

EXTRAORDINARY



BUITENGEWONE

Government Gazette

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Staatskoerant

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DEPARTMENT OF THE PRIME MINISTER.

No. 1035.] [6th July, 1959.

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

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DEPARTEMENT VAN DIE EERSTE MINISTER.

No. 1035.] [6 Julie 1959.

Hierby word bekend gemaak dat dit Sy Eksellensie die Goewerneur-generaal behaag het om sy goedkeuring te heg aan onderstaande Wette, wat hierby ter algemene inligting gepubliseer word:—

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No. 61, 1959.]

ACT

To provide for a coinage system for the Union on a decimal basis,
and for matters incidental thereto.

(English text signed by the Governor-General.)
(Assented to 29th June, 1959.)

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

Coinage units and
coinage.

1. (1) Subject to the provisions of sub-section (3), the coinage
units of the Union shall as from the commencement of this
Act be the rand (abbreviated as R) and the cent (abbreviated
as c).

(2) (a) The Minister of Finance may cause to be made and
issued gold, silver and bronze coins of the denomina-
tions set out in the first column of the table below
and of the respective values in comparison with the
coins issuable in terms of the Coinage Act, 1922
(Act No. 31 of 1922), hereinafter referred to as the
principal Act, as set out in the second column of
that table:

TABLE.

<i>Coins issuable under this sub-section.</i>	<i>Values in comparison with coins issuable under principal Act.</i>
Gold coins—	
Two rand	Pound.
Rand	Half-pound.
Silver coins—	
Fifty cents	Crown.
Twenty cents	Florin.
Ten cents	Shilling.
Five cents	Sixpence.
Two-and-a-half cents	Threepence.
Bronze coins—	
Cent	Twelve-tenths of a penny.
Half-cent	Twelve-tenths of a halfpenny.
Quarter-cent	Twelve-tenths of a farthing.

(b) The provisions of the principal Act shall *mutatis
mutandis* apply with reference to any coins made and
issued in terms of this sub-section, and for that
purpose—

(i) every such coin shall be deemed to be a Union
coin in terms of that Act and a tender of payment
therein shall be deemed to be legal tender under
the circumstances and to the extent set out in
that Act read with this Act;

(ii) the reference in paragraph (b) of sub-section
(1) of section *three* of the principal Act to an
amount of forty shillings, shall be construed as
including a reference to an amount of four
hundred cents, and the reference in paragraph (c)
of that sub-section to an amount of one shilling,
shall be construed as including a reference to an
amount of ten cents; and

(iii) any reference in the Schedule to that Act to any
coin, shall be construed as including a reference
to a coin of equivalent value (in terms of para-
graph (a) of this sub-section) made and issued
under this Act, and for that purpose the cent,
half-cent and quarter-cent shall be deemed to be
of equivalent value to the penny, half-penny and
farthing respectively.

(3) Notwithstanding anything contained in this section, gold,
silver and bronze coins of the denominations specified in the
Schedule to the principal Act may continue to be made and

No. 61, 1959.]

WET

Om vir 'n muntstelsel vir die Unie op 'n desimale grondslag en vir daarmee in verband staande aangeleenthede voorsiening te maak.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 29 Junie 1959.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

1. (1) Die munteenhede van die Unie is, behoudens die Munteenhede bepaling van sub-artikel (3), vanaf die inwerkingtreding van en munte. hierdie Wet die rand (wat as R verkort word) en die sent (wat as c verkort word).

(2) (a) Die Minister van Finansies kan munte van goud, silwer en brons laat vervaardig en uitreik van die denominasies in die eerste kolom van die tabel hieronder uiteengesit en van die onderskeie waardes in vergelyking met die munte wat ingevolge die Munt Wet, 1922 (Wet No. 31 van 1922), hieronder die Hoofwet genoem, uitgereik kan word, soos in die tweede kolom van daardie tabel vermeld:

TABEL.

<i>Munte wat kragtens hierdie sub-artikel uitgereik kan word.</i>	<i>Waardes in vergelyking met munte wat kragtens Hoofwet uitgereik kan word.</i>
Goudmunte—	
Twee rand	Pond
Rand	Halfpond.
Silwermunte—	
Vyftig sent	Kroon.
Twintig sent	Twee sjielings.
Tien sent	Sjieling.
Vyf sent	Ses pennies.
Twee-en-'n-half sent	Drie pennies.
Bronsmunte—	
Sent	Twaalf-tiendes van 'n pennie.
Halfsent	Twaalf-tiendes van 'n halfpennie.
Kwartsent	Twaalf-tiendes van 'n kwartpennie.

(b) Die bepaling van die Hoofwet is *mutatis mutandis* van toepassing met betrekking tot munte wat kragtens hierdie sub-artikel vervaardig en uitgereik word, en vir dié doel—

- word elke sodanige munt geag 'n Uniemunt ingevolge daardie Wet, en word 'n aanbod van betaling daarin geag 'n wettige aanbod te wees onder die omstandighede en in die mate in daardie Wet, gelees saam met hierdie Wet, uiteengesit;
- word die verwysing in paragraaf (b) van sub-artikel (1) van artikel drie van die Hoofwet na 'n bedrag van veertig sjielings ook as 'n verwysing na 'n bedrag van vierhonderd sent uitgelê, en die verwysing in paragraaf (c) van daardie sub-artikel na 'n bedrag van een sjieling ook as 'n verwysing na 'n bedrag van tien sent uitgelê; en
- word 'n verwysing in die Bylae by daardie Wet na enige munt, ook uitgelê as 'n verwysing na 'n munt van gelyke waarde (ingevolge paragraaf (a) van hierdie sub-artikel) kragtens hierdie Wet vervaardig en uitgereik, en vir dié doel word die sent, halfsent en kwartsent geag onderskeidelik van gelyke waarde as die pennie, halfpennie en kwartpennie te wees.

(3) Ondanks andersluidende bepaling van hierdie artikel, kan die vervaardiging en uitreiking van munte van goud, silwer en brons van die denominasies in die Bylae by die Hoofwet

issued in accordance with the provisions of that Act, and all coins made and issued under that Act, whether before or after the commencement of this section, shall, until they are called in in accordance with the provisions of that Act, remain in circulation in all respects as if this section had not been enacted.

References to amounts in terms of existing coinage to include references to amounts in terms of coinage prescribed in this Act.

2. Any reference in any law, deed, instrument, security for money or other document or in any contract or agreement, whether in writing or not, and any reference in any other manner whatsoever, to an amount determined on the basis of the coins specified in the Schedule to the principal Act, shall be construed as including a reference to an equivalent amount determined on the basis of the coins specified in sub-section (2) of section *one* and in accordance with the respective values of such lastmentioned coins in comparison with the coins specified in that Schedule as set out in the said sub-section, and any such reference to an amount determined on the basis of the coins specified in the said sub-section shall be construed as including a reference to an equivalent amount determined on the basis of the coins specified in the said Schedule and in accordance with the said respective values.

Establishment of Decimalization Board.

3. (1) There is hereby established a board, to be known as the Decimalization Board, hereinafter referred to as the board, which shall consist of a chairman and not less than four or more than eight other members, to be appointed by the Governor-General.

(2) The board shall be a body corporate capable of suing and being sued in its corporate name and of performing all such acts as are necessary for or incidental to the carrying out of its objects and the performance of its functions and duties.

(3) A member of the board who is not an officer in the public service, shall, subject to the provisions of section *seven*, be appointed for such period and at such remuneration and on such conditions as the Governor-General may in each case determine.

Objects and general functions of board.

4. The objects for which the board is established are to exercise such powers and perform such functions and duties as may be necessary to facilitate the transition from the coinage system prescribed in the Schedule to the principal Act to that prescribed in section *one* of this Act, and to that end the board shall, in addition to any other powers vested in it by this Act, have power—

- (a) in its discretion and in such manner and on such a basis and to such extent and subject to such terms and conditions as may be determined by the board in consultation with the Minister of Finance, to compensate owners of such machines or instruments intended or used for the recording or calculation of amounts in money, as may be approved for the purpose by the board, for costs incurred and losses sustained by them in consequence of the introduction of the coinage system prescribed in this Act;
- (b) to make such advances as the board acting in consultation with the Minister of Finance may consider expedient, to such suppliers or owners of such machines as may be approved for the purpose by the board, for the acquisition of machines or machine parts or for the financing of other preliminary expenditure as may be considered necessary for the conversion of such machines adapted to the coinage system provided for in the Schedule to the principal Act to machines adapted to the coinage system prescribed in this Act;
- (c) to enter into contracts with suppliers of any such machines, or with any statutory or other body or person, for the performance of any act which the board deems necessary and is empowered to perform;
- (d) to exercise such powers and to perform such functions and duties as may be prescribed by regulation made under this Act,

and generally to do all such things as in the opinion of the Minister of Finance are necessary for or incidental to the attainment of the objects for which the board is established.

Staff of board.

5. (1) The work incidental to the performance of its functions by the board shall be performed at its expense and under its directions and control by—

- (a) officers in the public service who may on the recommendation of the Public Service Commission be

vermeld, ooreenkomstig die bepalings van daardie Wet, voortgesit word, en bly alle munte ingevolge daardie Wet vervaardig en uitgereik, hetsy voor of na die inwerkingtreding van hierdie artikel, totdat hulle ooreenkomstig die bepalings van daardie Wet ingetrek word, in omloop in alle opsigte asof hierdie artikel nie aangeneem was nie.

2. 'n Verwysing in 'n wet, akte, instrument, sekuriteit vir geld of ander dokument of in 'n kontrak of ooreenkoms, hetsy in geskrif al dan nie, en 'n verwysing op enige ander wyse hoegenaamd, na 'n bedrag bepaal op grondslag van die munte in die Bylae by die Hoofwet vermeld, word uitgelê ook as 'n verwysing na 'n gelyke bedrag bepaal op grondslag van die munte in sub-artikel (2) van artikel *een* vermeld en ooreenkomstig die onderskeie waardes van laasbedoelde munte in vergelyking met die munte in daardie Bylae vermeld, soos in bedoelde sub-artikel uiteengesit, en so 'n verwysing na 'n bedrag bepaal op grondslag van die munte in bedoelde sub-artikel vermeld, word uitgelê ook as 'n verwysing na 'n gelyke bedrag bepaal op grondslag van die munte in daardie Bylae vermeld en ooreenkomstig bedoelde onderskeie waardes.

Verwysings na bedrae volgens bestaande munte sluit verwysings in na bedrae volgens munte in hierdie Wet voorgeskryf.

3. (1) Hierby word 'n raad ingestel, bekend as die Desimalisasieraad, hieronder die raad genoem, wat bestaan uit 'n voorsitter en minstens vier en hoogstens agt ander lede wat deur die Goewerneur-generaal aangestel word.

Instelling van Desimalisasieraad.

(2) Die raad is met regspersoonlikheid bekleed en bevoeg om in sy naam as regspersoon as eiser en verweerder in regte op te tree en om alle handeling te verrig wat vir die uitvoering van sy oogmerke en die verrigting van sy werksaamhede en pligte nodig is of daarmee in verband staan.

(3) 'n Lid van die raad wat nie 'n amptenaar in die Staatsdiens is nie, word, behoudens die bepalings van artikel *sewe*, aangestel vir die tydperk en teen die besoldiging en op die voorwaardes wat die Goewerneur-generaal in elke geval bepaal.

4. Die oogmerke waarvoor die raad ingestel word, is om die bevoegdhede uit te oefen en die werksaamhede en pligte te verrig wat nodig mag wees om die oorskakeling van die muntstelsel in die Bylae by die Hoofwet vermeld na die muntstelsel in artikel *een* van hierdie Wet voorgeskryf te vergemaklik, en te dien einde is die raad, benewens ander bevoegdhede wat ingevolge hierdie Wet by hom berus, bevoeg—

Oogmerke en algemene werksaamhede van raad.

(a) om na goeëddunke en op die wyse en op die grondslag en in die mate en onderworpe aan die bedinge en voorwaardes wat die raad in oorleg met die Minister van Finansies bepaal, eienaars van vir dié doel deur die raad goedgekeurde masjiene of instrumente wat vir die aantekening of berekening van bedrae in geld bedoel is of gebruik word, te vergoed vir koste deur hulle aangegaan en verliese deur hulle gelyk as gevolg van die invoering van die muntstelsel in hierdie Wet voorgeskryf;

(b) om die voorskotte te maak wat die raad handelende in oorleg met die Minister van Finansies raadsaam ag, aan sodanige leweransiers of eienaars van sodanige masjiene as wat vir die doel deur die raad goedgekeur word, vir die verkryging van masjiene of masjiendeelstukke of vir die finansiering van ander voorlopige uitgawes wat nodig geag mag word vir die omskepping van sodanige masjiene wat aangepas is vir die muntstelsel waarvoor in die Bylae by die Hoofwet voorsiening gemaak word in masjiene aangepas vir die muntstelsel in hierdie Wet voorgeskryf;

(c) om met leweransiers van sodanige masjiene of met enige statutêre of ander liggaam of persoon kontrakte aan te gaan vir die verrigting van enige handeling wat die raad nodig ag en bevoeg is om te verrig;

(d) om die bevoegdhede uit te oefen en werksaamhede en pligte uit te voer wat by regulasie kragtens hierdie Wet voorgeskryf mag word,

en in die algemeen om enigiets te doen wat na die Minister van Finansies se oordeel vir die bereiking van die oogmerke waarvoor die raad ingestel word nodig is of daarmee in verband staan.

5. (1) Die werk verbonde aan die verrigting deur die raad van sy werksaamhede word op sy koste en onder sy opdrag en beheer verrig deur—

Personeel van raad.

(a) amptenare in die Staatsdiens wat op aanbeveling van die Staatsdienskommissie tydelik kragtens sub-

seconded to the service of the board in terms of sub-section (6) of section *thirteen* of the Public Service Act, 1957 (Act No. 54 of 1957); and

- (b) any other persons who may with the approval of the Minister of Finance or an officer of his department acting under his authority, and on such terms and conditions as may be so approved, be appointed for the purpose by the board.

(2) An officer seconded to the service of the board under paragraph (a) of sub-section (1), shall in all respects remain subject to the laws governing the public service, and for that purpose the person designated by the Minister of Finance in consultation with the Public Service Commission shall be deemed to be the head of the department in which such officer is employed.

Funds of board.

6. (1) The board shall establish a fund, to be known as the Decimalization Fund, hereinafter referred to as the fund, into which shall be paid all amounts appropriated by Parliament for the purpose and all other amounts which may accrue to the board from any other source, and from which all expenditure incurred by the board shall be met.

(2) The board shall cause a full and correct account to be kept of all moneys received or expended by it.

(3) Any moneys in possession of the board which are not required for immediate use or as a reasonable working balance shall be deposited temporarily with the Public Debt Commissioners and may be withdrawn when required.

(4) Any unexpended balance in the fund at the close of any financial year shall be carried forward as a credit in the fund to the next succeeding financial year.

(5) Whenever directed thereto by the Minister of Finance, the board shall pay to the credit of the Consolidated Revenue Fund such amounts standing to the credit of the fund as he may determine.

(6) The books and statements of account and balance sheet of the board shall be audited by the Controller and Auditor-General.

Abolition of board.

7. (1) Whenever the Governor-General is satisfied that the objects for which the board is established have been achieved or that the transition from the coinage prescribed under the principal Act has proceeded to a stage at which the further supervision of the board is no longer necessary, he may by proclamation in the *Gazette* declare the board to be abolished with effect from a date specified in the proclamation.

(2) As from the date specified under sub-section (1) all the powers, functions, duties, assets and rights of the board shall vest in the Minister of Finance and all its liabilities and obligations shall devolve upon that Minister, and for that purpose any reference in this Act or any regulation made thereunder or in any document or otherwise to the board shall be construed as a reference to that Minister.

(3) Any moneys in the fund on the date specified under sub-section (1) shall be paid into the Consolidated Revenue Fund.

Regulations.

8. (1) The Governor-General may make such regulations as he may consider necessary or expedient for the purpose of giving effect to the objects of this Act, including regulations as to—

- (a) the calling and conduct of meetings of the board, the quorum for and procedure at such meetings, the appointment of a person to perform the functions of the chairman of the board in his absence, the appointment, powers and functions of and the procedure at meetings of committees of the board, and generally any matter deemed necessary for the effective performance by the board of its functions;
- (b) generally any matters which he may consider necessary to facilitate the transition from the coinage prescribed in the Schedule to the principal Act to that prescribed in this Act.

(2) The provisions of section *nine* of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933), shall *mutatis mutandis* apply with reference to any regulations made under this section.

Application of Act to South-West Africa.

9. (1) This Act and the principal Act, in so far as the provisions thereof continue to apply in the Union, shall apply also in the territory of South-West Africa, including that portion of the said territory known as the Eastern Caprivi Zipfel and

artikel (6) van artikel *dertien* van die Staatsdienswet, 1957 (Wet No. 54 van 1957), aan die raad se diens afgestaan word; en

- (b) ander persone wat met goedkeuring van die Minister van Finansies of 'n amptenaar van sy departement wat op sy gesag handel, en op die bedinge en voorwaardes aldus goedgekeur, vir dié doel deur die raad aangestel word.

(2) 'n Amptenaar wat kragtens paragraaf (a) van sub-artikel (1) tydelik aan die diens van die raad afgestaan word, bly in alle opsigte onderworpe aan die wetsbepalings op die Staatsdiens, en vir dié doel word die persoon deur die Minister van Finansies in oorleg met die Staatsdienskommissie aangewys, geag die hoof van die departement te wees waarin bedoelde amptenaar in diens is.

6. (1) Die raad stel 'n fonds in, bekend as die Desimalisasie-fonds, hieronder die fonds genoem, waarin alle bedrae wat die Parlement vir die doel bewillig en alle ander bedrae wat uit enige ander bron aan die raad toeval, gestort word, en waaruit alle uitgawes deur die raad aangegaan, bestry word. Fondse van raad.

(2) Die raad laat volledige en juiste rekenings hou van alle geld deur hom ontvang of bestee.

(3) Geld in besit van die raad wat nie vir onmiddellike gebruik of as 'n redelike bedryfsbalans nodig is nie, word tydelik by die Staatskuldkommissaris gestort en kan wanneer nodig onttrek word.

(4) Enige onbestede saldo in die fonds by die afsluiting van 'n boekjaar word as 'n krediet in die fonds na die daaropvolgende boekjaar oorgedra.

(5) Wanneer die Minister van Finansies hom daartoe opdrag gee, stort die raad tot krediet van die Gekonsolideerde Inkomstefonds sodanige bedrae op krediet van die fonds as wat daardie Minister bepaal.

(6) Die boeke en rekenings en balansstaat van die raad word deur die Kontroleur en Ouditeur-generaal geouditeer.

7. (1) Wanneer die Goewerneur-generaal oortuig is dat die oogmerke waarvoor die raad ingestel word, verwesenlik is, of dat die oorgang van die ingevolge die Hoofwet voorgeskrewe muntstelsel tot so'n stadium gevorder het dat die verdere toesig van die raad nie meer nodig is nie, kan hy by proklamasie in die *Staatskoerant* verklaar dat die raad afgeskaf is vanaf 'n datum in die proklamasie vermeld. Afskaffing van raad.

(2) Vanaf die datum kragtens sub-artikel (1) vermeld, berus al die bevoegdhede, werksaamhede, pligte, bates en regte van die raad by, en gaan al sy laste en verpligtings oor op, die Minister van Finansies, en vir die doel word 'n verwysing in hierdie Wet of 'n regulasie daarop uitvaardig of in 'n dokument of andersins na die raad, as 'n verwysing na daardie Minister uitgelê.

(3) Enige geld in die fonds op die datum kragtens sub-artikel (1) vermeld, word in die Gekonsolideerde Inkomstefonds gestort.

8. (1) Die Goewerneur-generaal kan regulasies uitvaardig wat hy nodig of raadsaam ag ten einde aan die oogmerke van hierdie Wet gevolg te gee, met inbegrip van regulasies aangaande— Regulasies.

- (a) die byeenroep en beheer van vergaderings van die raad, die kworum vir en prosedure by sodanige vergaderings, die aanstelling van iemand om die voorsitter van die raad se werksaamhede in sy afwesigheid te behartig, die aanstelling, bevoegdhede en werksaamhede en die prosedure by vergaderings van komitees van die raad, en in die algemeen enige aangeleentheid wat vir die doeltreffende verrigting van sy werksaamhede deur die raad nodig geag word;

- (b) in die algemeen enige aangeleentheid wat hy nodig ag om die oorgang van die muntstelsel in die Bylae by die Hoofwet voorgeskryf na die stelsel in hierdie Wet voorgeskryf te vergemaklik.

(2) Die bepalinge van artikel *nege* van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933), is *mutatis mutandis* van toepassing met betrekking tot regulasies kragtens hierdie artikel uitvaardig.

