

BUITENGEWONE



EXTRAORDINARY

Staatskoerant

VAN DIE UNIE VAN SUID-AFRIKA

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DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 767.] [1 Junie 1960.

No. 767.] [1st June, 1960.

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:—

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:—

	BLADSY
No. 54 van 1960: Verdere Wysigingswet op Seëlregte, 1960	2
No. 56 van 1960: Wet op Belasting van Kinematograaffilms, 1960	4
No. 58 van 1960: Inkomstebelastingwet, 1960	10
No. 61 van 1960: Wysigingswet op die Pensioenwette, 1960	40
No. 64 van 1960: Finansiewet, 1960	52
No. 65 van 1960: Wysigingswet op Boedelbelasting, 1960	62
No. 66 van 1960: Tweede Addisionele Spoorweg- en Hawebegrotingswet, 1960	70
No. 67 van 1960: Wet tot Aanvulling van Pensioene, 1960	74
No. 68 van 1960: Begrotingswet, 1960	80

	PAGE
No. 54 of 1960: Stamp Duties and Fees Further Amendment Act, 1960	3
No. 56 of 1960: Cinematograph Films Tax Act, 1960	5
No. 58 of 1960: Income Tax Act, 1960	11
No. 61 of 1960: Pension Laws Amendment Act, 1960	41
No. 64 of 1960: Finance Act, 1960	53
No. 65 of 1960: Estate Duty Amendment Act, 1960	63
No. 66 of 1960: Railways and Harbours Second Additional Appropriation Act, 1960	71
No. 67 of 1960: Pensions (Supplementary) Act, 1960	75
No. 68 of 1960: Appropriation Act, 1960	81

No. 54, 1960.]

WET

Om voorsiening te maak vir die omrekening van die skaal van seëlregte aangedui in bestaande munteenhede betaalbaar ten opsigte van sekere soorte instrumente in 'n skaal aangedui in desimale munteenhede, en om die „Zegelwet, 1911” te wysig.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)

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

Verwysings in Wet 30 van 1911 en Wet 42 van 1930 na sekere skale van seëlregte uitgedruk in bestaande munteenhede as verwysings na skale aangedui in desimale munteenhede uitgelê te word.

1. Enige verwysing in die „Zegelwet, 1911” (hieronder die Hoofwet genoem), of die Landboupakhuiswet, 1930, na 'n skaal wat in die eerste kolom van onderstaande bylae voorkom waarteen seëlregte hefbaar is, word vanaf die datum van inwerking-treding van artikel *een* van die Wet op Desimale Munt, 1959, uitgelê as 'n verwysing na die ooreenstemmende skaal wat in die tweede kolom van bedoelde bylae voorkom waarteen daardie seëlregte ten opsigte van 'n instrument op of na daardie datum verly, gehef word: Met dien verstande dat waar betaling van seëlregte ten opsigte van 'n instrument op of na genoemde datum (maar nie later nie as twaalf maande daarna) verly, voor daardie datum op die wyse bepaal in paragraaf (*b*) of (*e*) van die voorbehoudsbepaling by sub-artikel (1) van artikel *ses* van die Hoofwet geskied het teen enige van die skale wat in die eerste kolom van bedoelde bylae voorkom en in die geval van so 'n instrument van toepassing is, daardie instrument geag word teen die ooreenstemmende skaal wat in die tweede kolom van genoemde bylae voorkom, geseël te gewees het.

BYLAE.

Eerste kolom. Pennie/pennies.						Tweede kolom. Sent.
Een	..	..	..	..	..	Een.
Twee	..	..	..	..	..	Een en 'n half.
Sewe	..	..	..	..	..	Vyf.
Nege	..	..	..	..	..	Sewe.

Wysiging van artikel 6 van Wet 30 van 1911, soos gewysig deur artikel 1 van Wet 42 van 1931, artikel 13 van Wet 47 van 1949 en artikel 1 van Wet 32 van 1953.

2. Artikel *ses* van die Hoofwet word hierby gewysig deur in paragraaf (*a*) van sub-artikel (1) na die woord „penny” die woorde „of een cent” in te voeg.

Wysiging van artikel 12 van Wet 30 van 1911.

3. Artikel *twaalf* van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by sub-artikel (5) te voeg:
„Met dien verstande dat het houden van een transactieboek dat ingevolge de regulaties uitgevaardigd krachtens artikel *zeven en twintig* van de „Wet op Beheer van Effectenbeurse, 1947” (Wet No. 7 van 1947), door elke effectenmakelaar gehouden moet worden, een voldoende nakoming van de vereisten van dit sub-artikel uitmaakt.”.

Wysiging van artikel 21 van Wet 30 van 1911, soos gewysig deur artikel 8 van Wet 64 van 1934 en artikel 1 van Wet 35 van 1936.

4. Artikel *een-en-twintig* van die Hoofwet word hierby gewysig deur in sub-artikel (5) na die woorde „De helft van het onbetaalde recht” waar dit in die tweede kolom van die skaal vir die bepaling van enige geldigmakende boete voorkom, die volgende voorbehoudsbepaling by te voeg:
„Met dien verstande dat een breukdeel van een penny of een cent, naar gelang van het geval, van het aldus berekend bedrag niet in aanmerking genomen wordt.”.

Wysiging van Item 19 van Tweede Bylae by Wet 30 van 1911, soos vervang deur artikel 7 van Wet 49 van 1935, en gewysig deur artikel 6 van Wet 20 van 1945 en artikel 3 van Wet 30 van 1946.

5. Item 19 van die Tweede Bylae by die Hoofwet word hierby gewysig deur na die woorde „Met een minimum recht van 3d.” onmiddellik voorafgaande aan die vrystellings die woorde „of 2 centen, naar gelang van het geval” in te voeg.

Kort titel.

6. Hierdie Wet heet die Verdere Wysigingswet op Seëlregte, 1960.

No. 54, 1960.]

ACT

To provide for the conversion of the rate of stamp duty expressed in existing coinage units payable in respect of certain classes of instruments into a rate expressed in decimal coinage units, and to amend the Stamp Duties and Fees Act, 1911.

(English text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

1. Any reference in the Stamp Duties and Fees Act, 1911 (hereinafter referred to as the principal Act), or the Agricultural Warehouse Act, 1930, to a rate appearing in the first column of the schedule below at which any stamp duty is chargeable, shall as from the date of commencement of section one of the Decimal Coinage Act, 1959, be construed as a reference to the corresponding rate appearing in the second column of the said schedule at which such stamp duty shall be chargeable in respect of any instrument which is executed on or after the said date: Provided that where the payment of duty in respect of any instrument executed on or after the said date (but not later than twelve months thereafter) has before that date been effected in the manner provided in paragraph (b) or (e) of the proviso to sub-section (1) of section six of the principal Act at any of the rates appearing in the first column of the said schedule and applicable in the case of such instrument, that instrument shall be deemed to have been stamped at the corresponding rate appearing in the second column of the said schedule.

References in Act 30 of 1911 and Act 42 of 1930 to certain rates of stamp duty expressed in existing coinage units to be construed as references to rates expressed in decimal coinage units.

SCHEDULE.

First column. Penny/pence.	Second column. Cent/cents.
One	One.
Two	One and one-half.
Seven	Five.
Nine	Seven.

2. Section six of the principal Act is hereby amended by the insertion in paragraph (a) of sub-section (1) after the word "penny" of the words "or one cent".

Amendment of section 6 of Act 30 of 1911, as amended by section 1 of Act 42 of 1931, section 13 of Act 47 of 1949 and section 1 of Act 32 of 1953.

3. Section twelve of the principal Act is hereby amended by the addition at the end of sub-section (5) of the following proviso:

Amendment of section 12 of Act 30 of 1911.

"Provided that the keeping of the transaction book required to be kept by every stock-broker under the regulations made in terms of section twenty-seven of the Stock Exchanges Control Act, 1947 (Act No. 7 of 1947), shall be sufficient compliance with the requirements of this sub-section."

4. Section twenty-one of the principal Act is hereby amended by the addition in sub-section (5) after the words "A sum equal to half the unpaid duty" appearing in the second column of the scale for the determination of any validating penalty of the following proviso:

Amendment of section 21 of Act 30 of 1911, as amended by section 8 of Act 64 of 1934 and section 1 of Act 35 of 1936.

"Provided that any fraction of a penny or a cent, as the case may be, of the amount so calculated shall be disregarded."

5. Item 19 of the Second Schedule to the principal Act is hereby amended by the insertion after the words "subject to a minimum duty of 3d." immediately preceding the exemptions, of the words "or 2 cents, as the case may be".

Amendment of Item 19 of Second Schedule to Act 30 of 1911, as substituted by section 7 of Act 49 of 1935, and amended by section 6 of Act 20 of 1945 and section 3 of Act 30 of 1946.

6. This Act shall be called the Stamp Duties and Fees Further Amendment Act, 1960.

Short title.

No. 56, 1960.]

WET

Om voorsiening te maak vir die oplegging van 'n belasting ten opsigte van toegangsgelde gevorder van persone wat die vertoning van kinematograaffilms in enige vertoonplek bywoon, en om die Wysigingswet op Doeane, 1952, te wysig.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)

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

Woordbepaling.

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

- (i) „kinematograaffilm” ’n rolprentfilm en ook ’n reproduksie regstreeks of onregstreeks gemaak van so ’n film, hetsy by wyse van afbeelding of klank of op enige ander manier; (i)
- (ii) „Kommissaris” die Kommissaris van Binnelandse Inkomste; (ii)
- (iii) „vertoner”, met betrekking tot die vertoning van kinematograaffilms, ook ’n persoon wat vir die bestuur van so ’n vertoning verantwoordelik is; (iii)
- (iv) „vertoonplek” ook enige saal, kamer, tent, omslote ruimte, teater, balkon, voertuig of ander plek waarin ’n kinematograaffilm vertoon word. (iv)

Oplegging van belasting op kinematograaffilms.

2. (1) Daar word ten opsigte van elke persoon wat die vertoning van ’n kinematograaffilm in enige vertoonplek by betaling van toegangsgeld bywoon, ’n belasting bekend as die belasting op kinematograaffilms (hieronder „die belasting” genoem) ten bate van die Gekonsolideerde Inkomstefonds betaal teen die skale uiteengesit in die Bylae by hierdie Wet.

(2) (a) Die toegangsgeld vir ’n vertoning van ’n kinematograaffilm in ’n vertoonplek word, behalwe vir sover die Kommissaris op aansoek deur die betrokke vertoner anders gelas, geag enige betaling, hetsy dit voor, by of na toegang geskied, in te sluit wat aan iemand die reg op ander voorregte of regte bo en behalwe die reg van toegang tot sodanige vertoning verleen.

(b) ’n Lasgewing ingevolge paragraaf (a) kan te eniger tyd na goeëddunke van die Kommissaris deur hom by skriftelike kennisgewing gerig aan die betrokke vertoner ingetrek word.

Belasting op kinematograaffilms betaalbaar bo en behalwe provinsiale vermaaklikheidsbelasting.

3. Die belasting is betaalbaar bo en behalwe enige vermaaklikheidsbelasting opgelê deur of ingevolge enige ordonnansie van ’n provinsiale raad op vermaaklikheidsbelasting, en die bedrag wat die belasting verteenwoordig, word nie by die berekening van ’n aldus opgelegde vermaaklikheidsbelasting in aanmerking geneem nie, en die bedrag wat so ’n vermaaklikheidsbelasting verteenwoordig, word ook nie by die berekening van die belasting ingevolge hierdie Wet opgelê, in aanmerking geneem nie.

Verskaffing van sekuriteit vir belasting.

4. (1) Geen vertoner mag, behalwe waar die Kommissaris om gegronde redes anders bepaal, ’n kinematograaffilm in ’n vertoonplek waartoe persone by betaling van ’n toegangsgeld toegelaat word, vertoon nie, tensy hy sekuriteit van die aard en vir die bedrag en in die vorm wat die Kommissaris bepaal, by die ontvanger van inkomste van die distrik waarin hy gewoonlik woonagtig is, of, in die geval van ’n maatskappy, by die ontvanger van inkomste van die distrik waarin die maatskappy se geregistreerde kantoor geleë is, gedeponeer het vir die betaling van die bedrag van die belasting waarvoor hy aanspreeklik mag word.

(2) Die Kommissaris moet aan ’n vertoner wat sodanige sekuriteit verstrek het of uit hoofde van ’n lasgewing ingevolge sub-artikel (1) van die verpligting om sodanige sekuriteit te verstrek, vrygestel is, ’n sertifikaat in die vorm wat die Kommissaris bepaal, uitreik ten effekte dat daardie vertoner al na die geval bedoelde sekuriteit verstrek het of aldus vrygestel is.

Vrystellings.

5. Die belasting is nie betaalbaar nie ten opsigte van die vertoning van ’n kinematograaffilm in ’n vertoonplek, indien die Kommissaris oortuig is dat die opbrengs van so ’n vertoning,

No. 56, 1960.]

ACT

To provide for the imposition of a tax in respect of admission charges collected from persons attending the exhibition of cinematograph films in any place of exhibition, and to amend the Customs Amendment Act, 1952.

(English text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

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

Definitions.

- (i) "cinematograph film" means any motion picture film, and includes any reproduction made directly or indirectly from such a film, whether by means of images or sound or in any other manner; (i)
- (ii) "Commissioner" means the Commissioner for Inland Revenue; (ii)
- (iii) "exhibitor", in relation to the exhibition of cinematograph films, includes any person responsible for the management of any such exhibition; (iii)
- (iv) "place of exhibition" includes any hall, room, tent, enclosure, theatre, balcony, vehicle or any other place wherein a cinematograph film is exhibited. (iv)

2. (1) There shall be paid for the benefit of the Consolidated Revenue Fund in respect of every person attending the exhibition of any cinematograph film in any place of exhibition upon payment of an admission charge, a tax to be called the cinematograph films tax (hereinafter referred to as "the tax") at the rates specified in the Schedule to this Act.

Imposition of cinematograph films tax.

(2) (a) The charge for admission to an exhibition of any cinematograph film in any place of exhibition shall, save in so far as the Commissioner otherwise directs on application by the exhibitor concerned, be deemed to include any payment, whether made before, on or after admission, which entitles any person to rights or privileges in addition to the right of admission to such exhibition.

(b) Any direction under paragraph (a) may at any time in the discretion of the Commissioner be withdrawn by him by notice in writing addressed to the exhibitor concerned.

3. The tax shall be payable in addition to any entertainment tax imposed by or under any entertainment tax ordinance of a provincial council, and the amount representing the tax shall not be taken into account for the purposes of calculating any such entertainment tax so imposed nor shall the amount representing any such entertainment tax be taken into account for the purposes of calculating the tax imposed under this Act.

Cinematograph films tax to be additional to any provincial entertainment tax.

4. (1) No exhibitor shall, except where the Commissioner for good reason otherwise directs, exhibit any cinematograph film in any place of exhibition to which persons are admitted upon payment of an admission charge, unless he has deposited with the receiver of revenue of the district in which he ordinarily resides, or, in the case of a company, with the receiver of revenue of the district in which the registered office of the company is situated, security of such nature and for such amount and in such form as the Commissioner may determine for the payment of the amount of the tax for which he may become liable.

Furnishing security for tax.

(2) The Commissioner shall issue to any exhibitor who has furnished such security or is exempt from liability therefor by reason of a direction under sub-section (1), a certificate to the effect that such exhibitor has furnished such security or is so exempt, as the case may be, in such form as the Commissioner may determine.

5. The tax shall not be payable in respect of the exhibition of any cinematograph film in any place of exhibition, if the Commissioner is satisfied that the proceeds of such exhibition, less

Exemptions.

min die bedrag van hoogstens vyf-en-twintig persent van beoelde opbrengs, wat werklik aangewend is vir die betaling van nodige onkoste met betrekking tot die vertoning aangegaan, uitsluitend vir kulturele, liefdadige, opvoedkundige, filantropiese of godsdienstige doeleindes bestee word.

Persone vir belasting aanspreeklik, tydstip van betaling daarvan, en verklarings in verband daarmee verstrek te word.

6. (1) Elke vertoner van kinematograaffilms by 'n vertoonplek waartoe persone by betaling van 'n toegangsgeld toegelaat word, moet nie later nie as Woensdag van elke week aan die ontvanger van inkomste van die distrik waarin die vertoonplek geleë is, of aan die ander ontvanger van inkomste wat die Kommissaris gelas, die bedrag, as daar is, betaal wat die verskuldigde belasting ten opsigte van bedrae gedurende die onmiddellik voorafgaande week deur hom ontvang by wyse van gelde vir toegang tot daardie vertoonplek verteenwoordig.

(2) Elke betaling ingevolge sub-artikel (1) moet vergesel gaan van 'n verklaring in die vorm deur die Kommissaris by kennisgewing in die *Staatskoerant* voorgeskryf, wat besonderhede bevat van alle bedrae by wyse van toegangsgelde deur of ten behoeve van die betrokke vertoner ontvang gedurende die week ten opsigte waarvan die betaling gedoen word.

Boete op laat betalings.

7. Indien enige belasting nie voor of op die dag in sub-artikel (1) van artikel *ses* voorgeskryf, betaal word nie, is 'n boete teen twaalf persent per jaar, bereken vanaf daardie dag tot die datum van betaling, op die onbetaalde bedrag betaalbaar.

Invoering van belasting deur Kommissaris.

8. Ondanks die bepalinge van die Wet op Landdroshowe, 1944 (Wet No. 32 van 1944), kan enige ingevolge hierdie Wet betaalbare bedrag, deur die Kommissaris by aksie in die hof van die landdros wat regsbevoeg is ten aansien van die vertoner deur wie daardie bedrag aldus betaalbaar is, verhaal word.

Terugbetalings.

9. Indien dit tot bevrediging van die Kommissaris bewys word dat die bedrag wat aan belasting betaal is, meer as die betaalbare bedrag is, kan hy 'n terugbetaling van die bedrag wat te veel betaal is, magtig: Met dien verstande dat die Kommissaris nie 'n terugbetaling ingevolge hierdie artikel magtig nie, tensy die eis daarom binne twaalf maande na die datum waarop betaling geskied het, ingestel word.

Uitvoering van Wet.

10. (1) Die Kommissaris is verantwoordelik vir die uitvoering van hierdie Wet.

(2) Die bevoegdhede en pligte by hierdie Wet aan die Kommissaris verleen en opgelê, kan deur die Kommissaris self of deur 'n amptenaar in opdrag of onder beheer of leiding van die Kommissaris, uitgeoefen of verrig word.

Bevoegdhede van die Kommissaris.

11. Die Kommissaris kan—

- (a) enigiemand aansê om aan hom enige inligting, onder eed of nie, soos hy mag gelas, te verstrek, of enige rekening of stuk oor te lê wat die Kommissaris nodig ag om die bedrag van enige betaalbare belasting te bepaal of om vas te stel of enige belasting ingevolge die bepalinge van hierdie Wet betaalbaar is;
- (b) weier om enige betaling van belasting aan te neem voordat die gepaste verklaring in sub-artikel (2) van artikel *ses* bedoel, aan hom voorgelê word;
- (c) te eniger tyd sonder voorafgaande kennisgewing enige vertoonplek betree en aldaar beslag lê op enige boek, staat, rekening of stuk wat hy vir die uitvoering van hierdie Wet nodig ag.

Strafbepalinge.

12. (1) 'n Vertoner wat—

- (a) sonder gegronde redes weier of nalaat om aan die betrokke ontvanger van inkomste binne die vermelde tydperk 'n verklaring te verstrek wat hy ingevolge sub-artikel (2) van artikel *ses* verplig is om aldus te verstrek, of wat opsetlik so 'n verklaring wat in 'n wesenlike opsig vals of misleidend is, voorlê of laat voorlê of toelaat dat dit voorgelê word; of
- (b) sonder gegronde redes weier of nalaat om 'n rekening of stuk oor te lê of om enige inligting te verstrek wat hy ingevolge paragraaf (a) van artikel *elf* gelas is om oor te lê of te verstrek; of
- (c) sonder gegronde redes weier of nalaat om die Kommissaris of 'n deur hom daartoe gemagtigde persoon toegang tot enige vertoonplek onder sy bestuur of beheer te verleen of om die Kommissaris of so 'n persoon toe te laat om beslag te lê op enige boek, staat, rekening of stuk in paragraaf (c) van artikel *elf* bedoel; of

the amount, not exceeding twenty-five per cent. of such proceeds actually applied towards the payment of necessary expenses incurred in connection with the exhibition, are to be devoted wholly to cultural, charitable, educational, philanthropic or religious purposes.

6. (1) Every exhibitor of cinematograph films at a place of exhibition to which persons are admitted upon payment of an admission charge, shall, not later than Wednesday of every week pay to the receiver of revenue of the district in which the place of exhibition is situated or to such other receiver of revenue as the Commissioner may direct, the amount, if any, representing the tax payable in respect of amounts received by him by way of admission charges to that place of exhibition during the immediately preceding week.

Persons liable for tax, time of payment thereof and declarations to be furnished in connection therewith.

(2) Every payment under sub-section (1) shall be accompanied by a declaration in such form as may be prescribed by the Commissioner by notice in the *Gazette*, containing particulars of all amounts received by way of admission charges by or on behalf of the exhibitor concerned during the week in respect of which the payment is made.

7. If any tax is not paid on or before the day prescribed in sub-section (1) of section six, a penalty at the rate of twelve per cent. per annum calculated from that day to the date of payment shall be payable on the amount which remains unpaid.

Penalty on late payments.

8. Notwithstanding anything contained in the Magistrates' Courts Act, 1944 (Act No. 32 of 1944), any amount payable under this Act shall be recoverable by the Commissioner by action in the court of the magistrate having jurisdiction in respect of the exhibitor by whom such amount is so payable.

Recovery of tax by Commissioner.

9. If it is proved to the satisfaction of the Commissioner that the amount of tax which has been paid is in excess of the amount payable, he may authorize a refund of the amount which has been overpaid: Provided that the Commissioner shall not authorize any refund under this section unless the claim therefor is made within twelve months after the date when payment was made.

Refunds.

10. (1) The Commissioner shall be responsible for the administration of this Act.

Administration of Act.

(2) The powers conferred and the duties imposed upon the Commissioner by this Act may be exercised or performed by the Commissioner personally or by any officer acting under a delegation from or under the control or direction of the Commissioner.

11. The Commissioner may—

Powers of the Commissioner.

- (a) call upon any person to furnish to him, under oath or not as he may direct, any information or to produce any account or document which the Commissioner may consider necessary for the purpose of determining the amount of any tax payable or of ascertaining whether any tax is payable in accordance with the provisions of this Act;
- (b) decline to accept any payment of tax until the appropriate declaration referred to in sub-section (2) of section six is submitted to him;
- (c) without previous notice, at any time enter any place of exhibition and seize at any such place any book, statement, account or document which he may deem necessary for the purposes of the administration of this Act.

12. (1) Any exhibitor who—

Penalties.

- (a) refuses or neglects without just cause to render to the receiver of revenue concerned within the period specified, any declaration which he is in terms of sub-section (2) of section six required so to render, or who wilfully renders or causes or permits to be rendered any such declaration which is false or misleading in any material respect; or
- (b) refuses or neglects without just cause to produce any account or document or to furnish any information which he has under paragraph (a) of section eleven been required to produce or to furnish; or
- (c) refuses or neglects without just cause to allow entry to the Commissioner or to any person authorized thereto by him, into any place of exhibition under his management or control or to permit the Commissioner or any such person to seize any book, statement, account or document as provided in paragraph (c) of section eleven; or

(d) versuim om die vereiste sekuriteit soos in artikel vier bepaal, te verskaf, of sonder gegronde redes versuim om enige sertifikaat ingevolge genoemde artikel aan hom uitgereik, oor te lê wanneer dit ook al van hom vereis word,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens vyftig pond of met gevangenisstraf vir 'n tydperk van hoogstens ses maande of met daardie boete sowel as daardie gevangenisstraf.

(2) Wanneer daar in 'n geding kragtens paragraaf (a) van sub-artikel (1) bewys word dat 'n verklaring ingevolge sub-artikel (2) van artikel ses deur of namens 'n vertoner verstrek, in enige wesenlike opsig vals of misleidend is, word daardie vertoner geag opsetlik daardie valse of misleidende bewering te gemaak het of te laat maak het of toe te gelaat het dat dit gemaak word, tensy die teendeel bewys word.

Herroeping van artikel 8 van Wet 52 van 1952.

13. Artikel agt van die Wysigingswet op Doeane, 1952, word hierby herroep.

Kort titel en inwerkingtreding.

14. Hierdie Wet heet die Wet op Belasting van Kinematograaffilms, 1960, en tree in werking op die eerste dag van Julie 1960.

Bylae.

Die skale van die belasting op kinematograaffilms is soos volg:

(a) Tot en met die datum wat die datum van inwerkingtreding van artikel een van die Wet op Desimale Munt, 1959, onmiddellik voorafgaan—

toegangsgeld	skale van belasting
Waar die toegangsgeld sonder die belasting—	
een sjieling is	een pennie;
meer as een sjieling bedra maar nie	
meer as drie sjielings nie	twee pennies;
meer as drie sjielings bedra	drie pennies.

(b) Vanaf die datum van inwerkingtreding van artikel een van die Wet op Desimale Munt, 1959—

toegangsgeld	skale van belasting
Waar die toegangsgeld sonder die belasting—	
meer as tien sent bedra maar nie meer	
as vyftien sent nie	een sent;
meer as vyftien sent bedra maar nie	
meer as vyf-en-dertig sent nie	twee sent;
meer as vyf-en-dertig sent bedra	drie sent.

(d) fails to lodge the required security as provided in section *four* or fails without just cause to produce as and when required any certificate issued to him in terms of the said section, shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

(2) Whenever in any proceedings under paragraph (a) of sub-section (1), it is proved that any declaration furnished under sub-section (2) of section *six* by or on behalf of any exhibitor is false or misleading in any material respect, that exhibitor shall be deemed wilfully to have made that false or misleading statement or to have caused or permitted it to be made unless the contrary is proved.

13. Section *eight* of the Customs Amendment Act, 1952, is hereby repealed. Repeal of section 8 of Act 52 of 1952.

14. This Act shall be called the Cinematograph Films Tax Act, 1960, and shall come into operation on the first day of July, 1960. Short title and commencement.

Schedule.

The rates of cinematograph films tax shall be as follows:

(a) Up to and including the date immediately preceding the date of commencement of section *one* of the Decimal Coinage Act, 1959—

admission charge	rates of tax
Where the admission charge excluding the tax—	
is one shilling.	one penny;
exceeds one shilling but does not exceed three shillings	twopence;
exceeds three shillings	threepence.

(b) From the date of commencement of section *one* of the Decimal Coinage Act, 1959—

admission charge	rates of tax
Where the admission charge excluding the tax—	
exceeds ten cents, but does not exceed fifteen cents	one cent;
exceeds fifteen cents but does not exceed thirty-five cents	two cents;
exceeds thirty-five cents	three cents.

No. 58, 1960.]

WET

Om die skale van normale inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1960 eindig, om voorsiening te maak 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.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1958.)

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

Skale van normale belasting.

1. (1) Ooreenkomstig sub-artikel (2) van artikel vyf van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), hieronder die Hoofwet genoem, is die skale van normale belasting wat gehef word oor die jaar van aanslag wat eindig op die dertigste dag van Junie 1960, soos volg:
- (a) Ten opsigte van die belasbare inkomste (met uitsondering van soveel as wat uit mynwerkzaamhede wat in die Unie deur 'n maatskappy voortgesit word, verkry is, maar met inbegrip van soveel as wat volgens vaststelling 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, soos in die bylae hieronder voorgeskryf: Met dien verstande dat daar van die bedrag van belasting bereken ooreenkomstig genoemde bylae 'n bedrag afgetrek word gelyk aan vyf 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.

BYLAE.

Belasbare Inkomste.	Skale van Belasting ten Opsigte van Getroude Persone.
Waar die belasbare inkomste— £300 nie te bowe gaan nie	6 persent van elke £1 van belasbare inkomste;
£300 te bowe gaan, maar nie £500 nie	£18 plus 7 persent van die bedrag waarmee die belasbare inkomste £300 oorskry;
£500 „ „ „ £600 „	£32 plus 8 persent van die bedrag waarmee die belasbare inkomste £500 oorskry;
£600 „ „ „ £1,200 „	£40 plus 8 persent van die bedrag waarmee die belasbare inkomste £600 oorskry;
£1,200 „ „ „ £1,500 „	£88 plus 8 persent van die bedrag waarmee die belasbare inkomste £1,200 oorskry;

No. 58, 1960.]

ACT

To fix the rates of normal income tax in respect of the year of assessment ending the thirtieth day of June, 1960, to provide 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.

(English text signed by the Governor-General.)
(Assented to 25th May, 1958.)

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:—

1. (1) In terms of sub-section (2) of section five of the Income Tax Act, 1941 (Act No. 31 of 1941), hereinafter referred to as the principal Act, the rates of normal tax to be levied for the year of assessment ending the thirtieth day of June, 1960, shall be as follows:

Rates of normal tax.

- (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, as prescribed in the schedule below: Provided that there shall be deducted from the amount of tax calculated in accordance with the said schedule a sum equal to five per cent. of the net amount arrived at after deducting the rebates provided for in section thirteen of the principal Act from the amount of tax so calculated.

SCHEDULE.

