



Republic of Namibia
Annotated Statutes

Finance and Financial Adjustments Acts Consolidation Act 11 of 1977 (RSA), section 9

(RSA GG 5443)

section 9 came into force in South Africa and South West Africa
on date of publication: 16 March 1977
(see section 9(2) of Act)

APPLICABILITY TO SOUTH WEST AFRICA: The Act was not generally applicable to South West Africa. The only portion of the Act made applicable to South West Africa was section 9(1), which was made explicitly so applicable by section 9(2) which states "This section and any amendment thereof shall apply also in the territory of South West Africa, including the Eastern Caprivi Zipfel." Several other sections of the Act concerned specific financial transactions relevant to South West Africa, but they were not made applicable to South West Africa as laws and have no ongoing relevance. Section 9 was not amended in South Africa prior to Namibian independence.

TRANSFER TO SOUTH WEST AFRICA: It is not clear if the administration of section 9 was transferred to South West Africa. However, the issue of transfer is not relevant to the content of the provision since it was not amended in South Africa prior to Namibian independence.

as amended by

Native Laws Amendment Proclamation, AG 3 of 1979 (OG 3898)

deemed to have come into force in relevant part on 1 August 1978 (section 5 of AG 3 of 1979)
(effect not clear, as indicated in the annotation note below)

REPEALED by the Repeal of Obsolete Laws Act 12 of 2022 (GG 7991)
brought into force as of 15 February 2023 by GN 21/2023 (GG 8031)

ACT

To consolidate provisions in Finance and Financial Adjustment Acts up to and including 1976.

*(Afrikaans text signed by the State President)
(Assented to 3 March 1977)*

ARRANGEMENT OF SECTIONS

Finance and Financial Adjustments Acts Consolidation Act 11 of 1977 (RSA), section 9

9. Exemption of Black governments, assemblies, councils and authorities from payment of duties, fees and other taxes

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:-

Exemption of Black governments, assemblies, councils and authorities from payment of duties, fees and other taxes

9. (1) No duty, fee or other tax imposed by or under any law (other than any law relating to customs or excise or to levies on agricultural products) shall be payable by the government of any territory which is a self-governing territory within the Republic in terms of any law, a legislative council or authority established or recognized under the Development of Self-governing for Native Nations in South West Africa Act, 1968 (Act 54 of 1968), any local council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act 55 of 1959), any Black authority established under the Bantu Authorities Act, 1951 (Act 68 of 1951), any legislative assembly established under the Bantu Homelands Constitution Act, 1971 (Act 21 of 1971): Provided that any government assembly, council or authority referred to in this section may, at the end of its financial year, pay to any local authority an amount not exceeding that which would, but for the provisions of this section, have become payable to the local authority during that financial year.

[AG 3 of 1979 provides that "there is hereby substituted for the word 'Bantu' wherever it occurs in any law as a reference to a person or persons, the word 'Black' or 'Blacks', as the context in question may require". The references to "Bantu government" and "Bantu authorities" have been amended accordingly. However, it is not clear if this directive would apply to the name of laws, and so the names of the laws cited in section 9 have not been changed here. If the names of these laws should in fact be changed, it must be noted that AG 3 of 1979 also amended section 3A(1) of the South West Africa Native Affairs Administration Act 56 of 1954 (which was repealed by the Communal Land Reform Act 5 of 2002) to state "Any reference in any law in force in the territory, including the Eastern Caprivi Zipfel, or in any document, relating to any matter in such territory, to a Black, being a reference to a person, shall be construed as a reference to a native, and any word or expression in any such law or document connected with a Black shall be construed accordingly." Act 68 of 1951 and Act 21 of 1971 were not applicable to South West Africa.]

(2) This section and any amendment thereof shall apply also in the territory of South West Africa, including the Eastern Caprivi Zipfel.
