

BUITENGEWONE

# OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

# OFFICIAL GAZETTE

EXTRAORDINARY



OF SOUTH WEST AFRICA

JITGAWE OP GESAG

PUBLISHED BY AUTHORITY

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PROKLAMASIE:

No. AG. 72 Wysigingsproklamasie op Inkomstebelasting, 1978

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## PROKLAMASIE

van die  
ADMINISTRATEUR-GENERAAL VIR DIE GEBIED SUIDWES-AFRIKA

(Deur die Waarnemende Staatspresident goedgekeur op 4 Oktober 1978)

No. AG. 72 1978

WYSIGING VAN DIE INKOMSTEBELASTING-ORDONNANSIE 1974 (ORDONNANSIE 5 VAN 1974)

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, 11 Oktober 1978

## BYLAE

Wysiging van artikel 13 van Ordonnansie 5 van 1974, soos gewysig deur artikel 5 van Ordonnansie 3 van 1976, artikel 5 van Ordonnansie 6 van 1975 en artikel 2 van Ordonnansie 2 van 1977

1. Artikel 13 van die Inkomstebelastingordonnansie, 1974, word hierby gewysig deur die volgende subartikel by te voeg:

## PROCLAMATION

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

(Approved by the Acting State President on 4 October 1978)

No. AG. 72 1978

AMENDMENT OF THE INCOME TAX ORDINANCE, 1974 (ORDINANCE 5 OF 1974)

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, 11 October 1978

## SCHEDULE

Amendment of section 13 of Ordinance 5 of 1974, as amended by section 5 of Ordinance 3 of 1976, section 5 of Ordinance 6 of 1975 and section 2 of Ordinance 2 of 1977

1. Section 13 of the Income Tax Ordinance, 1974, is hereby amended by the addition of the following subsection:

“(5) By die toepassing van subparagrafe (v) en (vi) van paragraaf (i) van subartikel (1) word enige bedrag gekrediteer of ontvang of toegeval as rente ten opsigte van ’n bedrag wat as ’n subskripsie-deposito of ’n Spesiale Belastingvrye Onbepaalde Termyn-deposito deur die Nasionale Bou- en Beleggingskorporasie van Suidwes-Afrika, Beperk, geneem is, geag ’n bedrag te wees wat as rente of ’n dividend ten opsigte van ’n subskripsie-aandeel of ’n Spesiale Belastingvrye Onbepaalde Termynaandeel in ’n bouvereniging gekrediteer, ontvang of toegeval is: Met dien verstande dat by sodanige toepassing die verwysing in subparagraaf (vi) (bb) van genoemde paragraaf (i) van subartikel (1) na die datum van uitreiking deur ’n bouvereniging van aandele waarop ’n dividend betaalbaar is, uitgelê word as ’n verwysing na die datum waarop die deposito ten opsigte waarvan bedoelde rente betaalbaar is deur bedoelde Korporasie geneem is.”

*Kort titel*

2. Hierdie Proklamasie heet die Wysigingsproklamasie op Inkomstebelasting, 1978.

“(5) In the application of subparagraphs (v) and (vi) of paragraph (i) of subsection (1) any amount credited or received or accrued as interest in respect of an amount taken as a subscription deposit or a Special Tax-Free Indefinite Period deposit by the National Building and Investment Corporation of South West Africa, Limited, shall be deemed to be an amount credited, received or accrued as interest or a dividend in respect of a subscription share or a Special Tax-Free Indefinite Period share in a building society: Provided that in such application the reference in subparagraph (vi) (bb) of the said paragraph (i) of subsection (1) to the date of issue by a building society of shares on which a dividend is payable, shall be construed as a reference to the date on which the deposit in respect of which such interest is payable, was taken by the said Corporation.”

*Short title*

2. This Proclamation shall be called the Income Tax Amendment Proclamation, 1978.