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CONTENTS.

Proclamation —

No. 29. The Diamond Taxation Proclamation, 1931 7379

INHOUD.

Proklamasie —

No. 29. Die Diamantbelasting Proklamasie 1931 . 7379

PROCLAMATION

BY HIS HONOUR ALBERTUS JOHANNES WERTH, ADMINISTRATOR OF SOUTH WEST AFRICA.

No. 29 of 1931.]

WHEREAS it is expedient to amend and consolidate the law relating to the duties and taxes to be levied on and in respect of rough and uncut diamonds produced or found within South West Africa;

NOW THEREFORE, under and by virtue of the powers in me vested, I do hereby proclaim, declare and make known as follows:—

1. (1) The several provisions of the laws specified in the first column of the First Schedule to this Proclamation are hereby repealed or amended to the extent indicated in the second column of that Schedule, and where any provisions of any law not hereby specifically repealed are in conflict with any provisions of this Proclamation, the provisions of this Proclamation shall prevail:

Provided that the Administrator, if he is satisfied that the liability to pay the diamond export duty, the diamond profits tax and the diamond special tax imposed by this Proclamation would be unduly burdensome to any producer, having regard to all the circumstances of his business, may, on such conditions as he deems fit, exempt the producer and the diamonds won or found by him from liability for the year 1931 or any later year or years in respect of the diamond export duty, the diamond profits tax and the diamond special tax aforesaid; and every producer so exempted and the diamonds won or found by him and the diamond-mining concern conducted by him shall, if he has complied with all the conditions so imposed upon him by the Administrator, be liable for the taxes due or becoming due under the said laws in respect of the year or years for which he has been so exempted as though the said laws had not been so repealed and amended, but if he has not complied with all such conditions, the exemption shall be of no avail and he and the diamonds won or found by him shall be liable in respect of the diamond export duty, the diamond profits tax and the diamond special tax aforesaid. The Administrator may include in such conditions any of the provisions or requirements of the Diamond Board Establishment Proclamation, 1921 (Proclamation No. 4 of 1921), notwithstanding the repeal of that Proclamation.

(2) Notwithstanding the repeal and amendment of laws by this section, the payment and adjustment of any tax due or becoming due under the said laws in respect of any period prior to the first day of January, 1931, shall be made and may be enforced as though the said laws had not been so repealed and amended; and in respect of any producer to whom an exemption has been granted under the proviso to sub-section (1), the payment and adjustment of any tax due or becoming due under the said laws in respect of any year or years for which he has been so exempted shall be made and may be enforced as though the said laws had not been so repealed and amended.

2. In this Proclamation, unless inconsistent with the context—

“consumable things” means movables intended to be used by means of being consumed or alienated;

“diamonds” means rough or uncut diamonds won or found in the Territory;

“producer” means any person who wins or finds diamonds from, on or in the soil, rock or ground in which they occur, whether by underground or open working, and whether such diamonds occur as alluvial deposits or otherwise;

“the Diamond Board” means the Diamond Board for South West Africa;

“the Territory” means the Mandated Territory of South West Africa and includes the port and settlement of Walvis Bay.

3. (1) All diamonds exported from the Territory by the Diamond Board shall be subject to a duty, hereinafter referred to as the diamond export duty, of ten per cent of the proceeds of the sale of such diamonds, which shall, subject to the provisions of sub-section (3) of section *sixteen*, be payable by the purchaser to the Diamond Board at the time of delivery of the diamonds to him by the Board.

For the purposes of this sub-section, diamonds which were exported from the Territory prior to the date of commencement of this Proclamation but had not at that date been delivered to the purchaser shall be deemed to have been exported from the Territory after that date.

Repeals and amendments.

Interpretation of terms.

Diamond export duty imposed.

PROKLAMASIE

DEUR SY EDELE ALBERTUS JOHANNES WERTH, ADMINISTRATEUR VAN SUIDWES-AFRIKA.

No. 29 van 1931.]

NADEMAAL dit wenslik is om die wet betreffende die regte en belastinge wat gehef moet word op en ten opsigte van ruwe en ongeslepe diamante binne Suidwes-Afrika geproduseer of gevind te wysig en saam te vat;

SO IS DIT dat ek uit hoofde van en kragtens die bevoegdheid my verleen, hierby proklameer, verklaar en bekend maak as volg:—

1. (1) Die verskeie bepalings van die wette opgenoem in die eerste kolom van die Eerste Bylae van hierdie Proklamasie word hierby herroep of gewysig in die mate aangegeen in die tweede kolom van daardie Bylae, en waar enige bepalings van enige wet wat nie spesiaal hierby herroep is nie, in stryd is met enige bepalings van hierdie Proklamasie, sal die bepalings van hierdie Proklamasie geld:

Met die verstande dat die Administrateur, as hy oortuig is, dat die verpligting om die diamantuitvoerregte, die diamant-profybelasting en die spesiale diamantbelasting deur hierdie Proklamasie opgelê te betaal, onbehoorlik swaar vir enige produsent sou wees, met inagneming van al die omstandighede en onder sodanige voorwaardes as hy doelmatig mag ag, die produsent en die diamante deur hom gewin of gevind kan vrystel van enige verpligting vir die jaar 1931 of enige later jaar of jare ten opsigte van die diamantuitvoerregte, die diamant-profybelasting en die spesiale diamantbelasting voormeld; en elke aldus vrygestelde produsent en die diamante deur hom gewin of gevind en die diamantbesigheid deur hom gedrywe is, as hy al die aldus op hom deur die Administrateur opgelegde voorwaardes nagekom het, aanspreeklik vir die belastinge wat onder die voormelde wette ten opsigte van die jaar of jare, waarvoor hy aldus vrygestel is, betaalbaar is of word, asof die voormelde wette nie aldus herroep of gewysig was nie, maar as hy nie al sodanige voorwaardes nagekom het nie, is die vrystelling van nul en gener waarde en hy en die diamante deur hom gewin of gevind is onderhewig aan die diamantuitvoerregte, die diamantprofybelasting en die spesiale diamantbelasting voormeld. Die Administrateur kan in sodanige voorwaardes enige van die bepalings of vereistes van “De Diamant Raad Oprigting Proklamasie 1921” (Proklamasie No. 4 van 1921) insluit, ondanks die herroeping van daardie Proklamasie.

(2) Ondanks die herroeping en wysiging van wette by hierdie artikel moet die betaling en vereffening van enige belasting, wat kragtens die voormelde wette ten opsigte van enige tydperk voor die eerste dag van Januarie 1931 betaalbaar is of word, geskied en kan afgedwing word, asof die voormelde wette nie aldus herroep en gewysig was nie; en ten opsigte van enige produsent aan wie 'n vrystelling kragtens die voorbehoud van onderartikel (1) verleen is, moet die betaling en vereffening van enige belasting, wat kragtens die voormelde wette ten opsigte van enige jaar of jare waarvoor hy aldus vrygestel is betaalbaar is of word, geskied en kan afgedwing word, asof die voormelde wette nie aldus herroep en gewysig was nie.

2. In hierdie Proklamasie, tensy onbestaanbaar met die samehang —

beteken “verbruikbare dinge” enige los goed wat dit die plan is om te gebruik deurdat dit verbruik of vervreem word;

beteken “diamante” ruwe of ongeslepe diamante in die Gebied gewin of gevind;

beteken “produsent” enige persoon, wat diamante win of vind, van, op of in die grond, rots of aarde waarin hulle voorkom, hetsy deur ondergrondse of oop bewerking, en hetsy sodanige diamante as alluwiale lae of andersins voorkom al dan nie;

beteken “die Diamantraad” die Diamantraad vir Suidwes-Afrika;

beteken “die Gebied” die Mandaatgebied Suidwes-Afrika en sluit die hawe en nedersetting Walvisbaai in.

