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PRYS 6d. [No. 3510.

OFFICE OF THE PRIME MINISTER.

The following Government Notice is published for general information :—

No. 1029.]

[20th June, 1945.

It is hereby notified that His Excellency the Officer Administering the Government has been pleased to assent to the following Acts, which are hereby published for general information :—

- | | | |
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KANTOOR VAN DIE EERSTE MINISTER.

Onderstaande Goewermentskennisgewing word ter algemene inligting gepubliseer :—

No. 1029.]

[20 Junie 1945

Hierby word bekendgemaak dat dit Sy Eksellensie die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag behaag het om sy goedkeuring te heg aan onderstaande Wette wat hierby ter algemene inligting gepubliseer word :—

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No. 32, 1945.]

ACT

To amend the law relating to Customs.

(Afrikaans Text signed by the Officer Administering the Government.)

(Assented to on 8th June, 1945.)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Amendment of section 21 of Act 35 of 1944.

1. Section twenty-one of the Customs Act, 1944 (hereinafter referred to as the principal Act) is hereby amended—

(a) by the substitution, for paragraph (e) of sub-section (1), of the following paragraph:

“(e) goods to which a trade description or a trade mark is applied in contravention of any provision of the Merchandise Marks Act, 1941 (Act No. 17 of 1941);”;

(b) by the addition, at the end of paragraph (g) of sub-section (1), of the words “or in any country with the government of which the government of the Union has concluded a reciprocal agreement for the protection of copyright”;

(c) by the addition, at the end of sub-section (1), of the following paragraph:

“(k) (i) military, naval, or air force uniform clothing and appointments of all kinds, as originally manufactured or as subsequently altered;
(ii) boots of a type usually issued to army, navy or air force personnel;
(iii) blankets and ground sheets of a type usually issued to army, navy or air force personnel, as originally manufactured or as subsequently altered, and kit bags and haversacks of a type usually so issued;
(iv) any other article which the Minister may by notice in the Gazette declare to fall within the category of war stores,
except under permit issued by the Board of Trade and Industries established under section two of the Board of Trade and Industries Act, 1944 (Act No. 19 of 1944).”

Amendment of section 22 of Act 35 of 1944.

2. Section twenty-two of the principal Act is hereby amended—

(a) by the substitution, for sub-section (3), of the following sub-section:

“(3) The report referred to in sub-section (2) shall state—

(a) the particulars of the arrival and voyage of the ship;
(b) the name, country, tonnage and port of registry of the ship;
(c) the name and nationality of the master and of the owners of the ship;
(d) the number of the crew; and
(e) whether the ship be laden or in ballast,
and shall include—

(i) a list of sealable goods (as defined in sub-section (4) of section nine) on board, whether such goods be unconsumed stores or the personal property or in the possession of the master or any member of the crew;
(ii) a list of the passengers; and
(iii) a manifest, in the prescribed form, of goods on board.”;

(b) by the substitution, for paragraph (b) of sub-section (7), of the following paragraph:

“(b) a list of sealable goods (as defined in sub-section (4) of section nine) on board, whether such goods be unconsumed stores or the personal property or in the possession of the pilot or any member of the crew;”.

No. 32, 1945.]

WET

Tot wysiging van die wetsbepalings op Doeane.

(Afrikaanse Teks deur die Amtenaar Belas met die Uitoefening
van die Uitvoerende Gesag geteken.)
(Goedgekeur op 8 Junie 1945.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die
Senaat en die Volksraad van die Unie van Suid-Afrika,
as volg :—

1. Artikel een-en-twintig van die Doeane wet, 1944 (hieronder Wysiging van
die Hoofwet genoem) word hierby gewysig— artikel 21 van
Wet 35 van 1944.

- (a) deur paragraaf (e) van sub-artikel (1) deur die volgende
paragraaf te vervang—
„(e) goedere waarop 'n handelsomskrywing of 'n
handelsmerk in stryd met een of ander bepaling
van die Handelswaremerke-wet, 1941 (Wet No.
17 van 1941) aangebring is;”;
- (b) deur die volgende woorde aan die end van paragraaf
(g) van sub-artikel (1) by te voeg : „of in enige land
met die regering waarvan die Unie-regering 'n weder-
kerige ooreenkoms vir die beskerming van kopiereg
gesluit het”;
- (c) deur die volgende paragraaf aan die end van sub-
artikel (1) by te voeg :
 - „(k) (i) alle soorte uniformkledingstukke en -uit-
rusting van militêre, vloot- en lugmagte,
soos oorspronklik vervaardig of soos later
verander ;
 - (ii) stewels van 'n soort wat gewoonlik aan lede
van land-, vloot- of lugmagte uitgereik
word ;
 - (iii) komberse en waterdigte lakens van 'n soort
wat gewoonlik aan lede van land-, vloot- of
lugmagte uitgereik word, soos oorspronklik
vervaardig of soos later verander, en groot-
en knapsakke van 'n soort wat gewoonlik
aldus uitgereik word ;
 - (iv) enige ander artikel wat die Minister deur
kennisgewing in die Staatskoerant verklaar
onder die kategorie van oorlogsvoorrade te
val,
behalwe uit kragte van 'n permit uitgereik deur
die Raad van Handel en Nywerheid, ingestel
kragtens artikel twee van die Wet op die Raad
van Handel en Nywerheid, 1944 (Wet No. 19
van 1944).”.

2. Artikel twee-en-twintig van die Hoofwet word hierby Wysiging van
gewysig— artikel 22 van
Wet 35 van 1944.

- (a) deur sub-artikel (3) deur die volgende sub-artikel te
vervang :
 - „(3) Die in sub-artikel (2) bedoelde rapport moet
die volgende aangee—
 - (a) besonderhede van die aankoms en die reis van
die skip ;
 - (b) die naam, die land, die tonnemaat en die regi-
strashawe van die skip ;
 - (c) die naam en nasionaliteit van die gesagvoerder en
van die eienaars van die skip ;
 - (d) die getalsterkte van die bemanning ; en
 - (e) of die skip in lading of in ballas is, en
daarby moet ook verstrek word—
 - (i) 'n lys van verseëlbare goedere (soos in sub-artikel
(4) van artikel nege omskryf) aan boord, hetsy
sulke goedere onverbruikte voorrade of die
persoonlike eiendom of in die besit van die gesag-
voerder of enige lid van die bemanning is ;
 - (ii) 'n lys van die passasiers ; en
 - (iii) 'n manifes, in die voorgeskrewe vorm van die
goedere aan boord.” ;
- (b) deur paragraaf (b) van sub-artikel (7) deur die volgende
paragraaf te vervang :
 - „(b) 'n lys van verseëlbare goedere (soos in sub-artikel
(4) van artikel nege omskryf) aan boord, hetsy
sulke goedere onverbruikte voorrade of die
persoonlike eiendom of in die besit van die loods
of enige lid van die bemanning is ;”.

Amendment of
section 26 of
Act 35 of 1944.

3. Section *twenty-six* of the principal Act is hereby amended—

(a) by the substitution, for paragraphs (i) and (ii) of sub-section (3), of the following paragraphs:

"(i) upon lawful delivery of the goods, after due entry thereof for customs purposes has been made, to the importer or his agent; or

(ii) if due entry of the goods has not been made, upon delivery thereof, in terms of sub-section (1) of section *thirty-four*, to the King's warehouse or other place indicated by the proper officer.";

(b) by the substitution, in sub-section (4), for the words "the importer shall be liable for the duty" of the words "liability for duty shall rest on the importer of the goods or, in the case of goods consigned to the Union for transhipment to a place outside the Union, on the person in the Union who deals with the goods on behalf of the owner thereof."

Amendment of
section 33 of
Act 35 of 1944.

4. Section *thirty-three* of the principal Act is hereby amended by the insertion, after the words "date of importation", of the words: "(which shall, for the purposes of this section, be taken to be the date on which the ship or vehicle bringing the goods arrives at the place to which the said goods are consigned for discharge)".

Amendment of
section 48 of
Act 35 of 1944.

5. Section *forty-six* of the principal Act is hereby amended by the deletion in sub-section (3), of the words "on the form prescribed,".

Amendment of
section 61 of
Act 35 of 1944.

6. Section *sixty-one* of the principal Act is hereby amended by the substitution, in sub-section (1), for the words "All goods warehoused or rewarehoused" of the words "Goods of a particular denomination entered for warehousing or rewarehousing on a separate bill of entry".

Amendment of
section 82 of
Act 35 of 1944.

7. Section *eighty-two* of the principal Act is hereby amended—

(a) by the insertion after the word "class" wherever that word occurs in sub-section (1), of the words "or kind";

(b) by the substitution, for paragraph (ii) of the proviso to sub-section (1), of the following paragraph:

"(ii) the Minister may limit the amount of any dumping duty mentioned in section *eighty-three* (or, if more than one of the duties so mentioned has been imposed, the total of such duties) to a percentage of the value of the goods for duty purposes, or alternatively to a specific rate per unit of quantity, volume or weight, which percentage or alternative specific rate shall be determined by him.;"

(c) by the insertion in sub-section (2), after the word "class" of the words "or kind".

Amendment of
section 83 of
Act 35 of 1944.

8. Section *eighty-three* of the principal Act is hereby amended—

(a) by the substitution, for paragraph (a), of the following paragraph:

"(a) 'ordinary' dumping duty, which shall be the amount by which the domestic value, as defined in section *eighty-four*, exceeds the export price as defined in that section, if such amount is greater than five per centum of the export price: Provided that if there be no export price, the amount of the dumping duty shall, subject to any action taken by the Minister in terms of paragraph (ii) of the proviso to sub-section (1) of section *eighty-two*, be an amount equal to the domestic value of the goods as defined in section *eighty-nine*;";

(b) by the deletion of the proviso to paragraph (e).

Amendment of
section 84 of
Act 35 of 1944.

9. Section *eighty-four* of the principal Act is hereby amended by the deletion in the definition of "export price" of the words ", or, if there be no such price, one-half of the domestic value of the goods as provided for in section *eighty-nine*".

Amendment of
section 88 of
Act 35 of 1944.

10. Section *eighty-eight* of the principal Act is hereby amended by the addition thereto of the following sub-section:

"(3) If the value of any goods according to the provisions of this section is in excess of ten pounds then, for

UNIE BUITENGEWONE STAATSKOERANT, 20 JUNIE 1945.

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3. Artikel *ses-en-twintig* van die Hoofwet word hierby Wysiging van
gewysig— artikel 26 van
Wet 35 van 1944.

(a) deur paragrawe (i) en (ii) van sub-artikel (3) deur die
volgende paragrawe te vervang:

„(i) by wettige aflewering van die goedere, nadat
hulle vir doeanedoeleindes behoorlik ingeklaar is,
aan die invoerder of sy agent; of

(ii) indien die goedere nie behoorlik ingeklaar is nie,
by aflewering daarvan ooreenkomsdig sub-artikel
(1) van artikel *vier-en-dertig*, by die staatspak-
huis of ander deur die bevoegde amptenaar aan-
gewese plek.”;

(b) deur in sub-artikel (4) die woorde „is die invoerder vir
die regte aanspreeklik” deur die volgende woorde te
vervang: „berus aanspreeklikheid vir doeane-regte
by die invoerder van die goedere of, in die geval van
goedere wat na die Unie gekonsigneer is vir oorskeping
na 'n plek buite die Unie, by die persoon in die Unie
wat namens die eienaar van die goedere daarmee
handel.”

4. Artikel *drie-en-dertig* van die Hoofwet word hierby Wysiging van
gewysig deur die volgende woorde na die woorde „datum van artikel 33 van
invoer” in te voeg „(welke datum by die toepassing van hier-
die artikel aangemerkt word as die datum waarop die skip of
voertuig wat die goedere bring, by die plek waarna bedoelde
goedere vir ontlading gekonsigneer is, aankom”).

5. Artikel *ses-en-veertig* van die Hoofwet word hierby ge- Wysiging van
gewysig deur die woorde „op die voorgeskrewe vorm” in sub- artikel 46 van
artikel (3) te skrap. Wet 35 van 1944.

6. Artikel *een-en-sestig* van die Hoofwet word hierby gewysig Wysiging van
deur in sub-artikel (1) die woorde „Alle opgebergde of herop- artikel 61 van
gebergde goedere” deur die woorde „Goedere van 'n bepaalde Wet 35 van 1944.
soort wat vir opbergung of heropbergung op 'n aparte inklaars-
brief ingeklaar is en” te vervang.

7. Artikel *twee-en-tagtig* van die Hoofwet word hierby Wysiging van
gewysig— artikel 82 van
Wet 35 van 1944.

(a) deur na die woorde „klas”, waar ook al daardie woorde Wet 35 van 1944.
in sub-artikel (1) voorkom, die woorde „of soort”
in te voeg; en

(b) deur paragraaf (ii) van die voorbehoudsbepaling by
sub-artikel (1) deur die volgende paragraaf te ver-
vang:

„(ii) die Minister die bedrag van enige dumpingreg
wat in artikel *drie-en-tagtig* vermeld word (of,
ingeval meer as een van die aldus vermelde
dumpingregte gehef is, die totaalbedrag daar-
van) tot 'n persentasie van die waarde van die
goedere vir doeanedoeleindes, of anders tot 'n
spesifieke tarief per hoeveelheids-, inhouds- of
gewigseenheid kan beperk, welke persentasie of
alternatiewe spesifieke tarief deur hom bepaal
word”;

(c) deur in sub-artikel (2) die woorde „of soort” na die
woord „klas” in te voeg.

8. Artikel *drie-en-tagtig* van die Hoofwet word hierby Wysiging van
gewysig— artikel 83 van
Wet 35 van 1944.

(a) deur paragraaf (a) deur die volgende paragraaf te
vervang:

„(a) gewone' dumpingreg, wat die bedrag is waarmee
die binnelandse waarde, soos in artikel *vier-en-
tagtig* bepaal, die uitvoerprys, soos in daardie
artikel bepaal, oorskry, mits bedoelde bedrag
meer as vyf persent van die uitvoerprys is: Met
dien verstande dat indien daar geen uitvoerprys
bestaan nie, die bedrag van die dumpingreg 'n
bedrag is wat gelykstaan met die binnelandse
waarde van die goedere soos in artikel *negen-en-
tagtig* bepaal, onderworpe egter aan enige stappe
deur die Minister kragtens paragraaf (ii) van die
voorbehoudsbepaling by sub-artikel (1) van
artikel *twee-en-tagtig* gedoen;”;

(b) deur die voorbehoudsbepaling by paragraaf (e) te
skrap.

9. Artikel *vier-en-tagtig* van die Hoofwet word hierby Wysiging van
gewysig deur in die omskrywing van „uitvoerprys” die woorde artikel 84 van
„of, in geval daar nie so 'n prys bestaan nie, die helfte van Wet 35 van 1944.
die binnelandse waarde van die goedere soos bepaal in artikel
negen-en-tagtig” te skrap.

10. Artikel *agt-en-tagtig* van die Hoofwet word hierby Wysiging van
gewysig deur die volgende sub-artikel daaraan toe te voeg: artikel 88 van
„(3) Indien die waarde van goedere volgens die bepalings Wet 35 van 1944.
van hierdie artikel meer as tien pond is, dan word daar-

the purpose of assessing the amount of duty payable, such value shall be calculated to the nearest pound, and for this purpose the amount of ten shillings shall be deemed to be less than one half of one pound.”.

Amendment of
section 89 of
Act 35 of 1944.

11. Section *eighty-nine* of the principal Act is hereby amended—

- (a) by the insertion, in sub-section (1), after the word “expenses” of the words “(other than such abnormal costs as are described in sub-section (2) of section *eighty-eight*)”;
- (b) by the insertion, in sub-section (2), after the expression “sub-section (1)” of the words “or when goods exported to the Union are not sold for consumption in the country from which they are so exported.”.

Amendment of
section 97 of
Act 35 of 1944.

12. Section *ninety-seven* of the principal Act is hereby amended by the insertion in sub-section (1), after the words “*ninety-six*” of the words “and *ninety-eight*”.

Amendment of
section 98 of
Act 35 of 1944.

13. Section *ninety-eight* of the principal Act is hereby amended—

- (a) by the substitution, for the words “release of the goods” in the proviso thereto, of the words “the goods had been removed”;
- (b) by the addition thereto of the following new sub-section, the existing section becoming sub-section (1):

“(2) An importer who has imported any goods and has paid duty thereon may, if he is the lawful owner of the goods and if they have not been removed from customs control, offer to abandon such goods to the department. If the offer is accepted by the Commissioner, the duty paid on the goods shall be refunded to the importer, and the goods shall become the property of the State to be disposed of as the Commissioner may direct: Provided that the importer shall be liable for any expenses in connection with the landing of the goods, or their removal to the King’s Warehouse or other place of security approved by the proper officer, or their destruction.”.

Amendment of
section 106 of
Act 35 of 1944.

14. Section *one hundred and six* of the principal Act is hereby amended by the addition thereto of the following sub-section, the existing section becoming sub-section (1):

“(2) Any person leaving the Union shall, if called upon to do so by the proper officer, unreservedly declare all goods in his possession which he proposes taking with him beyond the borders of the Union and, if so required, produce such goods for inspection by the said officer.”

Amendment of
section 126 of
Act 35 of 1944.

15. Section *one hundred and twenty-six* of the principal Act is hereby amended by the substitution in sub-section (1), for the words “be liable to a penalty not exceeding treble the value of the goods or one thousand pounds, whichever is the greater,” of the words “be guilty of an offence and liable on conviction to a fine not exceeding one thousand pounds or treble the value of the goods, whichever is the greater, or in default of payment, to imprisonment for a period not exceeding five years, or to both such fine and such imprisonment.”.

Amendment of
section 137 of
Act 35 of 1944.

16. Section *one hundred and thirty-seven* of the principal Act is hereby amended by the addition thereto of the following sub-section, the existing section becoming sub-section (1):

“(2) If any person leaving the Union fails to declare any goods in his possession, in terms of sub-section (2) of section *one hundred and six*, he shall be guilty of an offence and the undeclared goods, and any other goods contained in the same package, as well as the package itself, shall be liable to forfeiture.”

Ratification of
non-collection
of customs duty
on corned beef.

17. The non-collection, from the fourteenth day of October, 1944, to the third day of November, 1944, of the duty of 1d. and 1½d. per lb. provided for in item 30 (c) (i) of the First Schedule to the principal Act, in respect of corned beef imported into the Union, is hereby ratified and confirmed, and no action based upon such non-collection shall lie against any Minister or officer of the State.

die waarde, met die oog op die berekening van die betaalbare regte, tot die naaste pond bereken, en vir hierdie doel word die bedrag van tien sjielings geag minder as die helfte van een pond te wees.”.

11. Artikel *negen-en-tig* van die Hoofwet word hierby Wysiging van gewysig— artikel 89 van Wet 35 van 1944.

(a) deur in sub-artikel (1) na die woorde „alle ander koste”, die woorde „(behalwe sulke abnormale koste as wat in sub-artikel (2) van artikel *agt-en-tig* bedoel word)” in te voeg;

(b) deur in sub-artikel (2) na die woorde „bereken kan word nie” die woorde „of wanneer goedere wat na die Unie uitgevoer word, nie vir verbruik in die land vanwaar hulle aldus uitgevoer word, verkoop word nie”, in te voeg.

12. Artikel *sewen-en-negentig* van die Hoofwet word hierby Wysiging van gewysig deur in sub-artikel (1) na die woorde „*ses-en-negentig*” artikel 97 van Wet 35 van 1944. die woorde „en *agt-en-negentig*” in te voeg.

13. Artikel *agt-en-negentig* van die Hoofwet word hierby Wysiging van gewysig— artikel 98 van Wet 35 van 1944.

(a) deur die woorde „vrygelaat is” in die voorbehoudsbepaling daarby, deur die woorde „onttrek was” te vervang;

(b) deur die volgende nuwe sub-artikel daaraan toe te voeg, met aanduiding van die bestaande artikel as sub-artikel (1):

„(2) 'n Invoerder wat goedere ingevoer het en doeane-regte daarop betaal het kan, as hy die wettige eienaar van die goedere is en as hulle nog nie aan doeane-beheer onttrek is nie, aanbied om daardie goedere aan die departement prys te gee. Word die aanbod deur die Kommissaris aanvaar, dan word die op die goedere betaalde regte aan die invoerder terugbetaal, die goedere word die eiendom van die Staat, en daaroor kan volgens voorskrif van die Kommissaris beskik word: Met dien verstande dat die invoerder verantwoordelik is vir alle onkoste wat aan die landing van die goedere of die verwydering daarvan na die Staatspakhuis of ander deur die bevoegde amptenaar goedgekeurde bewaringsplek, of die vernietiging daarvan verbonde is.”

14. Artikel *honderd-en-ses* van die Hoofwet word hierby Wysiging van gewysig deur die volgende sub-artikel daaraan toe te voeg, artikel 106 van Wet 35 van 1944. met aanduiding van die bestaande artikel as sub-artikel (1):

„(2) Iedereen wat uit die Unie vertrek moet, indien hy deur die bevoegde amptenaar daartoe aangesê word, alle goedere in sy besit wat hy voorneem is om buite die grense van die Unie met hom mee te neem, onvoorwaardelik aangee en moet, indien dit van hom verlang word, sodanige goedere vir ondersoek deur bedoelde amptenaar oorle.”.

15. Artikel *honderd ses-en-twintig* van die Hoofwet word hierby Wysiging van gewysig deur in sub-artikel (1) die woorde „onder-hewig aan 'n pene van hoogstens driemaal die waarde van die goedere of duisend pond, wat ook al die grootste is,” deur die woorde „aan 'n misdryf skuldig en by skuldig bevinding strafbaar met 'n boete van hoogstens duisend pond of driemaal die waarde van die goedere, na gelang van watter die hoogste is, of, by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens vyf jaar, of met beide sodanige boete en gevangenisstraf,” te vervang.

16. Artikel *honderd sewen-en-dertig* van die Hoofwet word hierby Wysiging van gewysig deur die volgende sub-artikel daaraan toe te voeg, artikel 137 van Wet 35 van 1944. met aanduiding van die bestaande artikel as sub-artikel (1):

„(2) Indien iemand wat uit die Unie vertrek versuim om volgens voorskrif van sub-artikel (2) van artikel *honderd-en-ses* enige goedere in sy besit aan te gee, is hy aan 'n misdryf skuldig en die nie-aangegewe goedere en alle ander goedere in dieselfde pak bevatt, asook die pak self, kan verbeur word.”

17. Die nie-invordering, vanaf die veertiende dag van Oktober 1944 tot die derde dag van November 1944 van die doeane-regte van 1d. en 1½d. per pond waarvoor in item 30 (c) (i) van die Eerste Bylae by die Hoofwet voorsiening gemaak word, ten opsigte van sout beesvleis wat in die Unie ingevoer is, word hierby geldig verklaar en bekragtig, en geen regsgeding kan op grond van bedoelde nie-invordering teen enige Minister of amptenaar van die Staat ingestel word nie.

Ratification of amendment of Union-Southern Rhodesia Trade Agreement.

18. (1) The agreement entered into between the Government of the Union and the Government of Southern Rhodesia, by way of an exchange of notes, dated respectively at Pretoria the eighteenth day of August, 1944, and at Salisbury the fourth day of September, 1944, to amend the trade agreement, a copy of which is set forth in the Schedule to the Union and Southern Rhodesia Trade Agreement Act, 1935 (Act No. 14 of 1935), is hereby ratified, and the said Act shall be construed accordingly.

(2) A copy of the first-mentioned agreement is set forth in the Schedule to this Act.

Non-collection of customs duties on goods imported by or on behalf of the Director-General of Supplies, and on surplus stores disposed of by the War Stores Disposals Board.

19. (1) No customs duties shall be collected on goods—

(a) imported or cleared from bond by the Director-General of Supplies (appointed under War Measure No. 146 of 1942 (Proclamation No. 319 of 1942)) free of duty as public stores under item 325 of the First Schedule to the principal Act, sold or disposed of by the said Director-General to private persons or firms and used by them in the manufacture of government stores on behalf of the said Director-General; or

(b) imported or cleared from bond by private persons or firms and entered under rebate of duty, in terms of section two of the Customs Tariff Act, 1925 (Act No. 36 of 1925) or sections ninety-five and ninety-six of the principal Act, for use in the manufacture of government stores but disposed of, in lieu of such use, to the Director-General of Supplies or any other person, department of State or government entitled to import such goods free of duty under item 325 of the First Schedule to the principal Act.

(2) Notwithstanding the provisions of item 325 of the First Schedule to the principal Act in regard to the sale or disposal of goods imported free of duty thereunder as public stores, any goods so imported which are surplus stores, whether used or unused, may be sold or disposed of without payment to the Commissioner of Customs and Excise of the duties leivable thereon, provided such sale or disposal is effected through the War Stores Disposal Board established under War Measure No. 99 of 1944 (Proclamation No. 247 of 1944).

(3) Sub-section (1) shall be deemed to have come into operation on the twenty-third day of December, 1942, and sub-section (2) on the first day of December, 1944.

Short title.

20. This Act shall be called the Customs Amendment Act, 1945.

Schedule.

Copy of Agreement ratified by section eighteen.

1. (1) Notwithstanding anything contained in clause (3) of Article IV of the Agreement—

(a) the Livestock and Meat Industries Control Board of the Union may, during the period of four months reckoned from the eleventh day of July, 1944, permit the importation into the Union of frozen quarters of beef; and

(b) the limitations as to weight prescribed in the said clause with reference to chilled quarters of beef, shall be suspended during the said period.

(2) Four quarters of frozen beef shall, for the purposes of clause (1) of the said Article be deemed to be a head of cattle.

2. For the purpose of Article II of the said Agreement, chilled and frozen quarters of beef, shall, during a period of four months reckoned from the eleventh day of July, 1944, be deemed to be goods specified in the Schedule referred to in that Article.

18. (1) Die ooreenkoms aangegaan tussen die Regering van Bekragtiging van die Unie en die Regering van Suid-Rhodesië by wyse van 'n wisseling van notas, gedagteken onderskeidelik te Pretoria die agtiende dag van Augustus 1944 en te Salisbury die vierde dag van September 1944, tot wisseling van die handelsooreenkoms waarvan 'n afskrif in die Engelse teks van die Bylae by die Wet op die Handelsooreenkoms tussen die Unie en Suid-Rhodesië, 1935 (Wet No. 14 van 1935), opgeneem is, word hierby bekragtig, en bedoelde Wet word dienooreenkomstig vertolk.

(2) 'n Vertaling van eersbedoelde ooreenkoms word in die Bylae by hierdie Wet opgeneem.

19. (1) Geen doeane-regte word ingevorder nie op goedere— Nie-invordering

(a) wat ingevolge item 325 van die Eerste Bylae by die Hoofwet deur die Direkteur-generaal van Voorrade (aangestel kragtens Oorlogsmaatreël No. 146 van 1942 (Proklamasie No. 319 van 1942)) as staatsvoorrade vry van doeane-regting ingevoer of uit entrepot gelos is, en deur bedoelde Direkteur-generaal aan private persone of firmas verkoop of van die hand gesit en deur hulle by die vervaardiging van staatsvoorrade namens bedoelde Direkteur-generaal gebruik is; of

(b) wat deur private persone of firmas ingevoer of uit entrepot gelos is en, ingevolge artikel twee van die Doeane-tariefwet, 1925 (Wet No. 36 van 1925) of artikels vyf-en-negentig en ses-en-negentig van die Hoofwet, onder korting van regte vir verbruik by die vervaardiging van staatsvoorrade ingeklaar is maar wat, in plaas van aldus verbruik te word, aan die Direkteur-generaal van Voorrade, of enige ander persoon, staatsdepartemente of regering, wat ingevolge item 325 van die Eerste Bylae by die Hoofwet die reg het om sodanige goedere vry van doeane-regting in te voer, van die hand gesit is.

(2) Ondanks die bepalings van item 325 van die Eerste Bylae by die Hoofwet met betrekking tot die verkoop of van-die-handsitting van goedere wat ingevolge daarvan as staatsvoorrade vry van doeane-regting ingevoer is, kan enige aldus ingevoerde goedere, hetsy gebruik of ongebruik, wat surplusvoorrade is, verkoop of van die hand gesit word sonder betaling van die daarop hefbare regte aan die Kommissaris van Doeane en Aksyns, mits sodanige verkoop of van-die-handsitting deur bemiddeling van die Beskikkingsraad vir Oorlogsgoed, ingestel kragtens Oorlogsmaatreël No. 99 van 1944 (Proklamasie No. 247 van 1944), geskied.

(3) Sub-artikel (1) word geag op die drie-en-twintigste dag van Desember 1942, en sub-artikel (2) op die eerste dag van Desember 1944, in werking te getree het.

20. Hierdie Wet heet die Wysigingswet op Doeane, 1945. Kort titel.

Bylae.

Vertaling van Ooreenkoms wat deur artikel agtien bekragtig word.

1. (1) Ondanks enigiets in klousule (3) van Artikel IV van die Ooreenkoms vervat—

(a) mag die Raad van Beheer oor die Vee- en Vleisnywerheid van die Unie gedurende die tydperk van vier maande, gereken vanaf die elfde dag van Julie 1944, die invoer van bevrome kwarde beesvleis in die Unie toelaat; en

(b) word die beperkings ten opsigte van gewig met betrekking tot verkoelde kwarde beesvleis in genoemde klousule voor- geskryf gedurende genoemde tydperk opgeskort.

(2) Vir die doeleindes van klousule (1) van genoemde artikel word beskou dat vier kwarte bevrome beesvleis gelyk is aan een bees.

2. Vir die doeleindes van Artikel II van genoemde Ooreenkoms word verkoelde en bevrome kwarde beesvleis gedurende 'n tydperk van vier maande, gereken vanaf 11 Julie 1944, geag goedere te wees wat in die daardie artikel bedoelde Bylae opgenoem word.

ACT

To amend the Income Tax Act, 1940, and the Special Taxation Act, 1942.

(Afrikaans Text signed by the Officer Administering the Government.)

(Assented to on 12th June, 1945.)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Amendment of section 10 of Act 25 of 1940, as amended by section 22 of Act 34 of 1942 and section 4 of Act 31 of 1943.

1. (1) Section ten of the Income Tax Act, 1940, is hereby amended—

- (a) by the substitution for sub-paragraph (i) of sub-section (1) of the following sub-paragraph :
“(i) so much of any excess profits duty imposed by any country outside the Union as the Commissioner is satisfied has been so imposed in respect of the amount of excess profit upon which, but for the deduction under this sub-paragraph, excess profits duty would be payable under this Act for the period of assessment concerned ;”; and
(b) by the insertion in sub-paragraph (ii) of the said sub-section, after the word “proportionately”, of the words “unless in the case of any such period, terminating at the death of any person liable to excess profits duty or commencing at the death of the spouse of any such person, the Commissioner, in the special circumstances of the case, otherwise directs ”.

