

Est. 1

# OFFICIAL GAZETTE

EXTRAORDINARY  
OF SOUTH WEST AFRICA.



# BUITENGEWONE OFFISIELE KOERANT

UITGAWE OP GESAG.

VAN SUIDWES-AFRIKA.

PUBLISHED BY AUTHORITY.

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## Government Notice.

## Goewermentskennisgewing.

The following Government Notice is published for general information.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

L. M. AMBLER,  
*Actg. Secretary for South West Africa.*

L. M. AMBLER,  
*Waarn. Sekretaris van Suidwes-Afrika.*

Administrator's Office,  
Windhoek.

Kantoor van die Administrateur,  
Windhoek.

No. 293.] [26th June, 1951.

No. 293.] [26 Junie 1951.

### ORDINANCES, 1951: PROMULGATION OF.

### ORDONNANSIES, 1951: UITVAARDIGING VAN.

The Administrator has been pleased to assent, in terms of section *thirty-two* of the South-West Africa Constitution Act, 1925 (Act No. 42 of 1925), to the following Ordinances which are hereby published for general information in terms of section *thirty-four* of the said Act:—

Dit het die Administrateur behaag om sy goedkeuring te heg, ooreenkomstig artikel *twee-en-dertig* van „De Zuidwest-Afrika Konstitutie Wet 1925“ (Wet 42 van 1925), aan die volgende Ordonnansies wat hiermee vir algemene inligting gepubliseer word, ooreenkomstig artikel *vier-en-dertig* van gemelde Wet:—

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No. 13 of 1951.

**ORDINANCE**

To apply a sum not exceeding four million, eight-hundred and fifty-four thousand pounds towards the service of the Territory of South West Africa for the financial year ending on the thirty-first day of March, 1952.

(Assented to 14th June, 1951).

(Afrikaans text signed by the Administrator)

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. The Administration Account of the Territory of South West Africa is hereby charged with such sums of money as may be required for the service of the Territory for the financial year ending on the thirty-first day of March, 1952, not exceeding in the aggregate the sum of four million, eight hundred and thirteen thousand pounds on revenue account, as shown in the First Schedule hereto.

2. The Administration Account of the Territory of South West Africa is hereby charged with such sums of money as may be required for the service of the Territory for the financial year ending on the thirty-first day of March, 1952, not exceeding in the aggregate the sum of forty-one thousand pounds on loan account as shown in the Second Schedule hereto.

3. The money appropriated by this Ordinance shall be applied to the services detailed in the Schedules hereto, and more particularly specified in the Estimates of Expenditure to be defrayed from Revenue and Loan Funds (S.W.A. 3-1951) as approved by the Legislative Assembly, and subject to section four, and to no other purpose.

4. With the approval of the Administrator a saving on any sub-head of a Vote may be made available to meet excess expenditure on any other sub-head or expenditure on a new sub-head of the same Vote.

5. This Ordinance may be cited as the Appropriation (1951-52) Ordinance, 1951.

**FIRST SCHEDULE.**  
(Chargeable to Revenue Account.)

No.	Vote Designation.	Amount.
		£
1.	Administration . . . . .	110,590
2.	Legislative Assembly . . . . .	11,470
3.	Agriculture . . . . .	118,270
4.	Audit . . . . .	8,370
5.	Customs and Excise . . . . .	10,540
6.	Miscellaneous Services . . . . .	674,070
7.	Education . . . . .	610,940
8.	Works . . . . .	337,280
9.	Administration of Justice . . . . .	79,080
10.	Lands, Deeds and Surveys . . . . .	59,720
11.	Mines . . . . .	9,230
12.	Native Affairs . . . . .	80,680
13.	Pensions and Gratuities . . . . .	91,300
14.	Posts, Telegraphs and Telephones . . . . .	274,840
15.	Prisons and Reformatories . . . . .	35,590
16.	Public Health . . . . .	155,330
17.	Police Services . . . . .	114,000
18.	Appropriation from Territory Revenue Fund to various other Funds . . . . .	2,032,000
	<b>TOTAL</b>	<b>£4,813,000</b>

No. 13 van 1951.

**ORDONNANSIE**

Tot aanwending van 'n bedrag van nie meer as vier miljoen, agthonderd-vier-en-vyftigduisend pond ten behoewe van die diens van die Gebied Suidwes-Afrika vir die boekjaar wat op die een-en-dertigste dag van Maart 1952 eindig.

(Goedgekeur 14 Junie 1951).

(Afrikaanse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN soos volg:—

1. Die Administrasie-rekening van die Gebied Suidwes-Afrika word hierby belas met sodanige geldbedrae as wat nodig mag wees vir die diens van die Gebied vir die boekjaar wat eindig op die een-en-dertigste dag van Maart 1952, maar gesamentlik nie meer as vier miljoen, agthonderd-en-dertigduisend pond op die inkomsterekening nie, soos uiteengesit in die Eerste Bylae tot hierdie Ordonnansie.

2. Die Administrasie-rekening van die Gebied Suidwes-Afrika word hierby belas met sodanige geldbedrae as wat nodig mag wees vir die diens van die Gebied vir die boekjaar wat eindig op die een-en-dertigste dag van Maart 1952, maar gesamentlik nie meer as een-en-veertig duisend pond op die leningsrekening nie, soos uiteengesit in die Tweede Bylae tot hierdie Ordonnansie.

3. Die geld wat deur hierdie Ordonnansie beskikbaar gestel word, moet aangewend word vir die dienste in besonderhede vermeld in die Bylaes tot hierdie Ordonnansie en omstandiger uiteengesit in die Begroting van Uitgawes wat gekes moet word uit Inkomste- en Leningsfondse (S.W.A. 3-1951) soos deur die Wetgewende Vergadering goedgekeur, en behoudens artikel vier hiervan, en vir geen ander doel nie.

4. Met die goedkeuring van die Administrateur kan 'n besparing onder die een sub-hoof van 'n begrotingspos aangewend word tot dekking van 'n te grote uitgawe onder enige ander sub-hoof van 'n uitgawe onder 'n nuwe sub-hoof van dieselfde begrotingspos.

5. Hierdie Ordonnansie heet die Middele- (1951-52) Ordonnansie 1951.

**EERSTE BYLAE.**

(Ten laste van Inkomsterekening)

No.	Benaming van Begrotingspos.	Bedrag.
		£
1.	Administrasie . . . . .	110,590
2.	Wetgewende Vergadering . . . . .	11,470
3.	Landbou . . . . .	118,270
4.	Ouditering . . . . .	8,370
5.	Doenae en Aksyns . . . . .	10,540
6.	Diverse Dienste . . . . .	674,070
7.	Onderwys . . . . .	610,940
8.	Werke . . . . .	337,280
9.	Regspleging . . . . .	79,080
10.	Lande, Aktes en Opmetings . . . . .	59,720
11.	Mynwese . . . . .	9,230
12.	Natuurlesake . . . . .	80,680
13.	Pensioene en Gratifikasies . . . . .	91,300
14.	Pos-, Telegraaf- en Telefoonwese . . . . .	274,840
15.	Gewangenis- en Verbeteringsgestigte . . . . .	35,590
16.	Volksgeondheid . . . . .	155,330
17.	Publieksdienste . . . . .	114,000
18.	Aanwending uit inkomstefondse van die Gebied tot verskillende ander fondse . . . . .	2,032,000
	<b>TOTAAL</b>	<b>£4,813,000</b>

