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VAN SUIDWES-AFRIKA

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Government Notice

Goewermentskennisgewing

The following Government Notice is published for general information.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

N. J. Davin
*Secretary of the National Assembly of
South West Africa*

N. J. DAVIN
*Sekretaris van die Nasionale Vergadering
van Suidwes-Afrika*

Windhoek

Windhoek

No. AG. 27 27 February 1981

No. AG. 27 27 Februarie 1981

PROMULGATION OF ACT OF NATIONAL ASSEMBLY

AFKONDIGING VAN WET VAN NASIONALE VERGADERING

The following Act, which has been adopted by the National Assembly of South West Africa and signed by the Administrator-General in terms of the National Assembly Proclamation, 1979 (Proclamation AG. 21 of 1979) is hereby published in terms of section 19 of that Proclamation:-

Die volgende Wet, wat ingevolge die Proklamasie op die Nasionale Vergadering, 1979 (Proklamasie AG. 21 van 1979), deur die Nasionale Vergadering van Suidwes-Afrika aangeneem en deur die Administrateur-generaal onderteken is, word hierby afgekondig in ge-
volge artikel 19 van daardie Proklamasie:-

No. 1 of 1981 Income Tax Amendment Act, 1981.

No. 1 van 1981 Wysigingwet op Inkomstebelasting, 1981

Act No. 1, 1981

INCOME TAX AMENDMENT ACT, 1981

*(Afrikaans text signed by the Administrator-General on
26 February 1981)*

ACT

To provide for the levying, in terms of the Income Tax Ordinance, 1974, of taxes on the income of members of all population groups; for paying amounts paid in respect of such taxes over to the representative authorities concerned; and for incidental matters.

BE IT ENACTED by the National Assembly of South West Africa, as follows:—

Levy of taxes on income of members of all population groups.

1. As from 1 March 1981 the taxes leviable in terms of the Income Tax Ordinance, 1974 (hereinafter referred to as the Ordinance), shall, notwithstanding anything to the contrary in any law contained, but subject to the provisions of the Ordinance, this Act and the Rehoboth Self-Government Act, 1976 (Act 56 of 1976), be leviable on the income of members of all population groups.

Taxes levied for benefit of Central Revenue Fund.

2. (1) The taxes contemplated by section 1 shall, notwithstanding anything to the contrary in any law contained, but subject to the provisions of this Act, be levied for the benefit of the Central Revenue Fund established by section 3 of the Exchequer and Audit Proclamation, 1979 (Proclamation 85 of 1979 of the State President of the Republic of South Africa).

(2) The taxes referred to in subsection (1) and all interest and other amounts due or payable or required to be deducted or withheld in respect thereof shall, notwithstanding anything to the contrary in any law contained, when they become due or payable or are required to be deducted or withheld, be deemed to be debts due to the State.

Taxes deemed to be taxes in terms of act of National Assembly.

3. The taxes contemplated by section 1 shall, notwithstanding anything to the contrary in any law contained, be deemed to be direct taxes on the income of persons levied in terms of an act of the National Assembly, as contemplated by Item 12(1) of the Schedule to the Representative Authorities Proclamation, 1980 (Proclamation AG.8 of 1980).

Paying over of taxes to representative authorities.

4. All amounts paid in respect of the taxes contemplated by section 1 by members of any particular population group, shall be paid over to the revenue fund of the representative authority concerned by the Secretary for Finance.

**WYSIGINGSWET OP INKOMSTEBELASTING,
1981**

Wet No. 1, 1981

*(Afrikaanse teks deur die Administrateur-generaal
onderteken op 26 Februarie 1981)*

WET

Om voorsiening te maak vir die heffing ingevolge die Inkomstebelastingordonnansie, 1974, van belastings op die inkomste van lede van alle bevolkingsgroepe; vir die oorbetalings van bedrae ten opsigte van sodanige belastings betaal aan die betrokke verteenwoordigende owerhede; en vir verbandhoudende aangeleenthede.