3. (1) Al die diamante, wat uit die Gebied deur die Diamantraad uitgevoer word, is onderhewig aan regte, hierinafter die diamantuitvoerregte genoem, van tien persent van die opbrings van die verkoop van sodanige diamante wat, met inagneming van die bepalings van onderartikel (3) van artikel *sestien*, deur die koper aan die Diamantraad tydens die aflewering van die diamante aan hom deur die Raad betaalbaar is.

Vir die doeleindes van hierdie onderartikel word diamante, wat voor die datum van die inwerkingtreding van hierdie Proklamasie uit die Gebied uitgevoer is, maar wat op daardie datum nie aan die koper afgelewer was nie, geag na daardie datum uit die Gebied uitgevoer te wees.

Herroeping en wysigings.

Woordverklaring.

Diamant-uitvoerregte opgelê.

(2) If under any agreement for the sale of diamonds produced in the Territory provision is made for the payment to the producer as additional purchase price of any moneys derived from the re-sale by the purchaser of any such diamonds, the diamond export duty shall subject to the provisions of such agreement be levied also upon such additional purchase price received in respect of diamonds delivered by the Diamond Board to the purchaser before or after the date of commencement of this Proclamation, and be payable by the purchaser to the Diamond Board as and when the payments of such additional purchase price are received by the Board.

(3) Conversely, if any money paid as such additional purchase price, or any part thereof, must be refunded in terms of any such agreement for the sale of diamonds produced in the Territory, the diamond export duty paid in respect of the money so refunded shall subject to the provisions of such agreement be refunded by the Administrator through the Diamond Board.

4. Every producer shall pay a tax, hereinafter referred to as the diamond profits tax, amounting to sixty per cent. of the proceeds, as defined by section six, of the diamonds won by him within the Territory less seventy per cent. of his working costs, as defined by section seven.

5. The diamond profits tax shall be levied in respect of every calendar year.

6. For the purpose of assessing the diamond profits tax, the proceeds of the diamonds won by the producer shall be deemed to be the moneys received by him during the year in respect of the sales of diamonds produced by him within the Territory during that year or any previous year, and in respect of any moneys which, under any agreement for the sale of diamonds produced in the Territory, have accrued to him as additional purchase price by reason of the re-sale by the purchaser of any such diamonds bought during that year or any previous year, such additional purchase price being subject to re-adjustment in the event of refunds having to be made under any such agreement.

7. (1) For the purpose of assessing the diamond profits tax, the working costs of the producer shall, subject to the other provisions of this section, be deemed to be the moneys reasonably spent by him during the year in the production of diamonds, and includes the amount written off during the year for tax purposes, with the approval of the Tax Assessor, in respect of the depreciation of things (other than consumable things) necessarily used in the production of diamonds, and includes, further, the cost of realisation by the Administrator or the Diamond Board of diamonds produced by that producer.

(2) In determining the amount which may lawfully be written off during any year for tax purposes in respect of depreciation, the value of the things concerned shall, notwithstanding any change in ownership, on the first day of January in that year be deemed to be the amount to which they were written down during the immediately preceding year, as approved by the Tax Assessor in making the final assessment of the tax for that preceding year imposed by the Ordinance of the German Emperor relating to the Taxation of Diamond-Mining Concerns in German South West Africa, dated the thirtieth day of December, 1912, or in making the assessment of the diamond profits tax for that preceding year, as the case may be; provided that nothing in this sub-section contained shall be deemed to prohibit the writing off of depreciation in respect of any capital expenditure incurred during any year.

(3) To the working costs shall be added—

- (a) an allowance, to be called "caratage allowance", in respect of all diamonds produced by the producer during the year, and amounting to six pence per carat of diamonds produced, if produced in Diamond Area No. 1 as defined by or under section twenty-one of the Diamond Industry Protection Proclamation, 1922 (Proclamation No. 26 of 1922), and two shillings per carat of diamonds produced if produced in Diamond Area No. 2 as defined by or under that section, the allowance being added only in respect of diamonds produced from mining areas or areas held under any special title mentioned in section thirteen if such mining area or other area was held by the producer at the date of commencement of this Proclamation; and
- (b) an allowance, to be called "interest allowance", amounting to ten per cent. of the value of the things (other than consumable things) necessarily used in winning diamonds, such value being determined in accordance with the provisions of sub-section (2) of this section.

(4) Working costs shall not include—

- (a) interest upon capital (other than the interest allowance authorised by sub-section (3) of this section and sub-section (3) of section eight) or any expenditure incurred in the raising of capital;
- (b) losses of capital;
- (c) expenditure incurred in the re-payment of capital;
- (d) capital expenditure;
- (e) amounts paid or transferred to reserve fund or otherwise set aside to meet losses;

(2) As onder enige ooreenkoms vir die verkoop van in die Gebied geproduseerde diamante voorsiening gemaak is vir die betaling van enige gelde verkry deur die weerverkoop van enige sodanige diamante deur die koper aan die produsent as addisionele koopsom, moet die diamant-uitvoerregte onderhewig aan die bepalings van sodanige ooreenkoms, ook op sodanige addisionele koopsom gehef word as ontvang is ten opsigte van diamante deur die Diamantraad aan die koper voor of na die datum van die inwerkingtreding van hierdie Proklamasie afgelewer, en sodanige regte is deur die koper aan die Diamantraad betaalbaar as en wanneer die betalings van sodanige addisionele koopsom deur die raad ontvang word.

(3) Omgekeerd, as enige geld wat as sodanige addisionele koopsom betaal is, of enige gedeelte daarvan in terme van enige sodanige ooreenkoms betreffende die verkoop van in die Gebied geproduseerde diamante terugbetaal moet word, moet die diamant-uitvoerregte wat ten opsigte van die aldus terugbetaalde gelde betaal is, onderhewig aan die bepalings van sodanige ooreenkoms, deur die Administrateur deur middel van die Diamantraad terugbetaal word.

4. Elke produsent moet 'n belasting betaal, hierinlater die diamant-profytblasting genoem, ten bedrae van sestig persent van die opbrings, soos bepaal by artikel ses, van die diamante deur hom binne die Gebied gewin min sewentig persent van sy werkkoste, soos bepaal by artikel sewe.

5. Die diamant-profytblasting moet ten opsigte van elke kalenderjaar gehef word.

6. Ten einde die diamant-profytblasting vas te stel word die opbrings van die diamante deur die produsent gewin geag die gelde te wees wat deur hom gedurende die jaar, ontvang is ten opsigte van die verkoop van diamante deur hom binne die Gebied gedurende daardie jaar of enige voorafgaande jaar geproduseer, en ten opsigte van enige gelde wat, op grond van enige ooreenkoms vir die verkoop van in die Gebied geproduseerde diamante, hom as addisionele koopsom toegekomp het ter oorsake van die weerverkoop deur die koper van enige sodanige diamante gedurende daardie jaar of enige voorafgaande jaar gekoop. Sodanige addisionele koopsom is onderhewig aan hersiening ingeval terugbetalings op grond van enige sodanige ooreenkoms moet geskied.