**SECOND SCHEDULE.**  
(Chargeable to Loan Account.)

Vote.	Designation.	Amount.
A.	Irrigation and Water Supplies . . . . .	£ 9,000
B.	Purchase of Land and Improvements for Public Purposes . . . . .	30,000
C.	Government Surveys . . . . .	1,000
D.	Loans to Farmers under the Cattle Improvement Laws . . . . .	1,000
	<b>TOTAL</b>	<b>£41,000</b>
<b>SUMMARY.</b>		
	Amount chargeable to Revenue Account . . . . .	£ 4,813,000
	Amount chargeable to Loan Account . . . . .	41,000
	<b>TOTAL</b>	<b>£4,854,000</b>

**TWEEDE BYLAE.**  
(Ten laste van Leningsrekening.)

Begrotingspos.	Benaming.	Bedrag.
A.	Besproeiings en Watervoorrade . . . . .	£ 9,000
B.	Aankoop van grond en verbeterings vir openbare doeleindes . . . . .	30,000
C.	Regeringsopmetings . . . . .	1,000
D.	Lenings aan boere kragtens beesverbeteringswet . . . . .	1,000
	<b>TOTAAL</b>	<b>£41,000</b>
<b>SAMEVATTING.</b>		
	Bedrag ten laste van Inkomsterekening . . . . .	£ 4,813,000
	Bedrag ten laste van Leningsrekening . . . . .	41,000
	<b>TOTAAL</b>	<b>£4,854,000</b>

No. 14 of 1951.

**ORDINANCE**

To amend the law relating to land settlement in the Territory in order to make provision for grazing licencees.

(Assented to 14th June, 1951).

(Afrikaans text signed by the Administrator)

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. Section one of the Land Settlement Law (South West Africa) Amendment Proclamation, 1948, (Union Proclamation No. 339 of 1948), (hereinafter referred to as the "Principal Amendment Proclamation") is hereby amended by the deletion of the whole thereof and the substitution thereof of the following section:—

"Grant of right of temporary occupation of government land in probationary leases and grazing licencees.

1. Notwithstanding anything contained in the Land Settlement Consolidation and Amendment Proclamation, 1927, of the Governor-General (No. 310 of the fourth day of November, 1927), as amended (hereinafter referred to as the "Principal Proclamation"), the Administrator may, on the recommendation of the Land Board, grant a right of temporary occupation in respect of holdings on government land to any person —

- (a) who is regarded by him as likely to prove suitable as a lessee of a holding under the Principal Proclamation or
- (b) who is a *bona fide* farmer.

Any such right of temporary occupation shall be on such conditions as the Administrator may in each case determine. Any person referred to in paragraph (a) hereof and to whom any such right of occupation is granted, is hereinafter described as a "probationary lessee" and any person referred to in paragraph (b) hereof and to whom any such right of occupation is granted, is hereinafter described as a "grazing licencee".

2. Section three of the "Principal Amendment Proclamation" is hereby amended by the deletion of the whole thereof and the substitution thereof of the following section:—

3. The Administrator may, out of moneys appropriated for the purpose, advance moneys to a probationary lessee or a grazing licencee as if he were a lessee under the Principal Proclamation and the provisions of section forty-four of the Principal Proclamation shall *mutatis mutandis* apply to such probationary lessee or grazing licencee, as the case may be".

3. Section five of the "Principal Amendment Proclamation" is hereby amended —

- (i) by the addition of the words "or grazing licencees" at the end of paragraph (c) thereof;
- (ii) by the insertion of the words "or grazing licencees" after the words "probationary lessees" in paragraph (d) hereof;

No. 14 van 1951.

**ORDONNANSIE**

Ter wysiging van die wet betreffende landnedersetting in die Gebied om voorsiening te maak vir weidingslisensiehouers.

(Goedgekeur 14 Junie 1951).

(Afrikaanse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN:—

1. Artikel een van die Wysigingsproklamasie op die Landnedersettingswet (Suidwes-Afrika) 1948 (Unie-Proklamasie 339 van 1948), (hierina genoem die „Hoofwysigingsproklamasie“) word hierby gewysig deur die geheel te skrap en te vervang met die onderstaande artikel:—

Toekennings aan proef-huurders en weldingslisensiehouers van tydelike woonreigings staalgrond.

1. Nieteenstaande enigiets in die Goewerneur-generaal se Konsoliderings- en Wysigingsproklamasie op Landnedersetting 1927, (Proklamasie van 310 van die vierde dag van November 1927), soos gewysig, (hierina genoem „die Hoofproklamasie“), kan die Administrateur op aanbeveling van die Landraad tydelike voorreg op hoeve op staatsgrond toeken aan —

- (a) elkeen wat volgens by meen 'n geskikte huurder van 'n hoeve in gevolge die Hoofproklamasie is, of
- (b) elke boer te goeder trou.

Elke sodanige tydelike woonreg is onderhevig aan die voorwaardes wat die Administrateur in elke geval vasstel. Elkeen wat in paragraaf (a) hiervan genoem word, en aan wie so 'n woonreg toegeken is, staan hierin voorts bekend as 'n „proefhuurder“ en elkeen wat in paragraaf (b) hiervan genoem word en aan wie so 'n woonreg toegeken is, staan hierin voorts bekend as 'n „weidingslisensiehouer“.

2. Artikel drie van die „Hoofwysigingsproklamasie“ word hierby gewysig deur die geheel te skrap en te vervang deur die onderstaande artikel:—

„Voorskotte kan aan proef-huurders of weldingslisensiehouers gemaak word.“

3. Die Administrateur kan 'n bedrag uit daarvoor bestemde geld aan 'n proefhuurder of weidingslisensiehouer voorskiet as of by 'n huurder in gevolge die Hoofproklamasie was, en die bepaling van artikel vier-en-veertig van die Hoofproklamasie geld *mutatis mutandis* sodanige proefhuurder of weidingslisensiehouer, al na gelang“.

3. Artikel vyf van die „Hoofwysigingsproklamasie“ word hierby gewysig deur —

- (i) die invoeging van die woorde „of weldingslisensiehouers“ in die woord „proefhuurders“ in paragraaf (c) daarvan;
- (ii) die invoeging van die woorde „of weidingslisensiehouers“ na die woord „proefhuurders“ in paragraaf (d) daarvan;

- (iii) by the addition of the words "or grazing licences" at the end of paragraph (e) thereof;
- (iv) by the insertion of the words "or grazing licences" after the words "probationary lessees" in paragraph (f) thereof;
- (v) by the addition of the following new paragraph at the end thereof:—
- "(g) the principles and methods on which persons shall be selected for the grant of rights of occupation as grazing licences and the form in which and the conditions on which such rights shall be granted".

4. This Ordinance shall be called the Land Settlement (Grazing Licences) Amendment Ordinance, 1951.

No. 15 of 1951.

## ORDINANCE

To amend the law relating to the licensing of Commercial Travellers.

(Assented to 14th June, 1951).

(English text signed by the Administrator).

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. In this Ordinance the expression "the principal Ordinance" means the Licences Consolidation Ordinance, 1935 (No. 13 of 1935), as amended from time to time.

2. The proviso to sub-section (1) of section four of the principal Ordinance is hereby amended by the insertion after the expression "Part I" of the words "and in item 2 of Part II".

3. Items 1 and 2 of Part II of the First Schedule to the principal Ordinance are hereby deleted and the following items substituted therefor:—

### "ITEM 1.

Agent or Commercial Traveller of a Union or Foreign Firm — Retail . . . . . f100.