(2) The amendment referred to in paragraph (a) of sub-section (1) shall be deemed first to have taken effect in respect of assessments for the period of assessment ended upon the thirtieth day of June, 1940, and the amendment referred to in paragraph (b) of the said sub-section shall first take effect in respect of assessments for the period of assessment ending on the thirtieth day of June, 1945.

Amendment of section 24 of Act 25 of 1940.

2. (1) Section twenty-four of the Income Tax Act, 1940, is hereby amended—

- (a) by the substitution for the proviso to paragraph (d) of the definition of “trade” of the following proviso :
“Provided that any wage, salary, fee, bonus or allowance in the nature of remuneration received by or accrued to or in favour of or deemed to have been received by or to have accrued to or in favour of any person (whether from any other person or otherwise) in the course of any trade which is carried on by such first mentioned person as an owner, part owner, principal or partner, shall be deemed not to have been derived from the holding of any office or employment”; and
(b) by the insertion, at the end of paragraph (iii) of the proviso to the definition of “pre-war standard”, of the words : “unless in the case of any such period terminating at the death of any person liable to excess profits duty or commencing at the death of the spouse of any such person, the Commissioner, in the special circumstances of the case, otherwise directs ”.

(2) The amendments referred to in sub-section (1) shall first take effect in respect of assessments for the period of assessment ending on the thirtieth day of June, 1945.

Amendment of section 7 of Act 40 of 1942, as amended by section 10 of Act 31 of 1943.

3. (1) Section seven of the Special Taxation Act, 1942, is hereby amended—

- (a) by the insertion in sub-section (1), after the word “company”, of the words “who derived or is deemed to have derived a chargeable income during the basic year”; and
(b) by the deletion of the word “and” at the end of sub-paragraph (i) of paragraph (a) of the said sub-section and the substitution for sub-paragraph (ii) of the said paragraph, of the following sub-paragraphs :

WET

Tot wysiging van die Inkomstebelastingwet, 1940, en die Spesiale Belastingswet, 1942.

(Afrikaanse Teks deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
(Goedgekeur op 12 Junie 1945.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. (1) Artikel *tien* van die Inkomstebelastingwet, 1940, Wysiging van artikel 10 van Wet word hiermee gewysig— 25 van 1940, soos (a) deur sub-paragraaf (i) van sub-artikel (1) te vervang gewysig deur deur die volgende sub-paragraaf: artikel 22 van Wet „(i) soveel van enige oorwinsbelasting wat deur 'n land buite die Unie opgele is as wat, na die oortuiging van die Kommissaris, aldus opgele is ten opsigte van die bedrag oorwins waarop, as dit nie vir die aftrekking ingevolge hierdie sub-paragraaf was nie, oorwinsbelasting kragtens hierdie Wet vir die betrokke tydperk van aanslag betaalbaar sou wees;”; en artikel 34 van 1942 en artikel 4 van Wet 31 van 1943.
(b) deur in sub-paragraaf (ii) van genoemde sub-artikel, na die woorde „vermindert word”, die volgende woorde in te voeg: „tensy in die geval van so 'n tydperk wat eindig by die dood van 'n persoon wat aan oorwinsbelasting onderhewig is, of wat begin by die dood van die eggenoot van so 'n persoon, die Kommissaris, in die spesiale omstandighede van die geval, anders gelas.”
(2) Die in paragraaf (a) van sub-artikel (1) bedoelde wysiging word geag die eerste maal in werking te getree het ten opsigte van aanslæe vir die tydperk van aanslag wat op die dertigste dag van Junie 1940 geeindig het, en die in paragraaf (b) van genoemde sub-artikel bedoelde wysiging tree die eerste maal in werking ten opsigte van aanslæe vir die tydperk van aanslag wat op die dertigste dag van Junie 1945 eindig.
2. (1) Artikel *vier-en-twintig* van die Inkomstebelastingwet, Wysiging van artikel 24 van Wet 1940, word hiermee gewysig— 25 van 1940.
(a) deur die voorbehoudsbepaling by paragraaf (d) van die woordbepaling van „bedryf”, te vervang deur die volgende voorbehoudsbepaling:
„Met dien verstande dat enige loon, salaris, vergoeding, bonus of toelae, wat die aard van besoldiging dra, wat ontvang is deur of toegeval het aan of ten gunste van, of geag word ontvang te gewees het deur of toe te geval het aan of ten gunste van enige persoon (ditsy van 'n ander persoon of andersins) in die loop van 'n bedryf wat deur eersbedoelde persoon as eienaar, gedeeltelike eienaar, prinsipaal of vennoot beoefen word, geag word nie verkry te gewees het uit die bekleding van 'n amp of diensbetrekking nie;”; en
(b) deur aan die end van paragraaf (iii) van die voorbehoudsbepaling by die woordbepaling van „vooroorlogse standaard”, die volgende woorde in te voeg: „tensy in die geval van so 'n tydperk wat eindig by die dood van 'n persoon wat aan oorwinsbelasting onderhewig is, of wat begin by die dood van die eggenoot van so 'n persoon, die Kommissaris, in die spesiale omstandighede van die geval, anders gelas.”
(2) Die in sub-artikel (1) bedoelde wysigings tree die eerste maal in werking ten opsigte van aanslæe vir die tydperk van aanslag wat op die dertigste dag van Junie 1945 eindig.
3. (1) Artikel *sewe* van die Spesiale Belastingswet, 1942, Wysiging van artikel 7 van Wet word hiermee gewysig— 40 van 1942, soos (a) deur in sub-artikel (1), na die woorde „maatskappy”, die woorde „wat gedurende die basis-jaar 'n belasbare inkomste verkry het of geag word te verkry het.” gewysig deur artikel 10 van Wet 31 van 1943.
in te voeg; en
(b) deur aan die end van sub-paragraaf (i) van paragraaf (a) van genoemde sub-artikel, die woorde „en” te skrap, en sub-paragraaf (ii) van genoemde paragraaf te vervang deur die volgende sub-paragrawe:

"(ii) a basic tax of seven pounds ten shillings for each of the basic years ended on the thirtieth day of June, 1942, and the thirtieth day of June, 1943, if the chargeable income of the taxpayer for any such year amounted to two hundred and fifty pounds or more: Provided that in the case of a taxpayer who is a married person and whose chargeable income for any such year did not exceed three hundred pounds, the basic tax payable by him shall be five pounds; and

(iii) a basic tax of five pounds if the chargeable income of the taxpayer for any basic year subsequent to the year ended on the thirtieth day of June, 1943, amounted to two hundred and fifty pounds or more: Provided that in the case of a taxpayer who is a married person and whose chargeable income for any such subsequent basic year did not exceed three hundred pounds, the basic tax payable by him shall be two pounds ten shillings; and".

(2) Paragraph (a) of sub-section (1) shall be deemed to have come into operation on the first day of July, 1944.

Amendment of
section 12 of Act
40 of 1942.

4. (1) Section *twelve* of the Special Taxation Act, 1942, is hereby amended by the addition at the end thereof, of the following sub-section:

"(3) Any trustee or administrator who is a representative taxpayer in respect of income which is the subject of any trust shall be exempt in that capacity from any portion of the levy which would, if paid by him, represent savings.".

(2) Sub-section (1) shall be deemed to have come into operation on the first day of July, 1944, and so much of any levy paid in respect of the year of assessment ended the thirtieth day of June, 1944, as represents savings in respect of which a trustee or administrator is exempt in terms of the amendment referred to in sub-section (1), shall upon application be refunded with interest calculated at the rate of three per cent. per annum as from the date of payment of the levy.

Substitution of
section 18 of Act
40 of 1942.

5. (1) The following section is hereby substituted for section *eighteen* of the Special Taxation Act, 1942 :

"*Repre-*
sen-
tative
taxpayer. 18. Any person who, in terms of section *sixty-nine* of the Income Tax Act, is the representative taxpayer in respect of any income (other than income of a company) shall for the purposes of this Chapter be the representative taxpayer in respect of that income."

(2) Sub-section (1) shall be deemed to have come into operation on the first day of July, 1944.

Amendment of
section 21 of Act
40 of 1942.

6. Section *twenty-one* of the Special Taxation Act, 1942, is hereby amended—

- (a) by the insertion in sub-section (1), after the words "savings certificate", of the words "issued in respect of any payment of the levy for any year of assessment ended on the thirtieth day of June, 1942, 1943 or 1944"; and
(b) by the addition at the end thereof of the following sub-sections :

"(4) A levy savings certificate issued in respect of any payment of the levy for the year of assessment ending on the thirtieth day of June, 1945, or any subsequent year of assessment shall, save in such special circumstances and on such conditions as the Governor-General may prescribe, not be redeemable until after the expiry of a period of six years from the date of issue of such certificate.

(5) After the expiry of the said period of six years any certificate referred to in sub-section (4) may be redeemed at an amount arrived at by adding to its face value a sum equal to one-fifth thereof."

Amendment of
section 26 of Act
40 of 1942, as
amended by
section 14 of Act
31 of 1943.

7. (1) Section *twenty-six* of the Special Taxation Act, 1942, is hereby amended—

- (a) by the insertion in paragraph (b) after the word "exceeds" of the words "the expenses in connection with the transaction which he may have incurred and which the Commissioner may allow, together with"; and

„(ii) 'n insetbelasting van sewe pond tien sjielings vir elkeen van die basis-jare wat op die dertigste dag van Junie 1942 en op die dertigste dag van Junie 1943 geëindig het, as die belasbare inkomste van die belastingpligtige vir so 'n jaar tweehonderd-en-vyftig pond of meer bedra het : Met dien verstande dat in die geval van 'n belastingpligtige wat 'n getroude persoon is en wie se belasbare inkomste vir so 'n jaar nie meer dan driehonderd pond bedra het nie, die deur hom betaalbare insetbelasting vyf pond is ; en
(iii) 'n insetbelasting van vyf pond as die belasbare inkomste van die belastingpligtige vir 'n basisjaar later dan die jaar wat op die dertigste dag van Junie 1943 geëindig het, tweehonderd-en-vyftig pond of meer bedra het : Met dien verstande dat in die geval van 'n belastingpligtige wat 'n getroude persoon is en wie se belasbare inkomste vir so 'n latere basis-jaar nie meer dan driehonderd pond bedra nie, die deur hom betaalbare insetbelasting twee pond tien sjielings is ; en".

(2) Paragraaf (a) van sub-artikel (1) word geag op die eerste dag van Julie 1944 in werking te getree het.

4. (1) Artikel *twaalf* van die Spesiale Belastingswet, 1942, Wysiging van artikel 12 van Wet word hiermee gewysig deur aan die end daarvan die volgende 40 van 1942. sub-artikel by te voeg :

„(3) 'n Trustee of administrateur wat 'n verteenwoordigende belastingpligtige is ten opsigte van inkomste wat die onderwerp van 'n trust is, word in daardie hoedanigheid vrygestel van enige gedeelte van die belasting wat, as hy dit sou betaal, besparings sou uitmaak.”.

(2) Sub-artikel (1) word geag op die eerste dag van Julie 1944 in werking te getree het, en soveel van enige belasting wat betaal is ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1944 geëindig het, as wat besparings uitmaak ten opsigte waarvan 'n trustee of administrateur volgens die in sub-artikel (1) bedoelde wysiging vrygestel word, word op aansoek terugbetaal met rente bereken teen die koers van drie persent per jaar vanaf die betaling van die belasting.

5. (1) Artikel *agtien* van die Spesiale Belastingswet, 1942, Vervanging van artikel 18 van Wet word hiermee deur die volgende artikel vervang : 40 van 1942.

„Verteenwoordigende van die Inkomstebelastingwet die verteenwoordigende belastingpligtige ten opsigte van ander inkomste en die inkomste van 'n maatskappy is, is by die toepassing van hierdie Hoofstuk die verteenwoordigende belastingpligtige ten opsigte van daardie inkomste.”.

(2) Sub-artikel (1) word geag op die eerste dag van Julie 1944 in werking te getree het.

6. Artikel *een-en-twintig* van die Spesiale Belastingswet, 1942, Wysiging van artikel 21 van Wet word hiermee gewysig— 40 van 1942.

(a) deur in sub-artikel (1), na die woord „Belastingbesparingsertifikaat”, die woorde „wat uitgegee is ten opsigte van 'n betaling van die belasting vir 'n jaar van aanslag wat op die dertigste dag van Junie 1942, 1943 of 1944 geëindig het”, in te voeg ; en
(b) deur aan die end daarvan die volgende sub-artikels by te voeg :

„(4) 'n Belasting-besparingsertifikaat wat uitgegee is ten opsigte van 'n betaling van die belasting vir die jaar wat op die dertigste dag van Junie 1945 eindig, of 'n latere jaar van aanslag, is, behalwe onder die spesiale omstandighede en voorwaardes wat die Goewerneur-generaal mag voorskryf, nie voor verloop van 'n tydperk van ses jaar vanaf die datum van uitgifte van die sertifikaat, aflosbaar nie.

(5) 'n In sub-artikel (4) bedoelde sertifikaat kan, na verloop van genoemde tydperk van ses jaar, afgelos word teen 'n bedrag wat verkry word deur by sy nominale waarde 'n som te voeg wat gelykstaan met een-vyfde daarvan.”.

7. (1) Artikel *ses-en-twintig* van die Spesiale Belastingswet, Wysiging van artikel 26 van Wet 1942, word hiermee gewysig— 40 van 1942, soas gewysig deur artikel 14 van Wet 31 van 1943.

(a) deur in paragraaf (b), na die woorde „dan” die woorde „die onkoste in verband met die transaksie wat hy gemaak het en wat die Kommissaris mag toestaan, tesame met”, in te voeg ; en

(b) by the insertion, after paragraph (b), of the following paragraph :

(b)*bis* so much of any amount, other than an amount referred to in paragraph (b), which accrues to or in favour of any intermediary in respect of the alienation of any immovable property referred to in paragraph (a) of the definition of "immovable property" in section *twenty-five*, as exceeds the expenses in connection with the alienation which he may have incurred and which the Commissioner may allow, together with five per cent. of the consideration for the immovable property concerned ;

(2) Sub-section (1) shall be deemed to have come into operation on the first day of March, 1945.

8. Section *twenty-seven* of the Special Taxation Act, 1942, is hereby amended by the insertion, after the word "case" where it occurs the second time, of the words "of any amount subject to the tax in terms of paragraph (b)*bis* of the said section or", and the addition at the end thereof, of the words "(b)*bis* or (c), as the case may be.".

9. Section *thirty* of the Special Taxation Act, 1942, is hereby amended by the insertion in paragraph (b), after the expression "paragraph (b)" of the words "or (b)*bis*".

10. Section *thirty-one* of the Special Taxation Act, 1942, is hereby amended by the insertion, after paragraph (b) of sub-section (1), of the following paragraph :

"(b)*bis*. in the case of any amount accruing to or in favour of any intermediary referred to in paragraph (b)*bis* of section *twenty-six*, within a period of thirty days after the amount so accrues to or in favour of the intermediary, or within such further period as the Commissioner may allow ;".

11. Section *thirty-two* of the Special Taxation Act, 1942, is hereby amended by the insertion, after sub-section (2), of the following sub-section :

"(2)*bis*. The tax due in respect of any amount accruing to or in favour of any intermediary referred to in paragraph (b)*bis* of section *twenty-six* shall be paid to the receiver of revenue to whom the transfer duty in respect of the alienation of the property concerned may be paid.".

12. Section *thirty-four* of the Special Taxation Act, 1942, is hereby amended by the substitution for sub-section (2) of the following sub-sections :

"(2) If in terms of any arrangement made directly or indirectly in connection with the alienation of any immovable property to which any transaction relates, the person by whom the property is acquired is to pay directly or indirectly to the person by whom it is alienated, any amount, whether in cash or otherwise, other than that stipulated for the property, and the Commissioner is not satisfied that such other amount is a fair and reasonable amount for the consideration in respect of which it is claimed to be payable, the Commissioner may require the production within a specified period, by the person by whom the property is alienated, of such evidence as the Commissioner may indicate as to the value of such consideration ; and the consideration for the immovable property shall be determined with due regard to the value disclosed by any such evidence.

(3) In any proceedings in which it is relevant to determine whether or not—

(a) any asset has been alienated ; or

(b) any arrangement referred to in sub-section (2) has been made,

directly or indirectly in connection with the alienation of immovable property to which any transaction relates, it shall be presumed, until the contrary is proved, that such asset has been so alienated or that such arrangement has been so made.".

13. Section *thirty-nine* of the Special Taxation Act, 1942, is hereby amended by the addition at the end thereof of the following paragraph :

"(i) any person in respect of the profit realized on the alienation on or after the first day of March, 1945, of immovable property under an agreement whereby the property is acquired by—

Amendment of
section 27 of Act
40 of 1942, as
amended by
section 15 of Act
31 of 1943.

Amendment of
section 30 of Act
40 of 1942, as
amended by
section 17 of Act
31 of 1943.

Amendment of
section 31 of Act
40 of 1942, as
amended by
section 18 of Act
31 of 1943.

Amendment of
section 32 of Act
40 of 1942, as
amended by
section 19 of Act
31 of 1943.

Amendment of
section 34 of Act
40 of 1942, as
substituted by
section 20 of Act
31 of 1943.

Amendment of
section 39 of Act
40 of 1942, as
amended by
section 22 of Act
31 of 1943.

(b) deur na paragraaf (b), die volgende paragraaf in te voeg:

(b)*bis* soveel van enige ander nie in paragraaf (b) bedoelde bedrag, wat ten opsigte van die vervreemding van vasgoed in paragraaf (a) van die omskrywing van „vasgoed” in artikel *vyf-en-twintig* bedoel, aan of ten gunste van ‘n tussenpersoon toeval, as wat meer is dan die onkoste in verband met die vervreemding wat hy gemaak het en wat die Kommissaris mag toestaan, tesame met vyf persent van die vergoeding vir die betrokke vasgoed;

(2) Sub-artikel (1) word geag op die eerste dag van Maart 1945 in werking te getree het.

8. Artikel *sewen-en-twintig* van die Spesiale Belastingswet, Wysiging van artikel 27 van Wet 1942, word hiermee gewysig deur na die woord „geval”, waar dit die tweede maal voorkom, die woorde „van ‘n bedrag wat volgens paragraaf (b)*bis* van genoemde artikel aan die belasting onderhewig is, of”, in te voeg, en na die woorde „genoemde paragraaf”, die woorde „(b)*bis* of (c), na gelang van die geval,”, in te voeg.

9. Artikel *dertig* van die Spesiale Belastingswet, 1942, word hiermee gewysig deur in paragraaf (b), na die uitdrukking „paragraaf (b)”, die woorde „of (b)*bis*” in te voeg.

10. Artikel *een-en-dertig* van die Spesiale Belastingswet, 1942, word hiermee gewysig deur die volgende paragraaf na paragraaf (b) van sub-artikel (1) in te voeg:

„(b)*bis*. in die geval van ‘n bedrag wat aan of ten gunste van ‘n in paragraaf (b)*bis* van artikel *ses-en-twintig* bedoelde tussenpersoon toeval, binne ‘n tydperk van dertig dae nadat die bedrag aldus aan of ten gunste van die tussenpersoon toeval, of binne die verdere tydperk wat die Kommissaris mag toestaan ;”.

11. Artikel *twee-en-dertig* van die Spesiale Belastingswet, 1942, word hiermee gewysig deur die volgende sub-artikel na sub-artikel (2) in te voeg:

„(2)*bis*. Die belasting wat verskuldig is ten opsigte van ‘n bedrag wat aan of ten gunste van ‘n in paragraaf (b)*bis* van artikel *ses-en-twintig* bedoelde tussenpersoon toeval, moet betaal word aan die ontvanger van inkomste aan wie die hereregte ten opsigte van die vervreemding van die betrokke vasgoed betaal mag word.”.

12. Artikel *vier-en-dertig* van die Spesiale Belastingswet, 1942, word hiermee gewysig deur sub-artikel (2) te vervang deur die volgende sub-artikels:

„(2) Indien, volgens ‘n reëeling wat direk of indirek in verband met die vervreemding van vasgoed waarop ‘n transaksie betrekking het, aangegaan is, die persoon deur wie die goed verkry word direk of indirek aan die persoon deur wie dit vervreem word, ditsy in kontant of andersins, ‘n ander bedrag moet betaal dan dié wat vir die goed beding is, en die Kommissaris nie oortuig is nie dat die ander bedrag ‘n billike en redelike bedrag is vir die teenprestasie ten opsigte waarvan dit beweer word betaalbaar te wees, kan die Kommissaris versoek dat die persoon deur wie die goed vervreem word, binne ‘n gestelde tydperk die bewyse voorlê wat die Kommissaris mag aandui, insake die waarde van die teenprestasie ; en die vergoeding vir die vasgoed word vasgestel met behoorlike inagneming van die waarde wat uit bedoelde bewyse blyk.

(3) In enige verrigtings waarin dit ter sake is om vase te stel of—

(a) ‘n bate al dan nie vervreem is ; of
(b) ‘n in sub-artikel (2) bedoelde reëeling al dan nie aangegaan is,

direk of indirek in verband met die vervreemding van vasgoed waarop ‘n transaksie betrekking het, word dit, totdat die teendeel bewys is, vermoed dat die bate aldus vervreem is of dat bedoelde reëeling aldus aangegaan is.”.

13. Artikel *negen-en-dertig* van die Spesiale Belastingswet, 1942, word hiermee gewysig deur aan die end daarvan die volgende paragraaf by te voeg:

„(i) enige persoon ten opsigte van die gemaakte wins op die vervreemding op of na die eerste dag van Maart 1945, van vasgoed ingevolge ‘n ooreenkoms waarby die goed verkry word deur—

- (i) a local authority, as defined in the Housing Act, 1920 (Act No. 35 of 1920), under a scheme which is an approved scheme in terms of that Act;
- (ii) any company or society for a purpose referred to in paragraph (a) or (b) of sub-section (1) of section six of the said Act; or
- (iii) the National Housing and Planning Commission established by section eighteen of the said Act, or a provincial housing board established under section four of the Housing (Emergency Powers) Act, 1945, for the construction of dwellings as defined in the said Act:

Provided that the amount of such profit does not exceed a sum equivalent to six per cent. per annum on the amount of the aggregate cost of acquisition of that property, calculated from the date of the acquisition to the date of alienation, subject to a maximum of sixty per cent. of the last mentioned amount."

Short title.

14. This Act shall be called the Special Taxation Amendment Act, 1945.

- (i) 'n plaaslike outoriteit soas in die Woningswet, 1920 (Wet No. 35 van 1920) omskryf, ingevolge 'n skema wat volgens daardie Wet 'n goedgekeurde skema is;
- (ii) 'n maatskappy of vereniging vir 'n in paragraaf (a) of (b) van sub-artikel (1) van genoemde Wet bedoelde doel; of
- (iii) die „Nationale Behuizings en Plannen Kommissie” by artikel *agtien* van genoemde Wet ingestel, of 'n kragtens artikel *vier* van die Wet op Behuising (Noodmagte), 1945, ingestelde provinsiale behuisingsraad, vir die bou van wonings soas in genoemde Wet omskryf:
Met dien verstande dat die bedrag van bedoelde wins nie meer bedra nie dan 'n som wat gelykstaan met ses persent per jaar op die bedrag van die totale koste van verkryging van daardie goed, bereken vanaf die datum van die verkryging tot op die datum van vervreemding, met sestig persent van laasgenoemde bedrag as maksimum.”

14. Hierdie Wet heet die Wysigingswet op Spesiale Kort titel Belastings, 1945.

No. 38, 1945.]

ACT

To consolidate and amend the laws which regulate the financial relations between the Union and the several provinces thereof, and which provide for the transfer of certain taxation and additional legislative powers to provincial councils; and to provide for other incidental matters.

(*English Text signed by the Officer Administering the Government.*)

(Assented to on 12th June, 1945.)

BE IT ENACTED by the King's Most Excellent Majesty, by the Senate and the House of Assembly of the Union of South Africa, as follows:—

Definitions.

1. (1) In this Act, unless the context otherwise indicates—
“financial year” means the period from the first day of April in any year to the thirty-first day of March in the year next succeeding;
“income”, “income subject to super tax”, “taxable income” and “company” have the meanings respectively assigned thereto in the Income Tax Act, 1941 (Act No. 31 of 1941);
“private company” means a company recognized as a private company under sub-section (3) of section *thirty-three* of the Income Tax Act, 1941;
“provincial revenue fund” means, in relation to any province, the fund established for that province under section *eighty-nine* of the South Africa Act, 1909;
“Treasury” means the department of the Minister of Finance;
“year of assessment” means any period of twelve months in respect of which any tax imposed by a province is chargeable.
(2) Whenever in this Act a reference is made to matters entrusted to a province, the reference shall be construed as being to matters entrusted to that province by the South Africa Act, 1909, or by this Act or by any other law, and in relation to all such matters “provincial council” means the provincial council of the province to which the same are entrusted.

Financial provisions of Act to be those contemplated in South Africa Act, 1909.

2. The provisions of this Act shall be those other provisions made by Parliament which are contemplated in the last paragraph of section *one hundred and eighteen* of the South Africa Act, 1909.

Provinces responsible for expenditure on services entrusted to them.

3. All expenditure incurred by any province in respect of matters entrusted to that province shall be defrayed from the provincial revenue fund.

Source whence funds to be derived for meeting normal or recurrent expenditure of provinces.

4. The funds required by a province to meet its normal or recurrent expenditure (as hereinafter defined) upon matters entrusted to it shall be derived from—

- (a) moneys appropriated by Parliament;
- (b) moneys provided by the National Road Board under the National Roads Act, 1935 (Act No. 42 of 1935);
- (c) such revenues as may be raised by the province under the authority of law,

and a province shall not apply its funds to any purposes other than the matters entrusted to it.

Classification of expenditure in provincial accounts and appropriation ordinances.

5. (1) The expenditure of each province in respect of matters entrusted to it shall be classified and shall be distinguished in an appropriation ordinance passed by the provincial council and in the accounts of the expenditure aforesaid, under two heads, namely—

- (a) normal or recurrent expenditure; and
- (b) capital or non-recurrent expenditure.

WET

Tot samevatting en wysiging van die wette wat die finansiële verhoudings tussen die Unie en die verskeie provinsies daarvan reël, en wat voorsiening maak vir die oordrag op provinsiale rade van sekere belasting- en verdere wetgewende bevoegdhede; en om voorsiening te maak vir ander verbandhoudende aangeleenthede.

(Engelse Teks deur die Amptenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
(Goedgekeur op 12 Junie 1945.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. (1) In hierdie Wet, tensy uit die samehang anders blyk, Woordbepaling beteken—

„boekjaar” die tydperk vanaf die eerste dag van April in een of ander jaar tot en met die een-en-dertigste dag van Maart in die daaropvolgende jaar ; het „inkomste”, „aan superbelasting onderhewige inkomste”, „belasbare inkomste” en „maatskappy” die betekenisse wat onderskeidelik daaraan verleen word in die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941); en beteken— „private maatskappy” 'n kragtens sub-artikel (3) van artikel drie-en-dertig van die Inkomstebelastingwet, 1941, erkende private maatskappy ; „provinsiale inkomstefonds”, met betrekking tot 'n provinsie, die fonds wat ten behoeve van daardie provinsie ingevolge artikel negen-en-tigtyg van die Suid-Afrika Wet, 1909, ingestel is ; „Treasurie” die departement van die Minister van Finansies ; „jaar van aanslag” 'n tydperk van twaalf maande ten opsigte waarvan 'n deur 'n provinsie opgelegde belasting vorderbaar is.

(2) Wanneer in hierdie Wet verwys word na aan 'n provinsie opgedraagde aangeleenthede, word daaronder verstaan die aangeleenthede wat aan die betrokke provinsie by die Suid-Afrika Wet, 1909, by hierdie Wet of by enige ander wet opgedra is ; en in verband met sodanige aangeleenthede beteken „provinsiale raad” die provinsiale raad van die provinsie aan wie die aangeleenthede opgedra is.

2. Die bepalings van hierdie Wet is daardie ander deur Finansiële bepalings van die Parlement bepaalde voorsienings wat in die laaste para- bepalings van graaf van artikel honderd-en-agtien van die Suid-Afrika Wet, 1909, beoog word. Wet daardie bepalings te wees wat in Suid-Afrika Wet beoog word.

3. Alle uitgawes deur 'n provinsie gedoen ten aansien van Provincies aanspreeklik die aan daardie provinsie opgedraagde aangeleenthede word vir uitgawes in verband met die uit die provinsiale inkomstefonds bestry. aan hulle opgedraagde dienste.

4. Die middele wat 'n provinsie nodig het tot dekking van Bronne waaruit sy normale of terugkerende uitgawes (soos hieronder omskryf) ten aansien van die aan hom opgedraagde aangeleenthede word verkry uit—

- (a) gelde deur die Parlement bewillig ;
- (b) gelde deur die Nasionale Padraad kragtens die Wet op Nasionale Paaie, 1935 (Wet No. 42 van 1935), beskikbaar gestel ;
- (c) sodanige inkomstes as wat 'n provinsie kragtens wet verkry,

en 'n provinsie gebruik sy middele vir geen ander doel nie dan alleen in verband met die aan hom opgedraagde aangeleenthede.

5. (1) Die uitgawes van 'n provinsie ten aansien van die aan hom opgedraagde aangeleenthede word in 'n deur die Rangskikking van uitgawes in provinsiale provinsiale raad aangenome middel-ordonnansie en in die rekenings van voormalde uitgawes, onder twee hoofde gerangskik en onderskei, namelik—

- (a) normale of terugkerende uitgawes ; en
- (b) kapitaal- of nie-terugkerende uitgawes.

- (2) Normal or recurrent expenditure shall comprise—
(a) the cost of general administration in the province;
(b) the cost of carrying out the matters entrusted to the province, where such cost does not fall to be treated as capital or non-recurrent expenditure in terms of sub-section (3);
(c) the interest and sinking fund payments for which the province is liable in respect of advances made to it to meet capital or non-recurrent expenditure in accordance with section eleven;
(d) the cost of construction and maintenance of roads: Provided that, in special cases authorized by the Treasury, the cost of construction of any particular road, but not of its maintenance, may be regarded as capital or non-recurrent expenditure: Provided further that the Treasury, notwithstanding that under sub-section (1) of section eleven the minimum period of repayment of advances for capital or non-recurrent expenditure is fifteen years, may prescribe a shorter period for the repayment of any such advance as is made for the construction of any road.