9. (1) Hierdie Wet en die Hoofwet, vir sover die bepalinge daarvan in die Unie van toepassing bly, is ook van toepassing in die gebied Suidwes-Afrika, met inbegrip van daardie deel van bedoelde gebied bekend as die Oostelike Caprivi Zipfel Toepassing van Wet op Suidwes-Afrika.

referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951), and in respect of all persons in that portion of the said territory known as the "Rehoboth Gebiet" and defined in the First Schedule to Proclamation No. 28 of 1923 of the Administrator of that territory.

(2) All expenditure (as determined by the Minister of Finance) incurred by the board in connection with the application of this Act in the said territory shall be refunded to it out of the Territory Revenue Fund established under section *thirty-six* of the South-West Africa Constitution Act, 1925 (Act No. 42 of 1925).

(3) The Coinage and Legal Tender Proclamation, 1922 (Proclamation No. 3 of 1922), and the Coinage and Legal Tender Amendment Proclamation, 1925 (Proclamation No. 13 of 1925), of the Administrator of the territory are hereby repealed.

Short title and
date of
commencement.

10. (1) This Act shall be called the Decimal Coinage Act, 1959.

(2) Sections *one* and *two* shall come into operation on a date to be fixed by the Governor-General by proclamation in the *Gazette*.

waarna in artikel *drie* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), verwys word, en ten opsigte van alle persone in daardie deel van bedoelde gebied wat as die „Rehoboth Gebied” bekend staan en in die Eerste Bylae by Proklamasie No. 28 van 1923 van die Administrateur van daardie gebied omskryf word.

(2) Alle uitgawes (soos deur die Minister van Finansies bepaal) deur die raad aangegaan in verband met die toepassing van hierdie Wet in bedoelde gebied, word aan die raad terugbetaal uit die Inkomstefonds van die gebied ingestel ingevolge artikel *ses-en-dertig* van die „Zuidwest-Afrika Konstitutie Wet, 1925” (Wet No. 42 van 1925).

(3) Die „Coinage and Legal Tender Proclamation, 1922” (Proklamasie No. 3 van 1922), en die „Coinage and Legal Tender Amendment Proclamation, 1925” (Proklamasie No. 13 van 1925), van die Administrateur van die gebied, word hierby herroep.

10. (1) Hierdie Wet heet die Wet op Desimale Munt, 1959. Kort titel

(2) Artikels *een* en *twee* tree in werking op 'n datum wat die Goewerneur-generaal by proklamasie in die *Staatskoerant* vasstel.

en datum van
inwerkingtreding.

No. 77, 1959.]

ACT

To apply a sum not exceeding four hundred and thirty-seven million one hundred and twenty-seven thousand six hundred and fifty pounds towards the service of the Union, for the financial year ending on the thirty-first day of March, 1960.

(English text signed by the Governor-General.)
(Assented to 4th July, 1959.)

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

Exchequer Account charged with sum not exceeding £292,468,650 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, 1960, not exceeding in the aggregate two hundred and ninety-two million four hundred and sixty-eight thousand six hundred and fifty pounds on the Revenue Account as shown in column 1 of the First Schedule.

Exchequer Account charged with sum not exceeding £9,753,000 on Bantu Education 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, 1960, not exceeding in the aggregate nine million seven hundred and fifty-three thousand pounds on the Bantu Education Account as shown in column 1 of the Second Schedule.

Exchequer Account charged with sum not exceeding £134,906,000 on Loan Account.

3. 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, 1960, not exceeding in the aggregate one hundred and thirty-four million nine hundred and six thousand pounds on the Loan Account as shown in column 1 of the Third Schedule.

How money to be applied.

4. The money appropriated by this Act shall be applied to the services detailed in the Schedules, and more particularly specified in the Estimates of Expenditure from Revenue Account [U.G. 1—1959 and U.G. 37—1959], the Estimates of Expenditure from Bantu Education Account [U.G. 9—1959 and U.G. 37—1959], and the Estimates of Expenditure from Loan Account [U.G. 8—1959 and U.G. 37—1959], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of seventy-two million pounds for capital expenditure of railways and harbours, shown under Loan Vote "A" in the Third 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.

The Minister may approve variation.

5. 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 the sums appearing in column 2 of the Schedules shall not be exceeded, 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.

6. This Act shall be called the Appropriation Act, 1959.

No. 77, 1959].

WET

Tot aanwending van 'n som van hoogstens vierhonderd sewe-en-dertigmiljoen eenhonderd sewe-en-twintigduisend seshonderden-vyftig pond vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1960 eindig.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 4 Julie 1959.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

1. Die Skatkisrekening van die Unie word hierby belas met die somme geld wat nodig mag wees vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1960 eindig, maar gesamentlik hoogstens tweehonderd twee-en-negentigmiljoen vierhonderd agt-en-sestigduisend seshonderden-vyftig pond op die Inkomsterekening, soos uiteengesit in kolom 1 van die Eerste Bylae. Skatkisrekening
belas met som
van hoogstens
£292,468,650 op
Inkomsterekening.
2. Die Skatkisrekening van die Unie word verder belas met die somme geld wat nodig mag wees vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1960 eindig, maar gesamentlik hoogstens negemiljoen sewehonderd drie-en-vyftigduisend pond op die Bantoe-onderwysrekening, soos uiteengesit in kolom 1 van die Tweede Bylae. Skatkisrekening
belas met som
van hoogstens
£9,753,000 op
Bantoe-onderwys-
rekening.
3. Die Skatkisrekening van die Unie word verder belas met die somme geld wat nodig mag wees vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1960 eindig, maar gesamentlik hoogstens eenhonderd vier-en-dertigmiljoen negehonderd-en-sesduisend pond op die Leningsrekening, soos uiteengesit in kolom 1 van die Derde Bylae. Skatkisrekening
belas met som
van hoogstens
£134,906,000 op
Leningsrekening.
4. Die geld wat deur hierdie Wet beskikbaar gestel word, moet aangewend word vir die dienste in besonderhede in die Bylaes vermeld en meer omstandig uiteengesit in die Begrotings van Uitgawes uit Inkomsterekening [U.G. 1—1959 en U.G. 37—1959], die Begrotings van Uitgawes uit Bantoe-onderwysrekening [U.G. 9—1959 en U.G. 37—1959], en die Begrotings van Uitgawes uit Leningsrekening [U.G. 8—1959 en U.G. 37—1959], soos deur die Parlement goedgekeur, en vir geen ander doel nie: Met dien verstande dat, in die geval van die som van twee-en-sewentigmiljoen pond aan kapitaaluitgawe van spoorweë en hawens, wat voorkom onder Leningsbegrotingspos „A” in die Derde Bylae, die magtiging by hierdie Wet verleen geag word van toepassing te wees slegs op die oordrag van daardie som van die Gekonsolideerde Inkomstefonds na die Spoorweg- en Hawefonds, en die besteding van gemelde som moet plaasvind ooreenkomstig 'n beskikbaarstelling van die Parlement wat daarop betrekking het. Hoe die geld
bestee moet word.
5. Met goedkeuring van die Minister van Finansies kan 'n besparing onder die een sub-hoof van 'n begrotingspos aangewend word tot dekking van uitgawes bo die gemagtigde bedrag onder 'n ander sub-hoof, of van uitgawes onder 'n nuwe sub-hoof van dieselfde begrotingspos: Met dien verstande dat die somme wat in kolom 2 van die Bylaes voorkom, nie oorskry mag word nie, en besparings daarop ewemin aangewend mag word vir enige ander doel as dié waarvoor die geld hierby toegestaan word soos in gemelde Bylaes aangedui. Die Minister
kan afwyking
goedkeur.

6. Hierdie Wet heet die Begrotingswet, 1959.

Kort titel.

First Schedule.

(CHARGEABLE TO REVENUE ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.	£	£
1	His Excellency the Governor-General	35,000	
2	Senate	97,400	
	Including—		
	Official entertainment		100
3	House of Assembly	227,400	
	Including—		
	Official entertainment		100
4	Prime Minister	46,000	
5	Justice	4,201,000	
	Including—		
	Official entertainment		200
	Legal Aid Bureaux		5,550
6	Prisons and Gaols	3,727,000	
	Including—		
	Official entertainment		100
7	Police	16,965,000	
	Including—		
	Purchase of Motor Vehicles ..		494,500
	Official Entertainment		100
	Secret Services		7,600
	Purchase of Material		15,000
8	Lands	698,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to National Parks Board		30,000
9	Deeds	355,000	
10	Surveys	624,000	
11	Forestry	706,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to Wattle Research Institute, University of Natal ..		10,000
	Grant-in-Aid to University of Stellenbosch for Research ..		10,000
12	Public Works	8,671,000	
	Including—		
	Official Entertainment		100
	Financial Assistance to Simons-town Municipality		35,000
	Financial Assistance to Board of Control, Huguenot Monument		1,500
	Grants-in-Aid to approved Societies for care of War Graves in South Africa		10,000
	Voortrekkermonument:		
	Subsidy to Control Board on £-for-£ basis for improvements of site		1,000
	Grant-in-Aid to Control Board		5,000
13	External Affairs	1,320,000	
14	South African Information Service ..	516,000	
	Including—		
	Grant to Imperial Institute ..		500
15	Treasury	1,384,000	
	Including—		
	Official Entertainment		310
16	Public Debt	19,457,000	
17	Provincial Administrations	58,361,000	
18	South Africa House, London (Administrative Services)	310,000	
19	South African Mint	334,000	
20	Inland Revenue	1,830,000	
	Including—		
	Official Entertainment		100
21	Customs and Excise	3,110,000	
	Including—		
	Official Entertainment		100
22	Audit	379,600	
	Including—		
	Official Entertainment		100
23	State Advances Recoveries Office ..	181,000	
24	Defence	19,924,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to U.D.F. Recreation and Benevolent Fund ..		2,000
	Grants-in-Aid to S.A. Red Cross Society, St. John Ambulance Brigade and S.A. Noodhulpliga		3,000
	Grant-in-Aid to International Committee of the Red Cross		3,000
25	Transport	6,088,000	
	Including—		
	Official Entertainment		195
	Purchase of Motor Vehicles ..		1,304,000
	Navigational Aid Equipment ..		425,000

Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
1	Sy Eksellensie die Goewerneur-generaal	35,000	
2	Senaat	97,400	
	Met inbegrip van—		
	Amptelike onthaal		100
3	Volksraad	227,400	
	Met inbegrip van—		
	Amptelike onthaal		100
4	Eerste Minister	46,000	
5	Justisie	4,201,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Regshulpburo's		5,550
6	Gevangenis en Tronke	3,727,000	
	Met inbegrip van—		
	Amptelike onthaal		100
7	Polisie	16,965,000	
	Met inbegrip van—		
	Aankoop van Motorvoertuie		494,500
	Amptelike onthaal		100
	Geheime Dienste		7,600
	Aankoop van Materiaal		15,000
8	Lande	698,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan Nasionale Parke- raad		30,000
9	Registrasiekantore	355,000	
10	Opmetings	624,000	
11	Bosbou	706,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan Wattelnavorsings- instituut, Universiteit van Natal		10,000
	Hulptoelae aan Universiteit van Stellenbosch vir Navorsing		10,000
12	Publieke Werke	8,671,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Finansiële hulp aan Simonstadse Munisipaliteit		35,000
	Finansiële hulp aan die Raad van Beheer, Hugernote-monument		1,500
	Hulptoelae aan goedgekeurde Verenigings vir die versorging van Oorlogsgrafte in Suid-Afrika		10,000
	Voortrekkermonument:		
	Subsidie aan Beheerraad op £- vir-£-grondslag vir ontwik- keling van terrein		1,000
	Hulptoelae aan Beheerraad		5,000
13	Buitelandse Sake	1,320,000	
14	Suid-Afrikaanse Inligtingsdiens	516,000	
	Met inbegrip van—		
	Toekenning aan Imperiale Insti- tuut		500
15	Tesourie	1,384,000	
	Met inbegrip van—		
	Amptelike onthaal		310
16	Staatskuld	19,457,000	
17	Provinsiale Administrasies	58,361,000	
18	Suid-Afrika Huis, Londen (Adminis- tratiewe Dienste)	310,000	
19	Suid-Afrikaanse Munt	334,000	
20	Binnelandse Inkomste	1,830,000	
	Met inbegrip van—		
	Amptelike onthaal		100
21	Doeane en Aksyns	3,110,000	
	Met inbegrip van—		
	Amptelike onthaal		100
22	Ouditeursdepartement	379,600	
	Met inbegrip van—		
	Amptelike onthaal		100
23	Kantoor tot Invordering van Staats- voorskotte	181,000	
24	Verdediging	19,924,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan U.V.M. Ontspan- nings- en Liefdadigheidsfonds		2,000
	Hulptoelae aan S.A. Rooikruis- vereniging, St. John Ambulans- brigade en S.A. Noodhulpiga		3,000
	Hulptoelae aan die Internasionale Komitee van die Rooikruis		3,000
25	Vervoer	6,088,000	
	Met inbegrip van—		
	Amptelike onthaal		195
	Aankoop van Motorvoertuie		1,304,000
	Lugnavigasie-hulpuitrusting		425,000

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
	Grant-in-Aid to the S.A. Tourist Corporation		80,300
	Grant-in-Aid to the National Road Safety Organization ..		45,000
	Grant-in-Aid to the Scott Polar Research Institute		300
	Grant-in-Aid to Air Registration Board, London		500
26	Interior	1,370,000	
	Including—		
	Official Entertainment		160
27	Public Service Commission	506,000	
	Including—		
	Official Entertainment		300
28	Printing and Stationery	2,250,000	
	Including—		
	Official Entertainment		50
29	Coloured Affairs	1,036,000	
	Including—		
	Official Entertainment		100
	Child Welfare: Special Grants-in-Aid		3,000
	Subsidies to Social Centres ..		6,500
	Grants-in-Aid to Educational and Sports Organizations		7,000
	Grants-in-Aid to School Funds:		
	Industrial School		240
	Reformatories		370
30	Education, Arts and Science	10,649,000	
	Including—		
	Official Entertainment		100
	International Institute of African Languages and Cultures		400
	School Broadcasting Service ..		500
	Natural and Historical Monuments Commission		3,000
	Abbé Breuil Trust		250
	South African Institute, Amsterdam		500
	State-Aided Institutions		225,615
	Physical Education, Adult Education, Advancement of Art, etc.		120,945
31	Industrial Schools and Reformatories ..	824,000	
	Including—		
	Grants-in-Aid to School Funds:		
	Industrial Schools		922
	Reformatories		148
32	Social Welfare and Pensions	35,663,450	
	Including—		
	Official Entertainment		100
	Child Welfare:		
	Special Grants-in-Aid		6,000
	Rescue Homes, Bloemfontein ..		200
	Subsidies to Social Centres ..		16,000
	Rescue Work (Salvation Army) ..		1,100
33	Labour	2,853,800	
	Including—		
	Official Entertainment		370
34	Mines	3,785,000	
	Including—		
	Official Entertainment		350
	Grants-in-Aid:		
	Chamber of Mines (Springkell Sanatorium)		5,000
	Recreation Association—State Alluvial Diggings		600
35	Bantu Administration and Development	8,681,000	
	Including—		
	Official Entertainment		150
	Secret Services		500
	South African Native Trust Fund		1,200,350
36	Agricultural Technical Services (Administration and National Services)	5,226,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to Central Land Service Fund		200
	Grants-in-Aid to Agricultural Societies		4,000
	Subsidy to National Veld Trust ..		5,000
37	Agricultural Technical Services (Regional Services and Education) ..	2,478,000	
	Including—		
	Agricultural Scholarships and Bursaries		2,500
	Research Expenses (Dairying) ..		1,000

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
	Hulptoelae aan die S.A. Toeriste- korporasie		80,300
	Hulptoelae aan die Nasionale Pad- veiligheid-organisasie		45,000
	Hulptoelae aan die Scott Pool- navorsingsinstituut		300
	Hulptoelae aan Lugvaart-regis- trasieraad, Londen		500
26	Binnelandse Sake	1,370,000	
	Met inbegrip van—		
	Amptelike onthaal		160
27	Staatsdienskommissie	506,000	
	Met inbegrip van—		
	Amptelike onthaal		300
28	Drukwerk en Skryfbehoeftes	2,250,000	
	Met inbegrip van—		
	Amptelike onthaal		50
29	Kleurlingsake	1,036,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Kindersorg: Spesiale hulptoelae		3,000
	Subsidies aan maatskaplike sen- trums		6,500
	Hulptoelae aan opvoedkundige en sportorganisasies		7,000
	Hulptoelae aan Skoolfondse:		
	Nywerheidsskool		240
	Verbeteringshuise		370
30	Onderwys, Kuns en Wetenskap	10,649,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Internasionale Instituut van		
	Afrika-tale en -kulture		400
	Uitsaaidiens vir skole		500
	Kommissie vir Natuurlike en		
	Historiese Monumente		3,000
	Abbé Breuil-trust		250
	Suid-Afrikaanse Instituut, Amster- dam		500
	Staatsondersteunde Inrigtings		225,615
	Liggaamlike Opvoeding, Volwas- sene-opvoeding, Kunsbevorde- ring, ens.		120,945
31	Nywerheidsskole en Verbeteringshuise	824,000	
	Met inbegrip van—		
	Hulptoelae aan Skoolfondse:		
	Nywerheidsskole		922
	Verbeteringshuise		148
32	Volkswelsyn en Pensioene	35,663,450	
	Met inbegrip van—		
	Amptelike onthaal		100
	Kindersorg:		
	Spesiale hulptoelae		6,000
	Reddingshuise, Bloemfontein		200
	Subsidies aan maatskaplike sen- trums		16,000
	Reddingswerk (Heilsleër)		1,100
33	Arbeid	2,853,800	
	Met inbegrip van—		
	Amptelike onthaal		370
34	Mynwese	3,785,000	
	Met inbegrip van—		
	Amptelike onthaal		350
	Hulptoelae:		
	Kamer van Mynwese (Spring- kell-sanatorium)		5,000
	Ontspanningsklub—Alluwiale		
	Staatsdelwerye		600
35	Bantoe-administrasie en -ontwikkeling	8,681,000	
	Met inbegrip van—		
	Amptelike onthaal		150
	Geheime Dienste		500
	Suid-Afrikaanse Naturelletrust- fonds		1,200,350
36	Landbou-tegniese Dienste (Adminis- trasie en Nasionale Dienste)	5,226,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan Sentrale Lands- diensfonds		200
	Hulptoelae aan Landbouveren- igings		4,000
	Subsidie aan die Nasionale Veld- trust		5,000
37	Landbou-tegniese Dienste (Streek- dienste en Onderwys)	2,478,000	
	Met inbegrip van—		
	Landboustudiebeurse en Hulp- beurse		2,500
	Navorsingsuitgawes (Suiwelberei- ding)		1,000

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
38	Water Affairs	2,947,000	
	Including—		
	Official Entertainment		150
	General—Welfare and Recreation- al Grants		3,000
	Combating of Soil Erosion		1,000
	Subsidies and Extra-statutory sub- sidies to Boards, Local Author- ities and Persons		634,500
	Subsidies on Minor Water Works		150,500
39	Nutrition	724,000	
	Including—		
	Official Entertainment		100
40	Commerce and Industries	3,544,000	
	Including—		
	Official Entertainment		410
	Grants-in-Aid		3,400
	Contribution to the S.A. Council for Scientific and Industrial Re- search		2,328,000
41	Posts, Telegraphs and Telephones	29,506,000	
	Including—		
	Official Entertainment		200
	Departmental Entertainment		200
42	Health (Union)	7,830,000	
	Including—		
	Official Entertainment		180
	Grant-in-Aid to the National Coun- cil for Mental Health		5,000
	Financial Assistance in terms of Section 50 (1) (f) of Act No. 36 of 1919		2,300
	Council for Combating Venereal Disease (Cape Town)		100
	Grants-in-Aid in terms of Section 135 of Act 36 of 1919:		
	Bureau of Hygiene and Tropical Diseases		750
	South African Institute for Medical Research		7,500
	Poliomyelitis Research Founda- tion		10,000
	Lady Buxton Home, Cape Town		4,500
	Midwifery Training Centre		
	Moedersbond Hospital, Pre- toria		6,000
	St. Monica's Home, Cape Town		690
	South African National Council for Maternal and Family Welfare		1,000
	Training of Sanitary Inspectors		2,900
	King Edward VII Order of Nurses		200
	"Suid-Afrikaanse Noodhulp- liga"		650
	South African Red Cross Society		1,150
	South African Nursing Council		600
	St. John Ambulance Associa- tion		150
	Dental Clinics and Voluntary Out-patient Services		37,000
	National Cancer Association of South Africa		100
	Transvaal Society for the Care of Non-European Blind		400
	Financial Assistance in terms of section 50 (1) (f) of Act No. 36 of 1919: Capital Expenditure		175,000
43	Health (Union): Hospitals and Institu- tions	5,060,000	
44	National Housing	1,799,000	
	Including—		
	Official Entertainment		100
45	Agricultural Economics and Marketing (Administration)	550,000	
	Including—		
	Official Entertainment		100
46	Agricultural Economics and Market- ing (General)	15,639,000	
	Total	£ 292,468,650	

