

UITGAWE OP GESAG

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EXTRAORDINARY

OF SOUTH WEST AFRICA



20c Saterdag 31 Mei 1980 WINDHOEK Saturday 31 May 1980 No. 4158

Goewermentskennisgewing

Government Notice

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

The following Government Notice is published for general information.

A. F. van R. MOUTON
Waarnemende Sekretaris: Suidwes-Afrika

A. F. van R. MOUTON
Acting Secretary: South West Africa

Administrasie van Suidwes-Afrika
Windhoek

Administration of South West Africa
Windhoek

No. 110 31 Mei 1980

No. 110 31 May 1980

ORDONNANSIE, 1980: UITVAARDIGING VAN

ORDINANCE, 1980: PROMULGATION OF

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:-

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:-

No. 8 van 1980 Tweede Wysigingsordonnansie op Inkomstebelasting, 1980

No. 8 of 1980 Second Income Tax Amendment Ordinance, 1980

**Ordonnansie
No. 8 van 1980**

**TWEEDE WYSIGINGSORDONNANSIE OP INKOM-
STEBELASTING, 1980**

(Goedgekeur 27 Mei 1980)

(Afrikaanse teks deur die Administrateur-generaal
onderteken)

(Datum van inwerkingtreding—sien art. 5)

ORDONNANSIE

Tot wysiging van die Inkomstebelastingordonnansie, 1974, ten einde die skale van normale belasting te vervang; om sekere kortings op normale belasting te verhoog; om voorsiening te maak vir die verrekening van vasgestelde verliese teen die verdienste van die belastingpligtige se eggenote; en om voorsiening te maak vir verbandhoudende aangeleenthede.

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

Wysiging van artikel 6 van Ordonnansie 5 van 1974, soos gewysig deur artikel 3 van Ordonnansie 3 van 1980.

1. Artikel 6 van die Inkomstebelastingordonnansie, 1974 (hieronder die Hoofordonnansie genoem), word hierby gewysig deur die Bylae daarby deur die volgende Bylae te vervang:

“BYLAE

Belasbare inkomste	Skale van belasting ten opsigte van getroude persone
Waar die belasbare inkomste —	
R3 000 nie te bowe gaan nie	7 persent van elke R1 van belasbare inkomste;
R3 000 te bowe gaan, maar nie R6 000 nie	R210 plus 8 persent van die bedrag waarmee die belasbare inkomste R3 000 oorskry;
R6 000 te bowe gaan, maar nie R7 000 nie	R450 plus 10 persent van die bedrag waarmee die belasbare inkomste R6 000 oorskry;
R7 000 te bowe gaan, maar nie R8 000 nie	R550 plus 12 persent van die bedrag waarmee die belasbare inkomste R7 000 oorskry;

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980**

**Ordinance
No. 8 of 1980**

*(Assented to 27 May 1980)
(Afrikaans text signed by the Administrator-General)
(Date of commencement — see sec. 5)*

ORDINANCE

To amend the Income Tax Ordinance, 1974, so as to substitute the rates of normal tax; to increase certain normal tax rebates; to provide for the set-off of assessed losses against the earnings of the taxpayer's wife; and to provide for incidental matters.

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

1. Section 6 of the Income Tax Ordinance, 1974 (hereinafter referred to as the principal Ordinance), is hereby amended by the substitution for the Schedule thereto of the following Schedule;

Amendment of section 6 of Ordinance 5 of 1974, as amended by section 3 of Ordinance 3 of 1980.

“SCHEDULE

Taxable income	Rates of tax in respect of married persons
Where the taxable income —	
does not exceed R3 000	7 per cent of each R1 of taxable income;
exceeds R3 000 but does not exceed R6 000	R210 plus 8 per cent of the amount by which the taxable income exceeds R3 000;
exceeds R6 000 but does not exceed R7 000	R450 plus 10 per cent of the amount by which the taxable income exceeds R6 000;
exceeds R7 000 but does not exceed R8 000	R550 plus 12 per cent of the amount by which the taxable income exceeds R7 000;

