

4. This Act shall be called the Income Tax Amendment Act, 1981, and the amendments effected to the Ordinance by sections 1, 2 and 3 of this Act shall be deemed to have first taken effect in respect of assessments for the year of assessment which ended on the last day of February, 1981.

Short title and commencement.

## ACT

**To amend the Administration of Estates (Rehoboth-Gebiet) Proclamation, 1941 (Proclamation 36 of 1941)** Act No. 4 of 1981

*(Afrikaans text signed by the State President)*

(Assented to 28 July 1981)

BE IT ENACTED by the Kaptein's Council and the Legislative Council of Rehoboth, as follows:—

1. Section 1 of the Administration of Estates (Rehoboth-Gebiet) Proclamation, 1941 (hereinafter referred to as the principal Proclamation), is hereby amended by the addition of the following subsection, the existing section becoming subsection (I):

Amendment of section 1 of Proclamation 26 of 1941.

“(2) If the estate of any deceased person who was a member of the Rehoboth Baster Community, consists solely of movable assets the value whereof in the opinion of the Magistrate does not exceed the amount of one thousand rand, and the Magistrate is satisfied that there are no sound reasons for administering such estate under this Proclamation, he may, having regard to the provisions of the will of the deceased or, in the absence of a valid will, of the rules contained in the Second Schedule, direct that the said estate shall, notwithstanding any provisions to the contrary in this Proclamation or any other law contained, be administered in accordance with the directions of the Magistrate, whereupon the last mentioned provisions shall not apply in respect of the administration of the said estate.”

2. Section 15 of the principal Proclamation is hereby amended by the substitution for the words “one-quarter per centum” and the words “one per centum” of the words “two and one-half per centum.”

Amendment of section 15 of Proclamation 36 of 1941.

3. This Act shall be called the Administration of Estates Amendment Act (Rehoboth Gebiet), 1981.

Short title.