

BUITENGEWONE

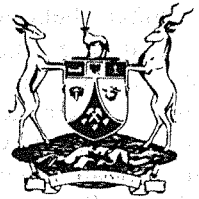
OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

OFFICIAL GAZETTE

EXTRAORDINARY

OF SOUTH WEST AFRICA



UITGAWE OP GESAG

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PROKLAMASIE

van die

ADMINISTRATEUR-GENERAAL VIR DIE
GEBIED SUIDWES-AFRIKA

(Deur die Staatspresident goedgekeur op 17 Maart 1978)

No. AG. 18 1978

OORDRAG VAN ADMINISTRASIE VAN
DEPARTEMENT VAN BINNELANDSE
INKOMSTE AAN DIE ADMINISTRATEUR-
GENERAAL

Kragtens die bevoegdheid my verleen by Proklamasie 181 van 19 Augustus 1977, maak ek hierby die wette in die Bylae vervat.

M. T. STEYN
Administrateur-generaal Windhoek, 22 Maart 1978

BYLAE

Woordomskrywing

1. (1) In hierdie Proklamasie beteken "Algemene Proklamasie" die Proklamasie op die Oordrag van Uitvoerende Gesag (Algemene Bepalings), 1977 (Proklamasie AG. 7 van 1977).

(2) 'n Verwysing in hierdie Proklamasie na 'n bepaalde wet word uitgelê as 'n verwysing ook na 'n regulasie, reël of ander maatreël wat kragtens daardie wet gemaak is of daarop betrekking het.

PROCLAMATION

by the

ADMINISTRATOR-GENERAL FOR THE
TERRITORY OF SOUTH WEST AFRICA

(Approved by the State President on 17 March 1978)

No. AG. 18 1978

TRANSFER OF ADMINISTRATION OF DEPARTMENT OF INLAND REVENUE TO THE
ADMINISTRATOR-GENERAL

Under the powers vested in me by Proclamation 181 of 19 August 1977, I hereby make the laws set out in the Schedule.

M. T. STEYN
Administrator-General Windhoek, 22 March 1978

SCHEDULE

Definition

1. (1) In this Proclamation "General Proclamation" means the Executive Powers Transfer (General Provisions) Proclamation, 1977 (Proclamation AG. 7 of 1977).

(2) A reference in this Proclamation to any particular law, shall be construed as including a reference to a regulation, rule or other enactment made under or relating to that law.

Oordrag van administrasie van Departement van Binnelandse Inkomste

2. Ondanks andersluidende bepalings van enige ander wet maar behoudens die bepalings van hierdie Proklamasie en die Algemene Proklamasie, word die administrasie van die sake van die gebied Suidwes-Afrika met betrekking tot 'n aangeleentheid wat by die inwerkingtrede van hierdie Proklamasie deur die Minister van Finansies van die Republiek van Suid-Afrika in die Departement van Binnelandse Inkomste geadminestreer word, deur die Administrateur-generaal behartig.

Toepassing van wette

3. (1) Die bepalings van subartikel (1) van artikel 3 van die Algemene Proklamasie is, sonder om afbreuk te doen aan die bepalings van subartikel (2) van daardie artikel, nie van toepassing nie op —

(a) die verwysing na die Republiek in —

(i) die Handelseffektebelastingwet, 1948 (Wet 32 van 1948);

(ii) die Wet op Hereregte, 1949 (Wet 40 van 1949);

(iii) die Inkomstebelastingwet, 1962 (Wet 58 van 1962); en

(iv) die Wet op Seëlregte, 1968 (Wet 77 van 1968);

(b) artikels 2(2), 108 en 109 van die Inkomstebelastingwet, 1962;

(c) artikels 4(2) en 6(2) van die Wysigingswet op Inkomstewette, 1974 (Wet 88 van 1974).

(2) Ondanks die bepalings van artikel 3(1)(a) van die Algemene Proklamasie word die verwysing na die Regering in —

(i) die Handelseffektebelastingwet, 1948;

(ii) die Wet op Hereregte, 1949;

(iii) die Inkomstebelastingwet, 1962; en

(iv) die Wet op Seëlregte, 1958,

uitgelê as 'n verwysing ook na die Administrateur-generaal.

Kort titel

4. Hierdie Proklamasie heet die Proklamasie op die Oordrag van Uitvoerende Gesag (Binnelandse Inkomste), 1978.

Transfer of administration of Department of Inland Revenue

2. Notwithstanding anything to the contrary contained in any other law but subject to the provisions of this Proclamation and the General Proclamation, the administration of the affairs of the territory of South West Africa in relation to any matter which at the commencement of this Proclamation is administered by the Minister of Finance of the Republic of South Africa in the Department of Inland Revenue, shall be carried on by the Administrator-General.

Application of laws

3. (1) The provisions of subsection (1) of section 3 of the General Proclamation shall, without detracting from the provisions of subsection (2) of that section, not apply to —

(a) the reference to the Republic in —

(i) the Marketable Securities Tax Act, 1948 (Act 32 of 1948);

(ii) the Transfer Duty Act, 1949 (Act 40 of 1949);

(iii) the Income Tax Act, 1962 (Act 58 of 1962); and

(iv) the Stamp Duties Act, 1968 (Act 77 of 1968);

(b) sections 2(2), 108 and 109 of the Income Tax Act, 1962;

(c) sections 4(2) and 6(2) of the Revenue Laws Amendment Act, 1974 (Act 88 of 1974).

(2) Notwithstanding the provisions of section 3(1)(a) of the General Proclamation the reference to the Government in —

(i) the Marketable Securities Tax Act, 1948;

(ii) the Transfer Duty Act, 1949;

(iii) the Income Tax Act, 1962; and

(iv) the Stamp Duties Act, 1968,

shall be construed as including a reference to the Administrator-General.

Short title

4. This Proclamation shall be called the Executive Powers (Inland Revenue) Transfer Proclamation, 1978.