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EXTRAORDINARY
OF SOUTH WEST AFRICA

BUITENGEWONE
OFFISIËLE KOERANT
VAN SUIDWES-AFRIKA

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PROCLAMATION

by the

ADMINISTRATOR-GENERAL FOR THE TERRITORY OF SOUTH WEST AFRICA

(Approved by the State President on 28 March 1985)

No. AG. 22 1985

AMENDMENT OF THE SALES TAX PROCLAMATION, 1978 (PROCLAMATION AG. 40 OF 1978)

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

W.A. VAN NIEKERK
Administrator-General Windhoek, 7 May 1985

SCHEDULE

Amendment of section 1 of Proclamation AG. 40 of 1978, as amended by section 1 of Act 22 of 1980 and section 1 of Act 17 of 1982

1. Section 1 of the Sales Tax Proclamation, 1978 (hereinafter referred to as the principal Proclamation), is hereby amended -

PROKLAMASIE

van die

ADMINISTRATEUR-GENERAAL VIR DIE GEBIED SUIDWES-AFRIKA

(Deur die Staatspresident goedgekeur op 28 Maart 1985)

Nr. AG. 22 1985

WYSIGING VAN DIE VERKOOPBELASTINGPROKLAMASIE, 1978 (PROKLAMASIE AG. 40 VAN 1978)

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

W.A. VAN NIEKERK
Administrateur-generaal Windhoek, 7 Mei 1985

BYLAE

Wysiging van artikel 1 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 1 van Wet 22 van 1980 en artikel 1 van Wet 17 van 1982

1. Artikel 1 van die Verkoopbelastingproklamasie, 1978 (hieronder die Hoofproklamasie genoem) word hierby gewysig -

(a) by the addition to paragraph (c)*bis* of the definition of "enterprise" of the word "or";

(b) by the substitution for the definition of "foreign-going aircraft" of the following definition:

"'foreign-going aircraft' means any aircraft engaged in the transportation for reward of passengers or goods on any flight between an airport in the territory and an airport in another country, and includes any aircraft engaged in such transportation on any intermediate flight between airports within the territory if such intermediate flight is undertaken solely for the purpose of refuelling or taking on board passengers or goods or by reason of an emergency;";

(c) by the substitution for subparagraph (iii) of paragraph (a) of the definition of "goods" of the following subparagraph:

"(iii) any stamp, form or card which has a money value and has been sold or issued by the State for the payment of postage or any tax or duty levied under any law, except when, subsequent to its sale or issue, it is disposed of or imported as a collector's piece;";

s(d) by the addition to the said paragraph (a) of the definition of "goods" of the following subparagraph:

"(iv) coins or paper currency which are not legal tender in the territory, except when disposed of or imported as collectors' pieces;";

(e) by the insertion after the definition of "purchaser" of the following definition:

"'qualifying rental consideration", in relation to any rental agreement, means a rental consideration -

(a) which accrues to the lessor within a period of twelve months reckoned from the commencement of the period of such agreement or which accrues to the lessor by way of amounts payable at regular intervals not exceeding twelve months, the first of such intervals being reckoned from the date of such commencement; and

(b) which is so calculated that the amount thereof accruing to the lessor during

(a) deur subparagraaf (iii) van paragraaf (a) van die omskrywing van "goed" deur die volgende subparagraaf te vervang:

"(iii) 'n seël, vorm of kaart wat 'n geldwaarde het en deur die Staat verkoop of uitgereik is vir die doeleindes van die betaling van posgeld of 'n belasting of reg gehef ingevolge die een of ander wet, behalwe wanneer, nadat dit verkoop of uitgereik is, dit as 'n versamelstuk verkoop of ingevoer word;";

(b) deur die volgende subparagraaf by genoemde paragraaf (a) van die omskrywing van "goed" te voeg:

"(iv) munte of papiergeld wat nie in die gebied wettige betaalmiddels is nie, behalwe wanneer dit as versamelstukke verkoop of ingevoer word;";

(c) deur die woord "of" by paragraaf (c)*bis* van die omskrywing van "onderneming" te voeg;

(d) deur na die omskrywing van "koper" die volgende omskrywing in te voeg:

"'kwalifiserende huurvergoeding', met betrekking tot 'n huurooreenkoms, 'n huurvergoeding -

(a) wat aan die verhuurder toeval binne 'n tydperk van twaalf maande gereken vanaf die aanvang van die tydperk van bedoelde ooreenkoms, of wat aan die verhuurder toeval by wyse van bedrae wat by gereelde tussenpose van hoogstens twaalf maande betaalbaar is, van welke tussenpose die eerste vanaf die datum van bedoelde aanvang gereken word; en

(b) wat so bereken is dat die bedrag daarvan wat aan die verhuurder toeval gedurende elke tydperk van twaalf maande binne die termyn van bedoelde ooreenkoms minstens 10 persent is -

(i) in die geval van goed bedoel in artikel 6(1)(f)(ii), van die koste vir die in daardie artikel beoogde ondernemer; of

(ii) in die geval van verhuurde eiendom beoog in artikel 6(1)(m), van die in paragraaf 2 van Bylae 4 bedoelde kontantwaarde van daardie verhuurde eiendom; of

each period of twelve months in the period of such agreement is not less than 10 per cent -

(i) in the case of goods referred to in section 6(1)(f)(ii), of the cost of such goods to the vendor contemplated in that section; or

(ii) in the case of leased property contemplated in section 6(1)(m), of the cash value of such leased property referred to in paragraph 2 of Schedule 4; or

(iii) in the case of goods referred to in section 6(1)(t)(v), of the taxable value of such goods as determined in accordance with the provisions of section 7(1)(g); or

(iv) in the case of goods referred to in section 6(1)(v)(v), of the cost of the goods to the vendor contemplated in that section as determined in accordance with the provisions of section 7(5),

or where the period of such agreement is less than twelve months or the rental consideration is payable in respect of a period of less than twelve months ending at the end of the period of such agreement, which is not less than a percentage of the relevant cost or value which bears to 10 per cent of such cost or value the same ratio as such lesser period bears to twelve months;";

(f) by the deletion of paragraph (ii) of the definition of "sale";

(g) by the substitution for paragraph (iv) of the said definition of "sale" of the following paragraph:

"(iv) any cession of the rights of the seller under any agreement which constitutes a sale subject to a suspensive condition, to any person other than the purchaser under such agreement;";

(h) by the substitution for paragraph (v) of the said definition of "sale" of the following paragraph:

"(v) any disposal of an undivided share in the assets of a continuing commercial, financial, industrial, mining, farming, forestry or fishing concern carried on

(iii) in die geval van goed bedoel in artikel 6(1)(t)(v), van die belasbare waarde van daardie goed soos ooreenkomstig die bepalings van artikel 7(1)(g) bepaal; of

(iv) in die geval van goed bedoel in artikel 6(1)(v)(v), van die koste van die goed vir die in daardie artikel beoogde ondernemer soos ooreenkomstig die bepalings van artikel 7(5) bepaal,

of waar die termyn van bedoelde ooreenkoms minder as twaalf maande is of die huurvergoeding betaalbaar is ten opsigte van 'n tydperk van minder as twaalf maande wat aan die einde van die termyn van bedoelde ooreenkoms eindig, wat nie minder is nie as 'n persentasie van die betrokke koste of waarde wat in dieselfde verhouding tot 10 persent van bedoelde koste of waarde staan, as die verhouding waarin daardie mindere tydperk tot twaalf maande staan;";

(e) deur die omskrywing van "lugvaartuig op vreemde vaart" deur die volgende omskrywing te vervang:

"'lugvaartuig op vreemde vaart' 'n lugvaartuig wat met die vervoer teen vergoeding van passasiers of goed op 'n vlug tussen 'n lughawe in die gebied en 'n lughawe in 'n ander land besig is, en ook 'n vliegtuig wat met bedoelde vervoer besig is op 'n tussenvlug tussen lughawens binne die gebied indien bedoelde tussenvlug uitsluitlik met die doel om brandstof in te neem of passasiers of goed aan boord te neem of vanweë 'n noodgeval onderneem word;";

(f) deur paragraaf (ii) van die omskrywing van "verkoop" te skrap;

(g) deur paragraaf (iv) van genoemde omskrywing van "verkoop" deur die volgende paragraaf te vervang:

"(iv) 'n sessie van die regte van die verkoper ingevolge 'n ooreenkoms wat 'n verkoop onderworpe aan 'n opskortende voorwaarde uitmaak, aan 'n persoon behalwe die koper ingevolge bedoelde ooreenkoms;";

(h) deur paragraaf (v) van die omskrywing van "sale" in die Engelse teks deur die volgende paragraaf te vervang:

"(v) any disposal of an undivided share in the assets of a a continuing commer-

for profit or of a professional practice carried on for profit, by virtue of an agreement for the formation of a partnership to take over such concern or practice from a person who becomes a partner in such partnership or an agreement under which one of the partners in such concern or practice disposes of his share (or a portion thereof) in such concern or practice to any other partner therein or a person admitted as a partner in such concern;"; and

(i) by the substitution in paragraph (vii) of the said definition of 'sale" for the word "die" of the word "the".

Amendment of section 5 of Proclamation AG. 40 of 1978, as amended by section 4 of Act 22 of 1980 and section 2 of Act 17 of 1982

2. Section 5 of the principal Proclamation is hereby amended -

(a) by the substitution for paragraph (b) of subsection (2) of the following paragraph:

"(b) where any agreement other than an agreement referred to in paragraph 1*bis* of Schedule 1 provides for the payment of any consideration in respect of a sale of goods and the rendering of a taxable service in connection with such sale, without any apportionment of the consideration between such sale and such taxable service, the consideration shall be deemed to be payable in respect of the sale, and the agreement as a whole shall be treated as a sale;"; and

(b) by the addition of the following subsection:

" (3) The provisions of subsection (1)(c) shall not apply to any rental consideration accruing to a vendor who is registered under section 12 in respect of a rental enterprise by virtue of a rental agreement concluded before the date of promulgation of the Sales Tax Amendment Proclamation, 1985, in respect of goods -

cial, financial, industrial, mining, farming, forestry or fishing concern carried on for profit or of a professional practice carried on for profit, by virtue of an agreement for the formation of a partnership to take over such concern or practice from a person who becomes a partner in such partnership or an agreement under which one of the partners in such concern or practice disposes of his share (or a portion thereof) in such concern or practice to any other partner therein or a person admitted as a partner in such concern;"; en

(i) deur in paragraaf (vii) van genoemde omskrywing van "sale" in die Engelse teks die woord "die" deur die woord "the" te vervang.

Wysiging van artikel 5 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 4 van Wet 22 van 1980 en artikel 2 van Wet 17 van 1982

2. Artikel 5 van die Hoofproklamasie word hierby gewysig -

(a) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:

"(b) waar 'n ander ooreenkoms as 'n ooreenkoms in paragraaf 1*bis* van bylae 1 bedoel voorsiening maak vir die betaling van vergoeding ten opsigte van 'n verkoop van goed en die lewering van 'n belasbare diens in verband met daardie verkoop, sonder toedeling van die vergoeding tussen bedoelde verkoop en bedoelde belasbare diens, word die vergoeding geag ten opsigte van die verkoop betaalbaar te wees en word die ooreenkoms as geheel as 'n verkoop behandel;"; en

(b) deur die volgende subartikel by te voeg:

" (3) Die bepalings van subartikel (1)(c) is nie van toepassing nie op enige huurvergoeding wat 'n ondernemer wat ingevolge artikel 12 geregistreer is ten opsigte van 'n huuronderneming toeval uit hoofde van 'n huurooreenkoms wat voor die datum van afkondiging van die Wysigingsproklamasie op Verkoopbelasting, 1985, aangegaan is ten opsigte van goed -

(a) which were acquired by that vendor under a sale by virtue of an agreement entered into by him before that date; and

(b) delivered to that vendor on or after that date, if the tax levied in terms of subsection (1)(a) on the taxable value of the sale of such goods was borne by that vendor on or after that date by reason of the fact that such vendor did not comply with the provisions of section 6(1)(f)(ii).".