Ordonnansie
No. 8 van 1980

**TWEEDE WYSIGINGSORDONNANSIE OP
INKOMSTEBELASTING, 1980**

Belasbare inkomste	Skale van belasting ten opsigte van getroude persone
R8 000 te bowe gaan, maar nie R9 000 nie	R670 plus 14 persent van die bedrag waarmee die belasbare inkomste R8 000 oorskry;
R9 000 te bowe gaan, maar nie R10 000 nie	R810 plus 16 persent van die bedrag waarmee die belasbare inkomste R9 000 oorskry;
R10 000 te bowe gaan, maar nie R11 000 nie	R970 plus 18 persent van die bedrag waarmee die belasbare inkomste R10 000 oorskry;
R11 000 te bowe gaan, maar nie R12 000 nie	R1 150 plus 20 persent van die bedrag waarmee die belasbare inkomste R11 000 oorskry;
R12 000 te bowe gaan, maar nie R13 000 nie	R1 350 plus 22 persent van die bedrag waarmee die belasbare inkomste R12 000 oorskry;
R13 000 te bowe gaan, maar nie R14 000 nie	R1 570 plus 24 persent van die bedrag waarmee die belasbare inkomste R13 000 oorskry;
R14 000 te bowe gaan, maar nie R15 000 nie	R1 810 plus 26 persent van die bedrag waarmee die belasbare inkomste R14 000 oorskry;
R15 000 te bowe gaan, maar nie R16 000 nie	R2 070 plus 28 persent van die bedrag waarmee die belasbare inkomste R15 000 oorskry;
R16 000 te bowe gaan, maar nie R17 000 nie	R2 350 plus 29 persent van die bedrag waarmee die belasbare inkomste R16 000 oorskry;
R17 000 te bowe gaan, maar nie R18 000 nie	R2 640 plus 30 persent van die bedrag waarmee die belasbare inkomste R17 000 oorskry;
R18 000 te bowe gaan, maar nie R19 000 nie	R2 940 plus 31 persent van die bedrag waarmee die belasbare inkomste R18 000 oorskry;

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980****Ordinance
No. 8 of 1980**

Taxable income	Rates of tax in respect of married persons
exceeds R8 000 but does not exceed R9 000	R670 plus 14 per cent of the amount by which the taxable income exceeds R8 000;
exceeds R9 000 but does not exceed R10 000	R810 plus 16 per cent of the amount by which the taxable income exceeds R9 000;
exceeds R10 000 but does not exceed R11 000	R970 plus 18 per cent of the amount by which the taxable income exceeds R10 000;
exceeds R11 000 but does not exceed R12 000	R1 150 plus 20 per cent of the amount by which the taxable income exceeds R11 000;
exceeds R12 000 but does not exceed R13 000	R1 350 plus 22 per cent of the amount by which the taxable income exceeds R12 000;
exceeds R13 000 but does not exceed R14 000	R1 570 plus 24 per cent of the amount by which the taxable income exceeds R13 000;
exceeds R14 000 but does not exceed R15 000	R1 810 plus 26 per cent of the amount by which the taxable income exceeds R14 000;
exceeds R15 000 but does not exceed R16 000	R2 070 plus 28 per cent of the amount by which the taxable income exceeds R15 000;
exceeds R16 000 but does not exceed R17 000	R2 350 plus 29 per cent of the amount by which the taxable income exceeds R16 000;
exceeds R17 000 but does not exceed R18 000	R2 640 plus 30 per cent of the amount by which the taxable income exceeds R17 000;
exceeds R18 000 but does not exceed R19 000	R2 940 plus 31 per cent of the amount by which the taxable income exceeds R18 000;

