



1. Artikel 1 van die Inkomstebelastingwet, 1962, word hierby gewysig deur die omskrywing van "gebied" deur die volgende omskrywing te vervang:

"'gebied' die gebied Suidwes-Afrika, met inbegrip van die Oostelike Caprivi Zipfel;"

*Invoeging van artikel 85A in Ordonnansie 5 van 1974*

2. Die volgende artikel word hierby in die Inkomstebelastingordonnansie, 1974, na artikel 85 ingevoeg:

"Toepas- 85A. Hierdie Ordonnansie is ook in die sing van Oostelike Caprivi Zipfel van toepas- Ordonnan- sing." sie in Oos- telike Ca- privi Zip- fel.

*Invoeging van artikel 1 bis in Proklamasie AG. 44 van 1978*

3. Die volgende artikel word hierby in die Proklamasie op Skale van Normale Belasting (Maatskappye), 1978, na artikel 1 ingevoeg:

"Toepassing van Proklamasie in Oostelike Caprivi Zipfel

*1bis.* Hierdie Proklamasie is ook in die Oostelike Caprivi Zipfel van toepassing."

*Voorbehoude*

4. Die bepalings van hierdie Proklamasie raak nie enige aanspreeklikheid of nie-aanspreeklikheid vir, of die verhaal of betaling van, belasting ten opsigte van inkomste wat gedurende 'n tydperk voor 1 September 1978 deur 'n persoon ontvang is of aan hom of ten gunste van hom toegeval het nie.

*Kort titel en inwerkingtreding*

5. Hierdie Proklamasie heet die Proklamasie op Inkomstebelasting (Oostelike Caprivi Zipfel), 1978, en tree op 1 September 1978 in werking.

1. Section 1 of the Income Tax Act, 1962, is hereby amended by the substitution for the definition of "territory" of the following definition:

"'territory' means the territory of South West Africa, including the Eastern Caprivi Zipfel;"

*Insertion of section 85A in Ordinance 5 of 1974*

2. The following section is hereby inserted in the Income Tax Ordinance, 1974, after section 85:

"Applica- 85A. This Ordinance shall also apply tion of Or- in the Eastern Caprivi Zipfel." dinance in Eastern Ca- privi Zip- fel.

*Insertion of section 1bis in Proclamation AG. 44 of 1978*

3. The following section is hereby inserted in the Rates of Normal Tax (Companies) Proclamation, 1978, after section 1:

*Application of Proclamation in Eastern Caprivi Zipfel*

*1bis.* This Proclamation shall also apply in the Eastern Caprivi Zipfel."

*Savings*

4. The provisions of this Proclamation shall not affect any liability or non-liability for, or the recovery or payment of, tax in respect of income received by or accrued to or in favour of any person during a period before 1 September 1978.

*Short title and commencement*

5. This Proclamation shall be called the Income Tax (Eastern Caprivi Zipfel) Proclamation, 1978, and shall come into operation on 1 September 1978.