Taxable Income.	Rates of Tax in Respect of Married Persons.
Where the taxable income— does not exceed £300	6 per cent. of each £1 of taxable in- come;
exceeds £300, but does not exceed £500	£18 plus 7 per cent. of the amount by which the taxable income exceeds £300;
„ £500, „ „ „ £600	£32 plus 8 per cent. of the amount by which the taxable income exceeds £500;
„ £600, „ „ „ £1,200	£40 plus 8 per cent. of the amount by which the taxable income exceeds £600;
„ £1,200, „ „ „ £1,500	£88 plus 8 per cent. of the amount by which the taxable income exceeds £1,200;

Belasbare Inkomste.	Skale van Belasting ten Opsigte van Getroude Persone.
Waar die belasbare inkomste— £1,500 te bowe gaan, maar nie £2,300 nie	£112 plus 9 persent van die bedrag waarmee die belas- bare inkomste £1,500 oorskry;
£2,300 „ „ „ £2,500 „	£184 plus 16 per- sent van die be- drag waarmee die belasbare inkom- ste £2,300 oorskry;
£2,500 „ „ „ £3,000 „	£216 plus 25 per- sent van die be- drag waarmee die belasbare inkom- ste £2,500 oorskry;
£3,000 „ „ „ £4,000 „	£341 plus 29 per- sent van die be- drag waarmee die belasbare inkom- ste £3,000 oorskry;
£4,000 „ „ „ £5,000 „	£631 plus 35 per- sent van die be- drag waarmee die belasbare inkom- ste £4,000 oorskry;
£5,000 „ „ „ £6,000 „	£981 plus 39 per- sent van die be- drag waarmee die belasbare inkom- ste £5,000 oorskry;
£6,000 „ „ „ £7,000 „	£1,371 plus 40 per- sent van die be- drag waarmee die belasbare inkom- ste £6,000 oorskry;
£7,000 „ „ „ £8,000 „	£1,771 plus 44 per- sent van die be- drag waarmee die belasbare inkom- ste £7,000 oorskry;
£8,000 „ „ „ £9,000 „	£2,211 plus 47 per- sent van die be- drag waarmee die belasbare inkom- ste £8,000 oorskry;
£9,000 te bowe gaan 	£2,681 plus 50 per- sent van die be- drag waarmee die belasbare inkom- ste £9,000 oorskry.
Belasbare Inkomste.	Skale van Belasting ten Opsigte van Persone wat nie Getroud is nie.
Waar die belasbare inkomste— £300 nie te bowe gaan nie 	7½ persent van elke £1 van belasbare inkomste;
£300 te bowe gaan, maar nie £500 nie	£22 10s. Od. plus 9 persent van die bedrag waarmee die belasbare in- komste £300 oor- skry;
£500 „ „ „ £600 „	£40 10s. Od. plus 9 persent van die bedrag waarmee die belasbare in- komste £500 oor- skry;

Taxable Income.	Rates of Tax in Respect of Married Persons.
Where the taxable income—	
exceeds £1,500, but does not exceed £2,300	£112 plus 9 per cent. of the amount by which the taxable income exceeds £1,500;
„ £2,300, „ „ „ £2,500	£184 plus 16 per cent. of the amount by which the taxable income exceeds £2,300;
„ £2,500, „ „ „ £3,000	£216 plus 25 per cent. of the amount by which the taxable income exceeds £2,500;
„ £3,000, „ „ „ £4,000	£341 plus 29 per cent. of the amount by which the taxable income exceeds £3,000;
„ £4,000, „ „ „ £5,000	£631 plus 35 per cent. of the amount by which the taxable income exceeds £4,000;
„ £5,000, „ „ „ £6,000	£981 plus 39 per cent. of the amount by which the taxable income exceeds £5,000;
„ £6,000, „ „ „ £7,000	£1,371 plus 40 per cent. of the amount by which the taxable income exceeds £6,000;
„ £7,000, „ „ „ £8,000	£1,771 plus 44 per cent. of the amount by which the taxable income exceeds £7,000;
„ £8,000, „ „ „ £9,000	£2,211 plus 47 per cent. of the amount by which the taxable income exceeds £8,000;
„ £9,000	£2,681 plus 50 per cent. of the amount by which the taxable income exceeds £9,000.
Taxable Income.	Rates of Tax in Respect of Persons who are not Married.
Where the taxable income—	
does not exceed £300	7½ per cent. of each £1 of taxable income;
exceeds £300, but does not exceed £500	£22 10s. 0d. plus 9 per cent. of the amount by which the taxable income exceeds £300;
„ £500, „ „ „ £600	£40 10s. 0d. plus 9 per cent. of the amount by which the taxable income exceeds £500;

Belasbare Inkomste.				Skale van Belasting ten Opsigte van Persone wat nie Getroud is nie.	
Waar die belasbare inkomste— £600 te bowe gaan, maar nie £1,200 nie				£49 10s. Od. plus 9 persent van die bedrag waarmee die belasbare in- komste £600 oor- skry;	
£1,200	„	„	£1,500	„	£103 10s. Od. plus 10 persent van die bedrag waarmee die belasbare in- komste £1,200 oorskry;
£1,500	„	„	£2,300	„	£133 10s. Od. plus 11 persent van die bedrag waarmee die belasbare in- komste £1,500 oorskry;
£2,300	„	„	£2,500	„	£221 10s. Od. plus 18 persent van die bedrag waarmee die belasbare in- komste £2,300 oorskry;
£2,500	„	„	£3,000	„	£257 10s. Od. plus 26 persent van die bedrag waarmee die belasbare in- komste £2,500 oorskry;
£3,000	„	„	£4,000	„	£387 10s. Od. plus 30 persent van die bedrag waarmee die belasbare in- komste £3,000 oorskry;
£4,000	„	„	£5,000	„	£687 10s. Od. plus 36 persent van die bedrag waarmee die belasbare in- komste £4,000 oorskry;
£5,000	„	„	£6,000	„	£1,047 10s. Od. plus 41 persent van die bedrag waarmee die belasbare in- komste £5,000 oorskry;
£6,000	„	„	£7,000	„	£1,457 10s. Od. plus 42 persent van die bedrag waarmee die belasbare in- komste £6,000 oorskry;
£7,000	„	„	£8,000	„	£1,877 10s. Od. plus 45 persent van die bedrag waarmee die belasbare in- komste £7,000 oorskry;
£8,000	„	„	£9,000	„	£2,327 10s. Od. plus 48 persent van die bedrag waarmee die belasbare in- komste £8,000 oorskry;
£9,000 te bowe gaan				..	£2,807 10s. Od. plus 50 persent van die bedrag waarmee die belasbare in- komste £9,000 oorskry;

Taxable Income.	Rates of Tax in Respect of Persons who are not Married.
Where the taxable income— exceeds £600, but does not exceed £1,200	£49 10s. 0d. plus 9 per cent. of the amount by which the taxable income exceeds £600;
„ £1,200, „ „ „ £1,500	£103 10s. 0d. plus 10 per cent. of the amount by which the taxable income exceeds £1,200;
„ £1,500, „ „ „ £2,300	£133 10s. 0d. plus 11 per cent. of the amount by which the taxable income exceeds £1,500;
„ £2,300, „ „ „ £2,500	£221 10s. 0d. plus 18 per cent. of the amount by which the taxable income exceeds £2,300;
„ £2,500, „ „ „ £3,000	£257 10s. 0d. plus 26 per cent. of the amount by which the taxable income exceeds £2,500;
„ £3,000, „ „ „ £4,000	£387 10s. 0d. plus 30 per cent. of the amount by which the taxable income exceeds £3,000;
„ £4,000, „ „ „ £5,000	£687 10s. 0d. plus 36 per cent. of the amount by which the taxable income exceeds £4,000;
„ £5,000, „ „ „ £6,000	£1,047 10s. 0d. plus 41 per cent. of the amount by which the taxable income exceeds £5,000;
„ £6,000, „ „ „ £7,000	£1,457 10s. 0d. plus 42 per cent. of the amount by which the taxable income exceeds £6,000;
„ £7,000, „ „ „ £8,000	£1,877 10s. 0d. plus 45 per cent. of the amount by which the taxable income exceeds £7,000;
„ £8,000, „ „ „ £9,000	£2,327 10s. 0d. plus 48 per cent. of the amount by which the taxable income exceeds £8,000;
„ £9,000 „ „ „ „	£2,807 10s. 0d. plus 50 per cent. of the amount by which the taxable income exceeds £9,000;

- (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 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 voorbehoudsbepaling hierby uiteengesit) y die bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreë belasbare inkomste (met genoemde uitsluiting) staan tot die aldus verkreë inkomste (met genoemde uitsluiting): Met dien verstande dat indien die aldus verkreë belasbare inkomste (met genoemde uitsluiting) nie meer as twintigduisend pond bedra nie, die belastingskaal 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 belastingskaal 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 verhoog 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) vyf sjielings oorskry.
- (2) (a) Vir die doeleindes 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, pirië 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 paragraaf (e) 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.

- (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 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

$$y = 20 \left(1 - \frac{6}{x}\right) \text{ by one for each completed amount}$$

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 five shillings.
- (2) (a) For the purposes 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 paragraph (e) 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.

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

- (c) Die belasting ooreenkomstig enigeen van die sub-paragrafe (a) tot (e) van sub-artikel (1) vasgestel, is betaalbaar benewens die belasting vasgestel ooreenkomstig enige ander van genoemde sub-paragrafe.

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 sub-paragraaf (i) 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.
- (b) Die provinsiale gedeelte van die normale belasting 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.

(2) Die bepalings van hierdie artikel tree in werking op die eerste dag van Julie 1960.

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, artikel 4 van Wet 36 van 1958 en artikel 4 van Wet 78 van 1959.

3. (1) Artikel een van die Hoofwet word hierby gewysig—
- (a) deur in die omskrywing van „bystandsfonds” die woorde „of voorsorgsfonds” deur die woorde „voorsorgsfonds of uittredingannuïteitsfonds” te vervang;
- (b) deur in paragraaf (b) van die omskrywing van „maatskappy” na die woorde „besigheidsplek het” die woorde „of wat inkomste uit 'n bron in die Unie of geag in die Unie te wees, verkry” in te voeg;
- (c) deur na die omskrywing van „kapitaal aan gewone aandeel” die volgende omskrywing in te voeg:
„beteken „hotelhouer” enige persoon wat die besigheid van hotelhouer of koshuis- of losieshuis-houer doen, waar maaltye en slaapplek aan ander teen betaling van geld of wat daarmee gelykstaan, verskaf word, indien sodanige persoon die houer is van 'n lisensie uitgereik ingevolge die bepalings van Item 5 van Deel 1 van die Tweede Bylae by die „Licenties Konsolidatie Wet, 1925” (Wet No. 32 van 1925), ten opsigte van daardie besigheid, en ook ten opsigte van enige jaar van aanslag 'n persoon wat nie die houer van so 'n lisensie is nie uit hoofde van die feit dat die gebou waarin die besigheid gedoen word in aanbou was of uitgebreide herstelwerk ondergaan het, of omdat die bepalings van vrystelling (1) van genoemde Item van toepassing is, en die Kommissaris daarvan oortuig is dat gedurende die onmiddellik daaropvolgende jaar van aanslag of sodanige verdere tydperk as wat hy om grondige redes mag toelaat, die bruto-ontvangste of verwagte bruto-ontvangste van daardie besigheid meer as eenduisend pond per jaar sal beloop;”;
- (d) deur in die omskrywing van „pensioenfonds” na die woorde „so 'n fonds” die woorde „(behalwe 'n uittredingannuïteitsfonds)” in te voeg;
- (e) deur in die omskrywing van „voorsorgsfonds” die woorde „of bystandsfonds” deur die woorde „bystandsfonds of uittredingannuïteitsfonds” te vervang; en
- (f) deur na die omskrywing van „regulasie” die volgende omskrywing in te voeg:
„beteken „uittredingannuïteitsfonds” 'n fonds (behalwe 'n pensioenfonds, voorsorgsfonds of bystandsfonds) wat deur die Kommissaris ten opsigte van die onderhawige jaar van aanslag goedgekeur word: Met dien verstande dat die Kommissaris 'n fonds kan goedkeur onderworpe aan die

- (c) The tax determined in accordance with any one of the sub-paragraphs (a) to (e) of sub-section (1), shall be payable in addition to the tax determined in accordance with any other of the said sub-paragraphs.
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 sub-paragraph (i) 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. Portions of the normal tax payable by certain companies to be paid into the provincial revenue funds.
- (b) The provincial portion of the normal tax 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.
- (2) The provisions of this section shall come into operation on the first day of July, 1960.
3. (1) Section one of the principal Act is hereby amended—
- (a) by the substitution in the definition of "benefit fund" for the words "or provident fund" of the words "provident fund or retirement annuity fund"; 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, section 4 of Act 36 of 1958 and section 4 of Act 78 of 1959.
- (b) by the insertion in paragraph (b) of the definition of "company" after the word "Union" where it occurs for the second time of the words "or which derives income from any source within the Union or deemed to be within the Union";
- (c) by the insertion after the definition of "equity share capital" of the following definition:
- " 'hotel keeper' means any person carrying on the business of hotel keeper or boarding or lodging house keeper where meals and sleeping accommodation are supplied to others for money or its equivalent, if such person is the holder of a licence issued under the provisions of Item 5 of Part I of the Second Schedule to the Licences Consolidation Act, 1925 (Act No. 32 of 1925), in respect of that business, and includes in respect of any year of assessment any person who is not a holder of such a licence either by reason of the fact that the building in which the business is carried on has been in the course of erection or extensively renovated or that the provisions of exemption (1) to the said Item apply, and the Commissioner is satisfied that during the immediately succeeding year of assessment or such further period as he may for good reason allow, the gross receipts from that business will be or could be expected to be in excess of one thousand pounds per annum;";
- (d) by the insertion in the definition of "pension fund" after the words "any fund" of the words "(other than a retirement annuity fund)";
- (e) by the substitution in the definition of "provident fund" for the words "or benefit fund" of the words "benefit fund or retirement annuity fund"; and
- (f) by the insertion after the definition of "regulation" of the following definition:
- " 'retirement annuity fund' means any fund (other than a pension fund, provident fund or benefit fund) which is approved by the Commissioner in respect of the year of assessment in question: Provided that the Commissioner may approve

beperkings of voorwaardes wat hy bepaal, en 'n fonds nie goedkeur nie tensy hy met betrekking tot die onderhawige jaar van aanslag oortuig is dat—

- (1) die fonds 'n permanente fonds is wat *bona fide* ingestel is uitsluitlik met die oogmerk om lyfrentes vir lede van die fonds of jaargelde vir die weduwees, kinders, afhanklikes of benoemdes van oorlede lede beskikbaar te stel; en
- (2) die reëls van die fonds voorsiening maak—
 - (i) vir periodieke bydraes deur die lede;
 - (ii) dat hoogstens een-derde van die totale waarde van enige lyfrentes of jaargelde waarop 'n persoon geregtig word, deur 'n enkele betaling vervang kan word, behalwe waar die jaarlikse bedrag van sodanige lyfrentes of jaargelde dertig pond nie te bowe gaan nie;
 - (iii) vir voldoende sekuriteit om die belange van persone wat op enige lyfrentes of jaargelde geregtig mag word, te beskerm;
 - (iv) dat behalwe in die geval van 'n lid wat weens geestelike of liggaamlike gebrek permanent ongeskik raak om sy beroep uit te oefen, geen lid op betaling van enige lyfrente geregtig word voordat hy die ouderdom van vyf-en-vyftig jaar bereik nie;
 - (v) dat, waar 'n lid te sterwe kom voordat hy op betaling van 'n lyfrente geregtig word, die voordele nie 'n terugbetaling aan sy boedel van die som van die bedrae (met of sonder billike rente daarop) wat deur hom bygedra is en 'n jaargeld of jaargelde aan sy weduwee, kinders, afhanklikes of benoemdes, oorskry nie;
 - (vi) dat 'n lid se bydraes ophou sodra hy op die betaling van 'n lyfrente geregtig word;
 - (vii) dat indien 'n lid voor die tyd sy bydraes staak hy geregtig is òf op 'n jaargeld (betaalbaar vanaf die datum waarop hy op die betaling van 'n jaargeld geregtig sou gewees het indien hy met sy bydraes volgehou het) bereken aan die hand van sy werklike bydraes òf op herstel as 'n volle lid onder voorwaardes voorgeskryf in die reëls van die fonds;
 - (viii) dat, behalwe soos in sub-paragraaf (ii) beoog, 'n lid se regte op voordele nie afgekoop, omgesit of gesedeer kan word nie en ook nie by wyse van sekuriteit vir enige lening verpand kan word nie; en
 - (ix) dat die Kommissaris van alle wysigings van die reëls in kennis gestel moet word; en

(3) dat die reëls van die fonds nagekom is;”.

(2) Die wysiging deur paragraaf (b) van sub-artikel (1) aangebring, word geag vir die eerste maal ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1941 geëindig het, in werking te getree het: Met dien verstande dat aanslae wat voor die datum van afkondiging van hierdie Wet gedoen is, nie deur genoemde wysiging onwettig gemaak word nie indien sodanige aanslae voor genoemde datum finaal en afdoende geword het.

Wysiging van
artikel 3 van
Wet 31 van 1941.

4. Artikel drie van die Hoofwet word hierby gewysig—

(a) deur aan die end van sub-artikel (2) die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande dat 'n beslissing van sodanige amptenaar by die uitoefening van 'n diskresionêre bevoegdheid kragtens die bepalings van hierdie Wet of van enige vorige Inkomstebelastingwet van die Unie, nie na verstryking van twee jaar vanaf die datum van die skriftelike kennisgewing van, of van die kennisgewing van aanslag om gevolg te gee aan, sodanige beslissing herroep of gewysig mag word nie, indien al die ter sake dienende feite aan genoemde amptenaar bekend was toe hy sy beslissing gegee het.”; en

a fund subject to such limitations or conditions as he may determine, and shall not approve any fund unless in respect of the year of assessment in question, he is satisfied that—

(1) the fund is a permanent fund *bona fide* established for the sole purpose of providing life annuities for the members of the fund or annuities for the widows, children, dependants or nominees of deceased members; and

(2) the rules of the fund provide—

- (i) for periodical contributions by the members;
- (ii) that not more than one-third of the total value of any annuities to which any person becomes entitled, may be commuted for a single payment, except where the annual amount of such annuities does not exceed thirty pounds;
- (iii) adequate security to safeguard the interests of persons who may become entitled to any annuities;
- (iv) that except in the case of a member who becomes permanently incapable through infirmity of mind or body of carrying on his occupation, no member shall become entitled to the payment of any annuity before he reaches the age of fifty-five years;
- (v) that, where a member dies before he becomes entitled to the payment of an annuity, the benefits shall not exceed a refund to his estate of the sum of the amounts (with or without reasonable interest thereon) contributed by him and an annuity or annuities to his widow, children, dependants or nominees;
- (vi) that a member's contributions shall cease as soon as he becomes entitled to the payment of an annuity;
- (vii) that if a member prematurely discontinues his contributions he shall be entitled either to an annuity (payable from the date on which he would have become entitled to the payment of an annuity if he had continued his contributions) determined in relation to his actual contributions, or to be reinstated as a full member under conditions prescribed in the rules of the fund;
- (viii) that, save as is contemplated in subparagraph (ii), no member's rights to benefits shall be capable of surrender, commutation or assignment or of being pledged as security for any loan; and
- (ix) that the Commissioner shall be notified of all amendments of the rules; and

(3) the rules of the fund have been complied with;”.

(2) The amendment effected by paragraph (b) of sub-section (1) shall be deemed first to have taken effect in respect of assessments for the year of assessment ended upon the thirtieth day of June, 1941: Provided that any assessments made before the date of promulgation of this Act shall not be invalidated by the said amendment if such assessments became final and conclusive before the said date.

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

(a) by the addition at the end of sub-section (2) of the following proviso: Amendment of section 3 of Act 31 of 1941.

“Provided that a decision made by any such officer in the exercise of any discretionary power under the provisions of this Act or of any previous Income Tax Act of the Union shall not be withdrawn or amended after the expiration of two years from the date of the written notification of, or of the notice of assessment giving effect to, such decision if all the material facts were known to the said officer when he made his decision.”; and

(b) deur die volgende sub-artikel by te voeg:

„(3) 'n Skriftelike beslissing deur die Kommissaris persoonlik gegee by die uitoefening van 'n diskresionêre bevoegdheid kragtens die bepalings van hierdie Wet of van enige vorige Inkomstebelastingwet van die Unie, kan nie deur die Kommissaris herroep of gewysig word nie indien al die ter sake dienende feite aan hom bekend was toe hy sy beslissing gegee het.”.

Wysiging van artikel 7 van Wet 31 van 1941, soos gewysig deur artikel 2 van Wet 34 van 1942, artikel 2 van Wet 26 van 1943, artikel 3 van Wet 39 van 1945, artikel 4 van Wet 55 van 1946, artikel 3 van Wet 45 van 1949, artikel 2 van Wet 64 van 1951, artikel 3 van Wet 56 van 1952, artikel 4 van Wet 43 van 1955, artikel 3 van Wet 55 van 1956 en artikel 5 van Wet 36 van 1958.

5. Artikel *sewe* van die Hoofwet word hierby gewysig deur in die voorbehoudsbepaling by paragraaf (b) *bis* van die omskrywing van „bruto-inkomste” na die woord „voorsorgsfonds” die woord „uittreddingannuïteitsfonds” in te voeg.

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, artikel 6 van Wet 36 van 1958 en artikel 5 van Wet 78 van 1959.

6. Artikel *nege* van die Hoofwet word hierby gewysig deur sub-artikel (9) met ingang van die datum van inwerkingtreding daarvan deur die volgende sub-artikel te vervang:

„(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 'n bate aan 'n aandeelhouer van daardie maatskappy gegee word ingevolge die likwidasie of rekonstruksie van die maatskappy of die gedeeltelike vermindering van sy aandeelkapitaal, word die belasbare inkomste van die maatskappy geag in te sluit—

(a) in die geval van die rekonstruksie van die maatskappy of die gedeeltelike vermindering van sy aandeelkapitaal 'n bedrag gelyk aan die som van die bedrag van sodanige kontant en die waarde van so 'n bate, maar hoogstens die nominale waarde van bedoelde bonusaandeel (uitgesonderd enige sodanige aandeel uit aandeel-premierekening toegeken); en

(b) in die geval van die likwidasie van die maatskappy, indien die Kommissaris oortuig is dat die likwidasie *bona fide* geskied en nie teweeggebring is uitsluitlik of hoofsaaklik met die doel om aanspreeklikheid vir belasting ingevolge hierdie artikel te vermy nie, die bedrag waarmee die som van al die bedrae aan sodanige kontant en die waarde van alle sodanige bates aldus aan aandeelhouders gegee (vir sover daardie bedrag nie die nominale waarde van die bonusaandeel aan aandeelhouders gegee, uitgesonderd sodanige aandeel uit aandeel-premierekening toegeken, oorskry nie), die som oorskry van die opbetaalde kapitaal van die maatskappy en die bedrag wat tot krediet van sy aandeel-premierekening staan onmiddellik voor die inwerkingtreding van die likwidasie van die maatskappy, of, as die Kommissaris nie aldus oortuig is nie, die bedrag volgens voorskrif van paragraaf (a) bepaal: Met dien verstande dat—

(i) hierdie sub-artikel nie van toepassing is nie waar sodanige kontant of so 'n bate gegee word—

(a) ten opsigte van enige kategorie van aflosbare aandeelkapitaal voor die eerste dag van Julie 1957 uitgereik ooreenkomstig spesiale bepalings voor daardie datum voorgeskryf vir die terugbetaling van sodanige kapitaal; of

(b) ten opsigte van enige kategorie van aflosbare aandeelkapitaal op of na die eerste dag van Julie 1957 uitgereik, vir die terugbetaling waarvan spesiale bepalings in die akte van oprigting en statute van die maatskappy vervat word, as die houders van die kapitaal aan gewone aandeel van die maatskappy nóg ten tyde van die toekenning van sodanige

(b) by the addition of the following sub-section:

“(3) Any written decision made by the Commissioner personally in the exercise of any discretionary power under the provisions of this Act or of any previous Income Tax Act of the Union shall not be withdrawn or amended by the Commissioner if all the material facts were known to him when he made his decision.”.

5. Section *seven* of the principal Act is hereby amended by the insertion in the proviso to paragraph (b)*bis* of the definition of “gross income” after the words “provident fund” of the words “retirement annuity fund”.

Amendment of section 7 of Act 31 of 1941, as amended by section 2 of Act 34 of 1942, section 2 of Act 26 of 1943, section 3 of Act 39 of 1945, section 4 of Act 55 of 1946, section 3 of Act 45 of 1949, section 2 of Act 64 of 1951, section 3 of Act 56 of 1952, section 4 of Act 43 of 1955, section 3 of Act 55 of 1956 and section 5 of Act 36 of 1958.

6. Section *nine* of the principal Act is hereby amended by the substitution for sub-section (9) with effect from the date of commencement thereof 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 any asset is given to any shareholder of that company in consequence of the liquidation or reconstruction of the company or the partial reduction of its share capital, the taxable income of the company shall be deemed to include—

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, section 6 of Act 36 of 1958 and section 5 of Act 78 of 1959.

(a) in the case of the reconstruction of the company or the partial reduction of its share capital, an amount equal to the sum of the amount of any such cash and the value of any such asset, but not exceeding the nominal value of such bonus shares (excluding any such shares awarded out of share premium account); and

(b) in the case of the liquidation of the company, if the Commissioner is satisfied that such liquidation is *bona fide* and was not brought about solely or mainly for the purpose of avoiding liability for tax under this sub-section, the amount by which the sum of all the amounts of any such cash and the value of all such assets so given to shareholders (in so far as that sum does not exceed the nominal value of the bonus shares so awarded to shareholders, excluding any such shares awarded out of share premium account) exceeds the sum of the paid-up capital and the amount standing to the credit of share premium account of the company immediately prior to the commencement of the liquidation of the company, or if the Commissioner is not so satisfied, an amount determined as provided in paragraph (a): Provided that—

(i) this sub-section shall not apply where any such cash or any such asset is given—

(a) in respect of any class of redeemable share capital issued before the first day of July, 1957, in pursuance of special provisions prescribed before that date for the repayment of such capital; or

(b) in respect of any class of redeemable share capital issued on or after the first day of July, 1957, for the repayment of which special provisions are contained in the memorandum and articles of association of the company, if the holders of the equity share capital of the company were not either at the time of the award of such bonus

bonusaandeel nóg te eniger tyd daarna aandeelhouders in daardie kategorie van aflosbare aandeelkapitaal was;

- (ii) by die toepassing van hierdie sub-artikel „op-betaalde kapitaal” beteken die nominale waarde van die opbetaalde kapitaal, uitgesonderd soveel van die nominale waarde van enige bonusaandeel as wat nie ’n diwidend ingevolge paragraaf (iii) (cc) van die omskrywing van „diwidend” in artikel *een* uitgemaak het nie; en
- (iii) die beslissing van die Kommissaris by die uitoefening van sy diskresie ingevolge hierdie sub-artikel aan beswaar en appél onderworpe is.”.

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, artikel 7 van Wet 36 van 1958 en artikel 6 van Wet 78 van 1959.

7. Artikel *tien* van die Hoofwet word hierby gewysig—

(a) deur in paragraaf (c) van sub-artikel (1) na die woord „voorsorgsfonds” die woord „uittredingannuïteitsfonds” in te voeg; en

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

„(k) (i) diwidende ontvang deur of toegeval aan of ten gunste van ’n maatskappy: Met dien verstande dat hierdie vrystelling nie van toepassing is nie op diwidende (behalwe dié uit winste van ’n kapitale aard uitgekeer) deur ’n vaste-eiendomsmaatskappy (soos in artikel *een* van die Wet op Beheer van Effekte-trustskemas, 1947 (Wet No. 18 van 1947), omskryf) uitgekeer op aandeel gehou deur ’n maatskappy wat ingevolge genoemde Wet as ’n bestuursmaatskappy in eiendomsaandeel geregistreer is;

(ii) diwidende ontvang deur of toegeval aan of ten gunste van ’n persoon (behalwe ’n maatskappy) wat nóg gewoonlik in die Unie woonagtig is nóg daarin besigheid dryf;

(iii) diwidende ontvang deur of toegeval 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 normale belasting onderhewig sou gewees het;

(iv) soveel van enige diwidend ontvang deur of toegeval aan ’n persoon (behalwe ’n maatskappy) wat gewoonlik in die Unie woonagtig is, van ’n maatskappy wat nie in die Unie geregistreer is nie, as wat volgens die Kommissaris se oortuiging uitgekeer is uit enige winste van sodanige maatskappy ten opsigte waarvan ’n bedrag by die belasbare inkomste of aan superbelaasting onderhewige inkomste van so ’n persoon in enige jaar van aanslag ingereken is as gevolg van die toedeling van die belasbare inkomste of aan superbelaasting onderhewige inkomste van sodanige maatskappy onder sy aandeelhouders ingevolge die inkomstebelastingwet van die Gebied Suidwes-Afrika;

(v) diwidende ontvang deur of toegeval aan ’n persoon (behalwe ’n maatskappy) wat gewoonlik in die Unie woonagtig is, van ’n maatskappy wat nie in die Unie geregistreer is nie, ten opsigte van aandeel wat deur so ’n persoon verkry is—

(a) voordat hy vir die eerste maal gewoonlik in die Unie woonagtig geword het;

(b) by wyse van erflating of by wyse van skenking indien die skenker op die datum van die skenking ’n persoon (behalwe ’n maatskappy) was wat nie gewoonlik in die Unie woonagtig was nie;

(c) uit fondse deur hom verkry uit ’n bedryf wat hy buite die Unie voortgesit het;

(d) as bonusaandeel aan hom toegeken as die houer van aandeel waarop die diwidende ingevolge hierdie sub-paragraaf in sy besit van normale belasting vry-

shares or at any time thereafter shareholders in that class of redeemable share capital;

- (ii) for the purposes of this sub-section 'paid-up capital' means the nominal value of the paid-up capital, excluding so much of the nominal value of any bonus shares as did not rank as a dividend in terms of paragraph (iii) (cc) of the definition of 'dividend' in section one; and

- (iii) the decision of the Commissioner in the exercise of his discretion under this sub-section shall be subject to objection and appeal."

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

- (a) by the insertion in paragraph (c) of sub-section (1) after the words "provident fund" of the words "a retirement annuity fund"; and
- (b) by the substitution for paragraph (k) of the said sub-section of the following paragraph:
- "(k) (i) dividends received by or accrued to or in favour of any company: Provided that this exemption shall not apply to dividends (other than those distributed out of profits of a capital nature) distributed by a fixed property company (as defined in section one of the Unit Trusts Control Act, 1947 (Act No. 18 of 1947)), on shares held by a company which is registered under the said Act as a management company in property shares;
- (ii) dividends received by or accrued to or in favour of any person (other than a company) not ordinarily resident nor carrying on business in the Union;
- (iii) dividends 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 normal tax in respect of such dividends;
- (iv) so much of any dividend received by or accrued to any person (other than a company) who is ordinarily resident in the Union from any company not registered in the Union as the Commissioner is satisfied has been distributed out of any profits of such company in respect of which any amount has been included in any year of assessment in the taxable income or income subject to super tax of such person as the result of the apportionment under the income tax law of the territory of South-West Africa of the taxable income or income subject to super tax of such company among its shareholders;
- (v) dividends received by or accrued to any person (other than a company) ordinarily resident in the Union from any company not registered in the Union in respect of shares acquired by such person—
- (a) before he became ordinarily resident in the Union for the first time;
- (b) by inheritance or by a donation if at the date of the donation the donor was a person (other than a company) not ordinarily resident in the Union;
- (c) out of funds derived by him from any trade carried on by him outside the Union;
- (d) as bonus shares awarded to him as the holder of shares the dividends on which are exempt from normal tax in his hands in terms of this sub-paragraph or would

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, section 7 of Act 36 of 1958 and section 6 of Act 78 of 1959.

gestel is, of aldus vrygestel sou gewees het as bedoelde diwidende op of na die datum van inwerkingtreding van hierdie sub-paragraaf deur hom ontvang was of aan hom toegeval het;

- (e) uit fondse deur hom verkry uit die van die hand sit van aandele waarop die diwidende ingevolge hierdie sub-paragraaf in sy besit van normale belasting vrygestel was, of aldus vrygestel sou gewees het as bedoelde diwidende op of na die datum van inwerkingtreding van hierdie sub-paragraaf deur hom ontvang was of aan hom toegeval het;
- (vi) diwidende gedurende 'n jaar van aanslag ontvang deur of toegeval aan 'n persoon (behalwe 'n maatskappy) wat gewoonlik in die Unie woonagtig is, van 'n maatskappy wat in die Gebied Suidwes-Afrika met regs-persoonlikheid bekleed is, as die Kommissaris oortuig is dat soveel van die totale netto winste van bedoelde maatskappy vir bedoelde jaar van aanslag as wat nie uit diwidende bestaan nie, geheel en al of hoofsaaklik uit 'n bron binne bedoelde gebied verkry is, en dat enige diwidende wat by die totale netto winste van bedoelde maatskappy vir bedoelde jaar van aanslag ingereken is, van 'n maatskappy of maatskappye verkry is waarvan die totale netto winste vir bedoelde jaar van aanslag uitsluitlik of hoofsaaklik uit belasbare inkomste, vasgestel ingevolge die inkomstebelastingwette van, en verkry uit bronne binne, bedoelde gebied, bestaan het: Met dien verstande dat by die toepassing van hierdie sub-paragraaf die uitdrukking, 'totale netto winste', met betrekking tot 'n maatskappy ten opsigte van enige jaar van aanslag, beteken die netto winste van daardie maatskappy vir bedoelde jaar van aanslag, bereken op die wyse ingevolge die inkomstebelastingwette van bedoelde gebied voorgeskryf vir die vasstelling van belasbare inkomste vir die doeleindes van normale belasting ten opsigte van daardie jaar van aanslag, maar afgesien daarvan of die winste uit 'n bron binne of buite bedoelde gebied verkry is en onderworpe aan die inrekening by die winste van bedoelde maatskappy van alle diwidende uit watter bron ook al verkry;"

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 Wet 55 van 1956, artikel 6 van Wet 61 van 1957, artikel 8 van Wet 36 van 1958 en artikel 7 van Wet 78 van 1959.