Ordonnansie
No. 8 van 1980

**TWEEDE WYSIGINGSORDONNANSIE OP
INKOMSTEBELASTING, 1980**

Belasbare inkomste	Skale van belasting ten opsigte van getroude persone
R19 000 te bowe gaan, maar nie R20 000 nie	R3 250 plus 32 persent van die bedrag waarmee die belasbare inkomste R19 000 oorskry;
R20 000 te bowe gaan, maar nie R21 000 nie	R3 570 plus 33 persent van die bedrag waarmee die belasbare inkomste R20 000 oorskry;
R21 000 te bowe gaan, maar nie R22 000 nie	R3 900 plus 34 persent van die bedrag waarmee die belasbare inkomste R21 000 oorskry;
R22 000 te bowe gaan, maar nie R23 000 nie	R4 240 plus 35 persent van die bedrag waarmee die belasbare inkomste R22 000 oorskry;
R23 000 te bowe gaan, maar nie R24 000 nie	R4 590 plus 36 persent van die bedrag waarmee die belasbare inkomste R23 000 oorskry;
R24 000 te bowe gaan, maar nie R25 000 nie	R4 950 plus 37 persent van die bedrag waarmee die belasbare inkomste R24 000 oorskry;
R25 000 te bowe gaan, maar nie R26 000 nie	R5 320 plus 38 persent van die bedrag waarmee die belasbare inkomste R25 000 oorskry;
R26 000 te bowe gaan, maar nie R27 000 nie	R5 700 plus 39 persent van die bedrag waarmee die belasbare inkomste R26 000 oorskry;
R27 000 te bowe gaan, maar nie R28 000 nie	R6 090 plus 40 persent van die bedrag waarmee die belasbare inkomste R27 000 oorskry;
R28 000 te bowe gaan, maar nie R29 000 nie	R6 490 plus 41 persent van die bedrag waarmee die belasbare inkomste R28 000 oorskry;

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980****Ordinance
No. 8 of 1980**

Taxable income	Rates of tax in respect of married persons
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exceeds R19 000 but does not exceed R20 000	R3 250 plus 32 per cent of the amount by which the taxable income exceeds R19 000;
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exceeds R20 000 but does not exceed R21 000	R3 570 plus 33 per cent of the amount by which the taxable income exceeds R20 000;
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exceeds R21 000 but does not exceed R22 000	R3 900 plus 34 per cent of the amount by which the taxable income exceeds R21 000;
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exceeds R22 000 but does not exceed R23 000	R4 240 plus 35 per cent of the amount by which the taxable income exceeds R22 000;
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exceeds R23 000 but does not exceed R24 000	R4 590 plus 36 per cent of the amount by which the taxable income exceeds R23 000;
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exceeds R24 000 but does not exceed R25 000	R4 950 plus 37 per cent of the amount by which the taxable income exceeds R24 000;
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exceeds R25 000 but does not exceed R26 000	R5 320 plus 38 per cent of the amount by which the taxable income exceeds R25 000;
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exceeds R26 000 but does not exceed R27 000	R5 700 plus 39 per cent of the amount by which the taxable income exceeds R26 000;
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exceeds R27 000 but does not exceed R28 000	R6 090 plus 40 per cent of the amount by which the taxable income exceeds R27 000;
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exceeds R28 000 but does not exceed R29 000	R6 490 plus 41 per cent of the amount by which the taxable income exceeds R28 000;
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Ordonnansie
No. 8 van 1980

**TWEEDE WYSIGINGSORDONNANSIE OP
INKOMSTEBELASTING, 1980**

Belasbare inkomste	Skale van belasting ten opsigte van getroude persone
R29 000 te bowe gaan, maar nie R30 000 nie	R6 900 plus 42 persent van die bedrag waarmee die belasbare inkomste R29 000 oorskry;
R30 000 te bowe gaan, maar nie R31 000 nie	R7 320 plus 43 persent van die bedrag waarmee die belasbare inkomste R30 000 oorskry;
R31 000 te bowe gaan, maar nie R32 000 nie	R7 750 plus 44 persent van die bedrag waarmee die belasbare inkomste R31 000 oorskry;
R32 000 te bowe gaan, maar nie R33 000 nie	R8 190 plus 45 persent van die bedrag waarmee die belasbare inkomste R32 000 oorskry;
R33 000 te bowe gaan, maar nie R34 000 nie	R8 640 plus 46 persent van die bedrag waarmee die belasbare inkomste R33 000 oorskry;
R34 000 te bowe gaan, maar nie R35 000 nie	R9 100 plus 47 persent van die bedrag waarmee die belasbare inkomste R34 000 oorskry;
R35 000 te bowe gaan, maar nie R36 000 nie	R9 570 plus 48 persent van die bedrag waarmee die belasbare inkomste R35 000 oorskry;
R36 000 te bowe gaan, maar nie R37 000 nie	R10 050 plus 49 persent van die bedrag waarmee die belasbare inkomste R36 000 oorskry;
R37 000 te bowe gaan	R10 540 plus 50 persent van die bedrag waarmee die belasbare inkomste R37 000 oorskry.

