

OFFICIAL GAZETTE

EXTRAORDINARY
OF SOUTH WEST AFRICA.

BUITENGEWONE

OFFISIËLE KOERANT

UPTGAWE OP GESAG.

VAN SUIDWES-AFRIKA.

PUBLISHED BY AUTHORITY.



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WINDHOEK

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Government Notice.

Goewermentskennisgewing.

The following Government Notice is published for general information.

H. S. P. W. VAN NIEUWENHUIZEN,
Acting Secretary for South West Africa.

Administrator's Office,
Windhoek.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

H. S. P. W. VAN NIEUWENHUIZEN,
Waarnemende Sekretaris van Suidwes-Afrika

Kantoor van die Administrateur,
Windhoek.

No. 81.] [29 June 1971

No. 81.] [29 Junie 1971

ORDINANCE, 1971: PROMULGATION OF

ORDONNANSIE, 1971: UITVAARDIGING VAN

The Administrator has been pleased to assent, in terms of section 27 of the South West Africa Constitution Act, 1968 (Act 39 of 1968) to the following Ordinance which is hereby published for general information in terms of section 29 of the said Act:—

Dit behaag die Administrateur om sy goedkeuring te heg, ooreenkomstig artikel 27 van die Wet op die Konstitusie van Suidwes-Afrika 1968 (Wet 39 van 1968) aan die volgende Ordonnansie wat hierby vir algemene inligting gepubliseer word, ooreenkomstig artikel 29 van gemelde Wet.

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No. 16 of 1971.]

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.

(Assented to 21 June 1971)

(English text signed by the Administrator)

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 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 1964 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:—

"Where the payment, excluding the tax —

exceeds 50 cents but does not exceed 75 cents	15 cents
exceeds 75 cents but does not exceed R1-25	20 cents
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.

No. 16 van 1971.]

ORDONNANSIE

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

(Goedgekeur 21 Junie 1971)

(Engelse teks deur die Administrateur geteken)

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

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

„beteken “vermaaklikheid” enige kinematografiese vermaaklikheid waartoe persone toegelaat word teen betaling;”.

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.

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

“Belasting
opgelê

2. Onderworpe aan die vrystellinge hierinlater 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 teen die onderstaande tarief:—

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.

“Waar die betaling, uitgesonderd die belasting —

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
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.