7. (1) Ten einde die diamant-profytblasting vas te stel word die werkkoste van die produsent, met inagneming van die ander bepalings van hierdie artikel, geag die gelde te wees wat redelikerwys deur hom gedurende die jaar by die produksie van diamante uitgegee is, en omvat die bedrag wat gedurende die jaar met die goedkeuring van die Belastingoplêer ten opsigte van die waardevermindering van dinge (ander as verbruikbare dinge) noodwendig by die produksie van diamante gebruik vir belastingdoeleindes afgeskrywe is, en omvat voorts die koste van verkoop deur die Administrateur of die Diamantraad van die diamante deur daardie produsent geproduseer.

(2) By die vasstelling van die bedrag wat gedurende enige jaar vir belastingdoeleindes ten opsigte van waardevermindering wettig afgeskrywe mag word, word die waarde van die betrokke dinge, ondanks enige verandering in die eiendomsreg, op die eerste dag van Januarie in daardie jaar geag die bedrag te wees, wat aan hulle gedurende die onmiddellik voorafgaande jaar toegeken en deur die Belastingoplêer goedgekeur is by die finale vasstelling van die belasting vir daardie voorafgaande jaar opgelê ingevolge die Ordonnansie van die Duitse Keiser betreffende die belasting van Diamantmyn-ondernemings in Duits Suidwes-Afrika gedagteken die dertigste dag van Desember 1912, of by die vasstelling van die diamant-profytblasting vir daardie voorafgaande jaar, soos die geval mag wees; met die verstande dat niks in hierdie onderartikel vervat geag sal word die afskrywing van waardevermindering ten opsigte van enige Kapitaal-uitgawe gedurende enige jaar gemaak te belet nie.

(3) By die werkkoste moet gevoeg word —

- (a) 'n toelaag, "karaattoelaag" te word genoem ten opsigte van al die diamante deur die produsent gedurende die jaar geproduseer ten bedrae van ses pennies per karaat van geproduseerde diamante as hulle geproduseer is in Diamantgebied No. 1, soos by of kragtens artikel een-en-twintig van "De Bescherming van de Diamant-industrie Proklamasie 1922" (Proklamasie No. 26 van 1922) bepaal, en van twee sjelings per karaat van geproduseerde diamante, as hulle geproduseer is in Diamantgebied No. 2, soos bepaal by of kragtens daardie artikel. Die toelaag word net bygevoeg ten opsigte van diamante wat van myngebiede of gebiede gehou kragtens enige spesiale eiendomsreg genoem in artikel dertien geproduseer is, as sodanige myngebied of ander gebied op die datum van die inwerkingtreding van hierdie Proklamasie deur die produsent gehou is; en
- (b) 'n toelaag, "rentetoelaag" te word genoem, ten bedrae van tien persent van die waarde van die dinge (ander as verbruikbare dinge) noodwendig by die win van diamante gebruik. Sodanige waarde word ooreenkomstig die bepalings van onderartikel (2) van hierdie artikel bepaal.

(4) Werkkoste sluit nie in nie—

- (a) rente op kapitaal (ander as die rentetoelaag by onderartikel (3) van hierdie artikel en onderartikel (3) van artikel agt bewillig) of enige uitgawe gemaak by die heffing van kapitaal;
- (b) verliese van kapitaal;
- (c) uitgawe gemaak by die terugbetaling van kapitaal;
- (d) kapitaaluitgawe;
- (e) bedrae betaal of na reserwefonds oorgedra of andersins opsygesit om verliese te dek;

Diamond profits tax imposed.

Diamond profits tax levied in respect of every calendar year.

Meaning of proceeds of sales of diamonds.

Meaning of working costs.

Diamant-profytblasting opgelê.

Diamant-profytblasting gehef ten opsigte van elke kalenderjaar.

Betekenis van opbrings van verkoop van diamante.

Betekenis van werkkoste.

- (f) amounts written off in respect of bad or doubtful debts or in respect of the diamond-content of the producer's holdings;
- (g) the diamond export duty, the diamond profits tax, the diamond special tax, or any income tax or other personal tax paid under any law of this Territory or of the Union of South Africa or of any other country;
- (h) amounts paid for the right to exploit the area worked by the producer;
- (i) amounts paid for or in respect of the transfer of the area worked by the producer or of the transfer of the right to exploit the same.

Carrying forward from one year to another of unabsorbed working costs.

8. (1) Whenever in any year seventy per cent. of the working costs of the producer, as defined by section seven (including any amount of working costs carried forward from the previous year under the provisions of this section), exceeds sixty per cent. of the proceeds of the diamonds won by the producer, as defined by section six, the amount of such excess multiplied by one hundred and divided by seventy shall be carried forward and reckoned as part of the working costs for the next ensuing year.

(2) If the value in the Union of South Africa of the diamonds produced by any producer during any year, as determined by the Diamond Board on the basis of prices obtained during that year, is greater than the proceeds of the sales during that year of diamonds produced by him at any time, then unless the provisions of sub-section (1) of this section apply, the working costs of the producer for that year, as defined by section seven, shall for tax purposes be deemed to be an amount which bears to his total working costs for that year (including any amount of working costs carried forward from the previous year under the provisions of this section) the ratio borne by the proceeds of sales during the year of diamonds produced by him at any time to the value in the Union of South Africa of the diamonds produced by him during that year. The balance of the total working costs for that year shall not rank as working costs for that year, but shall be carried forward and reckoned as part of the working costs for the next ensuing year.

(3) Whenever any amount of working costs is carried forward in accordance with the provisions of sub-section (1) or sub-section (2) of this section from one year (hereinafter called the first year) to the next ensuing year (hereinafter called the second year), and any amount of working costs is carried forward in accordance with the said provisions from the second year to the year (hereinafter called the third year) next ensuing upon the second year, there shall be added to the working costs for the second year an allowance, to be called "unabsorbed working costs interest allowance", amounting to interest at a rate not exceeding ten per cent. per annum on the amount so carried forward from the first year to the second year, reckoned from the first day of January of the second year till the first day of January of the third year:

Provided that the amount on which such interest is reckoned shall not exceed the amount so carried forward from the second year to the third year.

Appointment of Tax Assessor.

9. The Administrator shall appoint an officer to be the Tax Assessor, whose duty it shall be to assess the amount of the diamond profits tax.

Return to be rendered and information to be furnished to the Tax Assessor.

10. (1) Every producer shall, on or before the twenty-eighth day of February in the year 1932 and in every subsequent year, render to the Tax Assessor a return of his working costs, as defined by section seven, during the preceding year.

(2) The Tax Assessor may, on the application of any producer, for good cause shown, extend the period for the rendering to him of the return.

(3) The return shall be in the form set forth in the Second Schedule to this Proclamation:

Provided that the Tax Assessor may authorize the submission of the return in a form suitable to the accounting requirements of the producer concerned.

(4) The producer shall, whenever required by the Tax Assessor to do so, furnish him with all information which he may need for the proper and complete examination of the working costs and the assessment of the diamond profits tax.

(5) The Tax Assessor may require any such return or any such information to be verified by affidavit or solemn or attested declaration; and may inspect the books and records of any producer and of the Diamond Board at all reasonable times for the purpose of verifying or correcting any such return or information.

Assessment of diamond profits tax.

11. (1) The Tax Assessor shall, not later than the thirtieth day of June in the year 1932 and in every subsequent year, assess the amount of the diamond profits tax payable by every producer; and thereupon the tax shall become payable by the producer to the Secretary for South West Africa.

(2) The Tax Assessor shall forthwith notify the Secretary for South West Africa and the producer of the amount at which he has assessed the diamond profits tax payable by that producer.