Amendment of section 6 of Proclamation AG. 40 of 1978, as amended by section 5 of Act 22 of 1980 and section 3 of Act 17 of 1982

3. (1) Section 6 of the principal Proclamation is hereby amended -

(a) by the substitution for subparagraph (i) of paragraph (b) of subsection (1) of the following subparagraph:

"(i) the sale to a registered vendor of goods intended for resale as such by the vendor in the ordinary course of the enterprise in respect of which he is registered under section 12 (but excluding a resale of goods in respect of which the vendor will be exempt from tax under paragraph (i)(ii) or (k) of this subsection): Provided that the exemption contained in this subparagraph shall not apply in respect of -

(aa) the sale to such vendor of goods in the form of containers or packaging or wrapping materials intended for use in connection with the sale by him of other goods in carrying on such enterprise; or

(bb) the sale to such vendor who is registered in respect of any accommodation, hotel or catering enterprise of goods in the form of eating, drinking or carrying utensils or articles or serviettes intended for resale as adjuncts to the supply of any prepared food or beverage; or";

(a) wat deur daardie ondernemer verkry is ingevolge 'n verkoop uit hoofde van 'n ooreenkoms wat voor daardie datum deur hom aangegaan is; en

(b) wat op of na daardie datum aan daardie ondernemer afgelewer is,

indien die belasting wat ingevolge subartikel (1)(a) op die belasbare waarde van die verkoop van daardie goed gehef is deur daardie ondernemer op of na daardie datum gedra is op grond van die feit dat daardie ondernemer nie aan die bepalings van artikel 6(1)(f)(ii) voldoen het nie.".

Wysiging van artikel 6 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 5 van Wet 22 van 1980 en artikel 3 van Wet 17 van 1982

3. (1) Artikel 6 van die Hoofproklamasie word hierby gewysig -

(a) deur subparagraaf (i) van paragraaf (b) van subartikel (1) deur die volgende subparagraaf te vervang:

"(i) die verkoop aan 'n geregistreerde ondernemer van goed bestem vir herverkoop as sodanig deur die ondernemer in die gewone loop van die onderneming ten opsigte waarvan hy ingevolge artikel 12 geregistreer is (maar uitgesonderd 'n herverkoop van goed ten opsigte waarvan die ondernemer ingevolge paragraaf (i)(ii) of (k) van hierdie subartikel van belasting vrygestel sal wees): Met dien verstande dat die vrystelling in hierdie subparagraaf vervat, nie van toepassing is nie ten opsigte van -

(aa) die verkoop aan bedoelde ondernemer van goed in die vorm van houers of verpakkings- of toedraaimateriaal wat vir gebruik in verband met die verkoop deur hom van ander goed by die bedryf van bedoelde onderneming bestem is; of

(bb) die verkoop aan bedoelde ondernemer wat ten opsigte van 'n huisvesting-, hotel- of spysenieringsonderneming geregistreer is, van goed in die vorm van eet-, drink- of dragereedskap of artikels of servette wat vir herverkoop as bykomstighede by die verskaffing van enige voorbereide voedsel of drank bestem is; of";

(b) by the insertion after subparagraph (i) of the said paragraph (b) of the following subparagraphs:

"(i)*bis* the sale to a registered vendor of goods intended to be incorporated in any movable asset of the nature described in paragraph 1(b)(ii) of Schedule 1 if such asset, after such goods have been incorporated therein, is intended for sale by such vendor; or

(ii) any taxable service referred to in paragraph 1(b)*bis* of Schedule 1 which is rendered to any registered vendor in respect of any movable asset of the nature described in paragraph 1(b)(ii) of that Schedule, if such asset is intended for sale by such vendor; or";

(c) by the addition to subparagraph (iii) of the said paragraph (b) of the word "or";

(d) by the substitution for subparagraph (iv) of the said paragraph (b) of the following subparagraph:

"(iv) any taxable service referred to in paragraph 1(b)*bis* of Schedule 1 which is rendered to any registered vendor carrying on the business of a banker, financier or dealer in respect of any machinery or plant referred to in paragraph 1(a) of Schedule 4, if such machinery or plant is intended to be let by such vendor under a financial lease in the ordinary course of such enterprise; or";

(e) by the addition to the said paragraph (b) of the following subparagraph:

"(v) any taxable service referred to in paragraph 1(b)*bis* of Schedule 1 which is rendered to any registered vendor carrying on any rental enterprise in respect of any movable asset of the nature described in paragraph 1(b)(ii) of that Schedule, if such asset is intended to be let by him in the ordinary course of such enterprise to users in the territory at a qualifying rental consideration as defined in section 1;";

(b) deur na subparagraaf (i) van genoemde paragraaf (b) die volgende subparagrawe in te voeg:

"(i)*bis* die verkoop aan 'n geregistreerde ondernemer van goed bestem om ingelyf te word in 'n roerende bate van die aard in paragraaf 1(b)(ii) van Bylae 1 beskryf indien bedoelde bate, nadat bedoelde goed daarin ingelyf is, vir verkoop deur daardie ondernemer bestem is; of

(ii) 'n belasbare diens bedoel in paragraaf 1(b)*bis* van Bylae 1 wat gelewer word aan 'n geregistreerde ondernemer ten opsigte van 'n roerende bate van die aard in paragraaf 1(b)(ii) van daardie Bylae beskryf, indien bedoelde bate vir verkoop deur daardie ondernemer bestem is; of";

(c) deur die woord "of" by subparagraaf (iii) van genoemde paragraaf (b) te voeg;

(d) deur subparagraaf (iv) van genoemde paragraaf (b) deur die volgende subparagraaf te vervang:

"(iv) 'n belasbare diens bedoel in paragraaf 1(b)*bis* van Bylae 1 wat gelewer word aan 'n geregistreerde ondernemer wat die saak van 'n bankier, finansier of handelaar dryf ten opsigte van masjinerie of installasie bedoel in paragraaf 1(a) van Bylae 4, indien bedoelde masjinerie of installasie bestem is om deur bedoelde ondernemer ingevolge 'n bruikhuur in die gewone loop van bedoelde onderneming verhuur te word; of";

(e) deur die volgende subparagraaf by genoemde paragraaf (b) te voeg:

"(v) 'n belasbare diens bedoel in paragraaf 1(b)*bis* van Bylae 1 wat gelewer word aan 'n geregistreerde ondernemer wat 'n huuronderneming dryf ten opsigte van 'n roerende bate van die aard in paragraaf 1(b)(ii) van daardie Bylae beskryf, indien bedoelde bate bestem is om deur hom in die gewone loop van bedoelde onderneming verhuur te word aan gebruikers in die gebied teen 'n kwalifiserende huurvergoeding soos in artikel 1 omskryf;";

(f) by the deletion in subparagraph (i) of paragraph (e) of subsection (1) of the word "as";

(g) by the substitution for subparagraph (ii) of paragraph (f) of subsection (1) of the following subparagraph:

"(ii) the vendor is so registered in respect of a rental enterprise and the goods are intended to be let by him in the ordinary course of such enterprise to users in the territory at a qualifying rental consideration as defined in section 1; or";

(h) by the substitution in subparagraph (iii) of the said paragraph (f) for the word "ship" of the word "ships";

(i) by the substitution for paragraph (m) of subsection (1) of the following paragraph:

"(m) subject to compliance with the provisions of section 14, leased property consisting of movable goods delivered under a financial lease to a lessee who is registered as a vendor under section 12 in respect of a rental enterprise, if such goods are hired by the lessee in order to be let by him in the ordinary course of such enterprise to users in the territory at a qualifying rental consideration as defined in section 1;";

(j) by the substitution for paragraph (r) of subsection (1) of the following paragraph:

"(r) subject to compliance with the provisions of section 14, any repair or maintenance service rendered to any vendor who is registered under section 12 in respect of a rental enterprise, if such service is rendered in respect of goods let in the ordinary course of such enterprise in order to maintain the goods in a lettable condition, and the sale to such vendor of parts and materials for incorporation in or attachment to the goods let or gas in order to have such service effected; ";

(f) deur in subparagraaf (i) van paragraaf (e) van subartikel (1) die woord "as" in die Engelse teks te skrap;

(g) deur subparagraaf (ii) van paragraaf (f) van subartikel (1) deur die volgende subparagraaf te vervang:

"(ii) die ondernemer aldus geregistreer is ten opsigte van 'n huuronderneming en die goed bestem is om deur hom in die gewone loop van bedoelde onderneming verhuur te word aan gebruikers in die gebied teen 'n kwalifiserende huurvergoeding soos in artikel 1 omskryf; of";

(h) deur in subparagraaf (iii) van genoemde paragraaf (f) die woord "ship" in die Engelse teks deur die woord "ships" te vervang;

(i) deur paragraaf (m) van subartikel (1) deur die volgende paragraaf te vervang:

"(m) mits die bepalings van artikel 14 nagekom word, verhuurde eiendom bestaande uit roerende goed wat ingevolge 'n bruikhuur gelewer word aan 'n huurder wat ingevolge artikel 12 as 'n ondernemer ten opsigte van 'n huuronderneming geregistreer is, indien bedoelde goed deur die huurder gehuur word ten einde deur hom in die gewone loop van bedoelde onderneming aan gebruikers in die gebied verhuur te word teen 'n kwalifiserende huurvergoeding soos in artikel 1 omskryf;";

(j) deur paragraaf (r) van subartikel (1) deur die volgende paragraaf te vervang:

"(r) mits die bepalings van artikel 14 nagekom word, 'n herstel- of onderhoudsdiens gelewer aan 'n ondernemer wat ingevolge artikel 12 ge registreer is ten opsigte van 'n huuronderneming, indien bedoelde diens gelewer word ten opsigte van goed wat in die gewone loop van bedoelde onderneming verhuur word ten einde die goed in 'n verhuurbare toestand te onderhou, en die verkoop aan bedoelde ondernemer van onderdele en materiale vir inlywing in of aanhegting by die verhuurde goed of gas ten einde bedoelde diens te laat uitvoer;";

(k) by the substitution for subparagraph (i) of paragraph (t) of subsection (l) of the following subparagraph:

"(i) a registered vendor if the goods are intended for sale or resale as such by the vendor in the ordinary course of the enterprise in respect of which he is registered under section 12 (but excluding a resale of goods in respect of which the vendor will be exempt from tax under paragraph (i)(ii) or (k) of this subsection): Provided that the exemption contained in this subparagraph shall not apply -

(aa) in respect of goods in the form of containers or packaging or wrapping materials intended for use in connection with the sale by such vendor of other goods in carrying on such enterprise; or

(bb) in the case of a vendor who is registered in respect of any accommodation, hotel or catering enterprise, in respect of goods in the form of eating, drinking or carrying utensils or articles or serviettes intended for resale as adjuncts to the supply of any prepared food or beverage; or";

(l) by the substitution for subparagraph (v) of the said paragraph (t) of the following subparagraph:

"(v) a vendor who is registered in respect of a rental enterprise and the goods are intended to be let by him in the ordinary course of such enterprise to users in the territory at a qualifying rental consideration as defined in section 1; or";

(m) by the addition to the said paragraph (t) of the following subparagraph:

"(vi) a registered vendor if such goods are intended to be incorporated in any movable asset of the nature described in paragraph 1(b)(ii) of Schedule 1, and such asset, after such goods have been incorporated therein, is intended for sale by such vendor;";

(k) deur subparagraaf (i) van paragraaf (t) van subartikel (l) deur die volgende subparagraaf te vervang:

"(i) 'n geregistreerde ondernemer indien die goed bestem is vir verkoop of herverkoop as sodanig deur die ondernemer in die gewone loop van die onderneming ten opsigte waarvan hy ingevolge artikel 12 geregistreer is (maar uitgesonderd 'n herverkoop van goed ten opsigte waarvan die ondernemer ingevolge paragraaf (i)(ii) of (k) van hierdie subartikel van belasting vrygestel sal wees): Met dien verstande dat die vrystelling in hierdie subparagraaf vervat, nie van toepassing is nie -

(aa) ten opsigte van goed in die vorm van houers of verpakkings- of toedraaimateriaal wat vir gebruik in verband met die verkoop deur bedoelde ondernemer van ander goed by die bedryf van bedoelde onderneming bestem is; of

