

# OFFICIAL GAZETTE

EXTRAORDINARY

OF SOUTH WEST AFRICA

BUITENGEWONE

# OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA



PUBLISHED BY AUTHORITY

UITGAWE OP GESAG

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## Government Notice

## Goewermentskennisgewing

The following Government Notice is published for general information.

J. F. GREEBE  
*Secretary for South West Africa*

Administration of South West Africa  
Windhoek.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

J. F. GREEBE  
*Sekretaris van Suidwes-Afrika*

Administrasie van Suidwes-Afrika  
Windhoek.

No. 65]

[27 March 1979

No. 65]

[27 Maart 1979

### ORDINANCE, 1979: PROMULGATION OF

### ORDONNANSIE, 1979: UITVAARDIGING VAN

The Administrator-General has assented, 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:—

Die Administrateur-generaal het, ingevolge artikel 27 van die Wet op die Konstitusie van Suidwes-Afrika, 1968 (Wet 39 van 1968), tot die volgende Ordonnansie toegestem wat hierby vir algemene inligting gepubliseer word ingevolge artikel 29 van genoemde Wet:—

No. 6 of 1979 Income Tax Amendment Ordinance, 1979

No. 6 van 1979 Wysigingsordonnansie op Inkomste-belasting, 1979

No. 6 of 1979

INCOME TAX AMENDMENT  
ORDINANCE, 1979

*(Assented to 22 March 1979)*  
*(Afrikaans text signed by the Administrator-General)*  
*(Date of commencement — see sections 3(2) and 4)*

**ORDINANCE**

To amend the Income Tax Ordinance, 1974, so as to extend the exemption from tax of the interest in respect of certain loans to or deposits in banking or similar institutions; to provide for the exemption from tax of the interest in respect of certain loans to or deposits in building societies; to make it compulsory for employers to retain their records in regard to employees' tax, or copies of such records, at an address in the Territory; and to provide for incidental matters.

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

Amendment of Section 13 of Ordinance 5 of 1974, as amended by section 5 of Ordinance 6 of 1975 and section 5 of Ordinance 3 of 1976 and section 2 of Ordinance 2 of 1977 and section 1 of Proclamation AG 72 of 1978.

1. Section 13 of the Income Tax Ordinance, 1974 (Ordinance 5 of 1974) — hereinafter referred to as the principal Ordinance — is hereby amended -

(a) by the substitution for paragraph (n) of subsection (1) of the following paragraph:

“(n) interest received by or accrued to any person who is ordinarily resident in the Territory in respect of any loan to or deposit in any banking institution registered under the Banks Act, 1965 (Act 23 of 1965), of the Republic of South Africa, or any similar institution, whether or not registered, managed or controlled in the Territory or the Republic of South Africa, if it is proved to the satisfaction of the Secretary —

(i) (aa) that such loan or deposit has been made through and retained in a branch of such institution outside the Territory for the purposes of any business carried on by such person outside the Territory; and

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(Goedgekeur 22 Maart 1979)

(Afrikaanse teks deur die Administrateur-generaal  
onderteken)

(Datum van inwerkingtreding — sien artikels 3(2) en 4)

## ORDONNANSIE

Tot wysiging van die Inkomstebelastingordonnansie, 1974, ten einde die vrystelling van belasting van die rente ten opsigte van sekere lenings aan of deposito's in bank- of dergelike instellings uit te brei; om voorsiening te maak vir die vrystelling van belasting van die rente ten opsigte van sekere lenings aan of deposito's in bouverenigings; om dit verpligtend te maak vir werkgewers om aantekeninge in verband met werknemersbelasting, of afskrifte van sodanige aantekeninge, by 'n adres in die Gebied te behou; en om vir bykomstige aangeleenthede voorsiening te maak.

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

1. Artikel 13 van die Inkomstebelastingordonnansie, 1974 (Ordonnansie 5 van 1974) — hierna die Hoofordonnansie genoem — word hierby gewysig -

Wysiging van artikel 13 van Ordonnansie 5 van 1974 soos gewysig deur artikel 5 van Ordonnansie 6 van 1975 en artikel 5 van Ordonnansie 3 van 1976 en artikel 2 van Ordonnansie 2 van 1977 en artikel 1 van Proklamasie AG 72 van 1978.

(a) deur paragraaf (n) van subartikel (1) deur die volgende paragraaf te vervang:

“(n) rente ontvang deur of toegeval aan 'n persoon wat gewoonlik in die Gebied woonagtig is ten opsigte van 'n lening aan of deposito in 'n bankinstelling geregistreer ingevolge die Bankwet, 1965 (Wet 23 van 1965), van die Republiek van Suid-Afrika, of 'n dergelike instelling, ongeag of dit in die Gebied of die Republiek van Suid-Afrika geregistreer is of aldaar bestuur of beheer word, al dan nie, indien daar tot oortuiging van die Sekretaris bewys word -

(i) (aa) dat sodanige lening of deposito deur 'n tak van bedoelde instelling buite die Gebied gemaak is en by daardie tak gehou is vir die doeleindes van 'n besigheid deur bedoelde persoon buite die Gebied gedryf; en

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(bb) that the said interest is subject to income tax under the laws of the country within which such loan or deposit is retained; or

(ii) that such loan or deposit has been made through and retained in a branch of such institution outside the Territory, and that the full capital for such loan or deposit was obtained from a source outside the Territory;”;

(b) by the insertion after paragraph (n) of subsection (1) of the following paragraph:

“(nA) interest received by or accrued to any person who is ordinarily resident in the Territory, in respect of any loan to or deposit in any building society registered under the Building Societies Act, 1965 (Act 24 of 1965), of the Republic of South Africa, or any dividend or share of profits distributed by any such society which has been received by or has accrued to any such person, if it is proved to the satisfaction of the Secretary –

(i) that such loan or deposit has been made through any branch of the said building society outside the Territory, or that the share to which such dividend or share of profits relates has been subscribed for at any branch of the said building society outside the Territory;

(ii) that such loan, deposit or share has been retained in the said branch of the said building society outside the Territory; and

(iii) that the full capital for such loan, deposit or share was obtained from a source outside the Territory;”.