DAAR WORD BEPAAL deur die Nasionale Vergadering van Suidwes-Afrika, soos volg:—

1. Vanaf 1 Maart 1981 is die belastings hefbaar ingevolge die Inkomstebelastingordonnansie, 1974 (hieronder die Ordonnansie genoem), ondanks andersluidende wetsbepalings, maar behoudens die bepalinge van die Ordonnansie, hierdie Wet en die Wet op Selfregering vir Rehoboth, 1976 (Wet 56 van 1976), hefbaar op die inkomste van lede van alle bevolkingsgroepe.

Heffing van belastings op inkomste van lede van alle bevolkingsgroepe.

2. (1) Die belastings beoog in artikel 1, word, ondanks andersluidende wetsbepalings, maar behoudens die bepalinge van hierdie Wet, ten bate van die Sentrale Inkomstefonds ingestel by artikel 3 van die Skatkis- en Ouditproklamasie, 1979 (Proklamasie 85 van 1979 van die Staatspresident van die Republiek van Suid-Afrika), gehef.

Belastings ten bate van Sentrale Inkomstefonds gehef.

(2) Die in subartikel (1) bedoelde belastings en alle rente en ander bedrae wat ten opsigte daarvan verskuldig of betaalbaar is of afgetrek of teruggehou moet word, word ondanks andersluidende wetsbepalings, wanneer dit verskuldig of betaalbaar word of afgetrek of teruggehou moet word, geag skulde aan die Staat verskuldig te wees.

3. Die belastings beoog in artikel 1, word, ondanks andersluidende wetsbepalings, geag regstreekse belastings op die inkomste van persone ingevolge 'n wet van die Nasionale Vergadering gehef, soos beoog in Item 12(1) van die Bylae by die Proklamasie op Verteenwoordigende Owerhede, 1980 (Proklamasie AG.8 van 1980), te wees.

Belastings geag belastings ingevolge wet van Nasionale Vergadering te wees.

4. Alle bedrae deur lede van 'n bepaalde bevolkingsgroep ten opsigte van die belasting beoog in artikel 1 betaal, word deur die Sekretaris van Finansies aan die inkomstefonds van die betrokke verteenwoordigende owerheid oorbetal.

Oorbetalings van belastings aan verteenwoordigende owerhede.

Application of Ordinance
5 of 1974 in relation to tax-
es.

5. The provisions of the Ordinance shall, subject to the provisions of this Act, apply *mutatis mutandis* in relation to the levying of the taxes contemplated by section 1 and all matters incidental thereto, and for the purposes of such application —

- (a) all powers, duties and functions which immediately before the date referred to in section 1 vested in an executive authority of any representative authority shall vest in the Administrator-General;
- (b) section 12 of the Ordinance shall be deemed to have been amended —
 - (i) by the substitution in paragraph (e) of subsection (1) —
 - (aa) for the words “the Administration” where they occur for the first time of the words “any representative authority, any department established under the Government Service Act, 1980 (Act 2 of 1980),”;
 - (bb) for the word “Administration” where it occurs for the second time of the words “representative authority, department”; and
 - (cc) for the words “the Administration of South West Africa” of the words “any representative authority or such a department”; and
 - (ii) by the substitution in paragraph (g) (i) of the said subsection (1) for the words “the Administration” of the words “the Administrator-General, any representative authority, any department established under the Government Service Act, 1980 (Act 2 of 1980), the Statutory Institutions Pension Fund established by section 2 of the Statutory Institutions Pensions Act, 1980 (Act 3 of 1980),”;
- (c) section 13 of the Ordinance shall be deemed to have been amended —
 - (i) by the substitution in paragraph (a) of subsection (1) for the words “the revenues of the Administration,” of the words “revenue deposited in the Central Revenue Fund established by section 3 of the Exchequer and Audit Proclamation, 1979 (Proclamation 85 of 1979 of the State President of the Republic of South Africa), and the revenues of any representative authority,”;

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5. Die bepalings van die Ordonnansie is, behoudens die bepalings van hierdie Wet, *mutatis mutandis* van toepassing met betrekking tot die heffing van die belastings beoog in artikel 1 en alle daarmee verbandhoudende aangeleenthede, en by bedoelde toepassing —

Toepassing van Ordonnansie 5 van 1974 met betrekking tot belastings.