(bb) in die geval van 'n ondernemer wat ten opsigte van 'n huisvestings-, hotel- of spysenieringsonderneming geregistreer is, ten opsigte van goed in die vorm van eet-, drink- of dragereedskap of artikels of servette wat vir herverkoop as bykomstighede by die verskaffing van enige voorbereide voedsel of drank bestem is; of";

(l) deur subparagraaf (v) van genoemde paragraaf (t) deur die volgende subparagraaf te vervang:

"(v) 'n ondernemer wat ten opsigte van 'n huuronderneming geregistreer is en die goed bestem is om deur hom in die gewone loop van daardie onderneming verhuur te word aan gebruikers in die gebied teen 'n kwalifiserende huurvergoeding soos in artikel 1 omskryf; of";

(m) deur die volgende subparagraaf by genoemde paragraaf (t) te voeg:

"(vi) 'n geregistreerde ondernemer indien bedoelde goed bestem is om ingelyf te word in 'n roerende bate van die aard in paragraaf 1(b)(ii) van Bylae 1 beskryf en bedoelde bate, nadat bedoelde goed daarin ingelyf is, vir verkoop deur daardie ondernemer bestem is;";

(n) by the substitution for subparagraph (i) of paragraph (v) of subsection (1) of the following subparagrah:

"(i) such goods are intended for sale or resale as such by the vendor in the ordinary course of such enterprise (but excluding a resale of goods in respect of which the vendor will be exempt from tax under paragraph (i)(ii) or (k) of this subsection) or are intended to be consumed, destroyed, lost or rendered useless for the purposes of quality testing or research: Provided that the exemption contained in this subparagraph shall not apply -

(aa) in respect of goods in the form of containers or packaging or wrapping materials intended for use in connection with the sale by such vendor of other goods in carrying on such enterprise; or

(bb) in the case of a vendor who is registered in respect of any accommodation, hotel or catering enterprise, in respect of goods in the form of eating, drinking or carrying utensils or articles or serviettes intended for resale as adjuncts to the supply of any prepared food or beverage; or";

(o) by the substitution for subparagraph (v) of the said paragraph (v) of the following subparagraph:

"(v) such goods are intended to be let by the vendor in the ordinary course of his rental enterprise to users in the territory at a qualifying rental consideration as defined in section 1; or";

(p) by the addition to the said paragraph (v) of the following subparagraph:

"(vi) such goods are intended to be incorporated in any movable asset of the nature described in paragraph (1)(b)(ii) of Schedule 1 and such asset, after such goods have been incorporated therein, is intended for sale by such vendor;"; and

(n) deur subparagraaf (i) van paragraaf (v) van subartikel (1) deur die volgende subparagraaf te vervang:

"(i) bedoelde goed bestem is vir verkoop of herverkoop as sodanig deur die ondernemer in die gewone loop van dié onderneming (maar uitgesonderd 'n herverkoop van goed ten opsigte waarvan die ondernemer ingevolge paragraaf (i)(ii) of (k) van hierdie subartikel van belasting vrygestel sal wees) of bestem is om verbruik, vernietig of verloor te word of uitgedien gemaak te word vir die doeleindes van kwaliteitstoetsing of navorsing: Met dien verstande dat die vrystelling in hierdie subparagraaf vervat, nie van toepassing is nie -

(aa) ten opsigte van goed in die vorm van houers of verpakkings- of toedraaimateriaal wat vir gebruik in verband met die verkoop deur bedoelde ondernemer van ander goed by die bedryf van bedoelde onderneming bestem is; of

(bb) in die geval van 'n ondernemer wat ten opsigte van 'n huisvestings-, hotel- of spysenieringsonderneming geregistreer is, ten opsigte van goed in die vorm van eet-, drink- of dragereedskap of artikels of servette wat vir herverkoop as bykomstighede by die verskaffing van enige voorbereide voedsel of drank bestem is; of";

(o) deur subparagraaf (v) van genoemde paragraaf (v) deur die volgende subparagraaf te vervang:

"(v) bedoelde goed bestem is om deur die ondernemer in die gewone loop van sy huuronderneming verhuur te word aan gebruikers in die gebied teen 'n kwalifiserende huurvergoeding soos in artikel 1 omskryf; of";

(p) deur die volgende subparagraaf by genoemde paragraaf (v) te voeg:

"(vi) bedoelde goed bestem is om ingelyf te word in 'n roerende bate van die aard in paragraaf 1(b)(ii) van Bylae 1 beskryf en bedoelde bate, nadat bedoelde goed daarin ingelyf is, vir verkoop deur daardie ondernemer bestem is;"; en

(q) by the addition to subsection (1) of the following paragraph:

"(y) the sale to or the importation by any person who is ordinarily resident in the territory or to or by any company who is a domestic company for the purposes of the Income Tax Act, of any aircraft in respect of which the Secretary is satisfied that it will be used by such person or company wholly or mainly as a foreign-going aircraft.".

(2) The amendments effected by -

(a) paragraph (b), in so far as it relates to the addition of subparagraph (i)*bis* to paragraph (b) of subsection (l) of section 6 of the principal Proclamation, paragraph (m) and paragraph (p) of subsection (l) shall be deemed to have come into operation on 3 July 1978;

(b) paragraph (b), in so far as it relates to the addition of subparagraph (ii) to paragraph (b) of subsection (1) of section 6 of the principal Proclamation, paragraph (d) and paragraph (e) of subsection (1) shall be deemed to have come into operation on 1 October 1980.

Amendment of section 7 of Proclamation AG. 40 of 1978, as amended by section 6 of Act 22 of 1980 and section 4 of Act 17 of 1982

4. (1) Section 7 of the principal Proclamation is hereby amended -

(a) by the addition to subsection (3) of the following paragraph, the existing subsection becoming paragraph (a):

"(b) For the purposes of paragraph 3*bis* of Schedule 4 a consideration in respect of a sale referred to in that paragraph shall be deemed to have accrued to a former lessor so referred to equal in value to-

(i) the cash value referred to in paragraph 2 of the said Schedule which was applicable to the property concerned before the agreement so referred to ceased to exist, reduced by an amount equal to 20 per cent per annum of such cash value, calculated according to the reducing balance method; or

(q) deur die volgende paragraaf by subartikel (1) te voeg:

"(y) die verkoop aan of die invoer deur 'n persoon wat gewoonlik in die gebied woonagtig is of aan of deur 'n maatskappy wat by die toepassing van die bepalings van die Inkomstebelastingwet 'n binnelandse maatskappy is, van 'n lugvaartuig ten opsigte waarvan die Sekretaris oortuig is dat dit deur daardie persoon of maatskappy geheel en al of hoofsaaklik as 'n lugvaartuig op vreemde vaart gebruik sal word.".

(2) Die wysigings aangebring deur -

(a) paragraaf (b), vir sover dit op die byvoeging van subparagraaf (i)*bis* by paragraaf (b) van subartikel (1) van artikel 6 van die Hoofproklamasie betrekking het, paragraaf (m) en paragraaf (p) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het;

(b) paragraaf (b), vir sover dit op die byvoeging van subparagraaf (ii) by paragraaf (b) van subartikel (1) van artikel 6 van die Hoofproklamasie betrekking het, paragraaf (d) en paragraaf (e) van subartikel (1) word geag op 1 Oktober 1980 in werking te getree het.

Wysiging van artikel 7 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 6 van Wet 22 van 1980 en artikel 4 van Wet 17 van 1982

4. (1) Artikel 7 van die Hoofproklamsie word hierby gewysig -

(a) deur die volgende paragraaf by subartikel (3) te voeg, terwyl die bestaande subartikel paragraaf (a) word:

"(b) By die toepassing van paragraaf 3*bis* van Bylae 4 word 'n vergoeding ten opsigte van 'n verkoop in daardie paragraaf bedoel, geag aan 'n aldus bedoelde voormalige verhuurder toe te geval het waarvan die waarde gelyk is aan -

(i) die kontantwaarde in paragraaf 2 van genoemde Bylae bedoel wat op die betrokke eiendom van toepassing was voordat die aldus bedoelde ooreenkoms opgehou het om te bestaan, verminder met 'n bedrag gelyk aan 20 persent per jaar van bedoelde kontantwaarde, volgens die verminderde saldometode bereken; of

(ii) such other amount which in the opinion of the Secretary is the market value of the property concerned."; and

(b) by the substitution for paragraph (f) of subsection (5) of the following paragraph:

"(f) where the goods were applied by any person for purposes of demonstration as contemplated in subsection (1)(h)(ii), an amount equal to an amount calculated at the rate of 10 per cent per annum of the cost contemplated in paragraph (a), (b), (c), (d) or (e), as the case may be, for the period during which such goods were applied for purposes of demonstration as contemplated in the said subsection.".

(2) The amendments effected by subsection (1) shall come into operation on 1 September 1985.

Amendment of section 8 of Proclamation AG. 40 of 1978, as amended by section 7 of Act 22 of 1980 and section 5 of Act 17 of 1982

5. Section 8 of the principal Proclamation is hereby amended by the substitution for paragraph (e) of the following paragraph:

"(e) (i) in the case of goods imported into the territory from a specified country as described in section 1, and which are not cleared or required to be cleared under the provisions of the Customs and Excise Act, 1964 (Act 91 of 1964) -

(aa) if imported by rail, air, ship or post, on the date on which the goods are delivered to the addressee;

(bb) if imported by road, on the date on which the goods enter the territory; or

(ii) in the case of goods imported into the territory and which are cleared for home consumption under the provisions of the Customs and Excise Act, 1964 (Act 91 of 1964), on the date on which they are so cleared; or".

(ii) die ander bedrag wat na die oordeel van die Sekretaris die markwaarde van die betrokke eiendom is."; en

(b) deur paragraaf (f) van subartikel (5) deur die volgende paragraaf te vervang:

"(f) waar die goed deur 'n persoon aangewend is vir doeleindes van demonstrasie soos in subartikel (1)(h)(ii) beoog, 'n bedrag gelyk aan 'n bedrag bereken teen die skaal van 10 persent per jaar van die koste in paragraaf (a), (b), (c), (d) of (e), na gelang van die geval, beoog vir die tydperk waarin sodanige goed aangewend is vir doeleindes van demonstrasie soos in genoemde subartikel beoog.".

(2) Die wysigings deur subartikel (1) aangebring, tree op 1 September 1985 in werking.

Wysiging van artikel 8 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 7 van Wet 22 van 1980 en artikel 5 van Wet 17 van 1982

5. Artikel 8 van die Hoofproklamasie word hierby gewysig deur paragraaf (e) deur die volgende paragraaf te vervang:

"(e) (i) in die geval van goed wat vanaf 'n bepaalde land soos in artikel 1 omskryf in die gebied ingevoer word en wat nie ingevolge die bepalings van die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), geklaar word of geklaar moet word nie -

(aa) indien per spoor, lug, skip of pos ingevoer, op die datum waarop die goed aan die geadresseerde afgelewer word;

(bb) indien per pad ingevoer, op die datum waarop die goed die gebied binnekom; of

(ii) in die geval van goed wat in die gebied ingevoer word en wat vir binnelandse verbruik ingevolge die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), geklaar word, op die datum waarop dit aldus geklaar word; of".

Amendment of section 9 of Proclamation AG. 40 of 1978

6. Section 9 of the principal Proclamation is hereby amended by the substitution for paragraph (c) of the following paragraph:

"(c) in the case of -

(i) any rental consideration payable to a person who is not carrying on business in the territory and who is not ordinarily resident in the territory (or, where such person is a company, such company is an external company for the purposes of the Income Tax Act), by the purchaser in relation to such rental consideration;

(ii) any taxable service rendered or to be rendered by any person who is not a registered vendor and is not ordinarily resident in the territory (or, where such person is a company, such company is an external company for the purposes of the Income Tax Act), by the purchaser in relation to such taxable service; or".