(3) Capital or non-recurrent expenditure shall be deemed to comprise expenditure (whether directly or by loan to local bodies) upon the erection, construction, acquisition, extension, or improvement of any building, bridge, pont or upon any work or undertaking of a permanent nature in relation to a matter entrusted to the province, but not expenditure upon the construction of a road unless authorized by the Treasury as in sub-section (2) provided: Provided that if the expenditure upon any such building or extension thereof, or upon any bridge, pont or other such work or undertaking—

- (a) does not exceed five hundred pounds, such expenditure shall be deemed to be normal or recurrent expenditure, but if the expenditure appears clearly to be of a capital or non-recurrent nature the Treasury may in its discretion authorize such expenditure to be regarded as capital or non-recurrent expenditure;
(b) exceeds five hundred pounds, but does not exceed one thousand five hundred pounds, such expenditure may, in the discretion of the executive committee of the province concerned, be regarded as normal or recurrent expenditure;
(c) exceeds one thousand five hundred pounds the Treasury may in its discretion authorize such expenditure to be regarded as normal or recurrent expenditure.

(4) The estimates of expenditure presented to a provincial council shall be set out in accordance with such uniform plan as may be prescribed by the Treasury.

**Subsidies to
provincial
revenue funds.**

6. (1) Subject to the provisions of sub-section (2) there shall be paid from the Consolidated Revenue Fund to the provincial revenue fund of each province, in respect of every financial year, a general subsidy of an amount equal to fifty per cent. of the nett expenditure (determined as provided by sub-section (3)) of the province during that financial year.

(2) If the nett expenditure of a province in respect of the financial year 1945-1946 exceeds the nett expenditure of that province in respect of the financial year 1944-1945 by more than five per cent., the general subsidy on the excess above five per cent. shall be calculated at thirty-three and one third per cent. and if the nett expenditure of a province in respect of any subsequent financial year exceeds the nett expenditure of that province in respect of the financial year immediately preceding by more than five per cent., whether general subsidy at the rate of fifty per cent. was paid on the whole amount or not, the general subsidy on the excess above five per cent. shall be calculated at thirty-three and one-third per cent.

(3) In determining the nett expenditure of a province there shall be added to the normal or recurrent expenditure (as defined by section five) of that province—

- (a) in the case of the Province of the Cape of Good Hope:
• an amount equal to the expenditure incurred and defrayed out of revenue raised by divisional councils in carrying out those functions which by law are vested in the province;

- (2) Normale of terugkerende uitgawes bestaan uit—
(a) die koste van die algemene bestuur van die provinsie ;
(b) die koste in verband met die uitvoering van die aan die provinsie opgedraagde aangeleenthede, wanneer sodanige koste nie as kapitaal- of nie-terugkerende uitgawes ingevolge sub-artikel (3) behandel moet word nie ;
(c) die rente- en delgingsfondsbetאלings waarvoor 'n provinsie aanspreeklik is ten aansien van voorskotte aan hom gemaak ooreenkomstig artikel *elf* ter bestryding van kapitaal- of nie-terugkerende uitgawes ;
(d) die koste van die aanleg en instandhouding van paaie : Met dien verstande dat in spesiale deur die Tesourie goedgekeurde gevalle, die koste van die aanleg van 'n bepaalde pad, maar nie van die instandhouding daarvan nie, as kapitaal- of nie-terugkerende uitgawes beskou kan word : Met dien verstande voorts dat die Tesourie, nieteenstaande dat kragtens sub-artikel (1) van artikel *elf* die kortste termyn vir die terugbetaling van voorskotte ten opsigte van kapitaal- of nie-terugkerende uitgawes vyftien jaar is, 'n korter termyn vir die terugbetaling van so 'n voorskot wat vir die aanleg van 'n pad gemaak is, kan vasstel.

(3) Kapitaal- of nie-terugkerende uitgawes bestaan uit uitgawes (hetsy direk of by wyse van lening aan plaaslike liggeme) vir die oprigting, aanleg, verwerwing, uitbreiding of verbetering van 'n gebou, brug, pont of ander werk of onderneming van duursame aard in verband met 'n aan die provinsie opgedraagde aangeleentheid, dog sluit nie uitgawes vir die aanleg van 'n pad in nie tensy dit deur die Tesourie ooreenkomstig sub-artikel (2) goedgekeur is : Met dien verstande dat indien die uitgawes op so 'n gebou of uitbreiding daarvan, of op 'n brug, pont of ander sodanige werk of onderneming—

- (a) vyf honderd pond nie te bowe gaan nie sodanige uitgawes beskou word as normale of terugkerende uitgawes, maar indien die uitgawes duidelik blyk van 'n kapitaal- of nie-terugkerende aard te wees, die Tesourie na sy goeddunke kan magtig dat sulke uitgawes as kapitaal- of nie-terugkerende uitgawes beskou kan word ;
(b) meer is dan vyfhonderdpond maar eenduisend vyfhonderd pond nie te bowe gaan nie, sodanige uitgawes, na goeddunke van die uitvoerende komitee van die betrokke provinsie, beskou kan word as normale of terugkerende uitgawes ;
(c) meer is dan eenduisend vyfhonderd pond die Tesourie na sy goeddunke kan magtig dat sulke uitgawes as normale of terugkerende uitgawes beskou kan word.

(4) Die begroting van uitgawes wat aan 'n provinsiale raad voorgelê word, word uiteengesit ooreenkomstig sodanige eenvormige wyse as wat deur die Tesourie voorgeskryf word.

6. (1) Behoudens die by sub-artikel (2) bepaalde, word Subsidies aan provinsiale inkomstefonds aan die provinsiale inkomstefonds. daar uit die Gekonsolideerde Inkomstefonds aan die provinsiale inkomstefonds van elke provinsie, ten opsigte van elke boekjaar, 'n algemene subsidie van 'n bedrag gelyk aan vyftig persent van die netto uitgawes (vasgestel soos by sub-artikel (3) bepaal) van die provinsie gedurende daardie boekjaar, betaal.

(2) Indien die netto uitgawes van 'n provinsie ten opsigte van die boekjaar 1945-1946 die netto uitgawes van daardie provinsie ten opsigte van die boekjaar 1944-1945 met meer as vyf persent oorskry, word die algemene subsidie op die oorskot bo vyf persent bereken teen drie-en-dertig-en-cen-derde persent, en indien die netto uitgawes van 'n provinsie ten opsigte van 'n daaropvolgende boekjaar die netto uitgawes van daardie provinsie ten opsigte van die onmiddellik voorafgaande boekjaar met meer as vyf persent oorskry, onverskillig of algemene subsidie teen 'n skaal van vyftig persent op die hele bedrag betaal was al dan nie, word die algemene subsidie op die oorskot bo vyf persent berken teen drie-en-dertig-en-een-derde persent.

(3) Ter bepaling van die netto uitgawes van n provinsie word daar by die normale of terugkerende uitgawes (soos by artikel *vyf* omskrywe) van daardie provinsie die volgende bygereken—

- (a) in die geval van die Provincie die Kaap die Goeie Hoop : 'n bedrag gelyk aan die uitgawes gedoen en bestry uit inkomstes gehef deur afdelingsrade ter uitvoering van daardie werksaamhede wat kragtens wet by die provinsie berus ;

- (b) in the case of the Province of Transvaal: an amount equal to the expenditure incurred and defrayed out of revenue raised by the Peri-Urban Areas Health Board constituted in terms of Ordinance No. 20 of 1943 (Transvaal), in carrying out those functions, which by law are vested in the province;
- (c) in the case of the Province of Natal: an amount equal to the expenditure incurred and defrayed out of revenue raised by the Local Health Commission constituted in terms of Ordinance No. 20 of 1941 (Natal), in carrying out those functions which by law are vested in the province;
- (d) in the case of every province: such amount as has, with the approval of the Treasury—
- (i) been appropriated on the estimates of expenditure to be defrayed from the revenue of the province for the purpose of capital or non-recurrent expenditure; and
 - (ii) been transferred to the relevant capital account;
- and there shall be deducted from the said normal or recurrent expenditure of the province—
- (aa) moneys paid to the provincial revenue fund by the National Road Board in terms of the National Roads Act, 1935 (Act No. 42 of 1935);
 - (bb) moneys paid to the provincial revenue fund from the Consolidated Revenue Fund in respect of the education of natives, including the feeding of children in native schools;
 - (cc) that expenditure from the provincial revenue fund in respect of which the province is entitled to a subsidy in terms of the Public Health Act, 1919 (Act No. 36 of 1919);
 - (dd) moneys received by the province from the railway administration in respect of bus routes;
 - (ee) moneys paid to the provincial revenue fund of the Province of the Cape of Good Hope from the Consolidated Revenue Fund in respect of the Bitterfontein road;
 - (ff) any other moneys paid to a province from the Consolidated Revenue Fund for or in aid of a specific service.

(4) In addition to the general subsidy payable to a province in terms of the preceding provisions of this section there shall be paid from the Consolidated Revenue Fund a special subsidy in respect of each of the financial years 1945-1946, 1946-1947 and 1947-1948 (and thereafter as Parliament may determine)—

- (a) to the provincial revenue fund of the Province of the Cape of Good Hope, an amount of one hundred and fifty thousand pounds;
- (b) to the provincial revenue fund of the Province of the Orange Free State, an amount of three hundred thousand pounds; and
- (c) to the provincial revenue fund of the Province of Natal, an amount of one hundred thousand pounds.

(5) For the purpose of paragraph (a) of sub-section (3)—

- (a) any contributions received from the public and used by a divisional council for the purpose of carrying out any function which by law is vested in the province may, with the approval of the Treasury, be regarded as revenue raised by that divisional council;
- (b) "divisional council" includes the Umzimkulu Road Board established under Ordinance No. 18 of 1931 (Cape of Good Hope) and any other similar board that may hereafter be established in the Province of the Cape of Good Hope.

Calculation and method of payment of subsidies.

7. (1) For the purpose of determining the amounts to be appropriated by Parliament in any financial year in respect of general and special subsidies payable to the provinces under section six, the Administrator of each province shall transmit to the Treasury on or before such date and in such form as the Treasury may from time to time direct, a certificate of the amount which it is estimated will be due to the province in that financial year.

(2) The Treasury shall from time to time make advances to the respective provinces against the amounts appropriated by Parliament in such instalments as the Treasury may determine with due regard to the requirements of the province and subject to a maximum payment in the first nine months of the financial year of five-sixths of the amount appropriated.

- (b) in die geval van die Provinsie Transvaal: 'n bedrag gelyk aan die uitgawes gedoen en bestry uit inkomstes gehef deur die Gesondheidsraad vir Buite-Stedelike Gebiede ingestel ingevolge Ordonnansie No. 20 van 1943 (Transvaal), ter uitvoering van daardie werksaamhede wat kragtens wet by die provinsie berus;
- (c) in die geval van die Provinsie Natal: 'n bedrag gelyk aan die uitgawes gedoen en bestry uit inkomste gehef deur die Kommissie vir Plaaslike Gesondheid ingestel ingevolge Ordonnansie No. 20 van 1941 (Natal), ter uitvoering van daardie werksaamhede wat kragtens wet by die provinsie berus;
- (d) in die geval van iedere provinsie: sodanige bedrag as wat met goedkeuring van die Tesourie—
(i) beskikbaar gestel is op die beraming van uitgawes wat bestry moet word uit die inkomste van die provinsie vir die doeleindes van kapitaalfonds nie-terugkerende uitgawes; en
(ii) op die toepaslike kapitaalrekening oorgeplaas is; en daar word van genoemde normale of terugkerende uitgawes van die provinsie die volgende afgetrek—
(aa) gelde deur die Nasionale Padraad ingevolge die Wet op Nasionale Paaie, 1935 (Wet No. 42 van 1935), op die provinsiale inkomstefonds inbetaal;
(bb) gelde uit die Gekonsolideerde Inkomstefonds op die provinsiale inkomstefonds inbetaal ten aansien van die onderwys van naturelle, met inbegrip van die voeding van kinders in naturelleskole;
(cc) daardie uitgawes uit die provinsiale inkomstefonds ten opsigte waarvan die provinsie ingevolge die „Volksgezonheidswet, 1919“ (Wet No. 36 van 1919), op 'n subsidie geregtig is;
(dd) gelde deur 'n provinsie van die spoorweg-administrasie ontvang ten aansien van busroetes;
(ee) gelde uit die Gekonsolideerde Inkomstefonds op die provinsiale inkomstefonds van die Provinsie die Kaap die Goeie Hoop inbetaal ten aansien van die Bitterfonteinpad;
(ff) enige ander gelde uit die Gekonsolideerde Inkomstefonds aan 'n provinsie betaal ten aansien of ten bate van 'n bepaalde diens.
- (4) Benewens die algemene subsidie ingevolge die voorafgaande bepaling van hierdie artikel aan 'n provinsie betaalbaar, word daar uit die Gekonsolideerde Inkomstefonds 'n spesiale subsidie betaal ten opsigte van elk van die boekjare 1945-1946, 1946-1947 en 1947-1948 (en daarna soas deur die Parlement bepaal word) van—
(a) 'n bedrag van honderd-en-vyftig duisend pond aan die provinsiale inkomstefonds van die Provinsie die Kaap die Goeie Hoop;
(b) 'n bedrag van driehonderd duisend pond aan die provinsiale inkomstefonds van die Provinsie die Oranje-Vrystaat; en
(c) 'n bedrag van honderd duisend pond aan die provinsiale inkomstefonds van die Provinsie Natal.
- (5) By die toepassing van paragraaf (a) van sub-artikel (3)—
(a) word bydraes van die publiek ontvang en deur 'n afdelingsraad gebruik ter uitvoering van 'n werksaamheid wat kragtens wet by die provinsie berus, met goedkeuring van die Tesourie, beskou as inkomste deur daardie afdelingsraad gehef;
(b) beteken „afdelingsraad“ ook die Umzimkulu Padraad ingestel kragtens Ordonnansie No. 18 van 1931 (Kaap die Goeie Hoop) en enige ander soortgelyke raad wat hierna in die Provinsie die Kaap die Goeie Hoop ingestel mag word.
- ¶ 7. (1) Ter bepaling van die bedrae wat deur die Parlement in 'n boekjaar bewillig moet word ten opsigte van algemene en spesiale subsidies aan die provinsies betaalbaar ingevolge artikel ses, stuur die Administrateur van elke provinsie op of voor sodanige datum en in sodanige vorm as wat die Tesourie van tyd tot tyd mag voorskryf, 'n sertifikaat aan die Tesourie van die bedrag wat volgens beraming in daardie boekjaar aan die provinsie verskuldig sal word.
- (2) Die Tesourie gee van tyd tot tyd aan die onderskeie provinsies voorskotte uit die deur die Parlement bewilligde bedrae, in sodanige paaiemente as wat die Tesourie met behoorlike inagneming van die benodigdhede van die provinsie bepaal, en onderworpe aan 'n betaling gedurende die eerste nege maande van die boekjaar van hoogstens vyf-sesdes van

Berekening en
wyse van
betaling van
subsidies.

The accounts shall be adjusted after receipt by the Treasury of the certificate of the provincial auditor as to the correct amount of subsidy which is due to the province in respect of the financial year.

Allocation of certain revenues to provinces with power of legislation in respect thereof.

8. (1) The revenues derived from the taxes, fees, dues, licences and other sources specified in the First Schedule shall be received by the province wherein such revenues arise and shall be paid into the provincial revenue fund.

(2) Unless and until Parliament by law otherwise provides, a provincial council shall have power to raise revenue by way of taxation through the sources specified in the First Schedule and through no other source whatever anything to the contrary notwithstanding in sections *eighty-one* and *eighty-five* of the South Africa Act, 1909.

(3) The said sources of revenue shall, for the purposes of those sections of the South Africa Act, 1909, as hereby modified, be deemed to be matters in respect of which a provincial council may, subject to the provisions of this Act make ordinances, and any law which the provincial council was competent to make and which is in force in any province on the first day of April, 1945, providing for the raising or management of any such revenues shall be a law which the provincial council of that province may by ordinance repeal or amend so far as it relates to such a source of revenue.

(4) (a) In the case of a personal tax, the tax shall be levied by a province only on persons who have been resident within the province for not less than ninety consecutive days during the year of assessment.

(b) In the case of an income tax on the incomes of persons, other than companies, the tax shall be levied by a province only on persons who have been resident within the province for not less than ninety consecutive days during the year of assessment, and shall be in the form of a percentage of the whole or any portion of the amount payable by any such person in respect of normal or super tax or both normal and super tax under the Income Tax Act, 1941 (Act No 31 of 1941), in respect of the year of assessment which forms the basis of the levy.

(c) No personal tax and no income tax on the incomes of persons shall be levied by any province upon any person who, after having resided within that province for not less than ninety consecutive days during any year of assessment resides within any other province for not less than ninety consecutive days during the same year of assessment and is liable in respect of such year for any personal tax or income tax under any ordinance in force in such other province.

(d) For the purposes of this sub-section a period of residence by any person in any province shall be deemed to have been for a number of consecutive days notwithstanding the temporary absence of such person from that province during any portion of that period and to have been continuous during that period.

(5) (a) In the case of a tax on a company such tax shall be levied by a province only on a company which has an office or place of business in the province.

(b) In the case of a tax on the taxable income of any company such tax shall be levied by a province upon each pound of such portion of the taxable income of a company as is determined by the Commissioner for Inland Revenue or any officer acting on his behalf to have been derived from sources within the province during the year of assessment which forms the basis of the levy: Provided that—

(i) a private company shall not be taxed on any portion of its taxable income which is apportioned under section *thirty-seven* of the Income Tax Act, 1941, either directly or indirectly through the apportionment of the taxable income of another private company, to any person who, in terms of a provincial ordinance, is subject to an income tax referred to in paragraph (b) of sub-section (4)

die bewilligde bedrag. Na ontvangs deur die Tesourie van 'n sertifikaat deur die provinsiale ouditeur betreffende die juiste bedrag van subsidie wat aan die provinsie ten opsigte van die boekjaar verskuldig is, word die rekenings vereffen.

8. (1) Die inkomstes verkry uit die belastings, gelde, regte, lisensies en die ander in die Eerste Bylae genoemde bronne, word deur die provinsie waarin sulke inkomstes verkry word, ontvang, en word in die provinsiale inkomstefonds gestort. Toekenning van sekere inkomstes aan die provinsies met bevoegdheid om wetgewing ten opsigte daarvan aan te neem.

(2) Tensy en totdat by 'n Parlements-wet anders bepaal word, het 'n provinsiale raad bevoegdheid om by wyse van belastingheffing inkomstes te verkry uit die in die Eerste Bylae genoemde bronne en uit geen ander bronne hoegenaamd nie, ondanks andersluidende bepalings in artikels *een-en-tagtig* en *vyf-en-tagtig* van die Suid-Afrika Wet, 1909.

(3) Die genoemde inkomstebonne word vir die doeleindes van daardie artikels van die Suid-Afrika Wet, 1909, soas hierby gewysig, geag aangeleenthede te wees ten opsigte waarvan 'n provinsiale raad, behoudens die bepalings van hierdie Wet, ordonnansies kan aanneem, en enige wetsbepaling wat die provinsiale raad bevoeg was om aan te neem en wat op die eerste dag van April 1945 in 'n provinsie van krag is, en wat voorsiening maak vir die verkryging van of beheer oor sulke inkomstes, word geag 'n wetsbepaling te wees wat die provinsiale raad van daardie provinsie by ordonnansie kan herroep of wysig vir sover dit so 'n inkomstebon betref.

(4) (a) In die geval van 'n persoonlike belasting, hef 'n provinsie die belasting slegs op persone wat vir minstens negentig agtereenvolgende dae gedurende die jaar van aanslag binne die provinsie woonagtig was.

(b) In die geval van 'n inkomstebelasting op die inkomstes van ander persone dan maatskappye, hef 'n provinsie die belasting slegs op persone wat vir minstens negentig agtereenvolgende dae gedurende die jaar van aanslag binne die provinsie woonagtig was, en dit word opgelê in die vorm van 'n persentasie van die geheel of 'n gedeelte van die bedrag wat deur so 'n persoon ten opsigte van normale of superbelasting of beide normale en superbelasting ingevolge die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), betaalbaar is ten opsigte van die jaar van aanslag wat die grondslag van die heffing uitmaak.

(c) 'n Provinsie hef geen persoonlike belasting en geen inkomstebelasting op die inkomstes van persone nie op iemand wat, nadat hy binne daardie provinsie vir minstens negentig agtereenvolgende dae gedurende een of ander jaar van aanslag woonagtig was, in 'n ander provinsie vir minstens negentig agtereenvolgende dae gedurende dieselfde jaar van aanslag woonagtig word, en ten opsigte van daardie jaar verplig is om ingevolge 'n ordonnansie van daardie ander provinsie 'n persoonlike of 'n inkomstebelasting te betaal.

(d) By die toepassing van hierdie sub-artikel word 'n tydperk gedurende welke 'n persoon binne 'n provinsie woonagtig was geag 'n aantal agtereenvolgende dae uit te maak ondanks die tydelike afwesigheid van daardie persoon uit die provinsie gedurende 'n gedeelte van die tydperk, en hy word geag gedurende daardie tydperk ononderbroke aldaar woonagtig te gewees het.

(5) (a) In die geval van 'n belasting op 'n maatskappy hef 'n provinsie die belasting slegs op 'n maatskappy wat 'n kantoor of besigheidsplek binne die provinsie het.

(b) In die geval van 'n belasting op die belasbare inkomste van 'n maatskappy hef 'n provinsie die belasting op elke pond van sodanige gedeelte van die belasbare inkomste van 'n maatskappy as wat volgens bepaling van die Kommissaris van Binnelandse Inkomste, of 'n namens hom handelende amptenaar, uit bronne binne die provinsie verkry is gedurende die jaar van aanslag wat die grondslag van die heffing uitmaak : Met dien verstande dat—

(i) 'n private maatskappy nie belas word nie op enige gedeelte van sy belasbare inkomste wat kragtens artikel *sewen-en-dertig* van die Inkomstebelastingwet, 1941, hetsy direk of indirek deur die toedeling van die belasbare inkomste van 'n ander private maatskappy, aan 'n persoon wat ingevolge 'n provinsiale ordonnansie onderhewig is aan 'n in paragraaf (b) van sub-artikel (4) bedoelde inkomstebelasting, toegedeel word ;

(ii) a company to which an amount of taxable income has been apportioned from a private company under section *thirty-seven* of the Income Tax Act, 1941, shall not be taxed on any portion of its taxable income representing that amount; and

(iii) a non-mutual life insurance company shall not be taxed on any portion of its taxable income which is credited to or distributed amongst its policy holders by way of bonus or reduction of premiums.

(c) A company upon which both the tax referred to in paragraph (a) and the tax referred to in paragraph (b) have been levied shall be liable only for the payment of whichever tax is the greater.

(6) The provisions of any provincial ordinance passed before the commencement of this Act which—

(a) directs how the amount of any income tax upon the incomes of persons, other than companies, is to be determined, shall, unless another percentage is specially provided by an ordinance passed after the coming into operation of this Act, be construed as if any reference therein to the amount of normal or super tax paid or payable were a reference to eighty per cent. of that amount;

(b) levies a minimum tax on any company shall—

(i) in respect of a company which has no office or place of business in the province, be construed as if no minimum tax were levied;

(ii) in respect of a company which has an office or place of business in the province be construed as if any reference therein to a minimum tax were a reference to a tax referred to in paragraph (a) of sub-section (5).

(7) The power conferred upon provincial councils by this Act to levy a tax on incomes of persons other than companies includes, subject to the provisions of this section, the power to impose a tax based on the super tax payable by any person under the Income Tax Act, 1941, notwithstanding that such super tax may be levied in whole or in part upon—

(a) amounts which do not fall within the definition of "income" contained in the Income Tax Act, 1941; or

(b) dividends distributed by companies deriving income from mining operations.

(8) (a) Nothing in this Act contained shall be deemed to repeal or amend any provision of the Companies Tax Ordinance No. 12 of 1933 (Transvaal) in so far as it relates to a tax on the dividends of financial companies, but the Provincial Council of the Transvaal may repeal, re-enact or amend such provisions: Provided that—

(i) such tax shall not be increased above one shilling in the pound of dividends distributed;

(ii) such tax shall be levied only on a company which has an office or place of business in the Province of Transvaal, and which is a financial company as defined in the said Ordinance on the first day of April, 1945, or which is a company of which not less than one-half of its gross receipts or accruals was, for the year of assessment preceding that during which any dividend is declared, derived from dividends, debenture interest, interest on loans, other than loans to persons (other than companies), or from profits arising from the sale or other disposition of stocks, shares or securities; and

(iii) such tax shall not be levied on a financial company which is a private company.

(b) The power conferred under paragraph (a) upon the Provincial Council of the Transvaal includes, subject to the provisions of the said paragraph, the power

- (ii) 'n maatskappy aan wie 'n bedrag van die belasbare inkomste van 'n private maatskappy kragtens artikel *sewen-en-derlig* van die Inkomstebelastingwet, 1941, toegedeel is, nie op daardie gedeelte van sy belasbare inkomste wat sodanige bedrag uitmaak, belas word nie; en
- (iii) 'n nie-onderlinge lewensversekeringsmaatskappy nie belas word nie op daardie gedeelte van sy belasbare inkomste waarmee sy polishouers gekrediteer word, of wat onder hulle verdeel word by wyse van 'n bonus of premievermindering.
- (c) 'n Maatskappy op wie beide die in paragraaf (a) bedoelde belasting en die in paragraaf (b) bedoelde belasting gehef is, is aanspreeklik slegs vir die betaling van daardie een van die belastings wat die hoogste is.
- (6) Die bepalings van 'n provinsiale ordonnansie wat voor die inwerkingtreding van hierdie Wet aangeneem is en wat—
- (a) voorskryf hoe die bedrag van 'n inkomstebelasting op die inkomstes van ander persone as maatskappye vasgestel moet word, word, tensy 'n ander persentasie uitdruklik bepaal word by 'n ordonnansie wat na die inwerkingtreding van hierdie Wet aangeneem word, uitgelê asof 'n verwysing daarin na die bedrag van normale of superbelasting wat betaalbaar is, 'n verwysing was na tagtig persent van daardie bedrag;
- (b) 'n minimum belasting op 'n maatskappy hef, word—
- (i) ten opsigte van 'n maatskappy wat geen kantoor of besigheidsplek binne die provinsie het nie, uitgelê asof geen minimum belasting gehef was nie;
- (ii) ten opsigte van 'n maatskappy wat 'n kantoor of besigheidsplek binne die provinsie het, uitgelê asof 'n verwysing daarin na 'n minimum belasting 'n verwysing was na die in paragraaf (a) van sub-artikel (5) bedoelde belasting.
- (7) Die bevoegdheid by hierdie Wet aan provinsiale rade verleen om 'n belasting op die inkomstes van ander persone dan maatskappye te hef, sluit, behoudens die bepalings van hierdie artikel, ook die bevoegdheid in om 'n belasting te hef gegrond op die superbelasting wat deur 'n persoon ingevolge die Inkomstebelastingwet, 1941, betaalbaar is, nieteenstaande dat bedoelde superbelasting geheel of deels gehef word op—
- (a) bedrae wat nie binne die bestek van die omskrywing van „inkomste“ in die Inkomstebelastingwet, 1941, val nie; of
- (b) dividende uitgekeer deur maatskappye wat inkomste uit mynbou verkry.
- (8) (a) Geen bepaling in hierdie Wet word geag enige bepaling van die Maatskappy-Belasting-Ordonnansie No. 12 van 1933 (Transvaal), vir sover dit betrekking het op 'n belasting op die dividende van finansiële maatskappye, te herroep of te wysig nie, maar die Provinciale Raad van Transvaal kan self so 'n bepaling herroep, weer aanneem of wysig: Met dien verstande dat—
- (i) so 'n belasting nie bo een sjieling in die pond van uitgekeerde dividende verhoog kan word nie;
- (ii) so 'n belasting gehef kan word slegs op 'n maatskappy wat 'n kantoor of besigheidsplek binne die Provinsie Transvaal het, en wat 'n finansiële maatskappy is soos op die eerste dag van April 1945 in bedoelde ordonnansie omskryf word, of wat 'n maatskappy is waarvan minstens die helfte van sy bruto ontvangstes of toevalle ten opsigte van die jaar van aanslag wat die jaar gedurende welke dividende verklaar word, voorafgaan, uit dividende, obligasierente, rente op ander lenings dan lenings aan ander persone dan maatskappye, of uit winste uit die verkoop of ander beskikking van effekte, aandele of sekuriteite verkry was; en
- (iii) so 'n belasting nie op 'n finansiële maatskappy wat 'n private maatskappy is, gehef kan word nie.
- (b) Die bevoegdheid wat kragtens paragraaf (a) aan die Provinciale Raad van Transvaal verleen word, omvat, behoudens die bepalings van bedoelde paragraaf, ook

to levy a tax on dividends distributed in whole or in part out of dividends received from companies which derive income from mining operations.

- (c) The Provincial Council of the Transvaal may levy on a financial company which is a private company a tax not exceeding one shilling in the pound of the income, as defined in paragraph (d), of such company, and which is not apportioned under section *thirty-seven* of the Income Tax Act, 1941, either directly or indirectly through the apportionment of the taxable income or income subject to super tax of another private company to any person who, in terms of a provincial ordinance, is subject to an income tax referred to in paragraph (b) of sub-section (4).
- (d) For the purposes of paragraph (c) "income" means such portion of the income subject to super tax of a company as the Commissioner for Inland Revenue or any officer acting on his behalf determines to have been derived from sources within the province of Transvaal, but does not include any amount which has been apportioned to such company under section *thirty-seven* of the Income Tax Act, 1941.

(9) The amount derived in any province from any source of revenue specified in the First Schedule shall, if collected by the Government, be paid over to the provincial revenue fund with or without any deduction for the cost of collection as may be arranged between the Treasury and the province concerned.

Limitation of penalties on failure to pay tax.

9. (1) No provincial council may by ordinance impose in respect of the failure to pay on the date when any tax referred to in section *eight* becomes payable, a penalty at a rate exceeding—

- (a) in respect of the personal tax: five per cent. of the amount of the tax for every month or part of a month during which such tax remains unpaid;
- (b) in respect of a tax other than the personal tax—
(i) thirty per cent. per annum if the tax does not exceed ten pounds;
(ii) twenty per cent. per annum if the tax exceeds ten pounds but does not exceed twenty-five pounds;
(iii) fifteen per cent. per annum if the tax exceeds twenty-five pounds but does not exceed fifty pounds;
(iv) twelve per cent. per annum if the tax exceeds fifty pounds,
calculated upon each completed one pound of the tax over the period during which the tax remains unpaid.

(2) No penalty imposed under any ordinance shall exceed the total amount of the tax payable.

Restriction of legislative powers of provincial councils in certain respects.