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
38	Waterwese	2,947,000	
	Met inbegrip van—		
	Amptelike onthaal		150
	Algemeen—Welsyns- en Ontspan- ningstoekenings		3,000
	Bestryding van Grondverspoeling		1,000
	Subsidies en Ekstra-statutêre Sub- sidies aan Rade, Plaaslike Be- sture en Persone		634,500
	Subsidies op Kleinere Waterwerke		150,500
39	Voeding	724,000	
	Met inbegrip van—		
	Amptelike onthaal		100
40	Handel en Nywerheid	3,544,000	
	Met inbegrip van—		
	Amptelike onthaal		410
	Hulptoelaes		3,400
	Bydrae tot die S.A. Wetenskaplike en Nywerheidsnavorsingsraad		2,328,000
41	Pos-, Telegraaf- en Telefoonwese	29,506,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Departementele onthaal		200
42	Gesondheid (Unie)	7,830,000	
	Met inbegrip van—		
	Amptelike onthaal		180
	Hulptoelaes aan Nasionale Raad vir Geestesgesondheid		5,000
	Finansiële hulp kragtens Artikel 50 (1) (f) van Wet No. 36 van 1919		2,300
	Raad vir die bestryding van Veneriese Siekte (Kaapstad)		100
	Hulptoelaes kragtens Artikel 135 van Wet 36 van 1919:		
	Buro van Higiëne en Tropiese Siektes		750
	Suid-Afrikaanse Instituut vir Mediese Navorsing		7,500
	Poliomiëlitis-navorsingstigting		10,000
	Lady Buxton Home, Kaapstad		4,500
	Vroedvrou-opleidingsentrum, Moedersbond-hospitaal, Pre- toria		6,000
	St. Monica's Home, Kaapstad		690
	Suid-Afrikaanse Nasionale Raad vir Moeder- en Gesinswelsyn		1,000
	Opleiding van Gesondheids- inspekteurs		2,900
	Verpleegstersorde, Koning Ed- ward VII		200
	Suid-Afrikaanse Noodhulpliga		650
	Suid-Afrikaanse Rooikruisver- eniging		1,150
	Suid-Afrikaanse Verpleegsters- vereniging		600
	St. John-Ambulansvereniging		150
	Tandheelkundige Klinieke en Vrywillige Buite-pasiëntdienste		37,000
	Nasionale Kankervereniging van Suid-Afrika		100
	Transvaal-vereniging van Blinde- sorg (Nie-blankes)		400
	Finansiële hulp kragtens Artikel 50 (1) (f) van Wet No. 36 van 1919: Kapitaaluitgawes		175,000
43	Gesondheid (Unie): Hospitale en In- rigtings	5,060,000	
44	Nasionale Behuising	1,799,000	
	Met inbegrip van—		
	Amptelike onthaal		100
45	Landbou-ekonomie en -bemarking (Administrasie)	550,000	
	Met inbegrip van—		
	Amptelike onthaal		100
46	Landbou-ekonomie en -bemarking (Algemeen)	15,639,000	
	Totaal	£ 292,468,650	

Second Schedule.

(CHARGEABLE TO BANTU EDUCATION ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
	Bantu Education	£ 9,753,000	£
	Including— Official Entertainment		100

Third Schedule.

(CHARGEABLE TO LOAN ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
A.	Miscellaneous Loans and Services ..	89,503,000	
	Including— Transfer of moneys to the Railway and Harbour Fund		72,000,000
B.	Public Works	5,500,000	
C.	Telegraphs and Telephones	9,160,000	
D.	Lands and Settlements	3,082,000	
	Including— 1. Land Settlement and Develop- ment		2,050,000
	2. General Development of Irriga- tion Settlements		300,000
	3. Advances to Settlers		75,000
	4. Purchase of Land for Public and General Purposes		610,000
	5. Survey and Development of Townships		2,000
	6. Loan to the National Parks Board of Trustees		45,000
E.	Water Affairs	6,000,000	
	Including— 1. Government Water Schemes ..		4,874,800
	2. Water Boring		160,000
	3. Minor Irrigation Loans etc. ..		50,100
	4. Loans to Boards, Local Auth- orities and Persons		531,600
	5. Betterment and Drainage on Government Water Schemes in operation		296,500
	6. Central Construction Work- shops for Government Water Schemes		7,000
	7. Equipment: Additional Capital		80,000
F.	Forestry	3,545,000	
G.	Agricultural Technical Services ..	575,000	
H.	State Advances Recoveries Office ..	6,330,000	
J.	Commerce and Industries	510,000	
K.	National Housing	6,300,000	
L.	Transport	394,000	
M.	Education, Arts and Science	831,000	
N.	Bantu Administration and Develop- ment	1,400,000	
O.	Interior	1,500,000	
P.	Coloured Affairs	14,000	
Q.	Bantu Education	224,000	
R.	Agricultural Economics and Marketing	38,000	
	Total	£134,906,000	

SUMMARY.

Amount chargeable to Revenue Account	£292,468,650
Amount chargeable to Bantu Education Account	9,753,000
Amount chargeable to Loan Account	134,906,000
Total	£437,127,650

A further amount of £7,504,700 forms a direct charge on the Consolidated Revenue Fund. For details see Votes Nos. 1, 2, 3, 16, 22, 32 and 35 in the Estimates of Expenditure from Revenue Account.

Tweede Bylae.

(TEN LASTE VAN BANTOE-ONDERWYSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
	Bantoe-onderwys	£ 9,753,000	£
	Met inbegrip van—		
	· Amptelike onthaal		100

Derde Bylae.

(TEN LASTE VAN LENINGSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
A.	Diverse Lenings en Dienste	89,503,000	
	Met inbegrip van—		
	Oordrag van gelde na die Spoor- weg- en Hawefonds		72,000,000
B.	Publieke Werke	5,500,000	
C.	Telegraaf- en Telefoonwese	9,160,000	
D.	Lande en Nedersettings	3,082,000	
	Met inbegrip van—		
	1. Grondnedersetting en Ontwik- keling		2,050,000
	2. Algemene Ontwikkeling van Besproeiingsnedersettings		300,000
	3. Voorskotte aan Nedersetters		75,000
	4. Aankoop van grond vir Pub- lieke en Algemene Doeleindes		610,000
	5. Opmeting en Ontwikkeling van Stadsgebiede		2,000
	6. Lening aan die Raad van Ku- ratore vir Nasionale Parke		45,000
E.	Waterwese	6,000,000	
	Met inbegrip van—		
	1. Staatswaterskemas		4,874,800
	2. Waterboorwerk		160,000
	3. Kleinere Besproeiingslenings, ens.		50,100
	4. Lenings aan Rade, Plaaslike Besture en Persone		531,600
	5. Verbeterings en dreinerings op bestaande Staatswaterskemas		296,500
	6. Sentrale Konstruksiewerk- winkels vir Staatswaterskemas		7,000
	7. Uitrustings: Addisionele kapi- taal		80,000
F.	Bosbou	3,545,000	
G.	Landbou-tegniese Dienste	575,000	
H.	Kantoor tot Invordering van Staats- voorskotte	6,330,000	
J.	Handel en Nywerheid	510,000	
K.	Nasionale Behuising	6,300,000	
L.	Vervoer	394,000	
M.	Onderwys, Kuns en Wetenskap	831,000	
N.	Bantoe-administrasie en -ontwikkeling	1,400,000	
O.	Binnelandse Sake	1,500,000	
P.	Kleurlingsake	14,000	
Q.	Bantoe-onderwys	224,000	
R.	Landbou-ekonomie en -bemarking	38,000	
	Totaal	£134,906,000	

SAMEVATTING.

Bedrag ten laste van Inkomsterekening	£292,468,650
Bedrag ten laste van Bantoe-onderwysrekening	9,753,000
Bedrag ten laste van Leningsrekening	134,906,000
Totaal	£437,127,650

*n Verdere bedrag van £7,504,700 kom regstreeks ten laste van die Gekonsolideerde Inkomstefonds. Vir besonderhede sien Begrotingsposte Nos. 1, 2, 3, 16, 22, 32 en 35 in die Begrotings van Uitgawes uit Inkomsterekening.

No. 78, 1959.]

ACT

To fix the rates of normal and super income tax in respect of the year of assessment ending the thirtieth day of June, 1959, to provide for the repayment of certain portions of the said taxes to the taxpayers concerned and for the payment of a portion of the normal tax payable by certain companies into provincial revenue funds and to amend the law relating to income tax.

(Afrikaans text signed by the Governor-General.)
(Assented to 4th July, 1959.)

BE IT ENACTED by the Queen'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, 1959, shall be as follows:

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

(a) in respect of the taxable income (excluding so much as is derived from mining operations carried on in the Union by any company, but including so much as the Commissioner determines to be attributable to the inclusion in the gross income derived from mining in the Union for gold, of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act)—

(i) in the case of all companies, except as provided in paragraph (b) of sub-section (1) of section *two* of this Act, for each pound of the taxable income, six shillings;

(ii) in the case of persons other than companies, for each pound of the taxable income not exceeding nine thousand three hundred pounds, eighteen pence increased by one one-thousandth of a penny for each pound of such taxable income in excess of one pound, and for each pound of the taxable income over and above nine thousand three hundred pounds, thirty-seven pence: Provided that for a married person the rate for each pound of the taxable income not exceeding nine thousand three hundred pounds shall be fifteen pence increased by one one-thousandth of a penny for each pound of such taxable income in excess of one pound, and for each pound of the taxable income over and above nine thousand three hundred pounds, thirty-four pence: Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item (including the foregoing proviso thereto) a sum equal to fifteen per centum of the net amount arrived at after deducting the rebates provided for in section *thirteen* of the principal Act from the amount of tax so calculated;

(b) in respect of so much of the taxable income as has been derived by any company from mining in the Union for gold (but with the exclusion of

No. 78, 1959.]

WET

Om die skale van normale en super-inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1959 eindig, om voorsiening te maak vir die terugbetaling aan die betrokke belastingpligtiges van sekere gedeeltes van bedoelde belastinge en vir die betaling aan provinsiale inkomstefondse van 'n gedeelte van die normale belasting deur sekere maatskappye betaalbaar, en om die wetsbepalings betreffende inkomstebelasting te wysig.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 4 Julie 1959.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

1. (1) Ooreenkomstig onderskeidelik 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 word oor die jaar van aanslag wat eindig op die dertigste dag van Junie 1959, soos volg:

Skale van normale
en superbelasting.

(A) Wat normale belasting betref—

(a) ten opsigte van die belasbare inkomste (met uitsondering van soveel as wat uit mynwerk-saamhede wat in die Unie deur 'n maatskappy voortgesit word, verkry is, maar met inbegrip van soveel as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto-inkomste verkry uit die myn van goud in die Unie, van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag)—

(i) in die geval van alle maatskappye, behalwe soos in paragraaf (b) van sub-artikel (1) van artikel *twee* van hierdie Wet bepaal, ses sjielings op elke pond van die belasbare inkomste;

(ii) in die geval van ander persone as maatskappye, agtien pennies op elke pond van die belasbare inkomste wat nie meer as negeduisend driehonderd pond bedra nie, verhoog met een-duisendste van 'n pennie vir elke pond van bedoelde belasbare inkomste wat een pond te bowe gaan, en sewe-en-dertig pennies op elke pond van die belasbare inkomste vir sover dit meer as negeduisend driehonderd pond bedra: Met dien verstande dat die skaal vir 'n getroude persoon op elke pond van die belasbare inkomste wat nie meer as negeduisend driehonderd pond bedra nie, vyftien pennies is, verhoog met een-duisendste van 'n pennie vir elke pond van bedoelde belasbare inkomste wat een pond te bowe gaan, en vier-en-dertig pennies op elke pond van die belasbare inkomste vir sover dit meer as negeduisend driehonderd pond bedra: Met dien verstande voorts dat daar by die bedrag van belasting volgens die voorgaande bepalinge van hierdie item (met inbegrip van die voorgaande voorbehoudsbepaling 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, afgetrek is van die bedrag van belasting aldus bereken;

(b) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van goud in die Unie verkry is (maar met uitsluiting van soveel van die belasbare inkomste

so much of the taxable income as the Commissioner determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act), on each pound of the taxable income a percentage determined in accordance with the formula:

$$y = 60 - \frac{360}{x}$$

in which formula (and in the formulae set out in the proviso hereto) y represents such percentage and x the ratio expressed as a percentage which the taxable income so derived (with the said exclusion) bears to the income so derived (with the said exclusion): Provided that if the taxable income so derived (with the said exclusion) does not exceed twenty thousand pounds, the rate of tax shall not exceed a percentage determined in accordance with the formula:

$$y = 20 \left(1 - \frac{6}{x} \right)$$

and if such taxable income exceeds twenty thousand pounds, the rate of tax shall not exceed a percentage determined in accordance with a formula arrived at by increasing the number

20 in the formula $y = 20 \left(1 - \frac{6}{x} \right)$ by one for

each completed amount of twelve hundred and fifty pounds by which the said taxable income exceeds twenty thousand pounds;

- (c) in respect of so much of the taxable income as has been derived by any company from mining in the Union for diamonds, for each pound of the taxable income, nine shillings;
- (d) in respect of so much of the taxable income as has been derived by any company from mining operations (other than mining for gold or diamonds) carried on by such company in the Union, for each pound of the taxable income, six shillings;
- (e) in respect of so much of the taxable income of any company, the sole or principal business of which in the Union is or has been mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss, as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act, for each pound so determined to be attributable to the inclusion of any such amount, the amount by which the average rate of normal tax as determined under paragraph (b) of sub-section (2) exceeds the rate prescribed in item (i) of sub-paragraph (a);
- (f) in the case of all companies referred to in item (i) of sub-paragraph (a) or sub-paragraph (c) or (d) for each pound of the taxable income, six pence: Provided that any fraction of a pound of the tax calculated in terms of this sub-paragraph shall be disregarded;
- (g) in the case of persons referred to in item (ii) of sub-paragraph (a) eight and seven-tenths per centum of each completed one pound of the amount determined in accordance with the said item after the deduction of the rebates provided for in section *thirteen* of the principal Act: Provided that any fraction of a pound of the tax calculated in terms of this sub-paragraph shall be disregarded.

(B) In so far as super tax is concerned—

- (a) for each pound of the income subject to super tax not exceeding nine thousand three hundred

as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel *sewe* van die Hoofwet bedoelde bedrag), op elke pond van die belasbare inkomste 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 60 - \frac{360}{x}$$

in welke formule (asook in die formules in die voorbehoudbepaling hierby uiteengesit) y die bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting): Met dien verstande dat indien die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) nie meer as twintigduisend pond bedra nie, die belasting-skaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 20 \left(1 - \frac{6}{x}\right)$$

en indien bedoelde belasbare inkomste meer as twintigduisend pond bedra, die belasting-skaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die

getal 20 in die formule $y = 20 \left(1 - \frac{6}{x}\right)$ te ver-

hoog met een vir elke volle bedrag van twaalfhonderd-en-vyftig pond wat genoemde belasbare inkomste meer as twintigduisend pond bedra;

- (c) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van diamante in die Unie verkry is, nege sjielings op elke pond van die belasbare inkomste;
 - (d) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy verkry is uit ander mynwerksaamhede as die myn van goud of diamante wat deur sodanige maatskappy in die Unie voortgesit word, ses sjielings op elke pond van die belasbare inkomste;
 - (e) ten opsigte van soveel van die belasbare inkomste van 'n maatskappy, wie se enigste of vernaamste besigheid in die Unie die myn van goud is of was en die vasstelling van die belasbare inkomste waarvan vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel *sewe* van die Hoofwet bedoelde bedrag, op elke pond wat volgens die vasstelling toe te skryf is aan die inrekening van so 'n bedrag, die bedrag waarby die gemiddelde skaal van normale belasting vasgestel ooreenkomstig paragraaf (b) van sub-artikel (2) meer is as die skaal wat in item (i) van sub-paragraaf (a) voorgeskryf word;
 - (f) in die geval van al die maatskappye in item (i) van sub-paragraaf (a) of sub-paragraaf (c) of (d) bedoel, ses pennies op elke pond van die belasbare inkomste: Met dien verstande dat enige breukdeel van 'n pond van die belasting ooreenkomstig hierdie sub-paragraaf bereken, buite rekening gelaat word;
 - (g) in die geval van die in item (ii) van sub-paragraaf (a) bedoelde persone, agt en sewe-tiendes persent van elke volle pond van die bedrag ooreenkomstig genoemde item vasgestel na aftrekking van die kortings, waarvoor in artikel *dertien* van die Hoofwet voorsiening gemaak word: Met dien verstande dat enige breukdeel van 'n pond van die belasting ooreenkomstig hierdie sub-paragraaf bereken, buite rekening gelaat word.
- (B) Wat superbelasting betref—
- (a) op elke pond van die aan superbelasting onderhewige inkomste wat nie meer as negeduisend driehonderd pond bedra nie, twee sjielings ver-

pounds, two shillings increased by one four-hundredth of a penny for each pound of such income subject to super tax in excess of one pound, and for each pound of the income subject to super tax over and above nine thousand three hundred pounds, five shillings and ten pence: 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 centum of the net amount arrived at after deducting the rebates provided for in section *twenty-nine* of the principal Act from the amount of tax so calculated;

- (b) in addition to the tax payable under sub-paragraph (a), eight and seven-tenths per centum of each completed one pound of the amount determined in accordance with the said sub-paragraph after the deduction of the rebates provided for in section *twenty-nine* of the principal Act: Provided that any fraction of a pound of the tax calculated in terms of this sub-paragraph shall be disregarded.

- (2) (a) For the purposes of paragraph (A) of sub-section (1) income derived from mining in the Union for gold shall include any income derived from silver, osmiridium, uranium, pyrites 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 purposes of sub-paragraph (e) of paragraph (A) of sub-section (1), the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with the said sub-paragraph for the period assessed) paid by the company concerned 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.

- (c) The tax determined in accordance with any one of the sub-paragraphs (a) to (g) of paragraph (A) of sub-section (1), shall be payable in addition to the tax determined in accordance with any other of the said sub-paragraphs.

(3) For the purposes of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), on the incomes of persons, 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, 1959, shall be deemed to be equal to the respective amounts which would have been payable as normal tax and super tax if the second proviso to item (ii) of sub-paragraph (a) and sub-paragraph (g) of paragraph (A), the proviso to sub-paragraph (a) and sub-paragraph (b) of paragraph (B) of sub-section (1) had not been enacted.

Portions of the normal tax payable by certain companies to be paid into the provincial revenue funds.

2. (1) (a) Notwithstanding the provisions of sub-section (1) of section *five* of the principal Act, one-sixth of any amount of tax determined in accordance with item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of section *one* of this Act (hereinafter referred to as the provincial portion of the normal tax), shall accrue for the benefit of the respective provincial revenue funds in the proportions set out in proclamation No. 310 of 1957, but subject to such modifications as may be determined by the Governor-General by proclamation in the *Gazette* and shall in the said proportions be paid into the said provincial revenue funds in accordance with the laws relating to the collection, banking and custody of provincial revenues as though it were a tax imposed by the provincial councils of the said provinces on the incomes of companies.

- hoog met een-vierhonderdste van 'n pennie vir elke pond van sodanige aan superbelasting onderhewige inkomste wat een pond te bowe gaan, en vyf sjelings en tien pennies op elke pond van die aan superbelasting onderhewige inkomste vir sover dit meer as negeduisend driehonderd pond bedra: Met dien verstande dat daar by die bedrag van 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 kortings, waarvoor in artikel *nege-en-twintig* van die Hoofwet voorsiening gemaak word, afgetrek is van die bedrag van belasting aldus bereken;
- (b) benewens die belasting betaalbaar ingevolge sub-paragraaf (a), agt en sewe-tiendes persent van elke volle pond van die bedrag ooreenkomstig genoemde sub-paragraaf vasgestel na aftrekking van die kortings, waarvoor in artikel *nege-en-twintig* van die Hoofwet voorsiening gemaak word: Met dien verstande dat enige breukdeel van 'n pond van die belasting ooreenkomstig hierdie sub-paragraaf bereken, buite rekening gelaat word.
- (2) (a) Vir die doeleindes 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, uraan, piriet 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 voortvloei.
- (b) Vir die doeleindes van sub-paragraaf (e) van paragraaf (A) van sub-artikel (1) word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting (met uitsluiting van die belasting ooreenkomstig genoemde sub-paragraaf vir die tydperk van aanslag vasgestel) wat deur die betrokke 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 deur die getal van die ponde wat genoemde totale belasbare inkomste bevat.
- (c) Die belasting ooreenkomstig enigeen van die sub-paragrafe (a) tot (g) van paragraaf (A) van sub-artikel (1) vasgestel, is betaalbaar benewens die belasting vasgestel ooreenkomstig enige ander van genoemde sub-paragrafe.
- (3) Vir die aanslag van 'n belasting deur 'n provinsiale raad in die uitoefening van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op die inkomste van persone, 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 1959 eindig, geag gelyk te staan aan die onderskeie bedrae wat as normale en superbelasting verskuldig sou gewees het as die tweede voorbehoudsbepaling by item (ii) van sub-paragraaf (a) en sub-paragraaf (g) van paragraaf (A), die voorbehoudsbepaling by sub-paragraaf (a) en sub-paragraaf (b) van paragraaf (B) van sub-artikel (1) nie wet geword het nie.
2. (1) (a) Ondanks die bepalings van sub-artikel (1) van artikel vyf van die Hoofwet, val een-sesde van enige bedrag van die belasting bereken ooreenkomstig item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van artikel een van hierdie Wet (hieronder die provinsiale gedeelte van die normale belasting genoem), toe ten bate van die onderskeie provinsiale inkomstefondse in die verhoudings uiteengesit in Proklamasie No. 310 van 1957, maar onderworpe aan die wysigings wat die Goewerneur-generaal by proklamasie in die *Staatskoerant* bepaal en word dit in bedoelde verhoudings in daardie provinsiale inkomstefondse ooreenkomstig die wette betreffende die invordering, bank en bewaring van provinsiale inkomstes inbetaal, asof dit 'n belasting was wat deur die provinsiale rade van daardie provinsies op die inkomstes van maatskappye gehef was.

