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EXTRAORDINARY

OF SOUTH WEST AFRICA

BUITENGEWONE

OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

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PROCLAMATION

by the

ADMINISTRATOR-GENERAL FOR THE TERRITORY OF SOUTH WEST AFRICA

(Approved by the State President 27 February, 1981)

No. AG. 1 — 1981

AMENDMENT OF THE INCOME TAX ORDINANCE, 1974 (ORDINANCE 5 OF 1974), AS ADMINISTERED IN RELATION TO MEMBERS OF THE WHITE POPULATION GROUP

Under the powers vested in me by Proclamation 181 of 19 August 1977, I hereby make the laws set out in the Schedule.

D. J . HOUGH
Administrator-General — Windhoek, 27 February 1981.

PROKLAMASIE

van die

ADMINISTRATEUR-GENERAAL VIR DIE GEBIED SUIDWES-AFRIKA

(Deur die Staatspresident goedgekeur op 27 Februarie 1981)

No. AG. 1 — 1981

WYSIGING VAN DIE INKOMSTEBELASTING-ORDONNANSIE, 1974 (ORDONNANSIE 5 VAN 1974), SOOS MET BETREKKING TOT DIE BLANKE-BEVOLKINGSGROEP GEADMINISTREER

Kragtens die bevoegdheid my verleen by Proklamasie 181 van 19 Augustus 1977, maak ek hierby die wette in die Bylae vervat.

D. J. HOUGH
Administrateur-generaal — Windhoek, 27 Februarie 1981.

SCHEDULE

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, section 4 of Ordinance 3 of 1980 and section 3 of Ordinance 8 of 1980

1. Section 13 of the Income Tax Ordinance, 1974, as administered, in terms of the Representative Authorities Proclamation, 1980 (Proclamation AG. 8 of 1980), read with Proclamation AG. 13 of 1980, in relation to members of the White population group (hereinafter referred to as the Ordinance), is hereby amended by the addition in subsection (1) of the following paragraph:

"(r) an amount received or accrued as an occupation allowance in relation to the pursuit of farming operations in an area which is a designated area as contemplated in the Promotion of the Density of Population in Designated Areas Act, 1979 (Act 18 of 1979).".

Substitution of section 20 of Ordinance 5 of 1974, as substituted by section 6 of Ordinance 3 of 1980 and amended by section 4 of Ordinance 8 of 1980

2. The following section is hereby substituted for section 20 of the Ordinance:

"Determination of amount of normal tax to be levied in respect of the taxable income of any married person in whose income there are included any earnings of his wife.

20. (1) Notwithstanding the provisions of section 6, there shall in the determination of the amount of normal tax to be levied for any year of assessment in respect of the taxable income of any taxpayer in whose income there are included any earnings of his wife under the provisions of section 10(2), be made separate calculations in accordance with the rates of tax applicable to married persons as prescribed in the schedule to section 6 —

(a) in respect of so much of the said taxable income as is attributable to the inclusion theirin of such earnings; and

(b) in respect of so much of the said taxable income as is arrived at by excluding therefrom such earnings:

Privided that notwithstanding anything to the contrary in this Ordinance contained, no tax shall be levied in respect of any such earnings if such earnings do not ex-

BYLAE

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, artikel 4 van Ordonnansie 3 van 1980 en artikel 3 van Ordonnansie 8 van 1980

1. Artikel 13 van die Inkomstebelastingordonnansie, 1974, soos ingevolge die Proklamasie op Verteenwoordigende Owerhede, 1980 (Proklamasie AG. 8 van 1980), gelees met Proklamasie AG. 13 van 1980, met betrekking tot lede van die Blanke-bevolkingsgroep geadministreer (hieronder die Ordonnansie genoem), word hierby gewysig deur in subartikel (1) die volgende paragraaf by te voeg:

"(r) 'n bedrag ontvang of toegeval as 'n okkupasietoelae met betrekking tot die beoefening van boerdery in 'n gebied wat 'n aangewese gebied is soos beoog in die Wet op die Bevordering van Bevolkingsdigtheid in Aangewese Gebiede, 1979 (Wet 18 van 1979).".