This licence shall be required by every individual, in addition to any other licence held by him, who in any way advertises or holds himself out as the authorised representative, agent or traveller of any manufacturing or trading establishment outside the Territory for the purpose of inviting, soliciting, canvassing or accepting orders from persons other than manufacturers as defined in item 9 of Part I of this Schedule or traders licensed under any item of Part I of this Schedule, for the sale or supply of goods to such persons by any such establishment or who actually invites, solicits, canvasses or accepts orders for the sale or supply of goods to such persons by such establishment, and whether or not such individual is in fact authorised to represent such establishment.

### ITEM 2.

Agent or Commercial Traveller of a Union or Foreign Firm — Wholesale

- (1) Non-residents . . . . . f25.  
(2) Residents . . . . . f12.10.0.

- (a) A person shall be deemed to be a resident for the purposes of this item if, upon the date upon which his liability to take out the licence commences, he has been ordinarily resident in the Territory for not less than two years immediately preceding that date.
- (b) In the case of a company, the carrying on of business in the Territory shall, for the purposes of this item, be equivalent to ordinary residence in the Territory.
- (c) A firm or partnership shall not be deemed to be a resident for the purposes of this item unless every member of such firm or partnership is a resident.

- (3) Employee's licence . . . . . f5.

(a) Any individual who is a *bona fide* employee, manager, partner or director of, and who has been nominated for the purposes of this sub-item by, any person, firm, partnership or company licensed under sub-items (1) or (2) of this item, may act as an agent or commercial traveller of a foreign firm — wholesale if he holds a licence under this sub-item.

- (iii) die byvoeging van die woorde „of weidingslisensies" aan die einde van paragraaf (e) daarvan;
- (iv) die invoeging van die woorde „of weidingslisensies-houers" na die woord „proefhuurders" in paragraaf (f) daarvan;
- (v) die byvoeging van die onderstaande nuwe paragraaf aan die einde daarvan:—
- „(g) die beginsels en metodes by die keuse van woongereg-tigde weidingslisensieshouers, en die manier waarop en die voorwaardes waarvolgens sodanige regte toegekene word".

4. Hierdie Ordonnansie heet die Wysigingsordonnansie op Landnedersetting (weidingslisensieshouers) 1951.

No. 15 van 1951.

## ORDONNANSIE

Om die wet op die lisensieverlening aan handelsreisigers te wysig.

(Goedgekeur 14 Junie 1951).

(Engelse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN:—

1. In hierdie Ordonnansie beteken die uitdrukking „die Hoofordonnansie" die Konsolidasie-Ordonnansie betreffende Lisensies 1935 (Ordonnansie 13 van 1935), soos van tyd tot tyd gewysig.

2. Die voorbehoudsbepaling van sub-artikel (1) van artikel vier van die Hoofordonnansie word hierby gewysig deur na die uitdrukking „Deel I" die woorde, „en in item 2 van Deel II" in te voeg.

3. Items 1 en 2 van Deel II van die Eerste Bylae tot die Hoofordonnansie word hierby geskrap en met die onderstaande items vervang:—

### „ITEM 1.

Agent of handelsreisiger vir 'n Unie- of buitelandse firma — Kleinhandel . . . . . f100.

Benewens enige ander lisensie deur hom gehou, word hierdie lisensie ook vereis vir elke individu wat op enige wys adverteer of hom voorgee 'n gemagtigde verteenwoordiger, agent of reisiger van 'n fabrieks- of handelsinrigting buite die Gebied te wees vir die doel om bestellings te vra, versoek, werv of aan te neem van ander persone as vervaardigers soos omskryf in item 9 van Deel I van hierdie Bylae of handelaars wat ingevolge enige item van Deel I van hierdie Bylae gelisensieer is vir die verkoop of verskaffing van goedere aan sodanige persone deur enige sodanige inrigting, of wat in die werklikheid bestellings vir die verkoop of verskaffing van goedere aan sodanige persone deur sodanige inrigting vra, versoek werv of aaneem, hetsy sodanige individu werklik gemagtig is om sodanige inrigting te verteenwoordig, al dan nie.

### ITEM 2.

Agent of handelsreisiger vir 'n Unie- of buitelandse firma — Groothandel —

- (1) Nie-inwoner . . . . . f25.  
(2) Inwoner . . . . . f12.10.0.

- (a) Iemand word geag vir die doeleindes van hierdie item 'n inwoner te wees, indien hy op die dag waarop sy verpligting om die lisensie uit te neem, begin, reeds minstens twee jaar onmiddellik voor sodanige datum, sy vaste woonplek in die Gebied gehad het.
- (b) In die geval van 'n maatskappy word handelsdruwe in die Gebied vir die doeleindes van hierdie item gelyk gestel met vaste woonplek in die Gebied.
- (c) 'n Firma of vennootskap word vir die doeleindes van hierdie item nie as inwoner beskou tensy elke lid van so 'n firma of vennootskap inwoner is nie.

- (3) Werknemerslisensie . . . . . f5.

(a) Elke individu wat 'n werknemer, bestuurder, vennoot of direkteur te goeder trou is in 'n persoon, firma, vennootskap of maatskappy wat ingevolge sub-items (1) of (2) van hierdie item gelisensieer is, en wat deur sodanige persoon, firma, vennootskap of maatskappy vir die doeleindes van hierdie paragraaf aangewys is, kan as agent of handelsreisiger van 'n buitelandse firma — groothandel optree, indien hy 'n lisensie ingevolge hierdie paragraaf hou.