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980****Ordinance
No. 8 of 1980**

Taxable income	Rates of tax in respect of married persons
exceeds R29 000 but does not exceed R30 000	R6 900 plus 42 per cent of the amount by which the taxable income exceeds R29 000;
exceeds R30 000 but does not exceed R31 000	R7 320 plus 43 per cent of the amount by which the taxable income exceeds R30 000;
exceeds R31 000 but does not exceed R32 000	R7 750 plus 44 per cent of the amount by which the taxable income exceeds R31 000;
exceeds R32 000 but does not exceed R33 000	R8 190 plus 45 per cent of the amount by which the taxable income exceeds R32 000;
exceeds R33 000 but does not exceed R34 000	R8 640 plus 46 per cent of the amount by which the taxable income exceeds R33 000;
exceeds R34 000 but does not exceed R35 000	R9 100 plus 47 per cent of the amount by which the taxable income exceeds R34 000;
exceeds R35 000 but does not exceed R36 000	R9 570 plus 48 per cent of the amount by which the taxable income exceeds R35 000;
exceeds R36 000 but does not exceed R37 000	R10 050 plus 49 per cent of the amount by which the taxable income exceeds R36 000;
exceeds R37 000	R10 540 plus 50 per cent of the amount by which the taxable income exceeds R37 000.

Ordonnansie
No. 8 van 1980

**TWEEDE WYSIGINGSORDONNANSIE OP
INKOMSTEBELASTING, 1980**

Belasbare inkomste	Skale van belasting ten opsigte van persone wat nie getroude persone is nie
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Waar die belasbare inkomste —

R1 000 nie te bowe gaan nie

6 persent van elke R1 van belasbare inkomste;

R1 000 te bowe gaan, maar nie R2 000 nie

R60 plus 7 persent van die bedrag waarmee die belasbare inkomste R1 000 oorskry;

R2 000 te bowe gaan, maar nie R3 000 nie

R130 plus 8 persent van die bedrag waarmee die belasbare inkomste R2 000 oorskry;

R3 000 te bowe gaan, maar nie R4 000 nie

R210 plus 9 persent van die bedrag waarmee die belasbare inkomste R3 000 oorskry;

R4 000 te bowe gaan, maar nie R5 000 nie

R300 plus 10 persent van die bedrag waarmee die belasbare inkomste R4 000 oorskry;

R5 000 te bowe gaan, maar nie R6 000 nie

R400 plus 11 persent van die bedrag waarmee die belasbare inkomste R5 000 oorskry;

R6 000 te bowe gaan, maar nie R7 000 nie

R510 plus 12 persent van die bedrag waarmee die belasbare inkomste R6 000 oorskry;

R7 000 te bowe gaan, maar nie R8 000 nie

R630 plus 14 persent van die bedrag waarmee die belasbare inkomste R7 000 oorskry;

R8 000 te bowe gaan, maar nie R9 000 nie

R770 plus 16 persent van die bedrag waarmee die belasbare inkomste R8 000 oorskry;

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980**

**Ordinance
No. 8 of 1980**

Taxable income	Rates of tax in respect of persons who are not married persons
Where the taxable income —	
does not exceed R1 000	6 per cent of each R1 of taxable income;
exceeds R1 000 but does not exceed R2 000	R60 plus 7 per cent of the amount by which the taxable income exceeds R1 000;
exceeds R2 000 but does not exceed R3 000	R130 plus 8 per cent of the amount by which the taxable income exceeds R2 000;
exceeds R3 000 but does not exceed R4 000	R210 plus 9 per cent of the amount by which the taxable income exceeds R3 000;
exceeds R4 000 but does not exceed R5 000	R300 plus 10 per cent of the amount by which the taxable income exceeds R4 000;
exceeds R5 000 but does not exceed R6 000	R400 plus 11 per cent of the amount by which the taxable income exceeds R5 000;
exceeds R6 000 but does not exceed R7 000	R510 plus 12 per cent of the amount by which the taxable income exceeds R6 000;
exceeds R7 000 but does not exceed R8 000	R630 plus 14 per cent of the amount by which the taxable income exceeds R7 000;
exceeds R8 000 but does not exceed R9 000	R770 plus 16 per cent of the amount by which the taxable income exceeds R8 000;