Amendment of section 11 of Proclamation AG. 40 of 1978, as amended by section 9 of Act 22 of 1980 and section 6 of Act 17 of 1982

7. (1) Section 11 of the principal Proclamation is hereby amended -

(a) by the substitution for paragraph (iii) of subsection (2) of the following paragraph:

"(iii) where, in the carrying on of the vendor's enterprise, credit has been granted to any pruchaser, whether under a sale subject to a suspensive condition or otherwise, in respect of any consideration taken into account in the determination of any taxable value, such allowance as may be claimed by the vendor in respect of the total amount owing to him by the purchaser at the end of the tax period in respect of such consideration and finance charges or interest relating to such consideration: Provided that -

(aa) the allowance shall not exceed 50 per cent of the said total amount;

Wysiging van artikel 9 van Proklamasie AG. 40 van 1978

6. Artikel 9 van die Hoofproklamasie word hierby gewysig deur paragraaf (c) deur die volgende paragraaf te vervang:

"(c) in die geval van -

(i) 'n huurverogeding betaalbaar aan 'n persoon wat nie in die gebied handel dryf nie en wat nie gewoonlik in die gebied woonagtig is nie (of, waar bedoelde persoon 'n maatskappy is, sodanige maatskappy 'n buitelandse maatskappy vir die doeleindes van die Inkomstebelastingwet is), deur die koper met betrekking tot bedoelde huurvergoeding;

(ii) 'n belasbare diens gelewer of gelewer staan te word deur iemand wat nie 'n geregistreerde ondernemer is nie en nie gewoonlik in die gebied woonagtig is nie (of, waar bedoelde persoon 'n maatskappy is, bedoelde maatskappy 'n buitelandse maatskappy vir die doeleindes van die Inkomstebelastingwet is), deur die koper met betrekking tot bedoelde belasbare diens; of".

Wysiging van artikel 11 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 9 van Wet 22 van 1980 en artikel 6 van Wet 17 van 1982

7. (1) Artikel 11 van die Hoofproklamasie word hierby gewysig -

(a) deur paragraaf (iii) van subartikel (2) deur die volgende paragraaf te vervang:

"(iii) waar, by die bedryf van die ondernemer se onderneming, krediet aan 'n koper verleen is, hetsy ingevolge 'n verkoop onderworpe aan 'n opskortende voorwaarde of andersins, ten opsigte van vergoeding wat by die vasstelling van 'n belasbare waarde in berekening gebring is, 'n toelae wat die ondernemer eis ten opsigte van die totale bedrag aan hom verskuldig deur die koper aan die einde van die belastingtydperk ten opsigte van bedoelde vergoeding en enige finansieringskoste of rente wat op daardie vergoeding betrekking het: Met dien verstande dat -

(aa) die toelae nie 50 persent van bedoelde totale bedrag oorskry nie;

(bb) no allowance may be claimed under this paragraph in respect of any tax period commencing on or after 1 September 1985 in respect of any finance charges or interest (which finance charges or interst may not, unless the Secretary determines otherwise in any particular case, be less than an amount which bears to the total amount referred to in this paragraph the same ratio as the aggregate of the finance charges or interest payable by the purchaser during the period in respect of which such finance charges are or interest is payable bears to the sum of such aggregate and the taxable value of such sale) debited to any purchaser by any seller under any sale subject to a suspensive condition concluded before or after such tax period in terms of which the consideration is payable in full in respect of a period of more than 60 months;

(bb) geen toelae ten opsigte van 'n belastingtydperk wat op of na 1 September 1985 begin ingevolge hierdie paragraaf geëis kan word nie ten opsigte van enige finansieringskoste of rente (welke finansieringskoste of rente, tensy die Sekretaris in 'n bepaalde geval anders bepaal, nie minder mag wees nie as 'n bedrag wat in dieselfde verhouding tot die totale bedrag in hierdie paragraaf bedoel, staan as die verhouding waarin die totaal van die finansieringskoste of rente betaalbaar deur die koper gedurende die tydperk ten opsigte waarvan bedoelde finansieringskoste of rente betaalbaar is, staan tot die som van bedoelde totaal en die belasbare waarde van bedoelde verkoop) wat deur 'n verkoper aan 'n koper gedebiteer word ingevolge 'n verkoop onderworpe aan 'n opskortende voorwaarde wat voor of na bedoelde belastingtydperk gesluit is ingevolge waarvan die vergoeding ten opsigte van 'n tydperk van meer as 60 maande ten volle betaalbaar is;

(cc) no allowance may be claimed under this paragraph in respect of any amount owing by a purchaser which has proved to be irrecoverable and has been allowed to be deducted by the vendor under the provisions of paragraph (iv), whether in respect of the tax period or any previous tax period;

(cc) geen toelae ingevolge hierdie paragraaf geëis kan word nie ten opsigte van 'n bedrag wat deur 'n koper verskuldig is en wat geblyk het onverhaalbaar te wees en aan die ondernemer as 'n aftrekking ingevolge die bepalings van paragraaf (iv) toegelaat is, hetsy ten opsigte van die belastingtydperk of 'n vorige belastingtydperk;

(dd) the amount of any allowance allowed as a deduction under this paragraph in respect of the tax period shall be deemed to be a taxable value of the vendor's enterprise for the next succeeding tax period;"; and

(dd) die bedrag van 'n toelae wat ingevolge hierdie paragraaf toegelaat word as 'n aftrekking ten opsigte van die belastingtydperk geag word 'n belasbare waarde van die ondernemer se onderneming vir die daaropvolgende belastingtydperk te wees;"; en

(b) by the substitution for paragraph (iv) of subsection (2) of the following paragraph:

"(iv) the amount of -

(b) deur paragraaf (iv) van subartikel (2) deur die volgende paragraaf te vervang:

"(iv) die bedrag van -

(aa) any debt due to the vendor in relation to his enterprise, to the extent to which it is proved to the satisfaction of the Secretary to have become irrecoverable and has been written off during the tax period;

(bb) any consideration referred to in section 7(3)(b) or that portion thereof in respect of which it is proved to the satisfaction of the Secretary by the vendor concerned that the tax payable in respect of such consideration is irrecoverable,

provided such amount has been included in any taxable value taken into account under this subsection in respect of the said enterprise, whether for the tax period or any previous tax period;".

(2) The amendment effected by paragraph (b) of subsection (1) shall come into operation on 1 September 1985.

Amendment of section 13 of Proclamation AG. 40 of 1978, as amended by section 10 of Act 22 of 1980

8. (1) Section 13 of the principal Proclamation is hereby amended by the substitution for paragraph (c) of subsection (4) of the following paragraph:

"(c) utilizes any registration certificate issued under section 12 -

(i) to obtain goods free of tax under any sale in respect of which tax is chargeable; or

(ii) to have delivered to him free of tax any leased property the taxable value of which is subject to tax; or

(iii) to hire goods free of tax under any rental agreement if the taxable value of the rental consideration under such agreement is subject to tax; or

(aa) enige skuld wat aan die ondernemer met betrekking tot sy onderneming verskuldig is, vir sover daar tot bevrediging van die Sekretaris bewys word dat dit gedurende die belastingtydperk oninbaar geword het en afgeskryf is;

(bb) enige vergoeding in artikel 7(3)(b) bedoel of daardie gedeelte daarvan ten opsigte waarvan tot bevrediging van die Sekretaris deur die betrokke ondernemer bewys is dat die belasting betaalbaar ten opsigte van daardie vergoeding oninbaar is,

mits sodanige bedrag ingesluit is by 'n belasbare waarde wat ten opsigte van bedoelde onderneming ingevolge hierdie subartikel in berekening gebring is, hetsy vir die belastingtydperk of 'n vorige belastingtydperk;".

(2) Die wysiging deur paragraaf (b) van subartikel (1) aangebring, tree op 1 September 1985 in werking.

Wysiging van artikel 13 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 10 van Wet 22 van 1980

8. (1) Artikel 13 van die Hoofproklamasie word hierby gewysig deur paragraaf (c) van subartikel (4) deur die volgende paragraaf te vervang:

"(c) 'n registrasiesertifikaat wat ingevolge artikel 12 uitgereik is, gebruik -

(i) ten einde goed vry van belasting te verkry ingevolge 'n verkoop ten opsigte waarvan belasting hefbaar is; of

(ii) ten einde vry van belasting verhuurde eiendom aan hom te laat lewer waarvan die belasbare waarde aan belasting onderworpe is; of

(iii) ten einde goed vry van belasting te huur ingevolge 'n huurooreenkoms indien die belasbare waarde van die huurvergoeding ingevolge daardie ooreenkoms onderworpe aan belasting is; of

(iv) to have rendered to him free of tax any taxable service in respect of which tax is chargeable; or

(v) to import into the territory free of tax goods in respect of which tax is chargeable,".

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on 21 December 1982.

Amendment of section 32 of Proclamation AG. 40 of 1978, as amended by section 16 of Act 22 of 1980

9. (1) Section 32 of the principal Proclamation is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) that any amount of -

(i) tax, penalty or interest paid by any person was in excess of the amount of tax, penalty or interest which should properly have been charged under this Proclamation;

(ii) tax has been borne by a purchaser or importer solely by reason of the fact that he, in circumstances where in the opinion of the Secretary he acted in good faith, did not comply with the provisions of section 14(2); or".

(2) For the purposes of subsection (2)(a) of section 32 of the principal Proclamation, any tax referred to in subsection (1)(a)(ii) of the said section 32, as amended by subsection (1) of this section, paid at any time before the date of commencement of this Proclamation, shall be deemed to have been paid on the date of such commencement.

Amendment of section 34 of Proclamation AG. 40 of 1978, as amended by section 17 of Act 22 of 1980

10. (1) Section 34 of the principal Proclamation is hereby amended by the substitution for subsection (3) of the following subsection:

" 3. Where any construction agreement has been entered into before -

(a) the commencement date; or

(iv) ten einde vry van belasting 'n belasbare diens aan hom te laat lewer ten opsigte waarvan belasting hefbaar is; of

(v) ten einde vry van belasting goed in die gebied in te voer ten opsigte waarvan belasting hefbaar is,".

(2) Die wysiging deur subartikel (1) aangebring, word geag op 21 Desember 1982 in werking te getree het.

Wysiging van artikel 32 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 16 van Wet 22 van 1980

9. (1) Artikel 32 van die Hoofproklamasie word hierby gewysig deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

"(a) dat 'n bedrag aan -

(i) belasting, boete of rente wat 'n persoon betaal het, die bedrag aan belasting, boete of rente wat regmatig ingevolge hierdie Proklamasie gehef moes gewees het, te bowe gegaan het;

(ii) belasting deur 'n koper of invoerder gedra is slegs op grond van die feit dat hy, onder omstandighede waar hy na die oordeel van die Sekretaris te goeder trou gehandel het, nie aan die bepalings van artikel 14(2) voldoen het nie; of".

(2) By die toepassing van subartikel (2)(a) van artikel 32 van die Hoofproklamasie word 'n belasting bedoel in subartikel (1)(a)(ii) van genoemde artikel 32, soos deur subartikel (1) van hierdie artikel gewysig, wat te eniger tyd voor die datum van inwerkingtreding van hierdie Proklamasie betaal is, geag op die datum van bedoelde inwerkingtreding betaal te gewees het.

Wysiging van artikel 34 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 17 van Wet 22 van 1980

10. (1) Artikel 34 van die Hoofproklamasie word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

" (3) Waar 'n konstruksie-ooreenkoms gesluit is voor -

(a) die aanvangsdatum; of

(b) the date on which any tax is increased; or

(c) the date on which any tax is withdrawn or decreased,

and any contractor in relation to such agreement has borne the tax in respect of any goods which were required to be purchased by him for the purposes of carrying out the terms of such agreement, then, notwithstanding anything to the contrary in such agreement or in any law -

(i) such contractor may recover from the person by whom the contract price is payable a sum equal to the amount of the tax or increased tax, as the case may be, so borne by him as an addition to the contract price stipulated in such agreement; or

(ii) such contractor shall reduce the amount of the contract price stipulated in such agreement by a sum equal to the amount of the tax withdrawn or the amount by which the tax is decreased,

unless the sum concerned is otherwise recoverable or deductible by the contractor under the construction agreement or is in terms of an express provision of that agreement not recoverable or deductible.".

(2) The amendment effected by subsection (1) shall be deemed to have come into operation 1 March 1985.