- (b) The validity of any employee's licence shall cease when its holder ceases to be an employee, manager, partner or director of the person who, or the firm, partnership or company which, nominated him.
- (c) If a holder of an employee's licence acts in a manner described in sub-item (4) of this item after the validity of the licence has ceased, he shall be guilty of an offence and liable on conviction, to the penalties prescribed in section *twenty-six* of this Ordinance.
- (d) If the holder of an employee's licence ceases to be an employee, manager, partner or company as aforesaid the person, firm, partnership or company who nominated him shall within thirty days of such cessation give written notice thereof to the receiver of revenue who issued the licence. Any person whose duty it is to comply with this paragraph who fails to comply therewith, shall be guilty of an offence and liable on conviction to a fine not exceeding ten pounds.
- (e) If during the currency of an employee's licence the holder thereof is unable to make use of it, it may, on application to any receiver of revenue by the person, firm, partnership or company who nominated the holder of the licence, and upon payment of a transfer fee of one pound (which shall not be subject to any abatement or reduction) be transferred for the remainder of its period of validity to another *bona fide* employee nominated by the applicant. In every case the licence to be transferred shall be surrendered to the receiver of revenue.
- (4) Subject to the provisions of paragraph (a) of sub-item (5) of this item no person shall advertise or hold himself out as the authorised representative, agent or traveller of any manufacturing or trading establishment outside the Territory for the purpose of inviting, soliciting, canvassing or accepting orders from manufacturers, as defined in item 9 of Part I of this Schedule, or from traders required to be licensed under any item of Part I of this Schedule, for the sale or supply of goods to such manufacturers or traders by such establishment or invite, solicit, canvass or accept orders for the sale or supply of goods to such manufacturers or traders by such establishment unless he holds a licence under this item.
- (5) Exemptions —
- (a) No licence under this item shall be required by any person by whom goods produced or supplied by a manufacturing or trading establishment outside the Territory are purchased and re-sold in the ordinary course of his own business.
- (b) If a licence under this item is taken out in the name of a firm, partnership or company, the name of any one manager, partner or director of such firm, partnership or company nominated by it for the purpose may, at any time during the currency of such licence, be inscribed by the receiver of revenue on the face of the licence as representing such firm, partnership or company and the individual whose name is so inscribed on the licence shall thereupon be entitled to act thereunder during the currency of the licence without payment of further duty. No individual whose name is not so inscribed on the licence shall be entitled to act thereunder as representing such firm, partnership or company.
- (c) If the individual whose name was inscribed as aforesaid ceases to be a manager, partner or director of the firm, partnership or company in question, the provisions of paragraph (e) and (d) of sub-item (3) of this item shall *mutatis mutandis* apply."
- (b) 'n Werknemerslisensie word ongeldig wanneer die houër daarvan nie meer 'n werknemer, bestuurder, vennoot of direkteur is van die persoon, firma, vennootskap of maatskappy wat hom aangewys het nie.
- (c) Indien die houër van 'n werknemerslisensie optree soos vermeld in sub-item (4) van hierdie item, nadat sy lisensie ongeldig geword het, is hy skuldig aan 'n oortreding en by veroordeling onderhevig aan die strawwe genoem in artikel *ses-en-twintig* van hierdie Ordonnansie.
- (d) Indien die houër van 'n werknemerslisensie ophou om werknemer, bestuurder, vennoot of direkteur soos voormeld te wees, moet die persoon, firma, vennootskap of maatskappy wat hom aangewys het, binne dertig dae daarna skriftelike kennisgewing daarvan gee aan die ontvanger van inkomste wat die lisensie uitgereik het. Enigiemand wat die lisensie uitgereik het, Enigiemand wat verplig is om aan hierdie paragraaf te voldoen, en in gebreke bly daarty, maak hom skuldig aan 'n oortreding en is by veroordeling strafbaar met 'n boete van hoogstens tien pond.
- (e) Indien die houër van 'n werknemerslisensie gedurende die geldigheid van sodanige lisensie nie daaraan gebruik kan maak nie, kan die lisensie, op aansoek van die persoon, firma, vennootskap of maatskappy wat die lisensiehouer aangewys het, aan 'n ontvanger van inkomste, en by betaling van 'n oordraggeld van een pond (wat nie onderhevig is aan korting of vermindering nie) vir die oorblywende geldigheidstydperk van die lisensie, oorgedra word aan 'n ander werknemer te goeder trou wat deur die applikant aangewys word. In elke so 'n geval moet die lisensie, wat so oorgedra word, aan die ontvanger van inkomste uitgelewer word.
- (4) Behoudens die bepallings van paragraaf (a) van sub-item 5 van hierdie item mag niemand hom adverteer of voorree as die gemagtigde verteenwoordiger, agent of reisiger van 'n fabrieks- of handelsonderneming buite die Gebied met die doel om bestellings van vervaardigers soos omskryf in item 9 van Deel I van hierdie bylae of van handelaars wat ingevolge enige item van Deel I van hierdie bylae gelisensieer moet wees, te vra, versoek, werf of aan te neem vir die verkoop of verskaffing van goedere aan sodanige vervaardigers of handelaars deur sodanige onderneeming, of bestellings vra, versoek, werf of aanneem vir die verkoop of verskaffing van goedere aan sodanige vervaardigers of handelaars deur sodanige onderneeming nie, tensy hy 'n lisensiehouer ingevolge hierdie item is.
- (5) Vrystellings —
- (a) Geen lisensie ingevolge hierdie item is nodig vir iemand wat goedere, deur 'n fabrieks- of handelsonderneming buite die Gebied vervaardig of verskaaf, in die gewone loop van sy eie sake koop en weer verkoop nie.
- (b) Indien 'n lisensie ingevolge hierdie item op naam van 'n firma, vennootskap of maatskappy uitgereik word, kan die ontvanger van inkomste te eniger tyd gedurende die geldigheid van die lisensie die naam van een enkele, deur sodanige firma, vennootskap of maatskappy aangewese, bestuurder, vennoot of direkteur daarvan, op die lisensie inskryf as die verteenwoordiger van sodanige firma, vennootskap of maatskappy, en daarop is die persoon wie se naam aldus op die lisensie ingeskrif is, geregtig om daarkragtens op te tree gedurende die geldigheidstydperk van die lisensie sonder verdere betaling van belasting. Niemand wie se naam nie aldus op die lisensie ingeskrif word nie, mag daarkragtens as verteenwoordiger van die firma, vennootskap of maatskappy optree nie.
- (c) Indien die persoon wie se naam aldus soos voormeld ingeskrif is, ophou om bestuurder, vennoot of direkteur van die betrokke firmas, vennootskap of maatskappy te wees, is die bepallings van paragraaf (e) en (d) van sub-item (3) van hierdie item *mutatis mutandis* van toepassing."

4. This Ordinance shall be called the Licences Consolidation Amendment Ordinance, 1951, and shall come into operation on the first day of January, 1952.

4. Hierdie Ordonnansie heet die Wysigingsordonnansie op die Konsolidering van Lisensies 1951 en tree in werking op die eerste dag van Januarie 1952.

No. 16 of 1951.

**ORDINANCE**

To apply a further sum of money towards the service of the Territory of South West Africa for the year ended on the thirty-first day of March, 1950, for the purpose of meeting and covering certain unauthorised expenditure.

(Assented to 14th June, 1951).

(Afrikaans text signed by the Administrator)

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. The Administration Account of the Territory of South West Africa is hereby charged with the sum of sixteen thousand six hundred and ninetyseven pounds, seven shillings and three pence to meet certain expenditure over and above the amount appropriated for the service of the Territory of South West Africa for the year which ended on the thirty-first day of March, 1950. Such expenditure is set forth in the Schedule to this Ordinance and is referred to in paragraph 3 of page 7 of the Report (which has been presented to the Legislative Assembly) of the Controller and Auditor-General on the Accounts of the said year and in the First Report of the Select Committee on Public Accounts, 1951.

2. This Ordinance shall be called the Unauthorised Expenditure (1949-'50) Ordinance, 1951.

**SCHEDULE.**

No. of Vote.	Title of Vote.	Amount.
		£ s. d.
5	Customs of Excise . . . . .	691 3 5
18	Appropriation from Territory Revenue Fund to various other Funds	10,923 4 6
<b>LOAN VOTE.</b>		
E.	Transfer to Territorial Development and Reserve Fund . . . . .	5,082 19 4
<b>TOTAL</b>		<b>£16,697 7 3</b>

No. 17 of 1951.

**ORDINANCE**

To amend the law relating to the licensing of motor vehicles, and the imposition of a wheel tax upon owners of vehicles.

(Assented to 14th June, 1951).

(Afrikaans text signed by the Administrator)

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. Section two of the Motor Vehicle and Wheel Tax Ordinance, 1937 (No. 17 of 1937), as amended, (hereinafter referred to as the principal Ordinance), is hereby further amended by the repeal of paragraph (c) of sub-section (2) and the substitution therefor of the following paragraph:—

- "(c) For every other motor vehicle:—
- (i) not exceeding fifteen hundred pounds in weight . . . . . £4 0 0
  - (ii) exceeding fifteen hundred pounds in weight but not exceeding two thousand five hundred pounds . . . . . £6 10 0
  - (iii) exceeding two thousand five hundred pounds in weight but not exceeding three thousand five hundred pounds . . . . . £8 0 0
  - (iv) exceeding three thousand five hundred pounds in weight but not exceeding four thousand five hundred pounds . . . . . £9 0 0
  - (v) exceeding four thousand five hundred pounds in weight but not exceeding six thousand pounds . . . . . £10 10 0
  - (vi) exceeding six thousand pounds in weight . . . . . £16 10 0

No. 16 van 1951.