8. Artikel *elf* van die Hoofwet word hierby gewysig—
(a) deur na paragraaf (b) van sub-artikel (2) die volgende paragraaf in te voeg:

„(b)*bis* enige onkoste, behalwe dié van 'n kapitale aard, werklik deur die belastingpligtige gedurende die jaar van aanslag aangegaan ten opsigte van enige geskil of regsgeding wat ontstaan in die loop of uit hoofde van die gewone verrigtinge deur hom onderneem by die uitoefening van sy bedryf;"

(b) deur by paragraaf (d)*bis* van genoemde sub-artikel die volgende sub-paragraaf by te voeg, terwyl die bestaande paragraaf sub-paragraaf (i) word:

„(ii) die bepalinge van sub-paragraaf (i) is *mutatis mutandis* van toepassing ook met betrekking tot nuwe of ongebruikte masjinerie, gereedskap, werktuie en ander artikels (behalwe voertuie en behalwe uitrusting vir kantore van bestuurders en dienaars en ander kantore) deur die belastingpligtige op of na die tweede dag van Maart 1960 vir die doeleindes van sy bedryf van hotelhouer in gebruik geneem;"

(c) deur na paragraaf (d)*quin* van genoemde sub-artikel die volgende paragrafe in te voeg:

„(d)*sex* die bepalinge van paragraaf (d)*quin* is *mutatis mutandis* van toepassing ook met betrekking tot 'n gebou waarvan die oprigting deur die belastingpligtige op of na die tweede dag van Maart 1960 'n aanvang geneem het, en die koste van enige

have been so exempt if such dividends had been received by or had accrued to him on or after the date of commencement of this sub-paragraph;

- (e) out of funds derived by him from the disposal of shares the dividends on which were exempt from normal tax in his hands in terms of this sub-paragraph, or would have been so exempt if such dividends had been received by or had accrued to him on or after the date of commencement of this sub-paragraph;
- (vi) dividends received by or accrued to any person (other than a company) ordinarily resident in the Union during any year of assessment from any company incorporated in the territory of South-West Africa, if the Commissioner is satisfied that so much of the total net profits of such company for such year of assessment as does not consist of dividends was derived wholly or mainly from a source within the said territory, and that any dividends included in the total net profits of such company for such year of assessment were derived from a company or companies the total net profits of which for such year of assessment consisted solely or mainly of taxable income, determined under the income tax laws of, and derived from sources within, the said territory: Provided that for the purposes of this sub-paragraph the expression 'total net profits' in relation to any company in respect of any year of assessment means the net profits of that company for such year of assessment calculated in the manner prescribed under the income tax laws of the said territory for the determination of taxable income for normal tax purposes in respect of that year of assessment, but irrespective of whether the profits are derived from a source within or outside the said territory and subject to the inclusion in the profits of such company of all dividends from whatever source;".
8. Section *eleven* of the principal Act is hereby amended—
- (a) by the insertion after paragraph (b) of sub-section (2) of the following paragraph:
- “(b)*bis* any expenditure, other than that of a capital nature, actually incurred by the taxpayer during the year of assessment in respect of any dispute or action at law arising in the course or by reason of the ordinary operations undertaken by him in the carrying on of his trade;”;
- (b) by the addition to paragraph (d)*bis* of the said sub-section of the following sub-paragraph, the existing paragraph becoming sub-paragraph (i):
- “(ii) the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to new or unused machinery, implements, utensils and articles (other than vehicles and other than equipment for managers', servants' and office rooms) brought into use by the taxpayer for the purposes of his trade of hotel keeper on or after the second day of March, 1960;”;
- (c) by the insertion after paragraph (d)*quin* of the said sub-section of the following paragraphs:
- “(d)*sex* the provisions of paragraph (d)*quin* shall *mutatis mutandis* apply also with reference to any building the erection of which was commenced by the taxpayer on or after the second day of March, 1960, and the cost of any subsequent

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 Act 61 of 1957, section 8 of Act 36 of 1958 and section 7 of Act 78 of 1959.

- latere verbeterings (behalwe herstelwerk) daaraan aangebring, indien die betrokke gebou deur die belastingpligtige gedurende die jaar van aanslag vir die doeleindes van die uitoefening daarin van sy bedryf van hotelhouer gebruik is;
- (d)sept (i) ten opsigte van nuwe of ongebruikte masjinerie of installasie deur die belastingpligtige op of na die tweede dag van Maart 1960 vir doeleindes van sy bedryf in gebruik geneem, en wat hy regstreeks by 'n vervaardigingsproses gebruik, 'n vermindering bekend as 'n 'masjinerie-beleggingsvermindering', vir die jaar van aanslag (maar nie later nie as dié wat op die dertigste dag van Junie 1961 eindig) gedurende welke sodanige masjinerie of installasie aldus in gebruik geneem is, gelyk aan vyftien persent van die bedrag wat sodanige masjinerie of installasie hom gekos het;
- (ii) die bepalinge van sub-paragraaf (i) is *mutatis mutandis* van toepassing ook met betrekking tot nuwe of ongebruikte masjinerie, gereedskap, werktuie en ander artikels (behalwe voertuie en behalwe uitrusting vir kantore van bestuurders en dienaars en ander kantore) deur die belastingpligtige regstreeks vir doeleindes van sy bedryf van hotelhouer in gebruik geneem;
- (d)oct (i) ten opsigte van die bedrag wat 'n gebou, wat aan 'n belastingpligtige behoort en waarvan die oprigting op of na die tweede dag van Maart 1960 'n aanvang geneem het, hom gekos het, en van enige latere verbeterings (behalwe herstelwerk) daaraan aangebring, asook van enige verbeterings (behalwe herstelwerk) op of na die tweede dag van Maart 1960 aangebring aan 'n gebou wat aan hom behoort en waarvan die oprigting voor die tweede dag van Maart 1960 'n aanvang geneem het, 'n vermindering, bekend as 'n 'geboubeleggingsvermindering', gelyk aan tien persent van sodanige koste vir die jaar van aanslag (maar nie later nie as dié wat op die dertigste dag van Junie 1961 eindig) gedurende welke—
- (a) in die geval van die koste van oprigting, die gebou vir die eerste maal deur hom gebruik is; en
- (b) in die geval van enige verbeterings, die verbeterings aangebring is, indien die betrokke gebou deur hom in die loop van sy bedryf (behalwe mynwerk-saamhede of boerdery) gebruik is in verband met 'n vervaardigingsproses deur hom daarin uitgevoer;
- (ii) die bepalinge van sub-paragraaf (i) is *mutatis mutandis* van toepassing ook met betrekking tot enige gebou wat deur die belastingpligtige gebruik word in verband met die uitoefening daarin van sy bedryf van hotelhouer;";
- (d) deur na paragraaf (i)ter van genoemde sub-artikel die volgende paragraaf in te voeg:
- „(i)quat 'n som gedurende die jaar van aanslag deur die belastingpligtige bygedra by wyse van lopende bydraes tot 'n uittredingannuïteitsfonds: Met dien verstande dat—
- (i) die vermindering ingevolge hierdie paragraaf nie driehonderd pond oorskry nie; en
- (ii) in die geval van 'n persoon wat op 'n vermindering ingevolge paragraaf (i) geregtig is, die vermindering ingevolge hierdie paragraaf nie meer beloop nie as die bedrag waarmee driehonderd pond die bedrag van die vermindering ingevolge paragraaf (i) oorskry;";
- (e) deur na paragraaf (f)ter van genoemde sub-artikel die volgende paragraaf in te voeg:
- „(f)quat (i) ondanks die bepalinge van artikel twaalf, soveel van 'n skenking deur 'n maatskappy gedurende die jaar van aanslag gemaak vir doeleindes van tegnologiese opleiding aan 'n universiteit as wat nie een persent van die

improvements (other than repairs) effected thereto, if the building in question was used by the taxpayer during the year of assessment for the purpose of carrying on therein his trade of hotel keeper;

- (d) *sept* (i) in respect of new or unused machinery or plant brought into use by the taxpayer for the purposes of his trade on or after the second day of March, 1960, and used by him directly in a process of manufacture, an allowance to be called a 'machinery investment allowance' for the year of assessment (but not later than that ending on the thirtieth day of June, 1961) during which such machinery or plant was so brought into use, equal to fifteen per cent. of the cost to him of such machinery or plant;
- (ii) the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to new or unused machinery, implements, utensils and articles (other than vehicles and other than equipment for managers', servants' and office rooms) brought into use by the taxpayer and used by him directly for the purpose of his trade of hotel keeper;
- (d) *oct* (i) in respect of the cost to the taxpayer of any building owned by him the erection of which was commenced on or after the second day of March, 1960, and of any subsequent improvements (other than repairs) effected thereto, as well as of any improvements (other than repairs) effected on or after the second day of March, 1960, to any building owned by him the erection of which was commenced before the second day of March, 1960, an allowance to be called a 'building investment allowance' equal to ten per cent. of such cost for the year of assessment (but not later than that ending on the thirtieth day of June, 1961), during which—
 - (a) in the case of the cost of erection, the building was first used by him; and
 - (b) in the case of any improvements, the improvements were effected, if the building in question was 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);
- (ii) the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to any building used by the taxpayer for the purpose of carrying on therein his trade of hotel keeper;";
- (d) by the insertion after paragraph (i) *ter* of the said sub-section of the following paragraph:
 - "(i) *quat* any sum contributed by the taxpayer during the year of assessment by way of current contribution to any retirement annuity fund: Provided that—
 - (i) the deduction under this paragraph shall not exceed three hundred pounds; and
 - (ii) in the case of any person who is entitled to a deduction under paragraph (i), the deduction under this paragraph shall not exceed the amount by which the amount of the deduction under the said paragraph (i) is less than three hundred pounds;";
- (e) by the insertion after paragraph (j) *ter* of the said sub-section of the following paragraph:
 - "(j) *quat* (i) notwithstanding the provisions of section twelve, so much of any donation made by a company during the year of assessment for the purposes of technological training at a university as does not exceed one per centum

- belasbare inkomste van sodanige maatskappy, soos bereken voordat enige vermindering ingevolge hierdie paragraaf toegelaat word, te bowe gaan nie, mits 'n bedrag minstens gelyk aan die bedrag van so 'n vermindering gedurende die betrokke jaar van aanslag in die spesiale rekening ingestel ingevolge die Wet ter Bevordering van Tegnologiese Opleiding, 1960, inbetaal is.
- (ii) By die toepassing van hierdie paragraaf het die uitdrukkings 'tegnologiese opleiding' en 'universiteit' die betekenis daaraan toegewys in genoemde Wet ter Bevordering van Tegnologiese Opleiding, 1960.
- (iii) Die bepalings van hierdie paragraaf is van toepassing slegs met betrekking tot 'n skenking gemaak op of na die derde dag van Maart 1960, maar nie later nie as die dertigste dag van Junie 1961.”;
- (f) deur in paragraaf (q) van genoemde sub-artikel die woorde „en die totaal van” en die woorde „en diwidende in paragraaf (k) van sub-artikel (1) van artikel *tien* bedoel” te skrap;
- (g) deur paragraaf (r) van genoemde sub-artikel deur die volgende paragraaf te vervang:
- „(r) ondanks die bepalings van paragrawe (a), (b) en (g) van artikel *twaalf*, 'n vermindering van in die geheel hoogstens honderd pond ten opsigte van—
- (i) 'n som gedurende die jaar van aanslag deur die belastingpligtige bygedra by wyse van lopende bydraes deur hom as lid verskuldig, aan 'n fonds deur die Kommissaris erken as 'n bystandsfonds wat tot stand gebring is uitsluitlik met die oogmerk om verpleeginrigtings-, hospitaal-, mediese en tandheelkundige onkoste deur sy lede aangegaan, geheel en al of gedeeltelik te bestry; en
- (ii) gelde wat volgens die Kommissaris se oortuiging gedurende die jaar van aanslag deur die belastingpligtige betaal is aan 'n verpleeginrigting in verband met enige bevalling van sy eggenote, of aan—
- (a) 'n tandarts of geneesheer vir tandheelkundige en mediese dienste wat gelewer is aan; of
- (b) 'n behoorlik geregistreerde verpleeginrigting of hospitaal ten opsigte van siekte van,
- die belastingpligtige of sy vrou of sy kinders of stiefkinders in paragraaf (a) van sub-artikel (2) van artikel *dertien* bedoel;”;
- (h) deur na sub-artikel (3) die volgende sub-artikel in te voeg:
- „(3)*bis* (a) Die bepalings van paragrawe (a) en (b) van sub-artikel (2) en sub-artikel (3) is, behoudens die bepalings van paragraaf (b) van hierdie sub-artikel, *mutatis mutandis* van toepassing met betrekking tot inkomste deur 'n persoon in die vorm van diwidende verkry.
- (b) Ten opsigte van onkoste en verliese van 'n nie-kapitale aard deur 'n persoon (behalwe 'n maatskappy) aangegaan in die voortbrenging van sy inkomste uit diwidende, is die bedrag wat ingevolge paragrawe (a) en (b) van sub-artikel (2) soos by paragraaf (a) van hierdie sub-artikel toegepas, in vermindering gebring word, 'n bedrag wat tot die onkoste en verliese, wat by ontstentenis van hierdie paragraaf toegelaat sou gewees het om in vermindering gebring te word, in dieselfde verhouding staan as wat die bedrag van sodanige diwidende, soos bereken na die vermindering ingevolge paragraaf (c) toegelaat is, staan tot die bedrag van sodanige diwidende soos bereken voordat sodanige vermindering toegelaat is.
- (c) Ten opsigte van inkomste in die vorm van diwidende deur 'n persoon (behalwe 'n maatskappy) verkry, word daar as 'n aftrekking by die vasstelling van die belasbare inkomste van so 'n persoon 'n bedrag toegelaat wat 'n persentasie van sodanige diwidende verteenwoordig, bereken ooreenkomstig die volgende skaal:

- of the taxable income of such company as calculated before allowing any deduction under this paragraph, provided an amount not less than the amount of such deduction has been paid during the year of assessment in question into the special account established under the Technological Training Advancement Act, 1960.
- (ii) For the purposes of this paragraph the expressions 'technological training' and 'university' shall have the meanings assigned thereto in the Technological Training Advancement Act, 1960.
- (iii) The provisions of this paragraph shall apply only with reference to any donation made on or after the third day of March, 1960, but not later than the thirtieth day of June, 1961.”;
- (f) by the deletion in paragraph (q) of the said sub-section of the words “and the sum of” and the words “and dividends referred to in paragraph (k) of sub-section (1) of section *ten*”;
- (g) by the substitution for paragraph (r) of the said sub-section of the following paragraph:
- “(r) notwithstanding the provisions of paragraphs (a), (b) and (g) of section *twelve*, an allowance not exceeding in the aggregate the sum of one hundred pounds in respect of—
- (i) any sum contributed by the taxpayer during the year of assessment by way of current contributions due by him, as a member, to any fund recognized by the Commissioner as a benefit fund established for the sole purpose of defraying in whole or in part any nursing home, hospital, medical and dental expenditure which may be incurred by its members; and
- (ii) any fees which the Commissioner is satisfied were paid by the taxpayer during the year of assessment to any nursing home in connection with any confinement of his wife, or to—
- (a) any dentist or medical practitioner for dental and medical services rendered to; or
- (b) any duly registered nursing home or hospital in respect of the illness of, the taxpayer or his wife or his children or stepchildren referred to in paragraph (a) of sub-section (2) of section *thirteen*.”;
- (h) by the insertion after sub-section (3) of the following sub-section:
- “(3)*bis* (a) The provisions of paragraphs (a) and (b) of sub-section (2) and sub-section (3) shall subject to the provisions of paragraph (b) of this sub-section, *mutatis mutandis* apply in relation to any income derived by any person in the form of dividends.
- (b) In respect of expenditure and losses not of a capital nature incurred by any person (other than a company) in the production of his income from dividends, the amount to be deducted under paragraphs (a) and (b) of sub-section (2), as applied by paragraph (a) of this sub-section, shall be an amount which bears to the expenditure and losses, which but for this paragraph would have been allowed to be deducted, the same ratio as the amount of such dividends as calculated after allowing the deduction under paragraph (c) bears to the amount of such dividends as calculated before allowing such deduction.
- (c) In respect of income in the form of dividends derived by any person other than a company there shall be allowed as a deduction in the determination of the taxable income of such person an amount representing a percentage of such dividends calculated in accordance with the following scale:

Waar, by ontstentenis van hierdie paragraaf en paragraaf (b), die belasbare inkomste van die belastingpligtige vir die betrokke jaar van aanslag—				Persentasie van diwidende afgetrek te word.	
nie £1,300 te bowe sou gaan nie				100 persent.	
£1,300 te bowe sou gaan, maar nie	£1,400 nie			94	„
£1,400	„	„	£1,500	88	„
£1,500	„	„	£1,600	82	„
£1,600	„	„	£1,700	76	„
£1,700	„	„	£1,800	70	„
£1,800	„	„	£1,900	64	„
£1,900	„	„	£2,000	58	„
£2,000	„	„	£2,100	52	„
£2,100	„	„	£2,200	46	„
£2,200	„	„	£2,300	40	„
£2,300 te bowe sou gaan				33½	„,„ en

(i) deur in paragraaf (a) van sub-artikel (4) na die woorde „behalwe paragraaf” die woorde „(d)sept, (d)oct,” in te voeg.

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, artikel 7 van Wet 55 van 1956 en artikel 8 van Wet 78 van 1959.

9. Artikel *dertien* van die Hoofwet word hierby gewysig—

(a) deur in paragraaf (a) van sub-artikel (2) die woorde „vyftien pond” deur die woorde „sewentien pond” en die woorde „sewentien pond” deur die woorde „negentien pond tien sjielings” te vervang;

(b) deur in sub-paragraaf (ii) van paragraaf (b) van genoemde sub-artikel na die woord „bystandsfonds” die woorde „(behalwe ’n bystandsfonds bedoel in sub-paragraaf (i) van paragraaf (r) van sub-artikel (2) van artikel *elf*)” in te voeg, en die woorde „die som van een sjieling en drie pennies op elke pond of deel daarvan wat ten opsigte van sulke premies, gelde, subskripsies of bydraes betaal is, maar met sewe pond tien sjielings as hoogste aftrekking” deur die woorde „’n som gelyk aan sewe persent van die bedrag wat ten opsigte van sulke premies, gelde, subskripsies of bydraes betaal is, en by die berekening waarvan ’n breukdeel van ’n pond as ’n volle pond gereken word, onderworpe aan ’n maksimum aftrekking van agt pond tien sjielings” te vervang; en

(c) deur paragraaf (c) van genoemde sub-artikel deur die volgende paragraaf te vervang:

„(c) (i) elke afhanklike die som van drie pond; en
(ii) een of meer afhanklikes wat, na tot oortuiging van die Kommissaris bewys word, geheel en al van die belastingpligtige vir hul onderhoud afhanklik was, ’n verdere aftrekking van agt pond, afgesien van die aantal sodanige afhanklikes.”.

Wysiging van artikel 18 van Wet 31 van 1941, soos vervang deur artikel 9 van Wet 78 van 1959.

10. Artikel *agtien* van die Hoofwet word hierby gewysig deur in sub-artikel (1) na die woord „pensioenfonds” die woorde „of ’n uittredingannuïteitsfonds” in te voeg.

Invoeging van artikel 22*bis* in Wet 31 van 1941.

11. Die volgende artikel word hierby na artikel *twee-en-twintig* in die Hoofwet ingevoeg:

„Inrekening by inkomste van bedrag van vasgestelde verlies as korting vir doeleindes van superbelasting ten opsigte van aanslagjaar 1959. 22*bis*. Waar in die geval van ’n ander persoon as ’n maatskappy, ’n korting kragtens paragraaf (b) van artikel *agt-en-twintig* ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1959 geëindig het, vir doeleindes van superbelasting toegelaat is, word die bedrag van daardie korting by die inkomste van bedoelde persoon vir die jaar van aanslag eindigende op die dertigste dag van Junie 1960 ingereken, en enige aldus ingerekende bedrag word by die toepassing van paragraaf (c) van sub-artikel (3)*bis* van artikel *elf* geag inkomste deur hom in die vorm van diwidende verkry te wees.”.

Wysiging van artikel 23 van Wet 31 van 1941.

12. Artikel *drie-en-twintig* van die Hoofwet word hierby gewysig deur in sub-artikel (1) na die woord „jaarliks” die woorde „vir elke jaar van aanslag beginnende met dié wat op die dertigste dag van Junie 1941 geëindig het, en eindigende met dié wat op die dertigste dag van Junie 1959 geëindig het,” in te voeg.

Where, but for the provisions of this paragraph and paragraph (b), the taxable income of the taxpayer for the year of assessment in question—

Percentage of dividends to be deducted.

would not exceed £1,300		100 per cent.
would exceed £1,300 but not £1,400		94 „
„ „ £1,400 „ £1,500		88 „
„ „ £1,500 „ £1,600		82 „
„ „ £1,600 „ £1,700		76 „
„ „ £1,700 „ £1,800		70 „
„ „ £1,800 „ £1,900		64 „
„ „ £1,900 „ £2,000		58 „
„ „ £2,000 „ £2,100		52 „
„ „ £2,100 „ £2,200		46 „
„ „ £2,200 „ £2,300		40 „
„ „ £2,300		33 $\frac{1}{3}$ „, „ and

- (i) by the insertion in paragraph (a) of sub-section (4) after the words “except paragraph” of the words “(d)sept, (d)oct,”.

9. Section *thirteen* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (a) of sub-section (2) for the words “fifteen pounds” of the words “seventeen pounds” and for the words “seventeen pounds” of the words “nineteen pounds ten shillings”;
- (b) by the insertion in sub-paragraph (ii) of paragraph (b) of the said sub-section after the words “benefit fund” of the words “(other than a benefit fund referred to in sub-paragraph (i) of paragraph (r) of sub-section (2) of section *eleven*)”, and the substitution in the said paragraph (b) for the words “the sum of one shilling and threepence for each pound or part thereof paid in respect of such premiums, fees, subscriptions or contributions, subject to a maximum deduction of seven pounds ten shillings” of the words “a sum equal to seven per cent. of the amount paid in respect of such premiums, fees, subscriptions or contributions in the calculation of which sum a fraction of a pound included in the amount so paid shall be regarded as a completed pound, and subject to a maximum deduction of eight pounds ten shillings”; and
- (c) by the substitution for paragraph (c) of the said sub-section of the following paragraph:
- “(c) (i) each dependant the sum of three pounds; and
- (ii) any one or more dependants who are proved to the satisfaction of the Commissioner to have been wholly dependent for their maintenance upon the taxpayer, a further sum of eight pounds irrespective of the number of such dependants.”.

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, section 7 of Act 55 of 1956 and section 8 of Act 78 of 1959.

10. Section *eighteen* of the principal Act is hereby amended by the insertion in sub-section (1) after the words “pension fund” of the words “or any retirement annuity fund”.

Amendment of section 18 of Act 31 of 1941, as substituted by section 9 of Act 78 of 1959.

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

“Inclusion in income of amount of assessed loss allowed as deduction for purposes of super tax in respect of 1959 year of assessment. **22bis.** Where, in the case of any person other than a company, a deduction has in terms of paragraph (b) of section *twenty-eight* been allowed for super tax purposes in respect of the year of assessment ended the thirtieth day of June, 1959, the amount of such deduction shall be included in the income of such person for the year of assessment ending the thirtieth day of June, 1960, and any amount so included shall for the purposes of paragraph (c) of sub-section (3)*bis* of section *eleven* be deemed to be income derived by him in the form of dividends.”.

Insertion of section 22bis in Act 31 of 1941.

12. Section *twenty-three* of the principal Act is hereby amended by the insertion in sub-section (1) after the word “annually” of the words “for each year of assessment commencing with that which ended on the thirtieth day of June, 1941, and terminating with that which ended on the thirtieth day of June, 1959,”.

Amendment of section 23 of Act 31 of 1941.

Wysiging van artikel 37bis soos ingevoeg deur artikel 9 van Wet 56 van 1952.

13. Artikel *sewe-en-dertig bis* van die Hoofwet word hierby gewysig—

- (a) deur sub-artikel (2) deur die volgende sub-artikel te vervang:
- „(2) In hierdie artikel—
- beteken „toedeelbare inkomste” met betrekking tot ’n private maatskappy ten opsigte van ’n jaar van aanslag die som van—
- (a) die aan superbelaasting onderhewige inkomste van daardie maatskappy vir sodanige jaar van aanslag soos vasgestel sonder die inrekening daarby van enige diwidende ontvang van ’n ander private maatskappy waarop die bepalings van hierdie artikel van toepassing is, vermindert met die bedrag van enige normale belasting betaalbaar ten opsigte van die belasbare inkomste wat in die bedrag van genoemde aan superbelaasting onderhewige inkomste vir die betrokke jaar van aanslag ingesluit is; en
- (b) enige bedrag wat ingevolge sub-artikel (1) aan so ’n eersgenoemde maatskappy toegedeel is uit die toedeelbare inkomste van ’n ander private maatskappy;
- het „aan superbelaasting onderhewige inkomste” die betekenis daaraan toegeskryf in Deel II van hierdie Hoofstuk, en die aan superbelaasting onderhewige inkomste van ’n maatskappy vir ’n jaar van aanslag, word vasgestel asof al die bepalings van daardie Deel vir daardie jaar van aanslag in werking was.”; en
- (b) deur in sub-artikel (3) na die woorde „besigheid dryf” waar hulle die eerste maal voorkom, die woorde „en wat ingevolge paragraaf (d), (e) of (i) van artikel *een-en-vyftig* van belasting op onuitgekeerde winste 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, artikel 11 van Wet 56 van 1952 en artikel 14 van Wet 78 van 1959.

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

- (a) deur sub-item (1)*bis* van paragraaf (a) deur die volgende sub-item te vervang:
- „(1)*bis* ’n in sub-paragraaf (iii) van paragraaf (k) van sub-artikel (1) van artikel *tien* bedoelde bestorwe boedel is en sodanige diwidend ingevolge daardie sub-paragraaf van normale belasting vrygestel is; of”;
- (b) deur in paragraaf (a)*bis* die woorde „paragraaf (a)*bis* van sub-artikel (1) van artikel *dertig* bedoelde bestorwe boedel is en sodanige boedel ingevolge daardie paragraaf van superbelaasting vrygestel is” deur die woorde „sub-paragraaf (iii) van paragraaf (k) van sub-artikel (1) van artikel *tien* bedoelde bestorwe boedel is en sodanige diwidend ingevolge daardie sub-paragraaf van normale belasting vrygestel is” te vervang;
- (c) deur na paragraaf (a)*bis* die volgende paragraaf in te voeg:
- „(a)*ter* die bedrag van—
- (i) ’n diwidend (uitsluitende sodanige gedeelte daarvan wat uit ’n tussentydse diwidend bestaan) wat deur ’n private maatskappy (wat nie ingevolge paragraaf (d), (e) of (i) van artikel *een-en-vyftig* van belasting op onuitgekeerde winste vrygestel is nie), op of na die eerste dag van April 1960 verklaar is; en
- (ii) ’n tussentydse diwidend waarvan die betaling op of na daardie datum goedgekeur is deur die direkteure van ’n private maatskappy (wat nie ingevolge paragraaf (d), (e) of (i) van artikel *een-en-vyftig* van belasting op onuitgekeerde winste vrygestel is nie) of deur ’n ander persoon of persone ingevolge magtiging deur die akte van oprigting en statute van daardie maatskappy verleen, indien die aandeelhouer aan wie die diwidend of tussentydse diwidend betaal is of betaalbaar is ’n maatskappy is wat nie in die Unie geregistreer is of daarin besigheid dryf nie; en”;
- (d) deur in paragraaf (i) en in paragraaf (ii) van die voorbehoudsbepaling die uitdrukking „en (a)*bis*” deur die uitdrukking „(a)*bis* en (a)*ter*” te vervang.

13. Section *thirty-seven bis* of the principal Act is hereby amended—

Amendment of section 37*bis*, as inserted by section 9 of Act 56 of 1952.

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

“(2) In this section—

“apportionable income” in relation to a private company in respect of any year of assessment, means the sum of—

- (a) the income subject to super tax of that company for such year of assessment as determined without the inclusion therein of any dividends received from any other private company to which the provisions of this section apply, reduced by the amount of any normal tax payable in respect of the taxable income included in the amount of the said income subject to super tax for the year of assessment in question; and

- (b) any amount which has in terms of sub-section (1) been apportioned to such first-named company out of the apportionable income of another private company;

“income subject to super tax” has the meaning assigned thereto in Part II of this Chapter and the income subject to super tax of any company for any year of assessment shall be determined as though all the provisions of that Part had been in operation for that year of assessment.”; and

- (b) by the insertion in sub-section (3) after the word “Union” where it occurs for the first time of the words “and which is exempt from undistributed profits tax in terms of paragraph (d), (e) or (i) of section *fifty-one*”.

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

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, section 11 of Act 56 of 1952 and section 14 of Act 78 of 1959.

- (a) by the substitution for sub-item (1)*bis* of paragraph (a) of the following sub-item:

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

- (b) by the substitution in paragraph (a)*bis* for the words “paragraph (a)*bis* of sub-section (1) of section *thirty* and such dividend is in terms of that paragraph exempt from super tax” of the words “sub-paragraph (iii) of paragraph (k) of sub-section (1) of section *ten* and such dividend is in terms of that paragraph exempt from normal tax”;

- (c) by the insertion after paragraph (a)*bis* of the following paragraph:

“(a)*ter* the amount of—

- (i) any dividend (excluding such portion thereof as consists of an interim dividend) which has been declared by any private company (which is not exempt from undistributed profits tax in terms of paragraph (d), (e) or (i) of section *fifty-one*), on or after the first day of April, 1960; and

- (ii) any interim dividend the payment of which has been approved on or after the said date by the directors of any private company (which is not exempt from undistributed profits tax in terms of paragraph (d), (e) or (i) of section *fifty-one*) or some other person or persons under authority conferred by the memorandum and articles of association of that company,

if the shareholder to whom the dividend or interim dividend has been paid or is payable is a company, not registered nor carrying on business in the Union; and”;

- (d) by the substitution in paragraph (i) and in paragraph (ii) of the proviso for the expression “and (a)*bis*” of the expression “(a)*bis* and (a)*ter*”.

(2) Die wysigings deur paragrawe (a) en (b) van sub-artikel (1) aangebring, word geag op die eerste dag van Julie 1959 in werking te getree het.

Wysiging van artikel 44 van Wet 31 van 1941, soos gewysig deur artikel 9 van Wet 34 van 1942 en artikel 12 van Wet 56 van 1952.

15. Artikel *vier-en-veertig* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (a) na die woord „toonder” die woorde „of in die geval van diwidende in paragraaf (a)ter van genoemde artikel bedoel, wat deur ’n maatskappy uitkeerbaar is aan ’n maatskappy wat nie in die Unie geregistreer is of daarin besigheid dryf nie” in te voeg; en
- (b) deur in paragraaf (b) die uitdrukking „of (a)bis” waar dit ook al voorkom deur die uitdrukking „(a)bis of (a)ter” te vervang.

Wysiging van artikel 45 van Wet 31 van 1941, soos vervang deur artikel 8 van Wet 26 van 1943 en gewysig deur artikel 13 van Wet 56 van 1952.

16. Artikel *vyf-en-veertig* van die Hoofwet word hierby gewysig deur in sub-paragraaf (v) van paragraaf (b) na die uitdrukking „(a)bis” die uitdrukking „of (a)ter” in te voeg.

Wysiging van artikel 46 van Wet 31 van 1941, soos gewysig deur artikel 10 van Wet 34 van 1942 en artikel 14 van Wet 56 van 1952.

17. Artikel *ses-en-veertig* van die Hoofwet word hierby gewysig deur die uitdrukking „of (a)bis” deur die uitdrukking „(a)bis of (a)ter” te vervang.

Vervanging van artikel 49 van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955.

18. Artikel *nege-en-veertig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Heffing van belasting op onuitgekeerde winste.

49. Daar word ten bate van die Gekonsolideerde Inkomstefonds betaal—

- (a) ten opsigte van elke jaar van aanslag beginnende met dié wat op die dertigste dag van Junie 1955 geëindig het en eindigende met dié wat op die dertigste dag van Junie 1959 geëindig het, deur elke maatskappy wat in die Unie geregistreer is of daarin besigheid dryf; en
- (b) ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1960 eindig, en elke daaropvolgende jaar van aanslag daarna, deur elke private maatskappy wat in die Unie geregistreer is of daarin besigheid dryf, ’n belasting (in hierdie Wet belasting op onuitgekeerde winste genoem) van vyf sjielings op elke pond van die bedrag waarmee die uitkeerbare inkomste van daardie maatskappy vir die betrokke jaar van aanslag, die bedrag van diwidende wat deur sodanige maatskappy gedurende die bepaalde tydperk uitgekeer is, te bowe gaan.”.

Wysiging van artikel 50 van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955, en gewysig deur artikel 12 van Wet 55 van 1956 en artikel 11 van Wet 36 van 1958.

19. (1) Artikel *vyftig* van die Hoofwet word hierby gewysig deur in die omskrywing van „totale netto-winste” na die woord „diwidende” die woorde „(behalwe die nominale waarde van bonusaandeel deur ’n publieke maatskappy ontvang as ’n toekenning van ’n private maatskappy vir sover sodanige bonusaandeel ’n diwidend ingevolge die omskrywing van „diwidend” in artikel *een* uitmaak)” in te voeg.

