

REGERING VAN REHOBOTH/GOVERNMENT OF REHOBOTH

AMPSKOERANT

OFFICIAL GAZETTE

van/of

REHOBOTH

UITGEGEE OP GESAG

ISSUED BY AUTHORITY

20c

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**Wette**

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wette wat hierby ter algemene inligting gepubliseer word.

**Acts**

It is hereby notified that the State President has assented to the following Acts which is hereby published for general information.

## ACT

**To apply the Income Tax Act, 1981 (Act 24 of 1981), of the National Assembly of South West Africa, to citizens of Rehoboth; and to provide for incidental matters.**

Act no 5  
of 1982

*(English text signed by the State President)*

(Assented to 3 October 1983)

BE IT ENACTED by the Kaptein's Council and the Legislative Council of Rehoboth, as follows:-

1. In this Act, unless the context otherwise indicates, -

Definitions

(i) "Chief Director" means the officer at the head of the government service of Rehoboth; (ii)

(ii) "citizen of Rehoboth" means a citizen of Rehoboth as contemplated in section 5 of the Rehoboth Self-Government Act, 1976 (Act 56 of 1976), irrespective of whether such citizen is resident within Rehoboth or elsewhere in the territory of South West Africa; (i)

(iii) "Rehoboth" means the area defined in section 6 of the Rehoboth Self-Government Act, 1976 (Act 56 of 1976). (iii).

2. (1) (a) The Income Tax Act, 1981 (Act 24 of 1981) of the National Assembly of South West Africa, (hereinafter referred to as the Act), shall, subject to the provisions of this Act and in so far as the first-mentioned Act applies to natural persons, apply also to citizens of Rehoboth.

Application of the Act of  
citizens of Rehoboth.

(b) Paragraph (a) shall be deemed to have come into operation on 31 December 1981.

(2) Any amendment of the Act shall, subject to the provisions of this Act and in so far as such amendment applies to natural persons, apply also to citizens of Rehoboth as from the date on which such amendment comes into operation.

(3) In applying the Act and any amendment thereof to citizens of Rehoboth -

(a) the references to the Government of the territory in section 81(2) and 83(1) of, and paragraphs 4 and 32 of Schedule 2 to, such Act, shall be construed as references to the Government of Rehoboth; and

(b) any reference in such Act or amendment to -

- (i) the Council of Ministers, shall be construed as a reference to the Kaptein's Council;
- (ii) the Chairman of the Council of Ministers, shall be construed as a reference to the Kaptein;
- (iii) a Representative Authority, shall be construed as a reference aslo to the Government of Rehoboth;
- (iv) the Secretary, shall be construed as a reference to the Chief Director of Rehoboth;
- (v) the Central Revenue Fund, shall be construed as a reference to the Rehoboth Revenue Fund;
- (vi) the *Official Gazette*, shall be construed as a reference to the *Official Gazette* of Rehoboth;
- (vii) the Auditor-General, shall be construed as a reference to the Auditor-General appointed under section 22 of the State Finance Act, 1982 (Act 1 of 1982), of the National Assembly and, until such time as the Legislative Authority of Rehoboth has provided otherwise by law, as a reference also to the Auditor-General of the Republic of South Africa;
- (viii) the Secretary for Agriculture and Nature Conservation, shall be construed as a reference to the Director of Agriculture and Works of Rehoboth.

3. For the purpose of the application of the Act and any amendment thereof to citizens of Rehoboth, the Act is hereby amended -

Amendments to the Act for the purposes of its application to citizens of Rehoboth.

- (a) by the deletion of paragraph (b) of subsection (1) of section 5;
- (b) by the addition of the following proviso to subsection (4) of section 7:
 

"Provided that, for the purposes of this subsection, Rehoboth town shall be deemed to be an area under the control of a local authority.";
- (c) by the deletion of subsection (12) of section 56;
- (d) by the substitution for subsection (1) of section 73 of the following subsection:

" (1) Any person entitled to make an objection who is dissatisfied with any decision of the Chief Director as notified to him in terms of section 71(4), may appeal therefrom to the special court for hearing income tax appeals constituted in accordance with the provisions of section 73 of the Income Tax Act, 1981 (Act 24 of 1981) of the National Assembly.";

- (e) by the substitution for subsection (4) of section 73 of the following subsection:

“ (4) Any court constituted or deemed to be constituted under the provisions of section 73 of the Income Tax Act, 1981 (Act 24 of 1981) of the National Assembly, may hear and determine any appeal lodged under the provisions of this Act or any previous income tax law applicable to citizens of Rehoboth.”;

- (f) by the deletion of subsections (2), (3), (5) and (6) of section 73;

- (g) by the deletion of section 76;

- (h) by the deletion of subsection (2) of section 83;

- (i) by the insertion in subsection (1) of section 85, after the expression “under section 100”, of the words “of the Income Tax Act, 1981 (Act 24 of 1981) of the National Assembly”, and the substitution in that subsection for the words “any person” of the words “any citizen of Rehoboth”;

- (j) by the deletion of section 100; and

- (k) by the substitution for section 101 of the following section:

“ 101. (1) (a) Subject to the provisions of subsections (2) and (3), such of the laws specified in Schedule 3 as apply to citizens of Rehoboth, are hereby repealed to the extent indicated in the third column of that Schedule.

- (b) Subject to the provisions of subsections (2) and (3), the Income Tax Amendment Act, 1981 (Act 3 of 1981), is hereby repealed.

(2) Any tax or other amount which but for the repeal of the laws specified in subsection (1), would have been capable of being levied, assessed or recovered and which has, at the commencement of this Act, not been levied, assessed or recovered, may be levied, assessed or recovered as if such repeal had not been effected.

(3) Any notice or proclamation issued or regulation made or anything done under any provision of any law repealed by subsection (1) shall be deemed to have been issued, made or done in terms of the corresponding provisions of this Act.”.

4. This Act shall be called the Application of the Income Tax Act to Citizens of Rehoboth Act, 1982.

Short title.