**ORDONNANSIE**

Tot aanwending van 'n verdere geldbedrag vir die diens van die Gebied Suidwes-Afrika vir die jaar wat op die een-en-dertigste dag van Maart 1950 geëindig het, tot bestryding en dekking van sekere ongemagtigde uitgawes.

(Goedgekeur 14 Junie 1951).

(Afrikaanse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN soos volg:—

1. Die Administrasierekening van die Gebied Suidwes-Afrika word hierby belas met die bedrag van sestienduisend-sehonderd-sewe-en-negenig pond, sewe sjellings en drie pennies tot dekking van sekere uitgawes bo en behalwe die bedrag beskikbaar gestel vir die diens van die Gebied Suidwes-Afrika vir die jaar wat op die een-en-dertigste dag van Maart 1950 geëindig het. Hierdie uitgawes word uiteengesit in die Bylae tot hierdie Ordonnansie en word nader omskryf in paragraaf 3 bladsy 7 van die Verslag (aan die Wetgewende Vergadering voorgelê) van die Kontroleur en Ouditeur-General oor die rekenings vir vermelde boekjaar en in die Eerste Verslag van die Gekose Komitee oor Openbare Rekenings 1951.

2. Hierdie Ordonnansie heet die Ongemagtigde Uitgawes (1949-'50) Ordonnansie 1951.

**BYLAE.**

Begrotingspos No.	Titel van Begrotingspos.	Bedrag.
		£ s. d.
5	Doeane en Aksyns . . . . .	691 3 5
18	Aanwending uit Gebieds-Inkomste-fonds tot verskeie ander Fondse	10,923 4 6
<b>LENINGSUITGAWE.</b>		
E.	Oorplasing na Gebiedsontwikkelings-en Reserwefonds . . . . .	5,082 19 4
<b>TOTAAL</b>		<b>£16,697 7 3</b>

No. 17 van 1951.

**ORDONNANSIE**

Ter wysiging van die wet op die lisensiering van motorvoertuie, en die oplegging van 'n wielbelasting aan voertuig eienaars.

(Goedgekeur 14 Junie 1951).

(Afrikaanse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN:—

1. Artikel twee van die Ordonnansie op Motorvoertuie en Wielbelasting 1937 (Ordonnansie 17 van 1937), soos gewysig, (hierna genoem die Hoofordonnansie), word hierby nogmaals gewysig deur paragraaf (c) van sub-artikel (2) te herroep, en te vervang met die volgende paragraaf:—

- "(c) Vir elke ander motorvoertuig wat:—
- (i) hoogstens vyftienhonderd pond weeg . . . . . £4 0 0
  - (ii) meer as vyftienhonderd pond weeg, maar hoogstens tweeduusend vyfshonderd pond . . . . . £6 10 0
  - (iii) meer as tweeduusend vyfshonderd pond weeg, maar hoogstens drieduusend vyfshonderd pond . . . . . £8 0 0
  - (iv) meer as drieduusend vyfshonderd pond weeg, maar hoogstens vierduusend pond . . . . . £9 0 0
  - (v) meer as vierduusend vyfshonderd pond weeg, maar hoogstens sesduusend pond . . . . . £10 10 0
  - (vi) meer as sesduusend pond weeg . . . . . £16 10 0

Provided that in regard to any motor vehicle which is self-propelled by power other than mechanical power produced by the use of petrol or electrical power the licence fees payable shall be fifty per cent more than the amount hereinbefore specified.

2. Section *six* of the principal Ordinance is hereby amended—

- (a) by the deletion in sub-section (1) of the words "seven pounds and ten shillings" and the substitution thereof of the words "ten pounds and ten shillings";
- (b) by the deletion in sub-section (2) of the words "five pounds" and the substitution thereof of the words "eight pounds".

3. This Ordinance shall be called the Motor Vehicle and Wheel Tax Amendment Ordinance, 1951, and shall come into effect from the first day of April 1952.

No. 18 of 1951.

## ORDINANCE

To amend the law relating to the Territorial Development and Reserve Fund by providing for loans to the Fisheries Development Corporation of South Africa Ltd.

(Assented to 14th June, 1951).

(English text signed by the Administrator).

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. Paragraph (g) of sub-section (1) of section *six* of the Territorial Development and Reserve Fund Ordinance, 1941 (No. 13 of 1944), as amended by section *two* of the Territorial Development and Reserve Fund Amendment Ordinance, 1950 (No. 2 of 1950), is hereby amended by the addition at the end thereof of the words "including the Fisheries Development Corporation of South Africa Limited established in terms of the Fishing Industry Development Act, 1941 (Act No. 44 of 1944), as amended".

2. This Ordinance shall be called the Territorial Development and Reserve Fund Amendment Ordinance, 1951.

No. 19 of 1951.

## ORDINANCE

To amend the law relating to the taxation of incomes.

(Assented to 14th June, 1951).

(English text signed by the Administrator).

BE IT ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. Section *thirteen* of the Income Tax Ordinance, 1942 (Ordinance No. 15 of 1942), as amended from time to time, (hereinafter referred to as the principal Ordinance) is hereby further amended—

- (a) by the insertion of the following new sub-section (2) the existing sub-section (2) becoming sub-section (3):

"(2) From the amount of tax payable by a person other than a company who was the parent or step parent of three or more unmarried children each of whom was alive during any portion of the year of assessment for which the assessment is made and was not or would not have been had he lived dependent for his maintenance upon the taxpayer over the age of eighteen years or if he is wholly dependent for his maintenance upon the last day of the age of twenty-one years on the last day of the said year of assessment, there shall further be deducted an additional amount of seven pounds ten shillings in respect of each of such children or step-children in excess of two: Provided that in the case of a parent who has been divorced or separated under a judicial order or written agreement of separation there shall not be taken into account for the purpose of this deduction any child born of the marriage in connection with which the divorce or separation has taken place, unless—

Met dien verstande dat ten opsigte van 'n motorvoertuig wat vanself voortgedryf word deur ander krag as meganiese krag wat deur die gebruik van petrol of elektriese krag voortgebring word, die lisensiegeld vyftig persent meer is as die bedrag hierbo bepaal."

2. Artikel 6 van die Hoofordonnansie word hierby gewysig—

- (a) deur in sub-artikel (1) die woorde „sewe pond en tien sjelings" te skrap en dit te vervang met die woorde „tien pond en tien sjelings";
- (b) deur in sub-artikel (2) die woorde „vyf pond" te skrap en dit te vervang met die woorde „agt pond".

3. Hierdie Ordonnansie heet die Wysigingsordonnansie op Motorvoertuig- en Wielbelasting 1951, en tree in werking vanaf die eerste dag van April 1952.

No. 18 van 1951.

## ORDONNANSIE

Om die wet betreffende die Gebiedsontwikkelings- en Reservefonds te wysig deur voorsiening te maak vir lenings aan die Vissery-ontwikkelingskorporasie van Suid-Afrika, Bapenk.

(Goedgekeur 14 Junie 1951).

(Engelse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN:—

1. Paragraaf (g) van sub-artikel (1) van artikel *ses* van die Ordonnansie op die Gebiedsontwikkelings- en Reservefonds, 1941 (No. 13 of 1944), soos gewysig by artikel *two* van die Wysigingsordonnansie op die Gebiedsontwikkelings- en Reservefonds, 1950 (No. 2 van 1950), word hierby gewysig deur die woorde „met inbegrip van die Vissery-ontwikkelingskorporasie van Suid-Afrika, Bapenk, wat kragtens die bepalinge van die Visserijwet, 1941 (No. 44 van 1944), soos gewysig, ingestel was" aan die einde daarvan toe te voeg.