(f) bedrae afgeskrywe ten opsigte van oninbare of dubieuse skulde of ten opsigte van die diamantinhoud van die produsent se eiendom;

(g) die diamant-uitvoerregte, die diamant-profytbelasting, die spesiale diamantbelasting of enige inkomstebelasting of ander persoonlike belasting betaal op grond van enige wet van hierdie Gebied of van die Unie van Suid-Afrika of van enige ander land;

(h) bedrae betaal vir die reg om die gebied wat deur die produsent bewerk word, te eksploiteer;

(i) bedrae vir of ten opsigte van die transport van die gebied wat deur die produsent bewerk word, of van die oormaking van die reg om dit te eksploiteer.

Oordrag van nie-geabsorbeerde werkkoste van een jaar na 'n ander.

8. (1) Wanneer in enige jaar sewentig persent van die werkkoste van die produsent, soos bepaal by artikel sewes (met inbegrip van enige bedrag van werkkoste van die voorafgaande jaar kragtens die bepalings van hierdie artikel oorgedra) meer is as sestig persent van die opbrings van die diamante deur die produsent gewin, soos by artikel ses bepaal, moet die bedrag van sodanige meer-bedrag, vermenigvuldig deur eenhonderd en gedeel deur sewentig, oorgedra en as gedeelte van die werkkoste vir die eersvolgende jaar gereken word.

(2) As die waarde in die Unie van Suid-Afrika van die diamante deur enige produsent gedurende enige jaar geproduseer, soos deur die Diamantraad bepaal op die basis van pryse gedurende daardie jaar verkry, hoër is as die opbrings van die verkoop gedurende daardie jaar van diamante deur hom te enige tyd geproduseer dan word, tensy die bepalings van onderartikel (1) van hierdie artikel van toepassing is, die werkkoste van die produsent vir daardie jaar, soos bepaal by artikel sewes, vir belastings-doeleindes geag 'n bedrag te wees wat tot sy totale werkkoste vir daardie jaar (met inbegrip van enige bedrag van werkkoste van die voorafgaande jaar onder die bepalings van hierdie artikel) die verhouding het wat die opbrings van verkoop, gedurende die jaar, van diamante deur hom te enige tyd geproduseer, het tot die waarde in die Unie van Suid-Afrika van die diamante deur hom gedurende daardie jaar geproduseer. Die balans van die totale werkkoste vir daardie jaar geld nie as werkkoste vir daardie jaar nie, maar moet oorgedra en as deel van die werkkoste vir die eersvolgende jaar gereken word.

(3) Wanneer enige bedrag van werkkoste, ooreenkomstig die bepalings van onderartikel (1) of onderartikel (2) van hierdie artikel, van een jaar (hierinlater die eerste jaar genoem) oorgedra word na die eersvolgende jaar (hierinlater die tweede jaar genoem), en enige bedrag van werkkoste ooreenkomstig die voormelde bepalings oorgedra word van die tweede jaar na die jaar wat naaste volg op die tweede jaar (hierinlater die derde jaar genoem), moet daar by die werkkoste vir die tweede jaar 'n toelaag gevoeg word, "nie-geabsorbeerde werkkosterentetoelaag" te word genoem, ten bedrae van rente teen 'n koers tien persent per jaar nie te bowe gaande nie op die bedrag wat aldus van die eerste jaar na die tweede jaar oorgedra is, gereken vanaf die eerste dag van Januarie van die tweede jaar tot die eerste dag van Januarie van die derde jaar:

Met die verstande dat die bedrag waarop sodanige rente gereken word, die bedrag wat aldus van die tweede jaar na die derde jaar oorgedra is, nie te bowe mag gaan nie.

9. Die Administrateur moet 'n Belastingoplêer benoem, wie se plig dit sal wees om die bedrag van die diamant-profytbelasting vas te stel.

Aanstelling van Belastingoplêer.

10. (1) Elke produsent moet op of voor die agt-en-twintigste dag van Februarie in die jaar 1932 en in elke daarop volgende jaar 'n staat van sy werkkoste, soos bepaal by artikel sewes, gedurende die voorafgaande jaar by die Belastingoplêer indien.

Staat en informasie wat aan die Belastingoplêer voorgelê en verstrek moet word.

(2) Die Belastingoplêer kan op aansoek van enige produsent die tydperk vir die indiening van die staat by hom, as goeie rede aangegee word, verleng.

(3) Die staat moet in die vorm wees wat in die Tweede Bylae van hierdie Proklamasie uiteengesit is:

Met die verstande dat die Belastingoplêer die voorlegging van die staat in 'n vorm wat vir boekhou-vereistes van die betrokke produsent geskik is, kan toestaan.

(4) Die produsent moet, wanneer die Belastingoplêer verlang dat hy dit doen, hom van al die informasie voorsien wat hy vir die behoorlike en komplette ondersoek van die werkkoste en die vaststelling van die diamant-profytbelasting nodig mag hê.

(5) Die Belastingoplêer kan verlang dat enige sodanige staat of enige sodanige informasie deur beëdigde of plechtige of geattesteerde verklaring geverifieer word; en kan die boeke en optekeninge van enige produsent en van die Diamantraad op al redelike tye inspekteer vir die doel om enige sodanige staat of informasie te verifieer of te verbeter.

11. (1) Die Belastingoplêer moet, nie later nie as die dertigste dag van Junie in die jaar 1932 en in elke daarop volgende jaar, die bedrag van die diamant-profytbelasting wat deur elke produsent betaalbaar is, vasstel; en daarna word die belasting deur die produsent betaalbaar aan die Sekretaris vir Suidwes-Afrika.

Vasstelling van diamant-profytbelasting.

(2) Die Belastingoplêer moet die Sekretaris vir Suidwes-Afrika en die produsent onvervuld in kennis stel van die bedrag op welke hy die diamant-profytbelasting wat deur daardie produsent betaalbaar is, vasgestel het.

Appeals from the decision of the Tax Assessor.

12. The decision of the Tax Assessor shall be subject to appeal by way of motion on questions of law to the High Court of South West Africa, and shall be subject to appeal on questions of fact to a board of arbitrators, consisting of three members, one to be appointed by the appellant, one by the Tax Assessor, and the third, who shall be chairman, to be chosen by the other two or, failing agreement, by a Judge of the High Court.

Diamond profits tax not payable in respect of diamonds found elsewhere than on mining areas or on areas held under special title.

13. The diamond profits tax shall only be payable in respect of diamonds won or found on mining areas converted under Sections 36—49 of the Imperial Mining Ordinance for German South West Africa of the 8th day of August, 1905, as amended from time to time, or on areas held under special title granted before the 1st October, 1908, by the Deutsche Kolonial-Gesellschaft fuer Suedwest Afrika, or under special title granted by the Imperial Ordinance of the 18th May, 1912 (Pomona Area), or under special title granted by the agreement of 22nd December, 1910, between the Deutsche Kolonial-Gesellschaft, the Deutsche Diamanten-Gesellschaft m.b.H. and the Vereinigte Diamanten-Gesellschaft m.b.H. (V.D.M. South Block) or under special title by the agreements of the 16th November, 1922/15th January, 1923, between the Administrator of South West Africa and The Consolidated Diamond Mines of South-West Africa, Limited and The South-West Finance Corporation, Limited (Halbscheid Area and Fiskus Territory), or under special title issued under Section 94 of the Imperial Mining Ordinance for German South West Africa dated the 8th day of August, 1905, as amended from time to time.

Diamond special tax imposed.