Gedeeltes van die normale belasting betaalbaar deur sekere maatskappye word in die provinsiale inkomstefondse inbetaal.

- (b) The provincial portion of the normal tax prescribed in item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of section *one* of this Act shall not be payable by any company, the sole or principal business of which in the Union is or has been mining for gold, in respect of so much of its taxable income as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act, and for the purpose of sub-paragraph (e) of paragraph (A) of sub-section (1) of section *one* of this Act the rate of tax prescribed in item (i) of the said sub-paragraph (a) shall be deemed to be five shillings for each pound of the taxable income.

- (2) The provisions of this section shall come into operation on the first day of July, 1959.

Certain portions of the normal and super tax to be repayable to the taxpayers concerned.

3. (1) Notwithstanding the provisions of sub-section (1) of section *five* and sub-section (1) of section *twenty-three* respectively of the principal Act, the following portions of the normal and super tax determined in accordance with the provisions of section *one* of this Act in respect of any person for the year of assessment ending the thirtieth day of June, 1959, (which portions are hereinafter referred to as the loan portions of the normal and super tax), shall be repayable to such person in the manner and at the time hereinafter provided, namely—

- (a) the full amount of the tax payable in accordance with sub-paragraph (f) of paragraph (A) of sub-section (1) of the said section;
- (b) the full amount of the tax payable in accordance with sub-paragraph (g) of paragraph (A) of sub-section (1) of the said section;
- (c) the full amount of the tax payable in accordance with sub-paragraph (b) of paragraph (B) of sub-section (1) of the said section.

- (2) (a) The liability for the payment of any unpaid amount of the loan portions of the normal and super tax due by any person shall cease upon the death, insolvency or liquidation (in the case of a company) of that person, and the estate of a deceased or insolvent person or a company in liquidation shall not be liable for the payment of any of the loan portions of the normal and super tax in respect of any income received by or accrued to or in favour of such estate or such company in liquidation: Provided that nothing in this paragraph contained shall be construed as relieving any trust created under the will of a deceased person from liability for the payment of any of the loan portions of the normal and super tax in respect of any income received by or accrued to or in favour of such trust.

- (b) A person to whom the provisions of section *fifteen* of the principal Act apply and who has no recognized agent in the Union other than the master of the ship or the pilot of the aircraft concerned, shall not be liable for the payment of any of the loan portions of the normal and super tax in respect of his taxable income determined in accordance with the said provisions.

- (c) The loan portion of the normal tax prescribed in sub-paragraph (f) of paragraph (A) of sub-section (1) of section *one* of this Act relative to any company to which the provisions of item (i) of sub-paragraph (a) of paragraph (A) of sub-section (1) of the said section apply shall not be payable by any company, the sole or principal business of which in the Union is or has been mining for gold, in respect of so much of its taxable income as the Commissioner determines to be attributable to the inclusion in its gross

- (b) Die provinsiale gedeelte van die normale belasting wat in item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van artikel *een* van hierdie Wet voorgeskryf word, is nie deur 'n maatskappy wie se enigste of vernaamste besigheid in die Unie die myn van goud is of was, ten opsigte van soveel van sy belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel *sewe* van die Hoofwet bedoelde bedrag betaalbaar nie, en by die toepassing van sub-paragraaf (e) van paragraaf (A) van sub-artikel (1) van artikel *een* van hierdie Wet word die skaal van belasting wat in item (i) van genoemde sub-paragraaf (a) voorgeskryf word, geag vyf sjielings op elke pond van die belasbare inkomste te wees.

(2) Die bepalinge van hierdie artikel tree in werking op die eerste dag van Julie 1959.

3. (1) Ondanks die bepalinge van sub-artikel (1) van artikel *vyf* en sub-artikel (1) van artikel *drie-en-twintig* onderskeidelik van die Hoofwet, is die volgende gedeeltes van die normale en superbelasting wat ooreenkomstig die bepalinge van artikel *een* van hierdie Wet ten opsigte van enige persoon vir die jaar van aanslag wat op die dertigste dag van Junie 1959 eindig, vasgestel word (watter gedeeltes hieronder die leningsgedeeltes van die normale en superbelasting genoem word) aan sodanige persoon op die hieronder bepaalde wyse en tyd terugbetaalbaar, te wete—

Sekere gedeeltes van die normale en superbelasting is terugbetaalbaar aan die betrokke belastingpligtiges.

- (a) die volle bedrag van die belasting ooreenkomstig sub-paragraaf (f) van paragraaf (A) van sub-artikel (1) van genoemde artikel betaalbaar;
 - (b) die volle bedrag van die belasting ooreenkomstig sub-paragraaf (g) van paragraaf (A) van sub-artikel (1) van genoemde artikel betaalbaar;
 - (c) die volle bedrag van die belasting ooreenkomstig sub-paragraaf (b) van paragraaf (B) van sub-artikel (1) van genoemde artikel betaalbaar.
- (2) (a) Die aanspreeklikheid vir die betaling van enige onbetaalde bedrag van die leningsgedeeltes van die normale en superbelasting deur 'n persoon verskuldig, verval by die dood, insolvensie of likwidasië (in die geval van 'n maatskappy) van daardie persoon, en die boedel van 'n oorlede of insolvente persoon of 'n maatskappy wat gelikwedeer word, is nie aanspreeklik vir die betaling van enige van die leningsgedeeltes van die normale en superbelasting ten opsigte van enige inkomste wat deur sodanige boedel of sodanige maatskappye wat gelikwedeer word, ontvang is of daaraan of ten gunste daarvan toegeval het nie: Met dien verstande dat die bepalinge in hierdie paragraaf vervat nie só uitgelê word dat dit 'n trust wat ingevolge die testament van 'n oorledene ingestel is, vrystel van die aanspreeklikheid vir die betaling van enige van die leningsgedeeltes van die normale en superbelasting ten opsigte van enige inkomste wat deur sodanige trust ontvang is of daaraan of ten gunste daarvan toegeval het nie.
- (b) 'n Persoon op wie die bepalinge van artikel *vyftien* van die Hoofwet van toepassing is en wat geen erkende agent in die Unie het nie, behalwe die kaptein van die betrokke skip of die loods van die betrokke vliegtuig, is nie aanspreeklik vir die betaling van enige van die leningsgedeeltes van die normale en superbelasting ten opsigte van sy belasbare inkomste wat ooreenkomstig genoemde bepalinge vasgestel is nie.
- (c) Die leningsgedeelte van die normale belasting wat in sub-paragraaf (f) van paragraaf (A) van sub-artikel (1) van artikel *een* van hierdie Wet voorgeskryf word met betrekking tot 'n maatskappy waarop die bepalinge van item (i) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) van genoemde artikel van toepassing is, is nie deur 'n maatskappy, wie se enigste of vernaamste besigheid in die Unie die myn van goud is of was, ten opsigte van soveel van sy belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inreke-

income of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act.

(d) No person (other than a company) not ordinarily resident nor carrying on business in the Union and no company not registered nor carrying on business in the Union, shall be liable for the payment of the loan portions of the normal and super tax.

(3) The provisions of section *sixty-five* of the principal Act shall not apply in relation to the loan portions of the normal and super tax.

(4) There shall from time to time be paid to the credit of the loan account referred to in the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917), amounts equal to the amounts which the Commissioner determines to have been collected in respect of the loan portions of the normal and super tax.

(5) (a) The Commissioner shall, at such time as he may decide, but not later than the end of the period referred to in paragraph (c), issue to every person who has paid any of the loan portions of the normal and super tax, a certificate for the amount so paid by such person: Provided that in the event of the death, insolvency or liquidation (in the case of a company) of the person concerned before the issue of such certificate, the Commissioner may instead of issuing such certificate repay to the estate of such person or to the company in liquidation the amount paid by the person concerned in respect of any loan portions of the normal and super tax together with simple interest at the rate of four and one-half per centum per annum on such amount calculated from the date of payment of such amount by such person to the date on which the said amount is repaid by the Commissioner in terms of this proviso.

(b) If any person has failed to pay the full amount due by him in respect of the normal and super tax or in respect of such tax and any interest payable thereon under sub-section (2) of section *eighty-three* of the principal Act, the Commissioner shall appropriate to those portions of the normal and super tax which are not loan portions and to any interest payable as aforesaid, in such order as he may in any particular case determine, so much of the amount paid by such person as may be necessary to discharge his liability in respect of those portions of the normal and super tax which are not loan portions and of such interest, and such person or his estate or (in the case of a company) the company in liquidation shall be entitled to a certificate or repayment, as the case may be, under paragraph (a) only in respect of the balance (if any) of the amount paid which has not been so appropriated.

(c) A certificate issued in terms of paragraph (a) shall not be transferable and shall, save in such special circumstances and on such conditions as the Governor-General may prescribe, not be redeemable until the expiry of a period of five years from the first day of the month in which payment of the amount in respect of which such certificate has been issued, was effected: Provided that if in the opinion of the Commissioner the circumstances of the case warrant such action, he may, subject to such conditions as he may impose, pay the amount due under any certificate to a person other than the person to whom that certificate was issued in terms of paragraph (a).

(d) Upon expiry of the period referred to in paragraph (c), the relevant certificate shall become redeemable forthwith and may be redeemed in such manner as the Governor-General may prescribe.

(e) Any such certificate shall bear simple interest at the rate of four and one-half per centum per annum for

ning by sy bruto-inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag, betaalbaar nie.

- (d) Geen persoon (behalwe 'n maatskappy) wat nie gewoonlik in die Unie woon of daarin besigheid dryf nie, en geen maatskappy wat nie in die Unie geregistreer is of daarin besigheid dryf nie, is vir die betaling van die leningsgedeeltes van die normale en superbelasting aanspreeklik nie.

(3) Die bepalings van artikel vyf-en-sestig van die Hoofwet is nie met betrekking tot die leningsgedeeltes van die normale en superbelasting van toepassing nie.

(4) Daar word van tyd tot tyd op krediet van die in die „Algemene Lenings Konsolidatie en Wyzigings Wet, 1917” (Wet No. 22 van 1917), bedoelde leningsrekening bedrae inbetaal wat gelykstaan aan die bedrae wat volgens vasstelling van die Kommissaris ten opsigte van die leningsgedeeltes van die normale en superbelasting ingevorder is.

- (5) (a) Op 'n deur hom bepaalde tydstop, dog nie later nie dan die einde van die in paragraaf (c) bedoelde tydperk, reik die Kommissaris aan iedere persoon wat enige van die leningsgedeeltes van die normale en superbelasting betaal het, 'n sertifikaat uit vir die bedrag aldus deur so 'n persoon betaal: Met dien verstande dat in die geval van die dood, insolvensie, of likwidasië (in die geval van 'n maatskappy) van die betrokke persoon voor die uitreiking van so 'n sertifikaat, die Kommissaris in plaas van so 'n sertifikaat uit te reik, die bedrag wat deur die betrokke persoon ten opsigte van enige leningsgedeeltes van die normale en superbelasting betaal is, aan daardie persoon se boedel of aan die maatskappy wat gelikwedeer word, kan terugbetaal tesame met enkelvoudige rente teen die koers van vier en 'n half persent per jaar op sodanige bedrag, bereken vanaf die datum van betaling van sodanige bedrag deur bedoelde persoon tot die datum waarop bedoelde bedrag ingevolge hierdie voorbehoudsbepaling deur die Kommissaris terugbetaal word.

- (b) Indien 'n persoon versuim het om die volle bedrag wat deur hom ten opsigte van die normale en superbelasting of ten opsigte van bedoelde belasting en enige rente wat ingevolge sub-artikel (2) van artikel drie-en-tagtig van die Hoofwet daarop betaalbaar is, te betaal, moet die Kommissaris soveel van die bedrag wat deur sodanige persoon betaal is, aan daardie gedeeltes van die normale en superbelasting wat nie leningsgedeeltes uitmaak nie en van enige aldus betaalbare rente, in die rangorde wat hy in 'n bepaalde geval mag bepaal, toewys as wat nodig mag wees tot delging van sy skuld ten opsigte van daardie gedeeltes van die normale en superbelasting wat nie leningsgedeeltes uitmaak nie en van sodanige rente, en is so 'n persoon of sy boedel of (in die geval van 'n maatskappy) die maatskappy wat gelikwedeer word, slegs ten opsigte van die restant (as daar is) van die betaalde bedrag wat nie aldus toegewys is nie, ingevolge paragraaf (a) op 'n sertifikaat of terugbetaling, na gelang van die geval, geregtig.

- (c) 'n Ingevolge paragraaf (a) uitgereikte sertifikaat is nie oordraagbaar nie en is, behalwe onder die spesiale omstandighede en op die voorwaardes wat die Goewerneur-generaal mag voorskryf, nie aflosbaar nie voor die verloop van 'n tydperk van vyf jaar vanaf die eerste dag van die maand waarin betaling van die bedrag ten opsigte waarvan die sertifikaat uitgereik is, geskied het: Met dien verstande dat indien volgens die oordeel van die Kommissaris die omstandighede van die geval sodanige optrede regverdig, hy, onderworpe aan die voorwaardes wat hy mag opleë, die bedrag wat volgens 'n sertifikaat betaalbaar is, aan 'n ander persoon as die persoon aan wie die sertifikaat ingevolge paragraaf (a) uitgereik is, kan betaal.

- (d) Na verloop van die in paragraaf (c) bedoelde tydperk, word die betrokke sertifikaat onmiddellik aflosbaar en kan dit op die wyse wat die Goewerneur-generaal mag voorskryf, afgelos word.

- (e) So 'n sertifikaat gee enkelvoudige rente teen die koers van vier en 'n half persent per jaar vir die in para-

the period referred to in paragraph (c) on the amount of the loan portion of the normal and super tax in respect of which such certificate has been issued, which interest may be included in the face value of the certificate and shall not be payable before the date on which such certificate is redeemed.

- (f) (i) Where the amount in respect of which any certificate has or would, but for the proviso to paragraph (a), have been issued, was paid by instalments, the date of payment of the last of such instalments shall for the purposes of this sub-section be deemed to be the date of payment of that amount.
- (ii) If in the case of any taxpayer who in terms of section *fifty-six* of the principal Act has on or before the first day of July, 1959, made any provisional payment in respect of the taxes leviable under this Act, the amount so paid is on finality of the assessment found to be equal to or in excess of the amount (including the amount of the loan portion of the normal tax) properly chargeable, the date of payment of the loan portion of the normal tax shall be deemed to be the first day of July, 1959.
- (g) Notwithstanding anything to the contrary in any other law contained, no stamp duty shall be payable in respect of any receipt given by any person for the payment to him of any amount in terms of the proviso to paragraph (a) or upon the redemption of any certificate which has been issued in terms of this sub-section.
- (h) The provisions of the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917), shall in so far as they may be applicable, and subject to the provisions of this section, *mutatis mutandis* apply in respect of certificates issued in terms of this sub-section.
- (6) The Governor-General may make regulations as to all matters which he considers it necessary or expedient to prescribe in order that the purposes of this section may be achieved, and may in such regulations prescribe penalties for any contravention thereof or failure to comply therewith not exceeding a fine of twenty-five pounds.
- (7) The regulations made under the Income Tax Act, 1953 (Act No. 34 of 1953), shall *mutatis mutandis* apply for purposes of this section and shall be deemed to have been made in terms of sub-section (6).
- (8) The Governor-General may by proclamation in the *Gazette* determine a date after which assessments for the payment of the loan portions of the normal and super taxes shall not be issued by the Commissioner.
- (9) The provisions of this section shall come into operation on the first day of July, 1959.

Amendment of section 1 of Act 31 of 1941, as amended by section 2 of Act 39 of 1945, section 3 of Act 55 of 1946, section 2 of Act 40 of 1948, section 2 of Act 45 of 1949, section 2 of Act 56 of 1952, section 2 of Act 43 of 1955, section 2 of Act 55 of 1956, section 4 of Act 61 of 1957 and section 4 of Act 36 of 1958.

4. Section *one* of the principal Act is hereby amended—

- (a) by the insertion after the definition of “agent” of the following definition:
- “any other deep level gold mine” means any producing gold mine (other than a new deep level gold mine) in respect of which the Government Mining Engineer has upon application made to him recognized that its principal object is the mining of gold bearing ores at vertical depths exceeding seven thousand five hundred feet from the surface and in respect of which he is satisfied, at the time the application is lodged with him, that mining at such depths has commenced or will be commenced within a period of five years;”;
- (b) by the insertion before the words “deep level gold mine” in the definition of “deep level gold mine” of the word “new”; and
- (c) by the insertion in the definition of “dividend” after the words “not being” of the words “a permanent building society or”.

graaf (c) bedoelde tydperk op die bedrag van die leningsgedeelte van die normale en superbelasting ten opsigte waarvan sodanige sertifikaat uitgereik is, welke rente by die nominale waarde van die sertifikaat ingesluit kan word en nie voor die datum waarop sodanige sertifikaat afgelos word, betaalbaar is nie.

- (f) (i) Waar die bedrag ten opsigte waarvan 'n sertifikaat uitgereik is, of by ontstentenis van die voorbehoudsbepaling by paragraaf (a) uitgereik sou gewees het, in paaielemente betaal was, word die datum van betaling van die laaste van sodanige paaielemente by die toepassing van hierdie sub-artikel geag die datum van betaling van daardie bedrag te wees.
- (ii) Indien in die geval van 'n belastingpligtige wat ingevolge artikel *ses-en-vyftig* van die Hoofwet 'n voorlopige betaling ten opsigte van die belasting hefbaar ingevolge hierdie Wet, voor of op die eerste dag van Julie 1959 gemaak het, by finalisering van die aanslag bevind word dat die bedrag aldus betaal gelyk is aan of meer is dan die bedrag (met inbegrip van die bedrag van die leningsgedeelte van die normale belasting) wat na regte hefbaar is, word die datum van betaling van die leningsgedeelte van die normale belasting geag die eerste dag van Julie 1959 te wees.
- (g) Ondanks andersluidende wetsbepalings, is geen seël-regte ten opsigte van 'n kwitansie wat gegee word deur 'n persoon vir die betaling van 'n bedrag aan hom kragtens die voorbehoudsbepaling by paragraaf (a), of by aflossing van 'n sertifikaat wat ingevolge hierdie sub-artikel uitgereik is, betaalbaar nie.
- (h) Die bepalinge van die „Algemene Leningen Konsolidatie en Wyzigings Wet, 1917” (Wet No. 22 van 1917), is vir sover hulle toepaslik mag wees, en behoudens die bepalinge van hierdie artikel, *mutatis mutandis* van toepassing ten opsigte van sertifikate wat ingevolge die bepalinge van hierdie sub-artikel uitgereik word.

(6) Die Goewerneur-generaal kan regulasies uitvaardig betreffende alle aangeleenthede wat hy nodig of dienstig ag om voor te skryf vir die bereiking van die oogmerke van hierdie artikel, en kan in sodanige regulasies vir 'n oortreding daarvan of versuim om daaraan te voldoen strawwe voorskryf van hoogstens 'n boete van vyf-en-twintig pond.

(7) Die regulasies uitgevaardig ingevolge die Inkomstebelastingwet, 1953 (Wet No. 34 van 1953), is *mutatis mutandis* vir die doeleindes van hierdie artikel van toepassing en word geag ingevolge sub-artikel (6) uitgevaardig te gewees het.

(8) Die Goewerneur-generaal kan by proklamasie in die *Staatskoerant* 'n datum bepaal waarna aanslae vir die betaling van die leningsgedeeltes van die normale en superbelasting nie deur die Kommissaris uitgereik moet word nie.

