BUITENGEWONE

OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

OFFICIAL GAZETTE

EXTRAORDINARY

OF SOUTH WEST AFRICA

UITGAWE OP GESAG — PUBLISHED BY AUTHORITY

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GOEWERMENTSKENNISGEWING

No. 209 Afkondiging van Tweede Finansiewet, 1988 (Wet 25 van 1988), van die Nasionale Vergadering. 1

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Goewermentskennisgewing

DEPARTEMENT VAN OWERHEIDSAKE

No. 209 1988

AFKONDIGING VAN WET VAN NASIONALE VERGADERING

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: —

No. 25 van 1988: Tweede Finansiewet, 1988.

Government Notice

DEPARTMENT OF GOVERNMENTAL AFFAIRS

No. 209 1988

PROMULGATION OF ACT OF NATIONAL ASSEMBLY

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. 25 of 1988: Second Finance Act, 1988.

WET

Om voorsiening te maak vir die betaling uit inkomste aan sekere persone van sekere bedrae gelde wat in die Sentrale Inkomstefonds gestort is ten aansien van normale belasting; en om voorsiening te maak vir bykomstige aangeleenthede.

(Engelse teks deur die Administrateur-generaal onderteken op 27 Desember 1988)

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

Betaling van sekere bedrae gelde aan sekere persone uit inkomste.

1. Die bedrae gelde wat as normale belasting ten opsigte van verlofgratifikasies van persone wat vir die doeleindes van die eerste samestelling van die Nasionale Vergadering geag uit die diens van 'n statutêre instelling te getree het soos beoog in artikel 33(4) van die Proklamasie op die Instelling van Wetgewende en Uitvoerende Gesag vir Suidwes-Afrika, 1985 (Proklamasie R. 101 van 1985), gevorder en in die Sentrale Inkomstefonds gestort is, word uit inkomste aan bedoelde persone betaal asof die bepalings van die voorbehoudsbepaling by artikel 16(1)(o) van die Inkomstebelastingwet, 1981 (Wet 24 van 1981), te alle tersaaklike tye nie deel van daardie Wet uitgemaak het nie.

Kort titel.

2. Hierdie Wet heet die Tweede Finansiewet, 1988.

ACT

To provide for the payment from revenue to certain persons of certain amounts of money deposited in the Central Revenue Fund regarding normal tax; and to provide for incidental matters.

(English text signed by the Administrator-General on 27 December 1988)

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

Payment of certain amounts of money from revenue to certain persons.

1. The amounts of money recovered as normal tax in respect of leave gratuities from persons who for the purposes of the first constitution of the National Assembly are deemed to have retired from the service of any statutory institution as contemplated in section 33(4) of the South West Africa Legislative and Executive Authority Establishment Proclamation, 1985 (Proclamation R. 101 of 1985), and deposited in the Central Revenue Fund, shall be paid from revenue to the said persons as if the provisions of the proviso to section 16(1)(o) of the Income Tax Act, 1981 (Act 24 of 1981), had at all relevant times not formed part of that Act.

Short title.

2. This Act shall be called the Second Finance Act, 1988.