Ordonnansie
No. 8 van 1980

**TWEEDE WYSIGINGSORDONNANSIE OP INKOM-
STEBELASTING, 1980**

Belasbare inkomste	Skale van belasting ten opsigte van persone wat nie getroude persone is nie
R9 000 te bowe gaan, maar nie R10 000 nie	R930 plus 18 persent van die bedrag waarmee die belasbare inkomste R9 000 oorskry;
R10 000 te bowe gaan, maar nie R11 000 nie	R1 110 plus 21 persent van die bedrag waarmee die belasbare inkomste R10 000 oorskry;
R11 000 te bowe gaan, maar nie R12 000 nie	R1 320 plus 24 persent van die bedrag waarmee die belasbare inkomste R11 000 oorskry;
R12 000 te bowe gaan, maar nie R13 000 nie	R1 560 plus 27 persent van die bedrag waarmee die belasbare inkomste R12 000 oorskry;
R13 000 te bowe gaan, maar nie R14 000 nie	R1 830 plus 29 persent van die bedrag waarmee die belasbare inkomste R13 000 oorskry;
R14 000 te bowe gaan, maar nie R15 000 nie	R2 120 plus 31 persent van die bedrag waarmee die belasbare inkomste R14 000 oorskry;
R15 000 te bowe gaan, maar nie R16 000 nie	R2 430 plus 33 persent van die bedrag waarmee die belasbare inkomste R15 000 oorskry;
R16 000 te bowe gaan, maar nie R17 000 nie	R2 760 plus 35 persent van die bedrag waarmee die belasbare inkomste R16 000 oorskry;
R17 000 te bowe gaan, maar nie R18 000 nie	R3 110 plus 37 persent van die bedrag waarmee die belasbare inkomste R17 000 oorskry;
R18 000 te bowe gaan, maar nie R19 000 nie	R3 480 plus 39 persent van die bedrag waarmee die belasbare inkomste R18 000 oorskry;

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980****Ordinance
No. 8 of 1980**

Taxable income	Rates of tax in respect of persons who are not married persons
exceeds R9 000 but does not exceed R10 000	R930 plus 18 per cent of the amount by which the taxable income exceeds R9 000;
exceeds R10 000 but does not exceed R11 000	R1 110 plus 21 per cent of the amount by which the taxable income exceeds R10 000;
exceeds R11 000 but does not exceed R12 000	R1 320 plus 24 per cent of the amount by which the taxable income exceeds R11 000;
exceeds R12 000 but does not exceed R13 000	R1 560 plus 27 per cent of the amount by which the taxable income exceeds R12 000;
exceeds R13 000 but does not exceed R14 000	R1 830 plus 29 per cent of the amount by which the taxable income exceeds R13 000;
exceeds R14 000 but does not exceed R15 000	R2 120 plus 31 per cent of the amount by which the taxable income exceeds R14 000;
exceeds R15 000 but does not exceed R16 000	R2 430 plus 33 per cent of the amount by which the taxable income exceeds R15 000;
exceeds R16 000 but does not exceed R17 000	R2 760 plus 35 per cent of the amount by which the taxable income exceeds R16 000;
exceeds R17 000 but does not exceed R18 000	R3 110 plus 37 per cent of the amount by which the taxable income exceeds R17 000;
exceeds R18 000 but does not exceed R19 000	R3 480 plus 39 per cent of the amount by which the taxable income exceeds R18 000;