(9) Die bepalinge van hierdie artikel tree in werking op die eerste dag van Julie 1959.

4. Artikel een van die Hoofwet word hierby gewysig—

- (a) deur na die woordskrywing van „agent” die volgende woordskrywing in te voeg:
„omvat 'n ander diep-goudmyn' 'n produserende goudmyn (behalwe 'n nuwe diep-goudmyn) ten opsigte waarvan die Staatsmyningenieur op aansoek aan hom gerig, erken het dat die hoofdoel daarvan is om goudhoudende erts op vertikale dieptes van meer as seweduisend vyfhonderd voet onder die oppervlakte te myn, en ten opsigte waarvan hy op die tydstip waarop die aansoek by hom ingedien word, oortuig is dat mynwerksaamhede binne 'n tydperk van vyf jaar op sodanige dieptes 'n aanvang geneem het of 'n aanvang sal neem;”;
- (b) deur voor die woord „diep-goudmyn” in die woordskrywing van „diep-goudmyn’ die woord „nuwe” in te voeg; en
- (c) deur in die omskrywing van „diwidend” na die woorde „wat nie” die woorde „'n permanente bouvereniging is nie of nie” in te voeg.

Wysiging van artikel 1 van Wet 31 van 1941, soos gewysig deur artikel 2 van Wet 39 van 1945, artikel 3 van Wet 55 van 1946, artikel 2 van Wet 40 van 1948, artikel 2 van Wet 45 van 1949, artikel 2 van Wet 56 van 1952, artikel 2 van Wet 43 van 1955, artikel 2 van Wet 55 van 1956, artikel 4 van Wet 61 van 1957 en artikel 4 van Wet 36 van 1958.

Amendment of section 9 of Act 31 of 1941, as amended by section 3 of Act 26 of 1943, section 4 of Act 39 of 1945, section 5 of Act 55 of 1946, section 4 of Act 45 of 1949, section 3 of Act 34 of 1953, section 4 of Act 55 of 1956 and section 6 of Act 36 of 1958.

5. (1) Section *nine* of the principal Act is hereby amended by the addition of the following sub-section:

“(9) If, within the period of ten years from the date of the award by any company of any bonus shares which in terms of paragraph (iii) (cc) of the definition of ‘dividend’ in section *one* did not rank as a dividend, any cash or the value of any asset is given to any shareholder of that company in pursuance of the liquidation or reconstruction of the company or the partial reduction of the share capital of the company, an amount which bears to the sum of the amount of any such cash and the value of any such asset the same ratio as the amount awarded by way of such bonus shares (less any amount so awarded out of share premium account) bears to the total amount awarded by way of such bonus shares, shall be deemed to be part of the taxable income of the company: Provided that the amount so deemed to be part of the taxable income shall not exceed the nominal value of such bonus shares less the nominal value of any such shares awarded out of share premium account:

Provided further that this sub-section shall not apply where any such cash or the value of any such asset is given in respect of any class of redeemable share capital for the repayment of which special provisions are contained in the memorandum and articles of association of the company, and the holders of the equity share capital of the company were not, either at the time of the award of such bonus shares or at any time thereafter, shareholders in that class of redeemable share capital.”.

(2) The amendment effected by sub-section (1) shall be deemed first to have taken effect in respect of assessments for the year of assessment which ended on the thirtieth day of June, 1958.

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, section 2 of Act 47 of 1944, section 5 of Act 39 of 1945, section 6 of Act 55 of 1946, section 3 of Act 40 of 1948, section 5 of Act 45 of 1949, section 4 of Act 56 of 1952, section 4 of Act 34 of 1953, section 5 of Act 55 of 1956, section 5 of Act 61 of 1957 and section 7 of Act 36 of 1958.

6. Section *ten* of the principal Act is hereby amended—

(a) by the insertion in paragraph (c) of sub-section (1) before the words “building society” of the word “terminating”;

(b) by the deletion of paragraph (d) of the said sub-section; and

(c) by the substitution for sub-section (2) of the following sub-section:

“(2) The exemptions provided by any of the paragraphs in sub-section (1) shall not extend to any payments out of the revenues, receipts, accruals or profits mentioned in the said paragraphs.”.

Amendment of section 11 of Act 31 of 1941, as amended by section 4 of Act 34 of 1942, section 5 of Act 26 of 1943, section 6 of Act 39 of 1945, section 7 of Act 55 of 1946, section 4 of Act 40 of 1948, section 6 of Act 45 of 1949, section 5 of Act 56 of 1952, section 5 of Act 34 of 1953, section 2 of Act 55 of 1954, section 5 of Act 43 of 1955, section 6 of Act 55 of 1956, section 6 of

7. Section *eleven* of the principal Act is hereby amended—

(a) by the addition at the end of paragraph (d) *bis* of sub-section (2) of the following proviso:

“Provided that in respect of any year of assessment commencing with that ending on the thirtieth day of June, 1960, the allowance under this paragraph shall be twenty per cent.;”;

(b) by the substitution in paragraph (d) *quat* of the said sub-section for the words “Commissioner of Customs and Excise” of the words “Secretary for Transport”, and by the insertion after the reference “(Act No. 57 of 1951),” of the words “prior to its amendment by the Merchant Shipping Amendment Act, 1959,”;

(c) by the insertion after paragraph (d) *quat* of the said sub-section of the following paragraph:

“(d) *quin* notwithstanding anything to the contrary contained in the second proviso to paragraph (d), an allowance equal to two per centum of the cost (after the deduction of any amount referred to in paragraph (iii) of the proviso

5. (1) Artikel nege van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg:

„(9) Indien binne die tydperk van tien jaar vanaf die datum van toekenning deur 'n maatskappy van bonusaandeel wat ingevolge paragraaf (iii) (cc) van die omskrywing van „diwidend” in artikel een nie 'n diwidend uitgemaak het nie, kontant of die waarde van 'n bate aan 'n aandeelhouer van daardie maatskappy gegee word ingevolge die likwidasië of rekonstruksie van die maatskappy of die gedeeltelike vermindering van sy aandeelkapitaal, word 'n bedrag, wat tot die som van die bedrag van sodanige kontant en die waarde van so 'n bate in dieselfde verhouding staan as wat die bedrag by wyse van sodanige bonusaandeel toegeken (min enige bedrag aldus toegeken uit aandeel-premiërekening) staan tot die totale som by wyse van sodanige bonusaandeel toegeken, geag deel te wees van die belasbare inkomste van die maatskappy: Met dien verstande dat die bedrag wat aldus geag word deel te wees van die belasbare inkomste nie die nominale waarde van sodanige bonusaandeel (min die nominale waarde van sodanige aandeel uit aandeel-premiërekening toegeken) oorskry nie: Met dien verstande voorts dat hierdie sub-artikel nie van toepassing is nie waar sodanige kontant of die waarde van so 'n bate gegee word ten opsigte van enige kategorie van aflosbare aandeelkapitaal vir die terugbetaling waarvan spesiale bepalings in die akte van oprigting en statute van die maatskappy vervat word, en die houer van die kapitaal aan gewone aandeel van die maatskappy nie ten tyde van die toekenning van sodanige bonusaandeel en ook nie te eniger tyd daarna aandeelhouers in daardie kategorie van aflosbare kapitaal was nie.”.

Wysiging van artikel 9 van Wet 31 van 1941, soos gewysig deur artikel 3 van Wet 26 van 1943, artikel 4 van Wet 39 van 1945, artikel 5 van Wet 55 van 1946, artikel 4 van Wet 45 van 1949, artikel 3 van Wet 34 van 1953, artikel 4 van Wet 55 van 1956 en artikel 6 van Wet 36 van 1958.

(2) Die wysiging by sub-artikel (1) aangebring, word geag vir die eerste maal in werking te getree het ten opsigte van aanslag vir die jaar van aanslag wat op die dertigste dag van Junie 1958 geëindig het.

6. Artikel tien van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (c) van sub-artikel (1) voor die woord „bouvereniging” die woord „tydelike” in te voeg;
- (b) deur paragraaf (d) van genoemde sub-artikel te skrap; en
- (c) deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) Die vrystellings by enige van die paragrafe in sub-artikel (1) verleen, het nie op enige betalings uit die in bedoelde paragrafe vermelde inkomstes, ontvangste, toevallings of winste betrekking nie.”.

Wysiging van artikel 10 van Wet 31 van 1941, soos gewysig deur artikel 3 van Wet 34 van 1942, artikel 4 van Wet 26 van 1943, artikel 2 van Wet 47 van 1944, artikel 5 van Wet 39 van 1945, artikel 6 van Wet 55 van 1946, artikel 3 van Wet 40 van 1948, artikel 5 van Wet 45 van 1949, artikel 4 van Wet 56 van 1952, artikel 4 van Wet 34 van 1953, artikel 5 van Wet 55 van 1956, artikel 5 van Wet 61 van 1957 en artikel 7 van Wet 36 van 1958.

7. Artikel elf van die Hoofwet word hierby gewysig—

- (a) deur aan die end van paragraaf (d)bis van sub-artikel (2) die volgende voorbehoudsbepaling by te voeg: „Met dien verstande dat ten opsigte van enige jaar van aanslag beginnende met dié wat op die dertigste dag van Junie 1960 eindig, die vermindering ingevolge hierdie paragraaf twintig persent is;”;
- (b) deur in paragraaf (d)quat van genoemde sub-artikel die woorde „Kommissaris van Doeane en Aksyns” deur die woorde „Sekretaris van Vervoer” te vervang, en voor die woord „omskryf” die woorde „voor die wysiging daarby aangebring deur die Wysigingswet op Handelskeepvaart, 1959” in te voeg;
- (c) deur na paragraaf (d)quat van genoemde sub-artikel die volgende paragraaf in te voeg: „(d)quin ondanks andersluidende bepalings in die tweede voorbehoudsbepaling by paragraaf (d) vervat, 'n vermindering gelyk aan twee persent van die bedrag (na aftrekking van enige bedrag in paragraaf (iii) van die voorbehoudsbepaling hierby bedoel) wat 'n gebou, waarvan die op-

Wysiging van artikel 11 van Wet 31 van 1941, soos gewysig deur artikel 4 van Wet 34 van 1942, artikel 5 van Wet 26 van 1943, artikel 6 van Wet 39 van 1945, artikel 7 van Wet 55 van 1946, artikel 4 van Wet 40 van 1948, artikel 6 van Wet 45 van 1949, artikel 5 van Wet 56 van 1952, artikel 5 van Wet 34 van 1953, artikel 2 van Wet 55 van 1954, artikel 5 van Wet 43 van 1955, artikel 6 van

Act 61 of 1957
and section 8
of Act 36 of
1958.

hereto) to the taxpayer of any building the erection of which by him was commenced on or after the twenty-fifth day of March, 1959, and the cost of any subsequent improvements (other than repairs) effected thereto, if the building in question was used by him during the year of assessment for the purpose of carrying on therein any process of manufacture carried on by him in the course of his trade (other than mining or farming): Provided that—

- (i) any person who acquires by purchase any building erected after the said date from any other person who was entitled to an allowance under this paragraph in respect of that building shall, in respect of every year of assessment during which the building continues to be used by him for the purpose of carrying on therein any process of manufacture carried on by him in the course of his trade (other than mining or farming), be entitled to an allowance equal to two per centum of the cost (after the deduction of any amount referred to in paragraph (iii) of this proviso) to him of the building so acquired together with the cost of any improvements (other than repairs) subsequently effected thereto;
- (ii) the aggregate of the allowances under this paragraph shall not exceed the cost (after the deduction of any amount referred to in paragraph (iii) of this proviso) of any such building so erected or purchased, as the case may be, together with the cost of any subsequent improvements (other than repairs) effected thereto;
- (iii) if in any year of assessment there falls to be included in a taxpayer's income in terms of paragraph (a) of sub-section (4) an amount which has been recovered or recouped in respect of any allowance made under this paragraph in respect of any building, the amount so recovered or recouped shall, at the option of the taxpayer to be notified by him in writing to the Commissioner when submitting his return for the year of assessment during which the recovery or recoupment occurred, provided he purchases or erects any other building to which the provisions of this paragraph apply within twelve months or such further period as the Commissioner may allow from the date on which the event giving rise to the recovery or recoupment occurred, and notwithstanding the provisions of the said paragraph, not be included in his income for such year of assessment, but shall be set off against the cost to him of such further building purchased or erected by him; ”;

(d) by the substitution for paragraph (j) of the said sub-section of the following paragraph:

“(j) an allowance in respect of any building of the nature described in paragraph (d)quin or any machinery, implements, utensils and articles used by the taxpayer for the purposes of his trade which have been scrapped by such taxpayer during the year of assessment, such allowance to be the excess of the original cost to such taxpayer of such building, machinery, implements, utensils or articles over the total amount arrived at by adding all the allowances made in respect thereof under paragraph (d) or the corresponding provision of any previous Income Tax Act, and paragraphs (d)bis, (d)ter, (d)quat and (d)quin to any amount or the value of any advantage accruing to the taxpayer in respect of the sale or other disposal of such

rigting deur die belastingpligtige op of na die vyf-en-twintigste dag van Maart 1959 'n aanvang geneem het, hom gekos het, en die koste van enige latere verbeterings (behalwe herstelwerk) daaraan aangebring, indien die betrokke gebou deur hom gedurende die jaar van aanslag in die loop van sy bedryf (behalwe mynwerksaamhede of boerdery) gebruik is in verband met 'n vervaardigingsproses deur hom daarin uitgevoer: Met dien verstande dat—

Wet 55 van 1956,
artikel 6 van
Wet 61 van 1957
en artikel 8 van
Wet 36 van 1958.

- (i) 'n persoon wat 'n gebou, opgerig na die gemelde datum, verkry het van iemand anders wat op 'n vermindering ingevolge hierdie paragraaf ten opsigte van daardie gebou geregtig was, ten opsigte van elke jaar van aanslag gedurende welke die gebou nog deur hom in die loop van sy bedryf (behalwe mynwerksaamhede of boerdery) gebruik word in verband met 'n vervaardigingsproses deur hom daarin uitgevoer, geregtig is op 'n vermindering gelyk aan twee persent op die koste (na aftrekking van enige bedrag in paragraaf (iii) van hierdie voorbehoudbepaling bedoel) aan hom van die gebou aldus verkry, tesame met die koste van enige latere verbeterings (behalwe herstelwerk) daaraan aangebring;
 - (ii) die totaal van die verminderings ingevolge hierdie paragraaf nie die koste (na aftrekking van enige bedrag in paragraaf (iii) van hierdie voorbehoudbepaling bedoel) van enige sodanige gebou wat aldus opgerig of aangekoop is, na gelang van die geval, tesame met die koste van enige latere verbeterings (behalwe herstelwerk) daaraan aangebring, oorskry nie;
 - (iii) indien daar in 'n jaar van aanslag ten opsigte van 'n vermindering ingevolge hierdie paragraaf ten opsigte van 'n gebou toegestaan, 'n bedrag wat ingevorder of vergoed is ingevolge paragraaf (a) van sub-artikel (4) by 'n belastingpligtige se inkomste ingereken moet word, word die bedrag aldus ingevorder of vergoed, na keuse van die belastingpligtige, waarvan hy die Kommissaris skriftelik in kennis moet stel wanneer hy sy opgawe indien vir die jaar van aanslag gedurende welke die invordering of vergoeding plaasgevind het, mits hy binne twaalf maande of sodanige verdere tydperk as wat die Kommissaris mag toestaan vanaf die datum waarop die voorval wat aanleiding tot die invordering of vergoeding gee, plaasgevind het, 'n ander gebou ten opsigte waarvan die bepaling van hierdie paragraaf van toepassing is, aankoop of oprig, en ondanks andersluidende bepaling van genoemde paragraaf, nie in sy inkomste vir sodanige jaar van aanslag ingereken nie, maar in vermindering gebring teen die koste aan hom van sodanige verdere gebou deur hom aangekoop of opgerig;";
- (d) deur paragraaf (j) van genoemde sub-artikel deur die volgende paragraaf te vervang:
- „(j) 'n vermindering ten opsigte van 'n gebou van die aard in paragraaf (d)quin beskryf of masjinerie, gereedskap, werktuie en artikels deur die belastingpligtige gebruik vir die doeleindes van sy bedryf, wat gedurende die jaar van aanslag deur die belastingpligtige as uitgedien onttrek is, te wete, 'n vermindering gelyk aan die bedrag wat die oorspronklike koste aan die belastingpligtige van bedoelde gebou, masjinerie, gereedskap, werktuie of artikels meer is as die totale bedrag verkry deur al die verminderings ingevolge paragraaf (d) of die ooreenstemmende bepaling van 'n vorige Inkomstebelastingwet en paragrafe (d)bis, (d)ter, (d)quat en (d)quin ten opsigte daarvan toegestaan te voeg by 'n bedrag of die waarde van enige voordeel wat

building, machinery, implements, utensils and articles: Provided that—

- (i) no allowance shall be made in the case of any such building which has been scrapped within a period of ten years from the date of erection or purchase; and
- (ii) for the purposes of this paragraph the cost of any building shall be deemed to be the actual cost less any amount deducted from such cost in terms of paragraph (iii) of the proviso to paragraph (d) *quin*; and
- (e) by the substitution in paragraph (o) of the said sub-section for the word "five" of the word "ten" and for the figure "1958" of the figure "1963".

Amendment of section 13 of Act 31 of 1941, as amended by section 7 of Act 39 of 1945, section 8 of Act 55 of 1946, section 2 of Act 52 of 1947, section 5 of Act 40 of 1948, section 6 of Act 56 of 1952, section 3 of Act 55 of 1954, section 6 of Act 43 of 1955 and section 7 of Act 55 of 1956.

8. Section *thirteen* of the principal Act is hereby amended by the substitution in paragraph (a) of sub-section (2) for the words "fourteen pounds" of the words "fifteen pounds" and for the word "Provided" of the words "Provided that where the taxpayer is entitled to a deduction in respect of more than two children in terms of this paragraph, the deduction to be allowed in respect of children in excess of two shall be seventeen pounds for each such child: Provided further".

Substitution of section 18 of Act 31 of 1941.

9. The following section is hereby substituted for section *eighteen* of the principal Act:

"Insurance business.

18. (1) Notwithstanding anything contained in this Act the taxable income derived from the carrying on of long-term insurance business by any taxpayer who carries on any such business in the Union (whether on mutual principles or otherwise) shall be deemed to be an amount equivalent to thirty per centum of the gross income (other than income proved to the satisfaction of the Commissioner to have been derived by the taxpayer from the investment of funds attributable to any long-term insurance business carried on by him in the Union with any pension fund as defined in this Act or dividends) which the Commissioner is satisfied has been derived by such taxpayer from the investment (including the letting of any property) of so much of his funds as are invested within or outside the Union in respect of any long-term insurance business carried on by him in the Union and of so much of his funds as are invested within the Union in respect of any long-term insurance business carried on by him outside the Union.

(2) Subject to the provisions of this Act the taxable income derived by any taxpayer from the carrying on in the Union of short-term insurance business (whether on mutual principles or otherwise) shall be determined by charging against the sum of all premiums (including premiums on reinsurance) received by or accrued to such taxpayer in respect of the insurance of any risk and other amounts derived from the carrying on of such business of insurance in the Union, the sum of—

- (i) the total amount of the liability incurred in respect of premiums on reinsurance;
- (ii) the actual amount of the liability incurred in respect of any claims during the year of assessment in respect of that business of insurance, less the value of any claims recovered or recoverable under any contract of insurance, guarantee, security or indemnity;

die belastingpligtige toeval ten opsigte van die verkoop van of ander beskikking oor sodanige gebou, masjinerie, gereedskap, werktuie en artikels: Met dien verstande dat—

- (i) geen vermindering toegelaat word nie in die geval van enige sodanige gebou wat as uitgedien onttrek is binne 'n tydperk van tien jaar vanaf die datum van oprigting of aankoop; en
- (ii) by die toepassing van hierdie paragraaf die koste van 'n gebou geag word die werklike koste te wees min enige bedrag van sodanige koste afgetrek ingevolge paragraaf (iii) van die voorbehoudsbepaling by paragraaf (d)quin; en
- (e) deur in paragraaf (o) van genoemde sub-artikel die woord „vyf” deur die woord „tien” en die syfer „1958” deur die syfer „1963” te vervang.

8. Artikel *dertien* van die Hoofwet word hierby gewysig deur in paragraaf (a) van sub-artikel (2) die woorde „veertien pond” deur die woorde „vyftien pond” en die woorde „Met dien verstande” deur die woorde „Met dien verstande dat waar die belastingpligtige ingevolge hierdie paragraaf op 'n aftrekking ten opsigte van meer as twee kinders geregtig is, daar vir elke kind bo en behalwe twee 'n aftrekking van sewentien pond toegelaat word: Met dien verstande voorts” te vervang.