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

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, artikel 12 van Wet 36 van 1958 en artikel 15 van Wet 78 van 1959.

20. Artikel *een-en-vyftig* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (d) die woorde „uitgereikte kapitaal” deur die woorde „kapitaal aan gewone aandele” te vervang; en
- (b) deur in paragraaf (i) die woord „maatskappye” deur die woorde „publieke maatskappye of deur een of meer private maatskappye” te vervang.

(2) The amendments effected by paragraphs (a) and (b) of sub-section (1) shall be deemed to have come into operation on the first day of July, 1959.

15. Section *forty-four* of the principal Act is hereby amended—

- (a) by the insertion in paragraph (a) after the words "bearer scrip" of the words "or in the case of dividends referred to in paragraph (a)ter of the said section distributable by any company to any company not registered nor carrying on business in the Union"; and
- (b) by the substitution in paragraph (b) for the expression "or (a)bis" wherever it occurs of the expression "(a)bis or (a)ter".

Amendment of section 44 of Act 31 of 1941, as amended by section 9 of Act 34 of 1942 and section 12 of Act 56 of 1952.

16. Section *forty-five* of the principal Act is hereby amended by the insertion in sub-paragraph (v) of paragraph (b) after the expression "(a)bis" of the expression "or (a)ter".

Amendment of section 45 of Act 31 of 1941, as substituted by section 8 of Act 26 of 1943, and section 13 of Act 56 of 1952.

17. Section *forty-six* of the principal Act is hereby amended by the substitution for the expression "or (a)bis" of the expression "(a)bis or (a)ter".

Amendment of section 46 of Act 31 of 1941, as amended by section 10 of Act 34 of 1942 and section 14 of Act 56 of 1952.

18. The following section is hereby substituted for section *forty-nine* of the principal Act:

"Levy of undistributed profits tax.

49. There shall be paid for the benefit of the Consolidated Revenue Fund—

(a) in respect of each year of assessment commencing with that ended the thirtieth day of June, 1955, and terminating with that ended the thirtieth day of June, 1959, by every company registered or carrying on business in the Union; and

(b) in respect of the year of assessment ending the thirtieth day of June, 1960, and each succeeding year of assessment thereafter, by every private company registered or carrying on business in the Union,

a tax (in this Act referred to as undistributed profits tax) of five shillings on each pound of the amount by which the distributable income of that company for the year of assessment in question exceeds the amount of the dividends distributed by such company during the specified period."

Substitution of section 49 of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955.

19. (1) Section *fifty* of the principal Act is hereby amended by the insertion in the definition of "total net profits" after the word "dividends" of the words "(other than the nominal value of any bonus shares received by a public company as an award from a private company to the extent to which such bonus shares rank as a dividend in terms of the definition of 'dividend' in section one)".

Amendment of section 50 of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955, and amended by section 12 of Act 55 of 1956 and section 11 of Act 36 of 1958.

(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.

20. Section *fifty-one* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (d) for the words "issued capital" of the words "equity share capital"; and
- (b) by the substitution in paragraph (i) for the word "companies" of the words "public companies or by one or more private companies".

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, section 12 of Act 36 of 1958 and section 15 of Act 78 of 1959.

Wysiging van
artikel 66 van
Wet 31 van 1941,
soos gewysig deur
artikel 7 van
Wet 34 van 1953.

21. Artikel *ses-en-sestig* van die Hoofwet word hierby gewysig—

- (a) deur die voorbehoudsbepaling by sub-artikel (1) deur die volgende voorbehoudsbepaling te vervang:
„Met dien verstande dat die Kommissaris nie 'n aanslag ingevolge hierdie sub-artikel doen nie—
(a) na die verstryking van drie jaar vanaf die datum van aanslag ingevolge waarvan 'n bedrag onder so 'n aanslag vir belasting aangeslaan behoort te gewees het maar nie aangeslaan is nie, tensy die Kommissaris oortuig is dat die bedrag weens bedrog of wanvoorstelling of verswyging van ter sake dienende feite nie aldus aangeslaan is nie; of
(b) indien die bedrag wat aan belasting onderhewig behoort te gewees het, ooreenkomstig die algemene gebruik wat tydens die aanslag geheers het, nie vir belasting aangeslaan is nie; of
(c) ten opsigte van enige bedrag, indien 'n vorige aanslag in die geval van die betrokke persoon ten opsigte van die betrokke jaar van aanslag ingevolge 'n bevel van 'n hof vir die verhoor van inkomstebelastingappèlle ingestel ooreenkomstig die bepaling van hierdie Wet of 'n vorige Inkomstebelastingwet van die Unie ten opsigte van daardie bedrag gewysig of verminder is, tensy die Kommissaris oortuig is dat die betrokke bevel deur bedrog of wanvoorstelling of die verswyging van ter sake dienende feite verkry is.”; en
(b) deur die volgende sub-artikel by te voeg, terwyl die bestaande sub-artikel (2), sub-artikel (3) word:
„(2) By die toepassing van hierdie artikel sluit 'n bedrag in sub-artikel (1) bedoel 'n bedrag in waarvan die opname in 'n aanslag tot gevolg sal hê dat 'n verlies wat in vergelyking gebring kan word, verminder word, of dat slegs deel van sodanige bedrag vir belasting aangeslaan kan word.”.

Inwerkingtre-
ding van
sekere wysigings.

22. Behalwe vir sover in hierdie Wet anders bepaal, tree die wysigings deur hierdie Wet aangebring, uitgesonderd die wysigings deur artikels *vier* en *een-en-twintig* aangebring, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1960 eindig.

Kort titel.

23. Hierdie Wet heet die Inkomstebelastingwet, 1960.

21. Section *sixty-six* of the principal Act is hereby amended—
- (a) by the substitution for the proviso to sub-section (1) of the following proviso:

Amendment of section 66 of Act 31 of 1941, as amended by section 7 of Act 34 of 1953.

“Provided that the Commissioner shall not raise an assessment under this sub-section—

- (a) after the expiration of three years from the date of assessment in terms of which any amount which should have been assessed to tax under such assessment was not so assessed unless the Commissioner is satisfied that the amount was not so assessed because of fraud or misrepresentation or non-disclosure of material facts; or
- (b) if the amount which should have been subject to tax was in accordance with the practice generally prevailing at the time when the assessment was made not assessed to tax; or
- (c) in respect of any amount if any previous assessment made on the person concerned for the year of assessment in question has, in respect of that amount, been amended or reduced pursuant to an order made by a Court for hearing income tax appeals constituted under the provisions of this Act or any previous Income Tax Act of the Union, unless the Commissioner is satisfied that the order in question was obtained by fraud or misrepresentation or non-disclosure of material facts.”; and
- (b) by the addition of the following sub-section, the existing sub-section (2) becoming sub-section (3):
- “(2) For the purposes of this section any amount referred to in sub-section (1) shall include an amount the incorporation of which in an assessment would result in the reduction of any loss ranking for set-off or in only portion of such amount becoming chargeable with tax.”.

22. Except where otherwise provided in this Act the amendments effected by this Act shall, save in the case of the amendments effected by sections *four* and *twenty-one* first take effect in respect of assessments for the year of assessment ending on the thirtieth day of June, 1960.

Commencement of certain amendments.

23. This Act shall be called the Income Tax Act, 1960.

Short Title.

No. 61, 1960.]

WET

Tot wysiging van die Regeringsdiens-pensioenwet, 1955; om aan sekere persone 'n keuse te gee om sekere tydperke van diens by hulle pensioengewende diens in te reken; om voorsiening te maak vir die betaling van bonusse aan persone wat sekere pensioene, toelaes of betalings ontvang en vir die herroeping van sekere bestaande bepalings betreffende die betaling van bonusse aan sulke persone; en om vir ander aangeleenthede wat daarmee in verband staan, voorsiening te maak.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)

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

Wysiging van artikel 27 van Wet 58 van 1955, soos gewysig deur artikel 18 van Wet 56 van 1956.

1. Artikel *sewe-en-twintig* van die Regeringsdiens-pensioenwet, 1955 (hieronder die Hoofwet genoem), word hierby gewysig deur paragraaf (b) van sub-artikel (2) deur die volgende paragraaf te vervang:

„(b) die totaal van haar eie bydraes en meerdere bydraes tesame met 'n persentasie van haar eie bydraes bereken ooreenkomstig die volgende skaal:

<i>Aantal voltooide jare pensioen- gewende diens.</i>		<i>Persentasie van eie bydraes.</i>
5		6 $\frac{1}{4}$
6		12 $\frac{1}{2}$
7		25
8		37 $\frac{1}{2}$
9		50
10		62 $\frac{1}{2}$
11		75
12		87 $\frac{1}{2}$
13 en meer		100.”.

Wysiging van artikel 28 van Wet 58 van 1955, soos gewysig deur artikel 19 van Wet 56 van 1956.

2. Artikel *agt-en-twintig* van die Hoofwet word hierby gewysig deur paragraaf (b) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(b) 'n gratifikasie wat gebaseer word op bedoelde gemiddelde en wat bereken word, in die geval van 'n manlike lid, volgens die skaal van vier en 'n half persent en, in die geval van 'n vroulike lid, volgens die skaal van vyf persent van daardie gemiddelde ten opsigte van elke jaar van pensioengewende diens: Met dien verstande dat—

- in die geval van 'n vroulike lid wat onmiddellik voor die datum van inwerkingtreding van hierdie Wet 'n bydraer tot die ou fonds was of wat met ingang van 'n datum voor bedoelde inwerkingtreding in 'n pos in die staatsdiens aangestel is, en wat ooreenkomstig sub-artikel (2) of (3) van artikel *ses-en-twintig* afgedank word of weens slegte gesondheid sonder haar eie toedoen veroorsaak, ontslaan word, die gratifikasie bereken word volgens die skaal van vyf en sewetiendes persent van bedoelde gemiddelde ten opsigte van elke jaar van pensioengewende diens;
- in die geval van 'n lid wat onmiddellik voor die datum van inwerkingtreding van hierdie Wet 'n bydraer tot die ou fonds was of wat met ingang van 'n datum voor bedoelde inwerkingtreding in 'n pos in die staatsdiens aangestel is, en wat ooreenkomstig sub-artikel (5) van artikel *ses-en-twintig* afgedank word, die gratifikasie bereken word volgens 'n persentasie van bedoelde gemiddelde ten opsigte van elke jaar van pensioengewende diens, ooreenkomstig die volgende skaal:

No. 61, 1960.]

ACT

To amend the Government Service Pensions Act, 1955; to give an option to certain persons to include certain periods of employment in their pensionable service; to provide for the payment of bonuses to persons in receipt of certain pensions, grants or payments and for the repeal of certain existing provisions relating to payment of bonuses to such persons; and to provide for other incidental matters.

(Afrikaans text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

1. Section *twenty-seven* of the Government Service Pensions Act, 1955 (hereinafter referred to as the principal Act), is hereby amended by the substitution for paragraph (b) of sub-section (2) of the following paragraph:

Amendment of section 27 of Act 58 of 1955, as amended by section 18 of Act 56 of 1956.

“(b) the sum of her own contributions and excess contributions together with a percentage of her own contributions calculated according to the following scale:

<i>Number of completed years of pensionable service.</i>	<i>Percentage of own contributions.</i>
5	6 $\frac{1}{4}$
6	12 $\frac{1}{2}$
7	25
8	37 $\frac{1}{2}$
9	50
10	62 $\frac{1}{2}$
11	75
12	87 $\frac{1}{2}$
13 and over	100.”.

2. Section *twenty-eight* of the principal Act is hereby amended by the substitution for paragraph (b) of sub-section (1) of the following paragraph:

Amendment of section 28 of Act 58 of 1955, as amended by section 19 of Act 56 of 1956.

“(b) a gratuity which shall be based on the said average and shall be calculated, in the case of a male member, at the rate of four and one-half per cent. and, in the case of a female member, at the rate of five per cent. of such average in respect of each year of pensionable service: Provided that—

- (i) in the case of a female member who immediately prior to the date of commencement of this Act was a contributor to the old fund or who was appointed to a post in the public service with effect from a date prior to such commencement and who is retired in terms of sub-section (2) or (3) of section *twenty-six* or is discharged on account of ill-health occasioned without her own default, the gratuity shall be calculated at the rate of five and seven-tenths per cent. of such average in respect of each year of pensionable service;
- (ii) in the case of a member who immediately prior to the date of commencement of this Act was a contributor to the old fund or who was appointed to a post in the public service with effect from a date prior to such commencement and who is retired in terms of sub-section (5) of section *twenty-six*, the gratuity shall be calculated at a percentage of such average in respect of each year of pensionable service, according to the following scale:

Manspersone.			Vrouspersone.		
Persentasie			Persentasie		
Naaste leeftyd op datum van uitdiens-treding.	van jaar-likse gemiddelde van pensioengewende ver-dienste.		Naaste leeftyd op datum van uitdiens-treding.	van jaar-likse gemiddelde van pensioengewende ver-dienste.	
55 ..	5.07		50 ..	6.15	
56 ..	4.96		51 ..	6.06	
57 ..	4.84		52 ..	5.97	
58 ..	4.73		53 ..	5.88	
59 ..	4.61		54 ..	5.79	
60 of ouer	4.50		55 of ouer	5.70.	

Wysiging van artikel 48 van Wet 58 van 1955, soos gewysig deur artikel 24 van Wet 56 van 1956.

3. Artikel *agt-en-veertig* van die Hoofwet word hierby gewysig deur paragraaf (b) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(b) 'n gratifikasie wat gebaseer word op bedoelde gemiddelde en wat bereken word, in die geval van 'n manlike lid, volgens die skaal van vyf en driekwart persent en, in die geval van 'n vroulike lid, volgens die skaal van ses en 'n kwart persent van daardie gemiddelde ten opsigte van elke jaar van pensioengewende diens: Met dien verstande dat in die geval van 'n lid wat onmiddellik voor die datum van inwerkingtreding van die Wysigingswet op die Pensioenwette, 1960, 'n bydraer tot die fonds was of wat met ingang van 'n datum voor bedoelde inwerkingtreding in 'n pos in die polisiemag of gevangenisdiens aangestel word, en wat ooreenkomstig sub-artikel (5) van artikel *ses-en-veertig* afgedank word, die gratifikasie bereken word volgens 'n persentasie van bedoelde gemiddelde ten opsigte van elke jaar van pensioengewende diens, ooreenkomstig die volgende skaal:

Manspersone.			Vrouspersone.		
Persentasie			Persentasie		
Naaste leeftyd op datum van uitdiens-treding.	van jaar-likse gemiddelde van pensioengewende ver-dienste.		Naaste leeftyd op datum van uitdiens-treding.	van jaar-likse gemiddelde van pensioengewende ver-dienste.	
50 ..	6.16		50 ..	6.71	
51 ..	6.03		51 ..	6.61	
52 ..	5.91		52 ..	6.51	
53 ..	5.78		53 ..	6.42	
54 of ouer	5.75		54 ..	6.32	
			55 of ouer	6.25.	

Wysiging van artikel 58 van Wet 58 van 1955, soos gewysig deur artikel 27 van Wet 56 van 1956 en artikel 31 van Wet 67 van 1959.

4. Artikel *agt-en-vyftig* van die Hoofwet word hierby gewysig deur paragraaf (b) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(b) 'n gratifikasie wat op bedoelde gemiddelde gebaseer word en wat bereken word volgens dieselfde persentasie van daardie gemiddelde, ten opsigte van elke jaar van rekenbare diens, as wat vir die doeleindes van paragraaf (b) van sub-artikel (1) van artikel *agt-en-veertig* op sy geval van toepassing is of wat aldus van toepassing sou gewees het as daardie paragraaf van toepassing was.”.

Invoeging van artikel 61bis in Wet 58 van 1955.

5. Die volgende artikel word hierby na artikel *een-en-sestig* van die Hoofwet ingevoeg:

„Bykomstige bedrae aan sekere amptenare. 61bis. (1) Indien 'n amptenaar wat 'n bydraer tot die Unie-pensioenfonds is en wat—
(a) onmiddellik voor die datum van inwerkingtreding van hierdie Wet 'n bydraer tot die ou fonds was of met ingang van 'n datum voor bedoelde inwerkingtreding in 'n pos in die staatsdiens aangestel is;
(b) in die geval van 'n vroulike bydraer, die leeftyd van vyftig jaar bereik het maar nie die leeftyd van vyf-en-vyftig jaar bereik het nie, of, in die geval van 'n manlike bydraer die leeftyd van vyf-en-vyftig jaar bereik het maar nie die leeftyd van sestig jaar bereik het nie; en

Males.			Females.		
Nearest age at date of retirement.	Percentage of annual average of pensionable emoluments.		Nearest age at date of retirement.	Percentage of annual average of pensionable emoluments.	
55	..	5.07	50	..	6.15
56	..	4.96	51	..	6.06
57	..	4.84	52	..	5.97
58	..	4.73	53	..	5.88
59	..	4.61	54	..	5.79
60 or over		4.50	55 or over		5.70."

3. Section *forty-eight* of the principal Act is hereby amended by the substitution for paragraph (b) of sub-section (1) of the following paragraph:

Amendment of section 48 of Act 58 of 1955, as amended by section 24 of Act 56 of 1956.

"(b) a gratuity which shall be based on the said average and which shall be calculated, in the case of a male member, at the rate of five and three-quarters per cent. and, in the case of a female member, at the rate of six and one-quarter per cent. of such average in respect of each year of pensionable service: Provided that in the case of a member who immediately prior to the date of commencement of the Pension Laws Amendment Act, 1960, was a contributor to the fund or who is appointed to a post in the police force or prisons service with effect from a date prior to such commencement, and who is retired in terms of sub-section (5) of section *forty-six*, the gratuity shall be calculated at a percentage of such average in respect of each year of pensionable service, according to the following scale:

Males.			Females.		
Nearest age at date of retirement.	Percentage of annual average of pensionable emoluments.		Nearest age at date of retirement.	Percentage of annual average of pensionable emoluments.	
50	..	6.16	50	..	6.71
51	..	6.03	51	..	6.61
52	..	5.91	52	..	6.51
53	..	5.78	53	..	6.42
54 or over		5.75	54	..	6.32
			55 or over		6.25."

4. Section *fifty-eight* of the principal Act is hereby amended by the substitution for paragraph (b) of sub-section (1) of the following paragraph:

Amendment of section 58 of Act 58 of 1955, as amended by section 27 of Act 56 of 1956 and section 31 of Act 67 of 1959.

"(b) a gratuity which shall be based on the said average and shall be calculated at the same percentage of such average, in respect of each year of reckonable service, as is applicable to his case for the purposes of paragraph (b) of sub-section (1) of section *forty-eight*, or would have been so applicable if that paragraph had applied."

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

Insertion of section 61bis in Act 58 of 1955.

61bis. (1) If an officer who is a contributor to the Union pension fund and who—

"Additional amounts to certain officers.

- immediately prior to the date of commencement of this Act, was a contributor to the old fund or was appointed to a post in the public service with effect from a date prior to such commencement;
- in the case of a female contributor, has attained the age of fifty years but has not attained the age of fifty-five years, or, in the case of a male contributor, has attained the age of fifty-five years but has not attained the age of sixty years; and

(c) nie minder as vyf-en-twintig jaar pensioen-gewende diens gehad het nie, weens slegte gesondheid sonder sy eie toedoen veroorsaak, uit die staatsdiens ontslaan word, word daar—

- (i) indien hy ingevolge sub-paragraaf (i) van paragraaf (b) van sub-artikel (2) van artikel *negentien* op 'n gratifikasie geregtig is, 'n verdere bedrag aan hom betaal gelyk aan die verskil, indien daar is, tussen bedoelde gratifikasie en die gratifikasie wat aan hom betaalbaar sou gewees het indien die bepalinge van sub-paragraaf (ii) van daardie paragraaf op sy geval van toepassing was; of
- (ii) indien hy ingevolge paragraaf (b) van sub-artikel (1) van artikel *agt-en-twintig* op 'n gratifikasie geregtig is, 'n verdere bedrag aan hom betaal gelyk aan die verskil, indien daar is, tussen bedoelde gratifikasie en 'n gratifikasie wat gebaseer word op die jaarlikse gemiddelde van sy pensioengewende verdienste gedurende die laaste sewe jaar van sy pensioengewende diens en wat bereken word volgens 'n persentasie van bedoelde gemiddelde ten opsigte van elke jaar van pensioengewende diens, ooreenkomstig die volgende skaal:

<i>Manspersone.</i>			<i>Vrouspersone.</i>		
		<i>Persentasie</i>			<i>Persentasie</i>
<i>Naaste leeftyd op datum van ontslag.</i>	<i>van jaar-likse gemiddelde van pensioengewende verdienste.</i>		<i>Naaste leeftyd op datum van ontslag.</i>	<i>van jaar-likse gemiddelde van pensioengewende verdienste.</i>	
55	..	5.07	50	..	6.15
56	..	4.96	51	..	6.06
57	..	4.84	52	..	5.97
58	..	4.73	53	..	5.88
59	..	4.61	54	..	5.79.

(2) Enige bedrag betaalbaar ingevolge hierdie artikel word uit inkomste betaal.”.

Wysiging van artikel 62 van Wet 58 van 1955.

6. Artikel *twee-en-sestig* van die Hoofwet word hierby gewysig deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) Vyf-en-twintig persent van 'n ingevolge sub-artikel (1) toegekende jaargeld kan, na goeddunke van die Tesourie en op die grondslag en op die voorwaardes wat die Tesourie bepaal, in 'n gratifikasie omgesit word, indien die betrokke lid, voordat hy enige betaling ten opsigte van bedoelde jaargeld ontvang het, skriftelik om sodanige omsetting aansoek doen.”.

Wysiging van artikel 65 van Wet 58 van 1955, soos gewysig deur artikel 33 van Wet 67 van 1959.

7. Artikel *vyf-en-sestig* van die Hoofwet word hierby gewysig deur in sub-artikel (1) die woorde „die vervulling van sy ampspligte” deur die woorde „sy diens” te vervang.

Wysiging van artikel 68 van Wet 58 van 1955.

8. Artikel *agt-en-sestig* van die Hoofwet word hierby gewysig deur in sub-artikel (1) die woorde „die vervulling van sy ampspligte” deur die woorde „sy diens” te vervang.

Wysiging van artikel 70 van Wet 58 van 1955, soos gewysig deur artikel 36 van Wet 67 van 1959.

9. (1) Artikel *sewentig* van die Hoofwet word hierby gewysig deur in die omskrywing van „goedgekeurde fonds” na die woord „gebied”, waar dit die eerste maal voorkom, die woorde „of deur of kragtens 'n deur die Administrateur van die gebied uitgevaardigde proklamasie” in te voeg.

(2) Die bepalinge van sub-artikel (1) word geag op die sewentiende dag van Julie 1959 in werking te getree het.

Wysiging van artikel 73 van Wet 58 van 1955, soos gewysig deur artikel 7 van Wet 62 van 1957 en artikel 39 van Wet 67 van 1959.

10. (1) Artikel *drie-en-sewentig* van die Hoofwet word hierby gewysig deur in paragraaf (d) van sub-artikel (6) na die woorde „ingevolge hierdie Wet” die woorde „of 'n ordonnansie wat sy pensioenregte beheer” in te voeg.

(2) Die bepalinge van sub-artikel (1) word geag op die eerste dag van Januarie 1960 in werking te getree het.

(c) has had not less than twenty-five years' pensionable service,
is discharged from the public service on account of ill-health occasioned without his own default, there shall—

- (i) if he is entitled to a gratuity in terms of sub-paragraph (i) of paragraph (b) of sub-section (2) of section *nineteen*, be paid to him a further amount equal to the difference, if any, between such gratuity and the gratuity which would have been payable to him had the provisions of sub-paragraph (ii) of that paragraph been applicable to his case; or
- (ii) if he is entitled to a gratuity in terms of paragraph (b) of sub-section (1) of section *twenty-eight*, be paid to him a further amount equal to the difference, if any, between such gratuity and a gratuity based on the annual average of his pensionable emoluments for the last seven years of his pensionable service and calculated at a percentage of the said average in respect of each year of pensionable service, according to the following scale:

<i>Males.</i>			<i>Females.</i>		
<i>Nearest age at date of discharge.</i>	<i>Percentage of annual average of pensionable emoluments.</i>		<i>Nearest age at date of discharge.</i>	<i>Percentage of annual average of pensionable emoluments.</i>	
55	..	5.07	50	..	6.15
56	..	4.96	51	..	6.06
57	..	4.84	52	..	5.97
58	..	4.73	53	..	5.88
59	..	4.61	54	..	5.79

(2) Any amount payable in terms of this section shall be paid out of revenue.”.

6. Section *sixty-two* of the principal Act is hereby amended by the substitution for sub-section (2) of the following sub-section: Amendment of section 62 of Act 58 of 1955.

“(2) Twenty-five per cent. of any annuity granted in terms of sub-section (1) may, at the discretion of the Treasury and on such a basis and on such conditions as the Treasury may determine, be converted into a gratuity, if written application for such conversion is made by the member concerned before he has received any payment in respect of the said annuity.”.

7. Section *sixty-five* of the principal Act is hereby amended by the substitution in sub-section (1) for the words “the discharge of his official duties” of the words “his employment”. Amendment of section 65 of Act 58 of 1955, as amended by section 33 of Act 67 of 1959.

8. Section *sixty-eight* of the principal Act is hereby amended by the substitution in sub-section (1) for the words “the discharge of his official duties” of the words “his employment”. Amendment of section 68 of Act 58 of 1955.

9. (1) Section *seventy* of the principal Act is hereby amended by the insertion in the definition of “approved fund” after the word “territory”, where it occurs for the first time, of the words “or by or under a proclamation issued by the Administrator of the territory”. Amendment of section 70 of Act 58 of 1955, as amended by section 36 of Act 67 of 1959.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the seventeenth day of July, 1959.

10. (1) Section *seventy-three* of the principal Act is hereby amended by the insertion in the Afrikaans version of paragraph (d) of sub-section (6), after the words “ingevolge hierdie Wet” of the words “of ’n ordonnansie wat sy pensioenregte beheer”. Amendment of section 73 of Act 58 of 1955, as amended by section 7 of Act 62 of 1957 and section 39 of Act 67 of 1959.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the first day of January, 1960.

Vervanging van artikel 75 van Wet 58 van 1955.

11. Artikel *vyf-en-sewentig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Bewys van huwelik, datum van geboorte, ens. 75. Bewys van—
(a) 'n lid se huwelik of hertrouing;
(b) die datum van geboorte van 'n lid se eggenote;
en
(c) enige ander datum of enige ander aangeleentheid ten opsigte waarvan bewys deur die Kommissaris vereis word, moet in die vorm en op die tydstippe wat die Kommissaris bepaal, aan die Kommissaris voorgelê word.”.

Wysiging van artikel 86 van Wet 58 van 1955, soos gewysig deur artikel 8 van Wet 62 van 1957.

12. (1) Artikel *ses-en-tagtig* van die Hoofwet word hierby gewysig deur in paragraaf (g) van sub-artikel (1) na die woord „hy” die woorde „anders as kragtens 'n leerlingskontrak” in te voeg.

(2) Die bepalings van sub-artikel (1) word geag op die vier-en-twintigste dag van Junie 1955 in werking te getree het.

Wysiging van artikel 93 van Wet 58 van 1955, soos gewysig deur artikel 45 van Wet 67 van 1959.

13. (1) Artikel *drie-en-negentig* van die Hoofwet word hierby gewysig deur in sub-artikel (1)*bis* na die woord „bydra” die woorde „ten opsigte van 'n tydperk van sy ononderbroke diens onmiddellik voor die datum waarop hy aldus onder verpligting kom” in te voeg.

(2) Die bepalings van sub-artikel (1) word geag op die sewentiende dag van Julie 1959 in werking te getree het.

Keuse aan sekere persone om sekere tydperke van diens by pensioengewende diens in te reken.

14. (1) Iemand wat 'n bydraer tot 'n nuwe fonds is en wat nie—

- (a) ooreenkomstig die laaste voorbehoudsbepaling by sub-artikel (5) van artikel *twintig* van die „Staatsdiens en Pensioenwet, 1912” (Wet No. 29 van 1912), gekies het om tot 'n fonds ingevolge artikel *negentien* van daardie Wet gestig, ten opsigte van enige tydperk van sy vorige ononderbroke diens, behalwe 'n tydperk van proefdiens, by te dra nie;
- (b) ooreenkomstig sub-artikel (2) van artikel *ses-en-twintig* van die „Staatsdiens en Pensioen Wet, 1923” (Wet No. 27 van 1923), gekies het om tot 'n fonds ingevolge artikel *vyf-en-twintig* van daardie Wet gestig, ten opsigte van sy tydelike diens by te dra nie;
- (c) ooreenkomstig die laaste voorbehoudsbepaling by sub-artikel (4) van artikel *ses-en-twintig* van die „Staatsdiens en Pensioen Wet, 1923”, gekies het om tot 'n fonds ingevolge artikel *vyf-en-twintig* van daardie Wet gestig, ten opsigte van enige tydperk van sy vorige ononderbroke diens by te dra nie;
- (d) ooreenkomstig artikel *agt* van die „Finansiële Regelings Wet, 1925” (Wet No. 43 van 1925), gekies het om tot die Unie-pensioenfonds ingevolge artikel *vyf-en-twintig* van die „Staatsdiens en Pensioen Wet, 1923”, gestig, ten opsigte van enige tydperk van sy vorige ononderbroke diens by te dra nie;
- (e) òf voor òf na die inwerkingtreding van die Wysigingswet op Regeringsdiens-pensioene, 1946 (Wet No. 32 van 1946), ooreenkomstig artikel *dertien* van die Regeringsdiens Pensioenwet, 1936 (Wet No. 32 van 1936), gekies het om tot die Unie-staatsdienspensioenfonds ingevolge artikel *drie* van laasgenoemde Wet gestig, ten opsigte van sy tydelike diens by te dra nie;
- (f) ooreenkomstig sub-artikel (1) van artikel *vyftien* van die Regeringsdiens Pensioenwet, 1936, gekies het om tot die Unie-staatsdienspensioenfonds ingevolge artikel *drie* van daardie Wet gestig, ten opsigte van enige tydperk van sy vorige ononderbroke diens by te dra nie;
- (g) òf voor òf na die inwerkingtreding van artikel *dertien* van die Wysigingswet op die Pensioenwette, 1959 (Wet No. 67 van 1959), ooreenkomstig sub-artikel (1) van artikel *agt* van die Regeringsdiens-pensioenwet, 1955 (Wet No. 58 van 1955), gekies het om tot 'n nuwe fonds ten opsigte van enige tydperk van sy vorige ononderbroke diens by te dra nie,

kan, ondanks enige ander wetsbepaling maar onderworpe aan die goedkeuring van die Sekretaris, binne dertig dae na die datum waarop hy aangesê word om dit te doen, skriftelik kies om enige tydperk van sy diens in paragraaf (a), (b), (c), (d), (e), (f) of (g) bedoel, by sy pensioengewende diens in te reken, indien genoemde persoon voor die eerste dag van Januarie 1961 skriftelik om sodanige goedkeuring aansoek doen by die hoof van die departement waar hy in diens is.

11. The following section is hereby substituted for section *seventy-five* of the principal Act:

Substitution of
section 75 of
Act 58 of 1955.

“Evidence of marriage, date of birth, etc. 75. Evidence of—

- (a) a member's marriage or re-marriage;
 - (b) the date of birth of a member's wife; and
 - (c) any other date or any other matter in respect of which evidence is required by the Commissioner,
- shall be submitted to the Commissioner in such form and at such times as the Commissioner may determine.”.

12. (1) Section *eighty-six* of the principal Act is hereby amended by the addition at the end of paragraph (g) of sub-section (1) of the words “otherwise than under a contract of apprenticeship”.

Amendment of
section 86 of
Act 58 of 1955,
as amended by
section 8 of
Act 62 of 1957.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the twenty-fourth day of June, 1955.

13. (1) Section *ninety-three* of the principal Act is hereby amended by the insertion in sub-section (1)*bis* after the words “new fund” where they occur for the first time of the words “in respect of any period of his continuous employment immediately prior to the date upon which he so becomes liable”.

Amendment of
section 93 of
Act 58 of 1955,
as amended by
section 45 of
Act 67 of 1959.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the seventeenth day of July, 1959.