10. (1) Anything to the contrary notwithstanding in the South Africa Act, 1909, or in this Act, a provincial council shall not have power to make an ordinance which imposes direct taxation in respect of—

- (a) rights in or to mines or minerals; or
(b) the product of or the income or profits derived from any mining operations.

(2) Anything to the contrary notwithstanding in the South Africa Act, 1909, or in this Act, a provincial council shall not have power to make an ordinance imposing direct taxation upon the persons, lands, habitations or incomes of natives, and whenever any ordinance of a provincial council imposes direct taxation upon persons, lands, habitations or incomes, natives and their lands, habitations and incomes shall be exempt from the provisions thereof: Provided that an ordinance of a provincial council which imposes direct taxation upon the incomes of persons, shall apply also to the incomes of natives who are liable to pay normal or super tax under the Income Tax Act, 1941 (Act No. 31 of 1941): and provided further that a provincial council may levy a hospital contribution not exceeding two shillings and sixpence on every native who is liable to pay the general tax under the Natives Taxation and Development Act, 1925 (Act No. 41 of 1925), and who, on the date such contribution becomes due, is registered within the province for purposes of the payment of the said general tax.

die bevoegdheid om 'n belasting op dividende te hef wat geheel of deels uitgekeer word uit dividende ontvang van maatskappye wat inkomste uit mynbou verkry.

- (c) Die Provinciale Raad van Transvaal kan op 'n finansiële maatskappy wat 'n private maatskappy is 'n belasting hef van hoogstens een sjeling in die pond van die inkomste, soas in paragraaf (d) omskrywe, van so 'n maatskappy, en wat nie kragtens artikel *seuen-en-dertig* van die Inkomstebelastingwet, 1941, hetsy direk of indirek deur die toedeling van die belasbare inkomste of aan superbelasting onderhewige inkomste van 'n ander private maatskappy aan 'n persoon wat ingevolge 'n provinsiale ordonnansie onderhewig is aan 'n in paragraaf (b) van sub-artikel (4) bedoelde inkomstebelasting, toegedeel word nie.
- (d) By die toepassing van paragraaf (c) beteken „inkomste“ sodanige gedeelte van die aan superbelasting onderhewige inkomste van 'n maatskappy as wat volgens bepaling van die Kommissaris van Binnelandse Inkomste of 'n namens hom handelende amptenaar verkry is uit bronne binne die Provinsie Transvaal, dog omvat nie 'n bedrag wat kragtens artikel *seuen-en-dertig* van die Inkomstebelastingwet, 1941, aan so 'n maatskappy toegedeel is nie.

(9) Die bedrag wat in 'n provinsie verkry word uit 'n in die Eerste Bylae genoemde inkomstebron word, indien deur die Regering gein, op die provinsiale inkomstefonds inbetaal met of sonder aftrekking van inningskoste, soas tussen die Tesourie en die betrokke provinsie ooreengekomm word.

9. (1) Geen provinsiale raad kan, by wanbetaling op die Beperking van datum waarop 'n in artikel *agt* bedoelde belasting betaalbaar boete by word, 'n boete by ordonnansie oplê nie teen skale wat hoër wanbetaling van is dan—

- (a) ten opsigte van die persoonlike belasting : vyf persent van die bedrag van die belasting vir elke maand of gedeelte daarvan gedurende welke die belasting onbetaald bly ;
- (b) ten opsigte van 'n ander belasting dan die persoonlike belasting—
- (i) dertig persent per jaar indien die belasting nie meer dan tien pond is nie ;
 - (ii) twintig persent per jaar indien die belasting meer is dan tien pond maar nie meer dan vyf-en-twintig pond is nie ;
 - (iii) vyftien persent per jaar indien die belasting meer is dan vyf-en-twintig pond maar nie meer dan vyftig pond is nie ;
 - (iv) twaalf persent per jaar indien die belasting meer dan vyftig pond is ;
- bereken op elke volle pond van die belasting oor die tydperk gedurende welke die belasting onbetaald bly.

(2) Geen kragtens 'n ordonnansie opgelegde boete gaan die totale bedrag van die betaalbare belasting te boewe nie.

10. (1) Ondanks andersluidende bepalings in die Suid-Afrika Wet, 1909, of hierdie Wet, het 'n provinsiale raad nie die bevoegdheid om ordonnansies aan te neem nie wat direkte belasting oplê ten opsigte van—

- (a) regte op myne of minerale ; of
(b) die voortbrengsel van, of die inkomste of winste verkry uit mynbou.

(2) Ondanks andersluidende bepalings in die Suid-Afrika Wet, 1909, of hierdie Wet, het 'n provinsiale raad nie die bevoegdheid om ordonnansies aan te neem nie wat direkte belasting aan die persone, grond, wonings of inkomstes van naturelle oplê, en wanneer 'n ordonnansie van 'n provinsiale raad direkte belasting aan persone, grond, wonings of inkomstes oplê, dan is naturelle en hulle grond, wonings en inkomstes van die bepalings daarvan vrygestel : Met dien verstande dat 'n ordonnansie van 'n provinsiale raad wat direkte belasting op die inkomstes van persone hef, ook van toepassing is op die inkomstes van naturelle wat verplig is om normale of superbelasting ingevolge die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), te betaal : en met dien verstande voorts dat 'n provinsiale raad 'n hospitaalbydrae van hoogstens twee sjelings en ses pennies kan hef op elke naturel wat verplig is om die algemene belasting ingevolge die „Naturelle Belasting en Ontwikkeling Wet, 1925“ (Wet No. 41 van 1925), te betaal, en wat op die datum waarop bedoelde bydrae verval binne die provinsie geregistreer is vir die doeleindes van die betaling van genoemde algemene belasting.

(3) If a provincial council levies a hospital contribution it shall be so levied as to become due and payable at the same time as the general tax under the said Natives Taxation and Development Act, 1925, and it shall be collected together with and in the same manner as such general tax.

Advances to provinces upon loan for capital or non-recurrent expenditure.

11. (1) The moneys which may from time to time be required by any province for the purpose of meeting any capital or non-recurrent expenditure (as defined in section five) may be advanced to that province upon loan as required in such amounts as Parliament by annual appropriation may authorize. Any such advance shall bear interest at a rate not exceeding five per cent. per annum from the date of issue and shall be repaid by the province to the Treasury in equal half-yearly instalments so calculated that the whole advance and the interest thereon will be repaid within such period not being less than fifteen years and not exceeding forty years reckoned from the first day of July or the first day of January next succeeding the date of issue as the Treasury may determine, regard being had to the nature of the work for which such advance is made. The instalments and interest aforesaid shall be treated in the appropriation ordinance and in the accounts of the province as part of its normal or recurrent expenditure.

(2) The moneys received by a province in terms of sub-section (1) shall be paid into the provincial revenue fund.

(3) Moneys may similarly be advanced to a province upon loan as in sub-section (1) of this section provided for the purpose of providing capital for provincial stores and requisites, and shall be repaid in such manner as the Treasury may decide subject to the maximum period mentioned in sub-section (1).

Payment for stores or material supplied to province.

12. (1) All stores or material which may be supplied to any province by a department of the Union shall be a liability of that province, and the province shall pay the cost thereof to that department.

(2) Nothing in this section contained shall be construed as relieving any province from liability to repay to the Governor-General the cost of any such services rendered to that province by the Union as the Governor-General may from time to time determine.

(3) Any expenditure by a province under this section shall be included in the normal or recurrent expenditure, or in the capital or non-recurrent expenditure of the province, according as such expenditure falls within the provisions of sub-section (2) or sub-section (3) of section five.

Additional matters may be entrusted to a province.

13. (1) When and so often as it may be deemed desirable to add to the matters entrusted to a province by the South Africa Act, 1909, or by this Act, any additional matter may be entrusted to that province subject to the following provisions, that is to say:

(a) if it be a matter specified in the Second Schedule the Governor-General may, with the concurrence of the executive committee of the province, determine whether that additional matter shall be so entrusted.

(b) if it be any other matter, an Act of Parliament shall, in accordance with paragraph (xiii) of section eighty-five of the South Africa Act, 1909, be necessary.

(2) When any matter shall have been entrusted to a province by the Governor-General as provided by paragraph (a) of sub-section (1), notice thereof shall be given by proclamation in the Gazette and, as from the date specified in that proclamation, all powers, authorities and functions relating to that matter shall thereupon be vested in the executive committee of the province as if they were powers, authorities, and functions referred to in section eighty-one of the South Africa Act, 1909, and the provincial council shall be competent to make ordinances in relation to that matter as if it were a matter mentioned in section eighty-five of the said Act.

(3) The expenditure involved in the administration and carrying out of all matters transferred under this section to any province shall, for the purposes of this Act, be expenditure on matters entrusted to that province.

(4) Whenever, under the provisions of paragraph (a) of sub-section (1) of this section and of paragraph 5 of the Second Schedule, the Governor-General has transferred to the province the control and management of such places upon any Crown lands as are reserved as places of public resort or of public

(3) Indien 'n provinsiale raad 'n hospitaalbydrae hef, word dit so gehef dat dit op dieselfde tyd as die algemene belasting kragtens genoemde „Naturelle Belasting en Ontwikkeling Wet, 1925” verval en betaalbaar is, en dit word saam met en op dieselfde wyse as bedoelde algemene belasting geïn.

11. (1) Die gelde wat 'n provinsie van tyd tot tyd mag Lenings aan nodig kry tot dekking van kapitaal- of nie-terugkerende uitgawes (soas by artikel vyf omskrywe) kan aan die betrokke provinsie by wyse van lening, soas benodig, teen sodanige bedrae as wat die Parlement jaarliks mag bewillig, voorgesket word.

Elke sodanige lening moet, met rente teen hoogstens vyf persent per jaar bereken vanaf die datum van uitgifte, deur die provinsie aan die Tesourie terugbetaal word in gelyke halfjaarlikse paaiemente waarvan die bedrae so bereken word dat die hele voorskot met rente afbetaal sal wees binne sodanige tydperk van minstens vyftien en hoogstens veertig jaar bereken vanaf die eerste dag van Julie of die eerste dag van Januarie wat volg op die datum van uitgifte, as wat die Tesourie, met inagneming van die werke waarvoor die lening toegestaan word, mag vasstel. Die voormalde paaiemente en rente word in die middele-ordonnansie en in die rekenings van die provinsie as deel van sy normale of terugkerende uitgawes behandel.

(2) Die gelde wat 'n provinsie ingevolge sub-artikel (1) ontvang, word in die provinsiale inkomstefonds gestort.

(3) Gelde vir die verskaffing van kapitaal vir provinsiale voorrade en benodighede kan ook aan 'n provinsie by wyse van lening voorgesket word soas by sub-artikel (1) van hierdie artikel bepaal word, en word terugbetaal op sodanige wyse as wat die Tesourie, met inagneming van die in sub-artikel (1) genoemde uiterste termyn, mag bepaal.

12. (1) Alle voorrade of materiaal wat aan 'n provinsie deur 'n departement van die Unie verskaf word, kom ten laste van die betrokke provinsie wat die koste daarvan aan daardie departement moet betaal.

(2) Die bepalings van hierdie artikel onthef nie 'n provinsie van die verpligting om aan die Goewerneur-generaal die koste van enige sodanige aan daardie provinsie deur die Unie gelewerde dienste, as wat die Goewerneur-generaal van tyd tot tyd mag bepaal, terug te betaal nie.

(3) Alle uitgawes van 'n provinsie ingevolge hierdie artikel maak deel uit van die normale of terugkerende uitgawes, of van die kapitaal- of nie-terugkerende uitgawes van die provinsie, na gelang die uitgawes onder die bepalings van sub-artikel (2) of sub-artikel (3) van artikel vyf val.

13. (1) Wanneer en so dikwels dit wenslik is om verdere Opdrag van aangeleenthede aan die wat aan 'n provinsie by die Suid-Afrika Wet, 1909, of by hierdie Wet opgedra is, toe te voeg, kan 'n verdere aangeleenthed aan die provinsie opgedra word met inagneming van die volgende bepalings, naamlik:

(a) indien dit 'n in die Tweede Bylae genoemde aangeleenthed is, kan die Goewerneur-generaal met die toestemming van die uitvoerende komitee van die provinsie, beslis of daardie verdere aangeleenthed aldus opgedra moet word.

(b) indien dit enige ander aangeleenthed is, dan is 'n Parlements-wet ooreenkoms-tig paragraaf (xiii) van artikel vyf-en-tagtig van die Suid-Afrika Wet, 1909, nodig.

(2) Wanneer 'n aangeleenthed ingevolge paragraaf (a) van sub-artikel (1) deur die Goewerneur-generaal aan 'n provinsie opgedra is, word kennis daarvan by proklamasie in die Staatskoerant gegee, en vanaf 'n in daardie proklamasie genoemde datum berus alle bevoegdhede, magte en werkzaamhede in verband met daardie aangeleenthed by die uitvoerende komitee van die provinsie asof hulle in artikel een-en-tagtig van die Suid-Afrika Wet, 1909, bedoelde bevoegdhede, magte en werkzaamhede was, en die provinsiale raad het dan die bevoegdheid om ordonnansies met betrekking tot daardie aangeleenthed aan te neem asof dit 'n in artikel vyf-en-tagtig van genoemde Wet bedoelde aangeleenthed was.

(3) Die uitgawes verbonde aan die bestuur en uitvoering van alle aangeleenthede wat ingevolge hierdie artikel aan 'n provinsie oorgedra word, is, vir die doeleindes van hierdie Wet, uitgawes in verband met aan die provinsie opgedraagde aangeleenthede.

(4) Wanneer die Goewerneur-generaal ingevolge die bepalings van paragraaf (a) van sub-artikel (1) van hierdie artikel en van paragraaf 5 van die Tweede Bylae die beheer oor en die bestuur van plekke wat op Kroongrond as plekke vir openbare vermaak of ontspanning of as plekke van geskiedkundige

recreation or of historical or scientific interest, he may pay over to the province (anything to the contrary notwithstanding in any law) the proceeds of any sales of such Crown lands, but such proceeds shall be expended by the province solely on the development of the places so reserved. The expression "control and management" in relation to such Crown lands shall include the development thereof.

(5) In respect of any township governed by the provisions of Law 3 of 1870 (Natal) or Act No. 35 of 1904 (Natal), the Governor-General may, on the application of the executive committee of the province of Natal, transfer to the said executive committee all functions and responsibilities in connection with the administration of such township, including any commonage or townlands attached thereto, notwithstanding anything in any law contained. Such transfer shall be notified in the *Gazette* and as from the date of such notification the proceeds from the sales of any Crown land in such township together with the nett proceeds of previous sales shall accrue and be payable to the administration of the Province of Natal in trust for the township fund created in respect of such township: Provided that, for the purposes of the Fencing Act, 1912 (Act No. 17 of 1912), and the Dipping Tanks (Advances) Act, 1911 (Act No. 20 of 1911), the said administration shall be regarded as the "owner" of such commonage or townlands, notwithstanding that the dominium thereof continues to vest in the Crown.

Legislative powers of provinces as to trades and occupations.

14. (1) A provincial council may make ordinances providing for the imposition of duties or fees by and for the benefit of a local authority in respect of any trade or occupation which it considers should be subject to inspection or supervision by such local authority, notwithstanding that such trade or occupation is one in respect of which licence duties are payable under the Licences Consolidation Act, 1925 (Act No. 32 of 1925).

(2) A provincial council may make ordinances relating to the granting of authority for the issue of the licences mentioned in the Second Schedule to the Licences Consolidation Act, 1925, but may not make an ordinance relating to licences to trade if that ordinance would take away any right existing at the first day of April, 1913, to appeal to a court of law against the refusal to renew any such licence as was in existence at that date.

Control of hawkers and pedlars.

15. A provincial council may make ordinances providing for the restriction, regulation and supervision (including the prohibition of trading within specified limits of time or place) of persons carrying on business as hawkers or pedlars whether under licences issued under the provisions of the Licences Consolidation Act, 1925 (Act No. 32 of 1925) or under the exemptions provided therein, and may by ordinance confer upon any local authority the power to make regulations providing for such restriction, regulation and supervision: Provided that any such regulations shall be subject to the approval of the Administrator of the Province concerned.

Transfer of control of charitable institutions and poor relief from provinces to Union Government.

16. (1) Notwithstanding anything contained in paragraph (v) of section *eighty-five* of the South Africa Act, 1909, or in section *thirteen* of this Act, the Governor-General may at any time, with the concurrence of the executive committee of any province, by proclamation withdraw from the matters entrusted to that province, the establishment, maintenance and management of charitable institutions and the distribution of poor relief as from a date to be fixed by the proclamation: Provided that the matters so withdrawn shall not include the establishment, maintenance and management of hospitals, chronic sick homes, maternity homes, convalescent homes, dispensaries, dental clinics and school hostels for indigent children; and as from the date fixed in any such proclamation—

- (a) there shall cease to be vested in the executive committee of the province concerned any powers, authorities and functions, and the provincial council of that province shall cease to be competent to make ordinances, in relation to the matters so withdrawn;
- (b) all functions, powers, rights, duties and obligations in relation to the matters so withdrawn, entrusted to or conferred or imposed upon the Administrator or the executive committee of that province by or under any ordinance or other law passed before that date shall be exercised or performed by the Minister of

of wetenskaplike belang uitgehou is, aan 'n provinsie opdra, kan hy (ondanks andersluidende wetsbepalings) die opbrengstes van verkopings van sulke Kroongrond aan die provinsie uitbetaal, dog sulke opbrengstes word deur die provinsie gebruik slegs ter verbetering van die aldus uitgehoude plekke. Die uitdrukking „beheer oor en bestuur van” met betrekking tot sulke Kroongrond omvat ook die verbetering daarvan.

(5) Ten opsigte van 'n dorp wat onder die bepalings van Wet No. 3 van 1870 (Natal) of Wet No. 35 van 1904 (Natal) val, kan die Goewerneur-generaal, ondanks andersluidende wetsbepalings, op aansoek van die uitvoerende komitee van die Provincie Natal, alle werkzaamhede en verantwoordelikheid in verband met die bestuur van so 'n dorp, met inbegrip van enige meent of dorpsgronde daartoe behorende, op genoemde uitvoerende komitee oordra. Sodanige oordrag word in die Staatskoerant bekend gemaak en vanaf die datum van so 'n kennisgwing word die opbrengstes van verkopings van Kroongrond in so 'n dorp tesame met die netto opbrengstes van vorige verkopings aan die administrasie van die Provincie van Natal uitbetaal in trust vir die dorpsfonds wat ten opsigte van so 'n dorp gestig is : Met dien verstande dat vir die doeleindes van die „Omheiningswet, 1912” (Wet No. 17 van 1912) en die „Dipbakken (Voorschotten) Wet, 1911” (Wet No. 20 van 1911) die genoemde administrasie beskou word as die „eienaar” van sodanige meent of dorpsgronde, nieteenstaande dat die eiendomsreg daarvan by die Kroon bly berus.

14. (1) 'n Provinciale raad kan ordonnansies aanneem vir Wetgewende die oplegging van regte of geldte deur en ten behoeve van 'n bevoegdheid van plaaslike bestuur ten opsigte van 'n handelsbesigheid of provinsies in bedryf wat na sy oordeel aan inspeksie of toesig deur so 'n handelsbesigheid plaaslike bestuur onderworpe behoort te wees, nieteenstaande en bedrywe. dat so 'n handelsbesigheid of bedryf een is ten opsigte waarvan lisensiegelde ingevolge die „Licenties Konsolidatie Wet, 1925” (Wet No. 32 van 1925) betaalbaar is.

(2) 'n Provinciale raad kan ordonnansies aanneem betreffende die verlening van bevoegdheid vir die uitreiking van die in die Tweede Bylae by die „Licenties Konsolidatie Wet, 1925” genoemde lisensies, maar kan nie 'n ordonnansie met betrekking tot lisensies om handel te dryf aanneem nie indien so 'n ordonnansie 'n reg sou wegneem wat op die eerste dag van April 1913 bestaan het om na 'n gereghof te appelleer teen die weiering om 'n sodanige lisensie wat op daardie datum bestaan het, te hervuur.

15. 'n Provinciale raad kan ordonnansies aanneem vir die Beheer oor beperking en reëeling van, en die toesig oor persone (en dit smouse en venters. sluit in die verbod om binne 'n bepaalde gebied of tyd handel te dryf) wat as smouse of venters handel dryf hetsy kragtens lisensies uitgereik kragtens die bepalings van die „Licenties Konsolidatie Wet, 1925” (Wet No. 32 van 1925) of kragtens die daarin vermelde vrystellings, en kan by ordonnansie aan 'n plaaslike bestuur die bevoegdheid verleen om regulasies uit te vaardig aangaande sodanige beperking, reëeling en toesig : Met dien verstande dat sulke regulasies afhanklik is van die goedkeuring van die Administrateur van die betrokke provinsie.

16. (1) Ondanks andersluidende bepalings in paragraaf (v) van artikel vyf-en-tigtyg van die Suid-Afrika Wet, 1909, of in artikel dertien van hierdie Wet, kan die Goewerneur-generaal te eniger tyd, met toestemming van die uitvoerende komitee van 'n provinsie, by proklamasie, van die aangeleenthede wat aan daardie provinsie opgedra is, die stigting en instandhouding van en die beheer oor liefdadigheidsinrigtings, asook die armesorg, wegneem vanaf 'n datum wat by die proklamasie vasgestel word : Met dien verstande dat die aangeleenthede wat aldus weggenoem word, nie die oprigting en instandhouding van en die beheer oor hospitale, tehuise vir kroniese siekes, kraaminrigtings, herstellingsoorde, apteke, tandheelkundige klinieke en skoolkoshuise vir behoeftige kinders insluit nie ; en vanaf die datum wat by so 'n proklamasie vasgestel word—

- (a) berus daar in verband met die aldus weggenome aangeleenthede nie langer enige bevoegdhede, magte of werkzaamhede by die uitvoerende komitee van die betrokke provinsie nie, en is die provinciale raad van daardie provinsie nie langer bevoeg om in verband met bedoelde aangeleenthede ordonnansies aan te neem nie ;
- (b) word alle werkzaamhede, bevoegdhede, regte, pligte en verpligtings wat in verband staan met die aldus weggenome aangeleenthede, en wat deur of kragtens 'n voor daardie datum aangename ordonnansie of ander wet aan die Administrateur of die uitvoerende komitee van daardie provinsie toevertrou of verleen

Oordrag van beheer oor liefdadigheidsinrigtings en armesorg van die provinsies op die Unie-regering.

Social Welfare or any other Minister of State to whom the Governor-General may assign the administration of those matters or of any of them, and all such functions, powers, rights, duties and obligations so entrusted to or conferred or imposed upon any officer of the provincial administration concerned shall be exercised or performed by any officer in the department of State administered by any Minister to whom the administration of those matters or any of them has been so assigned, who may by any such Minister be designated by notice in the *Gazette*.

(2) The Governor-General may, with the concurrence of the executive committee of the province concerned, by any proclamation issued under sub-section (1) or by any later proclamation make such amendments to any ordinance or other law in force in that province and passed before the date fixed by the proclamation issued under sub-section (1) as appear to him to be necessary for giving effect to the last mentioned proclamation.

(3) The Governor-General may at any time, with the concurrence of the executive committee of the province in which any particular institution is situated, by proclamation determine that for the purposes of this section that institution is or is not a charitable institution.

Definition of higher education for purposes of South Africa Act.

17. The expression "higher education" in section *eighty-five* of the South Africa Act, 1909, includes, *inter alia*—

- (a) education provided by universities and university colleges incorporated by law;
- (b) education provided by the South African Native College;
- (c) education provided by such technical institutions (including schools of art, music, commerce, technology, agriculture, mining and domestic science) as the Minister of Education may declare to be places of higher education;
- (d) such part of the education provided by other technical institutions as the Minister of Education may, after consultation with the provincial administration concerned, declare to be higher education;
- (e) education provided for the training of secondary teachers;
- (f) any other education which with the consent of the provincial administration concerned the Minister of Education may declare to be higher education.

Charge of expenditure on training of teachers on provincial revenue fund.

18. Notwithstanding anything to the contrary in the South Africa Act, 1909, or in any other law contained, it shall be lawful, so long as education, other than higher education, is a matter in regard to which provincial councils may make ordinances, for a provincial administration to pay from the provincial revenue fund—

- (a) expenditure incidental to the maintenance of institutions carried on solely for the training of teachers for the schools controlled by such provincial administration;
- (b) expenditure necessary for the award of bursaries to enable persons qualified or being trained as teachers to study at universities or university colleges or other places of higher education and grants for the establishment and maintenance of practising and demonstration schools at such institutions.

Investment of provincial pension fund moneys.

19. (1) Any money belonging to a pension fund administered by a provincial administration or to the teachers' pension fund administered by the administration of the mandated territory of South-West Africa, which was deposited with the Public Debt Commissioners after the thirty-first day of March, 1936, may be borrowed by the Governor-General, and the Treasury may issue inscribed stock therefor, in accordance with the provisions of the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917): Provided that such stock—

- (a) shall bear interest at the rate of four per cent. per annum, payable half-yearly, on the thirty-first day of March and on the thirtieth day of September in every year;
- (b) shall be issued at par;

of opgelê is, deur die Minister van Volkswelsyn, of enige ander Minister aan wie die Goewerneur-generaal die administrasie van daardie aangeleenthede of een of meer van hulle opgedra het, uitgeoefen of nagekom, en word alle sulke werksaamhede, bevoegdhede, regte, pligte en verpligtings wat aldus aan 'n amptenaar van die betrokke provinsiale administrasie toevertrou of verleen of opgelê is, deur 'n amptenaar in die Staatsdepartement onder beheer van 'n Minister aan wie die administrasie van daardie aangeleenthede of een of meer van hulle aldus opgedra is, wat by kennisgewing in die *Staatskoerant* deur so 'n Minister aangewys word, uitgeoefen of nagekom.

(2) Die Goewerneur-generaal kan, met toestemming van die uitvoerende komitee van die betrokke provinsie, deur 'n kragtens sub-artikel (1) uitgevaardigde proklamasie of deur 'n latere proklamasie, in enige ordonnansie of ander wet wat in daardie provinsie van krag is, en wat voor die deur die kragtens sub-artikel (1) uitgevaardigde proklamasie vasgestelde datum aangeneem is, sulke wysigings aanbring as wat vir hom noodsaaklik blyk te wees om aan die laasgenoemde proklamasie gevolg te gee.

(3) Die Goewerneur-generaal kan te eniger tyd, met toestemming van die uitvoerende komitee van die provinsie waarin 'n besondere inrigting geleë is, by proklamasie bepaal dat vir die doel van hierdie artikel daardie inrigting 'n liefdadigheidsinrigting is of nie is nie.

17. Die uitdrukking „hoger onderwijs” in artikel *vyf-en-tachtig* van die Suid-Afrika Wet, 1909, omvat *inter alia*—

- (a) onderwys gegee aan by wet ingelyfde universiteite en universiteitskolleges ;
(b) onderwys gegee aan die Suid-Afrikaanse Naturelle Kollege ;
(c) onderwys gegee aan sodanige tegniese inrigtings (met inbegrip van kuns-, musiek-, handel-, tegnologiese-, landbou-, myn- en huishoudkundige skole) as wat die Minister van Onderwys skole van hoër onderwys verklaar ;
(d) sodanige gedeelte van die onderwys wat aan ander tegniese inrigtings gegee word as wat die Minister van Onderwys na oorlegpleging met die betrokke provinsiale administrasie as hoër onderwys verklaar ;
(e) onderwys gegee vir die opleiding van middelbare onderwysers ;
(f) enige ander onderwys wat die Minister van Onderwys met toestemming van die betrokke provinsiale administrasie as hoër onderwys verklaar.

18. Ondanks andersluidende bepalings in die Suid-Afrika Wet, 1909, of enige ander wet, is 'n provinsiale administrasie geregtig om vir so lang as wat provinsiale rade ordonnansies kan aanneem in verband met ander onderwys dan hoër onderwys, die volgende uitgawes uit die provinsiale inkomstefonds te bestry—

- (a) uitgawes in verband met die instandhouding van inrigtings wat uitsluitlik bedoel word vir die opleiding van onderwysers vir skole onder beheer van sodanige provinsiale administrasies ;
(b) uitgawes benodig vir die toekenning van beurse om persone wat opgelei is, of opgelei word as onderwysers, in staat te stel om aan 'n universiteit of universiteitskollege of ander inrigting vir hoër onderwys te studeer, en vir bydraes ten bate van die oprigting en instandhouding van oefen- en demonstrasieskole by sodanige inrigtings.

19. (1) Alle gelde wat behoort aan 'n pensioenfonds wat deur 'n provinsiale administrasie beheer word, of aan die onderwyserspensioenfonds wat deur die administrasie van die mandaatgebied Suidwes-Afrika beheer word, en wat na die een-en-dertigste dag van Maart 1936 in hande van die Openbare Skuldkommissaris gestort is, kan deur die Goewerneur-generaal geleent word, en die Tesourie kan ingeskreve fondse daarvoor uitgee ooreenkomsdig die bepalings van die „Algemene Leningen Konsolidatie en Wijzigingswet, 1917” (Wet No. 22 van 1917) : Met dien verstande dat daardie fondse—

- (a) rente dra teen 'n koers van vier persent per jaar, halfjaarliks op die een-en-dertigste dag van Maart en op die dertigste dag van September in elke jaar betaalbaar ;
(b) teen pari uitgegee word ;

- (c) shall not be transferable except at par to such a pension fund as aforesaid or to any pension fund administered by a department of state of the Union ;
(d) may be redeemed at such times as the Treasury may determine.

(2) For the purpose of this section "inscribed stock" bears the meaning assigned to it in the said General Loans Consolidation and Amendment Act, 1917.

Observance of certain requirements before pension fund can be established and incidental matters.

20. After the commencement of this Act—

- (a) no pension fund for which a province contracts a liability shall be established unless an actuarial report has previously been obtained giving an estimate of such liability and indicating what is to be provided by the contributors other than the province ;
(b) no ordinance the effect whereof is to increase the liability of a province in respect of any pension scheme shall be introduced without the consent of the Minister of Finance, unless an actuarial report has previously been obtained and has been laid upon the Table of the provincial council concerned for a period of at least six months ;
(c) every pension fund administered by a provincial administration shall be regularly examined and reported on by an actuary quinquennially and his report shall be laid upon the Table of the provincial council concerned as soon as may be after its completion ;
(d) every draft ordinance relating to any pension scheme administered or to be administered by a provincial administration shall at least two months before its introduction be submitted to the Treasury.

Compensation to Pietermaritzburg for diminution of prosperity.

21. Notwithstanding anything to the contrary in any law, the Provincial Council of Natal may in its discretion pay to the municipality of Pietermaritzburg from moneys appropriated by it, such amount as it may deem fit in order further to compensate Pietermaritzburg for any loss sustained by that city in the form of diminution of prosperity or decreased rateable value by reason of its having ceased to be a seat of government.