Amendment of paragraph 14 of Schedule 3 to Ordinance 5 of 1974.

2. Paragraph 14 of Schedule 3 to the principal Ordinance is hereby amended by the substitution for subparagraph (1) of the following subparagraph:

“(1) Every employer shall in respect of each employee maintain a record showing the amounts of remuneration paid or due by him to such employee and the amount of employees’ tax deducted or withheld from each such amount of remuneration, and such record or a duplicate original or a true copy thereof shall be retained by the employer at an address in the Territory and shall be available for scrutiny by the Secretary.”.

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- (bb) dat sodanige rente ingevolge die wette van die land waarin sodanige deposito of lening gehou word aan inkomstebelasting onderhewig is; of
- (ii) dat sodanige lening of deposito deur 'n tak van bedoelde instelling buite die Gebied gemaak is en by daardie tak gehou is, en dat die volle kapitaal vir sodanige lening of deposito van 'n bron buite die Gebied verkry is;”;
- (b) deur die volgende paragraaf na paragraaf (n) in subartikel (1) in te voeg:

“(nA) rente ontvang deur of toegeval aan 'n persoon wat gewoonlik in die Gebied woonagtig is ten opsigte van 'n lening aan of deposito in 'n bouvereniging geregistreer ingevolge die Bouverenigingswet, 1965 (Wet 24 van 1965), van die Republiek van Suid-Afrika, of 'n dividend of deel van winste deur so 'n vereniging uitgekeer wat deur so 'n persoon ontvang is of aan hom toegeval het, indien daar tot oortuiging van die Sekretaris bewys word –

- (i) dat sodanige lening of deposito deur 'n tak van bedoelde bouvereniging buite die Gebied gemaak is, of dat vir die aandeel waarop sodanige dividend of deel van winste betrekking het by 'n tak van bedoelde bouvereniging buite die Gebied ingeskryf is;
- (ii) dat sodanige lening, deposito of aandeel in bedoelde tak van bedoelde bouvereniging buite die Gebied gehou is; en
- (iii) dat die volle kapitaal vir sodanige lening, deposito of aandeel van 'n bron buite die gebied verkry is;”.

2. Paragraaf 14 van Bylae 3 by die Hoofordonnansie word hierby gewysig deur subparagraaf (1) deur die volgende subparagraaf te vervang:

“(1) Elke werkgewer moet ten opsigte van elke werknemer 'n aantekening hou aantoonende die bedrae by wyse van besoldiging deur hom aan dié werknemer betaal of verskuldig en die bedrag by wyse van werknemersbelasting van elke sodanige bedrag van besoldiging afgetrek of teruggehou, en so 'n aantekening of 'n duplikaatoorspronklike of 'n ware afskrif daarvan moet deur die werkgewer behou word by 'n adres in die Gebied en is vir ondersoek deur die Sekretaris beskikbaar.”.

Wysiging van paragraaf 14 van Bylae 3 by Ordonnansie 5 van 1974.

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Amendment of paragraph 30 of Schedule 3 to Ordinance 5 of 1974.

3. (1) Paragraph 30 of Schedule 3 to the principal Ordinance is hereby amended by the substitution for item (i) of subparagraph (1) of the following item:

“(i) Fails or neglects to maintain any record as required by paragraph 14 or to retain such record or a duplicate original or a true copy thereof at an address in the Territory for a period of five years from the date of the last entry therein or to furnish to the Secretary any declaration as required by that paragraph; or”.

(2) The amendment effected to the principal Ordinance by subsection (1) shall take effect on the first day of March, 1979.

Short title and commencement.

4. This Ordinance shall be called the Income Tax Amendment Ordinance, 1979, and save in so far as is otherwise provided therein, the amendments effected to the principal Ordinance by this Ordinance shall first take effect in respect of assessments for the year of assessment ending on the last day of February, 1979.

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3. (1) Paragraaf 30 van Bylae 3 by die Hoofordonnansie word hierby gewysig deur item (i) van subparagraaf (1) deur die volgende item te vervang:

Wysiging van paragraaf 30 van Bylae 3 by Ordonnansie 5 van 1974.

“(i) versuim of nalaat om volgens voorskrif van paragraaf 14 aantekeninge te hou, of om sodanige aantekeninge of ’n duplikaatoorspronklike of ’n ware afskrif daarvan by ’n adres in die Gebied vir ’n tydperk van vyf jaar vanaf die datum van die laaste inskrywing daarin te behou of om aan die Sekretaris enige verklaring soos deur daardie paragraaf vereis te verstrek; of”.

(2) Die wysiging wat deur subartikel (1) aan die Hoofordonnansie aangebring word, tree in werking op die eerste dag van Maart 1979.

4. Hierdie Ordonnansie heet die Wysigingsordonnansie op Inkomstebelasting, 1979, en behalwe vir sover daarin anders bepaal word, tree die wysigings deur hierdie Ordonnansie in die Hoofordonnansie aangebring vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die laaste dag van Februarie 1979 eindig.

Kort titel en inwerking-treding.