- (a) berus alle bevoegdhede, pligte en werksaamhede wat onmiddellik voor die in artikel 1 bedoelde datum by 'n uitvoerende owerheid van 'n verteenwoordigende owerheid berus het, by die Administrateur-generaal;
- (b) word artikel 12 van die Ordonnansie geag gewysig te gewees het —
 - (i) deur in paragraaf (e) van subartikel (1) —
 - (aa) die woorde “die Administrasie” waar dit die eerste keer voorkom deur die woorde “'n verteenwoordigende owerheid, 'n departement kragtens die Regeringsdienswet, 1980 (Wet 2 van 1980), ingestel” te vervang;
 - (bb) die woorde “die Administrasie” waar dit die tweede keer voorkom deur die woorde “bedoelde verteenwoordigende owerheid of departement” te vervang; en
 - (cc) die woorde “die Administrasie van Suidwes-Afrika” deur die woorde “'n verteenwoordigende owerheid of so 'n departement” te vervang; en
 - (ii) deur in paragraaf (g) (i) van genoemde subartikel (1) die woorde “die Administrasie” deur die woorde “die Administrateur-generaal, 'n verteenwoordigende owerheid, 'n departement kragtens die Regeringsdienswet, 1980 (Wet 2 van 1980), ingestel, die Statutêre Instellingspensioenfonds ingestel by artikel 2 van die Wet op Pensioene vir Statutêre Instellings, 1980 (Wet 3 van 1980),” te vervang;
- (c) word artikel 13 van die Ordonnansie geag gewysig te gewees het —
 - (i) deur in paragraaf (a) van subartikel (1) die woorde “die inkomste van die Administrasie,” deur die woorde “inkomste gestort in die Sentrale Inkomstefonds ingestel by artikel 3 van die Skatkis- en Ouditproklamasie, 1979 (Proklamasie 85 van 1979 van die Staatspresident van die Republiek van Suid-Afrika), en die inkomste van 'n verteenwoordigende owerheid,” te vervang;

- (ii) by the substitution in paragraph (c) of the said subsection (1) for the words "the Administration of the Territory" of the words "any representative authority, any department established under the Government Service Act, 1980 (Act 2 of 1980),"; and
 - (iii) by the substitution in paragraph (h) of the said subsection (1) for the words "the Administration" of the words "any representative authority, the Treasury as defined in section 1 of the Exchequer and Audit Act, 1975 (Act 66 of 1975),"; and
- (d) Schedule 3 to the Ordinance shall be deemed to have been amended by the deletion in paragraph (1) —
- (i) of the definition of "Native person"; and
 - (ii) of subparagraph (v) of the definition of "remuneration".

Short title.

6. This Act shall be called the Income Tax Amendment Act, 1981.

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1981**

- (ii) deur in paragraaf (c) van genoemde subartikel (1) die woorde “die Administrasie van die Gebied” deur die woorde “ ’n verteenwoordigende owerheid, ’n departement kragtens die Regeringsdienswet, 1980 (Wet 2 van 1980), ingestel” te vervang; en
 - (iii) deur in paragraaf (h) van genoemde subartikel (1) die woorde “die Administrasie” deur die woorde “ ’n verteenwoordigende owerheid, die Tesourie soos omskryf in artikel 1 van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975),” te vervang; en
 - (d) word Bylae 3 by die Ordonnansie geag gewysig te gewees het deur in paragraaf (1) —
 - (i) subparagraaf (v) van die omskrywing van “besoldiging” te skrap; en
 - (ii) die omskrywing van “Naturellepersoon” te skrap.
6. Hierdie Wet heet die Wysigingswet op Inkomstebe-
lasting, 1981.

Kort titel.