Access of university professors and others and students to hospitals for teaching and training.

22. Anything to the contrary notwithstanding in any law, professors, lecturers and students of a university may be granted access to any provincial hospital or similar institution for the purposes of and incidental to practical teaching and training in medicine, surgery and midwifery. The grant of such permission shall be a matter of arrangement between the provincial administration and the council of the university concerned.

Liability of province for contributions to pension funds in respect of provincial servants, and liability of province for pension in cases of reorganization.

23. (1) Any contribution due from revenue to pension or superannuation funds under a pre-Union pension law, in respect of any officer who is serving under a provincial administration shall be made from the provincial revenue fund of the province concerned, and not from the Consolidated Revenue Fund.

(2) Where under any such pre-Union pension law an officer who is serving under a provincial administration contributes to the Consolidated Revenue Fund, the province concerned shall contribute a like amount to that fund from the provincial revenue fund.

(3) Whenever a pre-Union officer serving under a provincial administration is discharged from the public service owing to abolition of his office or a reduction in or reorganization or readjustment of any department, office or establishment in such administration, that portion of his pension or annuity which is in respect of his service under such administration shall be met from the provincial revenue fund of the province concerned until he reaches his prescribed age of retirement. The amount which is to be met from the provincial revenue fund shall be determined by the Treasury. As from the day such officer attains the prescribed age for retirement the pension shall be defrayed either from the appropriate pension or superannuation fund or the Consolidated Revenue Fund as the circumstances require.

(4) The pensions payable under the provisions of the School Teachers' Pensions Act (Act No. 31 of 1910) of Natal in respect of teachers registered thereunder after the thirty-first day of May, 1910, shall form a charge against the the provincial revenue fund of Natal.

- (c) nie oordraagbaar is nie dan alleen teen pari aan so 'n pensioenfonds soos voormeld of aan 'n pensioenfonds deur 'n staatsdepartement van die Unie beheer ;
(d) afgelos kan word op die tydstippe wat die Tesourie mag bepaal.

(2) By die toepassing van hierdie artikel het „ingeskrewe fondse“ die betekenis wat in gemelde „Algemene Leningen Konsolidasie en Wijzigingswet, 1917“ daaraan verleen word.

20. Na die inwerkingtreding van hierdie Wet—

- (a) word geen pensioenfonds ten opsigte waarvan 'n provinsie 'n verpligting aangaan, gestig nie tensy 'n aktuariële rapport vooraf verkry is wat 'n beraming gee van sodanige verpligting en wat aantoon wat ander bydraers dan die provinsie self moet hydra ;
(b) word geen ordonnansie waarvan die uitwerking is dat die verpligting van 'n provinsie ten opsigte van enige pensioenskema vergroot word, sonder die toestemming van die Minister van Finansies ingedien nie tensy 'n aktuariële rapport vooraf verkry en vir 'n tydperk van minstens ses maande op die Tafel van die betrokke provinsiale raad gelê is ;
(c) word elke pensioenfonds wat deur 'n provinsiale administrasie gadministreer word, gereeld elke vyf jaar deur 'n aktuaris ondersoek wat daaroor verslag doen, en sy verslag word so spoedig doenlik na die voltooiing daarvan op die Tafel van die betrokke provinsiale raad gelê ;
(d) word elke konsep-ordonnansie wat betrekking het op enige pensioenskema wat deur 'n provinsiale administrasie gadministreer word of gadministreer mag word, minstens twee maande voor sy indiening aan die Tesourie voorgele.

21. Ondanks andersluidende wetsbepalings kan die Proviniale Raad van Natal na goeddunke uit gelde deur hom aangewend, sodanige bedrag as hy mag goedvind aan die munisipaliteit van Pietermaritzburg betaal ten einde Pietermaritzburg verder te vergoed vir enige verlies wat daardie stad gely het by wyse van vermindering van voorspoed of daling van belasbare waarde deurdat dit opgehou het om as 'n regeringssetel te bestaan.

Vergoeding aan Pietermaritzburg weens vermindering van voorspoed.

22. Ondanks andersluidende wetsbepalings kan aan professore, lektore en studente van 'n universiteit toegang verleen word tot 'n provinsiale hospitaal of dergelike inrigting vir die doeleindes van en in verband met praktiese onderwys en opleiding in geneeskunde, heelkunde en verloskunde. Die verleent van sodanige verlof word onderling gereël tussen die provinsiale administrasie en die raad van die betrokke universiteit.

Toegang van universiteitsprofessore en andere en studente tot hospitale vir onderwys- en opleidingsdoeleindes.

23. (1) 'n Bydrae betaalbaar uit inkomste aan pensioen- of ouderdomsvoorsorgsfondse ingevolge 'n pensioenwet van voor die Unie ten opsigte van 'n amptenaar in diens by 'n provinsiale administrasie word betaal uit die provinsiale inkomstefonds van die betrokke provinsie en nie uit die Gekonsolideerde Inkomstefonds nie.

Aanspreklikheid van provinsie vir bydrae aan pensioenfondse ten opsigte van provinsiale amptenare en aanspreklikheid van Provincie vir pensioen in gevalle van herorganisasie.

(2) Wanneer ingevolge so 'n pensioenwet van voor die Unie 'n amptenaar in diens by 'n provinsiale administrasie tot die Gekonsolideerde Inkomstefonds bydra, dra die betrokke provinsie 'n gelyke bedrag by tot daardie fonds uit die provinsiale inkomstefonds.

Vanaf die dag wat so 'n amptenaar die voorgeskrewe leeftyd van uitdienstreding bereik, word die pensioen of uit die betrokke pensioen- of ouderdomsvoorsorgsfondse of uit die Gekonsolideerde Inkomstefonds, na gelang van omstandighede, betaal.

(3) Wanneer 'n amptenaar van voor die Unie in diens by 'n provinsiale administrasie uit die staatsdiens ontslaan word ten gevolge van die afskaffing van sy pos of 'n vermindering van personeel of 'n herorganisasie of herreëling van 'n departement of kantoor of inrigting onder so 'n administrasie, word daardie gedeelte van sy pensioen of jaargeld wat in verband staan met sy diens by so 'n administrasie, uit die provinsiale inkomstefonds van die betrokke provinsie betaal totdat hy sy voorgeskrewe leeftyd van uitdienstreding bereik. Die bedrag wat uit die provinsiale inkomstefonds betaal moet word, word deur die Tesourie bepaal.

(4) Die pensioene ingevolge die bepalings van die „School Teachers' Pensions Act“ (Wet No. 31 van 1910) Natal betaalbaar ten opsigte van onderwysers wat na die een-en-dertigste dag van Mei 1910 daaronder geregistreer is, kom ten laste van die provinsiale inkomstefonds van Natal.

Temporary borrowing by provincial administrations.

24. With the approval of the Treasury a provincial administration may borrow for any period during any financial year such sum as may be required to meet a temporary deficit on the revenue account in the provincial revenue fund. A special further approval of the Treasury shall be necessary if, owing to any cause, it is desired to extend the period of the loan into any succeeding financial year.

Investment by Public Debt Commissioners of moneys for provincial administrations.

25. (1) Notwithstanding anything in the Public Debt Commissioners Act, 1911 (Act No. 18 of 1911), or any other law, any deposits held by a provincial administration shall, subject to the provisions of section *nine* of that Act, be lodged, for investment, with the Public Debt Commissioners who may also receive and invest any other moneys held by, for, or on account of a provincial administration: Provided that where such deposits or moneys are held by or entrusted to a provincial administration under any law, agreement or bequest which requires that they be invested in a particular manner such moneys shall be invested by the Commissioners in that manner.

(2) For the purposes of this section the words "Government of the Union" in the definition of "deposits" in section *one* of the Public Debt Commissioners Act, 1911, include a provincial administration.

Power of Administrator to grant special warrants for the issue of moneys from provincial revenue fund to meet unforeseen or excess expenditure.

26. (1) Notwithstanding anything to the contrary contained in section *eighty-nine* of the South Africa Act, 1909, the Administrator of any province may, by special warrant under his hand (which shall be countersigned by the auditor of accounts in manner prescribed by section *ninety-two* of the said Act) authorize the issue of moneys from the provincial revenue fund—

(a) to defray, in respect of matters entrusted to a province unforeseen expenditure of a special character which is not provided for in an appropriation ordinance and which cannot without serious injury to the public interest be postponed until adequate provision can be made therefor by the provincial council; or
(b) to meet an excess on a vote of the provincial council.

(2) The total sum which an Administrator may authorize under this section shall not at any time exceed fifty thousand pounds, and the relative expenditure shall be submitted to the provincial council for appropriation not later than its next ensuing session.

Provincial tax, etc. may be recovered in any province.

27. Any tax, fee, duty or licence money which a provincial council is entitled to receive under the provisions of section *eight* shall be recoverable by action in any court of competent jurisdiction within the Union, and no such court shall be incompetent to hear and determine any such action solely by reason of the fact that it does not exercise jurisdiction within the province whose provincial council is entitled to receive the tax, fee, duty or licence money sought to be recovered by such action.

Amendment of section 89 of the South Africa Act, 1909.

28. Section *eighty-nine* of the South Africa Act, 1909, is hereby amended by the addition at the end thereof of the following sub-section, the existing section becoming sub-section (1):

"(2) The Administrator of a province may, subject to the laws relating to education, authorize every educational institution in the province which is specified in a list published by the Governor-General by proclamation in the *Gazette*, to retain and apply such of its revenues and other moneys received by it, as the Administrator may from time to time determine, for the purpose of meeting its expenditure, and such revenues and other moneys shall, notwithstanding the provisions of sub-section (1), not be paid into the provincial revenue fund, but shall be accounted for and dealt with as the Administrator may prescribe."

Amendment of section 4 of Act 32 of 1925.

29. Section *four* of the Licences Consolidation Act, 1925, is hereby amended by the deletion of paragraph (b).

Amendment of section 10 of Act 32 of 1925.

30. Section *ten* of the Licences Consolidation Act, 1925, is hereby amended by—

(a) the deletion in sub-section (1) of the words "the First Schedule to"; and
(b) the deletion of sub-section (2).

Amendment of Second Schedule to Act 32 of 1925.

31. The Second Schedule to the Licences Consolidation Act, 1925, is hereby amended by the deletion of Part II thereof.

24. Met die goedkeuring van die Tesourie kan 'n provinsiale administrasie vir enige tydperk gedurende 'n boekjaar sodanige som geld leen as wat nodig mag wees om 'n tydelike tekort in die inkomsterekening van die provinsiale inkomstefonds te dek. 'n Spesiale verdere goedkeuring van die Tesourie is nodig indien dit om een of ander rede verlang word om die tydperk van 'n lening te verleng tot in 'n daaropvolgende boekjaar.

25. (1) Ondanks enige bepaling in die „Openbare Schuld Kommissarissen Wet, 1911” (Wet No. 18 van 1911) of 'n ander wet, word alle deposito's wat deur 'n provinsiale administrasie gehou word, met inagneming van die bepalings van artikel *nege van daardie Wet*, vir belegging oorhandig aan die Openbare Skuldkommissarisse wat ook alle ander gelde wat deur of op rekening van 'n provinsiale administrasie gehou word, kan ontvang en belê: Met dien verstande dat wanneer sulke deposito's of gelde gehou word deur of toevertrou is aan 'n provinsiale administrasie kragtens 'n wetsbepaling, ooreenkoms of legaat, wat vereis dat die deposito's of gelde op 'n bepaalde wyse belê moet word hulle op daardie wyse deur die Kommissarisse belê word.

(2) By die toepassing van hierdie artikel omvat die woorde „Regering van die Unie” in die woordbepaling van „deposito's” in artikel *een van die „Openbare Schuld Kommissarissen Wet, 1911”* ook 'n provinsiale administrasie.

26. (1) Ondanks die by artikel *negen-en-tachtig* van die Suid-Afrika Wet, 1909, bepaalde, kan die Administrateur van 'n provinsie by spesiale deur hom getekende volmag (mede-onderkken te word deur die ouditeur van rekenings op die by artikel *twee-en-negentig* van genoemde Wet voorgeskrewe wyse) die uitgifte van gelde uit die provinsiale inkomstefonds magtig—

(a) tot dekking, ten aansien van aan 'n provinsie opgedraagde aangeleenthede, van onvoorsiene uitgawes van 'n besondere aard waarvoor geen voorsiening in 'n middele-ordonnansie gemaak is nie, en wat nie sonder ernstige nadeel van die openbare belang uitgestel kan word totdat behoorlike voorsiening daarvoor deur die provinsiale raad gemaak kan word nie; of

(b) tot dekking van 'n oorskryding van 'n begrotingspos van die provinsiale raad.

(2) Die totale bedrag tot die uitgifte waarvan die Administrateur ingevolge hierdie artikel magtig kan verleen gaan op geen tyd die som van vyftigduisend pond te bowe nie, en die betrokke uitgawes word aan die provinsiale raad vir bewilliging voorgelê nie later dan sy eersvolgende sitting nie.

27. Enige belasting, geld, reg of lisensiegeld waarop 'n provinsiale raad kragtens die bepaling van artikel *agt* geregtig is, kan in enige bevoegde hof in die Unie in regte ingevorder word, en so 'n hof is nie onbevoeg om so 'n regsvordering te verhoor en te beslis nie slegs omdat hy geen regsvordering in daardie provinsie het nie wie se provinsiale raad op die belasting, geld, reg of lisensiegeld wat in daardie regsvordering geëis word, geregtig is.

28. Artikel *negen-en-tachtig* van die Suid-Afrika Wet, 1909 word hierby gewysig deur aan die end daarvan die volgende sub-artikel by te voeg, terwyl die bestaande artikel sub-artikel (1) word:

„De Administrateur van een provincie kan, behoudens de wetten op het onderwijs, iedere onderwijsinrichting in de provincie die in een door de Gouverneur-generaal bij proklamatie in die Staatskoerant gepubliceerde lijst vermeld wordt, machtigen zodanig gedeelte van zijn inkomsten en andere door hem verkregen gelden als de Administrateur bepalen mocht, te behouden en aan te wenden ter bestrijding van zijn uitgaven, en zodanige inkomsten en andere gelden worden, ondanks de bepalingen van sub-artikel (1), niet in het Provinciaal Inkomstefonds gestort, doch er wordt daarvan rekenschap gegeven en daarmee gehandeld volgens voorschrift van de Administrateur.”.

29. Artikel *vier* van die „Licenties Konsolidatie Wet, 1925” word hierby gewysig deur paragraaf (b) te skrap.

Wysiging van artikel 4 van Wet 32 van 1925.

30. Artikel *tien* van die „Licenties Konsolidatie Wet, 1925” word hierby gewysig deur—

Wysiging van artikel 10 van Wet 32 van 1925.

(a) in sub-artikel (1) die woorde „de Eerste Bijlage van” te skrap; en

(b) sub-artikel (2) te skrap.

31. Die Tweede Bylae by die „Licenties Konsolidatie Wet, 1925” word hierby gewysig deur Deel II daarvan te skrap.

Wysiging van Tweede Bylae by Wet 32 van 1925.

Amendment of section 12 of Act 30 of 1928 as amended by section 4 of Act 41 of 1934.

Amendment of section 25 of the Natives (Urban Areas) Consolidation Act, 1945.

Repeal of laws.

Continuation of existing ordinances, proclamations, regulations, etc.

Short title and date of commencement.

32. Section *twelve* of the Liquor Act, 1928, is hereby amended by—

- (a) the deletion of the proviso to sub-section (1);
- (b) the deletion in sub-section (2) of the words "Subject to the proviso to sub-section (1)," ; and
- (c) the deletion in sub-section (2)*bis* of the words "Subject to the proviso to sub-section (1)," .

33. Section *twenty-five* of the Natives (Urban Areas) Consolidation Act, 1945, is hereby amended by the substitution for all the words after the word "Governor-General" of the words "and paid into the Consolidated Revenue Fund.".

34. The laws mentioned in the Third Schedule to this Act are hereby repealed to the extent set out in the third column of that Schedule.

35. (1) Any ordinance, proclamation or regulation passed, issued or made, and any other action taken, under any provision of a law repealed by section *thirty-four* and re-enacted by this Act, shall be deemed to have been passed, issued, made or taken under this Act.

(2) Any ordinance passed by a provincial council under and by virtue of the powers conferred upon it by the proviso to sub-section (1) of section *twelve* of the Liquor Act, 1928 (Act No. 30 of 1928) shall, notwithstanding the provisions of section *thirty-two* of this Act, remain of full force and effect until amended or repealed by Parliament.

36. This Act shall be called the Financial Relations Consolidation and Amendment Act, 1945, and shall be deemed to have come into operation on the first day of April, 1945.

First Schedule.

Sources and matters from which a provincial council may raise revenue, together with the power to legislate in respect thereof.

1. Hospital fees and fees received in respect of such education as, under paragraph (iii) of section *eighty-five* of the South Africa Act, 1909, read with section *seventeen* of this Act is within the jurisdiction of a provincial council.

2. Licences required for dogs outside urban areas; licences to take, catch or kill game, fish (other than fish in respect of which the Sea Fisheries Act, 1940 (Act No. 10 of 1940) applies) or other animals; licences to sell game; licences to pick or sell wild flowers.

3. Licences to own or drive any motor vehicle or other vehicle propelled by mechanical power.

4. Wheel tax or tax on vehicles, including motor and other mechanical vehicles.

5. Amusements or entertainment tax.

6. Auction dues.

7. Licensing of totalisators and the imposition on the licensees of a duty in respect of the takings thereof; and licences, taxes and fees in connection with horse and other racing, betting and wagering, and the dissemination of information as to betting and wagering.

8. Subject to the provisions of sub-section (4) of section *eight* and sub-section (2) of section *ten*—

- (a) a personal tax on persons who are twenty-one years of age or over on the last day of the year of assessment and which may be graduated according to income or otherwise; and
- (b) an income tax on the incomes of persons other than companies.

9. Subject to the provisions of sub-section (5) of section *eight* and sub-section (1) of section *ten*—

- (a) a tax on companies other than a mutual life insurance company or a building society registered under the Building Societies Act, 1934 (Act No. 62 of 1934); and
- (b) a tax on the taxable income of any company, other than a mutual life insurance company which carries on business in the Union, or a building society registered under the Building Societies Act, 1934 (Act No. 62 of 1934).

10. A tax on the ownership of immovable property but not on transfer or sales thereof otherwise than in the form of auction dues under paragraph 6 of this Schedule.

11. Subject to the provisions of sub-sections (2) and (3) of section *ten*, a hospital contribution from natives.

12. Receipts of a miscellaneous nature connected with matters entrusted to a province.

32. Artikel *twaalf* van die Drankwet, 1928, word hierby *Wysiging van artikel 12 van Wet 30 van 1928 sous gewysig deur artikel 4 van Wet 41 van 1934.*
(a) die voorbehoudsbepaling by sub-artikel (1) te skrap ;
(b) in sub-artikel (2) die woorde „Behoudens die voorbehoudsbepaling tot sub-artikel (1) word“ te skrap, en voor die woorde „verminder“ die woorde „word“ in te voeg ; en
(c) in sub-artikel (2)*bis* die woorde „Behoudens die voorbehoudsbepaling tot sub-artikel (1) word“ te skrap, en voor die woorde „verlaag“ die woorde „word“ in te voeg.

33. Artikel *vyf-en-twintig* van die Naturelle (Stadsgebiede) Konsolidasiewet, 1945, word hierby gewysig deur al die woorde na die woorde „ingevorder“ te vervang deur die woorde „en“ in die Gekonsolideerde Inkomstefonds gestort“. *Wysiging van artikel 25 van die Naturelle (Stadsgebiede) Konsolidasiewet, 1945.*

34. Die in die Derde Bylae by hierdie Wet vermelde Wette word hierby herroep vir sover in die derde kolom van daardie Bylae aangedui word.

35. (1) 'n Ordonnansie, proklamasie of regulasie aangeneem, uitgereik of uitgevaardig, en enige ander stappe gedoen, kragtens 'n bepaling van 'n by artikel *vier-en-dertig* herroep Wet en wat by hierdie Wet weer aangeneem word, word geag kragtens hierdie Wet aangeneem, uitgereik, uitgevaardig of gedoen te gewees het.

(2) 'n Ordonnansie wat deur 'n provinsiale raad aangeneem is uit hoofde van die magte aan hom verleent by die voorbehoudsbepaling by sub-artikel (1) van artikel *twaalf* van die Drankwet, 1928 (Wet No. 30 van 1928) bly, ondanks die bepalings van artikel *twee-en-dertig* van hierdie Wet, van krag totdat dit deur die Parlement gewysig of herroep word.

36. Hierdie Wet heet die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945, en word geag op die eerste dag van April 1945 in werking te getree het. *Kort titel en datum van inwerkingtreding.*

Eerste Bylae.

Bronne en aangeleenthede waaruit 'n provinsiale raad inkomste kan verkry, tesame met die bevoegdheid om wetgewing ten opsigte daarvan aan te neem.

1. Hospitaalgelde en gelde ontvang ten opsigte van sodanige onderwys as wat kragtens paragraaf (iii) van artikel *vyf-en-tigtyg* van die Suid-Afrika Wet, 1909, saamgelees met artikel *seventien* van hierdie Wet, binne die regsvoegdheid van 'n provinsiale raad val.

2. Licensies vir honde buite stedelike gebiede; licensies om wild, vis (behalwe vis ten opsigte waarvan die Wet op Seevisserye, 1940 (Wet No. 10 van 1940) van toepassing is) of ander diere te neem, te vang of dood te maak; licensies om wild te verkoop; licensies om veldblomme te pluk of te verkoop.

3. Licensies om 'n motorvoertuig of 'n ander voertuig wat deur meganiese krag voortgedryf word te besit of te bestuur.

4. Wielselasting of belasting op voertuie, met inbegrip van motor-en ander meganiese voertuie.

5. Vermaakklikehsbelastings.

6. Vendusieregte.

7. Die lisenasiering van totalisators en die oplegging aan die lisenishouers van 'n belasting ten opsigte van die ontvangstes daarvan; en licensies, belastings en gelde in verband met perde- en ander wedrenne, weddenskappe en die verspreiding van inligting in verband met weddenskappe.

8. Behoudens die bepalings van sub-artikel (4) van artikel *agt* en sub-artikel (2) van artikel *tien*—

(a) 'n persoonlike belasting op persone wat op die laaste dag van die jaar van aanslag die ouderdom van een-en-twintig jaar of meer bereik het, en wat progressief vasgestel kan word volgens inkomste of andersins;

(b) 'n inkomstebelasting op die inkomstes van ander persone dan maatskappye.

9. Behoudens die bepalings van sub-artikel (5) van artikel *agt* en sub-artikel (1) van artikel *tien*—

(a) 'n belasting op maatskappye met uitsondering van 'n onderlinge lewensversekeringsmaatskappy of van 'n bouvereniging wat kragtens die Bouverenigingswet, 1934 (Wet No. 62 van 1934) geregistreer is; en

(b) 'n belasting op die belasbare inkomste van enige maatskappy, met uitsondering van 'n onderlinge lewensversekeringsmaatskappy wat binne die Unie besigheid dryf, of van 'n bouvereniging wat kragtens die Bouverenigingswet, 1934 (Wet No. 62 van 1934) geregistreer is.

10. 'n Belasting op die eiendomsreg van onroerende goed maar nie op transportie of verkopings daarvan op 'n ander wyse dan in die vorm van vendusieregte ingevolge paragraaf 6 van hierdie Bylae nie.

11. Behoudens die bepalings van sub-artikels (2) en (3) van artikel *tien*, 'n hospitaalbydrae van naturelle.

12. Ontvangste van diverse aard in verband met aan 'n provinsie opgedraagde aangeleenthede.

Second Schedule.

Matters, the control whereof and the power to legislate in respect whereof may be transferred by the Governor-General to a province in terms of paragraph (1) (a) of section thirteen.

1. The destruction of vermin and the registration and control of dogs outside the area of jurisdiction of a local authority which has powers by law in respect of such destruction, registration or control.
2. The preservation of flora and fauna.
3. The provision of grants in respect of agricultural and kindred societies other than societies registered under any law.
4. The administration of libraries, museums, art galleries, herbaria and botanic gardens, except the South African Library, Museum, and Art Gallery, Cape Town, and the Government Library and Transvaal Museum, Pretoria.
5. The control and management of such places upon Crown land as the Governor-General may reserve as being places of public resort, of public recreation, or of historical or scientific interest.
6. The establishment, control, management and regulation of cemeteries and crematoria and the regulation of matters relating to the removal or disposal of dead bodies.
7. The distribution of poor relief.
8. The regulation of the hours of opening and closing of shops.
9. The administration of the Labour Colonies Act, 1909 (Cape of Good Hope) in so far as it relates to industrial institutions.
10. The establishment and administration of townships.
11. The licensing and control of vehicles and of any other conveyance or means of transport whatsoever using those roads and bridges which under paragraph (viii) of section eighty-five of the South Africa Act, 1909, are matters as to which a provincial council may make ordinances and of the drivers of any such vehicles or means of conveyance or transport.
12. The control and regulation of horse and other racing, the control, regulation and restriction of betting and wagering (whether as to circumstances, locality or premises), the prevention, control and regulation of dissemination of information as to betting within the province and the licensing of any instrument, machine or contrivance, commonly known as a totalisator and the imposition of a duty in respect of the takings thereof, upon the licensees.
13. The licensing, regulation and control of places of amusement and recreation within the province and the imposition of a duty upon the licensee in respect of the takings thereat or of a charge based upon the payments for admission thereto.
14. Town planning, including—
 - (a) the sub-division and lay-out of areas or groups of areas for building purposes or urban settlement, or deemed by the executive committee of the province concerned to be destined for such purposes or settlement;
 - (b) the regulation and limitation of building upon sites;
 - (c) the variation, subject to compensation in cases of prejudice, of any existing sub-division or layout of land used for building purposes or urban settlement, or deemed by the executive committee of the province concerned to be destined for such purposes or settlement, and the authorization of the consequential amendment of any general plan or any diagram of any sub-division or lay-out so varied and of the consequential alteration or endorsement of any document of title or any entry in a deeds registry;
 - (d) the reservation of land for local government or other public purposes in any approved or varied scheme of town planning; and
 - (e) the prohibition of the transfer of land included in any approved or varied scheme of town planning where any lawful requirement has not been fulfilled.
15. Irrigation schemes.
16. Land Settlement schemes.
17. The establishment of labour colonies.
18. The control of indigenous forests and forest plantations.
Provided that the powers which may be transferred in respect of paragraphs 15 to 18 inclusive shall be to the extent and subject to the conditions to be defined by Parliament.
19. The expropriation of land for public purposes in a province subject to such terms and conditions as may be prescribed by proclamation.
20. The establishment and control of schemes for the supply of water to local authorities and townships including areas sub-divided or laid out for building purposes or urban settlement or deemed by the executive committee of the province concerned to be destined for such purposes or settlement.

Tweede Bylae.

Aangeleenthede waarvan die beheer en die bevoegdheid om wetgewing ten opsigte daarvan aan te neem, deur die Goewerneur-generaal op 'n provinsie ingevolge paragraaf (1) (a) van artikel dertien oorgedra kan word.

1. Die uitroeiing van ongediertes en die registrasie van en die beheer oor honde buite die gebied van 'n plaaslike bestuur wat kragtens wet bevoegdheid het ten opsigte van sodanige uitroeiing, registrasie of beheer.
 2. Die behoud van plante en diere.
 3. Die toekenning van bydraes aan landbou- en aanverwante verenigings met uitsondering van verenigings wat kragtens wet geregistreer is.
 4. Die bestuur van boekerye, museums, kunsgalerye, herbariums en botaniiese tuine, met uitsondering van die Suid-Afrikaanse Biblioteek, Museum, en Kunsgalerij, Kaapstad, en die Staatsbiblioek en Transvaalse Museum, Pretoria.
 5. Die beheer oor en die bestuur van sodanige plekke op Kroongrond as wat die Goewerneur-generaal mag uithou as plekke van openbare vermaak of ontspanning, of van geskiedkundige of weskapslike belang.
 6. Die daarstelling van, beheer oor, bestuur en reëling van begraaflaesse en krematoriums, en die reëling van aangeleenthede in verband met die verwydering van en beskikking oor lyke.
 7. Die armesorg.
 8. Die reëling van die openings- en sluitingsure van winkels.
 9. Die uitvoering van die Wet op Arbeidskolonies, 1919 (Kaap die Goeie Hoop) vir sover dit betrekking het op nywerheidsinrigtings.
 10. Die stigting en bestuur van dorpe.
 11. Die lisensiëring van en beheer oor voertuie en alle anderervoermiddels hoëgenaamd wat gebruik maak van daardie paaie en brûe wat ingevolge paragraaf (viii) van artikel vyf-en-tigtyg van die Suid-Afrika Wet, 1909, aangeleenthede is in verband waarmee 'n provinsiale raad ordonnansies kan aanneem, en van die bestuurders van sodanige voertuie of vervoermiddels.
 12. Die beheer oor en die reëling van perde- en ander wedrenne, die beheer oor en die reëling en beperking van weddenskappe (hetsy met betrekking tot onstandighede, plek, of persele) die verbod en die reëling van en die beheer oor die verspreiding van inligting betreffende weddenskappe binne die provinsie, en die lisensiëring van die instrument, masjiën of toestel wat algemeen bekend is as 'n totalisator en die oplegging van 'n belasting aan die lisensiehouers ten opsigte van die ontvangstes daarvan.
 13. Die lisensiëring en reëling van, en die beheer oor vermaakklikheids- en ontspanningsplekke binne die provinsie, en die oplegging van 'n belasting aan die lisensiehouers ten opsigte van die ontvangstes aldaar of van 'n heffing gegrond op die toelatingsprys.
 14. Die aanleg van dorpe, met inbegrip van—
 - (a) die onderverdeling en aanleg van stukke grond of groepe van stukke grond vir boudoelindes of stadsbewoning, of wat deur die uitvoerende komitee van die betrokke provinsie geag word vir sulke doeleindes of bewoning bestemd te wees;
 - (b) die reëling en beperking van bou op persele;
 - (c) die verandering, behoudens vergoeding in gevalle van skade, van 'n bestaande onderverdeling of aanleg van grond wat vir boudoelindes of stadsbewoning gebruik word, of wat deur die uitvoerende komitee van die betrokke provinsie geag word vir sulke doeleindes of bewoning bestemd te wees, en die magtiging vir die wysiging dientengvolge van 'n algemene plan of kaart van 'n aldus gewysigde onderverdeling of aanleg, en van die verandering dientengvolge van, of aantekening op, 'n titelbewys of inskrywing in 'n registrasiekantoor;
 - (d) die uithou van grond vir plaaslike bestuur of ander openbare doeleindes in 'n goedgekeurde of gewysigde skema van dorpsaanleg; en
 - (e) die verbod op die transport van grond wat deel uitmaak van 'n goedgekeurde of gewysigde skema van dorpsaanleg waar 'n wettige vereiste nie uitgevoer is nie.
 15. Besproeiingskemas.
 16. Landsnedersettingskemas.
 17. Die stigting van arbeidskolonies.
 18. Die beheer oor inheemse bosse en bosplantasies.
- Met dien verstaande dat die bevoegdhede wat ten opsigte van paragrawe 15 tot en met 18 oorgedra kan word, in die omvang en onder die voorwaardes sal wees wat deur die Parlement voorgeskryf word.
19. Die onteiening van grond vir openbare doeleindes in 'n provinsie onderworpe egter aan sodanige voorwaardes as wat by proklamasie voorgeskryf mag word.
20. Die aanleg van en beheer oor skemas vir die voorsiening van water aan plaaslike besture en dorpe met inbegrip van gebiede wat vir boudoelindes of stadsbewoning onderverdeel en aangelê is of wat deur die uitvoerende komitee van die betrokke provinsie geag word vir sulke doeleindes of bewoning bestemd te wees.