Wysiging van artikel 13 van Wet 31 van 1941, soos gewysig deur artikel 7 van Wet 39 van 1945, artikel 8 van Wet 55 van 1946, artikel 2 van Wet 52 van 1947, artikel 5 van Wet 40 van 1948, artikel 6 van Wet 56 van 1952, artikel 3 van Wet 55 van 1954, artikel 6 van Wet 43 van 1955 en artikel 7 van Wet 55 van 1956.

9. Artikel *agtien* van die Hoofwet word hierby deur die volgende artikel vervang:

„Versekeringsbesighede.

18. (1) Nieteenstaande enige bepalings in hierdie Wet vervat, word die belasbare inkomste uit die dryf van langtermyn-versekeringsbesighede verkry deur 'n belastingpligtige wat enige sodanige besighede in die Unie dryf (hetsy op onderlinge beginsels of andersins), geag 'n bedrag te wees wat gelyk is aan dertig persent van die bruto-inkomste (behalwe inkomste wat tot genoeg van die Kommissaris bewys word deur die belastingpligtige uit die belegging van fondse afkomstig van langtermyn-versekeringsbesighede deur hom in die Unie gedryf met 'n pensioenfonds soos in hierdie Wet omskryf of uit diwidende verkry te gewees het) wat na oortuiging van die Kommissaris deur so 'n belastingpligtige verkry is uit die belegging (met inbegrip van die verhuur van eiendom) van soveel van sy fondse as wat binne of buite die Unie belê is ten opsigte van enige langtermyn-versekeringsbesighede wat deur hom in die Unie gedryf word en van soveel van sy fondse as wat in die Unie belê is ten opsigte van enige langtermyn-versekeringsbesighede wat deur hom buite die Unie gedryf word.

(2) Behoudens die bepalings van hierdie Wet word die belasbare inkomste deur 'n belastingpligtige uit die dryf van korttermyn-versekeringsbesighede in die Unie (hetsy op onderlinge beginsels of andersins) verkry, bereken deur teen die som van alle ontvangte of toegevalle premies (met inbegrip van premies by herversekering) aan sodanige belastingpligtige ten opsigte van die versekering van enige risiko en ander bedrae verkry uit die dryf van sodanige versekeringsbesighede in die Unie, in vergelyking te bring die som van—

- (i) die totale bedrag van aanspreeklikheid by wyse van premies by herversekering aangegaan;
- (ii) die werklike bedrag van die aanspreeklikheid aangegaan ten opsigte van eise gedurende die jaar van aanslag ten opsigte van daardie versekeringsbesighede, min die waarde van eise ingevorder of invorderbaar kragtens 'n versekeringskontrak, waarborg, sekuriteit of vrywaring;

Vervanging van artikel 18 van Wet 31 van 1941.

- (iii) the expenditure (other than expenditure falling under paragraphs (i) and (ii)) incurred in respect of that business of insurance; and
- (iv) such allowance as may be made each year by the Commissioner in respect of unexpired risks: Provided that the allowance granted under this paragraph in respect of any year of assessment shall be included in the income of the taxpayer in the following year of assessment: Provided further that the allowances which may be made in respect of any of the years of assessment referred to hereunder shall in lieu of the allowance which (but for this proviso) the Commissioner would have allowed in respect of any year of assessment, be twenty-five per centum of such allowance for the year of assessment ending on the thirtieth day of June, 1959, fifty per centum of such allowance for the year of assessment ending on the thirtieth day of June, 1960, and seventy-five per centum of such allowance for the year of assessment ending on the thirtieth day of June, 1961.

(3) Nothing in this section contained shall be construed as relieving any taxpayer from the obligation to render returns of any income (other than income to which the provisions of sub-section (1) or (2) apply) or from any liability for taxation in respect of such income or as depriving any such person of the right to set off against the taxable income derived from the business of insurance any loss incurred in respect of any other business or any balance of loss so incurred which the taxpayer would be entitled to set off under the provisions of sub-section (3) of section *eleven*.

(4) In this section—

‘insurance’ includes reinsurance;

‘long-term insurance business’ means long-term insurance business as defined in the Insurance Act, 1943 (Act No. 27 of 1943), and includes any business which in the opinion of the Commissioner is medical aid insurance business conducted on a non-cancellable basis;

‘short-term insurance business’ means any insurance business other than long-term insurance business.”.

Amendment of section 19*bis* of Act 31 of 1941, as inserted by section 10 of Act 55 of 1946.

10. Section *nineteen bis* of the principal Act is hereby amended with effect from the date of commencement of section *ninety-four bis* by the insertion after the words “section *ninety-four*” of the words “or *ninety-four bis*”.

Amendment of section 20 of Act 31 of 1941, as amended by section 11 of Act 55 of 1946, section 4 of Act 52 of 1947, section 6 of Act 40 of 1948, section 3 of Act 64 of 1951, section 8 of Act 55 of 1956, section 7 of Act 61 of 1957 and section 9 of Act 36 of 1958.

11. Section *twenty* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (c) of the definition of “capital expenditure” in sub-section (10) for the words “in the case of any deep level gold mine” of the words “in the case of any new deep level gold mine or any other deep level gold mine”;
- (b) by the insertion in sub-paragraph (i) of the said paragraph before the words “the expenditure” of the words “if the mine is a new deep level gold mine”, and the addition at the end of that sub-paragraph of the words “and if the mine is any other deep level gold mine, the balance of capital expenditure unredeemed in terms of sub-section (1) at the commencement of the year of assessment during which the mine is recognized as any other deep level gold mine and the expenditure referred to in paragraph (a);” and
- (c) by the insertion in the said paragraph before the words “for the period from the end of the month” of the words “if the mine is a new deep level gold mine”, and after the words “assessed loss” of the words “and if the mine is any other deep level gold

- (iii) die onkoste (behalwe onkoste wat onder paragrafe (i) en (ii) val) aangegaan ten opsigte van daardie versekeringsbesigheid; en
- (iv) so 'n vermindering as wat elke jaar deur die Kommissaris ten opsigte van onafgelope risiko's toegestaan mag word: Met dien verstande dat die vermindering wat ingevolge hierdie paragraaf ten opsigte van enige jaar van aanslag toegestaan word, by die inkomste van die belastingpligtige in die volgende jaar van aanslag ingereken word: Met dien verstande voorts dat die vermindering wat ten opsigte van enige van die jare van aanslag hieronder bedoel toegestaan mag word, in plaas van die vermindering wat die Kommissaris by ontstentenis van hierdie voorbehoudsbepaling ten opsigte van elke jaar van aanslag sou toegestaan het, vyf-en-twintig persent van sodanige vermindering is vir die jaar van aanslag wat op die dertigste dag van Junie 1959 eindig, vyftig persent van sodanige vermindering vir die jaar van aanslag wat op die dertigste dag van Junie 1960 eindig, en vyf-en-sewentig persent van sodanige vermindering vir die jaar van aanslag wat op die dertigste dag van Junie 1961 eindig.

(3) Geen bepaling van hierdie artikel word so uitgelê dat dit 'n belastingpligtige van die verpligting om opgawes van ander inkomste te verstrek (behalwe inkomste waarop die bepalings van sub-artikel (1) of (2) van toepassing is), of van aanspreeklikheid vir belasting ten opsigte van sodanige inkomste onthef nie, of so 'n persoon die reg ontnem om teen die belasbare inkomste uit die besigheid van versekering verkry enige verlies wat ten opsigte van ander besigheid opgeloop het of enige balans van so 'n verlies in vergelyking te bring wat die belastingpligtige ingevolge die bepalings van sub-artikel (3) van artikel *elf* geregtig sou wees om in vergelyking te bring nie.

(4) In hierdie artikel beteken—

„versekering”, ook herversekering;
 „langtermyn-versekeringsbesigheid” langtermyn-versekeringsbesigheid soos omskryf in die Versekeringswet, 1943 (Wet No. 27 van 1943), en ook enige besigheid wat volgens die oordeel van die Kommissaris mediese hulp-versekeringsbesigheid is wat op 'n nie-kanselleerbare basis gedryf word;
 „korttermyn-versekeringsbesigheid”, enige ander versekeringsbesigheid as langtermyn-versekeringsbesigheid.”.

10. Artikel *negentien bis* van die Hoofwet word hierby gewysig met ingang van die datum van inwerkingtreding van artikel *vier-en-negentig bis* deur na die woorde „artikel *vier-en-negentig*” die woorde „of *vier-en-negentig bis*” in te voeg.

Wysiging van artikel 19*bis* van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 55 van 1946.

11. Artikel *twintig* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (c) van die woordskrywing van „kapitaaluitgawe” in sub-artikel (10) die woorde „in die geval van 'n diep-goudmyn” deur die woorde „in die geval van 'n nuwe diep-goudmyn of 'n ander diep-goudmyn” te vervang;
- (b) deur in sub-paragraaf (i) van genoemde paragraaf voor die woorde „die in paragrafe (a) en (b) bedoelde uitgawe” die woorde „indien die myn 'n nuwe diep-goudmyn is” in te voeg en aan die end van daardie sub-paragraaf die woorde „en indien die myn 'n ander diep-goudmyn is die ongedelgde balans van kapitaaluitgawe ingevolge sub-artikel (1) by die aanvang van die jaar van aanslag gedurende welke die myn as 'n ander diep-goudmyn erken word en die in paragraaf (a) bedoelde uitgawe” by te voeg;
- (c) deur in genoemde paragraaf voor die woorde „vir die tydperk vanaf die einde van die maand” die woorde „indien die myn 'n nuwe diep-goudmyn is”, en na die woorde „vasgestelde verlies uitloop nie” die woorde „en indien die myn 'n ander diep-goudmyn is

Wysiging van artikel 20 van Wet 31 van 1941, soos gewysig deur artikel 11 van Wet 55 van 1946, artikel 4 van Wet 52 van 1947, artikel 6 van Wet 40 van 1948, artikel 3 van Wet 64 van 1951, artikel 8 van Wet 55 van 1956, artikel 7 van Wet 61 van 1957 en artikel 9 van Wet 36 van 1958.

mine for a period of ten years from the commencement of the year of assessment during which the mine is recognized as any other deep level gold mine”.

Amendment of section 30 of Act 31 of 1941, as substituted by section 5 of Act 47 of 1944 and amended by section 7 of Act 56 of 1952, section 9 of Act 43 of 1955 and section 10 of Act 55 of 1956.

12. Section *thirty* of the principal Act is hereby amended by the insertion after paragraph (a) of sub-section (1) of the following paragraph:

“(a)*bis*. dividends, distributed by any company, received by or accrued to or in favour of the deceased estate of any person who at date of death was not ordinarily resident nor carrying on business in the Union, if, but for this exemption, such deceased estate would have been liable for super tax in respect of such dividends;”.

Amendment of section 33 of Act 31 of 1941, as amended by section 6 of Act 47 of 1944 and section 13 of Act 55 of 1946.

13. Section *thirty-three* of the principal Act is hereby amended by the substitution in paragraph (e) of sub-section (2) for the words “the First Schedule to this Act” of the words “section *eighteen*”.

Amendment of section 42 of Act 31 of 1941, as amended by section 8 of Act 34 of 1942, section 8 of Act 47 of 1944 and section 11 of Act 56 of 1952.

14. Section *forty-two* of the principal Act is hereby amended—

(a) by the insertion after sub-item (1) of paragraph (a) of the following sub-item:

“(1)*bis*. a deceased estate referred to in paragraph (a)*bis*. of sub-section (1) of section *thirty* and such dividend is in terms of that paragraph exempt from super tax; or”; and

(b) by the insertion in paragraph (a)*bis* after the word “Union” of the words “or a deceased estate referred to in paragraph (a)*bis* of sub-section (1) of section *thirty*, and such dividend is in terms of that paragraph exempt from super tax”.

Amendment of section 51 of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955, and amended by section 13 of Act 55 of 1956 and section 12 of Act 36 of 1958.

15. Section *fifty-one* of the principal Act is hereby amended by the insertion in paragraph (h) after the words “South Africa” of the words “any building society”.

Amendment of section 54*quat* of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955, and amended by section 14 of Act 55 of 1956 and section 9 of Act 61 of 1957.

16. Section *fifty-four quat* of the principal Act is hereby amended by the deletion in paragraph (h) of sub-section (1) of the letter “(d)”.

Substitution of section 90 of Act 31 of 1941, as substituted by section 20 of Act 55 of 1946.

17. The following section is hereby substituted for section *ninety* of the principal Act:

“Trans-actions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income.

90. (1) (a) Where any transaction, operation or scheme (whether entered into or carried out before or after the commencement of this Act, and including a transaction, operation or scheme involving the alienation of property) has been entered into or carried out, which has the effect of avoiding or postponing liability for any tax, duty or levy on income (including any such tax, duty or levy imposed by a previous Act), or of reducing the amount thereof, and which in the opinion of the Commissioner, having regard to the circumstances under which the transaction, operation or scheme was entered into or carried out—

(i) was entered into or carried out by means or in a manner which would not normally be employed in the entering into or

vir 'n tydperk van tien jaar vanaf die begin van die jaar van aanslag gedurende welke die myn as 'n ander diep-goudmyn erken word" in te voeg.

12. Artikel *dertig* van die Hoofwet word hierby gewysig deur die volgende paragraaf na paragraaf (a) van sub-artikel (1) in te voeg:

„(a)*bis*. diwidende deur 'n maatskappy uitgekeer, wat ontvang is deur of toegeval het aan of ten gunste van die bestorwe boedel van iemand, wat op datum van dood nie gewoonlik in die Unie gewoon het of daarin besigheid gedryf het nie, indien daardie bestorwe boedel by ontstentenis van hierdie vrystelling ten opsigte van sodanige diwidende aan superbelaasting onderhewig sou gewees het;”.

Wysiging van artikel 30 van Wet 31 van 1941, soos vervang deur artikel 5 van Wet 47 van 1944 en gewysig deur artikel 7 van Wet 56 van 1952, artikel 9 van Wet 43 van 1955 en artikel 10 van Wet 55 van 1956.

13. Artikel *drie-en-dertig* van die Hoofwet word hierby gewysig deur in paragraaf (e) van sub-artikel (2) die woorde „die Eerste Bylae van hierdie Wet” deur die woorde „artikel *agtien*” te vervang.

Wysiging van artikel 33 van Wet 31 van 1941, soos gewysig deur artikel 6 van Wet 47 van 1944 en artikel 13 van Wet 55 van 1946.

14. Artikel *twee-en-veertig* van die Hoofwet word hierby gewysig—

(a) deur na sub-item (1) van paragraaf (a) die volgende sub-item in te voeg:

„(1)*bis*. 'n in paragraaf (a)*bis* van sub-artikel (1) van artikel *dertig* bedoelde bestorwe boedel is en sodanige diwidend ingevolge daardie paragraaf van superbelaasting vrygestel is; of”; en

(b) deur in paragraaf (a)*bis* na die woorde „besigheid dryf nie” die woorde „of 'n in paragraaf (a)*bis* van sub-artikel (1) van artikel *dertig* bedoelde bestorwe boedel is en sodanige diwidend ingevolge daardie paragraaf van superbelaasting vrygestel is” in te voeg.

Wysiging van artikel 42 van Wet 31 van 1941, soos gewysig deur artikel 8 van Wet 34 van 1942, artikel 8 van Wet 47 van 1944 en artikel 11 van Wet 56 van 1952.

15. Artikel *een-en-vyftig* van die Hoofwet word hierby gewysig deur in paragraaf (h) na die woord „Suid-Afrika” die woorde „enige bouvereniging” in te voeg.

Wysiging van artikel 51 van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955 en gewysig deur artikel 13 van Wet 55 van 1956 en artikel 12 van Wet 36 van 1958.

16. Artikel *vier-en-vyftig quat* van die Hoofwet word hierby gewysig deur in paragraaf (h) van sub-artikel (1) die letter „(d)”, te skrap.

Wysiging van artikel 54*quat* van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955, en gewysig deur artikel 14 van Wet 55 van 1956 en artikel 9 van Wet 61 van 1957.

17. Artikel *negentig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Trans-aksies, handelings of skemas met oogmerk om belastingpligtigheid ten opsigte van belasting op inkomste te ontduik of uit te stel of bedrag van belasting te verminder.

90. (1) (a) Waar 'n transaksie, handeling of skema (onverskillig of dit voor of na die inwerkingtreding van hierdie Wet aangegaan, verrig of uitgevoer is, en met inbegrip van 'n transaksie, handeling of skema waarby die vervreemding van eiendom betrokke is) aangegaan, verrig of uitgevoer is wat die uitwerking het dat dit aanspreeklikheid vir die betaling van 'n belasting of heffing op inkomste vermy of uitstel (met inbegrip van so 'n belasting of heffing deur 'n vorige Wet opgelê) of om die bedrag daarvan te verminder, en wat na die oordeel van die Kommissaris, inagnemend die omstandighede waaronder die transaksie, handeling of skema aangegaan, verrig of uitgevoer was—

(i) aangegaan, verrig of uitgevoer was deur middele of op 'n wyse wat nie normaalweg by die aangaan, verrigting of uit-

Vervanging van artikel 90 van Wet 31 van 1941, soos vervang deur artikel 20 van Wet 55 van 1946.

carrying out of a transaction, operation or scheme of the nature of the transaction, operation or scheme in question; or

- (ii) has created rights or obligations which would not normally be created between persons dealing at arm's length under a transaction, operation or scheme of the nature of the transaction, operation or scheme in question,

and the Commissioner is of opinion that the avoidance or the postponement of such liability, or the reduction of the amount of such liability, was the sole or one of the main purposes of the transaction, operation or scheme, the Commissioner shall determine the liability for any tax, duty or levy on income and the amount thereof as if the transaction, operation or scheme had not been entered into or carried out or in such manner as in the circumstances of the case he deems appropriate for the prevention or diminution of such avoidance, postponement or reduction.

- (b) Whenever the Commissioner is satisfied that any agreement or any change in the shareholding in any company, as a direct or indirect result of which income has been received by or has accrued to that company during any year of assessment, has at any time before or after the commencement of the Income Tax Act, 1946, been entered into or effected by any person solely or mainly for the purpose of utilizing any assessed loss or any balance of assessed loss incurred by the company, in order to avoid liability on the part of that company or any other person for the payment of any tax, duty or levy on income, or to reduce the amount thereof, the set off of any such assessed loss or balance of assessed loss against any such income shall be disallowed.

- (c) For the purposes of paragraph (a) any transaction, operation or scheme (whether entered into or carried out before or after the commencement of this Act) whereby any person (other than a company) who is ordinarily resident or carrying on business in the Union, or any company registered or carrying on business in the Union, has disposed of shares held by such person or such company in any company registered or incorporated in the Union to any person (other than a company) not ordinarily resident nor carrying on business in the Union or to any company registered outside the Union, shall, unless it is proved to the satisfaction of the Commissioner that the parties are independent persons dealing at arm's length with each other, be deemed to be a transaction, operation or scheme entered into or carried out by means or in a manner not normally employed in the entering into or carrying out of such a transaction, operation or scheme of the nature of the transaction, operation or scheme in question.