Vervanging van artikel 20 van Ordonnansie 5 van 1974, soos vervang deur artikel 6 van Ordonnansie 3 van 1980 en gewysig deur artikel 4 van Ordonnansie 8 van 1980

2. Artikel 20 van die Ordonnansie word hierby deur die volgende artikel vervang:

"Vasstelling van bedrag van normale belasting wat gehef word ten opsigte van belasbare inkomste van 'n getroude persoon by wie se inkomste daar enige verdienste van sy eggenote ingereken word.

20. (1) Ondanks die bepalings van artikel 6, word daar by die vastelling van die bedrag van normale belasting wat vir 'n jaar van aanslag gehef word ten opsigte van die belasbare inkomste van 'n belastingpligtige by wie se inkomste daar enige verdienste van sy eggenote ingevolge die bepalings van artikel 10(2) ingereken word, afsonderlike berekeninge volgens die skale van belasting van toepassing op getroude persone soos voorgeskryf in die bylae by artikel 6, gemaak –

(a) ten opsigte van soveel van bedoelde belasbare inkomste as wat toeskryfbaar is aan die insluiting daarin van sodanige verdienste; en

(b) ten opsigte van soveel van bedoelde belasbare inkomste as wat bereken word deur sodanige verdienste daarvan uit te sluit:

Met dien verstande dat, ondanks enige andersluidende bepalings in hierdie Ordonnansie vervat, geen belasting ten opsigte van enige sodanige verdienste gehef word nie indien sodanige verdienste die be-

ceed the amount of one thousand rand.

(2) For the purposes of this section "earnings" shall mean any income derived by a married woman by way of —

(a) any *bona fide* salary;

(b) any amount referred to in paragraph (b), (c) or (d) of the definition of "gross income" in section 1;

(c) any amount required to be included in such woman's gross income under paragraph (g) of that definition,

but does not include any amount received by or accrued to such woman —

(i) from any business carried on by her; or

(ii) from her husband or any partnership of which she or her husband was at the time of the said receipt or accrual a member; or

(iii) from any private company of which she or her husband was at such time a director; or

(iv) from any private company of which she or her husband was at such time the sole or principal shareholder or one of the leading shareholders.".

Insertion of paragraph 10A in Schedule 2 to Ordinance 5 of 1974

3. Schedule 2 to the Ordinance is hereby amended by the insertion after paragraph 10 of the following paragraph:

" 10A. (1) If it is proved to the satisfaction of the Secretary that any farmer —

(i) has in any year of assessment sold livestock on account of drought, stock disease or damage to grazing by fire or plague; and

(ii) has within four years after the close of the said year of assessment purchased livestock to replace the livestock so sold,

drag van eenduisend rand nie te bowe gaan nie.

(2) By die toepassing van hierdie artikel beteken "verdienste" enige inkomste wat deur 'n getroude vrou verkry word by wyse van —

(a) 'n *bona fide* Salaris;

(b) 'n bedrag in paragraaf (b), (c) of (d) van die omskrywing van "bruto inkomste" in artikel 1 bedoel;

(c) 'n bedrag wat ingevolge paragraaf (g) van daardie omskrywing by bedoelde vrou se bruto inkomste ingesluit moet word,

maar sluit nie in nie 'n bedrag wat deur bedoelde vrou ontvang is of aan haar toegeval het —

(i) van 'n besigheid deur haar gedryf; of

(ii) van haar man of 'n vennootskap waarvan sy of haar man ten tyde van bedoelde ontvangs of toevalling 'n lid was; of

(iii) van 'n private maatskappy waarvan sy of haar man toe 'n direkteur was; of

(iv) van 'n private maatskappy waarvan sy of haar man toe die enigste of hoofaandeelhouer of een van die vernaamste aandeelhouers was.".