Third Schedule.

LAWS REPEALED.

No. and year of law.	Title and subject of law.	Extent of repeal.
10 of 1913	The Financial Relations Act, 1913.	So much as is un-repealed.
9 of 1917	The Financial Relations Act Extension Act, 1917.	The whole.
43 of 1919	The Financial Adjustments Act, 1919.	Section <i>seven</i> .
5 of 1921	The Financial Relations Acts Further Extension Act, 1921.	The whole.
5 of 1922	The Financial Relations Fourth Extension Act, 1922.	So much as is un-repealed.
21 of 1924	The Financial Relations Adjustment Act, 1924.	So much as is un-repealed.
46 of 1925	The Provincial Subsidies and Taxation Powers (Amendment) Act, 1925.	The whole.
31 of 1926	The Provincial Subsidies and Taxation Powers (Further Amendment) Act, 1926.	The whole.
39 of 1927	The Provincial Powers Amendment Act, 1927.	Sections <i>two, three and four</i> .
27 of 1933	The Provincial Taxation Powers Act, 1933.	The whole.
50 of 1935	The Provincial Subsidies and Taxation Powers Further Amendment Act, 1935.	Sections <i>five, six, seven and eight</i> .
35 of 1936	The Finance Act, 1936.	Section <i>eleven</i> .
17 of 1938	The Finance Act, 1938.	Section <i>four</i> .
33 of 1939	The Finance Act, 1939.	Section <i>eight</i> .
27 of 1940	The Finance Act, 1940.	Section <i>sixteen</i> .

Derde Bylae.

WETTE HERROEP.

No. en jaartal van Wet.	Titel en Onderwerp van Wet.	In hoeverre herroep.
van 1913	De Financiële Verhoudingswet, 1913.	Soveel as wat nog nie herroep is nie.
9 van 1917	De Financiële Verhoudingswet, Verlengings Wet, 1917.	Die geheel.
43 van 1919	De Financiële Regelings Wet, 1919.	Artikel <i>sewe</i> .
5 van 1921	De Wet tot Verdere Verlenging van de Financiële Verhoudingswetten, 1921.	Die geheel.
5 van 1922	De Financiële Verhoudingen Vierde Verlengings Wet, 1922.	Soveel as wat nog nie herroep is nie.
21 van 1924	De Financiële Verhoudingen Regelings Wet, 1924.	Soveel as wat nog nie herroep is nie.
46 van 1925	De Provinciale Subsidies en Belastingsbevoegdheden (Wijzigings) Wet, 1925.	Die geheel.
31 van 1926	Die Wet tot Verdere Wysiging van Provinciale Subsidies en Belastingsbevoegdhede, 1926.	Die geheel.
39 van 1927	Die Provinciale Bevoegdhede (Wysigings) Wet, 1927.	Artikels <i>twee, drie en vier</i> .
27 van 1933	Die Wet op Provinciale Belastingsbevoegdhede, 1933.	Die geheel.
50 van 1935	Die Wet tot Verdere Wysiging van Provinciale Subsidies en Belastingsbevoegdhede, 1935.	Artikels <i>vyf, ses, sewe en agt</i> .
35 van 1936	Die Finansiewet, 1936.	Artikel <i>elf</i> .
17 van 1938	Die Finansiewet, 1938.	Artikel <i>vier</i> .
33 van 1939	Die Finansiewet, 1939.	Artikel <i>agt</i> .
27 van 1940	Die Finansiewet, 1940.	Artikel <i>sestien</i> .

No. 39, 1945.]

ACT

To fix the rates of normal and super income tax in respect of the year of assessment ending on the thirtieth day of June, 1945, and to amend the law relating to income tax.

(Afrikaans Text signed by the Officer Administering the Government.)

(Assented to on 12th June, 1945.)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Rates of normal and super tax.

1. (1) In terms of sub-section (2) of section *five* and sub-section (2) of section *twenty-three* respectively of the Income Tax Act, 1941 (Act No. 31 of 1941), (hereinafter referred to as the principal Act), the rates of normal and super tax to be levied for the year of assessment ending the thirtieth day of June, 1945, shall be as follows:

(a) In so far as normal tax is concerned—

- (i) in the case of companies the sole or principal business of which in the Union is mining for gold, for each pound of taxable income, three shillings;
- (ii) in the case of companies the sole or principal business of which in the Union is mining for diamonds, for each pound of taxable income, four shillings and sixpence;
- (iii) in the case of all other public companies, for each pound of taxable income, four shillings;
- (iv) in the case of persons other than those referred to in sub-paragraphs (i), (ii) and (iii), for each pound of taxable income, eighteen pence increased by one one-thousandth of a penny for each pound of the taxable income in excess of one pound, subject to a maximum rate of three shillings and threepence in every pound: Provided that for a married person the rate for each pound of taxable income shall be fifteen pence increased by one one-thousandth of a penny for each pound of the taxable income in excess of one pound, subject to a maximum rate of three shillings in every pound: Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this sub-paragraph (including the first proviso thereto) a sum equal to fifteen per cent. of the net amount arrived at after deducting the rebates provided for in section *thirteen* of the principal Act from the amount of the tax so calculated;
- (v) in the case of any company or person other than a company who derives any portion of his income from mining in the Union for gold, in respect of each pound of the taxable amount so derived, a percentage determined in accordance with the following formula:

$$y = 40 - \frac{500}{x}$$

in which y represents such percentage and x the ratio, expressed as a percentage, which the taxable income derived from mining for gold bears to the income derived therefrom;

- (vi) in the case of any company which derives or has derived any portion of its income from mining in the Union for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss and in the gross income of which there has been included, in terms of paragraph (f) of section *seven* of the principal Act, any amount in respect of excess recoupment, for each pound of that

WET

Om die skale van normale en super-inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1945 eindig, en om die wetsbepalings betreffende inkomstebelasting te wysig.

(Afrikaanse Teks deur die Amtenaar Belas met die Uitoefening van die Uitvoerende Gesag geteken.)
(Goedgekeur op 12 Junie 1945.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

I. (1) Ooreenkomstig respektiewelik sub-artikel (2) van artikel vyf en sub-artikel (2) van artikel *drie-en-twintig* van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), (hieronder die Hoofwet genoem), is die skale van normale en superbelasting wat gehef moet word oor die jaar van aanslag wat eindig op die dertigste dag van Junie 1945, as volg :

- (a) wat normale belasting betref—
- (i) in die geval van maatskappye wie se enigste of vernaamste besigheid in die Unie die myn van goud is, drie sjielings op elke pond van die belasbare inkomste ;
 - (ii) in die geval van maatskappye wie se enigste of vernaamste besigheid in die Unie die myn van diamante is, vier sjielings en ses pennies op elke pond van die belasbare inkomste ;
 - (iii) in die geval van alle ander publieke maatskappye, vier sjielings op elke pond van die belasbare inkomste ;
 - (iv) in die geval van ander persone as dié wat in sub-paragrawe (i), (ii) en (iii) vermeld word, een sjieling en ses pennies op elke pond van die belasbare inkomste, verhoog met een-duisendste van 'n pennie op elke pond van die belasbare inkomste wat een pond te bove gaan, maar met drie sjielings en drie pennies op elke pond as maksimum van die skaal : Met dien verstande dat die skaal vir 'n getroude persoon op elke pond van die belasbare inkomste vyftien pennies is, verhoog met een-duisendste van 'n pennie op elke pond van die belasbare inkomste wat een pond te bove gaan, maar met drie sjielings op elke pond as maksimum van die skaal : Met dien verstande voorts dat daar by die bedrag belasting volgens die voorgaande bepalings van hierdie sub-paragraaf (met inbegrip van die eerste voorbehoudbepaling daarby), bereken, 'n bedrag gevoeg word gelyk aan vyftien persent van die netto bedrag wat verkry word nadat die kortings waarvoor in artikel *dertien* van die Hoofwet voorsiening gemaak word, van die aldus berekende bedrag belasting afgetrek is ;
 - (v) in die geval van 'n maatskappy of 'n ander persoon as 'n maatskappy, wat enige gedeelte van sy inkomste uit die myn van goud in die Unie verkry, ten opsigte van elke pond van die aldus verkregen belasbare bedrag, 'n persentasie vasgestel ooreenkomstig die volgende formule :

$$y = 40 - \frac{500}{x}$$

waarin y bedoelde persentasie voorstel en x die verhouding, in 'n persentasie uitgedruk, waarin die belasbare inkomste uit die myn van goud verkry, staan tot die inkomste daaruit verkry ;

- (vi) in die geval van 'n maatskappy wat enige gedeelte van sy inkomste uit die myn van goud in die Unie verkry of verkry het, die vasstelling van die belasbare inkomste waarvan vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie en by die bruto-inkomste waarvan daar ooreenkomstig paragraaf (f) van artikel *sewe* van die Hoofwet 'n bedrag ten opsigte van oorskottterugontvangste ingerek is, die bedrag waarby

portion of its taxable income which the Commissioner determines to be attributable to the inclusion of the said amount, the amount by which the average rate of normal tax exceeds the rate prescribed in sub-paragraph (i) : Provided that for the purposes of this sub-paragraph the average rate of normal tax shall be determined by dividing the total normal tax paid by the company in respect of its aggregate taxable income from gold mining for the period from the first day of July, 1916, to the end of the period assessed, by the number of the pounds contained in the said aggregate taxable income ;

(b) in so far as super tax is concerned, for each pound of the income subject to super tax two shillings increased by one four-hundredth of a penny for each pound of such income in excess of one pound, subject to a maximum rate of seven shillings and sixpence in every pound : Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this paragraph a sum equal to fifteen per cent. of the net amount arrived at after deducting the rebate provided for in section twenty-nine of the principal Act from the amount of the tax so calculated.

(2) (a) For the purposes of sub-paragraph (v) of paragraph (a) of sub-section (1) income derived from mining in the Union for gold shall include any income derived from silver, osmiridium or other minerals which may be won in the course of the mining for gold, and any income which, in the opinion of the Commissioner, results directly from mining for gold.

(b) For the purpose of determining the taxable amount referred to in the said sub-paragraph there shall be deducted from the taxable income derived from mining for gold an abatement of an amount of twenty thousand pounds, or where the period assessed is less than twelve months, an abatement of an amount which bears to twenty thousand pounds the same proportion as the said period bears to twelve months, reduced in either case by one pound for every completed four pounds by which the taxable income so derived exceeds twenty thousand pounds, or the proportionate part of twenty thousand pounds, as the case may be, and the amount remaining after deduction of the abatement so calculated shall be the taxable amount for the purposes of the said sub-paragraph.

(c) For the purposes of paragraph (b) of this sub-section and of sub-paragraph (v) of paragraph (a) of sub-section (1) "income" and "taxable income" mean the amount remaining after deducting from the income or taxable income, as the case may be, of the person concerned, calculated in accordance with the provisions of the principal Act, so much of the said income or taxable income as so calculated as the Commissioner determines to be attributable to the inclusion in the gross income of such person of any excess recoupment referred to in paragraph (f) of section seven of the said Act.

(d) The tax determined in accordance with sub-paragraph (v) or (vi) of paragraph (a) of sub-section (1) shall be payable in addition to any tax determined in accordance with sub-paragraphs (i), (ii), (iii) and (iv) of the said paragraph.

(3) For the purpose of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945, on the incomes of persons and companies, the amounts of normal tax and super tax payable under the Income Tax Acts of the Union by any taxpayer in respect of the year of assessment ending the thirtieth day of June, 1945, shall be deemed to be equal to the respective amounts which would have been payable as normal tax and super tax if the provisions relating to the addition referred to in the second proviso to sub-paragraph

die gemiddelde skaal van normale belasting meer is dan die in sub-paragraaf (i) voorgeskrewe skaal, op elke pond van daardie gedeelte van sy belasbare inkomste wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening van eersgenoemde bedrag: Met dien verstande dat by die toepassing van hierdie paragraaf die gemiddelde skaal van normale belasting vasgestel word deur die totale normale belasting wat deur die maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf die eerste dag van Julie 1916 tot die end van die tydperk waarvoor aangeslaan word, te deel met die getal van die ponde wat genoemde totale belasbare inkomste bevat;

- (b) wat superbelasting betref, op elke pond van die aan superbelasting onderhewige inkomste twee sjielings, verhoog met een vier-honderste van 'n pennie op elke pond van sodanige inkomste wat een pond te bowe gaan, maar met sewe sjielings en ses pennies op elke pond as maksimum van die skaal: Met dien verstande dat daar by die bedrag belasting volgens die voorgaande bepalings van hierdie paragraaf bereken, 'n bedrag gevoeg word gelyk aan vyftien persent van die netto bedrag wat verkry word nadat die korting waarvoor in artikel negen-en-twintig van die Hoofwet voorsiening gemaak word, van die aldus berekende bedrag belasting afgetrek is.
- (2) (a) Vir die doeleindes van sub-paragraaf (v) van paragraaf (a) van sub-artikel (1) sluit inkomste uit die myn van goud in die Unie verkry ook inkomste in wat verkry is van silwer, osmiridium of ander minerale wat in die loop van die myn van goud gewin mag word, en enige inkomste wat volgens die mening van die Kommissaris regstreeks uit die myn van goud voortvloeи.
- (b) Ten einde die belasbare bedrag in vermelde sub-paragraaf bedoel, vas te stel, word van die belasbare inkomste uit die myn van goud verkry, 'n korting afgetrek van 'n bedrag van twintigduisend pond, of wanneer die tydperk waarvoor aangeslaan word minder as twaalf maande is, 'n korting van 'n bedrag wat in dieselfde verhouding staan tot twintigduisend pond as dié waarin daardie tydperk staan tot twaalf maande, verminder in albei gevalle met een pond vir elke voltallige vier pond waarmee die aldus verkregen belasbare inkomste twintigduisend pond, of die eweredige gedeelte van twintigduisend pond, na gelang van die geval, te bowe gaan, en die bedrag wat oorblý nadat die aldus berekende korting afgetrek is, is die belasbare bedrag vir die oogmerke van bedoelde sub-paragraaf.
- (c) Vir die doeleindes van paragraaf (b) van hierdie sub-artikel en van sub-paragraaf (v) van paragraaf (a) van sub-artikel (1) beteken „inkomste“ en „belasbare inkomste“ die bedrag wat oorblý nadat van die inkomste of belasbare inkomste, na gelang van die geval, van die betrokke persoon, ooreenkomsdig die bepaling van die Hoofwet bereken, soveel van genoemde aldus berekende inkomste of belasbare inkomste afgetrek is, as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by die bruto-inkomste van daardie persoon van enige oorskot-terugontvangste in paragraaf (f) van artikel sewe van genoemde Wet bedoel.
- (d) Die belasting ooreenkomsdig sub-paragraaf (v) of (vi) van paragraaf (a) van sub-artikel (1) vasgestel, is betaalbaar benewens enige belasting vasgestel ooreenkomsdig sub-paragrawe (i), (ii), (iii) en (iv) van genoemde paragraaf.
- (3) Vir die aanslag van 'n belasting deur 'n provinsiale raad in die uitoefteling van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 opgelê op inkomste van persone en maatskappye, word die bedrae van normale en superbelasting deur 'n belastingpligtige kragtens die Inkomstebelastingwette van die Unie verskuldig vir die jaar van aanslag wat op die dertigste dag van Junie 1945 eindig, geag gelyk te staan met die onderskeie bedrae wat as normale en superbelasting verskuldig sou gewees het as geen voorsiening betreffende die byvoeging in die tweede

(iv) of paragraph (a) of sub-section (1) and in the proviso to paragraph (b) of the said sub-section, had not been enacted.

Amendment of
section 1 of Act
31 of 1941.

2. Section one of the principal Act is hereby amended—

(a) by the insertion after the definition of "assessment", of the following definition:

"' benefit fund ' means any fund (other than a pension fund as defined in this section) which the Commissioner is satisfied is a permanent fund *bona fide* established for the purpose of providing sickness, accident or unemployment benefits for its members or for providing benefits for the widows, children, dependants or nominees of deceased members;"; and

(b) by the insertion after the definition of "mining operations", of the following definition:

"' pension fund ' in paragraph (c) of sub-section (1) of section ten or paragraph (i) of sub-section (2) of section eleven, means a superannuation, pension, provident, widows', or orphans' fund established by law, and includes any such fund not established by law which is approved by the Commissioner for the purposes of the said paragraph (c) or the said paragraph (i), as the case may be: Provided that the Commissioner may approve a fund subject to such limitations or conditions as he may determine, and shall not approve a fund unless it is shown to his satisfaction that—

(1) the fund is a permanent fund *bona fide* established for the purpose of providing benefits for members on retirement from employment, or such benefits and benefits for the widows, children, dependants or nominees of deceased members; and

(2) the rules of the fund—

(a) provide that—

(i) the employer shall be a contributor to the fund;

(ii) the assets of the fund shall vest in and be under the control of the government, a local authority or a person other than the employer; and

(iii) membership of the fund shall be a condition of the employment of all employees of the class or classes specified therein; and

(b) do not admit of—

(i) the making of any payment out of the fund to any employee except upon his retirement, or upon his resignation or dismissal before reaching his normal retiring age; or

(ii) the refund to the employer of all or any of the contributions made by him."

Amendment of
section 7 of Act
31 of 1941, as
amended by
section 2 of Act
34 of 1942 and
section 2 of Act
26 of 1943.

3. Section seven of the principal Act is hereby amended—

(a) by the insertion, after paragraph (d), of the following paragraph:

"(d)*bis*. in the case of any person to whom, in terms of any agreement relating to the grant to any other person of the right of use or occupation of land or buildings, or by the cession of any rights under any such agreement, there has accrued in any such year or period the right to have improvements effected on the land or to the buildings by any other person—

(i) the amount stipulated in the agreement as the value of the improvements or as the amount to be expended on the improvements; or

(ii) if no amount is so stipulated, an amount representing, in the opinion of the Commissioner, the fair and reasonable value of the improvements;"; and

(b) by the substitution for paragraph (f) of the following paragraph:

"(f) any amount by which recoupments of capital expenditure which has been allowed to be

voorberehoudsbepaling by sub-paragraaf (iv) van paragraaf (a) van sub-artikel (1) en in die voorberehoudsbepaling by paragraaf (b) van genoemde sub-artikel bedoel, gemaak was nie.

2. Artikel een van die Hoofwet word hiermee gewysig— Wysiging van artikel 1 van Wet 31 van 1941.

- (a) deur die volgende woordbepaling na die woordbepaling van „aanslag” in te voeg:

„beteken ,bystandsfonds’ n fonds (behalwe ’n pensioenfonds soas in hierdie artikel omskryf) wat na die oortuiging van die Kommissaris ’n permanente fonds is wat bona fide ingestel is met die doel om by siekte, ongeval of werkloosheid, voordele beskikbaar te stel vir sy lede, of om voordele beskikbaar te stel vir die weduwees, kinders, afhanklikes of benoemdes van oorlede lede ;” ; en

- (b) deur die volgende woordbepaling na die woordbepaling van „mynwerksaamhede” in te voeg:

„beteken ,pensioenfonds’ in paragraaf (c) van sub-artikel (1) van artikel *tien* of paragraaf (i) van sub-artikel (2) van artikel *elf*, ’n by wet ingestelde ouderdomsvoorsorgs-, pensioen-, voorschors-, weduwees- of weseffonds, en ook so ’n fonds wat nie by wet ingestel is nie, wat vir die doeleinades van genoemde paragraaf (c) of genoemde paragraaf (i), na gelang van die geval, deur die Kommissaris goedkeur is : Met dien verstande dat die Kommissaris ’n fonds kan goedkeur onderworpe aan die beperkings en voorwaardes wat hy mag bepaal, en ’n fonds nie mag goedkeur nie tensy bewyse aangevoer is wat hy oortuigend vind, dat—

- (1) die fonds ’n permanente fonds is wat bona fide ingestel is met die doel om by uitdiens-treding voordele beskikbaar te stel vir sy lede, of bedoelde voordele asook voordele vir die weduwees, kinders, afhanklikes of benoemdes van oorlede lede ; en

- (2) die reglement van die fonds—

- (a) bepaal dat—

(i) die werkgewer tot die fonds moet bydra ;

(ii) die bates van die fonds berus by en onder beheer staan van die Regering, ’n plaaslike bestuur of ’n ander persoon dan die werk-

gewer ;

(iii) lidmaatskap van die fonds ’n diens-

voorwaarde is van alle werknemers

in die kategorie of kategorieë daarin

vermeld ; en

- (b) nie toelaat nie dat—

(i) ’n betaling uit die fonds aan ’n werknemer gedoen word, dan alleen by sy uitdiens-treding, of by sy bedanking of ontslag voordat hy die gewone leeftyd vir uitdiens-treding bereik het ; of

(ii) aan die werkgewer al die bydraes wat hy gestort het, of sommige daarvan, terugbetaal word.”

3. Artikel sewe van die Hoofwet word hiermee gewysig— Wysiging van artikel 3 van Wet

- (a) deur na paragraaf (d) die volgende paragraaf in te voeg :

„(d)*bis*. in die geval van ’n persoon aan wie, luidens ’n ooreenkoms betreffende die verlening aan ’n ander persoon van die reg van gebruik of bewoning van grond of geboue of deur ’n sessie van regte ingevolge so ’n ooreenkoms, in so ’n jaar of tydvak die reg toegeval het op die aanbring van verbeterings op die grond of aan die geboue deur ’n ander persoon—

(i) die bedrag wat in die ooreenkoms beding word as die waarde van die verbeterings of as die bedrag wat aan die verbeterings bestee moet word ; of

(ii) indien geen bedrag aldus beding is nie, ’n bedrag wat na die mening van die Kommissaris die billike en redelike waarde van die verbeterings uitmaak ;” ; en

- (b) deur paragraaf (f) te vervang deur die volgende paragraaf :

„(f) ’n bedrag waarmee terugontvangste uit kapitaal-uitgawe waarvoor ’n vermindering kragtens

Amendment of
section 9 of Act
31 of 1941, as
amended by
section 3 of Act
26 of 1943.

deducted under paragraph (f) of sub-section (2) of section eleven, or the corresponding provisions of any previous Income Tax Act, exceed the unredeemed balance of such capital expenditure calculated in terms of section twenty ; ”.

4. Section nine of the principal Act is hereby amended by the substitution for sub-sections (5) and (6), of the following sub-sections :

“(5) If any person has made in any deed of donation, settlement or other disposition, a stipulation to the effect that the beneficiaries thereof, or some of them, shall not receive the income thereunder, or some portion of that income, until the happening of some event, whether fixed or contingent, so much of any income as would, in consequence of the donation, settlement or other disposition, but for such stipulation, be received by or accrue to or in favour of or be deemed to be received by or to accrue to or in favour of the beneficiaries, shall, until the happening of that event, or the death of that person, whichever first takes place, be deemed to be the income of that person.

(6) If any deed of donation, settlement or other disposition contains any stipulation that the right to receive any income thereby conferred may, under powers retained by the person by whom that right is conferred, be revoked or conferred upon another, so much of any income as, in consequence of the donation, settlement, or other disposition, is received by or accrues to or in favour of or is deemed to be received by or to accrue to or in favour of the person on whom that right is conferred, shall be deemed to be the income of the person by whom it is conferred, so long as he retains those powers.”.

Amendment of
section 10 of Act
31 of 1941, as
amended by
section 3 of Act
34 of 1942,
section 4 of Act
26 of 1943, and
section 2 of Act
47 of 1944.

5. Section ten of the principal Act is hereby amended—

(a) by the substitution for paragraph (c) of sub-section (1) of the following paragraph :

“(c) the receipts and accruals (including receipts or accruals from investments) of any building society, pension fund or benefit fund, or of any institution which is, in the opinion of the Commissioner, a mutual savings bank, a mutual loan association or a trade union ; ”; and

(b) by the substitution for sub-paragraph (i) of paragraph (e) of the said sub-section of the following sub-paragraph :

“(i) any company, society or other association of persons, whether or not registered under any law (other than a company referred to in paragraph (e) or a co-operative society or company registered under the Co-operative Societies Act, 1939 (Act No. 29 of 1939)), the profits or gains of which, other than profits or gains from investments, are derived solely from transactions with or on behalf of its individual members, and the constitution of which does not admit of the distribution of its profits or gains to any persons other than the members with whom or on whose behalf the transactions took place, and does not confer upon any person any benefit other than benefits accruing to that person from transactions with or on behalf of that person ; and ”.

6. Section eleven of the principal Act is hereby amended—

(a) by the insertion, after paragraph (e) of sub-section (2), of the following paragraphs :

“(e)bis. an allowance in respect of any expenditure actually incurred by the taxpayer, in pursuance of an obligation to effect improvements on land or to buildings, incurred under an agreement whereby the right of use or occupation of the land or buildings is granted by any other person, where the land or buildings are used or occupied for the production of income or income is derived therefrom : Provided that—

(i) the aggregate of the allowances under this paragraph shall not exceed the amount stipulated in the agreement as the value of the improvements or as the amount to

paragraaf (f) van sub-artikel (2) van artikel *elf* of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, toegestaan is, meer is dan die ongedelde balans van bedoelde kapitaal-uitgawe volgens artikel *twintig* bereken ;".

4. Artikel *nege* van die Hoofwet word hiermee gewysig deur Wysiging van sub-artikels (5) en (6) te vervang deur die volgende sub-artikels :

,,(5) Indien 'n persoon in 'n akte van skenking, oormaking of ander beskikking, 'n beding opgeneem het ten effekte dat die daardeur bevoordeeldes of sommige van hul, nie die inkomste ingevolge daarvan of een of ander gedeelte van daardie inkomste, voor die plaasvind van een of ander gebeurtenis, ditsy 'n sekere of 'n onsekere, mag ontvang nie, word soveel van enige inkomste as wat ten gevolge van die skenking, oormaking of ander beskikking, ontvang sou word deur of toe sou val aan of ten gunste van, of geag sou word ontvang te word deur of toe te val aan of ten gunste van die bevoordeeldes, as dit nie vir bedoelde beding was nie, geag die inkomste van daardie persoon te wees, totdat daardie gebeurtenis plaasvind of daardie persoon te sterwe kom, na gelang die een of die ander eerste plaasvind.

(6) Indien 'n akte van skenking, oormaking of ander beskikking 'n beding bevat dat die daardeur verleende reg om inkomste te ontvang, ingetrek of aan iemand anders verleen kan word kragtens bevoegdhede wat behou word deur die persoon wat daardie reg verleen, word soveel van enige inkomste as wat ten gevolge van die skenking, oormaking of ander beskikking ontvang word deur of toeval aan of ten gunste van of geag word ontvang te word deur of toe te val aan of ten gunste van die persoon aan wie daardie reg verleen word, geag die inkomste te wees van die persoon wat dit verleen, solank hy daardie bevoegdhede behou.".

5. Artikel *tien* van die Hoofwet word hiermee gewysig— Wysiging van (a) deur paragraaf (c) van sub-artikel (1) te vervang deur artikel 10 van Wet

die volgende paragraaf :
,,(c) die ontvangste en toevallings (met inbegrip van ontvangste en toevallings uit beleggings) van 'n bouvereniging, pensioenfonds of bystands fonds, of van 'n inrigting wat na die mening van die Kommissaris 'n onderlinge spaarbank, 'n onderlinge leningsvereniging of 'n vakvereniging is ;".

(b) deur sub-paragraaf (i) van paragraaf (e) van genoemde sub-artikel te vervang deur die volgende sub-paragraaf :

,,(i) 'n maatskappy, vereniging of ander assosiasie van persone, onverskillig of hy al dan nie ingevolge een of ander wet geregistreer is (behalwe 'n in paragraaf (e) bedoelde maatskappy of 'n kragtens die Wet op Koöperatiewe Verenigings, 1939 (Wet No. 29 van 1939) geregistreerde koöperatiewe maatskappy of vereniging) wie se wins of profyt, uitgesonderd wins of profyt uit beleggings, enkel en alleen uit transaksies met of ten behoeve van sy individuele lede verkry word, en wie se konstitusie nie toelaat dat sy wins of profyt onder ander persone dan die lede met of ten behoeve van wie die transaksies plaasgevind het, verdeel word nie, en nie aan enige persoon enige ander voordeel verleen nie dan voordele wat aan daardie persoon toeval uit transaksies met of ten behoeve van daardie persoon ; en".