Amendment of section 39 of Proclamation AG. 40 of 1978

11. Section 39 of the principal Proclamation is hereby amended by the substitution for subsection (1) of the following subsection:

" (1) The Secretary, the Commissioner for Customs and Excise and the Postmaster-General, as the case may be, may make such arrangements as they may deem necessary -

(a) for the collection (in such manner as they may determine) by the Commissioner for Customs and Excise and the Postmaster-General on behalf of the Secretary of the tax payable under this Proclamation in respect of the taxable value of any goods

(b) die datum waarop 'n belasting verhoog word; of

(c) die datum waarop 'n belasting ingetrek of verminder word,

en 'n kontrakteur met betrekking tot bedoelde ooreenkoms die belasting gedra het ten opsigte van goed wat deur hom vir die doeleindes van die nakoming van die bepalings van die ooreenkoms aangekoop moes word, dan, ondanks andersluidende bepalings van bedoelde ooreenkoms of van 'n wet -

(i) kan bedoelde kontrakteur 'n som gelyk aan die bedrag van die belasting of verhoogde belasting, na gelang van die geval, aldus deur hom gedra op die persoon deur wie die kontrakprys betaalbaar is, verhaal as 'n byvoeging by die kontrakprys in bedoelde ooreenkoms bepaal; of

(ii) moet bedoelde kontrakteur die bedrag van die kontrakprys in bedoelde ooreenkoms bepaal, verminder met 'n som gelyk aan die bedrag van die belasting wat ingetrek is of die bedrag waarmee die belasting verminder is,

tensy die betrokke som op 'n ander wyse deur die kontrakteur ingevolge die konstruksie-ooreenkoms verhaalbaar of aftrekbaar is of ingevolge 'n uitdruklike bepaling van daardie ooreenkoms nie verhaalbaar of aftrekbaar is nie.".

(2) Die wysiging deur subartikel (1) aangebring, word geag op 1 Maart 1985 in werking te getree het.

Wysiging van artikel 39 van Proklamsie AG. 40 van 1978

11. Artikel 39 van die Hoofproklamasie word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

" (1) Die Sekretaris, die Kommissaris van Doeane en Aksyns en die Posmeester-generaal, na gelang, kan die reëlings wat hulle nodig ag, tref -

(a) vir die invordering (op die wyse wat hulle bepaal) deur die Kommissaris van Doeane en Aksyns en die Posmeester-generaal ten behoewe van die Sekretaris van die belasting betaalbaar ingevolge hierdie Proklamasie ten opsigte van die belasbare waarde van goed wat in die ge-

imported into the territory and which are required to be cleared under the Customs and Ecxise Act, 1964 (Act 91 of 1964);

(b) for the collection (in such manner as they may determine) by the Postmaster-General on behalf of the Secretary of the tax payable under this Proclamation in respect of the taxable value of any goods imported into the territory by post from any specified country and which are not cleared or required to be cleared under the provisions of the Customs and Excise Act, 1964 (Act 91 of 1964), and for the purposes of declaration and the collection of the tax on such goods any form or label completed by the sender in respect of the parcel in question and on which the particulars necessary for the assesment of the tax are set forth, shall be deemed to be a declaration (in such form as prescribed by the Secretary) furnished under the provisions of this Proclamation; and

(c) for the exchange of such information as is necessary for the carrying out of such arrangements.".

Amendment of section 42 of Proclamation AG. 40 of 1978

12. Section 42 of the principal Proclamation is hereby amended by the addition to subsection (1) of the following paragraph:

"(e) stop and board any vehicle which he has reasonable cause to believe is importing goods into the territory, and may search any such vehicle or any person found thereon or therein for imported goods the taxable value of which is liable to tax and may question any such person with respect to any matter dealt with in this Proclamation.".

Substitution of section 49 of Proclamation AG. 40 of 1978, as amended by section 15 of Act 17 of 1982

13. The following section is hereby substituted for section 49 of the principal Proclamation:

"*Amendments varying rate of tax or Schedules to this Proclamation*

49. The Administrator-General may from time to time by notice in the *Official Gazette* -

bied ingevoer word en ingevolge die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), geklaar moet word;

(b) vir die invordering (op die wyse wat hulle bepaal) deur die Posmeester-generaal ten behoewe van die Sekretaris van die belasting betaalbaar ingevolge hierdie Proklamasie ten opsigte van die belasbare waarde van goed wat per pos vanaf 'n bepaalde land in die gebied ingevoer word en wat nie ingevolge die Doeane- en Aksynswet, 1964 (Wet 91 van 1964) geklaar word of geklaar moet word nie, en vir die doeleindes van verklaring en die invordering van die belasting op sodanige goed word enige vorm of etiket deur die afsender ten opsigte van die betrokke pakket voltooi en waarop die nodige besonderhede vir die bepaling van die belasting vermeld word, geag 'n verklaring (in die vorm deur die Sekretaris voorgeskryf) te wees wat kragtens die bepaling van hierdie Proklamasie verstrek is; en

(c) vir die uitruil van die inligting wat nodig is om bedoelde reëlings uit te voer.".

Wysiging van artikel 42 van Proklamasie AG. 40 van 1978

12. Artikel 42 van die Hoofproklamasie word hierby gewysig deur die volgende paragraaf by subartikel (1) te voeg:

"(e) enige voertuig wat volgens sy redelike vermoede goed in die gebied invoer, voorkeer en daarop of daarin gaan en kan sodanige voertuig of enige persoon wat daarop of daarin aangetref word deursoek vir ingevoerde goed die belasbare waarde waarvan aan belasting onderhewig is en kan enige sodanige persoon met betrekking tot enige saak waaroor hierdie Proklamasie handel, ondervra.".

Vervanging van artikel 49 van Proklamasie AG. 40 van 1978, soos gewysig deur artikel 15 van Wet 17 van 1982

13. Artikel 49 van die Hoofproklamasie word hierby deur die volgende artikel vervang:

"*Wysiging van belastingskaal of van Bylaes by hierdie Proklamasie*

49. Die Administrateur-generaal kan van tyd tot tyd by kennisgewing in die *Offisiële Koerant* -

(a) amend the provisions of subsection (1) of section 5 so as to effect a variation or further variation of the rate of tax fixed by the said subsection by increasing or reducing that rate: Provided that the rate fixed under the said subsection shall not be varied under this paragraph so as to provide for an increase of more than two per cent in the rate of tax so fixed;

(b) amend the Schedules to this Proclamation whenever he deems it expedient in the public interest to do so.".

(a) die bepalings van subartikel (1) van artikel 5 wysig ten einde 'n verandering of verdere verandering van die belastingskaal vasgestel deur bedoelde subartikel, aan te bring deur daardie skaal te verhoog of te verminder: Met dien verstande dat die skaal wat ingevolge bedoelde subartikel vasgestel is nie ingevolge hierdie paragraaf verander word nie sodat daar voorsiening gemaak word vir 'n verhoging van meer as twee persent in die belastingskaal aldus vasgestel;

(b) wanneer hy dit in die openbare belang dienstig ag, die Bylaes by hierdie Proklamasie wysig.".

Amendment of Schedule 1 to Proclamation AG. 40 of 1978, as amended by section 22 of Act 22 of 1980 and section 16 of Act 17 of 1982

14. (1) Schedule 1 to the principal Proclamation is hereby amended

(a) by the substitution for subparagraph (a) of paragraph 1 of the following subparagraph:

"(a) In the case of a person who carries on any enterprise in the course of which goods are sold or let, the delivery (excluding the delivery of goods contemplated in section 7(1)(a)), installation, repair, maintenance or other services rendered by such person in connection with or following upon the sale or letting of such goods.";

(b) by the insertion after subparagraph (b)*bis* of paragraph 1 of the following subparagraph:

"(b)*ter* Any service other than a service referred to in subparagraph (b)(ii) or (b)*bis* which is necessary for the rendering by any vendor of any service so referred to and which is rendered by the vendor concerned or by a connected person in relation to such vendor.";

(c) by the substitution for item (i) of subparagraph (d) of paragraph 1 of the following item:

"(i) such professional services as are provided by a registered medical practitioner, dentist, dietitan, optometrist, homeopath, naturopath, osteopath, herbalist, nurse, physiotherapist,

Wysiging van Bylae 1 by Proklamasie AG. 40 van 1978, soos gewysig deur artikel 22 van Wet 22 van 1980 en artikel 16 van Wet 17 van 1982

14. (1) Bylae 1 by die Hoofproklamasie word hierby gewysig

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

"(a) In die geval van iemand wat 'n onderneming bedryf in die loop waarvan goed verkoop of verhuur word, die aflewering (uitgesonderd die aflewering van goed in artikel 7(1)(a) beoog), installasie, herstel, instandhouding of ander dienste gelewer deur bedoelde persoon in verband met of na die verkoop of verhuur van daardie goed.";

(b) deur na subparagraaf (b)*bis* van paragraaf 1 die volgende subparagraaf in te voeg:

"(b)*ter* Enige ander diens as 'n diens in subparagraaf (b)(ii) of (b)*bis* bedoel wat vir die lewering deur 'n ondernemer van 'n aldus bedoelde diens noodsaaklik is en wat deur die betrokke ondernemer of deur 'n verbonde persoon met betrekking tot daardie ondernemer gelewer word.";

(c) deur item (i) van subparagraaf (d) van paragraaf 1 deur die volgende item te vervang:

"(i) die professionele dienste wat gelewer word deur 'n geregistreerde geneesheer, tandarts, dieetkundige, gesigkundige, homopaat, naturopaat, osteopaat, kruiekundige, verpleër, fisioterapeut,

chiropractor, masseur or orthoptist in the ordinary course of his practice as such; or"; and

(d) by the addition to paragraph 1 of the following subparagraph:

"(g) Any advertising or publicity service rendered by any person in the carrying on by him of any enterprise in the ordinary course of which such service is rendered to any person for reward.

Definition: For the purposes of this subparagraph 'advertising or publicity service' means any activity whereby any communication is directed or is intended to be directed to the public or a section thereof through the medium of -

(i) any advertisement in any newspaper, periodical, journal, catalogue, directory, book, pamphlet, leaflet, programme, circular or handbill; or

(ii) any advertisement on any billboard, hoarding, poster, placard, vehicle, film, projector slide or sound recording; or

(iii) any advertisement broadcast by radio or television,

and includes the preparation, design or furnishing of any material to be used for the purposes of any such advertisement, whether or not the advertisement is exposed: Provided that the provisions of this definition shall not be construed so as to apply in respect of -

(a) the preparation, design, printing, production or furnishing of any packaging or wrapping material (including labels) for use in the marketing of goods; or

(b) any merchandising or direct-selling activity or any fashion or modelling show; or

(c) the publication in the *Official Gazette* or any newspaper of any notice containing any information which is published by, under or for the purposes of any law.".

chiropraktisyn, masseur of ortoptis in die gewone loop van sy praktyk as sodanig; of"; en

(d) deur die volgende subparagraaf by paragraaf 1 te voeg:

"(g) 'n Reklame- of publisiteitsdiens gelewer deur iemand by die bedryf deur hom van 'n onderneming in die gewone loop waarvan bedoelde diens aan enigiemand teen vergoeding gelewer word.

Omskrywing: By die toepassing van hierdie subparagraaf beteken 'reklame- of publisiteitsdiens' 'n bedrywigheid waarby 'n mededeling aan die publiek of 'n deel daarvan gerig word of staan te word deur middel van -

(i) 'n advertensie in 'n koerant, tydskrif, joernaal, katalogus, gids, boek, pamflet, blaadjie, program, omsendbrief of strooibiljet; of

(ii) 'n advertensie op 'n aanplakbord, reklamebord, aanplakbiljet, plakkaat, voertuig, film, projektorskyfie of klankopname; of

(iii) 'n advertensie wat per radio of televisie uitgesaai word,

en ook die voorbereiding, ontwerp of verskaffing van materiaal wat vir die doeleindes van so 'n advertensie gebruik staan te word hetsy die advertensie uitgestal word, al dan nie: Met dien verstande dat die bepalings van hierdie omskrywing nie so uitgelê word nie om van toepassing te wees op -

(a) die voorbereiding, ontwerp, druk, produksie of verskaffing van enige verpakkings- of toedraaimateriaal (met inbegrip van etikette) vir gebruik by die bemarking van goed; of

(b) 'n handels- of direkteverkoopbedrywigheid of enige mode- of modelskou; of

(c) die publikasie in die *Offisiële Koerant* of 'n koerant van 'n kennisgewing bevattende enige inligting wat deur, ingevolge of vir die doeleindes van 'n wet gepubliseer word.".