14. (1) Any person who is a contributor to a new fund and who did not—

Option to certain
persons to
include certain
periods of
employment in
pensionable
service.

- (a) elect in terms of the last proviso to sub-section (5) of section *twenty* of the Public Service and Pensions Act, 1912 (Act No. 29 of 1912), to contribute to a fund established under section *nineteen* of that Act, in respect of any period of his past continuous employment other than a period of probationary service;
- (b) elect in terms of sub-section (2) of section *twenty-six* of the Public Service and Pensions Act, 1923 (Act No. 27 of 1923), to contribute to a fund established under section *twenty-five* of that Act, in respect of his temporary service;
- (c) elect in terms of the last proviso to sub-section (4) of section *twenty-six* of the Public Service and Pensions Act, 1923, to contribute to a fund established under section *twenty-five* of that Act, in respect of any period of his past continuous employment;
- (d) elect in terms of section *eight* of the Financial Adjustments Act, 1925 (Act No. 43 of 1925), to contribute to the Union pension fund established under section *twenty-five* of the Public Service and Pensions Act, 1923, in respect of any period of his past continuous employment;
- (e) either before or after the commencement of the Government Service Pensions Amendment Act, 1946 (Act No. 32 of 1946), elect in terms of section *thirteen* of the Government Service Pensions Act, 1936 (Act No. 32 of 1936), to contribute to the Union public service pension fund established under section *three* of the lastmentioned Act, in respect of his temporary service;
- (f) elect in terms of sub-section (1) of section *fifteen* of the Government Service Pensions Act, 1936, to contribute to the Union public service pension fund established under section *three* of that Act, in respect of any period of his past continuous employment;
- (g) either before or after the commencement of section *thirteen* of the Pension Laws Amendment Act, 1959 (Act No. 67 of 1959), elect in terms of sub-section (1) of section *eight* of the Government Service Pensions Act, 1955 (Act No. 58 of 1955), to contribute to a new fund in respect of any period of his past continuous employment,

may, notwithstanding anything to the contrary contained in any other law but subject to the approval of the Secretary, elect in writing within thirty days of the date upon which he is called upon to do so, to include in his pensionable service any period of his service or employment referred to in paragraph (a), (b), (c), (d), (e), (f) or (g), if, prior to the first day of January, 1961, such person makes written application for such approval to the head of the department in which he is employed.

(2) By die toepassing van sub-artikel (1) word 'n tydperk waarin die bepalings van—

- (a) paragraaf (a), (c), (e) of (g) van sub-artikel (5) van artikel *twintig* van die „Staatsdienst en Pensioenwet, 1912”;
- (b) paragraaf (a), (c), (e) of (f) van sub-artikel (4) van artikel *ses-en-twintig* van die „Staatsdienst en Pensioen Wet, 1923”;
- (c) paragraaf (a), (c), (e) of (f) van artikel *sestien* van die Regeringsdiens Pensioenwet, 1936; of
- (d) paragraaf (a), (b), (d) of (e) van artikel *sewe* van die Regeringsdiens-pensioenwet, 1955,

op die betrokke persoon van toepassing was, nie by 'n tydperk van diens bygereken nie.

(3) Indien bedoelde persoon 'n keuse ingevolge sub-artikel (1) doen, moet hy ten opsigte van die tydperk ten opsigte waarvan hy so 'n keuse doen, aan die nuwe fonds waartoe hy 'n bydraer is, bydraes betaal volgens die skaal wat die Sekretaris bepaal, tesame met rente op bedoelde bydraes teen die koers van vier persent per jaar, jaarliks op die een-en-dertigste dag van Maart saamgestel en bereken volgens die datums waarop genoemde bydraes betaalbaar sou gewees het as hy gedurende daardie tydperk 'n bydraer tot bedoelde fonds was.

(4) Indien bedoelde persoon nie in staat is om die bedrag wat ingevolge sub-artikel (3) deur hom verskuldig word, in een paalement te betaal nie, word bedoelde bedrag op hom verhaal op die wyse en in die paalemente wat die Sekretaris vasstel, en moet hy rente teen die koers van vier persent per jaar, jaarliks op die een-en-dertigste dag van Maart saamgestel, betaal op die bedrag wat aan die end van elke maand nog nie betaal is nie.

(5) Daar word uit inkomste in die betrokke nuwe fonds 'n bedrag gestort gelyk aan die bydraes en rente wat ooreenkomstig sub-artikel (3) deur iemand betaalbaar word.

(6) (a) 'n Tydperk van diens wat bedoelde persoon ooreenkomstig sub-artikel (1) gekies het om by sy pensioengewende diens in te reken en wat, voor die datum van bedoelde keuse, ooreenkomstig sub-artikel (3) of (4) van artikel *agt* van die Regeringsdiens-pensioenwet, 1955, by sy pensioengewende diens ingereken is, word gaag nie ooreenkomstig bedoelde sub-artikel (3) of (4) ingereken te gewees het nie.

(b) Indien die tydperk van diens wat bedoelde persoon ooreenkomstig sub-artikel (1) gekies het om by sy pensioengewende diens in te reken minder is as enige tydperk in sub-paragraaf (ii) van paragraaf (a) of paragraaf (b) van sub-artikel (3) of sub-artikel (4) van bedoelde artikel *agt* vermeld wat ooreenkomstig bedoelde sub-artikel (3) of (4) by sy pensioengewende diens ingereken is, moet nuwe bedinge en voorwaardes ingevolge sub-artikel (3) of (4) van daardie artikel opgelê word ten opsigte van die tydperk wat nie deur die keuse wat kragtens sub-artikel (1) gemaak is, gedek word nie.

(c) Enige bedrae wat deur bedoelde persoon betaal is ooreenkomstig enige voorwaardes wat voorheen ingevolge paragraaf (c) of (d) van sub-artikel (5) van genoemde artikel *agt* opgelê is, kan òf ten volle òf gedeeltelik aan hom terugbetaal word, of kan òf ten volle òf gedeeltelik verreken word teen enige bedrag wat ingevolge sub-artikel (3) van hierdie artikel of enige in paragraaf (b) van hierdie artikel bedoelde nuwe bedinge en voorwaardes deur hom verskuldig word, na gelang die Sekretaris bepaal.

(7) Indien iemand wat ooreenkomstig sub-artikel (1) 'n keuse doen, onmiddellik voor die aanvangsdatum van sy pensioengewende diens 'n lid van die in sub-artikel (1) van artikel *vier-en-tagtig* van die Regeringsdiens-pensioenwet, 1955, bedoelde Regerings-werknemersondersteuningsfonds was, en ooreenkomstig sub-artikel (2) van artikel *twee-en-sewentig* van die Regeringsdiens Pensioenwet, 1936, gekies het dat met betrekking tot hom gehandel moet word ooreenkomstig paragraaf (b) van daardie sub-artikel, of ooreenkomstig sub-artikel (2) van artikel *drie-en-negentig* van die Regeringsdiens-pensioenwet, 1955, gekies het dat met betrekking tot hom gehandel moet word ooreenkomstig paragraaf (b) van daardie sub-artikel, dan, ondanks enige andersluidende bepaling van bedoelde Wette—

(a) word 'n bedrag gelyk aan vyftig persent van die volle voordeel wat tot sy krediet in bedoelde ondersteuningsfonds staan, in die nuwe fonds waartoe hy 'n bydraer is, gestort en word bedoelde bedrag verreken teen die

(2) For the purposes of sub-section (1) any period during which the provisions of—

- (a) paragraph (a), (c), (e) or (g) of sub-section (5) of section *twenty* of the Public Service and Pensions Act, 1912;
- (b) paragraph (a), (c), (e) or (f) of sub-section (4) of section *twenty-six* of the Public Service and Pensions Act, 1923;
- (c) paragraph (a), (c), (e) or (f) of section *sixteen* of the Government Service Pensions Act, 1936; or
- (d) paragraph (a), (b), (d) or (e) of section *seven* of the Government Service Pensions Act, 1955,

applied in respect of the person concerned, shall not be included in any period of employment or service.

(3) If the said person makes an election in terms of sub-section (1) he shall, in respect of the period in respect of which he makes such election, pay to the new fund to which he is a contributor, contributions at such rate as the Secretary may determine, together with interest on such contributions at the rate of four per cent. per annum, annually compounded as at the thirty-first day of March and calculated according to the dates upon which the said contributions would have been payable had he during that period been a contributor to the said fund.

(4) If the said person is unable to liquidate, in one payment, the amount which becomes due by him in terms of sub-section (3), such amount shall be recovered from him in such manner and such instalments as the Secretary may determine and he shall pay interest at the rate of four per cent. per annum, annually compounded as at the thirty-first day of March, on the amount which remains unpaid at the end of each month.

(5) There shall be paid from revenue to the appropriate new fund an amount equal to the contributions and interest which become payable by a person in terms of sub-section (3).

(6) (a) Any period of employment or service which the said person has elected to have included in his pensionable service in terms of sub-section (1) and which, prior to the date of such election, was included in his pensionable service in terms of sub-section (3) or (4) of section *eight* of the Government Service Pensions Act, 1955, shall be deemed not to have been included in terms of the said sub-section (3) or (4).

(b) If the period of employment or service which such person has elected to have included in his pensionable service in terms of sub-section (1) is less than any period referred to in sub-paragraph (ii) of paragraph (a) or paragraph (b) of sub-section (3) or sub-section (4) of the said section *eight* which was included in his pensionable service in terms of the said sub-section (3) or (4), fresh terms and conditions shall be imposed in terms of sub-section (3) or (4) of that section in respect of the period not covered by the election made under sub-section (1) of this section.

(c) Any amounts paid by the said person in terms of any conditions previously imposed under paragraph (c) or (d) of sub-section (5) of the said section *eight*, may be refunded to him either wholly or in part or may be set off either wholly or in part against any amount which becomes due by him in terms of sub-section (3) of this section or any fresh terms and conditions referred to in paragraph (b) of this sub-section, as the Secretary may determine.

(7) If any person who makes an election in terms of sub-section (1) was immediately prior to the date of commencement of his pensionable service, a member of the Government Employees' Provident Fund referred to in sub-section (1) of section *eighty-four* of the Government Service Pensions Act, 1955, and had elected in terms of sub-section (2) of section *seventy-two* of the Government Service Pensions Act, 1936, to be dealt with in accordance with the provisions of paragraph (b) of that sub-section, or had elected in terms of sub-section (2) of section *ninety-three* of the Government Service Pensions Act, 1955, to be dealt with in accordance with the provisions of paragraph (b) of that sub-section, then, notwithstanding anything to the contrary contained in the said Acts—

- (a) an amount equal to fifty per cent. of the full benefit standing to the credit of such person in the said Provident Fund shall be paid to the new fund to which he is a contributor and such amount shall be set off

bedrag wat ingevolge sub-artikel (3) van hierdie artikel deur hom verskuldig word; en

(b) word die balans van bedoelde volle voordeel in inkomste gestort.

(8) By die toepassing van hierdie artikel beteken „Sekretaris” die Sekretaris van Volkswelsyn en Pensioene, en het die uitdrukkings „inkomste”, „nuwe fonds” en „pensioengewende diens” die betekenisse wat daaraan by artikel *honderd-en-nege* van die Regeringsdiens-pensioenwet, 1955, toegeskryf word.

Toekenning
van bonus aan
persone wat
sekere
pensioene,
toelaes, ens.
ontvang.

15. (1) Aan elke persoon aan wie 'n pensioen kragtens die Ouderdomspensioenwet, 1928 (Wet No. 22 van 1928), of die Wet op Blindes, 1936 (Wet No. 11 van 1936), of Deel II van die Oorlogspensioenwet, 1941 (Wet No. 45 van 1941), toegeken is, of aan wie 'n toelae kragtens die Wet op Ongeskiktheidstoelaes 1946 (Wet No. 36 van 1946) toegeken is, of aan wie betaling ingevolge sub-artikel (3) van artikel *vyftien* van die Wysigingswet op die Pensioenwette, 1948 (Wet No. 41 van 1948), of sub-artikel (1) van artikel *sewe-en-vyftig* van die Wysigingswet op die Pensioenwette, 1959 (Wet No. 67 van 1959), gemaak is, word so lank daardie pensioen of toelae voortduur of daardie betaling aan hom gemaak word 'n bonus betaal teen die skaal van—

(a) vier-en-twintig pond per jaar in die geval van 'n blanke;

(b) ses pond per jaar in die geval van 'n kleurling of 'n Indiër; en

(c) een pond tien sjielings per jaar in die geval van 'n naturel.

(2) By die toepassing van sub-artikel (1) van artikel *ses* van die Ouderdomspensioenwet, 1928, of sub-artikel (1) van artikel *vyf* van die Wet op Blindes, 1936, of artikel *dertig* van die Oorlogspensioenwet, 1941, of sub-artikel (1) van artikel *nege* van die Wet op Ongeskiktheidstoelaes, 1946, of by die toepassing van enige regulasie uitgevaardig kragtens paragraaf (*k*) van sub-artikel (1) van artikel *twee-en-negentig* van die Kinderwet, 1960, ten opsigte van bydraes tot die onderhoud van iemand bedoel in paragraaf (*c*) van sub-artikel (1) van artikel *nege-en-tagtig* van bedoelde Wet, word 'n bonus wat ingevolge hierdie artikel betaal word, nie as inkomste of middele beskou nie.

(3) Die bepalinge van sub-artikels (1) en (2) word geag op die eerste dag van April 1960 in werking te getree het, en kan met terugwerkende krag toegepas word ten opsigte van iemand wat op daardie datum in lewe was en wat op of na daardie datum 'n pensioen kragtens die Ouderdomspensioenwet, 1928, of die Wet op Blindes, 1936, of Deel II van die Oorlogspensioenwet, 1941, of 'n toelae kragtens die Wet op Ongeskiktheidstoelaes, 1946, ontvang het, of aan wie op of na daardie datum 'n betaling ingevolge sub-artikel (3) van artikel *vyftien* van die Wysigingswet op die Pensioenwette, 1948, of sub-artikel (1) van artikel *sewe-en-vyftig* van die Wysigingswet op die Pensioenwette, 1959, gemaak is: Met dien verstande dat 'n bonus wat ingevolge artikel *ses* van die Wysigingswet op die Pensioenwette, 1955 (Wet No. 41 van 1955), aan so iemand betaal is ten opsigte van 'n tydperk na die een-en-dertigste dag van Maart 1960, verreken word teen die bonus wat ingevolge sub-artikel (1) van hierdie artikel aan daardie persoon betaalbaar is ten opsigte van dieselfde tydperk.

Herroeping van
artikel 12 van
Wet 47 van 1951
en artikel 6 van
Wet 41 van 1955.

16. Artikel *twaalf* van die Wysigingswet op die Pensioenwette, 1951, en artikel *ses* van die Wysigingswet op die Pensioenwette, 1955, word hierby herroep.

Kort titel.

17. Hierdie Wet heet die Wysigingswet op die Pensioenwette, 1960.

against the amount which becomes due by him in terms of sub-section (3) of this section; and

(b) the balance of the said full benefit shall be paid to revenue.

(8) For the purposes of this section "Secretary" means the Secretary for Social Welfare and Pensions, and the expressions "new fund", "pensionable service" and "revenue" shall bear the meanings assigned to them in section *one hundred and nine* of the Government Service Pensions Act, 1955.

15. (1) Every person to whom a pension has been granted under the Old Age Pensions Act, 1928 (Act No. 22 of 1928), or the Blind Persons Act, 1936 (Act No. 11 of 1936), or Part II of the War Pensions Act, 1941 (Act No. 45 of 1941), or to whom a grant has been made under the Disability Grants Act, 1946 (Act No. 36 of 1946), or to whom payment has been made in terms of sub-section (3) of section *fifteen* of the Pensions Laws Amendment Act, 1948 (Act No. 41 of 1948), or sub-section (1) of section *fifty-seven* of the Pension Laws Amendment Act, 1959 (Act No. 67 of 1959), shall, during the continuance of such pension or grant or so long as such payment is being made to him, be paid a bonus at the rate of—

Grant of bonus to persons in receipt of certain pensions, grants, etc.

(a) twenty-four pounds per annum in the case of a white person;

(b) six pounds per annum in the case of a coloured person or an Indian; and

(c) one pound ten shillings per annum in the case of a native.

(2) A bonus paid in terms of this section shall not be regarded as income or means for the purposes of sub-section (1) of section *six* of the Old Age Pensions Act, 1928, or sub-section (1) of section *five* of the Blind Persons Act, 1936, or section *thirty* of the War Pensions Act, 1941, or sub-section (1) of section *nine* of the Disability Grants Act, 1946, or for the purposes of any regulation made under paragraph (k) of sub-section (1) of section *ninety-two* of the Children's Act, 1960, in respect of contributions towards the maintenance of any person mentioned in paragraph (c) of sub-section (1) of section *eighty-nine* of the said Act.

(3) The provisions of sub-sections (1) and (2) shall be deemed to have come into operation on the first day of April, 1960, and may be applied with retrospective effect in respect of any person who was alive on that date and who on or after that date was in receipt of a pension under the Old Age Pensions Act, 1928, or the Blind Persons Act, 1936, or Part II of the War Pensions Act, 1941, or a grant under the Disability Grants Act, 1946, or to whom on or after that date a payment was being made in terms of sub-section (3) of section *fifteen* of the Pension Laws Amendment Act, 1948, or sub-section (1) of section *fifty-seven* of the Pension Laws Amendment Act, 1959: Provided that any bonus paid in terms of section *six* of the Pension Laws Amendment Act, 1955 (Act No. 41 of 1955), to any such person in respect of any period subsequent to the thirty-first day of March, 1960, shall be set off against any bonus payable in terms of sub-section (1) of this section to that person in respect of the same period.

16. Section *twelve* of the Pension Laws Amendment Act, 1951, and section *six* of the Pension Laws Amendment Act, 1955, are hereby repealed.

Repeal of section 12 of Act 47 of 1951 and section 6 of Act 41 of 1955.

17. This Act shall be called the Pension Laws Amendment Act, 1960.

Short title.

No. 64, 1960.]

WET

Om voorsiening te maak vir die besteding van sekere surplusstaatsinkomste; vir die oordrag van 'n sekere bedrag van die Inkomsterekening na die Leningsrekening; vir die afskrywing van sekere gelde wat nie ten opsigte van naslaangelde betreffende geboortes, huwelike en sterfgevalle gevorder is nie; vir die oordrag van 'n sekere bedrag na, as 'n skuld verskuldig deur, die Bantoe-onderwysrekening; om sekere gelde te ag verskuldig te wees deur die Raad vir die Hervestiging van Naturelle aan die Nasionale Behuisingsfonds; vir die instelling, aard en werksaamhede van die Akasia-parkbeheerraad; vir die besteding van surplus-inkomste van die Spoorweg- en Hawefonds en vir 'n lening deur die Administrasie van Suidwes-Afrika aan die Spoorwegadministrasie; en tot wysiging van Wette Nos. 29 van 1909 (Kaap), 37 van 1935, 24 van 1936, 27 van 1943, 38 van 1945, 32 van 1948, 50 van 1952, 19 van 1954, 23 van 1956 en 10 van 1957.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)

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.

Besteding van surplusstaatsinkomste.

1. Die surplusstaatsinkomste op die een-en-dertigste dag van Maart 1960, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word na die Leningsrekening oorgedra.

Oordrag van sekere bedrag van die Inkomsterekening na die Leningsrekening.

2. Van die Inkomsterekening word daar op of vóór die een-en-dertigste dag van Maart 1961 'n bedrag van hoogstens agtien miljoen vyfhonderd-duisend pond na die Leningsrekening oorgedra.

Sekere gelde wat nie gevorder is ten opsigte van naslaangelde betreffende geboortes, huwelike en sterfgevalle word afgeskryf.

3. Die bedrag wat die verskil uitmaak tussen die som van die bedrae vanaf die eerste dag van Januarie 1924 tot die een-en-dertigste dag van Maart 1960 deur die registrateur-generaal, die registrateur, en distriks- en assistent-distriksregistrateurs van geboortes, huwelike en sterfgevalle bereken en gevorder by wyse van naslaangelde kragtens regulasie No. 18 (7) van Goewermenskennisgewing No. 1819 van die een-en-dertigste dag van Oktober 1923; regulasie No. 18 (5) van Goewermenskennisgewing No. 1181 van die vier-en-twintigste dag van Augustus 1934 en regulasie No. 18 (a) (4) van Goewermenskennisgewing No. 1329 van die nege-en-twintigste dag van Junie 1955, ten opsigte van geboortes, huwelike en sterfgevalle, en die som van die bedrae wat bedoelde registrateur-generaal, registrateur, en distriks- en assistent-distriksregistrateurs ingevolge bedoelde bepalinge van bedoelde Goewermenskennisgewings gedurende daardie tydperk by wyse van sodanige naslaangelde moes bereken en gevorder het, word hierby afgeskryf.

Sekere bedrag word oorgedra na en maak skuld verskuldig deur Bantoe-onderwysrekening uit.

4. (1) 'n Bedrag gelykstaande aan die som van die uitgawes wat gedurende die boekjaar 1959-1960 bestry is uit sub-hoof Q van die begroting van uitgawes van die in sub-artikel (1) van artikel *twintig* van die Skatkis- en Ouditwet, 1956 (Wet No. 23 van 1956), bedoelde Bantoe-onderwysrekening, word voor die eerste dag van April 1961 van die Leningsrekening na bedoelde Bantoe-onderwysrekening oorgedra.

(2) Die in sub-artikel (1) bedoelde bedrag is 'n skuld deur bedoelde Bantoe-onderwysrekening aan die Leningsrekening verskuldig en word terugbetaal op die tye en op die bedinge en voorwaardes deur die Minister van Bantoe-onderwys in oorleg met die Minister van Finansies bepaal.

No. 64, 1960.]

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 writing-off of certain moneys not collected in respect of search fees relating to births, marriages and deaths; for a certain amount to be transferred to and to form a debt due by the Bantu Education Account; for certain moneys to be deemed to be owing by the Natives Resettlement Board to the National Housing Fund; for the establishment, nature and functions of the Acacia Park Board of Control; for the disposal of the surplus revenue of the Railway and Harbour Fund and for a loan by the South-West Africa Administration to the Railway Administration; and to amend Acts Nos. 29 of 1909 (Cape), 37 of 1935, 24 of 1936, 27 of 1943, 38 of 1945, 32 of 1948, 50 of 1952, 19 of 1954, 23 of 1956 and 10 of 1957.

*(English text signed by the Governor-General.)
(Assented to 25th May, 1960.)*

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.

1. The surplus State revenues as at the thirty-first day of March, 1960, as certified by the Controller and Auditor-General, shall be transferred to the credit of the Loan Account. Disposal of surplus State revenues.
2. There shall be transferred from the Revenue Account to the Loan Account on or before the thirty-first day of March, 1961, an amount not exceeding eighteen million five hundred thousand pounds. Transfer of certain amount from the Revenue Account to the Loan Account.
3. The amount representing the difference between the sum of the amounts charged and collected by the registrar-general, the registrar, and district and assistant district registrars of births, marriages and deaths between the first day of January, 1924, and the thirty-first day of March, 1960, by way of search fees under regulation No. 18 (7) of Government Notice No. 1819 of the thirty-first day of October, 1923; regulation No. 18 (5) of Government Notice No. 1181 of the twenty-fourth day of August, 1934, and regulation No. 18 (a) (4) of Government Notice No. 1329 of the twenty-ninth day of June, 1955, in respect of births, marriages and deaths, and the sum of the amounts which the said registrar-general, registrar, and district and assistant district registrars were in terms of the said provisions of the said Government Notices required to charge and collect during that period by way of such search fees, is hereby written off. Certain moneys not collected in respect of search fees relating to births, marriages and deaths written off.
4. (1) An amount equal to the sum of the expenditure defrayed during the financial year 1959-1960 from sub-head Q of the estimates of expenditure of the Bantu Education Account referred to in sub-section (1) of section *twenty* of the Exchequer and Audit Act, 1956 (Act No. 23 of 1956), shall be transferred from the Loan Account to the said Bantu Education Account before the first day of April, 1961. Certain amount transferred to and to form a debt due by the Bantu Education Account.
 - (2) The amount referred to in sub-section (1) shall be a debt due by the said Bantu Education Account to the Loan Account and shall be repaid at such times and upon such terms and conditions as the Minister of Bantu Education, in consultation with the Minister of Finance, may determine.

Sekere gelde
word geag ver-
skuldig te wees
deur Raad vir die
Hervestiging van
Naturelle aan die
Nasionale Be-
huisingsfonds.

5. (1) Die bedrag wat tot en met die een-en-dertigste dag van Maart 1960 deur die by artikel *twee* van die Wet op die Hervestiging van Naturelle, 1954 (Wet No. 19 van 1954), ingestelde Raad vir die Hervestiging van Naturelle bestee is om die in artikel *twaalf* van daardie Wet beoogde oogmerk te bereik met betrekking tot die gebied wat in Proklamasie No. 24 van die sestiende dag van Februarie 1959 omskryf is, word, in die mate waarin daardie bedrag uit die Nasionale Behuisingsfonds by artikel *twee* van die Behuisingswet, 1957 (Wet No. 10 van 1957), ingestel, voorgeskiet kon gewees het om bedoelde oogmerk te bereik indien dit 'n skema was soos omskryf in artikel *een* van bedoelde Behuisingswet, 1957, geag bestee te gewees het uit die in paragraaf (a) van sub-artikel (1) van artikel *tien* van bedoelde Wet op die Hervestiging van Naturelle, 1954, vermelde fondse, en deur die Parlement bewillig te gewees het vir doeleindes van bedoelde Behuisingswet, 1957, en deel uit te maak van die kapitaal van bedoelde Nasionale Behuisingsfonds.

(2) Die in sub-artikel (1) bedoelde bedrag word deur bedoelde Raad vir die Hervestiging van Naturelle aan bedoelde Nasionale Behuisingsfonds terugbetaal op die bedinge en voorwaardes bepaal deur die Minister van Gesondheid in oorleg met die Minister van Bantoe-administrasie en -ontwikkeling en die Minister van Finansies.

Instelling, aard en
werkzaamhede
van Akasia-
parkbeheerraad.

6. (1) (a) Daar word hierby 'n raad ingestel met die naam van die Akasiaparkbeheerraad (in hierdie artikel die raad genoem), wat met regspersoonlikheid beklee is en bevoeg is om in sy naam as regspersoon as eiser en verweerder in regte op te tree en om die handelinge te verrig wat nodig is vir of in verband staan met die verrigting van sy werkzaamhede.

(b) Die raad bestaan uit minstens drie en hoogstens vier lede wat aangestel word deur die Minister van Binne-landse Sake (in hierdie artikel die Minister genoem) uit persone wat in Kaapstad moet wees in verband met 'n sitting van die Parlement en wat hul ampte op die deur hom bepaalde bedinge en voorwaardes beklee solank dit hom behaag.

(c) Die Minister wys een van die lede van die raad as die voorsitter van die raad aan.

(d) Geen lid van die raad is geregtig op enige vergoeding ten opsigte van enige diens deur hom gelewer in verband met enige werkzaamheid van die raad nie maar die Minister kan in oorleg met die Minister van Finansies enige sodanige lid vergoed vir enige onkoste werklik deur hom aangegaan of verlies werklik deur hom gely in verband met sodanige diens.

(2) Die werkzaamhede van die raad is—

(a) om by enige plek van verblyf deur die Staat beskikbaar gestel, verversingsdienste te verskaf aan persone wat voltyds in diens is van die Staat, of van enige deur die Minister in oorleg met die Minister van Finansies goedgekeurde raad, inrigting of liggaam ingestel deur of kragtens enige wet, of wat lede van een of ander Huis van die Parlement is, en die gesinne van sodanige persone, wanneer sodanige persone of sodanige gesinne in Kaapstad is gedurende of in verband met 'n sitting van die Parlement;

(b) om die in paragraaf (a) bedoelde persone van vervoer te voorsien vanaf en na die plek van verblyf in daardie paragraaf beoog vir die doeleindes wat die raad bepaal;

(c) om die bedrywighede voort te sit wat nodig is om 'n in paragraaf (a) bedoelde persoon wat woonagtig is by die plek van verblyf in daardie paragraaf beoog, te voorsien van enigiets wat verkoop kan word kragtens—

(i) 'n algemene handelaarslisensie in Item 11 van Deel 1 van die Tweede Bylae by die „Licenties Konsolidatie Wet, 1925” (Wet No. 32 van 1925), vermeld;

(ii) 'n bottel-dranklisensie in paragraaf (a) van sub-artikel (1) van artikel *agt* van die Drankwet, 1928 (Wet No. 30 van 1928), vermeld; of

(iii) 'n klub-dranklisensie in paragraaf (b) van sub-artikel (1) van artikel *agt* van bedoelde Drankwet, 1928, vermeld; en

(d) om sodanige ander pligte te vervul as wat die Minister gelas.

(3) Vir doeleindes van paragraaf (c) van sub-artikel (2) van hierdie artikel—

(a) is die bepalinge van bedoelde „Licenties Konsolidatie Wet, 1925,” en bedoelde Drankwet, 1928, betreffende

5. (1) The amount expended up to and including the thirty-first day of March, 1960, by the Natives Resettlement Board established under section *two* of the Natives Resettlement Act, 1954 (Act No. 19 of 1954), to achieve the object contemplated in section *twelve* of that Act in respect of the area defined in Proclamation No. 24 of the sixteenth day of February, 1959, shall, to the extent to which that amount could have been advanced from the National Housing Fund established under section *two* of the Housing Act, 1957 (Act No. 10 of 1957), to achieve the said object if it had been a scheme as defined in section *one* of the said Housing Act, 1957, be deemed to have been expended from the funds referred to in paragraph (a) of sub-section (1) of section *ten* of the said Natives Resettlement Act, 1954, and to have been appropriated by Parliament for the purposes of the said Housing Act, 1957, and to form part of the capital of the said National Housing Fund.

Certain moneys deemed to be owing by the Natives Resettlement Board to the National Housing Fund.

(2) The amount referred to in sub-section (1) shall be repaid by the said Natives Resettlement Board to the said National Housing Fund on the terms and conditions determined by the Minister of Health in consultation with the Minister of Bantu Administration and Development and the Minister of Finance.

6. (1) (a) There is hereby established a board, to be known as the Acacia Park Board of Control (in this section referred to as the board), which 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 functions.
- (b) The board shall consist of not less than three and not more than four members who shall be appointed by the Minister of the Interior (in this section referred to as the Minister) from persons who are required to be in Cape Town in connection with a session of Parliament, and who shall hold office during his pleasure on such terms and conditions as he may determine.
- (c) The Minister shall designate one of the members of the board as the chairman of the board.
- (d) No member of the board shall be entitled to any remuneration in respect of any service rendered by him in reference to any function of the board but the Minister may in consultation with the Minister of Finance compensate any such member for any expense or loss actually incurred by him in connection with such service.

Establishment, nature and functions of Acacia Park Board of Control.

(2) The functions of the board shall be—

- (a) to provide, at any place of accommodation made available by the State, catering services for persons in the full-time employ of the State, or of any board, institution or body established by or under any law which may be approved by the Minister in consultation with the Minister of Finance, or who are members of either House of Parliament, and the families of such persons, when such persons or such families are in Cape Town during or in connection with a session of Parliament;
- (b) to provide transport for the persons referred to in paragraph (a) from and to the place of accommodation contemplated in that paragraph for such purposes as the board may determine;
- (c) to carry on such activities as may be necessary to provide any person referred to in paragraph (a) who is resident at the place of accommodation contemplated in that paragraph with anything that may be sold under—
- (i) a general dealer's licence referred to in Item 11 of Part I of the Second Schedule to the Licences Consolidation Act, 1925 (Act No. 32 of 1925);
 - (ii) a bottle liquor licence referred to in paragraph (a) of sub-section (1) of section *eight* of the Liquor Act, 1928 (Act No. 30 of 1928); or
 - (iii) a club liquor licence referred to in paragraph (b) of sub-section (1) of section *eight* of the said Liquor Act, 1928; and
- (d) to perform such other duties as the Minister may direct.
- (3) For the purposes of paragraph (c) of sub-section (2) of this section—
- (a) the provisions of the said Licences Consolidation Act, 1925, and the said Liquor Act, 1928, relating to

die aansoek om of hou van enige in daardie paragraaf bedoelde lisensies, nie met betrekking tot die raad van toepassing nie: Met dien verstande dat die voorsitter van die raad vir doeleindes van bedoelde „Licenties Konsolidatie Wet, 1925,” en bedoelde Drankwet, 1928, geag word die lisensiehouer van die algemene handelaarslisensie, die bottel-dranklisensie en die klub-dranklisensie te wees;

- (b) is die perseel waarop bedoelde bedrywighede voortgesit kan word, beperk tot die gebou waarin die in paragraaf (a) van sub-artikel (2) van hierdie artikel bedoelde verversingsdienste verskaf word.