6. Artikel *elf* van die Hoofwet word hiermee gewysig— Wysiging van (a) deur na paragraaf (e) van sub-artikel (2), die volgende artikel 11 van Wet

paragraafe in te voeg :
,,(e)bis. 'n vermindering ten opsigte van onkoste

wat die belastingpligtige werklik gemaak het ter voldoening aan 'n verpligting om verbeterings op grond of aan geboue aan te bring, wat opgeleop is ingevolge 'n ooreenkoms waarby die reg van gebruik of bewoning van die grond of geboue deur 'n ander persoon verleen word, waar die grond of geboue vir die voortbrenging van inkomste gebruik of bewoon word of inkomste daaruit verkry word : Met dien verstande dat—

(i) die totaal van die verminderings kragtens hierdie paragraaf nie die bedrag wat in die ooreenkoms beding is as die waarde van die verbeterings of as die bedrag wat aan die

- be expended on the improvements, or if no amount is so stipulated, an amount representing, in the opinion of the Commissioner, the fair and reasonable value of the improvements;
- (ii) any such allowance shall not exceed for any one year such portion of the aggregate of the allowances under this paragraph as is equal to the said aggregate divided by the number of years (calculated from the date on which the improvements are completed) for which the taxpayer is entitled to the use or occupation, or one twenty-fifth of the said aggregate, whichever is the greater; and
- (iii) if the taxpayer is entitled to such use or occupation for an indefinite period he shall be deemed, for the purposes of this paragraph, to be entitled to such use or occupation for such period as, in the opinion of the Commissioner, represents the probable duration of such use or occupation;
- (e) *ter.* such allowance in respect of any amounts included in the taxpayer's gross income under paragraph (d) or paragraph (d)*bis* of section seven, as the Commissioner may deem reasonable, having regard to any special circumstance of the case, and in the case of an amount so included under the said paragraph (d)*bis*, to the original period for which the right of use or occupation was granted ;";
- (b) by the substitution in paragraph (i) of the said sub-section, for the words "duly established superannuation, pension, widows' or orphans' fund", of the words "pension fund" and the addition, at the end of the said paragraph, of the words "Provided that the deduction to be allowed in respect of contributions to a pension fund not established by law shall not exceed the sum of one hundred pounds" ; and
- (c) by the insertion, after paragraph (i) of the said sub-section, of the following paragraph :
- "(i)*bis*. any sum contributed in pursuance of a legal liability during the year of assessment by the taxpayer by way of current contribution to any pension fund or benefit fund established for the benefit of the employees of the taxpayer : Provided that the total deduction allowable in any year of assessment under this paragraph shall not exceed a sum equivalent to ten per cent. of the total amount of the remuneration which accrued during the year of assessment in respect of their employment by the taxpayer, to the employees who are members of any such fund ;".

Amendment of
section 13 of Act
31 of 1941.

7. Section thirteen of the principal Act is hereby amended—
- (a) by the substitution in paragraph (b) of sub-section (2), for the words "friendly or benefit society", of the words "benefit fund", and the addition, at the end of the said paragraph, of the words "or under any other policy, if the amount paid as premium for such other policy has been allowed as a deduction from the income of the taxpayer under the provisions of section eleven ;"; and
- (b) by the addition, at the end of sub-section (3), of the words "unless in the case of any such period, terminating at the death of the taxpayer, or commencing at the death of the spouse of the taxpayer, the Commissioner, in the special circumstances of the case otherwise directs.".

Amendment of
section 29 of Act
31 of 1941, as
substituted by
section 4 of Act
47 of 1944.

8. Section twenty-nine of the principal Act is hereby amended by the addition, at the end of sub-section (2), of the words "unless in the case of any such period, terminating at the death of the taxpayer, or commencing at the death of the spouse of the taxpayer, the Commissioner, in the special circumstances of the case, otherwise directs.".

verbeterings bestee moet word, of as geen bedrag aldus beding is nie, 'n bedrag wat na die mening van die Kommissaris die billike en redelike waarde van die verbeterings uitmaak, te bove gaan nie;

- (ii) so 'n vermindering nie in 'n enkele jaar so 'n gedeelte van die totaal van die verminderings kragtens hierdie paragraaf te bove gaan nie as wat gelykstaan met genoemde totaal gedeel met die aantal jare (bereken vanaf die datum waarop die verbetterings voltooi is) waarvoor die belastingpligtige op die gebruik of bewoning geregtig is, of met een vyf-en-twintigste van genoemde totaal, na gelang die een of die ander die meeste is; en
- (iii) indien die belastingpligtige vir 'n onbepaalde tydperk op die gebruik of bewoning geregtig is, hy vir die doeleinnes van hierdie paragraaf geag word op die gebruik of bewoning geregtig te wees vir die tydperk wat, na die mening van die Kommissaris, die waarskynlike duur van die gebruik of bewoning uitmaak;

(e)ter. die vermindering ten opsigte van bedrae wat kragtens paragraaf (d) of (d)*bis* van artikel *sewe* by die bruto-inkomste van die belastingpligtige ingerekken is, wat die Kommissaris, met die oog op een of ander spesiale omstandigheid van die geval, en in die geval van 'n bedrag wat aldus kragtens genoemde paragraaf (d)*bis* ingerekken is, op die oorspronklike tydperk waarvoor die reg van gebruik of bewoning verleen was, redelik mag ag;" ;

(b) deur in paragraaf (i) van genoemde sub-artikel die woorde „behoorlik ingestelde ouderdomsvoorsorgs-, pensioen-, weduwee- of wesefonds” te vervang deur die woorde „pensioenfonds” en aan die end van genoemde paragraaf die volgende woorde by te voeg: „Met dien verstande dat die vermindering wat toegestaan moet word ten opsigte van bydraes tot 'n pensioenfonds wat nie by wet ingestel is nie, die bedrag van honderd pond nie te bove gaan nie;” en;

(c) deur na paragraaf (i) van genoemde sub-artikel, die volgende paragraaf in te voeg:

„(i)*bis*. 'n som ingevolge aanspreeklikheid in regte gedurende die jaar van aanslag deur die belastingpligtige by wyse van lopende bydraes bygedra tot 'n pensioenfonds of bystands fonds, wat ten bate van die werkneemers van die belastingpligtige ingestel is: Met dien verstande dat die totale vermindering wat kragtens hierdie paragraaf in 'n jaar van aanslag toegestaan kan word, 'n bedrag gelyk aan tien persent van die totaalbedrag van die besoldiging wat gedurende die jaar van aanslag ten opsigte van hul diens by die belastingpligtige aan die werkneemers toegeval het wat lede van so 'n fonds is, nie te bove gaan nie;”.

7. Artikel dertien van die Hoofwet word hiermee gewysig— *Wysiging van artikel 13 van Wet 31 van 1941*.

(a) deur in paragraaf (b) van sub-artikel (2) die woorde „hulp- of onderstandsvereniging”, te vervang deur die woorde „bystandsfonds”, en aan die end van genoemde paragraaf die woorde „of ingevolge enige ander polis, as die bedrag wat by wyse van premie vir so 'n ander polis betaal is, kragtens die bepalings van artikel *elf* as 'n vermindering van die inkomste van die belastingpligtige toegestaan is;” by te voeg; en

(b) deur aan die end van sub-artikel (3) die woorde „tensy in die geval van so 'n tydvak wat by die dood van die belastingpligtige eindig, of wat by die dood van die eggenoot van die belastingpligtige begin, die Kommissaris, in die spesiale omstandighede van die geval, anders gelas”, by te voeg.

8. Artikel negen-en-twintig van die Hoofwet word hiermee gewysig deur aan die end van sub-artikel (2) die woorde „tensy in die geval van so 'n tydperk wat by die dood van die belastingpligtige eindig, of wat by die dood van die eggenoot van die belastingpligtige begin, die Kommissaris, in die spesiale omstandighede van die geval, anders gelas.”, by te voeg. *Wysiging van artikel 29 van Wet 31 van 1941, soos vervang deur artikel 4 van Wet 47 van 1944.*

Amendment of
section 65 of Act
31 of 1941, as
amended by
section 18 of Act
34 of 1942 and
section 11 of Act
47 of 1944.

9. Section *sixty-five* of the principal Act is hereby amended by the addition at the end thereof of the following sub-section :

"(7) If in any year of assessment in which the determination of the taxable income of the taxpayer does not result in an assessed loss, he is entitled to the set-off of a balance of assessed loss from the previous year of assessment and such balance is less than it would have been had it been calculated on the basis of the returns rendered by him, he shall be deemed, for the purposes of this section, to have omitted from his return for the first mentioned year of assessment an amount equal to the difference between the amount at which such balance is finally determined and the amount at which it would have been determined on the said basis."

Amendment of
section 81 of Act
31 of 1941.

10. (1) Section *eighty-one* of the principal Act is hereby amended—

(a) by the substitution for sub-section (1) of the following sub-section :

"(1) There shall be no right of appeal against any decision of the special court on a question of fact but upon the determination of an appeal by the special court, the appellant or the Commissioner, if dissatisfied with that determination as being erroneous in law, may require the special court by notice in writing addressed to the registrar of the court, to state a case setting forth the facts, the contentions of the parties and the determination of the court, for an appeal—

(a) to the provincial or local division of the Supreme Court of South Africa having jurisdiction in the area in which the sitting of the special court was held ; or

(b) if the appellant and the Commissioner lodge their written consent thereto with the registrar of the special court, to the Appellate Division of the Supreme Court of South Africa, without any intermediate appeal to such provincial or local division,

and the provincial or local division or the Appellate Division, as the case may be, may upon the hearing of the appeal decide any question of law which was or could have been properly raised before the special court, and reverse, affirm or amend the determination of the special court or remit the matter to the special court with such instructions as the said division may think fit to give, or make such other order as it may deem fit." ; and

(b) by the deletion, in sub-section (3), of the words after the words "decision of the special court".

(2) The amendments referred to in sub-section (1) shall apply in respect of every appeal against a determination of the special court, where the determination is made on or after the date of commencement of this Act, and shall also apply in respect of any appeal against any such determination made before that date if the parties lodge their written consent to the application of the said amendments with the registrar of the special court.

Insertion of
section 86bis in
Act 31 of 1941.

11. The following section is hereby inserted in the principal Act after section *eighty-six* :

"Collection 86bis. (1) If the Commissioner has, in accordance of taxes with any arrangements made with the Government under ar. of any other country or territory by an agreement made under entered into under section *ninety-four* with a view section 94. to rendering reciprocal assistance in the collection of taxes, received a request for the collection from any person in the Union of an amount alleged to be due by him under the income tax laws of such other country or territory, the Commissioner may, by notice in writing, call upon such person to state, within a period specified in the notice, whether or not he admits liability for the said amount or for any lesser amount.

(2) The Commissioner may—

(a) if such person so admits liability ; or

9. Artikel *vijf-en-sestig* van die Hoofwet word hiermee ge-Wysiging van artikel 65 van Wet aanslag waarin die vasstelling van sy belasbare inkomste 31 van 1941, soos nie op 'n vasgestelde verlies uitloop nie, die reg het om 'n gewysig deur artikel 16 van Wet balans van vasgestelde verlies in 'n vorige jaar van aan- 34 van 1942, en slag in vergelyking te bring, en bedoelde balans minder is artikel 11 van Wet dan dit sou gewees het as dit bereken was op die basis van 47 van 1944.

„(7) Indien 'n belastingpligtige in een of ander jaar van aanslag waarin die vasstelling van sy belasbare inkomste nie op 'n vasgestelde verlies uitloop nie, die reg het om 'n balans van vasgestelde verlies in 'n vorige jaar van aan-slag in vergelyking te bring, en bedoelde balans minder is dan dit sou gewees het as dit bereken was op die basis van die opgawes wat hy verstrekk het, word hy, by die toe-passing van hierdie artikel, geag 'n bedrag uit sy opgaaf vir eersgenoemde jaar van aanslag weg te gelaat het wat gelykstaan met die verskil tussen die bedrag waarop bedoelde balans finaal vasgestel word, en die bedrag waarop dit op genoemde basis vasgestel sou gewees het.”

10. (1) Artikel *een-en-tachtig* van die Hoofwet word hiermee Wysiging van gewysig— artikel 81 van Wet 31 van 1941.

(a) deur sub-artikel (1) te vervang deur die volgende sub-artikel :

„(1) Teen 'n beslissing van die spesiale hof op 'n vraag aangaande feite, is daar geen reg van appèl nie, maar nadat 'n appèl deur die spesiale hof uit-gewys is, kan die appellant of die Kommissaris, as hy teen die gewysde die beswaar voel dat dit regtens onjuis is, by skriftelike kennisgewing aan die griffler van die spesiale hof gerig, van die hof verlang dat hy 'n saak stel, met vermelding van die feite, die bewerings van die partye en die gewysde van die hof, vir 'n appèl—.

(a) na die provinsiale of plaaslike afdeling van die Hooggereghof van Suid-Afrika wat reg-bevoeg is in die gebied waarin die sitting van die spesiale hof plaasgevind het; of

(b) indien die appellant en die Kommissaris hul skriftelike toestemming daartoe by die griffler van die spesiale hof ingelewer het, na die Afdeeling van Appèl van die Hooggereghof van Suid-Afrika, sonder 'n tussen-appèl na bedoelde provinsiale of plaaslike afdeling,

en die provinsiale of plaaslike afdeling of die Afdeling van Appèl, na gelang van die geval, kan by die behandeling van die appèl enige regsvraag beslis wat tereg voor die spesiale hof geopper was of kon geword het, en die gewysde van die spesiale hof vernietig, bekragtig of wysig, of die saak na die spesiale hof terugverwys met die opdrag wat genoemde afdeling goed mag vind, of na goeddunke enige ander bevel gee.”; en

(b) deur in sub-artikel (3) die woorde na die woorde „meegedeel word”, te skrap.

(2) Die in sub-artikel (1) bedoelde wysigings is van toe-passing ten opsigte van iedere appèl teen 'n gewysde van die spesiale hof, waar die gewysde op of na die datum van inwerk-treding van hierdie Wet gegee word, en is ook van toepassing ten opsigte van 'n appèl teen so 'n gewysde wat voor daardie datum gegee is, as die partye hul skriftelike toestemming tot die toepassing van genoemde wysigings by die griffler van die spesiale hof inlewer.

11. Die volgende artikel word hiermee na artikel *ses-en-tagting* van die Hoofwet ingevoeg : Invoeging van artikel 86bis in Wet 31 van 1941.

„Insameling 86bis. (1) Indien die Kommissaris, ingevolge van belastings inge-reelings met die Regering van 'n ander land of gebied getref by 'n ooreenkoms kragtens artikel vier-en-negentig aangegaan, wat die verlening van wederkerige hulp by die insameling van belastings ten doel het, 'n versoek ontvang het om van 'n persoon in die Unie 'n bedrag in te samel wat, na beweer word, ingevolge die inkomstebelastingwette van die ander land of gebied deur hom verskuldig is, kan die Kommissaris bedoelde persoon by skriftelike kennisgewing aansê om binne 'n tydperk in die kennisgewing vermeld te verklaar of hy al dan nie aanspreeklikheid vir genoemde bedrag of vir 'n mindere bedrag erken.

(2) Die Kommissaris kan—

(a) indien bedoelde persoon aldus aanspreeklikheid erken; of

- (b) (i) if such person fails to comply with the notice or in answer to the notice denies his liability for the said amount or for any part thereof; and
(ii) if the President of the special court has certified that he has afforded the person concerned an opportunity of presenting his case, and that on the information submitted to him by the Commissioner and by such person (if any), the amount specified in the certificate appears to be payable by such person in terms of a final determination under the income tax laws of such other country or territory,

by notice in writing require such person to pay the amount for which he has admitted liability or the amount so specified, as the case may be, on a date, at a place and to a person specified in the notice, for transmission to the proper authority in such other country or territory.

(3) If such person fails to comply with the notice under sub-section (2), the amount in question may be recovered for transmission to the said authority but subject, in the case of any amount to which any such certificate relates, to the outcome of any proceedings which such person may institute in such other country or territory for determining his liability for the said amount, as if it were a tax payable by such person under this Act.

(4) No steps taken in any other country or territory under any arrangements referred to in sub-section (1), for the collection of an amount alleged to be due by any person under the income tax laws of the Union, and no judgment given against any such person in pursuance of such arrangements in such other country or territory for any such amount, shall affect his right to have his liability for any such amount determined in the Union in accordance with the provisions of the relevant law.”.

Amendment of section 94 of Act 31 of 1941. 12. Section *ninety-four* of the principal Act is hereby amended—

- (a) by the addition at the end of sub-section (1) of the words “or to the rendering of reciprocal assistance in the administration of, and in the collection of taxes under, the income tax laws of the Union and of such other country or territory.”; and
(b) by the insertion in sub-section (6), after the word “given”, of the words “or which it is necessary to disclose in order to render or receive assistance.”

Commencement of certain amendments. 13. The amendments effected by sections *two* to and including *nine* shall first take effect in respect of assessments for the year of assessment ending upon the thirtieth day of June, 1945.

Short title.

14. This Act shall be called the Income Tax Act, 1945.

- (b) (i) indien bedoelde persoon versuim om aan die kennisgewing te voldoen of in antwoord op die kennisgewing sy aanspreeklikheid vir genoemde bedrag of vir 'n gedeelte daarvan ontken ; en
(ii) indien die Voorsitter van die spesiale hof gesertifiseer het dat hy die betrokke persoon 'n geleentheid gegee het om sy saak voor te lê en dat, volgens die inligting wat aan hom voorgelê is deur die Kommissaris, en, deur bedoelde persoon (as hy enige inligting voorgelê het) die in die sertifikaat vermelde bedrag deur bedoelde persoon luidens 'n finale vasstelling ingevolge die inkomstebelastingwette van die ander land of gebied betaalbaar skyn te wees,

by skriftelike kennisgewing van bedoelde persoon eis dat hy die bedrag waarvoor hy aanspreeklikheid erken het of die aldus vermelde bedrag, na gelang van die geval, op die datum, op die plek en aan die persoon in die kennisgewing vermeld, betaal vir oorsending aan die betrokke gesaghebbende in die ander land of gebied.

(3) Indien bedoelde persoon versuim om aan die kennisgewing kragtens sub-artikel (2) te voldoen, kan die betrokke bedrag, vir oorsending aan genoemde gesaghebbende maar onderworpe, in die geval van 'n bedrag waarop so 'n sertifikaat betrekking het, aan die uitslag van enige proses wat bedoelde persoon in die ander land of gebied mag instel ter bepaling van sy aanspreeklikheid vir genoemde bedrag, verhaal word asof dit 'n belasting was wat kragtens hierdie Wet deur bedoelde persoon betaalbaar is.

(4) Stappe wat in 'n ander land of gebied gedoen is ingevolge in sub-artikel (1) bedoelde reëlings, ter insameling van 'n bedrag wat volgens bewering kragtens die inkomstebelastingwette van die Unie deur 'n persoon verskuldig is, en ook 'n uitspraak wat in die ander land of gebied ingevolge bedoelde reëlings teen so 'n persoon gegee is vir so 'n bedrag, raak nie sy reg om sy aanspreeklikheid vir so 'n bedrag, ooreenkomsdig die toepaslike wetsbepalings, in die Unie te laat bepaal nie.”.

12. Artikel vier-en-negentig van die Hoofwet word hiermee Wysiging van artikel 94 van Wet 31 van 1941.

- (a) deur aan die end van sub-artikel (1) die woorde „of om waderkerige hulp te verleen by die administrasie van, en by die insameling van belastings kragtens, die inkomstebelastingwette van die Unie en van die ander land of gebied.”, by te voeg ; en
(b) deur aan die end van sub-artikel (6) die woorde „of wat openbaar moet word ten einde ooreenkomsdig bedoelde reëlings hulp te verleen of te ontvang.”, by te voeg.

13. Die wysigings by artikels *twee* tot en met *nege* aangebring, Inwerkingtreding tree vir die eerste maal in werking ten opsigte van aanslae vir van sekere die jaar van aanslag wat op die dertigste dag van Junie 1945 wysigings eindig.

14. Hierdie Wet heet die Inkomstebelastingwet, 1945. Kort titel.

No. 47, 1945.]

ACT

To apply a sum of money not exceeding sixty-eight million eight hundred and ninety-six thousand and thirty-three pounds from the Railway and Harbour Fund for the services of the railways and harbours for the year ending the thirty-first day of March, 1946.

(Afrikaans Text signed by the Officer Administering the Government.)

(Assented to on 13th June, 1945.)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Railway and Harbour Fund to be charged with £68,896,033.

How moneys to be applied.

Minister may authorize variations.

Lines under construction.

Increase in expenditure on certain authorized lines.

Sources from which moneys appropriated will be provided.

Short title.

1. The Railway and Harbour Fund is hereby charged with such sums of money as may be required for the services of the railways and harbours of the Union for the year ending the thirty-first day of March, 1946, not exceeding in the whole for revenue services the sum of sixty-one million and forty-seven thousand pounds and for capital and betterment services seven million eight hundred and forty-nine thousand and thirty-three pounds.

2. The moneys appropriated by this Act for revenue services shall be applied to the purposes set forth in the First Schedule hereto and more particularly specified in the Estimates of Expenditure [U.G. 5—1945] as approved by Parliament and for capital and betterment services to the purposes set forth in the Second Schedule hereto and more particularly specified in the Estimates of Expenditure [U.G. 6—1945] as approved by Parliament, but no portion of the sum of seven hundred and twenty-one thousand and thirty pounds contributed from the Betterment Fund specified in the Third Schedule shall be utilized for expenditure except for the purposes falling under heads numbered 2 to 10 inclusive in the said Second Schedule.

3. With the approval of the Minister of Transport a saving on any of the heads set out in the First and Second Schedules to this Act may be made available for any excess of expenditure on any other head in the same Schedule: Provided that no excess shall be incurred on any sum appearing in column 2 of either of the said Schedules and that savings thereon shall not be available for any purpose other than that for which the money is hereby appropriated as indicated in those Schedules: Provided further that the amount appearing in column 3 of the Second Schedule may be made available for any services falling under heads numbered 2 to 9 inclusive in that Schedule.

4. In the case of the service falling under Head No. 1 of the Second Schedule the total expenditure on any line under construction shall not exceed the amount prescribed by law as the maximum amount which may be expended thereon.

5. Anything to the contrary notwithstanding in any law authorizing the construction or equipment of any line mentioned in column 1 of the Fourth Schedule to this Act the amount mentioned in column 2 of that Schedule opposite the name of any such line (being the amount prescribed by law as the maximum sum to be expended on that line) shall be increased to the sum set out in column 3 opposite such name.

6. The moneys appropriated by this Act for capital and betterment services shall be provided from the sources set out in the Third Schedule hereto.

7. This Act shall be known as the Railways and Harbours Appropriation Act, 1945.

No. 47, 1945.]

WET

**Tot aanwending van 'n som van ten hoogste agt-en-
sestigmiljoen agthonderd ses-en-negentigduisend
drie-en-dertig pond uit die Spoorweg- en Hawe-
fonds vir die dienste van die spoorweë en hawens
vir die jaar wat op die een-en-dertigste dag van
Maart 1946 eindig.**

(Afrikaanse Teks deur die Ampienaar Belas met die Uitoefening
van die Uitvoerende Gesag geteken.)
(Goedgekeur op 13 Junie 1945.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die
Senaat en die Volksraad van die Unie van Suid-Afrika,
as volg :—

1. Die Spoorweg- en Hawefonds word hiermee belas met Spoorweg- en Hawefonds belas
sodanige somme geld as wat nodig mag wees vir die dienste van die spoorweë en hawens van die Unie gedurende die jaar met £68,896,033.
wat op die een-en-dertigste dag van Maart 1946 eindig, maar gesamentlik nie meer as die som van een-en-sestigmiljoen sewe-en-veertigduisend pond nie vir inkomstedienste en die som van sewemiljoen agthonderd nege-en-veertigduisend drie-en-dertig pond vir kapitaal- en verbeteringsdienste.

2. Die gelde beskikbaar gestel kragtens hierdie Wet vir inkomstedienste moet aangewend word vir die doeleindes vermeld in die Eerste Bylae by hierdie Wet en nader omskrywe in die Begroting van Uitgawe [U.G. 5—1945] soos deur die Parlement goedgekeur, en vir kapitaal- en verbeteringsdienste vir die doeleindes vermeld in die Tweede Bylae by hierdie Wet en nader omskrywe in die Begroting van Uitgawe [U.G. 6—1945] soos deur die Parlement goedgekeur, maar geen deel van die som van sewehonderd een-en-twintigduisend en dertig pond getrek uit die verbeteringsfonds vermeld in die Derde Bylae mag bestee word vir ander doeleindes as dié wat onder die hoofde genommer 2 tot en met 10 van bedoelde Tweede Bylae val nie.

3. Met goedkeuring van die Minister van Vervoer kan 'n Minister kan
besparing op een of ander van die hoofde vermeld in die afwykings magtig.
Eerste en Tweede Bylaes by hierdie Wet aangewend word om meerdere uitgawe onder enige ander hoof in dieselfde Bylae te dek: Met dien verstande dat geen som wat voorkom in kolom 2 van een van bedoelde Bylaes oorskry mag word nie en dat besparings daarop nie aangewend mag word nie vir enige ander doel as dié waarvoor die geld hiermee beskikbaar gestel word soos aangetoon in daardie Bylae: Met dien verstande verder dat die bedrag vermeld in kolom 3 van die Tweede Bylae aangewend kan word vir enige dienste onder die hoofde genommer 2 tot en met 9 in daardie Bylae.

4. By die diens vermeld onder Hoof No. 1 van die Tweede Lyne in aanbou. Bylae mag die gesamentlike uitgawe vir 'n lyn wat in aanbou is, nie meer bedra nie as die bedrag wat deur 'n wet vasgestel is as die maksimum-bedrag wat daaraan bestee mag word.

5. Nienteenstaande andersluidende bepalings in enige wet wat magtiging verleen tot die aanleg of uitrusting van enige lyn vermeld in kolom 1 van die Vierde Bylae by hierdie Wet, word die bedrag vermeld in kolom 2 van daardie Bylae teenoor die naam van so 'n lyn, naamlik, die bedrag deur 'n wet vasgestel as die maksimum-som wat aan daardie lyn bestee mag word, vermeerder tot die som wat in kolom 3 teenoor daardie naam uitgedruk staan.

6. Die gelde kragtens hierdie Wet beskikbaar gestel vir Bronne waaruit kapitaal- en verbeteringsdienste moet verskaf word uit die bronne vermeld in die Derde Bylae by hierdie Wet.

Vermeerdering van uitgawes op sekere goedgekeurde lyne.

7. Hierdie Wet heet die Spoorweg- en Hawebegrotingswet, Kort titel. 1945.

First Schedule.

REVENUE SERVICES.

Head No.	Head.	Column 1.	Column 2.
		£	£
RAILWAYS :			
<i>Transportation Services—</i>			
1	General Charges	820,611	—
2	Maintenance of Permanent Way and Works	5,937,229	—
3	Maintenance of Rolling Stock	6,444,680	—
4	Running Expenses	9,498,378	—
5	Traffic Expenses	9,031,247	—
6	Superannuation	1,178,950	—
7	Cartage Services	892,098	—
8	Depreciation	3,892,161	—
<i>Subsidiary Services—</i>			
9	Catering and Bedding Services ..	1,659,939	—
10	Publicity, Bookstalls, Advertising and Automatic Machines ..	434,650	—
11	Grain Elevators	224,667	—
12	Road Motor Services	1,734,983	—
13	Tourist Service	134,600	—
<i>Expenditure on Net Revenue Account—</i>			
14	Interest on Capital	—	5,513,282
15	Interest on Superannuation and other Funds	—	1,852,268
16	Charges in respect of Lines Leased ..	—	13,500
17	Miscellaneous Expenditure ..	—	6,832,757
HARBOURS :			
<i>Transportation Services—</i>			
18	Maintenance of Assets	544,922	—
19	Operating Expenses	704,384	—
20	General Charges	55,015	—
21	Superannuation	29,314	—
22	Depreciation	209,879	—
<i>Subsidiary Service—</i>			
23	Lighthouses, Beacons, Bells and Signal Stations	81,521	—
<i>Expenditure on Net Revenue Account—</i>			
24	Interest on Capital	—	758,428
25	Miscellaneous Expenditure ..	—	290,537
STEAMSHIPS :			
<i>Transportation Services—</i>			
26	Working and Maintenance ..	989,000	—
<i>Expenditure on Net Revenue Account—</i>			
27	Miscellaneous Expenditure ..	—	3,000
AIRWAYS :			
<i>Transportation Services—</i>			
28	Working and Maintenance ..	244,353	—
<i>Expenditure on Net Revenue Account—</i>			
29	Interest on Capital	—	12,887
30	Miscellaneous Expenditure ..	—	30,760
AERODROMES :			
<i>Transportation Services—</i>			
31	Working and Maintenance ..	5,429	—
<i>Expenditure on Net Revenue Account—</i>			
32	Interest on Capital	—	3,521
33	Miscellaneous Expenditure ..	—	1,050
NET REVENUE APPROPRIATION ACCOUNT :			
34	Betterment Fund	—	500,000
35	Deficiency in Pension and Superannuation Funds	—	487,000
Total ..		£61,047,000	

Second Schedule.

CAPITAL AND BETTERMENT SERVICES.

Head No.	Head.	Column 1.	Column 2.	Column 3.
		£	£	£
1	Construction of Railways..	—	453,059	—
2	New Works on Open Lines	4,324,332	—	—
3	Rolling Stock	472,420	—	—
4	Road Motor Services ..	12,000	—	—
5	Harbours	—	1,704,322	—
6	Steamships	—	—	—
7	Airways	—	5,000	—
8	Aerodromes	—	805,000	—
9	Working Capital	22,900	—	—
10	Unforeseen Works	—	—	250,000
Total		£7,849,033		

Eerste Bylae.

INKOMSTEDIENSTE.

Hoof No.	Hoof.	Kolom 1.	Kolom 2.
	SPOORWEË :		
	<i>Vervoerdienste—</i>	£	£
1	Algemene koste	820,611	—
2	Onderhoud van spoorbaan en werke	5,937,229	—
3	Onderhoud van rollende materiale	6,444,680	—
4	Treinloopkoste	9,498,378	—
5	Verkeersuitgawe	9,031,247	—
6	Superannuasie	1,178,950	—
7	Besteldienste	892,098	—
8	Waardevermindering	3,892,161	—
	<i>Hulpdienste—</i>		
9	Verversings- en beddegooiediens ..	1,659,939	—
10	Publisiteit, boekwinkels, advertensies en outomate	434,650	—
11	Graansuikers	224,667	—
12	Padmotordienste	1,734,983	—
13	Toeristediens	134,600	—
	<i>Uitgawe op netto-inkomsterekening—</i>		
14	Rente op kapitaal	—	5,513,282
15	Rente op superannuasie- en ander fondse	—	1,852,268
16	Koste ten opsigte van gehuurde lyne	—	13,500
17	Diverse uitgawe	—	6,832,757
	HAWENS :		
	<i>Vervoerdienste—</i>		
18	Onderhoud van bate	544,922	—
19	Bedryfsuitgawe	704,384	—
20	Algemene koste	55,015	—
21	Superannuasie	29,314	—
22	Waardevermindering	209,879	—
	<i>Hulpdiens—</i>		
23	Vuurtorings, vuurbakens, sinjaal-klokke en seinstasies	81,521	—
	<i>Uitgawe op netto-inkomsterekening—</i>		
24	Rente op kapitaal	—	758,428
25	Diverse uitgawe	—	290,537
	STOOMSKEPE :		
	<i>Vervoerdienste—</i>		
26	Eksplotasie en onderhoud ..	989,000	—
	<i>Uitgawe op netto-inkomsterekening—</i>		
27	Diverse uitgawe	—	3,000
	LUGDIENS :		
	<i>Vervoerdienste—</i>		
28	Eksplotasie en onderhoud ..	244,353	—
	<i>Uitgawe op netto-inkomsterekening—</i>		
29	Rente op kapitaal	—	12,887
30	Diverse uitgawe	—	30,760
	VLIEGVELDE :		
	<i>Vervoerdienste—</i>		
31	Eksplotasie en onderhoud ..	5,429	—
	<i>Uitgawe op netto-inkomsterekening—</i>		
32	Rente op kapitaal	—	3,521
33	Diverse uitgawe	—	1,050
	BEGROTINGSREKENING VAN NETTO-INKOMSTE :		
34	Verbeteringsfonds	—	500,000
35	Tekort in pensioen- en superannuasiefondse	—	487,000
	Totaal	£61,047,000	

Tweede Bylae.