Ordonnansie
No. 8 van 1980

**TWEEDE WYSIGINGSORDONNANSIE OP INKOM-
STEBELASTING, 1980**

Belasbare inkomste	Skale van belasting ten opsigte van persone wat nie getroude persone is nie
R19 000 te bowe gaan, maar nie R20 000 nie	R3 870 plus 40 persent van die bedrag waarmee die belasbare inkomste R19 000 oorskry;
R20 000 te bowe gaan, maar nie R21 000 nie	R4 270 plus 41 persent van die bedrag waarmee die belasbare inkomste R20 000 oorskry;
R21 000 te bowe gaan, maar nie R22 000 nie	R4 680 plus 42 persent van die bedrag waarmee die belasbare inkomste R21 000 oorskry;
R22 000 te bowe gaan, maar nie R23 000 nie	R5 100 plus 43 persent van die bedrag waarmee die belasbare inkomste R22 000 oorskry;
R23 000 te bowe gaan, maar nie R24 000 nie	R5 530 plus 44 persent van die bedrag waarmee die belasbare inkomste R23 000 oorskry;
R24 000 te bowe gaan, maar nie R25 000 nie	R5 970 plus 45 persent van die bedrag waarmee die belasbare inkomste R24 000 oorskry;
R25 000 te bowe gaan, maar nie R26 000 nie	R6 420 plus 46 persent van die bedrag waarmee die belasbare inkomste R25 000 oorskry;
R26 000 te bowe gaan, maar nie R27 000 nie	R6 880 plus 47 persent van die bedrag waarmee die belasbare inkomste R26 000 oorskry;
R27 000 te bowe gaan, maar nie R28 000 nie	R7 350 plus 48 persent van die bedrag waarmee die belasbare inkomste R27 000 oorskry;
R28 000 te bowe gaan, maar nie R29 000 nie	R7 830 plus 49 persent van die bedrag waarmee die belasbare inkomste R28 000 oorskry;
R29 000 te bowe gaan	R8 320 plus 50 persent van die bedrag waarmee die belasbare inkomste R29 000 oorskry."

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980**

**Ordinance
No. 8 of 1980**

Taxable income	Rates of tax in respect of persons who are not married persons
exceeds R19 000 but does not exceed R20 000	R3 870 plus 40 per cent of the amount by which the taxable income exceeds R19 000;
exceeds R20 000 but does not exceed R21 000	R4 270 plus 41 per cent of the amount by which the taxable income exceeds R20 000;
exceeds R21 000 but does not exceed R22 000	R4 680 plus 42 per cent of the amount by which the taxable income exceeds R21 000;
exceeds R22 000 but does not exceed R23 000	R5 100 plus 43 per cent of the amount by which the taxable income exceeds R22 000;
exceeds R23 000 but does not exceed R24 000	R5 530 plus 44 per cent of the amount by which the taxable income exceeds R23 000;
exceeds R24 000 but does not exceed R25 000	R5 970 plus 45 per cent of the amount by which the taxable income exceeds R24 000;
exceeds R25 000 but does not exceed R26 000	R6 420 plus 46 per cent of the amount by which the taxable income exceeds R25 000;
exceeds R26 000 but does not exceed R27 000	R6 880 plus 47 per cent of the amount by which the taxable income exceeds R26 000;
exceeds R27 000 but does not exceed R28 000	R7 350 plus 48 per cent of the amount by which the taxable income exceeds R27 000;
exceeds R28 000 but does not exceed R29 000	R7 830 plus 49 per cent of the amount by which the taxable income exceeds R28 000;
exceeds R29 000	R8 320 plus 50 per cent of the amount by which the taxable income exceeds R29 000."

**Ordonnansie
No. 8 van 1980**

**TWEEDE WYSIGINGSORDONNANSIE OP INKOM-
STEBELASTING, 1980**

Wysiging van artikel 7 van Ordonnansie 5 van 1974, soos gewysig deur artikel 3 van Ordonnansie 6 van 1975 en artikel 3 van Ordonnansie 3 van 1976.

2. Artikel 7 van die Hoofordonnansie word hierby gewysig —

- (a) deur in paragraaf (a) van subartikel (1) die uitdrukking “eenhonderd en vyftig rand” deur die uitdrukking “tweehonderd rand” te vervang;
- (b) deur in paragraaf (b) van genoemde subartikel (1) die uitdrukking “eenhonderd rand” deur die uitdrukking “eenhonderd en vyftig rand” te vervang; en
- (c) deur in subartikel (2) die uitdrukking “sestig rand” deur die uitdrukking “eenhonderd rand” te vervang.