(4) Die raad handhaaf die tarief deur die Minister in oorleg met die Minister van Finansies en die Minister van Vervoer bepaal ten opsigte van enige in paragraaf (a) of (b) van sub-artikel (2) van hierdie artikel bedoelde diens, en is onderhewig aan die opdragte wat die Minister van tyd tot tyd uitreik.

(5) Die fondse van die raad bestaan uit enige gelde kragtens paragraaf (c) van sub-artikel (2) en sub-artikel (4) van hierdie artikel ontvang en uit enige bedrag deur die Tesourie voorgeskiet uit die Verhaalbare Voorskotrekening deur die Tesourie in stand gehou.

(6) Die raad handhaaf in die vorm deur die Tesourie in oorleg met die Kontroleur en Ouditeur-generaal goedgekeur 'n volledige en korrekte rekening van alle gelde deur hom ontvang en bestee, wat deur die Kontroleur en Ouditeur-generaal geouditeer word.

(7) (a) Die raad moet aan die einde van elke sitting van die Parlement—

- (i) 'n staat opstel waarin hy rekenskap gee van sy finansiële bedrywighede ten opsigte van daardie sitting; en
- (ii) met betrekking tot die in paragraaf (a) en (b) van sub-artikel (2) van hierdie artikel bedoelde dienste, die verhouding bepaal van die totale bedrag gedurende daardie sitting ontvang ten opsigte van sodanige dienste van persone in diens van die Suid-Afrikaanse Spoorweg- en Hawensadministrasie, tot die totale bedrag ontvang ten opsigte van sodanige dienste van alle persone ten aansien van wie bedoelde dienste gedurende daardie sitting gelever is.

(b) Aan die einde van elke sodanige sitting word—

- (i) enige tekort in die fondse van die raad bestry uit gelde deur die Parlement uit die Gekonsolideerde Inkomstefonds en die Spoorweg- en Hawefonds bewillig; en
- (ii) enige surplus in die fondse van die raad aan bedoelde Fondse oorbetal

ooreenkomstig die verhouding ingevolge sub-paragraaf (ii) van paragraaf (a) bepaal.

(8) Geen lisensiegelde, belasting, reg of geld is deur die raad ingevolge enige wet ten opsigte van sy bedrywighede kragtens hierdie artikel betaalbaar nie.

(9) Hierdie artikel word geag in werking te getree het op die eerste dag van Desember 1959 en die persone wat op die datum waarop hierdie Wet in werking tree lede van die raad is, word geag behoorlik in die raad aangestel te gewees het met ingang vanaf eersgenoemde datum.

Wysiging van artikel 16bis van Wet 29 van 1909 (Kaap), soos ingevoeg deur artikel 9 van Wet 12 van 1949.

7. (1) Artikel *sestien bis* van die „Mission Stations and Communal Reserves Act, 1909”, van die Kaap die Goeie Hoop, word hierby gewysig deur die volgende sub-artikel by te voeg, terwyl die bestaande artikel sub-artikel (1) word:

„(2) Where an advance has been made to a Board of Management under sub-section (1) and the area in respect of which that Board of Management exercises jurisdiction is declared a betterment area under the provisions of paragraph (a) of sub-section (1) of section *six bis*, the Minister may in consultation with the Minister of Finance—

(a) direct that any balance of such advance on any date from the date on which the said area is declared a betterment area, shall be deemed to be money appropriated by Parliament under paragraph (b) of sub-section (1) of section *six bis*; and

(b) in relation to such balance, exercise the powers referred to in paragraphs (a) and (b) of sub-section (2) of section *six bis*.”.

(2) Sub-artikel (1) word geag op die vyftiende dag van Mei 1959 in werking te getree het.

the application for or the holding of any licence referred to in that paragraph shall not apply with reference to the board: Provided that for the purposes of the said Licences Consolidation Act, 1925, and the said Liquor Act, 1928, the chairman of the board shall be deemed to be the licensee of the general dealer's licence, the bottle liquor licence and the club liquor licence;

- (b) the premises on which the said activities may be carried on shall be restricted to the building in which the catering services referred to in paragraph (a) of sub-section (2) of this section are provided.

(4) The board shall observe any tariff fixed by the Minister in consultation with the Minister of Finance and the Minister of Transport in respect of any service referred to in paragraph (a) or (b) of sub-section (2) of this section, and shall be subject to such directions as the Minister may from time to time issue.

(5) The funds of the board shall consist of any moneys received under paragraph (c) of sub-section (2) and sub-section (4) of this section and of any amount advanced by the Treasury out of the Recoverable Advances Account maintained by the Treasury.

(6) The board shall keep in the form approved by the Treasury in consultation with the Controller and Auditor-General a full and correct account of all moneys received and expended by it, which shall be audited by the Controller and Auditor-General.

(7) (a) The board shall at the end of each session of Parliament—

(i) prepare a statement in which it shall give an account of its financial operations in respect of that session; and

(ii) determine, with reference to the services referred to in paragraphs (a) and (b) of sub-section (2) of this section, the ratio between the total amount received during that session in respect of such services from persons in the service of the South African Railways and Harbours Administration and the total amount received in respect of such services from all persons with regard to whom the said services were rendered during that session.

(b) At the end of each such session—

(i) any deficit in the funds of the board shall be met from moneys appropriated by Parliament out of the Consolidated Revenue Fund and the Railway and Harbour Fund; and

(ii) any surplus in the funds of the board shall be paid over to the said Funds in accordance with the ratio determined under sub-paragraph (ii) of paragraph (a).

(8) No licence moneys, tax, duty or fee shall be payable by the board under any law in respect of its operations under this section.

(9) This section shall be deemed to have come into operation on the first day of December, 1959, and the persons who at the date on which this Act comes into operation are members of the board shall be deemed to have been duly appointed to the board with effect from the first-mentioned date.

7. (1) Section *sixteen bis* of the Mission Stations and Communal Reserves Act, 1909, of the Cape of Good Hope, is hereby amended by the addition of the following sub-section, the existing section becoming sub-section (1):

Amendment of section 16bis of Act 29 of 1909 (Cape), as inserted by section 9 of Act 12 of 1949.

“(2) Where an advance has been made to a Board of Management under sub-section (1) and the area in respect of which that Board of Management exercises jurisdiction is declared a betterment area under the provisions of paragraph (a) of sub-section (1) of section *six bis*, the Minister may in consultation with the Minister of Finance—

(a) direct that any balance of such advance on any date from the date on which the said area is declared a betterment area, shall be deemed to be money appropriated by Parliament under paragraph (b) of sub-section (1) of section *six bis*; and

(b) in relation to such balance, exercise the powers referred to in paragraphs (a) and (b) of sub-section (2) of section *six bis*.”.

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

Wysiging van artikel 3 van Wet 37 van 1935, soos vervang deur artikel 7 van Wet 80 van 1959.

8. Artikel *drie* van die Wet tot Invordering van Staatsvoorskotte, 1935, word hierby gewysig deur die volgende sub-artikel by te voeg:

„(3) Die bepalings van artikel *twee-en-twintig* van die Finansiële Wet, 1937 (Wet No. 50 van 1937), is *mutatis mutandis* van toepassing ten opsigte van enige aangeleentheid met betrekking waartoe 'n bedrag invorderbaar is soos in sub-artikel (1) beoog.”.

Wysiging van artikel 29 van Wet 24 van 1936, soos gewysig deur artikel 17 van Wet 16 van 1960.

9. Artikel *nege-en-twintig* van die Insolvensiewet, 1936, word hierby gewysig—

(a) deur in sub-artikel (1) die woorde „maar behoudens die bepalings van sub-artikel (2)” te skrap; en
(b) deur sub-artikel (2) te skrap.

Wysiging van artikel 4 van Wet 27 van 1943, soos gewysig deur artikel 1 van Wet 19 van 1945, artikel 3 van Wet 73 van 1951 en artikel 4 van Wet 79 van 1959.

10. (1) Artikel *vier* van die Versekeringswet, 1943, word hierby gewysig deur aan die end van paragraaf (g) van die voorbehoudsbepaling by sub-artikel (3) die woorde „of 'n regspersoon nie aldus opgerig nie wat by die inwerkingtreding van die Wet op Onderlinge Hulpverenigings, 1956 (Wet No. 25 van 1956), bestaan het en wat uit hoofde van die vervanging van paragraaf (a) van die voorbehoudsbepaling by die omskrywing van „versekeringsbesigheid” in artikel *een* deur artikel *vyftig* van daardie Wet, verplig word om as 'n versekeraar ingevolge hierdie Wet te registreer” by te voeg.

(2) Die bepalings van sub-artikel (1) word geag op die een-en-dertigste dag van Desember 1959 in werking te getree het.

Wysiging van artikel 8 van Wet 38 van 1945, soos gewysig deur artikel 1 van Wet 45 van 1954.

11. Artikel *agt* van die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945, word hierby gewysig deur in paragraaf (b) van sub-artikel (4) die woord „persentasie” deur die woorde „enkele persentasie (van toepassing ten opsigte van alle persone)” te vervang, deur in bedoelde paragraaf die woorde „of superbelasting of beide normale en superbelasting” deur die woord „belasting” te vervang, en deur die volgende sub-paragraawe by bedoelde paragraaf te voeg, terwyl die bestaande paragraaf sub-paragraaf (i) word:

„(ii) Die persentasie bedoel in sub-paragraaf (i) word jaarliks vasgestel deur die provinsiale raad van elke provinsie ten opsigte van elke jaar van aanslag, beginnende met die jaar van aanslag wat op die dertigste dag van Junie 1960 eindig.

(iii) Indien die in sub-paragraaf (i) bedoelde persentasie weens enige rede nie ten opsigte van enige jaar van aanslag vasgestel word nie, is die persentasie wat met betrekking tot die voorafgaande jaar van aanslag van toepassing was van krag met betrekking ook tot sodanige eersgenoemde jaar van aanslag: Met dien verstande dat wanneer sodanige persentasie vasgestel word, die nodige aanpassings, as daar is, gedoen moet word ten opsigte van enige belasting betaal ooreenkomstig die persentasie wat met betrekking tot sodanige voorafgaande jaar van toepassing was.”.

Wysiging van artikel 3 van Wet 32 van 1948.

12. (1) Artikel *drie* van die Handelseffektebelastingwet, 1948, word hierby gewysig deur in paragraaf (c) na die woorde „die Rand-Waterraad” die woorde „die Land- en Landboubank van Suid-Afrika, 'n Streekwatervoorsieningskorporasie ingestel kragtens artikel *sewe* van die Ordonnansie op Watervoorsiening, 1945 (Ordonnansie No. 21 van 1945), van Natal” in te voeg.

(2) Die wysiging deur sub-artikel (1) aangebring, word geag op die tweede dag van Maart 1960 in werking te getree het.

Wysiging van artikel 3 van Wet 50 van 1952.

13. (1) Artikel *drie* van die Finansiële Wet, 1952, word hierby gewysig—

(a) deur na die woorde „bedoelde Wet” die woorde „en van seëlreg ooreenkomstig Item 24 van die Tweede Bylaag by die Zegelwet, 1911” (Wet No. 30 van 1911)” in te voeg; en

(b) deur die volgende sub-artikel by te voeg terwyl die bestaande artikel sub-artikel (1) word:

„(2) Waar 'n in sub-artikel (1) bedoelde perseelhouer of nedersetter gedurende sy leeftyd versuim om oordrag soos beoog in daardie sub-artikel te neem van 'n in daardie sub-artikel bedoelde bouverseel of erf, of waar 'n aldus bedoelde perseelhouer of nedersetter bedoelde bouverseel of erf skenk en nie oordrag daarvan geneem het soos aldus beoog nie, is die bepalings van daardie sub-artikel van toepassing ook met betrekking tot die oordrag van daardie bouverseel of erf aan die boedel,

8. Section *three* of the State Advances Recoveries Act, 1935, is hereby amended by the addition of the following sub-section:
 “(3) The provisions of section *twenty-two* of the Finance Act, 1937 (Act No. 50 of 1937), shall *mutatis mutandis* apply with reference to any matter in relation to which an amount is recoverable as contemplated in sub-section (1).”.

Amendment of section 3 of Act 37 of 1935, as substituted by section 7 of Act 80 of 1959.

9. Section *twenty-nine* of the Insolvency Act, 1936, is hereby amended—
 (a) by the deletion in sub-section (1) of the words “but subject to the provisions of sub-section (2)”; and
 (b) by the deletion of sub-section (2).

Amendment of section 29 of Act 24 of 1936, as amended by section 17 of Act 16 of 1960.

10. (1) Section *four* of the Insurance Act, 1943, is hereby amended by the addition at the end of paragraph (g) of the proviso to sub-section (3) of the words “or a corporate body not so established which was in existence at the commencement of the Friendly Societies Act, 1956 (Act No. 25 of 1956), and which is by virtue of the substitution of paragraph (a) of the proviso to the definition of ‘insurance business’ in section *one* by section *fifty* of that Act required to register as an insurer under this Act”.

Amendment of section 4 of Act 27 of 1943, as amended by section 1 of Act 19 of 1945, section 3 of Act 73 of 1951 and section 4 of Act 79 of 1959.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the thirty-first day of December, 1959.

11. Section *eight* of the Financial Relations Consolidation and Amendment Act, 1945, is hereby amended by the substitution in paragraph (b) of sub-section (4) for the word “percentage” of the words “single percentage (applicable in respect of all persons)”, by the deletion in the said paragraph of the words “or super tax or both normal and super”, and by the addition to the said paragraph of the following sub-paragraphs, the existing paragraph becoming sub-paragraph (i):

Amendment of section 8 of Act 38 of 1945, as amended by section 1 of Act 45 of 1954.

“(ii) The percentage referred to in sub-paragraph (i) shall be fixed annually by the provincial council of each province in respect of each year of assessment, commencing with the year of assessment ending on the thirtieth day of June, 1960.

(iii) If for any reason the percentage referred to in sub-paragraph (i) is not fixed in respect of any year of assessment, the percentage which was applicable with reference to the preceding year of assessment shall remain of force with reference also to such first-mentioned year of assessment: Provided that when such percentage is fixed, the necessary adjustments, if any, shall be made in respect of any tax paid in accordance with the percentage which was applicable with reference to such preceding year.”.

12. (1) Section *three* of the Marketable Securities Tax Act, 1948, is hereby amended by the insertion in paragraph (c) after the words “Rand Water Board” of the words “the Land and Agricultural Bank of South Africa, a Regional Water Supply Corporation constituted under section *seven* of the Water Supply Ordinance, 1945 (Ordinance No. 21 of 1945), of Natal”.

Amendment of section 3 of Act 32 of 1948.

(2) The amendment effected by sub-section (1) shall be deemed to have come into operation on the second day of March, 1960.

13. (1) Section *three* of the Finance Act, 1952, is hereby amended—

Amendment of section 3 of Act 50 of 1952.

(a) by the insertion after the words “the said Act” of the words “and of stamp duty in terms of Item 24 of the Second Schedule to the Stamp Duties and Fees Act, 1911 (Act No. 30 of 1911)”; and

(b) by the addition of the following sub-section, the existing section becoming sub-section (1):

“(2) Where a plot-holder or settler referred to in sub-section (1) fails during his lifetime to take transfer as contemplated in that sub-section of a building plot or erf referred to in that sub-section, or where a plot-holder or settler so referred to donates such building plot or erf and has not taken transfer thereof as so contemplated, the provisions of that sub-section shall apply also with reference to the transfer of that building

erfgenaam of legataris van bedoelde perseelhouer of nedersetter, of aan sy begiftigde, na gelang van die geval.”.

(2) Die bepaling van sub-artikel (1) word geag op die sewen-twintigste dag van Junie, 1952, in werking te getree het.

Wysiging van artikel 10 van Wet 19 van 1954.

14. (1) Artikel *tien* van die Wet op die Hervestiging van Naturelle, 1954, word hierby gewysig deur in sub-artikel (1) die volgende paragraaf na paragraaf (c) in te voeg:

„(c)*bis* enige voorskotte toegestaan uit die Nasionale Behuisingsfonds kragtens artikel *twee* van die Behuisingswet, 1957 (Wet No. 10 van 1957), ingestel: Met dien verstande dat bedoelde voorskotte aangewend word slegs met betrekking tot 'n gebied wat na die inwerkingtreding van hierdie Wet 'n verklaarde gebied geword het of word.”.

(2) Sub-artikel (1) word geag op die eerste dag van April 1960 in werking te getree het.

Wysiging van artikel 59 van Wet 23 van 1956.

15. (1) Artikel *nege-en-vyftig* van die Skatkis- en Ouditwet, 1956, word hierby gewysig deur aan die end daarvan die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande dat die Tesourie vrystelling van die betaling van 'n ouditeringsgeld ten opsigte van enige sodanige ouditering kan verleen.”.

(2) Sub-artikel (1) word geag op die dertigste dag van Mei 1932 in werking te getree het.

Wysiging van artikel 1 van Wet 10 van 1957, soos gewysig deur artikel 1 van Wet 24 van 1958.

16. (1) Artikel *een* van die Behuisingswet, 1957, word hierby gewysig deur die volgende woorde aan die end van die omskrywing van „plaaslike bestuur” by te voeg: „en, ten opsigte van enige gebied wat binne die bedoeling van die omskrywing van „verklaarde gebied” in artikel *een* van die Wet op die Hervestiging van Naturelle, 1954 (Wet No. 19 van 1954), na die inwerkingtreding van daardie Wet 'n verklaarde gebied geword het of word, en wat deur die Minister na oorlegpleging met die Minister van Bantoe-administrasie en -ontwikkeling goedgekeur is, ook die Raad vir die Hervestiging van Naturelle ingestel kragtens artikel *twee* van daardie Wet: Met dien verstande dat geen bepaling van hierdie Wet ingevolge waarvan die Behuisingsraad met die Administrateur oorleg moet pleeg in verband met 'n lening aan 'n plaaslike bestuur, met betrekking tot 'n lening aan bedoelde Raad vir die Hervestiging van Naturelle geld nie.”.

(2) Sub-artikel (1) word geag op die eerste dag van April 1960 in werking te getree het.

DEEL II.

AANGELEENTHEDE WAT DIE SPOORWEGADMINISTRASIE RAAK.

Besteding van surplus-inkomste van Spoorweg- en Hawefonds.

17. Die surplus-inkomste van die Spoorweg- en Hawefonds ten opsigte van die boekjaar wat op die een-en-dertigste dag van Maart 1960 geëindig het, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word eers aangewend ter aansuiwering van die restant van die inkomste-tekort van genoemde fonds 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, en die oorskot (as daar is) word na die fonds wat ingevolge artikel *honderd agt-en-twintig* van die „Zuid-Afrika Wet, 1909”, ingestel is, oorgedra.

Lening van die Administrasie van Suidwes-Afrika.

18. Ondanks andersluidende wetsbepalings, kan die Spoorwegadministrasie, op die bedinge en voorwaardes waarop tussen hom en die Administrasie van die Gebied Suidwes-Afrika ooreengekom word, 'n bedrag van hoogstens tweehonderdduisend pond van daardie Administrasie leen ten einde uitgawes op of ná die eerste dag van April 1960 aangegaan vir die verskaffing van woonhuise vir die huisvesting van die Spoorwegadministrasie se personeel in genoemde Gebied, te finansier.

Kort titel.

19. Hierdie Wet heet die Finansiewet, 1960.

plot or erf to the estate, heir or legatee of such plot-holder or settler, or to his donee, as the case may be.”.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the twenty-seventh day of June, 1952.

14. (1) Section *ten* of the Natives Resettlement Act, 1954, is hereby amended by the insertion in sub-section (1) after paragraph (c) of the following paragraph: Amendment of section 10 of Act 19 of 1954.

“(c)*bis* any advances granted from the National Housing Fund established under section *two* of the Housing Act, 1957 (Act No. 10 of 1957): Provided that the said advances shall be used only in respect of an area which has become or becomes a specified area after the commencement of this Act.”.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1960.

15. (1) Section *fifty-nine* of the Exchequer and Audit Act, 1956, is hereby amended by the addition at the end thereof of the following proviso: Amendment of section 59 of Act 23 of 1956.

“Provided that the Treasury may grant exemption from the payment of an audit fee in respect of any such audit.”.

(2) Sub-section (1) shall be deemed to have come into operation on the thirtieth day of May, 1932.

16. (1) Section *one* of the Housing Act, 1957, is hereby amended by the addition at the end of the definition of “local authority” of the words, “and, in relation to any area which, after the commencement of the Natives Resettlement Act, 1954 (Act No. 19 of 1954), has become or becomes a specified area within the meaning of the definition of ‘specified area’ in section *one* of that Act, and which has been approved by the Minister after consultation with the Minister of Bantu Administration and Development, includes the Natives Resettlement Board established under section *two* of the said Act: Provided that no provision of this Act under which the Housing Board is required to consult with the Administrator in connection with a loan to a local authority, shall apply with reference to a loan to the said Natives Resettlement Board.”. Amendment of section 1 of Act 10 of 1957, as amended by section 1 of Act 24 of 1958.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1960.

PART II.

MATTERS AFFECTING THE RAILWAY ADMINISTRATION.

17. The surplus revenue of the Railway and Harbour Fund in respect of the financial year ended on the thirty-first day of March, 1960, as certified by the Controller and Auditor-General, shall first be applied towards extinguishing the balance of the revenue deficit of the said fund in respect of the financial year ended on the thirty-first day of March, 1959, as certified by the Controller and Auditor-General, and the balance (if any) shall be credited to the fund established in terms of section *one hundred and twenty-eight* of the South Africa Act, 1909. Disposal of surplus revenue of Railway and Harbour Fund.

18. 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, 1960, on the provision of housing for the accommodation of the Railway Administration's staff in the said Territory. Loan from South-West Africa Administration.

19. This Act shall be called the Finance Act, 1960.

Short Title.

No. 65, 1960.]

WET

Tot wysiging van die Wet op Boedelbelasting, 1955.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)

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

Wysiging van artikel 1 van Wet 45 van 1955, soos gewysig deur artikel 1 van Wet 59 van 1957.

1. (1) Artikel *een* van die Boedelbelastingwet, 1955 (hieronder die Hoofwet genoem), word hierby gewysig—

- (a) deur in die omskrywing van „belasting” in sub-artikel (1) na die woord „boedelbelasting” die woorde „en by die toepassing van die tweede voorbehoudsbepaling by die Eerste Bylae met betrekking tot die boedel van ’n eerssterwende persoon in daardie voorbehoudsbepaling bedoel, wat voor die eerste dag van April 1955 te sterwe gekom het, sluit dit in enige boedelbelasting betaalbaar ingevolge die „Sterfrechten Wet, 1922” (Wet No. 29 van 1922)” in te voeg;
- (b) deur in die omskrywing van „billike markwaarde” in genoemde sub-artikel voor die woorde „voortgesit word” die woorde „in die Unie” in te voeg; en
- (c) deur in sub-paragraaf (iii) van paragraaf (b) van sub-artikel (2) die woorde „vir landbankdoeleindes” deur die woorde „deur beëdigde taksateurs aangestel deur die Meesters van die Hooggeregshof” te vervang.

(2) Die wysiging by paragraaf (a) van sub-artikel (1) aangebring, word geag op die eerste dag van April 1960 in werking te getree het ten opsigte van aanslae uitgereik op of na genoemde datum: Met dien verstande dat ’n vermindering toegestaan ingevolge aanslae uitgereik voor genoemde datum op die grondslag van die wysiging by genoemde paragraaf (a) aangebring, geag word wettiglik toegestaan te gewees het.

Wysiging van artikel 3 van Wet 45 van 1955.

2. Artikel *drie* van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (c) van sub-artikel (2) deur die volgende paragraaf te vervang:
„(c) in die geval van ’n oorledene wat nie op die datum van sy dood sy gewone verblyfplek in die Unie gehad het nie, enige reg op onroerende goed buite die Unie geleë nie;”;
- (b) deur in paragraaf (d) van genoemde sub-artikel na die woord „oorledene” die woorde „op die datum van sy dood” in te voeg;
- (c) deur paragraaf (e) van genoemde sub-artikel deur die volgende paragraaf te vervang:
„(e) ’n skuld of reg van aksie wat nie in die geregshowe van die Unie verhaalbaar of afdwingbaar is nie, indien die oorledene op die datum van sy dood nie sy gewone verblyfplek in die Unie gehad het nie;”;
- (d) deur in paragraaf (f) van genoemde sub-artikel ná die woorde „verbonde is nie” die woorde „indien die oorledene op die datum van sy dood nie sy gewone verblyfplek in die Unie gehad het nie” in te voeg;
- (e) deur paragraaf (g) van genoemde sub-artikel deur die volgende paragraaf te vervang:
„(g) in die geval van ’n oorledene wat op die datum van sy dood nie sy gewone verblyfplek in die Unie gehad het nie—
(i) enige effekte of aandele deur hom gehou in ’n regspersoon wat nie ’n maatskappy is nie; en
(ii) enige effekte of aandele deur hom gehou in ’n maatskappy, mits ’n oordrag waarby ’n verandering in die eiendomsreg op sulke effekte of aandele aangeteken word, nie in die Unie geregistreer moet word nie;”;
- (f) deur paragraaf (d) van sub-artikel (3) deur die volgende paragraaf te vervang:
„(d) eiendom (synde eiendom wat nie andersins ingevolge hierdie Wet belasbaar is nie of waarvan die volle waarde nie andersins by die vasstelling van die belasbare bedrag van die boedel in rekening

No. 65, 1960.]

ACT

To amend the Estate Duty Act, 1955.

(Afrikaans text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

1. (1) Section *one* of the Estate Duty Act, 1955 (hereinafter referred to as the principal Act), is hereby amended—

Amendment of
section 1 of Act
45 of 1955, as
amended by
section 1 of
Act 59 of 1957.

- (a) by the insertion in the definition of "duty" in sub-section (1) after the word "Act" of the words "and includes for the purposes of the second proviso to the First Schedule, in relation to the estate of any first-dying person referred to in that proviso who died before the first day of April, 1955, any estate duty payable under the Death Duties Act, 1922 (Act No. 29 of 1922)";
- (b) by the insertion in the definition of "fair market value" in the said sub-section after the words "carried on" of the words "in the Union"; and
- (c) by the substitution in sub-paragraph (iii) of paragraph (b) of sub-section (2) for the words "for land bank purposes" of the words "by sworn appraisers appointed by Masters of the Supreme Court".

(2) The amendment effected by paragraph (a) of sub-section (1) shall be deemed to have come into operation on the first day of April, 1960, in respect of assessments issued on or after the said date: Provided that any reduction allowed under assessments issued before the said date on the basis of the amendment effected by the said paragraph (a) shall be deemed to have been lawfully allowed.

2. Section *three* of the principal Act is hereby amended—

Amendment of
section 3 of
Act 45 of 1955.

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

"(c) in the case of a deceased who was not ordinarily resident in the Union at the date of his death, any right in immovable property situate outside the Union;"

- (b) by the insertion in paragraph (d) of the said sub-section after the word "Union" where it occurs for the second time of the words "at the date of his death";

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

"(e) any debt not recoverable or right of action not enforceable in the Courts of the Union if the deceased was not ordinarily resident in the Union at the date of his death;"

- (d) by the insertion in paragraph (f) of the said sub-section after the word "Union" where it occurs for the second time of the words "if the deceased was not ordinarily resident in the Union at the date of his death";

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

"(g) in the case of a deceased who was not ordinarily resident in the Union at the date of his death—

- (i) any stocks or shares held by him in a body corporate which is not a company; and
- (ii) any stocks or shares held by him in a company, provided any transfer whereby any change of ownership in such stocks or shares is recorded is not required to be registered in the Union;"

- (f) by the substitution for paragraph (d) of sub-section (3) of the following paragraph:

"(d) property (being property not otherwise chargeable under this Act or the full value of which is not otherwise required to be taken into account in the determination of the dutiable amount of the

gebring moet word nie) waaroor die oorledene onmiddellik voor sy dood bevoeg was vir sy eie voordeel of vir die voordeel van sy boedel te beskik.”; en

(g) deur ná sub-artikel (4) die volgende sub-artikel in te voeg:

„(5) By die toepassing van paragraaf (d) van sub-artikel (3)—

(a) word die uitdrukking ‚eiendom’ geag die winste van enige eiendom in te sluit;

(b) word ’n persoon geag bevoeg te gewees het om oor eiendom te beskik—

(i) indien hy sodanige bevoegdheid gehad het as wat hom in staat sou gestel het, indien hy *sui iuris* was, om hom sodanige eiendom toe te eien of daaroor te beskik soos hy goed ag, hetsy uitoefenbaar by wyse van testament, reg van aanstelling of op enige ander wyse;

(ii) indien, ingevolge ’n akte van skenking, oormaking, trust of ander beskikking deur hom gemaak, hy die reg voorbehou het om die bepalinge daarvan met betrekking tot sodanige eiendom terug te trek of te wysig;

(c) word die in paragraaf (b) beoogde bevoegdheid om toe te eien, afstand te doen, terug te trek of te wysig, geag te bestaan indien die oorledene sodanige bevoegdheid kon verkry het, regstreeks of onregstreeks, deur die uitoefening, met of sonder kennisgewing, van bevoegdheid wat deur hom of met sy toestemming uitgeoefen kan word;

(d) sluit die uitdrukking ‚eiendom waaroor die oorledene onmiddellik voor sy dood bevoeg was om te beskik’, nie die aandeel in van ’n gade van die oorledene in eiendom wat onmiddellik voor die oorledene se dood deur hom en sy gade in gemeenskap van goed besit was nie.”.

Wysiging van artikel 4 van Wet 45 van 1955, soos gewysig deur artikel 2 van Wet 59 van 1957.

3. Artikel vier van die Hoofwet word hierby gewysig deur paragraaf (e) deur die volgende paragraaf te vervang:

„(e) die bedrag by die totale waarde van alle eiendom van die oorledene ingesluit as verteenwoordigende die waarde van enige reg op buite die Unie geleë goed deur die oorledene verkry—

(i) voordat hy vir die eerste maal sy gewone verblyfplek in die Unie opgeneem het; of

(ii) nadat hy vir die eerste maal sy gewone verblyfplek in die Unie opgeneem het, by wyse van erfating of by wyse van skenking indien die skenker ’n persoon (behalwe ’n maatskappy) was wat op die datum van die skenking nie gewoonlik in die Unie woonagtig was nie; of

(iii) uit die winste en opbrengs van enige sodanige eiendom wat, na tot bevrediging van die Kommissaris bewys word, uit bedoelde winste of opbrengs verkry is;”.

Wysiging van artikel 5 van Wet 45 van 1955, soos gewysig deur artikel 3 van Wet 59 van 1957.

4. Artikel vyf van die Hoofwet word hierby gewysig—

(a) deur in paragraaf (a) van sub-artikel (1) na die woord „in” waar dit vir die tweede maal voorkom die woorde „paragraaf (f)bis of” in te voeg;

(b) deur by paragraaf (b) van genoemde sub-artikel die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande voorts dat indien, by verstryking van die reg gehou deur die oorledene, dit nie moontlik is nie om voor ’n toekomstige datum die persoon of sommige van of al die persone vas te stel wat op die reg van genot van die eiendom geregtig sal word nie, die waarde bepaal word deur die jaarlikse waarde van die reg van genot van die eiendom waarin sodanige reg gehou was, te kapitaliseer teen ses persent oor ’n tydperk van vyftig jaar, tensy die Kommissaris en die eksekuteur ooreenkom dat, met inagneming van die omstandighede van die geval, dit billik sou wees om ’n korter tydperk as vyftig jaar te aanvaar, in watter geval sodanige korter tydperk soos ooreengekom, dienoreenkomstig aanvaar kan word;”;

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

„(f)bis in die geval van aandele wat nie op die aandelebeurs gekwoteer word nie, in ’n maatskappy wat regstreeks of onregstreeks beheer word, hetsy by

estate) of which the deceased was immediately prior to his death competent to dispose for his own benefit or for the benefit of his estate.”; and

(g) by the insertion after sub-section (4) of the following sub-section:

“(5) For purposes of paragraph (d) of sub-section (3)—

- (a) the term ‘property’ shall be deemed to include the profits of any property;
- (b) a person shall be deemed to have been competent to dispose of any property—
 - (i) if he had such power as would have enabled him, if he were *sui iuris*, to appropriate or dispose of such property as he saw fit whether exercisable by will, power of appointment or in any other manner;
 - (ii) if under any deed of donation, settlement, trust or other disposition made by him he retained the power to revoke or vary the provisions thereof relating to such property;
- (c) the power to appropriate, dispose, revoke or vary contemplated in paragraph (b) shall be deemed to exist if the deceased could have obtained such power directly or indirectly by the exercise, either with or without notice, of power exercisable by him or with his consent;
- (d) the expression ‘property of which the deceased was immediately prior to his death competent to dispose’ shall not include the share of a spouse of a deceased in any property held in community of property between the deceased and such spouse immediately prior to his death.”.

