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Goewermentskennisgewing

Government Notice

Kantoor van die

Office of the

ADMINISTRATEUR-GENERAAL VIR DIE
GEBIED SUIDWES-AFRIKA

ADMINISTRATOR-GENERAL FOR THE
TERRITORY OF SOUTH WEST AFRICA

DEPARTEMENT VAN DIE MINISTERS-
RAAD

DEPARTMENT OF THE COUNCIL OF
MINISTERS

No. AG. 118 1982

No. AG. 118 1982

AFKONDIGING VAN WET VAN
NASIONALE VERGADERING

PROMULGATION OF ACT OF NATIONAL
ASSEMBLY

Die volgende Wet, wat ingevolge die Proklamasie op die Nasionale Vergadering, 1979 (Proklamasie AG. 21 van 1979), deur die Nasionale Vergadering van Suidwes-Afrika aangeneem en deur die Administrateur-generaal onderteken is, word hierby afgekondig ingevolge artikel 19 van daardie Proklamasie:—

The following Act, which has been adopted by the National Assembly of South West Africa and signed by the Administrator-General in terms of the National Assembly Proclamation, 1979 (Proclamation AG. 21 of 1979), is hereby published in terms of section 19 of that Proclamation:—

No. 12 van 1982: Wysigingswet op Inkomstebelasting, 1982

No. 12 of 1982: Income Tax Amendment Act, 1982

INCOME TAX AMENDMENT ACT, 1982

Act No. 12, 1982

*(English text signed by the Administrator-General
on 5 July 1982)*

ACT

To amend the Income Tax Act, 1981, so as to provide for a surcharge on the amount of the normal tax leviable in respect of individuals and certain companies; to amend a textual error in paragraph (q) of section 17; to provide for the exclusion from the income of a farmer of that part of the increased value of his livestock that would have been added to his income in relation to the year of assessment ending on 28 February 1983; and to provide for incidental matters.

BE IT ENACTED by the National Assembly of South West Africa, as follows:—

1. (1) Section 6 of the Income Tax Act, 1981 (hereinafter referred to as the principal Act), is hereby amended —

Amendment of section 6 of Act 24 of 1981.

(a) by the addition of the following proviso to the Schedule to subsection (1):

“Provided that there shall be added to the amount of the tax determined in accordance with these rates of tax, a surcharge equal to ten per cent of the said amount.”; and

(b) by the addition of the following proviso to paragraph (a) of subsection (2):

“Provided that there shall be added to the amount of the tax determined in accordance with this paragraph, a surcharge equal to five per cent of the said amount.”.

(2) Paragraph (a) of subsection (1) shall be deemed to have come into operation on 1 March 1982.

(3) Paragraph (b) of subsection (1) shall be deemed to have come into operation from the beginning of the financial year of a company that ends on or after 1 June 1982.

INCOME TAX AMENDMENT ACT, 1982**Act No. 12, 1982**

2. Section 17 of the principal Act is hereby amended by the substitution in paragraph (q) for the word "taxpayer" where it occurs the first and second time of the word "person".

Amendment of section 17 of Act 24 of 1981.

3. Schedule 1 to the principal Act is hereby amended by the substitution for the provisos to paragraph 4(2)(a) of the following provisos:

Amendment of Schedule 1 to Act 24 of 1981.

"Provided that in any case in which subitem (ii) is applicable, there shall, notwithstanding anything to the contrary contained in this Act, be included in the income of such farmer for each of the years of assessment ending on 28 February, 1982 and 29 February, 1984, an amount equal to one-third of the difference in the value of such livestock as determined in relation to such farmer in terms of subitems (i) and (ii) respectively: Provided further that should such farmer discontinue farming operations or die during any of the years of assessment ending on 28 February, 1982, 28 February, 1983 or 29 February, 1984, any balance of the amount to be included in his income which has not yet been so included, shall be included in his income for the year of assessment during which such discontinuance or death takes place."

4. This Act shall be called the Income Tax Amendment Act, 1982.

Short title.