Wysiging van artikel 13 van Ordonnansie 5 van 1974, soos gewysig deur artikel 5 van Ordonnansie 6 van 1975, artikel 5 van Ordonnansie 3 van 1976, artikel 2 van Ordonnansie 2 van 1977, artikel 1 van Ordonnansie 6 van 1979 en artikel 4 van Ordonnansie 3 van 1980.

3. Artikel 13 van die Hoofordonnansie word hierby gewysig —

- (a) deur in paragraaf (a) van subartikel (4) die uitdrukking “tweeduisend vyfhonderd rand” oral waar dit voorkom deur die uitdrukking “tweeduisend agthonderd rand” te vervang; en
- (b) deur in paragraaf (b) van genoemde subartikel (4) die uitdrukking “eenduisend eenhonderd rand” oral waar dit voorkom deur die uitdrukking “tweeduisend tweehonderd rand” te vervang.

Wysiging van artikel 20 van Ordonnansie 5 van 1974, soos vervang deur artikel 6 van Ordonnansie 3 van 1980.

4. Artikel 20 van die Hoofordonnansie word hierby gewysig deur in subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

“(1) By die vasstelling van die normale belasting wat betaalbaar is deur ’n belastingpligtige by wie se belasbare inkomste enige verdienste van sy eggenote ingesluit is, word daar ten opsigte van soveel van bedoelde belasbare inkomste as wat meer is as wat bedoelde belasbare inkomste sou gewees het as bedoelde verdienste nie daarby ingesluit was nie, ’n afsonderlike berekening ooreenkomstig die skale van belasting ten opsigte van getroude persone voorgeskryf in die Bylae by artikel 6, gemaak.”

Kort titel en inwerkingtre ding.

5. Hierdie Ordonnansie heet die Tweede Wysigingsordonnansie op Inkomstebelasting, 1980, en die wysigings deur hierdie Ordonnansie aan die Hoofordonnansie aangebring, tree vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die laaste dag van Februarie 1981 eindig.

**SECOND INCOME TAX AMENDMENT
ORDINANCE, 1980**

**Ordinance
No. 8 of 1980**

2. Section 7 of the principal Ordinance is hereby amended —

Amendment of section 7 of Ordinance 5 of 1974, as amended by section 3 of Ordinance 6 of 1975 and section 3 of Ordinance 3 of 1976.

- (a) by the substitution in paragraph (a) of subsection (1) for the expression "one hundred and fifty rand" of the expression "two hundred rand";
- (b) by the substitution in paragraph (b) of the said subsection (1) for the expression "one hundred rand" of the expression "one hundred and fifty rand"; and
- (c) by the substitution in subsection (2) for the expression "sixty rand" of the expression "one hundred rand".

3. Section 13 of the principal Ordinance is hereby amended —

Amendment of section 13 of Ordinance 5 of 1974, as amended by section 5 of Ordinance 6 of 1975, section 5 of Ordinance 3 of 1976, section 2 of Ordinance 2 of 1977, section 1 of Ordinance 6 of 1979 and section 4 of Ordinance 3 of 1980.

- (a) by the substitution in paragraph (a) of subsection (4) for the expression "two thousand five hundred rand" wherever it occurs of the expression "two thousand eight hundred rand"; and
- (b) by the substitution in paragraph (b) of the said subsection (4) for the expression "one thousand one hundred rand" wherever it occurs of the expression "two thousand two hundred rand".

4. Section 20 of the principal Ordinance is hereby amended by the substitution in subsection (1) for the words preceding the proviso of the following words:

Amendment of section 20 of Ordinance 5 of 1974, as substituted by section 6 of Ordinance 3 of 1980.

"(1) In determining the normal tax payable by a taxpayer in whose taxable income is included any earnings of his wife, there shall, in respect of so much of such taxable income as may be more than what such taxable income would have been had such earnings not been included therein, be made a separate calculation according to the rates of tax in respect of married persons prescribed in the schedule to section 6:".

5. This Ordinance shall be called the Second Income Tax Amendment Ordinance, 1980, and 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, 1981.

Short title and commencement.