14. On all diamonds won or found on or in any prospecting claim pegged in accordance with the provisions of the Imperial Mining Ordinance for German South West Africa, dated the eighth day of August, 1905, as amended from time to time, a tax, hereinafter referred to as the diamond special tax, amounting to sixty per cent. of the proceeds of the sale of such diamonds, shall be paid by the producer or the person who found them.

Assessment of diamond export duty and diamond special tax where diamonds not sold.

15. For the purpose of assessing the diamond export duty and the diamond special tax payable in respect of diamonds which are not sold before they pass out of the possession of the Diamond Board, the amount which is estimated by the Board to be the true market or selling price of such diamonds within the Union of South Africa at the time when they pass out of the possession of the Board shall be deemed to be the proceeds of the sale of such diamonds. Nothing in this section or the next succeeding section contained shall be interpreted as derogating in any way from the powers of the Administrator or the Diamond Board as regards the disposal by sale or otherwise of all diamonds produced or found within the Territory.

Payment to revenue of diamond export duty and diamond special tax.

16. (1) The amount of any diamond export duty received by the Diamond Board under the provisions of section *three* shall be paid over by the Board to the Secretary for South West Africa.

(2) In the case of diamonds which are sold before they pass out of the possession of the Diamond Board, the diamond special tax payable in respect of such diamonds shall be paid to the Secretary for South West Africa by the Diamond Board out of the proceeds of such diamonds received by the Board.

(3) In the case of diamonds which are not sold before they pass out of the possession of the Diamond Board, the diamond export duty and diamond special tax payable in respect of such diamonds shall be assessed and collected from the producer by the Diamond Board before such diamonds are allowed to pass out of its possession, and shall be paid over by the Board to the Secretary for South West Africa.

Distribution by Diamond Board of proceeds of sales of diamonds.

17. (1) Whenever the Diamond Board receives the proceeds of the sales of diamonds, it shall, after deducting the diamond special tax payable in respect of such diamonds and the amount to be deducted under the provisions of paragraph (h) of section *five* of the Diamond Board Proclamation, 1931, for meeting its own expenditure, and subject to the provisions of sub-section (2) of this section and the provisions of section *eighteen*, distribute to the producers and other persons interested the respective amounts due to them.

(2) Upon receipt of a written notice from the Secretary for South West Africa stating that any money is due to the Administration by any person in respect of diamond profits tax, the Diamond Board shall pay the amount so due to the said Secretary out of any moneys held by the Board and due to that person.

Security for payment of diamond Profits tax.

18. (1) At the beginning of every calendar year, the Tax Assessor shall estimate the amount of the diamond profits tax that will become payable by every producer in respect of that year, and, if the Administrator so desires, require the producer to provide security to the satisfaction of the Administrator by way of bank guarantee or in any other form approved by the Administrator for the punctual payment of such tax. The amount of such security to be called for may be altered at any time on re-estimation by the Tax Assessor of the diamond profits tax that will become payable, in accordance with the information supplied from time to time in terms of sub-section (2) of this section.

12. Die beslissing van die Belastingoplêër is, ten opsigte van regskwessies, onderhewig aan appèl by wyse van mosie in die Hooggeregshof van Suidwes-Afrika, en is, ten opsigte van feitekswessies, onderhewig aan 'n raad van skeidsregters, bestaande uit drie lede, waarvan een deur die Appellant, een deur die Belastingoplêër benoem en die derde, wat voorsitter moet wees, deur die ander twee gekies moet word, of, as hulle nie ooreen kan kom nie, deur 'n Regter van die Hooggeregshof.

13. Die diamant-profytbelasting is slegs betaalbaar ten opsigte van diamante wat op myngebiede gewin of gevind is, wat kragtens artikels 36—49 van die Keiserlike Mynordonnansie vir Duits Suidwes-Afrika van die 8ste dag van Augustus 1905, soos van tyd tot tyd gewysig, verander is, of op gebiede gehou onder spesiale eiendomsreg verleen voor 1 Oktober 1908 deur die Deutsche Kolonial-Gesellschaft für Südwestafrika verleen is, of onder spesiale eiendomsreg verleen by die Keiserlike Ordonnansie van 18 Mei 1912 (Pomona Gebied), of onder spesiale eiendomsreg verleen by die ooreenkoms van 22 Desember 1910 tussen die Deutsche Kolonial-Gesellschaft, die Deutsche Diamanten-Gesellschaft m.b.H. en die Vereinigte Diamanten-Gesellschaft m.b.H. (V.D.M. Suid Blok), of onder spesiale eiendomsreg verleen by die ooreenkomste van 16 November 1922/15 Januarie 1923 tussen die Administrateur van Suidwes-Afrika en The Consolidated Diamond Mines of South-West Africa, Limited, en The South-West Finance Corporation, Limited (Halbscheid Gebiet en Fiskus Gebiet), of onder spesiale eiendomsreg toegeken ingevolge artikel 94 van die Keiserlike Mynordonnansie vir Duits Suidwes-Afrika gedagteken die 8ste dag van Augustus 1905, soos van tyd tot tyd gewysig.

14. Op al die diamante gewin of gevind op of in enige prospekteerplek wat ooreenkomstig die bepalinge van die Keiserlike Mynordonnansie vir Duits Suidwes-Afrika gedagteken die agste dag van Augustus 1905, soos van tyd tot tyd gewysig, afgewen is, moet 'n belasting, hierinlater die spesiale diamantbelasting genoem, ten bedrae van sestig per sent van die oprings van die verkoop van sodanige diamante deur die produsent of die persoon wat hulle gevind het, betaal word.

15. Ten einde die diamant-uitvoerregte en die spesiale diamantbelasting betaalbaar ten opsigte van diamante wat nie verkoop is nie, voordat hulle uit die besit van die Diamantraad gaan, vas te stel, word die bedrag wat deur die Raad geskat word die waar mark- of verkoopprijs van sodanige diamante binne die Unie van Suid-Afrika op die tyd wanneer hulle uit die besit van die Raad gaan, te wees, geag die oprings van die verkoop van sodanige diamante te wees. Geen bepaling in hierdie artikel of in die eersvolgende artikel vervat mag uitgelê word nie as sou dit op enige wyse afbreuk doen aan die bevoegdheid van die Administrateur of die Diamantraad ten opsigte van die van-die-handsitting deur verkoop of andersins van al die diamante binne die Gebied geproduseer of gevind.

16. (1) Die bedrag van enige diamant-uitvoerregte deur die Diamantraad kragtens die bepalinge van artikel *drie* ontvang moet deur die Raad oorbetal word aan die Sekretaris vir Suidwes-Afrika.

(2) In die geval van diamante wat verkoop word, voordat hulle uit die besit van die Diamantraad gaan, moet die spesiale diamantbelasting wat ten opsigte van sodanige diamante betaalbaar is, deur die Diamantraad aan die Sekretaris vir Suidwes-Afrika uit die oprings van sodanige diamante deur die Raad ontvang, betaal word.

(3) In die geval van diamante wat nie verkoop word nie, voordat hulle uit die besit van die Diamantraad gaan, moet die diamant-uitvoerregte en die spesiale diamantbelasting wat ten opsigte van sodanige diamante betaalbaar is, vasgestel en deur die Diamantraad van die produsent ingevorder word, voordat toegestaan word dat sodanige diamante uit sy besit gaan, en hulle moet deur die Raad aan die Sekretaris vir Suidwes-Afrika oorbetal word.

