklamasie heet die Proklamasie op Registrasie van Verkopers, 1978.

(b) permit any person to have access to any records in the possession or custody of the Secretary,

except in the exercise of his powers or the performance of his duties under this Proclamation or under the authority of any other law relating to the assessment and collection of revenue or by order of a competent court: Provided that the Auditor-General shall in the performance of his duties in terms of section 42(1) of the Exchequer and Audit Act, 1975 (Act 66 of 1975), have access to all records and documents in the possession or custody of the Secretary for the purposes of this Proclamation.

(2) The provisions of subsection (1) shall not be construed as preventing the Secretary from using for the purposes of any other law administered by him, any information obtained by him in the exercise of his powers or the performance of his duties under this Proclamation.

(3) Any person who contravenes the provisions of subsection (1) shall be guilty of an offence and liable on conviction to imprisonment for a period not exceeding two years.

#### *Offences*

8. Any person who contravenes or fails to comply with the provisions of section 2(1) or 4 or fails to comply with a requirement of the Secretary under section 2(2) or 5, shall be guilty of an offence and liable on conviction to a fine not exceeding R50 or to imprisonment for a period not exceeding one month.

#### *Short title*

9. This Proclamation shall be called the Registration of Vendors Proclamation, 1978.