(2) Any decision of the Commissioner under sub-section (1) shall be subject to objection and appeal, and in proceedings relating thereto, whenever it is proved that the transaction, operation, scheme, agreement or change in shareholding in question would result in the avoidance or the postponement of liability for payment of any tax, duty or levy on income or in the reduction of the amount thereof it shall be presumed, until the contrary is proved—

voering van 'n transaksie, handeling of skema van die aard van die onderhawige transaksie, handeling of skema aangewend sou word nie; of

- (ii) regte of verpligtings geskep het wat nie normaalweg tussen persone wat by 'n transaksie, handeling of skema van die aard van die onderhawige transaksie, handeling of skema, die uiterste voorwaardes beding, geskep sou word nie, en die Kommissaris van oordeel is dat die vermyding of die uitstelling of die vermindering van die bedrag van sodanige belastingpligtigheid die enigste of een van die hoofoogmerke van die transaksie, handeling of skema was, stel die Kommissaris die belastingpligtigheid ten opsigte van enige belasting of heffing op inkomste asook die bedrag daarvan vas asof die transaksie, handeling of skema nie aangegaan, verrig of uitgevoer is nie of op so 'n wyse as wat hy in die omstandighede van die geval gepas ag vir die voorkoming of beperking van sodanige vermyding, uitstelling of vermindering.
- (b) Wanneer die Kommissaris oortuig is dat 'n ooreenkoms of 'n verandering in die aandeelbesit in 'n maatskappy, as 'n direkte of indirekte gevolg waarvan inkomste gedurende 'n jaar van aanslag ontvang is deur of toegeval het aan daardie maatskappy, te eniger tyd voor of na die inwerkingtreding van die Inkomstebelastingwet, 1946, deur 'n persoon aangegaan of teweeggebring is uitsluitlik of hoofsaaklik met die oogmerk om 'n vasgestelde verlies of 'n balans van vasgestelde verlies wat die maatskappy gely het, aan te wend ten einde aanspreeklikheid aan die kant van daardie maatskappy of 'n ander persoon vir die betaling van 'n belasting of heffing op inkomste te vermy of die bedrag daarvan te verminder, dan word die in vergelyking bring van so 'n vasgestelde verlies of balans van vasgestelde verlies teen bedoelde inkomste van die hand gewys.
- (c) By die toepassing van paragraaf (a) word 'n transaksie, handeling of skema (onverskillig of dit voor of na die inwerkingtreding van hierdie Wet aangegaan, verrig of uitgevoer is) waarby 'n persoon (behalwe 'n maatskappy) wat gewoonlik in die Unie woonagtig is of daarin besigheid dryf, of 'n maatskappy wat in die Unie geregistreer is of daarin besigheid dryf, aandele wat so 'n persoon of so 'n maatskappy besit in 'n maatskappy wat in die Unie geregistreer of ingelyf is, aan 'n persoon (behalwe 'n maatskappy) wat nie gewoonlik in die Unie woonagtig is of daarin besigheid dryf nie of aan 'n maatskappy wat buite die Unie geregistreer is, van die hand gesit het, geag 'n transaksie, handeling of skema te wees wat aangegaan, verrig of uitgevoer is deur middele of op 'n wyse wat nie normaalweg by die aangaan, verrigting of uitvoering van so 'n transaksie, handeling of skema van die aard van die onderhawige transaksie, handeling of skema aangewend word nie, tensy tot bevrediging van die Kommissaris bewys word dat die partye onafhanklike persone is wat met mekaar die uiterste voorwaardes beding het.
- (2) 'n Beslissing van die Kommissaris ingevolge sub-artikel (1) is aan beswaar en appèl onderhewig, en wanneer in enige verrigtings wat daarop betrekking het, bewys word dat die onderhawige transaksie, handeling, skema, ooreenkoms of verandering in aandeelbesit, die vermyding of die uitstelling van aanspreeklikheid vir betaling van enige belasting of heffing op inkomste of die vermindering van die bedrag daarvan ten gevolg sou hê, word vermoed, totdat die teendeel bewys word—

- (a) in the case of any such transaction, operation or scheme, that its sole or one of its main purposes was the avoidance or the postponement of such liability, or the reduction of the amount of such liability; and
- (b) in the case of any such agreement or change in shareholding, that it has been entered into or effected solely or mainly for the purpose of utilizing the assessed loss or balance of assessed loss in question in order to avoid or postpone such liability or to reduce the amount thereof."

Insertion of section 91*bis* in Act 31 of 1941.

18. The following section is hereby inserted in the principal Act after section *ninety-one*:

"Jurisdiction of Courts.

91*bis*. Any person charged with an offence under this Act may notwithstanding anything to the contrary contained in any law, be tried in respect of that offence by any court having jurisdiction within any area in which he resides or carries on business."

Repeal of First Schedule to Act 31 of 1941, as amended by section 19 of Act 34 of 1942 and section 12 of Act 43 of 1955.

19. The First Schedule to the principal Act is hereby repealed.

Commencement of certain amendments.

20. Except where otherwise provided in this Act the amendments effected by this Act shall, save in the case of the amendments effected by sections *fourteen*, *sixteen* and *eighteen* first take effect in respect of assessments for the year of assessment ending on the thirtieth day of June, 1959.

Short title.

21. This Act shall be called the Income Tax Act, 1959.

- (a) in die geval van so 'n transaksie, handeling of skema, wat die enigste of een van die hoofoogmerke daarvan die vermyding of die uitstelling van of die vermindering van die bedrag van sodanige belastingpligtigheid was; en
- (b) in die geval van so 'n ooreenkoms of verandering in aandeelbesit, dat dit aangegaan of teweeggebring is uitsluitlik of hoofsaaklik met die oogmerk om die onderhawige vasgestelde verlies of balans van vasgestelde verlies aan te wend ten einde bedoelde aanspreeklikheid te vermy of uit te stel of die bedrag daarvan te verminder.”.

18. Die volgende artikel word hierby na artikel *een-en-negentig* in die Hoofwet ingevoeg:
 „Jurisdiksie van howe. **91bis.** Iemand wat weens 'n misdryf ingeolge hierdie Wet aangekla word, kan, ondanks andersluidende bepalings van enige wet, ten opsigte van daardie misdryf deur 'n hof wat regsbevoeg is binne enige gebied waarin hy woon of besigheid dryf, verhoor word.”.

Invoeging van artikel 91bis in Wet 31 van 1941.

19. Die Eerste Bylae by die Hoofwet word hierby herroep.

Herroeping van Eerste Bylae by Wet 31 van 1941, soos gewysig deur artikel 19 van Wet 34 van 1942 en artikel 12 van Wet 43 van 1955.

20. Behalwe vir sover in hierdie Wet anders bepaal, tree die wysigings deur hierdie Wet aangebring, uitgesonderd die wysigings deur artikels *veertien*, *sestien* en *agtien* aangebring, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1959 eindig.

Inwerking-treding van sekere wysigings.

21. Hierdie Wet heet die Inkomstebelastingwet, 1959.

Kort titel.

No. 80, 1959.]

ACT

To provide for the disposal of certain surplus State revenues; for the transfer of a certain amount from the Revenue Account to the Loan Account; for the transfer of certain stores to the Standard Stock Account of the Department of Forestry; for the exemption of the National Parks Board of Trustees from tax on its revenue and from certain licence duties; for the defrayment of the revenue deficit of the Railway and Harbour Fund; for a loan by the South-West Africa Administration to the Railway Administration and for the validation of the payment of gratuities to certain former employees of the Railway Administration in the United States of America; and to amend Acts Nos. 45 of 1926, 50 of 1926, 37 of 1935, 37 of 1943, 38 of 1945, 40 of 1949, 24 of 1956, 25 of 1956, 38 of 1957, 44 of 1957 and 44 of 1958.

(Afrikaans text signed by the Governor-General.)
(Assented to 4th July, 1959.)

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

PART I.

MATTERS AFFECTING THE CONSOLIDATED REVENUE FUND.

Disposal of
surplus State
revenues.

1. The surplus State revenues as at the thirty-first day of March, 1959, as certified by the Controller and Auditor-General, shall be transferred to the credit of the Loan Account.

Transfer of
certain amount
from the
Revenue Account
to the Loan
Account.

2. There shall be transferred from the Revenue Account to the Loan Account on or before the thirty-first day of March, 1960, an amount of thirty-five million seven hundred thousand pounds.

Transfer of
certain stores
to Standard
Stock Account
of the Department
of Forestry.

3. (1) Stores to the value of two hundred and eighty-one thousand and twenty-four pounds purchased through the Loan Account and held by the Department of Forestry shall be transferred to the Standard Stock Account of the said department.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1959.

Exemption of
National Parks
Board of
Trustees from
tax on its
revenue and
from certain
licence duties.

4. (1) Notwithstanding anything to the contrary in any law contained—

(a) the revenue of the National Parks Board of Trustees referred to in section *five* of the National Parks Act, 1926 (Act No. 56 of 1926), shall be exempt from any tax on income; and

(b) the said Board of Trustees shall be exempt from the duty to obtain any licence and to pay any licence duties or fees in respect of the carrying on by it of any activity contemplated in Part I of the Second Schedule to the Licences Consolidation Act, 1925 (Act No. 32 of 1925).

(2) Sub-section (1) shall be deemed to have come into operation on the fifteenth day of September, 1926.

Amendment of
section 11
of Act 45 of
1926.

5. (1) Section *eleven* of the Stellenbosch-Elzenburg College of Agriculture Act, 1926, is hereby amended—

(a) by the deletion in sub-paragraph (i) of paragraph (a) of the proviso to sub-section (1) of the words "other than that of agriculture"; and

(b) by the substitution for paragraph (a) of sub-section (2) of the following paragraph:

"(a) so much of the remuneration of the principal, director and other members of the staff of the college as the Minister, in consultation with the Minister of Finance, may approve;"

(2) The amendments effected by sub-section (1) shall be deemed to have come into operation on the first day of July, 1958.

Amendment of
section 3 of
Act 50 of
1926.

6. Section *three* of the Public Debt Commissioners (Amendment) Act, 1926, is hereby amended—

(a) by the deletion in paragraph (a) of sub-section (1) of the words "for a period of forty years";

No. 80, 1959.]

WET

Om voorsiening te maak vir die besteding van sekere surplus-staatsinkomste; vir die oordrag van 'n sekere bedrag van die Inkomsterekening na die Leningsrekening; vir die oordrag van sekere voorrade na die Standaardvoorraad rekening van die Departement van Bosbou; vir die vrystelling van die Raad van Kuratore vir Nasionale Parke van belasting op sy inkomste en van sekere lisensieregte; vir die bestryding van die inkomste-tekort in die Spoorweg- en Hawefonds; vir 'n lening deur die Administrasie van Suidwes-Afrika aan die Spoorwegadministrasie en vir die geldigverklaring van die betaling van gratifikasies aan sekere voormalige werknemers van die Spoorwegadministrasie in die Verenigde State van Amerika; en tot wysiging van Wette Nos. 45 van 1926, 50 van 1926, 37 van 1935, 37 van 1943, 38 van 1945, 40 van 1949, 24 van 1956, 25 van 1956, 38 van 1957, 44 van 1957 en 44 van 1958.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 4 Julie 1959.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, soos volg:—

DEEL I.

AANGELEENTHEDE WAT DIE GEKONSOLIDEERDE INKOMSTEFONDS RAAK.

1. Die surplus-staatsinkomste op die een-en-dertigste dag van Maart 1959, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word na die Leningsrekening oorgedra. Besteding van surplus-staatsinkomste.
2. Van die Inkomsterekening word daar op of vóór die een-en-dertigste dag van Maart 1960 'n bedrag van vyf-en-dertig miljoen sewehonderd-duisend pond na die Leningsrekening oorgedra. Oordrag van sekere bedrag van die Inkomsterekening na die Leningsrekening.
3. (1) Voorrade ter waarde van tweehonderd een-en-tagti-duisend vier-en-twintig pond wat deur die Leningsrekening aangekoop en in besit van die Departement van Bosbou is, word na die Standaardvoorraad rekening van genoemde departement oorgedra. Oordrag van sekere voorrade na Standaardvoorraad rekening van die Departement van Bosbou.
(2) Sub-artikel (1) word geag op die eerste dag van April 1959 in werking te getree het.
4. (1) Ondanks andersluidende wetsbepalings—
(a) is die inkomste van die Raad van Kuratore vir Nasionale Parke vermeld in artikel vyf van die Wet op Nasionale Parke, 1926 (Wet No. 56 van 1926), vrygestel van enige belasting op inkomste; en Vrystelling van Raad van Kuratore vir Nasionale Parke van belasting op sy inkomste en van sekere lisensieregte.
(b) is genoemde Raad van Kuratore vrygestel van die verpligting om enige lisensie te verkry en enige lisensieregte of -gelde te betaal ten opsigte van die uitoefening deur genoemde Raad van 'n bedrywigheid beoog in Deel I van die Tweede Bylae by die „Licenties Konsolidasie Wet, 1925” (Wet No. 32 van 1925).
(2) Sub-artikel (1) word geag op die vyftiende dag van September 1926 in werking te getree het.
5. (1) Artikel *elf* van die Stellenbosch-Elsenburg Landboukollege Wet, 1926, word hierby gewysig—
(a) deur in sub-paragraaf (i) van paragraaf (a) van die voorbehoudsbepaling by sub-artikel (1) die woorde „behalwe die landboufakulteit” te skrap; en Wysiging van artikel 11 van Wet 45 van 1926.
(b) deur paragraaf (a) van sub-artikel (2) deur die volgende paragraaf te vervang:
„(a) soveel van die besoldiging van die hoof, direkteur en ander lede van die personeel van die kollege as wat die Minister in oorleg met die Minister van Finansies mag goedkeur;”
(2) Die wysigings deur sub-artikel (1) aangebring, word geag op die eerste dag van Julie 1958 in werking te getree het.
6. Artikel *drie* van die Openbare Skuldkommissarisse Wysigingswet, 1926, word hierby gewysig—
(a) deur in paragraaf (a) van sub-artikel (1) die woorde „gedurende 'n tydperk van veertig jaar” te skrap; Wysiging van artikel 3 van Wet 50 van 1926.

- (b) by the deletion in paragraph (b) of the said sub-section of the words "for the said period of forty years"; and
- (c) by the deletion in paragraph (c) of the said sub-section of the words "for the remainder of the said period of forty years".

Substitution of section 3 of Act 37 of 1935.

7. The following section is hereby substituted for section *three* of the State Advances Recoveries Act, 1935:

"Recovery by secretary of certain amounts due to the State.

3. (1) The Governor-General may by proclamation in the *Gazette* from time to time provide that any amount due to the State by virtue of any cause of action, or in terms of any law, specified in such proclamation shall, as from a date likewise specified and subject to such reservations as may be so specified, be recoverable by the secretary on behalf of the State.

(2) As from the date so specified all the powers and rights vested in, and all the duties and obligations binding upon, the State or any person as representing the State in connection with the recovery of any such amount shall, subject to any such reservations, be vested in or binding upon the secretary as representing the State."

Amendment of Schedule to Act 37 of 1935, as amended by section 17 of Act 37 of 1943.

8. The Schedule to the State Advances Recoveries Act, 1935, is hereby amended—

- (a) by the insertion in paragraph 1, in the definition of "property the subject of the advance", after the word "fertilizers", of the words "or fuel, oil, spraying material or other property capable of being used in the raising of any crops"; and
- (b) by the substitution in sub-paragraph (6) of paragraph 20 for the figures "18" of the figures "19".

Amendment of section 4 of Act 37 of 1943, as amended by section 31 of Act 48 of 1947.

9. (1) Section *four* of the Finance Act, 1943, is hereby amended—

- (a) by the insertion after the words and figures "Proclamation No. 191 of 1932" of the words "or any Bantu authority established in terms of the Bantu Authorities Act, 1951 (Act No. 68 of 1951), or the Transkeian Bantu Authorities Proclamation (Proclamation No. 180 of 1956)."; and
- (b) by the insertion in the proviso thereto, after the word "board", of the words "or authority".

(2) The amendments effected by sub-section (1) shall come into operation on the first day of July, 1959.

Amendment of section 11 of Act 38 of 1945.

10. Section *eleven* of the Financial Relations Consolidation and Amendment Act, 1945, is hereby amended by the substitution in sub-section (1) for the words "at a rate not exceeding five per cent. per annum from the date of issue" of the words "from the date of issue at a rate determined by the Minister of Finance".

Amendment of section 1 of Act 40 of 1949.

11. Section *one* of the Transfer Duty Act, 1949, is hereby amended by the insertion after the definition of "fair value" of the following definition:

"'mining asset' means any building, shaft, excavation, borehole, structure, fixture or other improvement or work used or intended to be used for purposes of mining, or purposes incidental thereto, including the accommodation of mine personnel, but does not include any building or structure on land in a proclaimed township;"

Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953.

12. (1) Section *nine* of the Transfer Duty Act, 1949, is hereby amended by the addition to sub-section (5) of the following paragraph, the existing sub-section becoming paragraph (a):

- "(b) No duty shall be payable in respect of the acquisition—
 - (i) in terms of the provisions of the Precious and Base Metals Act, 1908 (Act No. 35 of 1908 of the Transvaal)—
 - (aa) of any right to mine for precious metals, or any lease of such right; or
 - (bb) of any surface right for purposes incidental to mining;

- (b) deur in paragraaf (b) van genoemde sub-artikel die woorde „gedurende voormelde tydperk van veertig jaar” te skrap; en
- (c) deur in paragraaf (c) van genoemde sub-artikel die woorde „gedurende die res van voormelde tydperk van veertig jaar” te skrap.

7. Artikel *drie* van die Wet tot Invordering van Staatsvoorskotte, 1935, word hierby deur die volgende artikel vervang: „Invordering 3. (1) Die Goewerneur-generaal kan by proklamasie in die *Staatskoerant* van tyd tot tyd bepaal dat, onderworpe aan die voorbehoude wat in die proklamasie vermeld mag word, enige bedrag wat aan die Staat verskuldig is uit hoofde van 'n skuld-oorsaak, of ingevolge 'n wet, insgelyks vermeld, deur die sekretaris namens die Staat invorderbaar is vanaf 'n datum aldus vermeld.

sekreteris van sekere bedrae aan die Staat verskuldig.

Vervanging van artikel 3 van Wet 37 van 1935.

(2) Vanaf die datum aldus vermeld en onderworpe aan dié voorbehoude is die sekretaris as verteenwoordiger van die Staat bekleed met al die bevoegdhede en regte waarmee die Staat of iemand as verteenwoordiger van die Staat in verband met die invordering van so 'n bedrag bekleed is, en is al die pligte en verpligtinge wat op die Staat of so iemand in verband daarmee bindend is, op hom as verteenwoordiger van die Staat bindend.”.

8. Die Bylae by die Wet tot Invordering van Staatsvoorskotte, 1935, word hierby gewysig—

- (a) deur in paragraaf 1, in die omskrywing van „goed wat die onderwerp van die voorskot uitmaak”, na die woord „misstowwe”, die woorde „of brandstof, olie, spuitstof of ander goed wat by die verbouing van gewasse gebruik kan word” in te voeg; en
- (b) deur in sub-paragraaf (6) van paragraaf 20 die syfers „18” deur die syfers „19” te vervang.

Wysiging van Bylae by Wet 37 van 1935, soos gewysig by artikel 17 van Wet 37 van 1943.

9. (1) Artikel *vier* van die Finansiewet, 1943, word hierby gewysig—

- (a) deur na die woorde en syfers „Proklamasie No. 191 van 1932 bedoel” die woorde „of 'n Bantoe-owerheid ingevolge die Wet op Bantoe-owerhede, 1951 (Wet No. 68 van 1951), of die Proklamasie op Transkeise Bantoe-owerhede (Proklamasie No. 180 van 1956) ingestel:” in te voeg; en
- (b) deur in die voorbehoudsbepaling daarby, na die woord „raad”, die woorde „of owerheid” in te voeg.

(2) Die wysigings deur sub-artikel (1) aangebring tree op die eerste dag van Julie 1959 in werking.

Wysiging van artikel 4 van Wet 37 van 1943 soos gewysig by artikel 31 van Wet 48 van 1947.

10. Artikel *elf* van die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945, word hierby gewysig deur in sub-artikel (1) die woorde „teen hoogstens vyf persent per jaar” deur die woorde „teen 'n koers deur die Minister van Finansies bepaal,” te vervang.

Wysiging van artikel 11 van Wet 38 van 1945.

11. Artikel *een* van die Wet op Hereregte, 1949, word hierby gewysig deur na die omskrywing van „Kommissaris” die volgende omskrywing in te voeg:

Wysiging van artikel 1 van Wet 40 van 1949.

„,mynbate’ 'n gebou, skag, uitgraving, boorgat, bouwerk, vaste uitrusting of ander verbetering of werk wat gebruik word of bestem is om gebruik te word vir mynboudoeleindes of doeleindes wat in verband daarmee staan, met inbegrip van die huisvesting van mynpersoneel, maar nie ook 'n gebou of bouwerk op grond in 'n geproklameerde dorpsgebied nie;”.

12. (1) Artikel *nege* van die Wet op Hereregte, 1949, word hierby gewysig deur die volgende paragraaf by sub-artikel (5) te voeg, terwyl die bestaande sub-artikel paragraaf (a) word: „(b) Geen hereregte is betaalbaar nie ten opsigte van die verkryging—

Wysiging van artikel 9 van Wet 40 van 1949, soos gewysig by artikel 3 van Wet 31 van 1953.

(i) ingevolge die bepalinge van die „Precious and Base Metals Act, 1908” (Wet No. 35 van 1908 van Transvaal)—

(aa) van 'n reg om edele metale te ontgin of 'n huurkontrak van so 'n reg; of

(bb) van 'n oppervlaktereg vir doeleindes wat met ontginning in verband staan;

- (ii) by way of cession, of any right or lease referred to in sub-paragraph (i) and acquired in terms of the provisions of the said Act; and
- (iii) of any mining asset as a result of a sale or other alienation which was included in or formed part of a transaction whereby such right to mine for precious metals or such lease thereof was acquired."

(2) Nothing in sub-section (1) contained shall be construed as affecting the proviso to sub-section (10) of section *nineteen* of the Precious and Base Metals Act, 1908 (Act No. 35 of 1908 of the Transvaal).

(3) Sub-section (1) shall be deemed to have come into operation on the first day of January, 1950: Provided that no refund of any transfer duty paid shall be made by virtue of the provisions of this section unless application therefor is made to the Commissioner for Inland Revenue within twelve months from the date of the coming into operation of this Act.

Amendment of
section 19 of
Act 24 of
1956.