17. (1) Wanneer die Diamantraad die oprings van die verkoop van diamante ontvang, moet hy, nadat hy die spesiale diamantbelasting wat ten opsigte van sodanige diamante betaalbaar is, en die bedrag wat ingevolge die bepalinge van paragraaf (h) van artikel *vyf* van die Diamantraad Proklamasie 1931 vir die dekking van sy eie uitgawe afgetrek moet word, en met inagneming van die bepalinge van onderartikel (2) van hierdie artikel en die bepalinge van artikel *agtien*, die bedrae wat respektieflik aan hulle toekom, onder die produsente en ander belanghebbende persone verdeel.

(2) Na ontvangs van 'n skriftelike kennisgewing van die Sekretaris vir Suidwes-Afrika waarin verklaar word dat enige geld deur enige persoon ten opsigte van die diamant-profytbelasting aan die Administrasie verskuldig is, moet die Raad die aldus verskuldigde bedrag uit enige gelde wat die Raad hou, en wat aan daardie persoon verskuldig is, aan die voormelde Sekretaris betaal.

18. (1) By die begin van elke kalenderjaar moet die Belastingoplêër die bedrag van die diamantprofytbelasting wat deur elke produsent ten opsigte van daardie jaar betaalbaar sal word, skat en, as die Administrateur dit verlang, eis dat die produsent sekuriteit na genoeë van die Administrateur by wyse van bankgaransie of in enige ander deur die Administrateur goedgekeurde vorm vir die stipte betaling van sodanige belasting verskaf. Die bedrag van sodanige te verlanse sekuriteit kan te enige tyd verander word na herskatting van die diamant-profytbelasting wat betaalbaar sal word deur die Belastingoplêër ooreenkomstig die informasie van tyd tot tyd in terme van onderartikel (2) van hierdie artikel verstrek. As enige produsent in gebreke bly om sodanige sekuriteit te verskaf, moet die Diamant-

Appelle teen die beslissing van die Belastingoplêër.

Diamant-profytbelasting nie betaalbaar nie ten opsigte van diamante wat elders as op myngebiede of op gebiede onder spesiale eiendomsreg gehou, gevind is.

Spesiale diamantbelasting opgelê.

Vasstelling van diamant-uitvoerregte en spesiale diamantbelasting waar diamante nie verkoop is nie.

Storting van die diamant-uitvoerregte en die spesiale diamantbelasting in skatkis.

Verdeling van oprings van verkoop van diamante deur Diamantraad.

Sekuriteit vir betaling van diamant-profytbelasting.

If any producer fails to provide such security, the Diamond Board shall, upon being notified of such default, retain, as security for the payment of such tax, out of any moneys held by the Board and due to the producer an amount equal to the Tax Assessor's estimate of the diamond profits tax that will become payable by that producer in respect of that year.

(2) To assist the Tax Assessor in the making of the estimate referred to in sub-section (1) every producer shall during the months of June and December in every year, make out a statement setting forth his own estimates of the proceeds of the diamonds to be won by him, as defined by section six, and of his working costs, as defined by section seven (including any amount of working costs carried forward from the previous year under the provisions of section eight), during the next ensuing half-year, and transmit such statement to the Diamond Board, which shall transmit it with its comments to the Tax Assessor. Such a statement in respect of the whole of the calendar year 1931 shall be made out and transmitted to the Tax Assessor not later than thirty days after the promulgation of this Proclamation in the *Gazette*:

Provided that it shall not be incumbent upon any producer to whom an exemption has been granted under the proviso to sub-section (1) of section one to make and transmit a statement in respect of any year for which he has been granted an exemption.

(3) If any producer fails to make out and transmit his statement in accordance with the provisions of sub-section (2), the Tax Assessor shall, after consultation with the Diamond Board, make the estimate referred to in sub-section (1) without the assistance of such statement.

(4) In relation to any such statement and for the purpose of making the estimate referred to in sub-section (1) of this section, the Tax Assessor shall have all the powers set forth in sub-sections (4) and (5) of section ten.

19. If any question arise whether any diamonds upon or in respect of which the payment of the diamond export duty, the diamond profits tax or the diamond special tax is claimed were won or found within the Territory, they shall be presumed to have been won or found within the Territory unless and until the contrary is proved.

20. (1) The Administrator may, after consultation with the Diamond Board, make regulations not inconsistent with this Proclamation as to all or any of the following matters, namely:—

- (a) the keeping of books and records by producers;
- (b) the forms of notices, statements, returns, certificates and other documents to be used or issued for the purposes of this Proclamation and the regulations made thereunder;
- (c) the delivery to the Diamond Board of all diamonds won or found within the Territory;
- (d) the exercise of his functions and the performance of his duties by the Tax Assessor;
- (e) appeals from the decision of the Tax Assessor on questions of fact;
- (f) prescribing penalties, not exceeding a fine of one thousand pounds or imprisonment with or without hard labour for a period not exceeding one year, or both such fine and such imprisonment, for the contravention of or failure to comply with any regulation;
- (g) any other matters which it is necessary or expedient to prescribe for the better carrying out of the purposes of this Proclamation.

(2) Differing regulations may be made for different areas or for different producers or classes of producers.

21. (1) Any person who—

- (a) knowingly makes any false allegation of fact or opinion in any statement, return, affidavit, declaration or information made, lodged, rendered or furnished by him under the provisions of this Proclamation or of any regulation made under this Proclamation, or for the purposes of the assessment of the diamond export duty, the diamond profits tax or the diamond special tax payable by himself or any other person, or for the purposes of any estimate to be made by the Tax Assessor in terms of section eighteen; or
- (b) refuses, neglects or fails to furnish to the Tax Assessor any information which the Tax Assessor has lawfully required him to furnish; or
- (c) refuses, neglects or fails, when lawfully required by the Tax Assessor to do so, to verify by affidavit or solemn or attested declaration any return or information made, lodged, rendered or furnished by that person; or
- (d) being a producer, refuses, neglects or fails to allow the Tax Assessor to inspect his books and records at all reasonable times; or
- (e) resists, hinders or obstructs the Tax Assessor in the performance of his duty,

shall be guilty of an offence and liable upon conviction to a fine not exceeding two thousand pounds or to imprisonment, with or without hard labour, for a period not exceeding two years, or to such imprisonment without the option of a fine or to both such fine and such imprisonment.

raad, nadat hy van sodanige versuim in kennis gestel is, uit enige gelde wat die Raad hou en wat aan die produsent verskuldig is, 'n bedrag as sekuriteit vir die betaling van sodanige belasting agter hou wat gelyk is aan die Belastingoppleër se skatting van die diamantprofytbelasting wat deur daardie produsent ten opsigte van daardie jaar betaalbaar sal word.

(2) Ten einde die Belastingoppleër by die maak van die in onderartikkel (1) genoemde skatting behulpsaam te wees, moet elke produsent gedurende die maande Junie en Desember in elke jaar 'n opgaaf opstel, waarin hy sy eie skattings van die oprings van die deur hom gedurende die eersvolgende halfjaar te winne diamante, soos by artikel ses bepaal, en van sy werkkoste gedurende die eersvolgende halfjaar soos by artikel sewe bepaal (mit inbegrip van enige bedrag van werkkoste wat van die voorafgaande jaar ingevolge die bepalings van artikel agt oorgedra is) uiteensit, en sodanige opgaaf aan die Diamantraad stuur, wat dit met sy kommentaar aan die Belastingoppleër moet aanstuur. Sodanige opgaaf ten opsigte van die hele kalenderjaar 1931 moet nie later nie as dertig dae na die uitvaardiging van hierdie Proklamasie in die *Offisiële Koerant* opgestel en aan die Belastingoppleër gestuur word:

Met die verstande dat geen produsent aan wie ingevolge die voorbehoud van onderartikkel (1) van artikel een vrystelling verleen is, verplig sal wees om 'n opgaaf ten opsigte van enige jaar waarvoor vrystelling aan hom verleen is, op te stel of in te stuur nie.