3. Section four of the principal Act is hereby amended by the substitution for paragraph (e) of the following paragraph:

Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957.

- “(e) the amount included in the total value of all property of the deceased as representing the value of any right in or to property situate outside the Union acquired by the deceased—
- (i) before he became ordinarily resident in the Union for the first time; or
 - (ii) after he became ordinarily resident in the Union for the first time, by inheritance or by a donation if at the date of the donation the donor was a person (other than a company) not ordinarily resident in the Union; or
 - (iii) out of the profits and proceeds of any such property proved to the satisfaction of the Commissioner to have been acquired out of such profits or proceeds;”

4. Section five of the principal Act is hereby amended—

Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957.

- (a) by the insertion in paragraph (a) of sub-section (1) after the word “in” where it occurs for the second time of the words “paragraph (f)*bis* or”;
- (b) by the addition to paragraph (b) of the said sub-section of the following proviso:

“Provided further that if upon the cessation of the interest held by the deceased it is not possible to ascertain until some future date the person or some or all of the persons who will become entitled to the right of enjoyment of the property, the value shall be determined by capitalizing at six per cent. over a period of fifty years the annual value of the right of enjoyment of the property in which such interest was held, unless the Commissioner and the executor agree that, having regard to the circumstances of the case, it would be reasonable to adopt a lesser period than fifty years, in which event such lesser period, as agreed, may be adopted accordingly;”;
- (c) by the insertion after paragraph (f) of the said sub-section of the following paragraphs:

“(f)*bis* in the case of shares, not quoted on any stock exchange, in a company controlled, directly or indirectly, whether through a majority of the

wyse van 'n meerderheid van die aandeel daarvan of 'n ander reg daarin of op enige ander wyse hoegenaamd, deur die oorledene of deur die oorledene en een of meer persone wat deur bloed-verwantskap, huwelik of aanneming aan hom verbind is of deur enige ander persoon ten behoeve van hom of hulle, die waarde van sodanige aandele in die besit van die oorledene op die datum van sy dood soos deur die Kommissaris onderworpe aan die volgende bepaling bepaal, te wete—

- (i) geen ag word geslaan op enige bepaling in die akte van oprigting en statute of reëls van die maatskappy wat die oordraagbaarheid van die aandele daarin beperk nie, maar daar word aangeneem dat sodanige aandele vryelik oordraagbaar is;
 - (ii) geen ag word geslaan op enige bepaling in die akte van oprigting en statute of reëls van die maatskappy waarkragtens of waarvolgens die waarde van die aandele van die oorledene of van enige ander lid bepaal moet word nie;
 - (iii) indien, by likwidering van die maatskappy, die oorledene op 'n groter *pro rata*-deel van die bates van die maatskappy volgens aandelebesit geregtig sou gewees het as ander aandeelhouders, geen kleiner waarde op die aandele gehou deur die oorledene geplaas word nie as die bedrag waarop hy aldus geregtig sou gewees het indien die maatskappy in die loop van likwidasië was en die genoemde bedrag vasgestel was soos op die datum van sy dood;
 - (iv) geen ag word geslaan nie op enige vermeerdering of vermindering in waarde van die aandele deur die oorledene gehou wat op of na die oomblik van dood om enige rede mag plaasgevind het, behalwe vir sover die bedrag van sodanige vermindering by die belasbare bedrag van die boedel ingesluit moet word ingevolge paragraaf (d) van sub-artikel (3) van artikel drie;
 - (v) daar word in ag geneem enige bevoegdheid van beheer uitoefenbaar deur die oorledene en die maatskappy waarkragtens hy geregtig of gemagtig was om enige regte wat aan enige klas aandele daarin verbonde is, te wysig of te kanselleer, met inbegrip van die bevoegdheid om preferente aandele te delg, indien hy deur die uitoefening van sodanige bevoegdheid aan homself enige voordeel ten opsigte van die bates of winste van die maatskappy kon toegeken het;
 - (vi) ag word geslaan op enige beëdigde waardasie wat deur 'n onpartydige persoon gemaak is met behoorlike inagneming van die bepaling vervat in sub-paragrafe (i) tot (v);
- (f) *ter* in die geval van eiendom in paragraaf (d) van sub-artikel (3) van artikel drie bedoel, wat slegs uit winste bestaan, 'n bedrag vasgestel deur sodanige bedrag as wat volgens die Kommissaris se mening redelikerwys die jaarlikse waarde van daardie winste verteenwoordig, te kapitaliseer teen ses persent oor die vermoedelike lewensduur van die oorledene onmiddellik voor die datum van sy dood, en in die geval van enige ander in genoemde paragraaf bedoelde eiendom, die bedrag wat oorbly nadat van die billike markwaarde van daardie eiendom op die datum van dood van die oorledene, die uitgawes en laste afgetrek is wat die oorledene sou moes dra of aanvaar het indien hy op daardie datum sy bevoegdheid van beskikking uitgeoefen het;";
- (d) deur die voorbehoudsbepaling by paragraaf (g) van genoemde sub-artikel deur die volgende voorbehoudsbepaling te vervang:
- „Met dien verstande dat in 'n geval waar, as gevolg van voorwaardes deur enige persoon hoegenaamd opgelê, die waarde van eiendom om enige rede op of na die oomblik van dood verminder kon of sou word, die waarde van sodanige eiendom bepaal word asof

shares thereof or other interest therein or in any other manner whatsoever, by the deceased or by the deceased and one or more persons connected with him by blood relationship, marriage or adoption or by any other person on his or their behalf, the value of such shares in the hands of the deceased as at the date of his death as determined by the Commissioner subject to the following provisions, namely—

- (i) no regard shall be had to any provision in the memorandum and articles of association or rules of the company restricting the transferability of the shares therein, but it shall be assumed that such shares were freely transferable;
- (ii) no regard shall be had to any provision in the memorandum and articles of association or rules of the company whereby or whereunder the value of the shares of the deceased or any other member is to be determined;
- (iii) if upon a winding-up of the company the deceased would have been entitled to share in the assets of the company to a greater extent *pro rata* to shareholding than other shareholders, no lesser value shall be placed on the shares held by the deceased than the amount to which he would have been so entitled if the company had been in course of winding-up and the said amount had been determined as at the date of his death;
- (iv) no regard shall be had to any increase or decrease in value of the shares held by the deceased which may have taken place for any reason at or after the moment of death, except to the extent that the amount of such decrease is required to be included in the dutiable amount of the estate in terms of paragraph (d) of sub-section (3) of section three;
- (v) there shall be taken into account any power of control exercisable by the deceased and the company whereunder he was entitled or empowered to vary or cancel any rights attaching to any class of shares therein, including by way of redemption of preference shares, if, by the exercise of such power he could have conferred upon himself any benefit or advantage in respect of the assets or profits of the company;
- (vi) regard shall be had to any sworn appraisal made by some impartial person with due regard to the provisions contained in subparagraphs (i) to (v);

(f) *ter* in the case of any property referred to in paragraph (d) of sub-section (3) of section three which consists only of profits, an amount determined by capitalizing at six per cent. such amount as the Commissioner may consider reasonable as representing the annual value of such profits over the expectation of life of the deceased immediately prior to the date of his death, and in the case of any other property referred to in the said paragraph the amount remaining after deducting from the fair market value of that property as at the date of death of the deceased the expenses and liabilities which the deceased would have had to bear or assume if he had at that date exercised his power of disposition;”;

- (d) by the substitution for the proviso to paragraph (g) of the said sub-section of the following proviso:
“Provided that in any case in which, as a result of conditions imposed by any person whomsoever, the value of any property could or would be reduced for any reason at or after the moment of death, the value of such property shall, unless the Commissioner other-

- daardie voorwaardes nie opgelê was nie, tensy die Kommissaris anders gelas.”; en
- (e) deur na sub-artikel (4) die volgende sub-artikel in te voeg:
- „(5) By die toepassing van paragraaf (f)*bis* van sub-artikel (1)—
- (a) omvat die uitdrukking ‚aandele’ enige soort aandele, effekte, obligasie-effekte, obligasie of reg om vir aandele, effekte of obligasies in te skryf of dit te koop, en omvat die uitdrukking ‚maatskappy’, ’n maatskappy wat in die Unie of elders ingelyf is;
- (b) omvat die uitdrukking ‚bloedverwantskap’ sodanige verwantskap tot die vierde graad.”.

Wysiging van artikel 16 van Wet 45 van 1955.

5. Artikel *sestien* van die Hoofwet word hierby gewysig—
- (a) deur die woord „en” aan die end van paragraaf (a) te skrap;
- (b) deur die woord „en” aan die end van paragraaf (b) by te voeg; en
- (c) deur die volgende paragraaf by te voeg:
- „(c) sonder om op enige wyse die regte van ’n persoon ingevolge ’n ooreenkoms aangegaan deur die Regering van die Unie met die Regering van enige ander land of gebied met betrekking tot die voorkoming of verligting van dubbele belasting ten opsigte van boedelbelasting te verander of daaraan toe te voeg, enige bedrag aan sterfregte wat, na tot bevrediging van die Kommissaris bewys word, aan enige ander Staat betaal is ten opsigte van enige eiendom geleë buite die Unie en ingesluit in die boedel van enige persoon wat op die datum van sy dood sy gewone verblyfplek in die Unie gehad het: Met dien verstande dat ’n aftrekking ingevolge hierdie paragraaf nie die belasting wat deur hierdie Wet op diéselfde eiendom opgelê word, oorskry nie.”.

Kort titel en inwerkingtreding van wysigings.

6. Hierdie Wet heet die Wysigingswet op Boedelbelasting, 1960, en is, behoudens die bepalings van sub-artikel (2) van artikel *een*, van toepassing ten opsigte van die boedel van enige persoon wat op of na die eerste dag van Junie 1960 te sterwe kom.

- wise directs, be determined as though those conditions had not been imposed.”; and
- (e) by the insertion after sub-section (4) of the following sub-section:
- “(5) For purposes of paragraph (f)*bis* of sub-section (1)—
- (a) the term ‘shares’ includes any class of shares, stock, debenture stock, debenture or right to subscribe for or purchase shares, stocks or debentures, and the term ‘company’ includes any company incorporated in the Union or elsewhere;
- (b) the term ‘blood relationship’ includes such relationship to the fourth degree.”.
5. Section *sixteen* of the principal Act is hereby amended—
- (a) by the deletion of the word “and” at the end of paragraph (a);
- (b) by the addition of the word “and” at the end of paragraph (b); and
- (c) by the addition of the following paragraph:
- “(c) without in any way modifying or adding to the rights of any person under an agreement entered into by the Government of the Union with the Government of any other country or territory relating to the prevention of or relief from double taxation in respect of estate duty, any amount of any death duties proved to the satisfaction of the Commissioner to have been paid to any other State in respect of any property situate outside the Union and included in the estate of any person who at the date of his death was ordinarily resident in the Union: Provided that the deduction under this paragraph shall not exceed the duty imposed on such property by this Act.”.
6. This Act shall be called the Estate Duty Amendment Act, 1960, and shall, save as provided in sub-section (2) of section *one*, apply in respect of the estate of any person who dies on or after the first day of June, 1960.

Amendment of
section 16 of
Act 45 of 1955.

Short title
and
commencement of
amendments.

No. 66, 1960.]

WET

Tot aanwending van 'n verdere som van hoogstens eenhonderd nege-en-sestigduisend vyfhonderd vyf-en-sewentig pond uit die Spoorweg- en Hawefonds vir die dienste van die spoorweë en hawens vir die jaar wat op die een-en-dertigste dag van Maart 1961 eindig.

*(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)*

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

Spoorweg- en Hawefonds belas met £169,575.

1. Die Spoorweg- en Hawefonds word hiermee belas met sodanige somme geld as wat nodig mag wees vir die dienste van die spoorweë en hawens van die Unie gedurende die jaar wat op die een-en-dertigste dag van Maart 1961 eindig, maar gesamentlik ten bedrae van hoogstens negentienduisend vyfhonderd vyf-en-sewentig pond vir inkomstdienste en eenhonderd-en-vyftigduisend pond vir kapitaal- en verbeteringsdienste bo en behalwe die bedrae waarvoor voorsiening gemaak is deur die Spoorweg- en Hawebegrotingswet, 1960 (Wet No. 19 van 1960).

Hoe die gelde bestee moet word.

2. Die gelde deur hierdie Wet beskikbaar gestel, moet aangewend word vir die doeleindes vermeld in die Eerste en Tweede Bylaes by hierdie Wet en nader omskrywe in die Begroting van Addisionele Uitgawe [U.G. 39—1960] en die Begroting van Addisionele Uitgawe [U.G. 40—1960] vir die genoemde jaar soos deur die Parlement goedgekeur.

Minister kan afwykings magtig.

3. (1) Met die goedkeuring van die Minister van Vervoer kan 'n besparing op een of ander van die hoofde aangetoon in kolom 1 van die Eerste Bylae by hierdie Wet, beskikbaar gestel word vir 'n oorskryding van uitgawe op 'n ander hoof wat voorkom in kolom 1 van die Eerste Bylae by Wet No. 19 van 1960, en insgelyks kan 'n besparing op die hoof aangetoon in kolom 2 van die Tweede Bylae by hierdie Wet beskikbaar gestel word vir 'n oorskryding van uitgawe op 'n ander hoof wat voorkom in kolom 2 van die Tweede Bylae by Wet No. 19 van 1960.

(2) Geen bedrag wat voorkom in kolom 2 van die Eerste of Tweede Bylae by hierdie Wet mag oorskry word nie, en besparings daarop mag vir geen ander doel as dié waarvoor die geld hiermee beskikbaar gestel word, soos aangetoon in daardie Bylaes, aangewend word nie.

Bronne waaruit beskikbaargestelde gelde verskaf sal word.

4. Die gelde wat deur hierdie Wet vir kapitaal- en verbeteringsdienste beskikbaar gestel word, moet uit die in die Derde Bylae by hierdie Wet vermelde bron verskaf word.

Kort titel.

5. Hierdie Wet heet die Tweede Addisionele Spoorweg- en Hawebegrotingswet, 1960.

No. 66, 1960.]

ACT

To apply a further sum not exceeding one hundred and sixty-nine thousand five hundred and seventy-five pounds from the Railway and Harbour Fund for the services of the railways and harbours for the year ending the thirty-first day of March, 1961.

(English text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

1. The Railway and Harbour Fund is hereby charged with such sums of money as may be required for the services of the railways and harbours of the Union for the year ending the thirty-first day of March, 1961, not exceeding in the whole for revenue services the sum of nineteen thousand five hundred and seventy-five pounds and for capital and betterment services the sum of one hundred and fifty thousand pounds in addition to the sums provided by the Railways and Harbours Appropriation Act, 1960 (Act No. 19 of 1960).

Railway and
Harbour Fund
charged with
£169,575.

2. The moneys appropriated by this Act shall be applied to the purposes set forth in the First and Second Schedules hereto and more particularly specified in the Estimates of Additional Expenditure [U.G. 39—1960] and the Estimates of Additional Expenditure [U.G. 40—1960] for the said year as approved by Parliament.

How moneys to
be applied.

3. (1) With the approval of the Minister of Transport a saving on any of the heads set out in Column 1 of the First Schedule to this Act may be made available for any excess of expenditure on any other head appearing in Column 1 of the First Schedule to Act No. 19 of 1960, and similarly a saving on the head set out in Column 2 of the Second Schedule to this Act may be made available for any excess of expenditure on any other head appearing in Column 2 of the Second Schedule to Act No. 19 of 1960.

Minister may
authorize
variations.

(2) No excess shall be incurred on any sum appearing in Column 2 of either the First or Second Schedule to this Act, and savings thereon shall not be available for any purpose other than that for which the money is hereby appropriated as indicated in those Schedules.

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

Sources from
which moneys
appropriated will
be provided.

5. This Act shall be called the Railways and Harbours Second Additional Appropriation Act, 1960.

Short title.

Eerste Bylae.

INKOMSTEDIENSTE.

Hoof no.	Hoof.	Kolom 1.	Kolom 2.
	SPOORWEE:	£	£
	<i>Vervoerdienste—</i>		
1	Algemene koste	1,000	—
4	Treinloopkoste	3,000	—
5	Verkeerskoste	11,000	—
	<i>Uitgawe op netto inkomsterekening—</i>		
17	Diverse uitgawe	—	1,200
	HAWENS:		
19	Bedryfskoste	3,000	—
	LUGDIENS:		
28	Eksplorasie en onderhoud ..	300	—
	<i>Uitgawe op netto inkomsterekening—</i>		
30	Diverse uitgawe	—	75
	TOTAAL	£19,575	

Tweede Bylae.

KAPITAAL- EN VERBETERINGSDIENSTE.

Hoof no.	Hoof.	Kolom 1.	Kolom 2.
		£	£
5	Hawens	—	150,000
	TOTAAL	£150,000	

SAMEVATTING.

Inkomstediensie (Eerste Bylae)	£
Kapitaal- en Verbeteringsdiensie (Tweede Bylae)	19,575
	150,000
	£169,575

Derde Bylae.

Bron waaruit die addisionele fondse vir kapitaal- en verbeterings-
diensie verskaf sal word:—

1. Addisionele leningsfondse	£
	150,000

First Schedule.

REVENUE SERVICES.

Head No.	Head.	Column 1.	Column 2.
		£	£
	RAILWAYS:		
	<i>Transportation Services—</i>		
1	General Charges	1,000	—
4	Running Expenses	3,000	—
5	Traffic Expenses	11,000	—
	<i>Expenditure on Net Revenue Account—</i>		
17	Miscellaneous Expenditure		1,200
	HARBOURS:		
19	Operating Expenses	3,000	—
	AIRWAYS:		
28	Working and Maintenance	300	—
	<i>Expenditure on Net Revenue Account—</i>		
30	Miscellaneous Expenditure	—	75
	TOTAL	£19,575	

Second Schedule.

CAPITAL AND BETTERMENT SERVICES.

Head No.	Head.	Column 1.	Column 2.
		£	£
5	Harbours	—	150,000
	TOTAL	£150,000	

SUMMARY.

Revenue Services (First Schedule)	£
Capital and Betterment Services (Second Schedule) ..	19,575
	150,000
	£169,575

Third Schedule.

Source from which the additional funds for capital and betterment services will be provided:—

1. Additional Loan Funds	£
	150,000

No. 67, 1960.]

WET

Om voorsiening te maak vir sekere pensioene, toelaes, gratifikasies en ander voordele.

*(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)*

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

Toekenning
van sekere
voordele.

1. Ondanks andersluidende wetsbepalings, is elke persoon wat in 'n item van die Bylae by hierdie Wet as 'n bevoordeelde aangewys word, op die in daardie item vermelde voordeel geregtig.

Kort titel.

2. Hierdie Wet heet die Wet tot Aanvulling van Pensioene, 1960.

Bylae.

1. Die toekenning aan F. B. C. le Roux, voorheen konstabel, Suid-Afrikaanse Polisie, van 'n pensioen van £180 per jaar met ingang van 1 April 1959.

2. Die toekenning aan Ethel R. Prowse, voorheen bewaarder van die Michaelis-versameling, Kaapstad, van 'n pensioen van £90 per jaar met ingang van 1 April 1960.

3. Die jaargeld van M. W. Henning, voorheen professor in veeartsenykunde, Departement van Landbou, word met ingang van 1 April 1960 van £327 2s. 0d. na £452 16s. 0d. verhoog.

4. Die gratifikasie van £2,100 6s. 6d. en die jaargeld van £446 10s. 0d. wat aan J. P. A. de Vos, voorheen kolonel, Suid-Afrikaanse Staande Mag, toegeken is, word met ingang van 1 April 1959, na onderskeidelik £2,400 7s. 4d. en £510 3s. 0d. verhoog.

5. Die pensioen van P. H. Kritzinger, wat in 'n konsentrasiekamp gedurende die Anglo-Boere-oorlog, 1899-1902, beseer is, word met ingang van 1 April 1959 van £140 na £203 per jaar verhoog.

6. Die toekenning aan D. A. Bornman, met ingang van 1 April 1960, van die oudstryderspensioen waarop hy kragtens die bepalinge van Deel II van die Oorlogspensioenwet, 1941, geregtig sou gewees het indien sy geval aan die vereistes van paragraaf (c) van sub-artikel (1) van artikel dertig van daardie Wet voldoen het.

7. Die toekenning aan J. J. Botha, met ingang van 1 April 1960, van die oudstryderspensioen waarop hy kragtens die bepalinge van Deel II van die Oorlogspensioenwet, 1941, geregtig sou gewees het indien sy geval aan die vereistes van paragraaf (c) van sub-artikel (1) van artikel dertig van daardie Wet voldoen het.

8. Die toekenning aan Ruth Bearcroft, met ingang van 1 April 1959, van die pensioen waarop sy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien haar geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

9. Die toekenning aan George Blazich, met ingang van 1 April 1959, van die pensioen waarop hy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien sy geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

10. Die toekenning aan Elizabeth C. A. Hughes, met ingang van 1 April 1959, van die pensioen waarop sy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien haar geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

11. Die toekenning aan Marie C. Jochem, met ingang van 1 April 1959, van die pensioen waarop sy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien haar geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

12. Die toekenning aan A. W. Lüders, met ingang van 1 April 1960, van die pensioen waarop hy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien sy geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

13. Die toekenning aan Annie J. Nunnerley, met ingang van 1 April 1959, van die pensioen waarop sy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien haar geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

14. Die toekenning aan Maria C. Steinbach, met ingang van 1 April 1960, van die pensioen waarop sy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien haar geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

15. Die toekenning aan Rosabella Vickers, met ingang van 1 April 1959, van die pensioen waarop sy kragtens die bepalinge van die Ouderdomspensioenwet, 1928, geregtig sou gewees het indien haar geval aan die vereistes van paragraaf (d) van artikel een van daardie Wet voldoen het.

16. Die toekenning aan J. du Toit, met ingang van 1 April 1960, van die toelaes waarop hy kragtens die bepalinge van die Wet op Ongeskiktheids-toelaes, 1946, geregtig sou gewees het indien sy geval aan die vereistes van paragraaf (d) van artikel drie van daardie Wet voldoen het.

No. 67, 1960.]

ACT

To provide for certain pensions, grants, gratuities and other benefits.

(Afrikaans text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

1. Notwithstanding anything to the contrary in any law, every person indicated as a beneficiary in an item of the Schedule to this Act shall be entitled to the benefit specified in that item. Granting of certain benefits.

2. This Act shall be called the Pensions (Supplementary) Act, 1960. Short title.

Schedule.

1. The award to F. B. C. le Roux, formerly constable, South African Police, of a pension of £180 per annum with effect from 1st April, 1959.
2. The award to Ethel R. Prowse, formerly Keeper of the Michaelis Collection, Cape Town, of a pension of £90 per annum with effect from 1st April, 1960.
3. The annuity of M. W. Henning, formerly professor in veterinary science, Department of Agriculture, shall be increased from £327 2s. 0d. to £452 16s. 0d. with effect from 1st April, 1960.
4. The gratuity of £2,100 6s. 6d. and the annuity of £446 10s. 0d. granted to J. P. A. de Vos, formerly colonel, South African Permanent Force, shall be increased to £2,400 7s. 4d. and £510 3s. 0d., respectively, with effect from 1st April, 1959.
5. The pension of P. H. Kritzinger, who was injured in a concentration camp during the Anglo-Boer War, 1899-1902, shall be increased from £140 to £203 per annum, with effect from 1st April, 1959.
6. The award to D. A. Bornman, with effect from 1st April, 1960, of the veteran's pension to which he would have been entitled under the provisions of Part II of the War Pensions Act, 1941, had his case conformed to the requirements of paragraph (c) of sub-section (1) of section *thirty* of that Act.
7. The award to J. J. Botha, with effect from 1st April, 1960, of the veteran's pension to which he would have been entitled under the provisions of Part II of the War Pensions Act, 1941, had his case conformed to the requirements of paragraph (c) of sub-section (1) of section *thirty* of that Act.
8. The award to Ruth Bearcroft, with effect from 1st April, 1959, of the pension to which she would have been entitled under the provisions of the Old Age Pensions Act, 1928, had her case conformed to the requirements of paragraph (d) of section *one* of that Act.
9. The award to George Blazich, with effect from 1st April, 1959, of the pension to which he would have been entitled under the provisions of the Old Age Pensions Act, 1928, had his case conformed to the requirements of paragraph (d) of section *one* of that Act.
10. The award to Elizabeth C. A. Hughes, with effect from 1st April, 1959, of the pension to which she would have been entitled under the provisions of the Old Age Pensions Act, 1928, had her case conformed to the requirements of paragraph (d) of section *one* of that Act.
11. The award to Marie C. Jochem, with effect from 1st April, 1959, of the pension to which she would have been entitled under the provisions of the Old Age Pensions Act, 1928, had her case conformed to the requirements of paragraph (d) of section *one* of that Act.
12. The award to A. W. Lüders, with effect from 1st April, 1960, of the pension to which he would have been entitled under the provisions of the Old Age Pensions Act, 1928, had his case conformed to the requirements of paragraph (d) of section *one* of that Act.
13. The award to Annie J. Nunnerley, with effect from 1st April, 1959, of the pension to which she would have been entitled under the provisions of the Old Age Pensions Act, 1928, had her case conformed to the requirements of paragraph (d) of section *one* of that Act.
14. The award to Maria C. Steinbach, with effect from 1st April, 1960, of the pension to which she would have been entitled under the provisions of the Old Age Pensions Act, 1928, had her case conformed to the requirements of paragraph (d) of section *one* of that Act.
15. The award to Rosabella Vickers, with effect from 1st April, 1959, of the pension to which she would have been entitled under the provisions of the Old Age Pensions Act, 1928, had her case conformed to the requirements of paragraph (d) of section *one* of that Act.
16. The award to J. du Toit, with effect from 1st April, 1960, of the grant to which he would have been entitled under the provisions of the Disability Grants Act, 1946, had his case conformed to the requirements of paragraph (d) of section *three* of that Act.

17. Die toekenning aan Lilian F. Cochrane, weduwe van D. Cochrane, voorheen No. 1462, kanonnier, Suid-Afrikaanse Veldartillerie, met ingang van 1 April 1960, van die alternatiewe toelae waarop sy ingevolge artikel *agtien* van die „Oorlogs Speciale Pensioenen Wet, 1919”, geregtig sou gewees het indien die vooroorlogse verdienste van bedoelde D. Cochrane £312 10s. 0d. per jaar bedra het.

18. Die toekenning aan Catharine M. Lane, weduwe van C. M. Lane, voorheen No. 3251, skutter, Suid-Afrikaanse Berede Skutters, met ingang van 1 April 1959, van die alternatiewe toelae waarop sy ingevolge artikel *agtien* van die „Oorlogs Speciale Pensioenen Wet, 1919”, geregtig sou gewees het indien die vooroorlogse verdienste van bedoelde C. M. Lane £312 10s. 0d. per jaar bedra het.

19. Die aansoek om vergoeding deur G. B. Ashburner, voorheen No. 8831, korporaal, 4de Suid-Afrikaanse Infanterie, ten opsigte van die gevolge van 'n wond aan sy bors, word beskou asof dit voor die eerste dag van April 1932 ingevolge die „Oorlogs Speciale Pensioenen Wet, 1919”, ingedien was, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van bedoelde ongeskiktheid ten opsigte van enige tydperk voor die eerste dag van April 1959 betaalbaar is nie.

20. Die aansoeke om vergoeding deur die volgende persone word beskou asof bedoelde aansoeke voor die eerste dag van April 1932 ingevolge die „Oorlogs Speciale Pensioenen Wet, 1919”, ingedien was, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van enige tydperk voor die eerste dag van April 1959 betaalbaar is nie:

- (a) D. H. Greyling, voorheen No. 2411, manskap, 2de Suid-Afrikaanse Veldambulans;
- (b) M. H. Grobler, voorheen No. 91, manskap, Middelburg „A” Kommando;
- (c) H. C. Moore, voorheen No. 8238, onderkorporaal, 12de Suid-Afrikaanse Infanterie; en
- (d) L. F. Sprenger, voorheen majoor, 1ste Suid-Afrikaanse Infanterie.

21. Die aansoeke om vergoeding deur die volgende persone word beskou asof bedoelde aansoeke voor die eerste dag van April 1932 ingevolge die „Oorlogs Speciale Pensioenen Wet, 1919”, ingedien was, onderworpe aan die voorwaarde dat geen vergoeding ten opsigte van enige tydperk voor die eerste dag van April 1960 betaalbaar is nie:

- (a) E. Allison, voorheen No. 13257, manskap, 1ste Suid-Afrikaanse Infanterie;
- (b) T. E. Chapple, voorheen No. K.227, manskap, 5de Berede Brigade;
- (c) C. F. Halse, voorheen No. 235, manskap, Graaff-Reinet Kommando;
- (d) E. A. Mackenzie, voorheen No. 11334, manskap, 5de Suid-Afrikaanse Infanterie;
- (e) R. Pritchard, voorheen No. 1268, kanonnier, Suid-Afrikaanse Swaargeskut;
- (f) J. E. H. Reader, voorheen No. H. 3705, regimentsskwartiermeester-sersant, Twaalfde Berede Regiment;
- (g) G. Semple, voorheen No. 7490, manskap, 3de Suid-Afrikaanse Infanterie;
- (h) J. A. Smith, voorheen No. 4097, onderkorporaal, Kimberley-regiment; en
- (i) A. Swanlow, voorheen No. 13348, manskap, 1ste Suid-Afrikaanse Infanterie.

22. Die toekenning aan D. J. R. van Wyk, voorheen hoof, Afdeling Skeikundige Diens, Departement van Landbou, van 'n gratifikasie van £2,048 8s. 1d.

23. Die toekenning aan Eliza Jacklin, weduwe van A. Jacklin, voorheen assistent-superintendent, Departement van Pos- en Telegraafwese, van 'n gratifikasie van £348 4s. 0d.

24. Die toekenning aan A. C. Stead, voorheen senior administratiewe beampte, Departement van Binnelandse Sake, van 'n verdere gratifikasie van £60.

25. Die toekenning aan Willem Jacobus Nel, gewese asbesherteller, Suid-Afrikaanse Spoorweë, van skadeloosstelling vir blywende arbeidsongeskiktheid ten opsigte van asbestose wat hy in die loop van sy diens opgedoen het toe hy as 'n asbesherteller in die diens van die Suid-Afrikaanse Spoorweë werksaam was, wat bereken sal word asof die bepaling van die Tweede Bylae van die Ongevallewet, 1941 (Wet No. 30 van 1941), soos gewysig deur Proklamasie No. 63 van 1952 gedateer 18 Maart 1952 en Proklamasie No. 170 van 1959 soos vervat in Staatskoerant No. 6274 van 28 Augustus 1959 op hom van toepassing was op die datum waarop hy uit die Diens van die Suid-Afrikaanse Spoorweë getree het, t.w. 30 Augustus 1959, vanaf welke datum genoemde skadeloosstelling aan hom betaalbaar sal wees.

26. Gert H. van Dyk, onderwyser, Onderwysdepartement, Suidwes-Afrika, word geag ooreenkomstig artikel 3 van Proklamasie No. 39 van 1931 te gekies het om tot die Suidwes-Afrika Onderwyserspensioenfonds by te dra ten opsigte van—

- (a) sy diens vanaf 1 Januarie 1956; en
- (b) sy vorige pensioengewende diens onder die Transvaalse Onderwysdepartement;

Met dien verstande dat die bydraes wat deur hom aan daardie fonds verskuldig is ten opsigte van sy diens vanaf 1 Januarie 1956 tot en met die laaste dag van die maand waarin hierdie Wet in werking tree en enige ander bedrag wat hy aan bedoelde fonds verskuldig is, in sodanige paaie en op sodanige voorwaardes as wat die Sekretaris van Suidwes-Afrika mag bepaal, betaal word.