(2) The amendment effected by -

(a) paragraph (a) of subsection (1) shall be deemed to have come into operation on 3 July 1978;

(b) paragraph (d) of subsection (1) shall come into operation on 1 September 1985.

Amendment of Schedule 2 to Proclamation AG. 40 of 1978, as amended by section 23 of Act 22 of 1980 and section 17 of Act 17 of 1982

15. (1) Schedule 2 to the principal Proclamation is hereby amended -

(a) by the substitution for paragraph 5 of Division 1 of the following paragraph:

" 5. Goods being -

(a) fuel purchased in bulk supply;

(b) catalysts, reductants, oxydants or enzymes and any other similar processing materials (excluding any such materials as fall under the heading of non-qualifying goods in this Division),

used directly in the manufacture, assembly or processing of goods by the enterprise concerned and which are necessary for such manufacture, assembly or processing.";

(b) by the substitution in paragraph 7 of Division 1 for the words preceding subparagraph (a) of the following words:

" 7. The following goods used in the manufacture or production of primary iron and steel products, ferro-alloys or non-ferrous alloy metals, glass or carbide:";

(c) by the substitution for the item "Detachable machine tools" under the heading *Non-qualifying goods* in Division 1 of the following item:
"Detachable machine tools and accessories or ancillary equipment for any machine";

(d) by the substitution for the item "Casting and moulding sands" under the said heading in Division 1 of the following item:

"Casting and moulding materials";

(2) Die wysiging aangebring deur -

(a) paragraaf (a) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het;

(b) paragraaf (d) van subartikel (1) tree op 1 September 1985 in werking.

Wysiging van Bylae 2 by Proklamasie AG. 40 van 1978, soos gewysig deur artikel 23 van Wet 22 van 1980 en artikel 17 van Wet 17 van 1982

15. (1) Bylae 2 by die Hoofproklamasie word hierby gewysig -

(a) deur paragraaf 5 van Afdeling 1 deur die volgende paragraaf te vervang:

" 5. Goed, synde -

(a) brandstof in losmaatvoorraad aangekoop;

(b) katalisators, reduseermiddels, oksideermiddels of ensieme en enige ander soortgelyke verwerkingsmateriale (behalwe bedoelde materiale wat onder die opskrif van nie-kwalifiserende goed in hierdie Afdeling val),

wat regstreeks by die vervaardiging, montering of verwerking van goed deur die betrokke onderneming gebruik word en wat noodsaaklik vir bedoelde vervaardiging, montering of verwerking is.";

(b) deur in paragraaf 7 van Afdeling 1 die woorde wat subparagraaf (a) voorafgaan deur die volgende woorde te vervang:

" 7. Die volgende goed wat by die vervaardiging of produksie van primêre yster- en staalprodukte, ferrolegerings of nie-yster-legeermetale, glas of karbied gebruik word:";

(c) deur die item "Afneembare masjienwerktuie" onder die opskrif *Nie-kwalifiserende goed* in Afdeling 1 deur die volgende item te vervang: "Afneembare masjienwerktuie en toebehore of bykomstige uitrusting vir 'n masjien";

(d) deur die item "Giet- en vormsand" onder genoemde opskrif in Afdeling 1 deur die volgende item te vervang:

"Giet- en vormmateriale";

(e) by the addition to Division I under the said heading of the following item:

" (19) Curing bags, bladders and airbags";

(f) by the addition to Division I*bis* of the following paragraphs:

" 6. Grit (copper slag) purchased for use in the slip repair industry.

7. The following goods purchased by an enterprise for the purpose of rendering any advertising or publicity service:

(a) Paper, artboard or other materials for use in the reproduction of layouts or rough sketches.

(b) Final artwork which is to be photographed so that the photographic image may be reproduced as the subject of any plate, block or other printing medium.

(c) Any photographic material, video or sound recording tape or disc, paint, crayon, pen, pencil, ink, cardboard, artboard, paper, wood or other material used directly in the preparation or presentation of advertising copy.

(d) Any plate, block or other printing medium used directly in the preparation or presentation of advertising copy.";

(g) by the substitution for the words immediately preceding paragraph 1 of Division II of the following words:

"In the case of any enterprise in the ordinary course of which commercial printing, transfer paper printing for the textile industry or the production of newspapers, magazines or allied products is carried out for reward:";

(h) by the addition to Division II of the following paragraph:

" 8. Rotary cylinders containing printed designs and end rings for such cylinders for

(e) deur die volgende item by Afdeling I onder genoemde opskrif te voeg:

" (19) Vulkaniseringsakke, blase en vormbinnebande";

(f) deur die volgende paragrawe by Afdeling I*bis* te voeg:

" 6. Grint (koperslag) aangekoop vir gebruik by die skeepsherstelnywerheid.

7. Die volgende goed deur 'n onderneming aangekoop vir die doeleindes van die lewering van 'n reklame- of publisiteitsdiens:

(a) Papier, kunsbord of ander materiale vir gebruik by die reproduksie van opmaaksketse of ruwe sketse.

(b) Finale kunswerk wat gefotografeer staan te word sodat die fotografiese beeld as die onderwerp van 'n plaat, blok of ander drukmiddel gereproduseer kan word.

(c) Enige fotografiese materiaal, video- of klankopnameband of -plaat, verf, vetkryt, pen, potlood, ink, karton, kunsbord, papier, hout of ander materiaal wat regstreeks by die voorbereiding of aanbieding van reklamekopie gebruik word.

(d) 'n Plaat, blok of ander drukmiddel wat regstreeks by die voorbereiding of aanbieding van reklamekopie gebruik word.";

(g) deur die woorde wat paragraaf 1 van Afdeling II onmiddellik voorafgaan deur die volgende woorde te vervang:

"In die geval van 'n onderneming in die gewone loop waarvan kommersiële drukwerk, oordrukpapierdrukwerk vir die tekstielbedryf of die produksie van koerante, tydskrifte of verwante produkte teen vergoeding uitgevoer word:";

(h) deur die volgende paragraaf by Afdeling II te voeg:

" 8. Draaisilinders wat bedrukte ontwerpe bevat en endringe vir bedoelde

use directly in the printing of transfer paper for the textile industry.";

(i) by the substitution for Division III of the following Division:

"DIVISION III

Mining or Quarrying Enterprises

In the case of any enterprise in the ordinary course of which mining or quarrying operations are undertaken in order to derive income:

1. Goods and services described below and used or performed directly for the purposes mentioned:

Item	*Description*
	Breaking Rock
010	Coal cutter pick boxes and coal cutter picks
	Explosives and Explosives requisites
020	Explosives, explosive ingredients and explosives accessories and requisites used or consumed directly for the purposes of mining or quarrying operations, including, without limiting the foregoing -
021	Slurry explosives and agents
022	Ammonium nitrate and ingredients
023	Gunpowder
024	Nitro-glycerine based explosives and ingredients, blasting agent slurry
025	Detonators, detonator tubes, detonating relays and fuse assemblies, detonating accessories

silinders vir gebruik regstreeks by die druk van oordrukpapier vir die tekstielbedryf.";

(i) deur Afdeling III deur die volgende Afdeling te vervang:

"AFDELING III

Mynbou- of Steengroefondernemings

In die geval van 'n onderneming in die gewone loop waarvan mynbou- of steengroefbedrywighede onderneem word ten einde inkomste te verkry:

1. Goedere en dienste hieronder beskryf en regstreeks gebruik of uitgevoer vir die vermelde doeleindes:

Item	*Beskrywing*
	Breek van klip
010	Steenkoolsnyerpikhouers en steenkoolsnyerpikke
	Springstowwe en Springstofbenodigdhede
020	Springstowwe, springstofbestanddele, -toebehore en benodigdhede regstreeks gebruik of verbruik vir die doeleindes van mynbou- of steengroefbedrywighede, met inbegrip van, sonder om die voorafgaande te beperk -
021	Floddersprinstowwe en skietmiddels
022	Ammoniumnitraat en bestanddele
023	Buskruit
024	Springstowwe met 'n nitrogliserienbasis en bestanddele, skietmiddelflodder
025	Slagdoppies, slagdoppiesbuise, knalrelêe, knalvertragers en lontmonterings, knaltoebehore

Item	*Description*	*Item*	*Beskrywing*
026	Blasting wire and cable, blasting machines (excluding vibro-recorders and peak particle velocity meters), blasting circuit testers (continuity, ohm-meters and insulation)	026	Skietdraad en -kabel, skiettoestelle (behalwe vibrasieopnemers en spitsartikelsnelheidsmeters), skietkringtoetsers (kontinuïteit, ohmmeters en insulasie)
027	Fuse - safety, fuse igniters, fuseheads and assemblies, fuse clips and crimpers	027	Veiligheidslont, lontaanstekers, lontkoppe en monterings, lontknippe en -krimpers
028	Igniter cord, delay igniter cord, igniter and fasteners	028	Aansteekkoord, vertragingsaansteker vir brandtou en sluiters
029	Lighter holders, primer piercers, safety clips, tamping plugs	029	Ontstekerhouers, doppiepatroonstekers, veiligheidsklemme, stopselproppe
030	Explosives delay and booster charges and requisites and clearing charges	030	Springstof-vertraag- en aanjaerladings en -benodigdhede, aanjaers en skoonskietladings
031	Exploders or shot fires, shot exploder testers, anstarts	031	Plowwers of afskietapparaat, plowwertoetsers, anstarts
032	Spares and repairs in respect of all items mentioned above	032	Onderdele en herstelwerk ten opsigte van alle items hierbo vermeld
	Other		*Ander*
100	Mine marking crayon, mine stick chalk and mine marking paint	100	Mynvetkryt, mynmerkkryt en mynmerkverf
101	Hose - Rock drill: Air/Water	101	Slange - Klipboor: Lug/Water
102	Hose fittings	102	Slangtoebehore
103	Detachable bits, Raisebore reamers (cutters) and Raisebore reamers (reaming assembly)	103	Los bore, styggangboorruimers (snyers) en styggangboorruimers (ruimertoebehore)
104	Drill steel, shanks and couplings for drill steel, drill steel stabilizer rollers and drill steel swivelmount shock assemblies	104	Boorstaal, boorskagte en koppelings vir boorstaal, boorstaalstabiliseerders, boorstaalstabiliseerrollers en boorstaaldraaiskokbrekermonterings

Item	*Description*	*Item*	*Beskrywing*
	Ore Dressing/Treating		*Ertsbereiding/Ertsbehandeling*
200	Assay, laboratory and smelting goods	200	Essai-, laboratorium- en smeltgoed
201	Chemicals - cyanide	201	Chemikalieë - sianied
202	Acid - nitric and sulphuric	202	Suur - salpeter en swael
203	Sodium chemicals	203	Natriumchemikalieë
204	Ammonia, ammonium nitrate and ammonium chemicals	204	Ammoniak, ammoniumnitraat en ammoniumchemikalieë
205	Lime - slaked and unslaked	205	Kalk - geblus en ongeblus
206	Chemicals used as flocculating agents (including glue), collectors, dispersants, chemical transfer agents, promotors, forthers, pH regulators, modifiers, extractors, depressants, activators and binding agents	206	Chemikalieë gebruik as flokkuleermiddels (insluitende gom), versamelmiddels, dispergeermiddels, chemiese verplasingsmiddels, versnellers, skuimmiddels, pH-reguleerders, modifiseerders, uittrekmiddels, onderdrukkers, aktiveerders en bindmiddels
207	Resin compound for water treatment	207	Harssamestelling vir waterbehandeling
208	Thiourea and other reagents, salt (used as electrolytic reagent), borax-fused, litharge, sodium carbonate, uranium chemicals (including ion exchange resins, flotation reagents), ferrosilicon, zinc choloride,hydrochloric acid, magnetite, activated carbon, lead nitrate, caustic soda, electrode paste	208	Thiourea en ander reagense, sout (gebruik as elektrolitiese reageermiddel) boraksgesmelt, loodglit, natriumkarbonaat, uraanchemikalieë (insluitende ioonuitruilingsharse, flottasiereageermiddels), ferrosilikon, sinkchloried, soutsuur, magnetiet, geaktiveerde koolstof, loodnitraat, bytsoda, elektrode-pasta
209	Limestone, iron ore, soda ash, quartzite, silica, when used as a flux	209	Kalksteen, ystererts, soda-as, kwartsiet, silika, wanneer dit as 'n vloeimiddel gebruik word
210	Abrasive resistant castings used in mining for asbestos	210	Skuurvaste gietstukke gebruik by die ontginning van asbes
211	Mercury	211	Kwik
212	Zinc-dust	212	Sink-stof