(3) As enige produsent in gebreke bly om sy opgaaf ooreenkomstig die bepalings van onderartikkel (2) op te stel of in te stuur, moet die Belastingoppleër na rugspraak met die Diamantraad die in onderartikkel (1) genoemde skatting sonder behulp van sodanige opgaaf maak.

(4) In verband met enige sodanige opgaaf en vir die doel om die in onderartikkel (1) van hierdie artikel genoemde skatting te maak, het die Belastingoppleër al die bevoegdhede uiteengesit in onderartikkel (4) en (5) van artikel tien.

19. As daar enige vraag ontstaan of enige diamante ten opsigte waarvan aanspraak gemaak word op die betaling van die diamant-uitvoerregte, die diamant-profytbelasting of die spesiale diamantbelasting, binne die Gebied gewin of gevind is al dan nie, word veronderstel dat hulle binne die Gebied gewin of gevind is, tensy en totdat die teenoor-gestelde bewys is.

20. (1) Die Administrateur kan, na rugspraak met die Diamantraad, regulasies, wat nie in stryd met hierdie Proklamasie is nie, vasstel aangaande al of enige van die volgende sake, naamlik:—

- (a) die hou van boeke en optekeninge deur produsente;
- (b) die formuliers van kennisgewings, opgawe, state, sertifikate en ander dokumente wat vir die doeleindes van hierdie Proklamasie en die regulasies op grond daarvan vasgestel, gebruik en uitgereik moet word;
- (c) die aflewering aan die Diamantraad van al die diamante wat binne die Gebied gewin of gevind is;
- (d) die uitoefening van sy funksies en die doen van sy pligte deur die Belastingoppleër;
- (e) appèlle teen die beslissing van die Belastingoppleër met betrekking tot feitekweessies;
- (f) voorskrywe van strawwe van hoogstens 'n boete van eenduysend pond of gevangenisstraf met of sonder harde arbeid vir 'n tydperk van hoogstens een jaar, of albei, sodanige boete en sodanige gevangenisstraf, weens die oortreding van enige regulasie of versuim om daaraan te voldoen;
- (g) enige ander sake waaromtrent dit nodig of doelmatig is om voorskrifte te maak vir die beter uitvoering van die doeleindes van hierdie Proklamasie.

(2) Verskillende regulasies kan vir verskillende gebiede of vir verskillende produsente of klasse van produsente vasgestel word.

21. (1) Enige persoon wat —

- (a) wetens enige valse bewering van feit of opinie maak in enige opgaaf, staat, beëdigde verklaring, verklaring of informasie wat deur hom opgestel, ingedien, voorgelê of verstrekk is ingevolge die bepalings van hierdie Proklamasie of van enige regulasie op grond van hierdie Proklamasie vasgestel, of vir die doeleindes van die vasstelling van die diamant-uitvoerregte, die diamant-profytbelasting, of die spesiale diamantbelasting wat deur hom of enige ander persoon betaalbaar is, of vir die doeleindes van enige skatting wat deur die Belastingoppleër in terme van artikel agtien gemaak moet word; of
- (b) weier, versuim of in gebreke bly om aan die Belastingoppleër enige informasie te verstrekk waaromtrent die Belastingoppleër wettig van hom verlang het dat hy dit verstrekk; of
- (c) weier, versuim of in gebreke bly, wanneer die Belastingoppleër wettig van hom verlang dat hy dit doen, om enige staat of informasie deur daardie persoon opgestel, ingedien, voorgelê of verstrekk deur beëdigde of plegtige of geattesteerde verklaring te verifieer; of
- (d) produsent synde, weier, versuim of in gebreke bly om die Belastingoppleër toe te laat om sy boeke en optekeninge op al die redelike tye te inspekter; of
- (e) die Belastingvassteller in die uitvoering van sy plig weerstaan, hinder of belemmer,

is skuldig aan 'n oortreding en, na skuldigbevinding, blootgestel aan 'n boete van hoogstens tweeduysend pond of aan gevangenisstraf met of sonder harde arbeid vir 'n tydperk van hoogstens twee jare, of aan sodanige gevangenisstraf sonder keuse van 'n boete of aan albei, sodanige boete en sodanige gevangenisstraf.

Presumption that diamonds were won or found within South West Africa.

Regulations.

Veronderstelling dat diamante binne Suidwes-Afrika gewin of gevind is.

Regulasies.

Penalties.

Strafbepalings.

(2) The infliction of any punishment under this Proclamation or any regulation made thereunder shall not in any way affect the liability of the person punished or of any other person to pay any moneys due in respect of the diamond export duty, the diamond profits tax or the diamond special tax.

(2) Die toediëning van enige straf kragtens hierdie Proklamasie of enige regulasie op grond daarvan vasgestel, tas die verpligting van die gestrafte persoon of enige ander persoon om enige gelde wat ten opsigte van die diamant-uitvoerrege, die diamant-profybelasting of die spesiale diamantbelasting verskuldig is te betaal, op generlei wyse aan nie.

Title and date of commencement.

22. This Proclamation may be cited as the Diamond Taxation Proclamation, 1931, and shall be deemed to have commenced and come into operation on the first day of January, 1931.

22. Hierdie Proklamasie kan as die Diamantbelasting Proklamasie 1931 aangehaal word en word geag op die eerste dag van Januarie 1931 van krag geword en in werking getree te hê.

Titel en datum van inwerking-treding.

GOD SAVE THE KING.

GOD BEHOEDE DIE KONING.

Given under my hand and seal at Windhoek this thirtieth day of June, 1931.

Gegee onder my handtekening en seël te Windhoek op hierdie dertigste dag van Junie 1931.

A. J. WERTH,
Administrator.

A. J. WERTH,
Administrateur.

FIRST SCHEDULE.

EERSTE BYLAE.

Law Repealed or Amended.	Extent of Repeal or Amendment.
Imperial Mining Ordinance for German South West Africa, dated the eighth day of August, 1905.	Sections <i>sixty-four</i> and <i>eighty-six</i> are repealed in so far as they relate to diamonds.
Ordinance of the Imperial Chancellor relating to the Imperial Mining Ordinance for G.S.W. Africa of 8th August, 1905, dated the twenty-sixth day of February, 1909, as amended by Ordinance of the Imperial Chancellor dated the twelfth day of May, 1910.	The whole is repealed in so far as it relates to diamonds.
Ordinance of the Governor of G.S.W. Africa relating to the levy of an export duty on diamonds, dated the twenty-eighth day of February, 1909.	The whole is repealed.
Luderitz Municipal Carat Tax, dated the twenty-ninth day of December, 1909.	The whole is repealed.
Ordinance of the Governor of G.S.W. Africa amending the Ordinance relating to the levy of an export duty on diamonds of 28th February, 1909, dated the fourth day of February, 1910.	The whole is repealed.
Levy of a District Council Tax on all producers of Diamonds in the District of Luderitz who are not subject to the Municipal Carat Tax of 29th December, 1909, dated the thirtieth day of September, 1910, with amendment dated the twenty-ninth day of March, 1911.	The whole is repealed.
Ordinance of the German Emperor relating to the taxation of Diamond Mining Concerns in German South West Africa, dated the thirtieth day of December, 1912.	The whole is repealed.
Ordinance of the Imperial Chancellor for carrying out of the Ordinance of the German Emperor relating to the taxation of Diamond Mining Concerns in German South West Africa of 30th December, 1912, dated the twelfth day of January, 1913.	The whole is repealed.
Ordinance of the Governor of German South West Africa for the carrying out of the Ordinance of the German Emperor relating to the taxation of Diamond Mining Concerns in G.S.W. Africa of 30th December, 1912, dated the twenty-fifth day of February, 1913.	The whole is repealed.
Ordinance of the Imperial Chancellor putting into force in the Pomona area the Ordinance of the German Emperor, relating to the taxation of Diamond Mining Concerns in G.S.W. Africa of 30th December, 1912, dated the twenty-seventh day of May, 1913.	The whole is repealed.
Supplement to the Ordinance of the Governor of G.S.W. Africa of the 25th February, 1913, relating to the carrying out of the Ordinance of the German Emperor concerning the taxation of Diamond Mining Concerns in G.S.W. Africa of 30th December, 1912, dated the twenty-second day of July, 1913.	The whole is repealed.

