

BUITENGEWONE  
**OFFISIËLE KOERANT**  
 VAN SUIDWES-AFRIKA  
**OFFICIAL GAZETTE**  
 EXTRAORDINARY  
 OF SOUTH WEST AFRICA

UITGAWE OP GESAG

PUBLISHED BY AUTHORITY

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INHOUD:

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**Government Notice**

DEPARTEMENT VAN OWERHEIDSAKE

DEPARTMENT OF  
GOVERNMENTAL AFFAIRS

No. 140      1986

No. 140      1986

**AFKONDIGING VAN WET VAN  
NASIONALE VERGADERING**

**PROMULGATION OF ACT OF  
NATIONAL ASSEMBLY**

Die volgende Wet, wat ingevolge die Proklamasie op die Instelling van Wetgewende en Uitvoerende Gesag vir Suidwes-Afrika, 1985 (Proklamasie R.101 van 1985), deur die Nasionale Vergadering aangeneem en deur die Administrateur-generaal onderteken is, word hierby afgekondig ingevolge artikel 18 van daardie Proklamasie: —

The following Act, which has been adopted by the National Assembly and signed by the Administrator-General in terms of the South West Africa Legislative and Executive Authority Establishment Proclamation, 1985 (Proclamation R.101 of 1985), is hereby published in terms of section 18 of that Proclamation: —

No. 11 van 1986: Wysigingswet op Inkomstebelasting, 1986.

No. 11 of 1986: Income Tax Amendment Act, 1986.

OFFICIAL GAZETTE

EXTRAORDINARY OF SOUTH WEST AFRICA

Monday 21 July 1986 WINDHOEK Monday 21 July 1986

WET

Tot wysiging van die Inkomstebelastingwet, 1981, ten einde die toeslag op die bedrag van die normale belasting hefbaar ten opsigte van individue af te skaf; en om voorsiening te maak vir verbandhoudende aangeleenthede.

(Afrikaanse teks deur die Administrateur-generaal onderteken op 9 Julie 1986)

DAAR WORD BEPAAL deur die Nasionale Vergadering, soos volg:-

Wysiging van artikel 6 van Wet 24 van 1981, soos gewysig deur artikel 1 van Wet 12 van 1982, artikel 2 van Proklamasie AG. 10 van 1985 en artikel 1 van Wet 13 van 1985.

1. Artikel 6 van die Inkomstebelastingwet, 1981, word hierby gewysig deur die voorbehoudsbepaling by die Bylae by subartikel (1) te skrap.

Kort titel en inwerking-treding.

2. Hierdie Wet heet die Wysigingswet op Inkomstebelasting, 1986, en word geag op 1 Maart 1986 in werking te getree het.

The following Act, which has been adopted by the National Assembly and signed by the Administrator-General in terms of the South West Africa Legislative and Executive Authority Establishment Proclamation, 1985 (Proclamation R.101 of 1985), is hereby published in terms of section 18 of that Proclamation: -

Die volgende Wet, wat ingevolge die Proklamasie op die Instellings van Wrengewone en Uitgewone Geag vir Suidwes-Afrika, 1985 (Proklamasie R.101 van 1985), deur die Nasionale Vergadering aangenem en deur die Administrateur-generaal onderteken is, word hierby afgekondig ingevolge artikel 18 van daardie Proklamasie.

No. 11 of 1986: Income Tax Amendment Act, 1986

No. 11 van 1986: Wysigingswet op Inkomstebelasting, 1986

**INCOME TAX AMENDMENT ACT, 1986**

Act No. 11, 1986

**ACT**

**To amend the Income Tax Act, 1981, so as to abolish the surcharge on the amount of the normal tax leviable in respect of individuals; and to provide for incidental matters.**

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*(Afrikaans text signed by the Administrator-General on  
9 July 1986)*

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BE IT ENACTED by the National Assembly, as follows:-

1. Section 6 of the Income Tax Act, 1981, is hereby amended by the deletion of the proviso to the Schedule to subsection (1).

Amendment of section 6 of Act 24 of 1981, as amended by section 1 of Act 12 of 1982, section 2 of Proclamation AG. 10 of 1985 and section 1 of Act 13 of 1985.

2. This Act shall be called the Income Tax Amendment Act, 1986, and shall be deemed to have come into operation on 1 March 1986.

Short title and commencement.