KAPITAAL- EN VERBETERINGSDIENSTE.

Hoof No.	Hoof.	Kolom 1.	Kolom 2.	Kolom 3.
		£	£	£
1	Aanleg van spoorweë ..	—	453,059	—
2	Nuwe werke op oopgestelde lyne	4,324,332	—	—
3	Rollende materiale	472,420	—	—
4	Padmotordienste	12,000	—	—
5	Hawens	—	1,704,322	—
6	Stoomskepe	—	—	—
7	Lugdiens	—	5,000	—
8	Vliegveld	—	605,000	—
9	Bedryfskapitaal	22,900	—	—
10	Onvoorsiene werke	—	—	250,000
	Totaal		£7,849,033	

SUMMARY.

	£
Revenue Services (First Schedule)	61,047,000
Capital and Betterment Services (Second Schedule)	7,849,033
	<u>68,896,033</u>

Third Schedule.**SOURCES FROM WHICH FUNDS FOR CAPITAL AND BETTERMENT SERVICES WILL BE PROVIDED.**

	£
1. Loan Funds (<i>vide</i> Vote "A", U.G. 16—1945)	6,250,000
2. Betterment Fund	721,030
3. Capital Credits	868,003
4. Recoveries from Municipalities and other sources as contributions towards the cost of various works	10,000
	<u>7,849,033</u>

Fourth Schedule.

Column 1.	Column 2.	Column 3.
	£	£
Hercules—Koedoespoort	263,723	279,300
Village Main—Faraday Street, Johannesburg	203,274	306,400

SAMEVATTING.

	£
Inkomstedienste (Eerste Bylae)	61,047,000
Kapitaal- en verbeteringsdienste (Tweede Bylae)	7,849,033
	<hr/> 68,896,033

Derde Bylae.

BRONNE WAARUIT FONDSE VIR KAPITAAL- EN VERBETERINGSDIENSTE VERSKAF SAL WORD.

	£
1. Leningsfondse (Sien Pos „A”, U.G. 16—1945) ..	6,250,000
2. Verbeteringsfonds	721,030
3. Kapitaalkrediete	868,003
4. Invorderings van munisipaliteite en ander bronne as bydraes tot die koste van verskillende werke ..	10,000
	<hr/> 7,849,033

Vierde Bylae.

Kolom 1.	Kolom 2.	Kolom 3.
		£
Hercules—Koedoespoort	263,723	279,300
Village Main—Faradaystraat, Johannesburg	203,274	306,400

No. 48, 1945.]

ACT

To apply a sum not exceeding one hundred and ninety million four hundred and forty-six thousand two hundred and eighty pounds towards the service of the Union, for the financial year ending on the thirty-first day of March, 1946.

(*English Text signed by the Officer Administering the Government.*)

(*Assented to on 13th June, 1945.*)

BE IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Exchequer Account charged with sums not exceeding £125,794,080 on revenue account.

1. The Exchequer Account of the Union is hereby charged with such sums of money as may be required for the service of the Union for the financial year ending on the thirty-first day of March, 1946, not exceeding in the aggregate the sum of one hundred and twenty-five million seven hundred and ninety-four thousand and eighty pounds on revenue account as shown in column 1 of the First Schedule hereto.

Exchequer Account charged with sums not exceeding £64,652,200 on loan account.

2. The Exchequer Account of the Union is further charged with such sums of money as may be required for the service of the Union for the financial year ending on the thirty-first day of March, 1946, not exceeding in the aggregate the sum of sixty-four million six hundred and fifty-two thousand two hundred pounds on loan account as shown in column 1 of the Second Schedule hereto.

How money to be applied.

3. The money appropriated by this Act shall be applied to the services detailed in the Schedules hereto, and more particularly specified in the Estimates of Expenditure from Revenue Funds [U.G. 1—1945, U.G. 25—1945 and U.G. 27—1945] and in the Estimates of Expenditure from Loan Funds [U.G. 16—1945], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of six million two hundred and fifty thousand pounds for capital expenditure of railways and harbours, shown under Loan Vote "A" in the Second Schedule, the authority granted by this Act shall be deemed to apply only to the transfer of that sum from the Consolidated Revenue Fund to the Railway and Harbour Fund, and the expenditure of the said sum shall be in accordance with any appropriation made by Parliament in that behalf.

Minister may approve variation.

4. With the approval of the Minister of Finance, a saving on any sub-head of a vote may be made available to meet excess expenditure on any other sub-head, or expenditure on a new sub-head of the same vote: Provided that no excess shall be incurred on the sums appearing in column 2 of the Schedules hereto, nor shall savings thereon be available for any purpose other than that for which the money is hereby granted as indicated in the said Schedules.

Short title.

5. This Act shall be known as the Appropriation Act, 1945.

No. 48, 1945.]

WET

Tot aanwending van 'n som van nie meer nie as een-honderd-en-negentigmiljoen vierhonderd-ses-en-veertigduisend tweehonderd-en-tachtig pond ten behoeve van die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1946.

(*Engelse Teks deur die Amtenaar Belas met die Uitvoering van die Uitvoerende Gesag geteken.*)
(*Goedgekeur op 13 Junie 1945.*)

DIT WORD BEPAAL deur Sy Majestiteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. Die Skatkisrekening van die Unie word hiermee belas met sodanige somme geld as wat benodig mag wees vir die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1946, maar gesamentlik nie meer nie as eenhonderd-vyf-en-twintigmiljoen sewehonderd vier-en-negentigduisend en tagtig pond op die inkomsterekkening, soos uiteengesit in kolom 1 van die Eerste Bylae tot hierdie Wet.

2. Die Skatkisrekening van die Unie word verder belas met sodanige somme geld as wat benodig mag wees vir die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1946, maar gesamentlik nie meer nie as vier-en-sestigmiljoen seshonderd-twee-en-vyftigduisend tweeënhonderd pond op die leningsrekkening, soos uiteengesit in kolom 1 van die Tweede Bylae tot hierdie Wet.

3. Die geld wat deur hierdie Wet beskikbaar gestel word moet aangewend word vir die dienste, in besonderhede vermeld in die Bylaes tot hierdie Wet en omstandiger uiteengesit in die Begrottingsvau Uitgawes uit Inkomstefondse [U.G. 1—1945, U.G. 25—1945 en U.G. 27—1945], en in die Begrottingsvau Uitgawes uit Leningsfondse [U.G. 16—1945], soos deur die Parlement goedgekeur, en vir geen ander doel nie: Met dien verstande dat, in die geval van die som van sesmiljoen tweehonderd-en-vyftigduisend pond kapitaaluitgawe van spoorweë en hawes, wat voorkom onder Leningsbegrottingspos „A” in die Tweede Bylae, die magtiging by hierdie Wet verleen geag word alleen van toepassing te wees op die oordrag van die som van die Gekonsolideerde Inkomstefonds na die Spoorweg- en Hawefonds, en die besteding van gemelde som moet plaasvind ooreenkomsdig 'n bewilliging van die Parlement wat daarop betrekking het.

4. Met die goedkeuring van die Minister van Finansies mag die Minister kan 'n besparing onder die een sub-hoof van 'n begrottingspos 'n afwyking goed-aangewend word tot dekking van te grote uitgawe onder 'n ander sub-hoof of van uitgawe onder 'n nuwe sub-hoof van dieselfde begrottingspos: Met dien verstande dat die somme wat voorkom in kolom 2 van die Bylaes tot hierdie Wet nie oorskry mag word nie en daarop gemaakte besparings ewemin aangewend mag word vir enige ander doel as waarvoor die geld hierby toegestaan word soos aangedui in die gemelde Bylaes.

5. Hierdie Wet heet die Begrottingswet, 1945.

Kort titel.

First Schedule.

(CHARGEABLE TO REVENUE ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
1	His Excellency the Governor-General ..	21,500	
2	Senate	54,900	
3	House of Assembly	177,000	
4	Prime Minister and External Affairs ..	988,900	
5	Defence	45,375,000	
6	Treasury	83,600	
7	Public Debt	11,702,500	
8	Pensions	9,750,000	
9	Provincial Administrations	12,814,980	
10	Miscellaneous Services	40,050	
	Including Secret Investigation Expenses		300
11	High Commissioner in London	155,000	
12	Inland Revenue	375,000	
13	Customs and Excise	440,000	
14	Audit	170,000	
15	State Advances Recoveries Office	125,000	
16	South African Mint	165,000	
17	Union Education	1,721,400	
	Including—		
	Administration		98,115
	Grants to Universities, Colleges, Declared Institutions and Courses of Instruction		982,512
	Contributions and Grants under Pen- sion and Provident Schemes		43,900
	Departmental Vocational Schools		309,961
	State-aided Schools		89,637
	Miscellaneous Grants and Services..		197,275
18	Industrial Schools and Reformatories	320,000	
19	Native Education	2,530,000	
20	Transport	434,000	
21	Posts, Telegraphs and Telephones	5,850,000	
22	Interior	431,400	
	Including—		
	Grants to Museums, Libraries, Art Galleries and Kindred Institutions		61,065
	War Graves		1,600
	Natural and Historical Monuments Commission		1,000
	Contribution towards cost of Voor- trekker Monument		20,000
	Grant to Municipal Council of Bloem- fontein towards expenses of Michi- gan University Observatory		440
23	Public Service Commission	33,900	
24	Printing and Stationery	1540,000	
25	Public Works	1,870,000	
	Including—		
	Grant to Simonstown Municipality		5,000
	Minor Works		120,000
	Grants to Fire Brigades		9,389
	State-aided Institutions :		
	Maintenance and Repair of Build- ings :		
	National Museum, Bloemfontein		235
	Oorlogsmuseum, Bloemfontein		5
	Koopmans de Wet Museum, Cape Town		180
	Michaelis Art Collection, Cape Town		85
	National Botanical Gardens, Kirstenbosch, Cape Town		1,450
	South African Museum, Cape Town		190
	South African National Gallery, Cape Town		300
	South African Public Library, Cape Town		125
	Natal Museum, Pietermaritz- burg		200
	Voortrekker Museum, Pieter- maritzburg		150
	National Zoological Gardens, Pretoria		1,270
	State Library, Pretoria		50
	Transvaal Museum (including Kruger House and Old Museum) Pretoria		620
	Minor Works :		
	National Botanical Gardens, Kir- stenbosch, Cape Town		835
	National Zoological Gardens, Pre- atoria		1,260
	State Library, Pretoria		100
	Transvaal Museum, Pretoria		900
	National Museum, Bloemfontein		160
	S.A. Public Library, Cape Town		250
	Natal Museum, Pietermaritzburg		25

Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
1	Sy Eksellensie die Goewerneur-generaal	21,500	
2	Senaat	54,900	
3	Volksraad	177,000	
4	Eerste Minister en Buitelandse Sake ..	988,900	
5	Verdediging	45,375,000	
6	Tesourie	83,600	
7	Staatskuld	11,702,500	
8	Pensioene	9,750,000	
9	Provinsiale Administrasies	12,814,980	
10	Diverse Dienste	40,050	
	Met inbegrip van uitgawes in verband met geheime ondersoek		300
11	Hoë Kommissaris in Londen	155,000	
12	Binnelandse Inkomste	375,000	
13	Doeane en Aksyns	440,000	
14	Ouditeursdepartement	170,000	
15	Kantoor tot Invordering van Staatsvoorskotte	125,000	
16	Suid-Afrikaanse Munt	165,000	
17	Unie-Onderwys	1,721,400	
	Met inbegrip van—		
	Administrasie		98,115
	Toekenning aan Universiteite, Kolleges, Erkende Inrigtings en Opleidingskursusse		982,512
	Bydrae en Toekenning aan Pensioen- en Voorsorgskemas		43,900
	Departementele Beroepskole		309,961
	Skole deur die Staat gesubsidieer		89,637
	Diverse Toekenninge en Dienste		197,275
18	Industrieskole en Verbeteringshuise	320,000	
19	Naturelle-Onderwys	2,530,000	
20	Vervoer	434,000	
21	Pos-, Telegraaf- en Telefoonwese	5,850,000	
22	Binnelandse Sake	431,400	
	Met inbegrip van—		
	Toekenning aan Museums, Biblioteke, Kunsgalerye en Soortgelyke Inrigtings		61,065
	Oorlogsgrafte		1,600
	Kommissie vir Natuurlike en Historiese Monumante		1,000
	Bydrae tot koste van Voortrekkermonument		20,000
	Toekenning aan Stadsraad van Bloemfontein tot onkoste van Universiteit Michigan-sterrewag		440
23	Staatsdienskommisie	33,900	
24	Drukwerk en Skryfbehoeftes	540,000	
25	Publieke Werke	1,870,000	
	Met inbegrip van—		
	Toekenning aan Munisipaliteit, Simonstad		5,000
	Kleinere Werke		120,000
	Toekenning aan Brandwre		9,389
	Deur die Staat Gesubsidieerde Inrigtings:		
	Onderhoud en Reparasie van Geboue:		
	Nasionale Museum, Bloemfontein		235
	Oorlogsmuseum, Bloemfontein		5
	Koopmans-de-Wet-Museum, Kaapstad		180
	Michaelis-kunsversameling, Kaapstad		85
	Nasionale Botaniiese Tuin, Kirstenbosch, Kaapstad		1,450
	Suid-Afrikaanse Museum, Kaapstad		190
	Suid-Afrikaanse Nasionale Kunsgalerie, Kaapstad		300
	Suid-Afrikaanse Openbare Biblioteek, Kaapstad		125
	Natal Museum, Pietermaritzburg		200
	Voortrekkermuseum, Pietermaritzburg		150
	Nasionale Dieretuine, Pretoria		1,270
	Staatsbiblioteek, Pretoria		50
	Transvaalmuseum (met inbegrip van Krugerhuis en Ou Museum), Pretoria		620
	Kleinere Werke:		
	Nasionale Botaniiese Tuin, Kirstenbosch, Kaapstad		835
	Nasionale Dieretuine, Pretoria		1,260
	Staatsbiblioteek, Pretoria		100
	Transvaalmuseum, Pretoria		900
	Nasionale Museum, Bloemfontein		160
	S.A. Openbare Biblioteek, Kaapstad		250
	Natal Museum, Pietermaritzburg		25

No.	Vote. Designation.	Column 1.	Column 2.
		£	£
26	Public Health	1,657,600	
	Including—		
	Poor Relief—Surgical Appliances..	3,500	
	Grants for treatment of venereal and other diseases ..	2,800	
	Grants for preventing spread of tuberculosis ..	1,800	
	Contributions under section <i>one hundred and thirty-five</i> of Act No. 36 of 1919 ..	57,520	
	Grants for training of Women Housing Managers ..	1,600	
	Refunds and advances to Local Authorities for capital expenditure		114,420
27	Mental Hospitals and Institutions for Feeble-Minded ..	960,000	
	Including Grant to National Society of Mental Hygiene ..		1,000
28	Social Welfare	2,276,500	
	Including—		
	Contribution towards the expenses of the Board of Control, O.F.S. Home Industries ..	1,000	
	Grants-in-aid ..	10,936	
	Special Welfare Work ..	1,000	
	Subsidies to Social Centres ..	19,000	
29	Directorate of Demobilization ..	3,532,500	
30	Labour	860,000	
	Including Grants-in-aid ..		430
31	Mines	825,000	
	Including Miners' Phthisis Expenditure ..		97,180
32	Lands	390,000	
	Including Contribution to National Parks Board ..		8,000
	Dongola Nature Reserve ..		1,800
33	Deeds	90,000	
34	Surveys	120,000	
35	Irrigation	440,000	
	Including—		
	Grant-in-aid to International Meteorological Committee ..		130
36	Justice	710,000	
37	Superior Courts	300,000	
38	Magistrates and District Administration ..	855,000	
39	Prisons and Gaols ..	955,000	
40	Police	3,800,000	
41	Native Affairs	2,189,750	
	Including—		
	Grant to South African Native Trust Fund ..		350
	Relief of Distress ..		15,000
42	Commerce and Industries ..	651,700	
	Including—		
	Grants-in-aid and Subscriptions ..		900
	Fuel Research Institute ..		13,500
43	Agriculture	1,757,000	
	Including—		
	Dairying—Research Expenses ..		1,000
	Grants to Agricultural Societies ..		1,100
	Imperial Mycological Institute ..		350
	Imperial Institute of Entomology ..		750
	Imperial Agricultural Bureaux ..		3,200
	Imperial Economic Committee ..		176
	British Research Association for Woollen and Worsted Industries ..		400
	Special Grants ..		15,878
44	Agriculture (Education and Experiment Farms)	275,000	
	Including—		
	Agricultural Scholarships and Bursaries ..		2,900
45	Agriculture (General)	5,084,900	
46	Agriculture (Forestry)	455,000	
	Including—		
	Contribution to Imperial Forestry Bureau ..		250
	Grant to Faculty of Forestry, University of Stellenbosch ..		1,000
47	Adjustment of Salaries, Wages and Allowances	1,440,000	
	Total	£ 125,794,080	

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
26	Volksgesondheid Met inbegrip van— Armesorg—Heelkundige Benodigd- hede.. Toekennings vir behandeling van veneriese en ander siektes .. Toekennings om die verspreiding van tuberkulose te voorkom .. Bydraes kragtens artikel honderd <i>vyf-en-dertig</i> van Wet 36 van 1919 Toekennings vir opleiding van Vroue as Bestuurderesse van Behuising.. Terugbetalings en Voorakotte aan Plaaslike Besture van Kapitaaluit- gawes	£ 1,657,600	£ 3,500 2,800 1,800 57,520 1,600 114,420
27	Hospitale vir Sielsiektes en Inrigtings vir Swaksinniges Met inbegrip van toekenning aan Nasionale Vereniging van Geestes- hygiëne..	960,000	1,000
28	Volkswelyn Met inbegrip van— Bydrae tot onkoste van die Raad van Beheer, Huisvlyt, O.V.S. .. Subsidies Spesiale Welsynwerk Subsidies aan Maatskaplike Sentrum	2,276,500	1,000 10,936 1,000 19,000
29	Direktoraat van Demobilisatie	3,532,500	
30	Arbeid Met inbegrip van Subsidies	860,000	430
31	Mynwese Met inbegrip van— Myntering-uitgawes	825,000	97,180
32	Lande Met inbegrip van Bydrae tot Raad vir Nasionale Parke Natuurreserwe Dongola	390,000	8,000 1,800
33	Registrasiekantore	90,000	
34	Opmetings	120,000	
35	Besproeing Met inbegrip van toekenning aan Internasionale Meteorologiese Komitee	440,000	130
36	Justisie	710,000	
37	Hooggeregshewe	300,000	
38	Magistrate en Distrikadministrasie	855,000	
39	Gevangenisse en Tronke..	955,000	
40	Polisie	3,800,000	
41	Naturellesake Met inbegrip van— Toekenning aan S.A. Naturelletrust-fonds Noodleniging	2,189,750	350 15,000
42	Handel en Nywerheid Met inbegrip van— Subsidies en Intekengelde Brandstofnavorsingsinstituut	651,700	900 13,500
43	Landbou Met inbegrip van— Suiwelbereiding—Navorsingsuitgawe Toekennings aan Landbouverenigings Imperiale Mikologie-instituut Imperiale Instituut vir Entomologie Imperiale Landbouburo's Imperiale Ekonomiese-komitee Britse Navorsingsvereniging vir Wol- en Sajetnywerhede.. Spesiale Toekennings	1,757,000	1,000 1,100 350 750 3,200 176 400 15,878
44	Landbou (Onderwys en Proefphase) Met inbegrip van— Landbou-studiebeurse	275,000	2,900
45	Landbou (Algemeen)	5,084,900	
46	Landbou (Bosbou) Met inbegrip van— Bydrae tot Imperiale Bosbou-buro.. Toekenning aan Bosboufakulteit—Universiteit van Stellenbosch	455,000	250 1,000
47	Aanpassing van Salarisse, Lone en Toelaes	1,440,000	
	Totaal	£ 125,794,080	

Second Schedule.

(CHARGEABLE TO LOAN ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
A.	Railways and Harbours	6,250,000	
B.	Public Works	2,002,100	
	Including—		
	1. Irrigation	5,250	
	2. Inland Revenue	29,000	
	3. Interior	27,050	
	4. Customs and Excise	31,300	
	5. Prisons	161,800	
	6. Commerce and Industries	13,250	
	7. Mental Hospitals	108,000	
	8. Justice	171,773	
	9. Agriculture and Forestry	79,400	
	10. Mines	91,650	
	11. Native Affairs	99,050	
	12. Police	96,450	
	13. Posts and Telegraphs	327,500	
	14. Union Education	151,520	
	15. Transport	5,000	
	16. Public Health	130,460	
	17. Social Welfare	2,000	
	18. General	471,647	
C.	Telegraphs and Telephones	1,750,000	
D.	Lands and Settlements	1,000,000	
	Including—		
	1. Land Settlement and Development	390,000	
	2. Hartbeestpoort Irrigation Settlement	11,300	
	3. Olifants River Irrigation Settlement	29,200	
	4. Orange River Irrigation Settlements	22,700	
	5. Marico-Bosveld Irrigation Settlement	2,000	
	6. Rust-der-Winter Irrigation Settlement	2,000	
	7. Pongola Irrigation Settlement	22,000	
	8. Vaal-Hartz Irrigation Settlement	112,000	
	9. Loskop Irrigation Settlement	90,000	
	10. Minor Irrigation Settlements	700	
	11. Levubu (Zoutpansberg) Irrigation Settlement	4,100	
	12. Riet River Irrigation Settlement Development	55,000	
	13. Purchase of Land for Public and General Purposes	200,000	
	14. Triangulation, Topographical and Air Surveys	31,500	
	15. Survey and Development of Townships	9,300	
	16. Development and Improvement of Coloured Persons' Settlement Areas	2,400	
	17. Kopjies Irrigation Settlement	500	
	18. New Belgium Settlement	1,000	
	19. Settlement Development—Harmony Block—District Letaba	10,000	
	20. Settlement Development—Hedley Plains—Prieska	2,500	
	22. Curlewis, White River : Development	500	
	23. Guernsey Block, District Pilgrims Rest : Development	1,300	
E.	Irrigation	1,100,000	
	Including—		
	1. Government Irrigation Works	503,000	
	2. Water Boring	104,000	
	3. Irrigation Loans—Minor Loans and Subsidy	20,000	
	4. Repair of Irrigation Works	10,000	
	5. Combating of Soil Erosion	30,000	
	6. General	3,000	
	7. Board, Subsidy or Relief Schemes	120,000	
	8. Betterment and Drainage on Government Irrigation Works in operation	80,000	
	9. Standard Stock Account : Increase of Capital	30,000	
	10. Equipment : Additional Capital	150,000	
	11. Central Construction Workshops for Irrigation Schemes	50,000	

Tweede Bylae.

(TEN LASTE VAN LENINGSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
A.	Spoorweë en Hawes	6,250,000	
B.	Publieke Werke	2,002,100	
	Met inbegrip van—		
	1. Besproeiing	5,250	
	2. Binnelandse Inkomsste	129,000	
	3. Binnelandse Sake	27,050	
	4. Doeane en Aksyns	31,300	
	5. Gevangenis	161,800	
	6. Handel en Nywerheid	13,250	
	7. Hospitale vir Sieliekes	108,000	
	8. Justisie	171,773	
	9. Landbou en Bosbou	79,400	
	10. Mynwese	91,650	
	11. Naturellesake	99,050	
	12. Polisie	96,450	
	13. Pos- en Telegraafwese	327,500	
	14. Unie-Onderwys	151,520	
	15. Vervoer	5,000	
	16. Volksgesondheid	130,460	
	17. Volkswelsyn	2,000	
	18. Algemeen	471,647	
C.	Telegraaf- en Telefoonwese	1,750,000	
D.	Lande en Nedersettings	1,000,000	
	Met inbegrip van—		
	1. Grondnedersetting en Ontwikkeling	390,000	
	2. Besproeiingsnedersetting, Harte-beestpoort	11,300	
	3. Besproeiingsnedersetting, Olifantsrivier	29,200	
	4. Besproeiingsnedersettings, Oranje-rivier	22,700	
	5. Besproeiingsnedersetting, Marico-Bosveld	2,000	
	6. Besproeiingsnedersetting, Rust-der-Winter	2,000	
	7. Besproeiingsnedersetting, Pongola	22,000	
	8. Besproeiingsnedersetting, Vaal-Hartz	112,000	
	9. Besproeiingsnedersetting, Loskop	90,000	
	10. Kleinere Besproeiingsnedersettings	700	
	11. Besproeiingsnedersetting, Levoo-boe (Zoutpansberg)	4,100	
	12. Besproeiingsnedersetting Rietrivier Ontwikkeling	55,000	
	13. Aankoop van Grond vir Publieke en Algemene Doeleindeste	200,000	
	14. Driehoeks-, Topografiese en Lug-opmetings	31,500	
	15. Opmeting en Ontwikkeling van Stadsgebiede	9,300	
	16. Ontwikkeling en Verbetering van Kleurlingnedersettingsgebiede	2,400	
	17. Besproeiingsnedersetting Kopjes	500	
	18. Nedersetting „New Belgium“	1,000	
	19. Ontwikkeling van Nedersetting— Harmony Block—Distrik Letaba	10,000	
	20. Ontwikkeling van Nedersetting— Hedley Plains—Prieska	2,500	
	22. Curlews, Witrivier : Ontwikkeling	500	
	23. Guernsey Blok, Distrik Pelgrims-rust : Ontwikkeling	1,300	
E.	Besproeiing	1,100,000	
	Met inbegrip van—		
	1. Goewermentsbesproeiingswerke	503,000	
	2. Waterboordery	104,000	
	3. Besproeiingslenings (Kleinere Lenings en Subsidie)	20,000	
	4. Herstel van Besproeiingswerke	10,000	
	5. Bestryding van Grondverspoeling	30,000	
	6. Algemeen	3,000	
	7. Raad, Subsidie of Onderstand-skemas	120,000	
	8. Verbetering en Dreinering op bestaande Goewermentsbesproeiingswerke	80,000	
	9. Standaardvoorraadrekening : Vermeerdering van Kapitaal	30,000	
	10. Uitrusting : Addisionele Kapitaal	150,000	
	11. Sentrale Konstrukaiwerkinkels vir Besproeiingskemas	50,000	

No.	Vote.	Column 1.	Column 2.
	Designation.	£	£
F.	Local Works and Loans..	6,787,000	
Including—			
5.	Loans to Educational Institutions:		
(a)	University of Cape Town : Anatomy and Physiology Laboratory Extension, 2nd Section	15,000	
(b)	University of Pretoria : New Medical Buildings	90,000	
(c)	University of Witwatersrand :		
(i)	Medical School Building Extension	80,000	
(ii)	Students' Quarters at University Clinic, Alexandra Township.. ..	1,500	
(d)	Port Elizabeth Technical College : Equipment : Lighting system in main building	500	
(e)	Witwatersrand Technical College : Extension to buildings :		
(i)	Witbank	4,000	
(ii)	Randfontein	2,000	
(iii)	Krugersdorp	4,750	
(iv)	Training College and School of Domestic Science	14,500	
(f)	Free State Technical College: Gymnasium and Classrooms for Arts and Crafts Department.. ..	12,000	
(g)	Cape Technical College : New hostel at Worcester.. ..	14,750	
(h)	Technical College, East London : Extensions to buildings ..	10,000	
G.	Land and Agricultural Bank	50,000	
H.	Forestry	1,125,000	
J.	Agriculture..	250,000	
K.	Labour	50,000	
L.	Assistance to Farmers	250,000	
M.	Defence	37,125,000	
N.	Commerce and Industries	388,600	
O.	Public Health	5,060,000	
P.	South African Mint	28,500	
Q.	Native Affairs	186,000	
R.	Governor-General's National War Fund	850,000	
S.	Transport	400,000	
	Total	£64,652,200	

SUMMARY.

Amount Chargeable to Revenue Account	.. £125,794,080
Amount chargeable to Loan Account	.. 64,652,200
Total £190,446,280

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
F.	Plaaslike Werke en Lenings .. .	£ 6,787,000	
	Met inbegrip van—		
	5. Lenings aan Onderwys Innigtings :		
	(a) Universiteit van Kaapstad : Uitbreiding van Laboratorium vir Anatomie en Fisiologie, 2de Afdeling ..	15,000	
	(b) Universiteit van Pretoria : Nuwe Mediese Gebou ..	90,000	
	(c) Universiteit van Witwatersrand : (i) Mediese skoolgebou-uitbreiding	80,000	
	(ii) Kwartiere vir Studente by die Alexandra Kliniek van die Universiteit	1,500	
	(d) Tegniese Kollege, Port Elizabeth : Uitrusting : Verligtingsstroom in hoofgebou ..	500	
	(e) Witwatersrandse Tegniese Kollege : Uitbreiding van geboue : (i) Witbank	4,000	
	(ii) Randfontein	2,000	
	(iii) Krugersdorp	4,750	
	(iv) Opleidingskollege en skool vir huishoudkunde	14,500	
	(f) Vrystaatse Tegniese Kollege : Gimnasium en klaskamers vir die kuns- en kuns-vlytafdeling	12,000	
	(g) Kaapse Tegniese Kollege : Nuwe koshuis te Worcester	14,750	
	(h) Tegniese Kollege, Oos-Londen : Uitbreiding van geboue ..	10,000	
G.	Land- en Landboubank	50,000	
H.	Bosbou	1,125,000	
J.	Landbou	250,000	
K.	Arbeid	50,000	
L.	Hulp aan Boere	250,000	
M.	Verdediging	37,125,000	
N.	Handel en Nywerheid	388,600	
O.	Volksgesondheid	5,060,000	
P.	Suid-Afrikaanse Munt	28,500	
Q.	Naturellesake	186,000	
R.	Goewerneur-generaal se Nasionale Oorlogsfonds	850,000	
S.	Vervoer	400,000	
	Totaal £	64,652,200	

SAMEVATTING.

Bedrag ten laste van Inkomsterekening ..	£ 125,794,080
Bedrag ten laste van Leningsrekening 64,652,200
Totaal £ 190,446,280