Item	*Description*	*Item*	*Beskrywing*
213	Pyrite	213	Piriet
214	Manganese dioxide ore	214	Mangaandioksiederts
215	Screening material	215	Sifmateriaal
216	Filter cloths (including baghouse bags), filter cloths (special)	216	Filtreerdoeke (insluitende sakfilterkamersakke), filtreerdoeke (spesiaal)
217	Coco mats and leaves	217	Klapperhaarmatte en -velle
	Safety		*Veiligheid*
300	Blasting mats (metal and non-metal) and blasting barricades	300	Plofmatte (metaal en nie-metaal) en skietafskortings
301	Safety lamps (including parts used in the repair and maintenance thereof) and methanemeters - gas testing	301	Veiligheidslampe (met inbegrip van onderdele wat gebruik word by die herstel en instandhouding daarvan) en metaanmeters - gastoetsing
302	Stone dust (collieries)	302	Klipstof (steenkoolmyne)
303	Hardhats and protective clothing	303	Hardehoede en beskermende klere
304	Respirators and proto (or rescue) equipment	304	Asemhalingstoestelle en proto- (reddings-) uitrusting
305	Safety chains	305	Veiligheidskettings
306	Water tamping material	306	Waterstopselmateriaal
	Repair and Maintenance		*Herstel en Instandhouding*
400	Parts and materials (including refrigerant gas) for incorporation in or attachment to any of the following for the purposes of the repair and maintenance thereof — Crushers, conveyors, elevators, pumps, skips and cages, fume and dust extraction plants, and ventilation systems (including cooling and refrigeration plant)	400	Onderdele en materiale (met inbegrip van koelgas) vir inlywing in of aanhegting by enige van die volgende vir die doeleindes van die herstel of instandhouding daarvan — Klipbrekers, vervoerders, hysers, pompe, hysbakke en -hokke, damp- en stofekstraksieaanlegte en ventilasiestelsels (met inbegrip van afkoel- en koelinstallasie)

Item	*Description*	*Item*	*Beskrywing*
401	Any repair or maintenance service in respect of boring machines and drill strings, and parts and materials (excluding components forming part of such drill strings) purchased for incorporation in or attachement to such machines and drill strings in order to have such service effected	401	'n Herstel- of instandhoudingsdiens ten opsigte van boormasjiene en boortoue, en onderdele en materiale (uitgesonderd komponente wat deel van bedoelde boortoue uitmaak) gekoop vir inlywing in of aanhegting by bedoelde masjiene en boortoue ten einde bedoelde diens te laat uitvoer
402	Parts and materials (excluding components forming part of any drill string) purchased for incorporation in or attachment to boring machines and drill strings for the purpose of the repair or maintenace thereof by the vendor carrying on the enterprise concerned	402	Onderdele en materiale (uitgesonderd komponente wat deel van 'n boortou uitmaak) gekoop vir inlywing in of aanhegting by boormasjiene en boortoue vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat die betrokke onderneming dryf
	Miscellaneous		*Diverse*
500	Power fuel, tyres and tubes for use in respect of off-highway vehicles used in open-pit mining or quarrying operations for the conveyance of rock, minerals, sand or clay from pit to on-site crushers and waste dumps	500	Kragbrandstof, buite- en binnebande vir gebruik ten opsigte van buitehoofwegvoertuie wat by oopgroefmynbou of steengroefbedrywighede gebruik word vir die vervoer van rots, minerale, sand of klei vanaf die put na terplaatse-vergruisers en -afvalhope
501	Power fuel, tyres and tubes for use in respect of vehicles used in underground mines for the conveyance of rock and minerals from the production area to the shaft or tipping point	501	Kragbrandstof, buite- en binnebande vir gebruik ten opsigte van voertuie wat by ondergrondse myne gebruik word vir die vervoer van rots en minerale vanaf die produksiegebied na die mynskag of wippunt
502	Fuel for use in the generation of electricity used directly for the purpose of mining or quarrying operations, and fuel for use in the operation of pumps by salt producers	502	Brandstof gebruik by die opwekking van elektrisiteit wat regstreeks gebruik word vir die doeleindes van mynbou- of steengroefbedrywighede, en brandstof gebruik by die bediening van pompe deur soutprodusente
503	Fuel for use in the firing of furnaces used directly for the purpose of mining or quarrying operations	503	Brandstof gebruik by die stook van oonde wat regstreeks gebruik word vir die doeleindes van mynbou- of steengroefbedrywighede

Item	*Description*
504	Packaging materials for use in the packaging of asbestos fibre and mined salt
505	Refractory material for use in furnaces used in the mining industry";

(j) by the substitution in the Afrikaans text for paragraph 5 of Division IV of the following paragraph:

" 5. Dierevoere en - lekke";

(k) by the substitution for paragraph 1 of Division VI of the following paragraph:

" 1. Foodstuffs (including condiments, spices and flavourings) for use in the preparation of meals and refreshments to be supplied to patrons."; and

(l) by the substitution for paragraph 2 of Division VI of the following paragraph:

" 2. Alcoholic and non-alcoholic drinks intended for sale, whether served with meals or in a bar or in an off-sales outlet.".

(2) Subsection (1)(f), in so far as it relates to the addition of paragraph 7 to Division 1*bis* of Schedule 2 to the principal Proclamation, shall come into operation on 1 September 1985.

Amendment of Schedule 3 to Proclamation AG. 40 of 1978, as amended by section 24 of Act 22 of 1980

16. Schedule 3 to the principal Proclamation is hereby amended by the substitution for subparagraph (i) of paragraph 1 of the following subparagraph:

"(i) Shaft sinking and underground cementation where such operation or activity is undertaken for the purpose of mining or quarrying operations.".

Item	*Beskrywing*
504	Verpakkingsmateriale vir gebruik by die verpakking van asbesvesel en ontginde sout
505	Vuurvaste materiaal vir gebruik by oonde wat in die mynbounywerheid gebruik word";

(j) deur paragraaf 5 van Afdeling IV deur die volgende paragraaf te vervang:

" 5. Dierevoere en -lekke.";

(k) deur paragraaf 1 van Afdeling VI deur die volgende paragraaf te vervang:

" 1. Voedingstowwe (met inbegrip van smaakmiddels, speserye en geursels) vir gebruik by die voorbereiding van maaltye en verversings wat aan klante voorsien staan te word."; en

(l) deur paragraaf 2 van Afdeling VI deur die volgende paragraaf te vervang:

" 2. Alkoholiese en nie-alkoholiese dranke bedoel vir verkoop, hetsy saam met maaltye of in 'n kroeg of in 'n buiteverbruikverkooppunt bedien.".

(2) Subartikel (1)(f), vir sover dit betrekking het op die byvoeging van paragraaf 7 by Afdeling 1*bis* van Bylae 2 by die Hoofproklamasie, tree op 1 September 1985 in werking.

Wysiging van Bylae 3 by Proklamasie AG. 40 van 1978, soos gewysig deur artikel 24 van Wet 22 van 1980

16. Bylae 3 by die Hoofproklamasie word hierby gewysig deur subparagraaf (i) van paragraaf 1 deur die volgende subparagraaf te vervang:

"(i) Skaggrawery en ondergrondse sementasie waar bedoelde werksaamheid of bedrywigheid vir die doeleindes van mynbou- of steengroefbedrywighede onderneem word.".

Amendment of Schedule 4 to Proclamation AG. 40 of 1978, as amended by section 25 of Act 22 of 1980 and section 18 of Act 17 of 1982

17. (1) Schedule 4 to the principal Proclamation is hereby amended -

(a) by the substitution for paragraph 2*bis* of the following paragraph:

" 2*bis*. Where any agreement which is a financial lease provides that upon the expiry of the period for which the leased property is let under such agreement, the lessee has the option of terminating such agreement (whether by returning such property to the lessor or in some other manner) or of continuing to hire the leased property, whether at the same or a different rental, and the lessee continues to hire such property after the expiry of the said period -

(a) the agreement shall upon such expiry in respect of any period subsequent to the said period, be deemed to have ceased to be a financial lease; and

(b) subject to the provisions of paragraph 3*bis* of 3*ter*, any rental payable in respect of the hire of such property for the said period shall for the purposes of this Proclamation be deemed to be a rental consideration payable in respect of movable goods.";

(b) by the substitution for paragraph 3*bis* of the following paragraph:

" 3*bis*. (1) Where any agreement which is a financial lease ceases to exist (whether on the expiration of the period for which the property was leased or otherwise) and the person who was the lessee under such financial lease (in this paragraph referred to as the former lessee) continues to use or enjoy the leased property or deal with it as he deems fit -

(a) without the payment of any rental or other consideration; or

(b) in the case of a financial lease entered into on or after 1 September 1985, without the payment of any rental or other consideration or subject to the payment of any rental or other con-

Wysiging van Bylae 4 by Proklamasie AG. 40 van 1978, soos gewysig deur artikel 25 van Wet 22 van 1980 en artikel 18 van Wet 17 van 1982

17. (1) Bylae 4 by die Hoofproklamasie word hierby gewysig -

(a) deur paragraaf 2*bis* deur die volgende paragraaf te vervang:

" 2*bis*. Waar 'n ooreenkoms wat 'n bruikhuur is, bepaal dat by die verstryking van die tydperk waarvoor die verhuurde eiendom ingevolge bedoelde ooreenkoms verhuur is, die huurder 'n opsie het om bedoelde ooreenkoms op te sê (hetsy deur bedoelde eiendom aan die verhuurder terug te besorg of op 'n ander wyse) of aan te hou om die verhuurde eiendom te huur, hetsy teen dieselfde of 'n verskillende huurgeld, en die huurder aanhou om bedoelde eiendom na verstryking van genoemde tydperk te huur -

(a) word die ooreenkoms by bedoelde verstryking, ten opsigte van 'n tydperk wat op genoemde tydperk volg, geag op te gehou het om 'n bruikhuur te wees; en

(b) behoudens die bepalings van paragraaf 3*bis* of 3*ter* word 'n huurgeld betaalbaar ten opsigte van die huur van bedoelde eiendom vir genoemde tydperk geag by die toepassing van hierdie Proklamasie 'n huurvergoeding betaalbaar ten opsigte van roerende goed te wees.";

(b) deur paragraaf 3*bis* deur die volgende paragraaf te vervang:

" 3*bis*. (1) Waar 'n ooreenkoms wat 'n bruikhuur is, ophou om te bestaan (hetsy by die verstryking van die tydperk waarvoor die eiendom verhuur is of andersins) en die persoon wat die huurder ingevolge bedoelde bruikhuur was (in hierdie paragraaf die voormalige huurder genoem) aanhou om die verhuurde eiendom te gebruik of te geniet of na goeddunke daarmee te handel -

(a) sonder die betaling van enige huur- of ander vergoeding; of

(b) in die geval van 'n bruikhuur aangegaan op of na 1 September 1985, sonder die betaling van enige huur- of ander vergoeding of teen die betaling van 'n huur- of ander vergoeding wat

sideration which is less than an amount calculated at the rate of 10 per cent per annum of an amount equal to the consideration calculated as provided in section 7(3)(b),

and no legal proceedings in relation to the repossession of such leased property or to the fulfilment of any obligations as to the disposal thereof in terms of such financial lease have been instituted by the person who was the lessor under such financial lease (in this paragraph referred to as the former lessor) -

(i) in the case of a financial lease which ceases to exist on or before 31 December 1985, on or before 31 March 1986; or

(ii) in the case of a financial lease which ceases to exist after 31 December 1985, on the expiration of a period of three months as from the date on which such financial lease ceased to exist,

in circumstances where he could have instituted any such legal proceeding, a sale shall, notwithstanding the provisions of paragraph 2*bis*, but subject to the provisions of paragraph 3*ter*, be deemed to have been concluded in respect of such leased property between the former lessee and the former lessor on 31 March 1986 or on the date of the expiration of such period of three months, as the case may be, as if such leased property were goods notwithstanding the fact that such leased property may have become ommovable property.