Wet herroep of gewysig.	Mate van Herroeping of Wysiging.
Keiserlike Myn-Ordonnansie vir Duits Suidwes-Afrika, gedagteken die agste dag van Augustus 1905.	Artiekels <i>vier-en-sestig</i> en <i>ses-en-taggentig</i> word herroep vir sover hulle betrekking op diamante het.
Ordonnansie van die Keiserlike Kanselier betreffende die Keiserlike Myn-Ordonnansie vir D.S.W. Afrika van 8 Augustus 1905, gedagteken die ses-en-twintigste dag van Februarie 1909, soos gewysig by Ordonnansie van die Keiserlike Kanselier gedagteken die twaalfde dag van Mei 1910.	Die hele word herroep vir sover dit betrekking het op diamante.
Ordonnansie van die Goewerneur van D.S.W. Afrika betreffende die heffing van 'n uitvoerbelasting op diamante, gedagteken die agt-en-twintigste dag van Februarie 1909.	Die hele word herroep.
Luderitz Munisipale Karaatskatting, gedagteken die negen-en-twintigste dag van Desember 1909.	Die hele word herroep.
Ordonnansie van die Goewerneur van D.S.W. Afrika wysigende die Ordonnansie betreffende die heffing van 'n uitvoerbelasting op diamante van 28 Februarie 1909, gedagteken die vierde dag van Februarie 1910.	Die hele word herroep.
Heffing van Distriksraads-belasting van al die produsente van diamante in die Distrik Luderitz, wat nie aan die Munisipale Karaatskatting van 29 Desember 1909, gedagteken die dertigste dag van September 1910 met wysiging gedagteken die negen-en-twintigste dag van Maart 1911, onderhewig is nie.	Die hele word herroep.
Ordonnansie van die Duitse Keiser betreffende die belasting van Diamantmyn-Ondernemings in Duits Suidwes-Afrika, gedagteken die dertigste dag van Desember 1912.	Die hele word herroep.
Ordonnansie van die Keiserlike Kanselier vir uitvoering van die Ordonnansie van die Duitse Keiser betreffende die belasting op Diamantmyn-Ondernemings in Duits Suidwes-Afrika van 30 Desember 1912, gedagteken die twaalfde dag van Januarie 1913.	Die hele word herroep.
Ordonnansie van die Goewerneur van Duits Suidwes-Afrika vir die uitvoering van die Ordonnansie van die Duitse Keiser betreffende die belasting op Diamantmyn-Ondernemings in D.S.W. Afrika van 30 Desember 1912, gedagteken die vyf-en-twintigste dag van Februarie 1913.	Die hele word herroep.
Ordonnansie van die Keiserlike Kanselier wat die Ordonnansie van die Duitse Keiser betreffende die belasting op Diamantmyn-Ondernemings in D.S.W. Afrika van 30 Desember, 1912, gedagteken die sewen-en-twintigste dag van Mei 1913 in die Pomona gebied in werking laat tree.	Die hele word herroep.
Aanvulling van die Ordonnansie van die Goewerneur van D.S.W. Afrika van 25 Februarie 1913, betreffende die uitvoering van die Ordonnansie van die Duitse Keiser aangaande die belasting op Diamantmyn-Ondernemings in D.S.W. Afrika van 30 Desember 1912, gedagteken die twee-en-twintigste dag van Julie 1913.	Die hele word herroep.

SECOND SCHEDULE.

(Section ten).

TWEDE BYLAE.

(Artikkel tien).

Producer
 Year

Produsent
 Jaar

Statement of Working Costs.

£ s. d. £ s. d.

1. Amounts expended on—

- (a) Salaries and wages paid to Europeans
 (b) Recruiting, clothing and transport of Non-European labourers
 (c) Wages paid to Non-European labourers
 (d) Food supplied to employees and labourers
 (e) Care of the sick
 (f) Feed for livestock
 (g) Water
 (h) Maintenance of equipment including livestock
 (i) Materials, including fuel
 (j) Electricity
 (k) Insurance
 (l) Rent
 (m) Freight, transport and cartage
 (n) Taxes, rates and fees payable to the Administration or to local authorities (other than diamond export duty, diamond tax or income or other personal taxes)
 (o) General (e.g. advertisements, newspapers, legal proceedings, bank charges, sanitary removals, railway connections, railway and steamship fares, travelling allowances, office expenses, telephones, telegrams, postage, bonuses, contributions to Unions, etc.)
2. Amounts written off in respect of depreciation of—
 (a) Land and buildings
 (b) Livestock
 (c) Other equipment
 (d) Other movables (other than consumable things)
3. Allowances—
 (a) Carriage allowance
 (b) Interest allowance
4. Diamond Board charges

Total working costs .

Opgaaf van Werkkoste.

£ s. d. £ s. d.

1. Bedrae uitgegee vir—

- (a) Salarisse en gasies aan blankes betaal
 (b) Aanwerf, klere en vervoer van nie-blankes
 (c) Gasies aan nie-blanke werkvolk betaal
 (d) Voedsel aan geëmplojeerdes en werkvolk verskat
 (e) Verpleging van siekes
 (f) Voer vir lewende hawe
 (g) Water
 (h) Instandhouding van uitrusting met inbegrip van lewende hawe
 (i) Materiaal (met inbegrip van brandstof)
 (j) Elektrisiteit
 (k) Versekering
 (l) Huur
 (m) Vrag, transport en vervoer
 (n) Belastinge, regte en fooie betaalbaar aan die Administrasie of die plaaslike outoriteite (ander as diamantuitvoerregte, diamantbelasting of inkomstebelasting of enige ander persoonlike belastinge)
 (o) Algemeen (d.w.s. advertensies, nuusblaaië, regsgedinge, bankvorderings, sanitêre afvoer, spoorwegverbindings, spoorweg- en stoomskip-pasasiersgeld, reistoelae, kantooruitgawe, telefone, telegramme, posseëls, bonusse, kontribusies aan Unies, ens.)
2. Bedrae afgeskrywe ten opsigte van waardevermindering van—
 (a) Grond en geboue
 (b) Lewende hawe
 (c) Ander toerusting
 (d) Ander roerende goed (ander as verbruikbare dinge)
3. Toelae—
 (a) Karaattoelae
 (b) Rentetoelae
4. Diamantraad-vorderings

Totale werkkoste .