2. Hierdie Ordonnansie heet die Wysigingsordonnansie op die Gebiedsontwikkelings- en Reservefonds, 1951.

No. 19 van 1951.

## ORDONNANSIE

Om die wet op die belasting van Inkomistes te wysig.

(Goedgekeur 14 Junie 1951).

(Engelse teks deur die Administrateur geteken).

Die Wetgewende Vergadering van die Gebied Suidwes-Afrika VERORDEN:—

1. Artikel *dertien* van die Inkomstebelasting-Ordonnansie 1942 (Ordonnansie 15 van 1942) soos van tyd tot tyd gewysig, (hierna genoem die Hoofordonnansie) word hierby verder gewysig deur:—

- (a) die onderstaande nuwe sub-artikel (2) in te voeg. Die bestaande sub-artikel (2) word nou sub-artikel (3):
- "(2) Van die bedrag van die belasting betaalbaar deur 'n ander persoon as 'n naatskappy, wat die ouer of stiefouer was van drie of meer ongetroude kinders, elk van wie in die lewe was gedurende enige gedeelte van die jaar van aanslag waarvoor die aanslag geskied, en nie bo die leeftyd van agtien jaar, of as hy geheel en al van die belastingpligtige afhanklik was vir sy onderhoud, bo die leeftyd van een-en-twintig jaar op die laaste dag van bedoelde jaar van aanslag was nie, of nie sou gewees het as hy die lewe behou het nie, moet daar 'n bysonderende bedrag van sewe pond tien sjelings afgetrek word ten opsigte van elke sodanige kind of stiefkind buiten die eerste twee: Met dien verstande dat in die geval van 'n ouer wat uit die eg geskei is of van tafel en bed geskei is lugevolg 'n geregtelike bevel of skriftelike ooreenkomst, geen kind wat gebore is uit die huwelik in verband waarmee die eg-skeiding of skeiding van tafel en bed plaasgevind het vir die doeleindes van hierdie afrekening in aanmerking geneem mag word nie; tensy —

- (i) he has maintained such child during such period; and  
 (ii) the cost of such maintenance has not been deducted in terms of sub-section (3) of section *forty-two* from his taxable income."

(b) by the deletion in the existing sub-section (2) of the expression "sub-section (1)" wherever it occurs and the substitution thereof of the expression "sub-sections (1) and (2)".

2. Section *fourteen* of the principal Ordinance is hereby amended —

- (a) by the deletion in paragraph (a) of sub-section (6) of the words "and fences"; and  
 (b) by the insertion in paragraph (b) of sub-section (6) of the words "and on the construction of fences" after the word "dams".

3. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight*:

*38bis.* There shall be paid annually for the benefit of the Territory Revenue Fund, a tax (referred to in this Ordinance as the non-resident shareholders' income tax in respect of the amounts specified in section *thirty-eight ter*."

4. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight bis*:

*38ter.* The non-resident shareholders income-tax shall be paid in respect of —

- (a) the amount of —  
 (i) any dividend (excluding such portion thereof as consists of an interim dividend) which has been declared by any public company after the 9th day of May 1951; and  
 (ii) any interim dividend the payment of which has been approved after that date by the directors of any public company or some other person or persons under authority conferred by the memorandum and articles of association of that company,

If the shareholder to whom the dividend or interim dividend has been paid or is payable is —

- (1) a person, other than a company, not ordinarily resident nor carrying on business in the Territory; or  
 (2) a company not registered nor carrying on business in the Territory; or  
 (3) the holder or bearer scrip, irrespective of whether he is resident within or outside the Territory; and  
 (b) the income subject to super tax of any private company which, by virtue of the provisions of paragraph (c) or (d) of sub-section (1) of section *thirty-seven*, the Commissioner has not apportioned; and  
 (c) so much of the income subject to super tax of any private company, the income of which in any year of assessment, commencing with that ending on the thirtieth day of June, 1951, is apportioned in terms of section *thirty-five*, as is, by virtue of such apportionment, deemed to have been received by any shareholder, if the shareholder is a public company not registered nor carrying on business in the Territory; and  
 (d) so much of any amount by which the income subject to super tax of any private company exceeds its taxable income for any year of assessment, commencing with that ending on the thirtieth day of June, 1951, which is apportioned in terms of paragraph (b) of section *thirty-five*, as is, by virtue of such apportionment, deemed to have been received by any shareholder, if the shareholder is a person, other than a company, not ordinarily resident nor carrying on business in the Territory;

Provided that the shareholder for the purposes of paragraph (a) shall be the shareholder as at the date of declaration of the dividend, or if some date other than the date of declaration of the dividend is specified as the date at which a shareholder is required to be registered to be entitled to the dividend, such other date, and for the purposes of paragraphs (b), (c) and (d) shall be the shareholder as at the specified date as defined in sub-section (4) of section *thirty-one*."

- (i) hy so 'n kind gedurende bedoelde tydperk onderhou het; en  
 (ii) die koste van sodanige onderhoud nie ooreenkomstig sub-artikel (3) van artikel *veertig* van sy belastbare inkomste afgetrek is nie."

(b) in die bestaande sub-artikel (2) die uitdrukking „sub-artikel (1)“ waar ook al die voorkom te skrap en te vervang met die uitdrukking „sub-artikel (1) en (2)“.

2. Artikel *veertien* van die Hoofordonnansie word hierby gewysig deur —

- (a) in paragraaf (a) van sub-artikel (6) die woorde „en omheinings“ te skrap; en  
 (b) in paragraaf (b) van sub-artikel (6), na die woord „damme“ die woorde „en by oprigting van omheinings“ in te voeg.

3. Die onderstaande nuwe artikel word hierby in die Hoofordonnansie na artikel *agt-en-dertig* ingevoeg:

*38bis.* Daar word jaarliks ten bate van die Inkomstefonds van die Gebied 'n belasting (in hierdie Ordinnansie die inkomstebelasting op buitelandse aandeelhouders genoem) betaal ten opsigte van die bedrae in artikel *agt-en-dertig ter* bepaal."

4. Die onderstaande nuwe artikel word hierby in die Hoofordonnansie na artikel *agt-en-dertig bis* ingevoeg:—

*38ter.* Die inkomstebelasting op buitelandse aandeelhouders word betaal ten opsigte van —

- (a) die bedrag van —  
 (i) 'n dividend (uitsluitende sodanige gedeelte daarvan wat uit 'n tussentydse dividend bestaan) wat deur 'n publieke maatskappy na die 9de dag van Mei 1951 verklaar is; en  
 (ii) 'n tussentydse dividend waarvan die betaling na daardie datum goedgekeur is deur die direkteure van 'n publieke maatskappy of deur 'n ander persoon of persone ingevolge magtiging verleen deur die akte van oprigting en statute van daardie maatskappy,

as die aandeelhouer aan wie die dividend of tussentydse dividend betaal is of betaalbaar is —

