

ARGIEF.

OFFICIAL GAZETTE

EXTRAORDINARY
OF SOUTH WEST AFRICA.

BUITENGEWONE

OFFISIËLE KOERANT



JITGAWE OP GESAG.

VAN SUIDWES-AFRIKA.

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Draft Ordinance

Ontwerpordonnansie

The following Draft Ordinance is published for general information.

Die volgende Ontwerpordonnansie word vir algemene inligting gepubliseer.

J. J. KLOPPER,
Secretary for South West Africa,

J. J. KLOPPER,
Sekretaris van Suidwes-Afrika

Administrator's Office,
Windhoek.

Kantoor van die Administrateur,
Windhoek.

GENERAL EXPLANATORY NOTE:

- Words underlined with solid line indicate insertions proposed.
- [] Words in square brackets indicate omissions proposed.

DRAFT ORDINANCE

To provide for the exemption of circuses from the provisions of the Entertainment Tax Ordinance, 1930, and to provide for further exemptions from entertainment tax.

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

Amendment of section 1 of Ordinance 11 of 1930, as amended by section 1 of Ordinance 4 of 1965 and section 1 of Ordinance 4 of 1966.

1. Section 1 of the Entertainment Tax Ordinance, 1930, (Ordinance 11 of 1930), hereinafter referred to as the principal Ordinance, is hereby amended by the substitution for the definition of "entertainment" of the following definition:

" "entertainment" means any cinematograph entertainment[and any circus] to which persons are admitted for payment;".

Amendment of section 2 of Ordinance 11 of 1930, as amended by section 1 of Ordinance 4 of 1954 and section 1 of Ordinance 2 of 1961.

2. The following section is hereby substituted for section 2 of the principal Ordinance:

"Tax imposed.

2. Subject to the exemptions hereinafter provided for there shall be imposed for the benefit of the Territory Revenue Fund, on all payments for admission to any entertainment exceeding the amount of fifty cents a tax at the following rate [,namely]:—

"Where the payment, excluding the tax —

[does not exceed 5 cents	1	cent
exceeds 5 cents but does not exceed 10 cents	2	cents
exceeds 10 cents but does not exceed 15 cents	2½	cents
exceeds 15 cents but does not exceed 20 cents	3	cents
exceeds 20 cents but does not exceed 30 cents	5	cents
exceeds 30 cents but does not exceed 40 cents	7½	cents
exceeds 40 cents but does not exceed 50 cents	10	cents]
exceeds 50 cents but does not exceed 75 cents	15	cents
exceeds 75 cents but does not exceed R1-25	20	cents

ALGEMENE VERDUIDELIKENDE NOTA:

- Woorde met volstreep daaronder dui aan in-voegings voorgestel.
- [] Woorde tussen vierkantige hake dui aan skrap-pings voorgestel.

ONTWERPORDONNANSIE

Om voorsiening te maak vir die vrystelling van sirkusse van die bepaling van die Vermaaklikhedebelastings Ordonnansie 1930 en om voorsiening te maak vir verdere vrystellings van vermaaklikheidsbelasting.

Die Wetgewende Vergadering van die Gebied Suid-wes-Afrika VERORDEN SOOS VOLG:—

1. Artikel 1 van die Vermaaklikhedebelastings Ordonnansie 1930 (Ordonnansie 11 van 1930), hieronder die Hoofordonnansie genoem, word hierby gewysig deur die omskrywing van „vermaaklikheid” deur die volgende omskrywing te vervang:

Wysiging van artikel 1 van Ordonnansie 11 van 1930, soos gewysig deur artikel 1 van Ordonnansie 4 van 1965 en artikel 1 van Ordonnansie 4 van 1966.

„beteken “vermaaklikheid” enige kinematografiese vermaaklikheid [en enige sirkus] waartoe persone toegelaat word teen betaling;”.

2. Artikel 2 van die Hoofordonnansie word hierby deur die volgende artikel vervang:

Wysiging van artikel 2 van Ordonnansie 11 van 1930, soos gewysig deur artikel 1 van Ordonnansie 4 van 1954 en artikel 1 van Ordonnansie 2 van 1961.

“Belasting opgelê

2. Onderworpe aan die vrystellinge hier-inlater voorsien, word ten behoeve van die Inkomstefonds van die Gebied, op alle betalings vir toegang tot enige vermaaklikheid wat die bedrag van vyftig sent oorskry, 'n belasting gelê [en wel teen die volgende tarief, naamlik] teen die onderstaande tarief:-

“Waar die betaling, uitgesonderd die belasting —

[nie meer is as 5 sent nie	1	sent
meer as 5 sent, maar nie meer as 10 sent is nie	2	sent
meer as 10 sent maar nie meer as 15 sent is nie	2½	sent
meer as 15 sent maar nie meer as 20 sent is nie	3	sent
meer as 20 sent maar nie meer as 30 sent is nie	5	sent
meer as 30 sent maar hoogstens 40 sent	7½	sent
meer as 40 sent maar hoogstens 50 sent	10	sent]
meer as 50 sent maar nie meer as 75 sent is nie	15	sent
meer as 75 sent maar nie meer as R1-25 is nie	20	sent

exceeds R1-25 25 cents
 for the
 first
 R1-25
 and 20
 cents
 for
 every
 R1-00
 or part
 thereof
 over
 R1-25."

Short Title and
 Commencement.

**3. This Ordinance shall be called the Entertainment
 Tax Amendment Ordinance, 1971, and shall come into
 operation on the first day of July, 1971.**

meer as R1-25 is 25 sent
vir die
eerste
R1-25 en
20 sent
vir elke
R1-00 of
of deel
daarvan
bo
R1-25."

3. Hierdie Ordonnansie heet die Wysigingsordonnansie op Vermaaklikheidsbelasting, 1971, en tree in werking op die eerste dag van Julie 1971.

Kort Titel en
Inwerkingtreding.