(2) When a former lessee -

(a) who continues to use or enjoy leased property referred to in subparagraph (1) or to deal with it as he deems fit subject to the payment of any rental or other consideration which is more than an amount calculated at the rate of 10 per cent per annum of an amount equal to the consideration calculated as provided in section 7(3)(b); and

(b) who at any time after the financial lease in question ceased to exist for any reason ceases -

minder is as 'n bedrag bereken teen die skaal van 10 persent per jaar van 'n bedrag gelyk aan die vergoeding bereken volgens voorskrif van artikel 7(3)(b),

en geen regsgeding met betrekking tot die terugneming van bedoelde verhuurde eiendom of tot die nakoming van enige verpligtinge rakende die beskikking daarvan ingevolge bedoelde bruikhuur -

(i) in die geval van 'n bruikhuur wat op of voor 31 Desember 1985 ophou om te bestaan, op of voor 31 Maart 1986; of

(ii) in die geval van 'n bruikhuur wat na 31 Desember 1985 ophou om te bestaan, by die verstryking van 'n tydperk van drie maande vanaf die datum waarop bedoelde bruikhuur opgehou het om te bestaan,

deur die persoon wat die verhuurder ingevolge bedoelde bruikhuur was (in hierdie paragraaf die voormalige verhuurder genoem), ingestel is nie onder omstandighede waar hy so 'n regsgeding kon ingestel het, word 'n verkoop ten opsigte van bedoelde verhuurde eiendom, ondanks die bepalings van paragraaf 2*bis*, maar behoudens die bepalings van paragraaf 3*ter*, geag op 31 Maart 1986 of op die datum van die verstryking van bedoelde tydperk van drie maande, na gelang van die geval, tussen die voormalige huurder en die voormalige verhuurder gesluit te gewees het asof bedoelde verhuurde eiendom goed is ondanks die feit dat bedoelde verhuurde eiendom onroerende eiendom mag geword het.

(2) Wanneer 'n voormalige huurder -

(a) wat aanhou om verhuurde eiendom in subparagraaf (1) bedoel te gebruik of te geniet of om na goeddunke daarmee te handel teen die betaling van 'n huur of ander vergoeding wat meer is as 'n bedrag bereken teen die skaal van 10 persent per jaar van 'n bedrag gelyk aan die vergoeding bereken volgens voorskrif van artikel 7(3)(b); en

(b) wat te eniger tyd nadat die betrokke bruikhuur opgehou het om te bestaan om die een of ander rede ophou -

(i) to pay any rental or other consideration; or

(ii) to pay a rental or other consideration which is more than an amount calculated at the said rate,

and no legal proceedings in relation to the repossession of such leased property or to the fulfilment of any obligations as to the disposal thereof were instituted by the former lessor on the expiration of a period of three months as from the date on which the former lessee ceased to pay such rental or consideration in circumstances where he could have instituted any such legal proceedings, a sale shall be deemed to have been concluded in respect of such leased property between the former lessee and the former lessor on the date of the expiration of such period of three months, as if such leased property were goods notwithstanding the fact that such leased property may have become immovable property."; and

(c) by the insertion after paragraph 3*bis* of the following paragraph:

" 3*ter*. Any agreement under which property which was leased under a financial lease which has ceased to exist (whether on expiration of the period for which such property was leased or otherwise), is let by the person who was the lessor under such financial lease to the person who was the lessee under such financial lease from the date on which such financial lease so ceases to exist upon substantially the same terms and conditions which applied in respect of such financial lease, at a rental or other consideration which is greater or smaller than any instalment by way of which the principal debt and finance charges were paid or were required to be paid, shall for the purposes of this Proclamation be deemed to be part of such financial lease: Provided that the provisions of this paragraph shall not apply in relation to any financial lease entered into on or after 1 December 1985 if the amount owing in respect of the principal debt and finance charges in terms of such financial lease on the date on which such financial lease so ceases to exist is less than 10 per cent of the cash value of the property

(i) om enige huur- of ander vergoeding te betaal; of

(ii) om 'n huur- of ander vergoeding te betaal wat meer is as 'n bedrag bereken teen bedoelde skaal,

en geen regsgeding met betrekking tot die terugneming van bedoelde verhuurde eiendom of tot nakoming van enige verpligting rakende die beskikking daarvan by die verstryking van 'n tydperk van drie maande vanaf die datum waarop die voormalige huurder opgehou het om bedoelde huur- of ander vergoeding te betaal, deur die voormalige verhuurder ingestel is nie onder omstandighede waar hy so 'n regsgeding kon ingestel het, word 'n verkoop ten opsigte van bedoelde verhuurde eiendom geag op die datum van die verstryking van bedoelde tydperk van drie maande tussen die voormalige huurder en die voormalige verhuurder gesluit te gewees het asof bedoelde verhuurde eiendom goed is ondanks die feit dat bedoelde verhuurde eiendom onroerende eiendom mag geword het."; en

(c) deur na paragraaf 3*bis* die volgende paragraaf in te voeg:

" 3*ter*. Enige ooreenkoms wat voorsiening maak dat eiendom wat verhuur was ingevolge 'n bruikhuur wat opgehou het om te bestaan (hetsy by die verstryking van die tydperk waarvoor daardie eindom verhuur was of andersins) deur die persoon wat ingevolge bedoelde bruikhuur die verhuurder was vanaf die datum waarop bedoelde bruikhuur aldus ophou om te bestaan aan die persoon wat ingevolge bedoelde bruikhuur die huurder was, verhuur word op wesenlik dieselfde bedinge en voorwaardes wat ten opsigte van bedoelde bruikhuur gegeld het teen 'n huur- of ander vergoeding wat groter of kleiner is as enige paaiement by wyse waarvan die hoofskuld en finansieringskoste ingevolge daardie bruikhuur betaal is of betaal moes word, word by die toepassing van hierdie Proklamasie geag deel van bedoelde bruikhuur te wees: Met dien verstande dat die bepalings van hierdie paragraaf nie van toepassing is nie met betrekking tot enige bruikhuur aangegaan op of na 1 Desember 1985 indien die bedrag wat ten opsigte van die hoofskuld en finansieringskoste op die datum waarop bedoelde bruikhuur aldus ophou om te be-

which was applicable in respect of such financial lease in terms of paragraph 2.".

(2) The amendments effected by subsection (1) shall come into operation on 1 September 1985.

Amendment of Schedule 5 to Proclamation AG. 40 of 1978, as amended by section 26 of Act 22 of 1980 and section 19 of Act 17 of 1982

18. (1) Schedule 5 to the principal Proclamation is hereby amended -

(a) by the substitution in Item 412.10 of paragraph 1 of Part A for the expression "R20" of the expression "R40";

(b) by the insertion in paragraph 1 of Part A after Item 412.12 of the following items:

"*460.23* Goods imported for use solely in operations in connection with the prospecting for, or the mining of, natural oil or natural gas.

470.01 Goods temporarily admitted for processing, provided such goods do not become the property of the importer.

470.02 Goods temporarily admitted for repair, cleaning or reconditioning.";

(c) by the substitution for subparagraph (a) of paragraph 1 of Part B of the following subparagraph:

"(a) Goods referred to in paragraph 1 of Part A of this Schedule under Items 406.00, 407.01, 407.02, 407.06, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 480.00 and 490.00 to the extent indicated;"; and

(d) by the addition to paragraph 1 of Part B of the following subparagraph:

"(c) Goods intended for sale to -

(i) a registered vendor for resale as such by the vendor in the ordinary course of the enterprise in respect of which he is registered under section 12;

staan ingevolge bedoelde bruikhuur verskuldig is minder is as 10 persent van die kontantwaarde van die eiendom wat ingevolge paragraaf 2 ten opsigte van bedoelde bruikhuur van toepassing was.".

(2) Die wysigings deur subartikel (1) aangebring, tree op 1 September 1985 in werking.

Wysiging van Bylae 5 by Proklamasie AG. 40 van 1978, soos gewysig deur artikel 26 van Wet 22 van 1980 en artikel 19 van Wet 17 van 1982

18. (1) Bylae 5 by die Hoofproklamasie word hierby gewysig -

(a) deur in Item 412.10 van paragraaf 1 van Deel A die uitdrukking "R20" deur die uitdrukking "R40" te vervang;

(b) deur in paragraaf 1 van Deel A na Item 412.12 die volgende items in te voeg:

"*460.23* Goed ingevoer vir gebruik slegs by bedrywighede in verband met die prospekteer na, of die myn van, aardolie of natuurlike gas.

470.01 Goed tydelik toegelaat vir verwerking, mits bedoelde goed nie die eiendom van die invoerder word nie.

470.02 Goed tydelik toegelaat vir herstel, skoonmaak of opknapping";

(c) deur subparagraaf (a) van paragraaf 1 van Deel B deur die volgende subparagraaf te vervang:

"(a) Goed bedoel in paragraaf 1 van Deel A van hierdie Bylae ingevolge Items 406.00, 407.01, 407.02, 407.06, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 480.00 en 490.00 in die mate aangedui;"; en

(d) deur die volgende subparagraaf by paragraaf 1 van Deel B te voeg:

"(c) Goed bestem vir verkoop aan-

(i) 'n geregistreerde ondernemer vir herverkoop as sodanig deur die ondernemer in die gewone loop van die onderneming ten opsigte waarvan hy ingevolge artikel 12 geregistreer is;

(ii) a vendor who is registered under section 12 in respect of an enterprise falling within a category of enterprises mentioned in Schedule 2, if such goods are goods described in that Schedule in relation to such category and are intended for use or utilization in such enterprise, if such goods have been produced, manufactured, assembled or processed by the person who imported such goods.".

(2) The amendment effected by -

(a) paragraph (a) of subsection (1) shall be deemed to have come into operation on 7 October 1983;

(b) paragraph (d) of subsection (1) shall be deemed to have come into operation on 3 July 1978.

Amendment of Schedule 6 to Proclamation AG. 40 of 1978, as added by section 20 of Act 17 of 1982

19. Schedule 6 to the principal Proclamation is hereby amended -

(a) by the substitution for paragraph 5 of the following paragraph:

" 5. Respirators."; and

(b) by the addition of the following paragraphs:

" 6. Kidney machines and water preparation units.

7. Any repair or maintenance service in respect of the goods described in this Schedule and spare parts and materials required to effect such service.".

Short title

20. This Proclamation shall be called the Sales Tax Amendment Proclamation, 1985.

(ii) 'n ondernemer wat ingevolge artikel 12 geregistreer is ten opsigte van 'n onderneming wat ressorteer onder 'n kategorie van ondernemings vermeld in Bylae 2, indien daardie goed goed is wat in bedoelde Bylae beskryf word met betrekking tot bedoelde kategorie en bestem is vir gebruik of aanwending in daardie onderneming indien bedoelde goed deur die persoon wat dit ingevoer het, geproduseer, vervaardig, gemonteer of verwerk is.".

(2) Die wysiging aangebring deur -

(a) paragraaf (a) van subartikel (1) word geag op 7 Oktober 1983 in werking te getree het;

(b) paragraaf (d) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het.

Wysiging van Bylae 6 by Proklamasie AG. 40 van 1978, soos bygevoeg deur artikel 20 van Wet 17 van 1982

19. Bylae 6 by die Hoofproklamasie word hierby gewysig -

(a) deur paragraaf 5 deur die volgende paragraaf te vervang:

" 5. Ventilators."; en

(b) deur die volgende paragrawe by te voeg:

" 6. Niermasjiene en watervoorbereidingseenhede.

7. 'n Herstel- of instandhoudingsdiens ten opsigte van goed in hierdie Bylae beskrywe en reserwedele en materiale wat nodig is om bedoelde diens uit te voer.".

Kort titel

20. Hierdie Proklamasie heet die Wysigingsproklamasie op Verkoopbelasting, 1985.

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