- (1) 'n persoon, behalwe 'n maatskappy, is wat nie gewoonlik in die Gebied woonagtig is en nie daarin sake dryf nie; of  
 (2) 'n maatskappy is wat nie in die Gebied geregistreer is of daarin sake dryf nie; of  
 (3) die houër is van effekte aan toonder, onverskillig of hy binne of buite die Gebied woonagtig is; en  
 (b) die aan superbelasting onderhewige inkomste van 'n private maatskappy wat die Kommissaris kragsdens die bepalings van paragraaf (c) of (d) van sub-artikel (1) van artikel *scive-en-dertig* nie toegedeel het nie; en  
 (c) soveel van die aan superbelasting onderhewige inkomste van 'n private maatskappy, waarvan die inkomste in enige jaar van aanslag, beginnende met dié wat op die dertigste dag van Junie 1951 sluit, ooreenkomstig artikel *vyf-en-dertig* toegedeel is, soos uit hoofde van sodanige toedeling geëw is, as die aandeelhouer ontvang te gewees het, as die aandeelhouer 'n publieke maatskappy is wat nie in die Gebied geregistreer is of daarin sake dryf nie; en (d) soveel van enige bedrag waarby die aan superbelasting onderhewige inkomste van 'n private maatskappy meer is as sy belastbare inkomste vir enige jaar van aanslag, beginnende met dié wat op die dertigste dag van Junie 1951 sluit, wat ooreenkomstig paragraaf (b) van artikel *vyf-en-dertig* toegedeel is, soos uit hoofde van sodanige toedeling geëw word deur 'n aandeelhouer ontvang te gewees het, as die aandeelhouer 'n ander persoon as 'n maatskappy is en nie gewoonlik in die Gebied woonagtig is nie en ook nie daarin sake dryf nie;

Met dien verstande dat die aandeelhouer vir die doeleindes van paragraaf (a) die aandeelhouer is op die datum waarop die dividende verklaar word, of indien 'n ander datum as die datum waarop die dividend verklaar word, bepaal word as die datum waarop 'n aandeelhouer geregistreer moet wees ten einde op die dividend geregtig te wees, sodanige ander datum, en vir die doeleindes van paragraaf (b), (c) en (d) die aandeelhouer is op die bepaalde datum soos in sub-artikel (4) van artikel *ecu-en-dertig* omskryf."

5. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight ter*:

"Person liable for the tax. 38quat. The person liable for the tax shall be the person to whom or in whose favour the amounts described in section *thirty-eight ter* accrue or are deemed to accrue".

6. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight quat*:

"Recovery of the tax. 38quin. Notwithstanding the provisions of section *thirty-eight quat* the tax shall be payable by and recoverable from the persons set out hereunder —

- (a) in the case of dividends referred to in paragraph (a) of section *thirty-eight ter* distributable by any company to any person whose address appearing in the share register of the company is outside the Territory or to any holder of bearer scrip, the company by which the dividend is declared;
- (b) in the case of dividends referred to in paragraph (a) of section *thirty-eight ter* received by any agent in the Territory on behalf of any shareholder referred to in the said paragraph, the agent so receiving the dividend. For the purposes of this paragraph a person shall be deemed to be the agent of a shareholder referred to in paragraph (a) of section *thirty-eight ter* and shall be deemed shareholder if that person's address appears in the share register of the company as the registered address of the shareholder and the dividend warrant or cheque in payment of the dividend distributable to the shareholder is delivered at that address: Provided that any person so deemed to be the agent of any shareholder shall as regards such shareholder and in respect of any income received by or accruing to him or in his favour have and exercise all the powers, duties and responsibilities of an agent for a taxpayer, absent from the Territory. Nothing contained in this paragraph shall be construed as relieving any company by which a dividend is declared from the duties and responsibilities imposed upon it by section *fifty-seven* as the agent of any shareholder or member absent from the Territory.
- (c) in the case of the amounts which in terms of paragraph (c) or (d) of section *thirty-eight ter* are deemed to accrue to any person, the private company from which the amounts are deemed to accrue:

Provided that any tax payable in terms of this section by any company or by any agent for any shareholder may be recovered by such company or such agent, as the case may be, from the shareholder concerned."

7. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight quin*:

"Rate of tax. 38sect. The rate of tax shall be five per cent of the amounts specified in section *thirty-eight ter*."

8. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight sext*:

"Determination of tax if company operates outside Territory. 38sept. If any amount specified in paragraph (a) of section *thirty-eight ter* has been received or is deemed to have been received from a company which derives income from sources within and outside the Territory, the tax payable in respect of that amount shall be calculated upon an amount which bears to that amount the same ratio as the sum of the nett profits of the company derived from sources in the Territory bears to the total sum of the nett profits derived from all sources as last determined by the Commissioner, or in cases in which there has been no previous determination by the Commissioner, as estimated by the Commissioner according to such information as is available to him".

5. Die onderstaande nuwe artikel word hierby in die Hoofordonnansie na artikel *agt-en-dertig ter* ingevoeg:—

"Person aan belasting onderhevig. 38quat. Die persoon wat aan die belasting onderhevig is, is die persoon aan, of ten gunste van wie, die in artikel *agt-en-dertig ter* vermeldde bedrae toeval of geag word toe te val."

6. Die onderstaande nuwe artikel word hierby in die Hoofordonnansie na artikel *agt-en-dertig quat* ingevoeg:—

"Invoering van die belasting. 38quin. Ondanks die bepaling van artikel *agt-en-dertig quat* is die belasting betaalbaar deur, en kan dit ingevorder word van, die persone hieronder vermeld —

- (a) in die geval van dividende in paragraaf (a) van artikel *agt-en-dertig ter* bedoel, wat deur 'n maatskappy uitkeerbaar is aan 'n persoon wie se adres soos dit in die aandeleregister van die maatskappy voorkom, buite die Gebied is, of aan die besitter van effekte aan toonder, die maatskappy deur wie die dividend verklaar word;
- (b) in die geval van dividende in paragraaf (a) van artikel *agt-en-dertig ter* bedoel, wat ontvang is deur 'n agent in die Gebied ten behoeve van 'n aandeelhouer bedoel in genoemde paragraaf, die agent wat die dividend aldus ontvang. Vir die doelindes van hierdie paragraaf word dit beskou dat 'n persoon die agent is van 'n aandeelhouer wat in paragraaf (a) van artikel *agt-en-dertig ter* bedoel word, en dat hy 'n dividend ten behoeve van daardie aandeelhouer ontvang het, as die adres van daardie persoon in die aandeleregister van die maatskappy aangegee word as die geregistreerde adres van die aandeelhouer, en die dividendbewys of tjek ter betaling van die aan die aandeelhouer uitkeerbare dividend by daardie adres afgelewer word: Met dien verstande dat 'n persoon wat aldus geag word die agent van 'n aandeelhouer te wees, ten aansien van daardie aandeelhouer en ten opsigte van alle inkomste deur hom ontvang van aan of ten gunste van hom toegeval, al die bevoegdhede, pligte en verantwoordelikhede van 'n agent vir 'n uit die Gebied afwesige belastingpligte het en uitsoef. Geen bepaling van hierdie paragraaf het die doelindes om 'n maatskappy deur wie 'n dividende verklaar is te bevry van die pligte en verantwoordelikhede wat hom by artikel *sewe-en-tyftig* opgelê word as agent van 'n aandeelhouer of lid wat uit die Gebied afwesig is nie.
- (c) in die geval van bedrae wat ooreenkomstig paragraaf (c) of (d) van artikel *agt-en-dertig ter* geag word aan 'n persoon toe te val, die private maatskappy van wie die bedrae geag word toe te val:

Met dien verstande dat belasting wat ooreenkomstig hierdie artikel deur 'n maatskappy of deur 'n agent vir 'n aandeelhouer betaalbaar is, deur sodanige maatskappy of sodanige agent, na gelang van die geval, op die betrokke aandeelhouer verhaal kan word."

