

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 GE-
BIED SUIDWES-AFRIKA

(Deur die Waarnemende Staatspresident goedgekeur op 19 September 1978)

No. AG. 67 1978

TOEPASSING VAN DIE INKOMSTE-
BELASTINGWET, 1978 (WET 101 VAN 1978), IN
SUIDWES-AFRIKA

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, 20 September 1978

BYLAE

Toepassing van Wet 101 van 1978 in Suidwes-Afrika

1. (1) Die Inkomstebelastingwet, 1978, behalwe artikels 1, 2, 8, 12, 13 en 15 daarvan, is, behoudens die bepalinge van subartikel (2) van hierdie artikel, in die gebied Suidwes-Afrika van toepassing.

PROCLAMATION

by the
ADMINISTRATOR-GENERAL FOR THE TER-
RITORY OF SOUTH WEST AFRICA

(Approved by the Acting State President on 19 September 1978)

No. AG. 67 1978

APPLICATION OF THE INCOME TAX ACT, 1978
(ACT 101 OF 1978), IN SOUTH WEST AFRICA

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, 20 September 1978

SCHEDULE

Application of Act 101 of 1978 in South West Africa

1. (1) The Income Tax Act, 1978, except sections 1, 2, 8, 12, 13 and 15 thereof, shall, subject to the provisions of subsection (2) of this section, apply in the territory of South West Africa.

(2) Die verwysing in artikel 3 van die Proklamasie op die Oordrag van Uitvoerende Gesag (Binnelandse Inkomste), 1978 (Proklamasie AG. 18 van 1978), na die Inkomstebelastingwet, 1962 (Wet 58 van 1962), word uitgelê as 'n verwysing na daardie Wet soos gewysig deur genoemde Inkomstebelastingwet, 1978.

(2) The reference in section 3 of the Executive Powers (Inland Revenue) Transfer Proclamation, 1978 (Proclamation AG. 18 of 1978), to the Income Tax Act, 1962 (Act 58 of 1962), shall be construed as a reference to that Act as amended by the said Income Tax Act, 1978.

Kort titel en inwerkingtreding

Short title and commencement

2. Hierdie Proklamasie heet die Proklamasie op die Wysiging van die Inkomstebelastingwet, 1978, en word geag op 28 Junie 1978 in werking te getree het.

2. This Proclamation shall be called the Income Tax Act Amendment Proclamation, 1978, and shall be deemed to have come into operation on 28 June 1978.