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DEPARTMENT OF GOVERNMENTAL AFFAIRS

No. 85 1985

PROMULGATION OF ACT OF NATIONAL ASSEMBLY

The following Act, which has been adopted by the National Assembly and signed by the Administrator-General in terms of the South West Africa Legislative and Executive Authority Establishment Proclamation, 1985 (Proclamation R.101 of 1985), is hereby published in terms of section 18 of that Proclamation:—

No. 13 of 1985: Income Tax Amendment Act, 1985

DEPARTEMENT VAN OWERHEIDSAKE

No. 85 1985

AFKONDIGING VAN WET VAN NASIONALE VERGADERING

Die volgende Wet, wat ingevolge die Proklamasie op die Instelling van Wetgewende en Uitvoerende Gesag vir Suidwes-Afrika, 1985 (Proklamasie R.101 van 1985), deur die Nasionale Vergadering aangeneem en deur die Administrateur-generaal onderteken is, word hierby afgekondig ingevolge artikel 18 van daardie Proklamasie:—

No. 13 van 1985: Wysigingswet op Inkomstebelasting, 1985

Act No. 13, 1985

INCOME TAX AMENDMENT ACT, 1985

(English, text signed by the Administrator-General on 20 September 1985)

ACT

To amend the Income Tax Act, 1981, so as to increase the surcharge on the amount of the normal tax leviable in respect of certain companies; and to provide for a surcharge on the amount of the normal tax leviable in respect of certain mining companies; and to provide for incidental matters.

BE IT ENACTED by the National Assembly, as follows:

Amendment of section 6 of Act 24 of 1981, as amended by section 1 of Act 12 of 1982 and section 2 of Proclamation AG. 10 of 1985.

1. Section 6 of the Income Tax Act, 1981, is hereby amended

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

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

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

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

Short title and commencement.

2. This Act shall be called the Income Tax Amendment Act, 1985, and shall be deemed to have come into operation from the beginning of the financial year of a company ending on or after 1 July 1985.

WYSIGINGSWET OP INKOMSTEBELASTING, 1985 **Wet No. 13, 1985**

*(Engelse teks deur die Administrateur-generaal onderteken
op 20 September 1985)*

WET

Tot wysiging van die Inkomstebelastingwet, 1981, ten einde die toeslag op die bedrag van die normale belasting hefbaar ten opsigte van sekere maatskappye te verhoog; en voorsiening te maak vir 'n toeslag op die bedrag van normale belasting hefbaar ten opsigte van sekere mynmaatskappye; en om voorsiening te maak vir verbandhoudende aangeleenthede.

DAAR WORD BEPAAL deur die Nasionale Vergadering, soos volg:

1. Artikel 6 van die Inkomstebelastingwet, 1981, word hierby gewysig

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

“Met dien verstande dat daar by die bedrag van die belasting ooreenkomstig hierdie paragraaf bepaal, 'n toeslag gelyk aan tien persent van bedoelde bedrag gevoeg word;” en

(b) deur die volgende voorbehoudsbepaling by paragraaf (e) van genoemde subartikel (2) te voeg:

“Met dien verstande dat daar by die bedrag van die belasting ooreenkomstig hierdie paragraaf bepaal, 'n toeslag gelyk aan vyf persent van bedoelde bedrag gevoeg word.”.

2. Hierdie Wet heet die Wysigingswet op Inkomstebelasting, 1985, en word geag in werking te getree het van die begin van die boekjaar van 'n maatskappy wat op of na 1 Julie 1985 eindig.

Wysiging van artikel 6 van Wet 24 van 1981, soos gewysig deur artikel 1 van Wet 12 van 1982 en artikel 2 van Proklamasie AG. 10 van 1985.

Kort titel en in werkingtredding.