7. Die onderstaande nuwe artikel word hierby in die Hoofordonnansie na artikel *agt-en-dertig quin* ingevoeg:—

"Belastingsskaal. 38sect. Die belastingsskaal is vyf persent van die bedrae in artikel *agt-en-dertig ter* vermeld."

8. Die onderstaande nuwe artikel word hierby in die Hoofordonnansie na artikel *agt-en-dertig sext* ingevoeg:—

"Vaststelling van belasting indien die maatskappy buite die Gebied sake doen. 38sept. Indien 'n bedrag bepaal in paragraaf (a) van artikel *agt-en-dertig ter* van 'n maatskappy wat uit bronne binne so wel as buite die Gebied inkomste verkry, ontvang is, of indien so 'n bedrag beskou word van so 'n maatskappy ontvang te gewees het, word die belasting wat ten opsigte van sodanige bedrag betaalbaar is, bereken op 'n bedrag; wat in dieselfde verhouding tot daardie bedrag staan soos die verhouding van die som van die totaal van die netto winste van die maatskappy uit bronne binne die Gebied tot die totaal van sy netto winste uit alle bronne, soos laas deur die Kommissaris vasgestel, of wanneer die Kommissaris geen vorige vaststellings gemaak het nie, soos deur die Kommissaris geskat na gelang van die inligting waaroor hy beskik."

9. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight sept*:

"Date of payment.

38oct. (1) The public company, which in terms of paragraph (a) of section *thirty-eight quin* is required to pay in the tax on any dividend shall pay to the Commissioner the tax due on such dividend within thirty days or such further period as may be approved by the Commissioner —

- (a) of the date of promulgation of this Ordinance in the case of a dividend payable after the 9th day of May, 1951 and before the date of such promulgation; and
- (b) of the date on which the dividend is payable in the case of a dividend payable after the date of promulgation of this Ordinance,

and shall furnish him with a return showing the names and addresses of the persons with the amount in each case to whom the dividend accrues and in the case of dividends payable in respect of bearer scrip the total dividends distributable to holders of such scrip.

(2) The agent in the Territory by whom the tax is payable in terms of paragraph (b) of section *thirty-eight quin*, shall, within thirty days of the date of delivery of the dividend warrant or cheque in payment of the dividend at his address, or such further period as may be approved by the Commissioner, pay the tax to the Commissioner and furnish him with a return showing the amount of the dividend and the name and address of the person to whom it has accrued.

(3) A statement of the tax payable on any amounts specified in paragraphs (b), (c) and (d) of section *thirty-eight ter* shall be attached by the Commissioner to the assessment issued by the Commissioner to the public officer in terms of sub-section (8) of section *fifty-one*, and the tax so included in such statement shall be paid by the public officer within thirty days of the date of such assessment.

(4) The provisions of sub-section (1), (2) and (3) shall not prevent the Commissioner from recovering from the person liable any tax which has not been paid and which the Commissioner may ascertain to be due, after the dates specified in the sub-sections referred to."

10. The following new section is hereby inserted in the principal Ordinance after section *thirty-eight oct*:

"When tax not payable.

38nov. This tax shall not be charged in respect of dividends received or deemed to have been received from companies referred to in paragraphs (d), (e) and (f) of sub-section (2) of section *thirty-one* or in respect of dividends which by virtue of the proviso to paragraph (a) of sub-section (1) of section *twenty-eight*, are not exempt from super tax or in respect of dividends included in the income subject to super tax of any private company referred to in paragraph (c) or (d) of section *thirty-eight ter*, if it is shown to the satisfaction of the Commissioner that this tax has already been paid in respect of those dividends."

11. This Ordinance shall be called the Income tax Amendment Ordinance, 1951, and shall first take effect in respect of the year of assessment ending on the thirtieth day of June, 1951.

9. Die onderstaande nuwe artikel word hierby in die Hoofordnansie na artikel *agt-en-dertig sept* ingevoeg:—

"Betalings-datum.

38oct. (1) 'n Puplelike maatskappy wat ingevoelge paragraaf (a) van artikel *agt-en-dertig quin* op enige dividend belasting moet betaal, betaal sodanige belasting aan die Kommissaris, binne dertig dae, of binne sodanige verdere tydperk soos die Kommissaris goedkeur, —

- (a) vanaf die datum van uitvaardiging van hierdie Ordnansie wanneer die betrokke dividend ná die 9de dag van Mei 1951 en voor die datum van sodanige uitvaardiging betaalbaar is; en
- (b) vanaf die datum waarop die dividend betaalbaar is wanneer die betrokke dividend ná die datum van uitvaardiging van hierdie Ordnansie betaalbaar is,

en moet nan hom 'n opgaaft verstrek waarin die naam en adresse van die persone, met die bedrae in elke geval, aan wie die dividend toeval, en in die geval van dividende betaalbaar ten opsigte van effekte aan toonder, die totale dividende uitkeerbaar aan besitters van sodanige effekte aangegeef word.

(2) Die agent in die Gebied wat die belasting ooreenkomstig paragraaf (b) van artikel *agt-en-dertig quin* moet betaal, moet die belasting binne dertig dae na die datum waarop die dividende bewys of tjek ter betaling van die dividend by sy adres afgelewer word, of binne sodanige verdere tydperk soos die Kommissaris goedkeur, aan die Kommissaris betaal, en 'n opgaaft aan hom verstrek waarin die bedrag van die dividend en die naam en adres van die persoon aan wie dit toegeval het, aangegeef word.

(3) 'n Staat van die belasting betaalbaar op bedrae genoem in paragraaf (b), (c) en (d) van artikel *agt-en-dertig ter* word deur die Kommissaris aangeheg by die aanslag wat ooreenkomstig sub-artikel (8) van artikel *een-en-veertig* deur die Kommissaris aan die openbare amptenaar uitgereik word, en die belasting aldus in so 'n staat ingesluit, word deur die openbare amptenaar binne dertig dae na die datum van sodanige aanslag betaal.

(4) Die bepalinge van sub-artikel (1), (2) en (3) verholder nie die Kommissaris om enige belasting wat nie betaal is nie, en wat, na die Kommissaris vasgestel het, verskuldig is, na die datums in bedoelde sub-artikels bepaal, van die aanspreklike persoon in te vorder nie."

10. Die onderstaande nuwe artikel word hierby in die Hoofordnansie na artikel *agt-en-dertig oct* ingevoeg.

"Vrystelling.

38nov. Hierdie belasting word nie gelief ten opsigte van dividende wat ontvang is of geag word ontvang te gewees het van maatskappye in paragraaf (d), (e) en (f) van sub-artikel (2) van artikel *een-en-dertig* bedoel nie, nóg ten opsigte van dividende wat uit hoofde van die voorbehoudsbepaling van paragraaf (a) van sub-artikel (1) van artikel *agt-en-twintig* nie van superbelasting vrygestel is nie, nóg ten opsigte van dividende wat ingesluit is by die aan superbelasting onderhewige inkomste van 'n private maatskappy bedoel in paragraaf (c) of (d) van artikel *agt-en-dertig ter*, as dit tot toewigting van die Kommissaris blyk dat hierdie belasting reeds ten opsigte van daardie dividende betaal is."

11. Hierdie Ordnansie heet die Wysigingsordnansie op Inkomstebelasting 1951 en tree vir die eerste keer in werking ten opsigte van die aanslagjaar wat sluit op die dertigste dag van Junie 1951.