13. Section *nineteen* of the Pension Funds Act, 1956, is hereby amended—

- (a) by the addition at the end of paragraph (b) of sub-section (1) of the words "or with the Post Office Savings Bank";
- (b) by the addition at the end of paragraph (c) of the said sub-section of the words "or a provincial administration";
- (c) by the insertion in paragraph (d) of the said sub-section after the word "by", where it occurs for the first time, of the words "or deposits with"; and
- (d) by the addition to the said sub-section of the following paragraphs:
 - "(f) deposits with, or debentures quoted on a stock exchange in the Union issued by, the Land and Agricultural Bank of South Africa;
 - (g) South African Reserve Bank stock."

Amendment of
section 31 of
Act 24 of
1956.

14. Section *thirty-one* of the Pension Funds Act, 1956, is hereby amended by the addition thereto of the following sub-section, the existing section becoming sub-section (1):

"(2) If at the commencement of this Act any person applied to his business any such name as is referred to in paragraph (d) of sub-section (1) and he, after the commencement of this sub-section, changes such name and produces any deed or document bearing such name and registered in any deeds registry, to the officer in charge of that registry, and satisfies the said officer that such name was changed by virtue of the provisions of the said paragraph (d), the said officer shall, without any charge, substitute the new name for the previous name on such deed or document and in all the relevant registers in the said registry."

Amendment of
section 20 of
Act 25 of
1956.

15. Section *twenty* of the Friendly Societies Act, 1956, is hereby amended—

- (a) by the addition at the end of paragraph (b) of sub-section (2) of the words "or with the Post Office Savings Bank";
- (b) by the addition at the end of paragraph (c) of the said sub-section of the words "or a provincial administration";
- (c) by the insertion in paragraph (d) of the said sub-section after the word "by", where it occurs for the first time, of the words "or deposits with"; and
- (d) by the addition to the said sub-section of the following paragraphs:
 - "(f) deposits with, or debentures quoted on a stock exchange in the Union issued by, the Land and Agricultural Bank of South Africa;
 - (g) South African Reserve Bank stock."

Amendment of
section 42 of
Act 25 of
1956.

16. Section *forty-two* of the Friendly Societies Act, 1956, is hereby amended by the addition thereto of the following sub-section, the existing section becoming sub-section (1):

"(2) If at the commencement of this Act any person applies to his business any such name as is referred to in paragraph (d) of sub-section (1), and he changes such name and produces any deed or document bearing such name and registered in any deeds registry, to the officer in charge of that registry, and satisfies the said officer

- (ii) by wyse van sessie, van 'n reg of huurkontrak wat in sub-paragraaf (i) vermeld is en ingevolge die bepaling van genoemde Wet verkry is; en
- (iii) van 'n mynbate ten gevolge van 'n verkoop of ander vervreemding wat ingesluit was by of deel uitgemaak het van 'n transaksie waarby so 'n reg om edele metale te ontgin of so 'n huurkontrak daarvan verkry is."

(2) Die bepaling van sub-artikel (1) word nie só uitgelê dat dit die voorbehoudsbepaling by sub-artikel (10) van artikel *negentien* van die „Precious and Base Metals Act, 1908” (Wet No. 35 van 1908 van Transvaal), raak nie.

(3) Sub-artikel (1) word geag op die eerste dag van Januarie 1950 in werking te getree het: Met dien verstande dat geen terugbetaling van hereregte wat betaal is, gedoen word uit hoofde van die bepaling van hierdie artikel nie tensy aansoek daarom by die Kommissaris van Binnelandse Inkomste gedoen word binne twaalf maande van die datum van inwerkingtreding van hierdie Wet.

13. Artikel *negentien* van die Wet op Pensioenfondse, 1956, word hierby gewysig— Wysiging van artikel 19 van Wet 24 van 1956.

- (a) deur aan die end van paragraaf (b) van sub-artikel (1) die woorde „of by die Posspaarbank” by te voeg;
- (b) deur in paragraaf (c) van genoemde sub-artikel na die woord „Unie-regering” die woorde „of 'n provinsiale administrasie” in te voeg;
- (c) deur in paragraaf (d) van genoemde sub-artikel na die woord „deur” die woorde „of deposito's by” in te voeg; en
- (d) deur die volgende paragraawe by genoemde sub-artikel te voeg:
 - „(f) deposito's by, of obligasies op 'n effektebeurs in die Unie genoteer en uitgereik deur die Land- en Landboubank van Suid-Afrika;
 - (g) Suid-Afrikaanse Reserwebank-aandele.”.

14. Artikel *een-en-dertig* van die Wet op Pensioenfondse, 1956, word hierby gewysig deur die volgende sub-artikel daarby te voeg, terwyl die bestaande artikel sub-artikel (1) word: Wysiging van artikel 31 van Wet 24 van 1956.

- „(2) Indien iemand by die inwerkingtreding van hierdie Wet so 'n naam soos in paragraaf (d) van sub-artikel (1) vermeld word, op sy besigheid toegepas het en hy ná die inwerkingtreding van hierdie sub-artikel dié naam verander en 'n akte of dokument waarop dié naam voorkom en wat in 'n registrasiekantoor van aktes geregistreer is, aan die amptenaar oorlê wat met die beheer van dié registrasiekantoor belas is, en genoemde amptenaar oortuig dat dié naam uit hoofde van die bepaling van genoemde paragraaf (d) verander is, moet genoemde amptenaar die vorige naam op daardie akte of dokument en in al die betrokke registers in genoemde registrasiekantoor kosteloos deur die nuwe naam vervang.”.

15. Artikel *twintig* van die Wet op Onderlinge Hulpverenigings, 1956, word hierby gewysig— Wysiging van artikel 20 van Wet 25 van 1956.

- (a) deur aan die end van paragraaf (b) van sub-artikel (2) die woorde „of by die Posspaarbank” by te voeg;
- (b) deur in paragraaf (c) van genoemde sub-artikel na die woord „Unie-regering” die woorde „of 'n provinsiale administrasie” in te voeg;
- (c) deur in paragraaf (d) van genoemde sub-artikel na die woord „deur” die woorde „of deposito's by” in te voeg; en
- (d) deur die volgende paragraawe by genoemde sub-artikel te voeg:
 - „(f) deposito's by, of obligasies op 'n effektebeurs in die Unie genoteer en uitgereik deur die Land- en Landboubank van Suid-Afrika;
 - (g) Suid-Afrikaanse Reserwebank-aandele.”.

16. Artikel *twee-en-veertig* van die Wet op Onderlinge Hulpverenigings, 1956, word hierby gewysig deur die volgende sub-artikel daarby te voeg, terwyl die bestaande artikel sub-artikel (1) word: Wysiging van artikel 42 van Wet 25 van 1956.

- „(2) Indien iemand by die inwerkingtreding van hierdie Wet so 'n naam soos in paragraaf (d) van sub-artikel (1) vermeld word, op sy besigheid toepas en hy dié naam verander en 'n akte of dokument waarop dié naam voorkom en wat in 'n registrasiekantoor van aktes geregistreer is, aan die amptenaar oorlê wat met die beheer van dié

that such name was changed by virtue of the provisions of the said paragraph (d), the said officer shall, without any charge, substitute the new name for the previous name on such deed or document and in all the relevant registers in the said registry.”.

Amendment of
section 2 of
Act 38 of
1957.

17. Section *two* of the Financial Relations Amendment Act, 1957, is hereby amended—

- (a) by the substitution for the words “the Consolidated Revenue Fund” of the words “moneys appropriated by Parliament for the purpose”;
- (b) by the addition to paragraph (a) of the following sub-paragraphs:
 - “(iv) in respect of the financial year 1960-1961, an amount equal to the amount payable under sub-paragraph (iii), plus six per cent. of that amount;
 - (v) in respect of the financial year 1961-1962, an amount equal to the amount payable under sub-paragraph (iv), plus six per cent. of that amount;
 - (vi) in respect of the financial year 1962-1963, an amount equal to the amount payable under sub-paragraph (v), plus six per cent. of that amount;”;
- (c) by the deletion of the word “and” at the end of sub-paragraph (ii) of paragraph (b) and by the addition to that paragraph of the following sub-paragraphs:
 - “(iv) in respect of the financial year 1960-1961, an amount of eight hundred and ninety-three thousand two hundred and sixty-two pounds;
 - (v) in respect of the financial year 1961-1962, an amount of nine hundred and forty-six thousand eight hundred and fifty-eight pounds;
 - (vi) in respect of the financial year 1962-1963, an amount of one million and three thousand six hundred and sixty-nine pounds;”;
- (d) by the deletion of the word “and” at the end of sub-paragraph (ii), and at the end of sub-paragraph (iii), of paragraph (c), and by the addition to that paragraph of the following sub-paragraphs:
 - “(iv) in respect of the financial year 1960-1961, an amount of nine hundred and fifty-two thousand eight hundred and thirteen pounds;
 - (v) in respect of the financial year 1961-1962, an amount of one million and nine thousand nine hundred and eighty-two pounds;
 - (vi) in respect of the financial year 1962-1963, an amount of one million and seventy thousand five hundred and eighty-one pounds;”;
- (e) by the deletion of the word “and” at the end of sub-paragraph (ii) of paragraph (d) and by the addition to that paragraph of the following sub-paragraphs:
 - “(iv) in respect of the financial year 1960-1961, an amount of four hundred and seventy-six thousand four hundred and six pounds;
 - (v) in respect of the financial year 1961-1962, an amount of five hundred and four thousand nine hundred and ninety pounds;
 - (vi) in respect of the financial year 1962-1963, an amount of five hundred and thirty-five thousand two hundred and ninety pounds;”;
- (f) by the insertion after paragraph (d) of the following paragraph:
 - “(e) in respect of any of the financial years 1959-1960, 1960-1961, 1961-1962 and 1962-1963 to the provincial revenue fund of any province, in respect of such expenditure incurred by the province concerned as may be specified in the Estimates of Expenditure approved by Parliament, such an amount, not exceeding one-half of such expenditure, as the Minister of Finance may determine.”; and
- (g) by the substitution for the expression “1958-1959 and 1959-1960” in the proviso of the expression “1958-1959, 1959-1960, 1960-1961, 1961-1962 and 1962-1963”.

Amendment of
section 145 of
Act 44 of 1957.

18. Section *one hundred and forty-five* of the Defence Act, 1957, is hereby amended by the substitution in sub-section (3)

registrasiekantoor belas is, en genoemde amptenaar oortuig dat dié naam uit hoofde van die bepalings van genoemde paragraaf (d) verander is, moet genoemde amptenaar die vorige naam op daardie akte of dokument en in al die betrokke registers in genoemde registrasiekantoor kosteloos deur die nuwe naam vervang.”.

17. Artikel twee van die Wysigingswet op Finansiële Verhoudings, 1957, word hierby gewysig— Wysiging van artikel 2 van Wet 38 van 1957.
- (a) deur die woorde „die Gekonsolideerde Inkomstefonds” deur die woorde „gelde deur die Parlement vir dié doel bewillig,” te vervang;
- (b) deur die volgende sub-paragraawe by paragraaf (a) te voeg:
- „(iv) ten opsigte van die boekjaar 1960-1961, ’n bedrag gelyk aan die bedrag betaalbaar ingevolge sub-paragraaf (iii), tesame met ’n bedrag gelyk aan ses persent van daardie bedrag;
 - (v) ten opsigte van die boekjaar 1961-1962, ’n bedrag gelyk aan die bedrag betaalbaar ingevolge sub-paragraaf (iv), tesame met ’n bedrag gelyk aan ses persent van daardie bedrag;
 - (vi) ten opsigte van die boekjaar 1962-1963, ’n bedrag gelyk aan die bedrag betaalbaar ingevolge sub-paragraaf (v), tesame met ’n bedrag gelyk aan ses persent van daardie bedrag;”;
- (c) deur die woord „en” aan die end van sub-paragraaf (ii) van paragraaf (b) te skrap en die volgende sub-paragraawe by daardie paragraaf te voeg:
- „(iv) ten opsigte van die boekjaar 1960-1961, ’n bedrag van agthonderd drie-en-negentigduisend tweehonderd twee-en-sestig pond;
 - (v) ten opsigte van die boekjaar 1961-1962, ’n bedrag van negehoonderd ses-en-veertigduisend agthonderd agt-en-vyftig pond;
 - (vi) ten opsigte van die boekjaar 1962-1963, ’n bedrag van eenmiljoen drieduisend seshonderd nege-en-sestig pond;”;
- (d) deur die woord „en” aan die end van sub-paragraaf (ii), en aan die end van sub-paragraaf (iii) van paragraaf (c) te skrap en die volgende sub-paragraawe by daardie paragraaf te voeg:
- „(iv) ten opsigte van die boekjaar 1960-1961, ’n bedrag van negehoonderd twee-en-vyftigduisend agthonderd en dertien pond;
 - (v) ten opsigte van die boekjaar 1961-1962, ’n bedrag van eenmiljoen negeduisend negehoonderd twee-en-tagtig pond;
 - (vi) ten opsigte van die boekjaar 1962-1963, ’n bedrag van eenmiljoen sewentigduisend vyfhonderd een-en-tagtig pond;”;
- (e) deur die woord „en” aan die end van sub-paragraaf (ii) van paragraaf (d) te skrap en die volgende sub-paragraawe by daardie paragraaf te voeg:
- „(iv) ten opsigte van die boekjaar 1960-1961, ’n bedrag van vierhoonderd ses-en-sewentigduisend vierhoonderd en ses pond;
 - (v) ten opsigte van die boekjaar 1961-1962, ’n bedrag van vyfhonderd vierduisend negehoonderd en negentig pond;
 - (vi) ten opsigte van die boekjaar 1962-1963, ’n bedrag van vyfhonderd vyf-en-dertigduisend tweehonderd en negentig pond;”;
- (f) deur die volgende paragraaf na paragraaf (d) in te voeg:
- „(e) ten opsigte van enige van die boekjare 1959-1960, 1960-1961, 1961-1962 en 1962-1963 aan die provinsiale inkomstefonds van enige provinsie, ten opsigte van sodanige uitgawes deur die betrokke provinsie aangegaan as wat in die Begrotings van Uitgawes goedgekeur deur die Parlement vermeld mag word, so ’n bedrag, nie die helfte van sodanige uitgawes te bowe gaande nie, as wat die Minister van Finansies mag bepaal;”;
- (g) deur die uitdrukking „1958-1959 en 1959-1960” in die voorbehoudsbepaling deur die uitdrukking „1958-1959, 1959-1960, 1960-1961, 1961-1962 en 1962-1963” te vervang.

18. Artikel honderd vyf-en-veertig van die Verdedigingswet, 1957, word hierby gewysig deur in sub-artikel (3) die woorde Wysiging van artikel 145 van Wet 44 van 1957.

for the words “at a rate not exceeding four hundred and fifty pounds *per annum*” of the words “not exceeding two pounds ten shillings per day”.

Amendment of
section 69 of
Act 44 of 1958.

19. Section *sixty-nine* of the Post Office Act, 1958, is hereby amended by the substitution for the word “fifteen” of the word “seven”.

PART II.

MATTERS AFFECTING THE RAILWAY ADMINISTRATION.

Defrayment
of revenue
deficit of
Railway and
Harbour Fund.

20. The revenue deficit of the Railway and Harbour Fund in respect of the financial year ended on the thirty-first day of March, 1959, as certified by the Controller and Auditor-General, shall, to the extent to which it does not exceed the balance standing to the credit of the fund established in terms of section *one hundred and twenty-eight* of the South Africa Act, 1909, be charged against that fund.

Loan from
South-West
Africa
Administration.

21. Notwithstanding anything to the contrary contained in any law, the Railway Administration may, on such terms and conditions as may be agreed upon between it and the Administration of the Territory of South-West Africa, borrow from that Administration a sum not exceeding two hundred thousand pounds for the purpose of financing expenditure incurred on or after the first day of April, 1959, on the provision of housing for the accommodation of the Railway Administration's staff in the said Territory.

Validation of
payment of
gratuities to
certain former
employees of
the Railway
Administration
in United
States of
America.

22. The payment, by the Railway Administration, to the persons whose names appear in the first column of the Schedule to this Act (being persons formerly employed by the said Administration in a casual capacity in connection with the work of the Union of South Africa Government Supply Office in New York, whose services were terminated upon the closing down of the said office) of the gratuities set forth opposite their names in the second column of the said Schedule, is hereby validated.

Short Title.

23. This Act shall be called the Finance Act, 1959.

Schedule.

Name of recipient.						Gratuity.		
						£	s.	d.
G. A. Albrecht	..	..	..	..	..	1,033	2	9
I. Baldassari	..	..	..	..	..	233	10	5
J. Brown	..	..	..	..	..	765	3	1
I. Budalamenti	..	..	..	..	..	64	11	4
E. Collins	..	..	..	..	..	75	7	1
B. Coverly	..	..	..	..	..	37	3	5
C. Dond	..	..	..	..	..	799	14	0
C. M. Egan	..	..	..	..	..	518	4	2
O. E. Ernst	..	..	..	..	..	511	14	0
E. Evans	..	..	..	..	..	334	15	1
E. Felter	..	..	..	..	..	737	0	11
A. Fiesol	..	..	..	..	..	37	3	8
W. H. Gale	..	..	..	..	..	1,041	18	11
A. M. McBride	..	..	..	..	..	75	10	6
L. Peduto	..	..	..	..	..	359	11	4
J. Selerno	..	..	..	..	..	198	19	2
S. Serowitch	..	..	..	..	..	78	1	0
L. Smithlin	..	..	..	..	..	818	16	8
J. Wring	..	..	..	..	..	57	10	5
Total						£7,777	17	11

„volgens 'n tarief van hoogstens vierhonderd-en-vyftig pond per jaar” deur die woorde „van hoogstens twee pond tien sjielings per dag” te vervang.

19. Artikel *nege-en-sestig* van die Poswet, 1958, word hierby gewysig deur die woord „vyftien” deur die woord „sewe” te vervang. Wysiging van artikel 69 van Wet 44 van 1958.

DEEL II.

AANGELEENTHEDE WAT DIE SPOORWEGADMINISTRASIE RAAK.

20. Die inkomste-tekort in die Spoorweg- en Hawefonds ten opsigte van die boekjaar wat op die een-en-dertigste dag van Maart 1959 geëindig het, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word in rekening gebring teen die fonds ingestel ingevolge artikel *honderd agt-en-twintig* van die „Zuid-Afrika Wet, 1909”, vir sover dit nie die batige saldo van daardie fonds oorskry nie. Bestryding van inkomste-tekort in die Spoorweg- en Hawefonds.

21. Ondanks andersluidende wetsbepalings kan die Spoorweg-administrasie, op die bedinge en voorwaardes waarop tussen hom en die Administrasie van die Gebied Suidwes-Afrika ooreengekom word, 'n bedrag van hoogstens tweehonderd-duisend pond van daardie Administrasie leen ten einde uitgawes op of ná die eerste dag van April 1959 aangegaan vir die verskaffing van woonhuise vir die huisvesting van die Spoorweg-administrasie se personeel in genoemde Gebied, te finansier. Lening van die Administrasie van Suidwes-Afrika.

22. Die betaling, deur die Spoorwegadministrasie, aan die persone wie se name in die eerste kolom van die Bylae by hierdie Wet verskyn (synde persone wat voorheen in 'n los hoedanigheid by genoemde Administrasie in diens was in verband met die werk van die Voorraadkantoor van die Regering van die Unie van Suid-Afrika in New York, wie se dienste by die sluiting van genoemde kantoor beëindig is), van die gratifikasies wat teenoor hul name in die tweede kolom van daardie Bylae vermeld word, word hierby geldig verklaar. Geldigverklaring van betaling van gratifikasies aan sekere voormalige werknemers van die Spoorwegadministrasie in Verenigde State van Amerika.

23. Hierdie Wet heet die Finansiewet, 1959.

Kort titel.

Bylae.

Naam van ontvanger.						Gratifikasie.
						£ s. d.
G. A. Albrecht	..	..	..	..	..	1,033 2 9
I. Baldassari	..	..	..	..	..	233 10 5
J. Brown	..	..	..	..	..	765 3 1
I. Budalamenti	..	..	..	..	..	64 11 4
E. Collins	..	..	..	..	..	75 7 1
B. Coverly	..	..	..	..	..	37 3 5
C. Dond	..	..	..	..	..	799 14 0
C. M. Egan	..	..	..	..	..	518 4 2
O. E. Ernst	..	..	..	..	..	511 14 0
E. Evans	..	..	..	..	..	334 15 1
E. Felter	..	..	..	..	..	737 0 11
A. Fiesol	..	..	..	..	..	37 3 8
W. H. Gale	..	..	..	..	..	1,041 18 11
A. M. McBride	..	..	..	..	..	75 10 6
L. Peduto	..	..	..	..	..	359 11 4
J. Selerno	..	..	..	..	..	198 19 2
S. Serowitch	..	..	..	..	..	78 1 0
L. Smithlin	..	..	..	..	..	818 16 8
J. Wring	..	..	..	..	..	57 10 5
Totaal	..	..	..	..	..	£7,777 17 11