Invoeging van paragraaf 10A in Bylae 2 by Ordonnansie 5 van 1974

3. Bylae 2 by die Ordonnansie word hierby gewysig deur na paragraaf 10 die volgende paragraaf in te voeg:

" 10A. (1) Indien daar tot bevrediging van die Sekretaris bewys word dat 'n boer —

(i) gedurende 'n jaar van aanslag weens droogte, veesiekte of beskadiging van weiding deur brand of plaag lewende hawe verkoop het; en

(ii) binne vier jaar na die afsluiting van genoemde jaar van aanslag lewende hawe gekoop het ter vervanging van die lewende hawe wat aldus verkoop is,

the cost of the livestock so purchased shall notwithstanding anything in this Schedule contained, be allowed, at the option of such farmer, as a deduction in the determination of his taxable income for the year of assessment during which the livestock was so sold, provided the claim for such deduction is made within five years after the close of that year of assessment.

(2) The cost of livestock so allowed as a deduction shall not be allowed as a deduction in the year of assessment during which the purchases were made.

(3) Every farmer who desires to claim a deduction in terms of subparagraph (1), shall with his return of income for the year of assessment during which he sold livestock on account of drought, stock disease or damage to grazing by fire or plague, or within such period as the Secretary may allow, notify the Secretary accordingly and furnish full particulars in regard to the livestock so sold.

(4) Notwithstanding anything contained in the preceeding provisions of this paragraph, the Secretary shall, until proof has been submitted to him as provided in subparagraph (1), assess and recover any tax payable by a farmer in respect of any year of assessment during which livestock has been sold as aforesaid, as if the said subparagraph had not been enacted: Provided that if proof to the satisfaction of the Secretary is submitted in accordance with the said subparagraph, he shall revise the assessment concerned and refund to the farmer so much of the amount paid by him as exceeds the amount found to be payable after allowing the deduction referred to in subparagraph (1).".

Short title and commencement

4. This Proclamation shall be called the Income Tax Ordinance (Whites) Amendment Proclamation, 1981, and the amendments effected to the Ordinance by sections 1, 2 and 3 of this Proclamation shall first take effect in respect of assessments for the year of assessment ending on the last day of February, 1981.

word, ondanks enigiets in hierdie Bylae vervat, die prys van die lewende hawe wat aldus gekoop is na keuse van die boer as 'n aftrekking toegestaan by die vasstelling van sy belasbare inkomste vir die jaar van aanslag waarin die lewende hawe aldus verkoop is, mits sodanige aftrekking geëis word binne vyf jaar na afsluiting van daardie jaar van aanslag.

(2) Die prys van lewende hawe aldus as 'n aftrekking toegestaan, word nie gedurende die jaar van aanslag waarin die aankope gedoen is as 'n aftrekking toegestaan nie.

(3) Elke boer wat 'n aftrekking kragtens subparagraaf (1) wil eis, moet by verstrekking van sy opgawe van inkomste vir die jaar van aanslag waarin hy lewende hawe weens droogte, veesiekte of beskadiging van weiding deur brand of plaag verkoop het, of binne die tydperk wat die Sekretaris toelaat dienooreenkomstig aan die Sekretaris kennis gee en volledige besonderhede verstrek aangaande die lewende hawe wat aldus verkoop is.

(4) Ondanks enigiets in die voorgaande bepalings van hierdie paragraaf vervat, moet die Sekretaris, tot tyd en wyl bewys aan hom voorgelê is soos in subparagraaf (1) bepaal, enige belasting deur 'n boer betaalbaar ten opsigte van 'n jaar van aanslag waarin lewende hawe soos voormeld verkoop is, aanslaan en verhaal, asof genoemde subparagraaf nie verorden was nie: Met dien verstande dat, as bewys tot bevrediging van die Sekretaris ooreenkomstig genoemde subparagraaf voorgelê word, hy die betrokke aanslag moet hersien en aan die boer soveel van die deur hom betaalde bedrag moet terugbetaal as wat die bedrag te bowe gaan wat betaalbaar blyk nadat die aftrekking bedoel in subparagraaf (1), toegestaan is.".

Kort titel en inwerkingtreding

4. Hierdie Proklamasie heet die Proklamasie op die Wysiging van die Inkomstebelastingordonnansie (Blankes), 1981, en die wysigings deur artikels 1, 2 en 3 van hierdie Proklamasie aan die Ordonnansie 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.

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