27. Daar word uit die Kaapse Verpleegsterspensioenfonds aan die Suidwes-Afrika Administrasiewerknemerspensioenfonds die bedrag betaal wat kragtens artikel *dertig* van die Konsolideringsordonnansie op Verpleegsterspensioene, 1931 (Ordonnansie No. 5 van 1931), van die Kaap die Goeie Hoop, betaalbaar sou gewees het ten opsigte van Riemera van Stek, voorheen matrone in die Hospitaaldiens van die Kaapse Provinsiale Administrasie en tans matrone in diens van die Suidwes-Afrika-administrasie, indien die bepaling van bedoelde artikel op haar geval van toepassing was.

17. The award to Lilian F. Cochrane, widow of D. Cochrane, formerly No. 1462, gunner, South African Field Artillery, with effect from 1st April, 1960, of the alternative allowance to which she would have been entitled in terms of section *eighteen* of the War Special Pensions Act, 1919, had the pre-war earnings of the said D. Cochrane amounted to £312 10s. 0d. per annum.

18. The award to Catherine M. Lane, widow of C. M. Lane, formerly No. 3251, rifleman, South African Mounted Rifles, with effect from 1st April, 1959, of the alternative allowance to which she would have been entitled in terms of section *eighteen* of the War Special Pensions Act, 1919, had the pre-war earnings of the said C. M. Lane amounted to £312 10s. 0d. per annum.

19. The application for compensation by G. B. Ashburner, formerly No. 8831, corporal, 4th South African Infantry, in respect of the effects of a wound to his chest shall be considered as if it had been lodged under the War Special Pensions Act, 1919, prior to the first day of April, 1932, subject to the condition that no compensation in respect of such condition shall be payable in respect of any period prior to the first day of April, 1959.

20. The applications for compensation by the following persons shall be considered as if such applications had been lodged under the War Special Pensions Act, 1919, prior to the first day of April, 1932, subject to the condition that no compensation shall be payable in respect of any period prior to the first day of April, 1959:

- (a) D. H. Greyling, formerly No. 2411, private, 2nd South African Field Ambulance;
- (b) M. H. Grobler, formerly No. 91, private, Middelburg "A" Commando;
- (c) H. C. Moore, formerly No. 8238, lance corporal, 12th South African Infantry; and
- (d) L. F. Sprenger, formerly major, 1st South African Infantry.

21. The applications for compensation by the following persons shall be considered as if such applications had been lodged under the War Special Pensions Act, 1919, prior to the first day of April, 1932, subject to the condition that no compensation shall be payable in respect of any period prior to the first day of April, 1960:

- (a) E. Allison, formerly No. 13257, private, 1st South African Infantry;
- (b) T. E. Chapple, formerly No. K. 227, private, 5th Mounted Brigade;
- (c) C. F. Halse, formerly No. 235, private, Graaff-Reinet Commando;
- (d) E. A. Mackenzie, formerly No. 11334, private, 5th South African Infantry;
- (e) R. Pritchard, formerly No. 1268, gunner, South African Heavy Artillery;
- (f) J. E. H. Reader, formerly No. H. 3705, regimental quarter-master sergeant, Twelfth Mounted Regiment;
- (g) G. Semple, formerly No. 7490, private, 3rd South African Infantry;
- (h) J. A. Smith, formerly No. 4097, lance corporal, Kimberley Regiment; and
- (i) A. Swanlow, formerly No. 13348, private, 1st South African Infantry.

22. The award to D. J. R. van Wyk, formerly chief, Division of Chemical Services, Department of Agriculture, of a gratuity of £2,048 8s. 1d.

23. The award to Eliza Jacklin, widow of A. Jacklin, formerly assistant superintendent, Department of Posts and Telegraphs, of a gratuity of £348 4s. 0d.

24. The award to A. C. Stead, formerly senior administrative officer, Department of the Interior, of a further gratuity of £60.

25. The award to Willem Jacobus Nel, ex asbestos blanket repairer, South African Railways, of compensation for permanent disablement in respect of asbestosis which he contracted in the course of his work while employed as an asbestos blanket repairer in the service of the South African Railways, which shall be assessed as if the provisions of the Second Schedule to the Workmen's Compensation Act, 1941 (Act No. 30 of 1941), as amended by Proclamation No. 63 of 1952 dated 18th March, 1952, and Proclamation No. 170 of 1959, as contained in Government Gazette No. 6274 of 28th August, 1959, had been applicable to him as at the date on which he was retired from the service of the South African Railways, viz. 30th August, 1959, from which date the said compensation shall be payable to him.

26. Gert H. van Dyk, teacher, South-West Africa Education Department, shall be deemed to have elected in terms of section 3 of Proclamation No. 39 of 1931 to contribute to the South-West Africa Teachers' Pension Fund in respect of—

- (a) his service from 1st January, 1956; and
- (b) his previous pensionable service under the Transvaal Education Department:

Provided that the contributions due by him to that fund in respect of his service from 1st January, 1956, up to and including the last day of the month in which this Act comes into operation and any other amount which may be due by him to the said fund, shall be paid in such instalments and on such conditions as the Secretary for South-West Africa may determine.

27. There shall be paid from the Cape Nurses' Pension Fund to the South-West Africa Administration Employees' Pension Fund the amount which would have been payable in terms of section *thirty* of the Nurses' Pensions Consolidation Ordinance, 1931 (Ordinance No. 5 of 1931), of the Cape of Good Hope, in respect of Riemera van Stek, formerly a matron in the Cape Provincial Administration Hospital Service and presently a matron in the service of the South-West Africa Administration, had the provisions of the said section been applicable to her case.

28. A. L. Cooke, rekenmeester, Departement van Pos- en Telegraafwese, is geregtig om binne sestig dae vanaf die datum waarop hy deur die Sekretaris van Volkswelsyn en Pensioene daartoe aangesê word, 'n keuse ingevolge sub-artikel (4) van artikel vier van die Wet op die Oorplasing van Kabel- en Draadlooswerkers, 1947, te doen, en indien hy so 'n keuse doen, moet rente op enige bedrag wat ingevolge daardie sub-artikel deur hom verskuldig word, teen die koers van vier persent per jaar, jaarliks op 31 Maart saamgestel, betaal word—

- (a) uit die Gekonsolideerde Inkomstefonds ten opsigte van die tydperk 1 Januarie 1948 tot 31 Desember 1950; en
- (b) deur bedoelde A. L. Cooke vanaf 1 Januarie 1951 tot die datum waarop bedoelde bedrag betaal word.

29. Behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, word C. J. Rheeder, No. 10342, sersant, Suid-Afrikaanse Polisie, geag om ooreenkomstig sub-artikel (1) van artikel vyf van die Regeringsdiens-pensioenwet, 1955, te gekies het om 'n bydraer tot die Suid-Afrikaanse Polisie- en Gevangenisdiens-pensioenfonds te word.

30. Behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, word D. B. Truter, No. 14526, sersant, Suid-Afrikaanse Polisie, geag om ooreenkomstig sub-artikel (1) van artikel vyf van die Regeringsdiens-pensioenwet, 1955, te gekies het om 'n bydraer tot die Suid-Afrikaanse Polisie- en Gevangenisdiens-pensioenfonds te word.

31. Behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, word G. D. van Zyl, No. 16579 (v)2/sersant, Suid-Afrikaanse Polisie, geag om ooreenkomstig sub-artikel (1) van artikel vyf van die Regeringsdiens-pensioenwet, 1955, te gekies het om 'n bydraer tot die Suid-Afrikaanse Polisie- en Gevangenisdiens-pensioenfonds te word.

32. Die bepalinge van artikels *vyf-en-sestig* en *agt-en-sestig* van die Regeringsdiens-pensioenwet, 1955, word geag met ingang van 16 November 1957 op en ten opsigte van G. S. Vermaak, voorheen bewaarder, Departement van Gevangenis, van toepassing te gewees het: Met dien verstande dat—

- (i) by die toepassing van paragraaf (a) van sub-artikel (4) van bedoelde artikel *vyf-en-sestig* hy geag word op daardie datum aan te soek te gedoen het om 'n kwart van enige jaargeld ingevolge daardie artikel aan hom betaalbaar, in 'n gratifikasie om te sit;
- (ii) daar teen enige pensioen wat ingevolge bedoelde artikel *vyf-en-sestig* aan hom betaalbaar is, die bedrag van enige voordele wat met ingang van bedoelde datum ingevolge artikel *agt-en-veertig* van daardie Wet aan hom betaal is, verreken moet word;
- (iii) daar teen die rente wat ingevolge paragraaf (iii) van die voorboudsbepaling by sub-artikel (1) van bedoelde artikel *vyf-en-sestig* uit die Suid-Afrikaanse Polisie- en Gevangenisdiens-pensioenfonds in inkomste gestort moet word, die rente verreken moet word wat bedoelde fonds verloor het ten opsigte van enige voordele wat van tyd tot tyd ingevolge bedoelde artikel *agt-en-veertig* uit bedoelde fonds aan hom betaal is.

33. Die diensonderbreking van Daniel Jacobus Petrus Elitinaar Aspeling, kondukteur, Suid-Afrikaanse Spoorweë, vanaf 21 Januarie 1943 tot 4 Maart 1943 moet vir pensioendoelindes verskoon en beskou word as spesiale afwesigheidsverlof sonder betaling wat nie as diens geld nie, maar wat hom dus die voordeel van sy vorige pensioendraende diens vanaf 26 Maart 1940 tot 20 Januarie 1943 laat behou, onderworpe aan die volgende voorwaardes:

- (a) Die bedrag wat uit die Nuwe Spoorweg- en Hawesuperannuasiefonds aan hom betaal is toe genoemde diensonderbreking plaasgevind het, moet aan daardie Fonds terugbetaal word tesame met rente daarop teen die koers van vier en 'n half persent per jaar, maandeliks saamgestel, vanaf die datum waarop dit betaal is tot die datum waarop dit terugbetaal word. Voormelde bedrag, met inbegrip van die rente daarop, word uit die Spoorweg- en Hawefonds aan hom voorgeskiet en word ten behoeve van hom aan bedoelde Superannuasiefonds betaal;
- (b) die bedrag wat ingevolge sub-paragraaf (a) ten behoeve van hom aan bedoelde Superannuasiefonds betaal word, moet deur hom aan die Spoorwegadministrasie terugbetaal word in die paaie-mente wat die Administrasie se Hoofrekenmeester bepaal: Met dien verstande dat indien hy die Diens om enige rede verlaat, of hy te sterwe kom voordat die bedrag wat aldus voorgeskiet is ten volle terugbetaal is, die bedrag wat nog uitstaande is, verhaal moet word op enige voordele wat kragtens die toepaslike artikel van die Wet op die Spoorweg- en Hawesuperannuasiefonds, 1960 (Wet No. 39 van 1960), aan hom of ten opsigte van sy dood aan sy boedel of aan iemand anders betaalbaar is. Vir die doeleindes van hierdie sub-paragraaf word onder die uitdrukking „voordele” in geval van sy dood ook verstaan die kapitaalsom waarop, ingevolge artikel *dertig* van die Wet op die Spoorweg- en Hawesuperannuasiefonds, 1960 (Wet No. 39 van 1960), die berekening van 'n jaargeld wat aan sy weduwee betaalbaar is, gebaseer moet word. Enige bedrag wat aldus verhaal is, moet aan die Spoorweg- en Hawefonds terugbetaal word.

34. Op voorwaarde dat I. D. du Plessis, Sekretaris van Kleurlingsake, die bedrag van £1,570 3s. 8d. aan die Unie-pensioenfonds betaal tesame met rente daarop teen die koers van vier persent per jaar, jaarliks op 31 Maart saamgestel, vanaf 20 April 1951 tot datum van betaling, word sy diensonderbreking vanaf 1 Maart 1951 tot 4 Maart 1951 vir pensioendoelindes verskoon en beskou as spesiale afwesigheidsverlof sonder betaling wat nie as diens geld nie, en behoudens die voorwaardes wat die Sekretaris van Volkswelsyn en Pensioene bepaal, word hy toegelaat om sy vorige pensioengewende diens onder die Universiteit van Kaapstad vanaf 1 April 1932 tot 28 Februarie 1951 as pensioengewende diens kragtens die Regeringsdiens-pensioenwet, 1955, te reken op die basis van sub-artikel (2) van artikel *dertien* van daardie Wet.

35. Die toekenning aan Bernice du Plessis, weduwee van Sy Edele dr. J. H. O. du Plessis, Administrateur van die Kaapprovinsie, van 'n pensioen van £500 per jaar met ingang van 29 April 1960, betaalbaar gedurende weduweeskap.

28. A. L. Cooke, accountant, Department of Posts and Telegraphs, shall be entitled to make an election in terms of sub-section (4) of section *four* of the Cable and Wireless Workers Transfer Act, 1947, within sixty days of the date upon which he is called upon by the Secretary for Social Welfare and Pensions to do so, and if he makes such an election, interest on the amount which becomes due by him in terms of that sub-section, at the rate of four per cent. per annum, compounded annually as at 31st March, shall be paid—

- (a) from the Consolidated Revenue Fund in respect of the period 1st January, 1948, to 31st December, 1950; and
- (b) by the said A. L. Cooke from 1st January, 1951, to the date upon which the said amount is paid.

29. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine, C. J. Rheeder, No. 10342, sergeant, South African Police, shall be deemed to have elected in terms of sub-section (1) of section *five* of the Government Service Pensions Act, 1955, to become a contributor to the South African Police and Prisons Service Pension Fund.

30. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine, D. B. Truter, No. 14526, sergeant, South African Police, shall be deemed to have elected in terms of sub-section (1) of section *five* of the Government Service Pensions Act, 1955, to become a contributor to the South African Police and Prisons Service Pension Fund.

31. Subject to such conditions as the Secretary for Social Welfare and Pensions may determine, G. D. van Zyl, No. 16579(v)2/sergeant, South African Police, shall be deemed to have elected in terms of sub-section (1) of section *five* of the Government Service Pensions Act, 1955, to become a contributor to the South African Police and Prisons Service Pension Fund.

32. The provisions of sections *sixty-five* and *sixty-eight* of the Government Service Pensions Act, 1955, shall be deemed to have applied to and in respect of G. S. Vermaak, formerly warder, Department of Prisons, with effect from 16th November, 1957: Provided that—

- (i) for the purposes of paragraph (a) of sub-section (4) of the said section *sixty-five*, he shall be deemed to have applied, on that date, to convert into a gratuity, one-fourth of any annuity payable to him in terms of that section;
- (ii) there shall be set off against any pension payable to him in terms of the said section *sixty-five*, the amount of any benefits paid to him in terms of section *forty-eight* of that Act with effect from the said date;
- (iii) there shall be set off against the interest payable to revenue from the South African Police and Prisons Service Pension Fund in terms of paragraph (iii) of the proviso to sub-section (1) of the said section *sixty-five*, the interest lost to the said fund in respect of any benefits paid to him, from time to time, from that fund in terms of the said section *forty-eight*.

33. The break in service of Daniel Jacobus Petrus Elitinaar Aspeling, guard, South African Railways, from 21st January, 1943, to 4th March, 1943, shall be condoned for pension purposes, being regarded as special leave of absence without pay, not counting as service, thus preserving to him the benefit of his previous pensionable service from 26th March, 1940, to 20th January, 1943, subject to the following conditions:

- (a) The amount paid to him from the New Railways and Harbours Superannuation Fund when the said break in service occurred shall be repaid to that Fund together with interest thereon at the rate of four and one-half per cent. per annum, compounded monthly, from the date of payment to the date of repayment. The aforementioned amount, including the interest thereon, shall be advanced to him from the Railway and Harbour Fund and shall be paid to the said Superannuation Fund on his behalf;
- (b) the amount paid on his behalf to the said Superannuation Fund in terms of sub-paragraph (a) shall be repaid by him to the Railway Administration in such instalments as the Administration's Chief Accountant may determine: Provided that, if he leaves the Service for any reason or he dies before the amount so advanced has been fully repaid, the amount still outstanding shall be deducted from any benefits payable under the appropriate section of the Railways and Harbours Superannuation Fund Act, 1960 (Act No. 39 of 1960), to him or in respect of his death to his estate or to some other person. For the purpose of this sub-paragraph the expression "benefits" shall be deemed to include, in the event of his death, the capital sum on which, in terms of section *thirty* of the Railways and Harbours Superannuation Fund Act, 1960 (Act No. 39 of 1960), the calculation of any annuity payable to his widow is to be based. Any amount so deducted shall be refunded to the Railway and Harbour Fund.

34. Subject to the payment by I. D. du Plessis, Secretary for Coloured Affairs, of the sum of £1,570 3s. 8d. to the Union Pension Fund together with interest thereon at the rate of four per cent. per annum, compounded annually as at 31st March, from 20th April, 1951, to date of payment, the break in his service from 1st March, 1951, to 4th March, 1951, shall be condoned for pension purposes being regarded as special leave of absence without pay not counting as service, and subject to such conditions as the Secretary for Social Welfare and Pensions may determine, he shall be permitted to reckon his previous pensionable service under the University of Cape Town from 1st April, 1932, to 28th February, 1951, as pensionable service under the Government Service Pensions Act, 1955, on the basis of sub-section (2) of section *thirteen* of that Act.

35. The award to Bernice du Plessis, widow of Dr. the Honourable J. H. O. du Plessis, Administrator of the Cape Province, of a pension of £500 per annum with effect from 29th April, 1960, payable during widowhood.

No. 68, 1960.]

WET

Tot aanwending van 'n som van hoogstens vierhonderd een-en-sestigmiljoen seshonderd-en-vyftigduisend en vyftig pond vir die diens van die Unie vir die boekjaar wat op die een-en-dertigste dag van Maart 1961 eindig.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 25 Mei 1960.)

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

Skatkisrekening
belas met som
van hoogstens
£320,044,050 op
Inkomsterekening.

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 1961 eindig, maar gesamentlik hoogstens driehonderd-en-twintigmiljoen vier-en-veertigduisend en vyftig pond op die Inkomsterekening, soos uiteengesit in kolom 1 van die Eerste Bylae.

Skatkisrekening
belas met som
van hoogstens
£10,192,000 op
Bantoe-onderwys-
rekening.

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 1961 eindig, maar gesamentlik hoogstens tienmiljoen eenhonderd twee-en-negentigduisend pond op die Bantoe-onderwysrekening, soos uiteengesit in kolom 1 van die Tweede Bylae.

Skatkisrekening
belas met som
van hoogstens
£131,414,000 op
Leningsrekening.

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 1961 eindig, maar gesamentlik hoogstens eenhonderd een-en-dertigmiljoen vierhonderd-en-veertienduisend pond op die Leningsrekening, soos uiteengesit in kolom 1 van die Derde Bylae.

Hoe die geld
bestee moet word.

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—1960 en U.G. 34—1960], die Begroting van Uitgawes uit Bantoe-onderwysrekening [U.G. 9—1960], en die Begrotings van Uitgawes uit Leningsrekening [U.G. 8—1960 en U.G. 34—1960], soos deur die Parlement goedgekeur, en vir geen ander doel nie: Met dien verstande dat, in die geval van die som van ses-en-sestigmiljoen 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.

Die Minister
kan afwyking
goedkeur.

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.

Kort titel.

6. Hierdie Wet heet die Begrotingswet, 1960.

No. 68, 1960.]

ACT

To apply a sum not exceeding four hundred and sixty-one million six hundred and fifty thousand and fifty pounds towards the service of the Union, for the financial year ending on the thirty-first day of March, 1961.

(English text signed by the Governor-General.)
(Assented to 25th May, 1960.)

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:—

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, 1961, not exceeding in the aggregate three hundred and twenty million forty-four thousand and fifty pounds on the Revenue Account as shown in column 1 of the First Schedule.

Exchequer Account
charged with sum
not exceeding
£320,044,050 on
Revenue 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, 1961, not exceeding in the aggregate ten million one hundred and ninety-two thousand pounds on the Bantu Education Account as shown in column 1 of the Second Schedule.

Exchequer Account
charged with sum
not exceeding
£10,192,000 on
Bantu Education
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, 1961, not exceeding in the aggregate one hundred and thirty-one million four hundred and fourteen thousand pounds on the Loan Account as shown in column 1 of the Third Schedule.

Exchequer Account
charged with sum
not exceeding
£131,414,000 on
Loan Account.

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—1960 and U.G. 34—1960], the Estimates of Expenditure from Bantu Education Account [U.G. 9—1960], and the Estimates of Expenditure from Loan Account [U.G. 8—1960 and U.G. 34—1960], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of sixty-six 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.

How money to be
applied.

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.

The Minister may
approve variation.

6. This Act shall be called the Appropriation Act, 1960. Short title.

Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
1	Sy Eksellensie die Goewerneur-generaal	£	£
2	Senaat	36,000	
	Met inbegrip van—	86,500	
	Amptelike onthaal		100
3	Volksraad	222,400	
	Met inbegrip van—		
	Amptelike onthaal		100
4	Eerste Minister	42,500	
5	Lande	771,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelae aan Nasionale Parke- raad		50,000
6	Registrasiekantore	377,000	
7	Opmetings	687,000	
8	Bosbou	750,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelaes:		
	Wattelnavorsingsinstituut, Uni- versiteit van Natal		10,000
	Universiteit van Stellenbosch vir Navorsing		10,000
9	Publieke Werke	9,270,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Finansiële Hulp:		
	Munisipaliteit van Simonstad ..		35,000
	Raad van Beheer, Hugenote- monument		860
	Hulptoelaes aan goedgekeurde Verenigings vir die versorging van Oorlogsgrafte in Suid-Afrika Voortrekkermonument:		15,000
	Subsidie aan Beheerraad op £-vir-£-grondslag vir ontwik- keling van terrein		1,000
	Hulptoelae aan Beheerraad ..		6,000
10	Buitelandse Sake	1,367,500	
11	Suid-Afrikaanse Inligtingsdiens ..	475,000	
	Met inbegrip van—		
	Toekenning aan Imperiale Insti- tuut		500
12	Tesourie	3,420,000	
	Met inbegrip van—		
	Amptelike onthaal		310
13	Staatskuld	20,585,000	
14	Provinsiale Administrasies	65,822,000	
15	Suid-Afrika Huis, Londen (Administra- tiewe Dienste)	308,000	
16	Suid-Afrikaanse Munt	411,000	
17	Binnelandse Inkomste	1,909,000	
	Met inbegrip van—		
	Amptelike onthaal		100
18	Doeane en Aksyns	3,190,000	
	Met inbegrip van—		
	Amptelike onthaal		100
19	Ouditeursdepartement	406,000	
	Met inbegrip van—		
	Amptelike onthaal		100
20	Kantoor tot Invordering van Staats- voorskotte	171,000	
21	Justisie	3,952,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Regshulpburo's		5,550
22	Gevangenisne	3,877,000	
	Met inbegrip van—		
	Amptelike onthaal		100
23	Polisie	18,100,000	
	Met inbegrip van—		
	Aankoop van Motorvoertuie ..		500,600
	Amptelike onthaal		100
	Geheime Dienste		8,650
	Aankoop van Materiaal		15,000
24	Vervoer	8,337,650	
	Met inbegrip van—		
	Amptelike onthaal		255
	Aankoop van Motorvoertuie ..		1,050,000
	Lugnavigasie-hulpuitrusting ..		300,000
	Hulptoelaes:		
	S.A. Toeristekorporasie		133,950
	S.A. Padveiligheidsraad		45,000
	Scott Poolnavorsingsinstituut ..		300
	Bydrae tot Fonds ter Uitskakeling van Spooroorgange		250,000
25	Binnelandse Sake	1,815,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Hulptoelae aan Maatskappy vir Europese Immigrasie		6,000

First Schedule.

(CHARGEABLE TO REVENUE ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
1	His Excellency the Governor-General..	£ 36,000	£
2	Senate	86,500	
	Including—		
	Official Entertainment		100
3	House of Assembly	222,400	
	Including—		
	Official Entertainment		100
4	Prime Minister	42,500	
5	Lands	771,000	
	Including—		
	Official Entertainment		100
	Grant-in-Aid to National Parks Board		50,000
6	Deeds	377,000	
7	Surveys	687,000	
8	Forestry	750,000	
	Including—		
	Official Entertainment		100
	Grants-in-Aid:		
	Wattle Research Institute, Uni- versity of Natal		10,000
	University of Stellenbosch for Research		10,000
9	Public Works	9,270,000	
	Including—		
	Official Entertainment		100
	Financial Assistance:		
	Simonstown Municipality		35,000
	Board of Control, Huguenot Monument		860
	Grants-in-Aid to approved Societies for care of War Graves in South Africa		15,000
	Voortrekker Monument:		
	Subsidy to Control Board on £-for-£ basis for improve- ment of site		1,000
	Grant-in-Aid to Control Board		6,000
10	External Affairs	1,367,500	
11	South African Information Service ..	475,000	
	Including—		
	Grant to Imperial Institute		500
12	Treasury	3,420,000	
	Including—		
	Official Entertainment		310
13	Public Debt	20,585,000	
14	Provincial Administrations	65,822,000	
15	South Africa House, London (Adminis- trative Services)	308,000	
16	South African Mint	411,000	
17	Inland Revenue	1,909,000	
	Including—		
	Official Entertainment		100
18	Customs and Excise	3,190,000	
	Including—		
	Official Entertainment		100
19	Audit	406,000	
	Including—		
	Official Entertainment		100
20	State Advances Recoveries Office ..	171,000	
21	Justice	3,952,000	
	Including—		
	Official Entertainment		200
	Legal Aid Bureaux		5,550
22	Prisons	3,877,000	
	Including—		
	Official Entertainment		100
23	Police	18,100,000	
	Including—		
	Purchase of Motor Vehicles		500,600
	Official Entertainment		100
	Secret Services		8,650
	Purchase of Material		15,000
24	Transport	8,337,650	
	Including—		
	Official Entertainment		255
	Purchase of Motor Vehicles		1,050,000
	Navigational Aid Equipment		300,000
	Grants-in-Aid:		
	S.A. Tourist Corporation		133,950
	S.A. Road Safety Council		45,000
	Scott Polar Research Institute ..		300
	Contribution towards Level Cross- ings Elimination Fund		250,000
25	Interior	1,815,000	
	Including—		
	Official Entertainment		200
	Grant-in-Aid to Maatskappy vir Europese Immigrasie		6,000

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
26	Staatsdienskommissie Met inbegrip van— Amptelike onthaal	557,000	400
27	Drukwerk en Skryfbehoeftes Met inbegrip van— Amptelike onthaal	2,240,000	50
28	Kleurlingsake Met inbegrip van— Amptelike onthaal Kindersorg—Spesiale Hulptoeles Subsidies aan maatskaplike sen- trums Hulptoeles aan opvoedkundige en sportorganisasies Hulptoeles aan Skoolfondse: Nywerheidskool Verbeteringshuise	1,154,000	100 7,500 10,200 10,000 240 356
29	Onderwys, Kuns en Wetenskap .. Met inbegrip van— Amptelike onthaal Internasionale Afrika-instituut .. Uitsaaidiens vir Skole Kommissie vir Natuurlike en His- toriese Monumente Abbé Breuil-trust Afrika-instituut Suid-Afrikaanse Instituut, Am- sterdam Staatsondersteunde Inrigtings .. Liggaamlike Opvoeding, Volwas- sene-opvoeding, Kunsbevorde- ring, ens.	11,771,500	100 400 500 3,000 250 13,000 500 239,505 123,445
30	Nywerheidskole en Verbeteringshuise .. Met inbegrip van— Hulptoeles aan Skoolfondse: Nywerheidskole Verbeteringshuise	854,000	929 120
31	Volkswelsyn en Pensioene Met inbegrip van— Amptelike onthaal Kindersorg: Spesiale Hulptoeles Reddingshuise, Bloemfontein .. Subsidies aan maatskaplike sen- trums Reddingswerk (Heilsleër)	37,187,000	100 8,500 200 21,000 1,100
32	Arbeid Met inbegrip van— Amptelike onthaal	2,940,000	370
33	Mynwese Met inbegrip van— Amptelike onthaal Hulptoeles: Kamer van Mynwese (Spring- kell) Sanatorium Ontspanningsklub Alluwiale Staatsdelwerye	3,419,000	350 5,000 600
34	Bantoe-administrasie en -ontwikkeling Met inbegrip van— Amptelike onthaal Geheime Dienste Maatskaplike sentrums Hulptoeles aan Suid-Afrikaanse Naturelle-trustfonds	11,316,000	150 500 3,000 3,560,350
35	Landbou-tegniese Dienste (Administra- sie en Nasionale Dienste) Met inbegrip van— Amptelike onthaal Hulptoeles: Sentrale Landdiensfonds Landbouverenigings Bydraes: Tabaknavorsingrekening Wynnavorsingrekening Subsidie aan die Nasionale Veld- trust	6,428,000	100 200 4,000 500,000 500,000 5,000
36	Landbou-tegniese Dienste (Streek- dienste en Onderwys) Met inbegrip van— Landboustudiebeurse en Hulp- beurse Navorsingsuitgawes (Suiwelbe- reiding)	2,804,000	2,500 1,000
37	Waterwese Met inbegrip van— Amptelike onthaal Algemeen: Welsyns- en Ontspan- ningstoekennings, ens. Bestryding van Grondverspoeling Subsidies en Ekstra-statutêre Sub- sidies aan Rade, Plaaslike Besture en Persone Subsidies op Kleinere Waterwerke	3,117,000	150 3,000 1,000 545,767 150,000

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
26	Public Service Commission	557,000	
	Including—		
	Official Entertainment		400
27	Printing and Stationery	2,240,000	
	Including—		
	Official Entertainment		50
28	Coloured Affairs	1,154,000	
	Including—		
	Official Entertainment		100
	Child Welfare—Special Grants-in-Aid		7,500
	Subsidies to Social Centres		10,200
	Grants-in-Aid to Educational and Sports Organisations		10,000
	Grants-in-Aid to School Funds:		
	Industrial School		240
	Reformatories		356
29	Education, Arts and Science	11,771,500	
	Including—		
	Official Entertainment		100
	International Africa Institute		400
	School Broadcasting Service		500
	Natural and Historical Monuments Commission		3,000
	Abbé Breuil Trust		250
	Africa Institute		13,000
	South African Institute, Amsterdam		500
	State-Aided Institutions		239,505
	Physical Education, Adult Education, Advancement of Art, etc.		123,445
30	Industrial Schools and Reformatories	854,000	
	Including—		
	Grants-in-Aid to School Funds:		
	Industrial Schools		929
	Reformatories		120
31	Social Welfare and Pensions	37,187,000	
	Including—		
	Official Entertainment		100
	Child Welfare:		
	Special Grants-in-Aid		8,500
	Rescue Homes, Bloemfontein		200
	Subsidies to Social Centres		21,000
	Rescue Work (Salvation Army)		1,100
32	Labour	2,940,000	
	Including—		
	Official Entertainment		370
33	Mines	3,419,000	
	Including—		
	Official Entertainment		350
	Grants-in-Aid:		
	Chamber of Mines (Springkell) Sanatorium		5,000
	Recreation Association—State Alluvial Diggings		600
34	Bantu Administration and Development	11,316,000	
	Including—		
	Official Entertainment		150
	Secret Services		500
	Social Centres		3,000
	Grant-in-Aid to the South African Native Trust Fund		3,560,350
35	Agricultural Technical Services (Administration and National Services)	6,428,000	
	Including—		
	Official Entertainment		100
	Grants-in-Aid:		
	Central Land Service Fund		200
	Agricultural Societies		4,000
	Contributions:		
	Tobacco Research Account		500,000
	Wine Research Account		500,000
	Subsidy to the National Veld Trust		5,000
36	Agricultural Technical Services (Regional Services and Education)	2,804,000	
	Including—		
	Agricultural Scholarships and Bursaries		2,500
	Research Expenses (Dairying)		1,000
37	Water Affairs	3,117,000	
	Including—		
	Official Entertainment		150
	General: Welfare and Recreational Grants, etc.		3,000
	Combating of Soil Erosion		1,000
	Subsidies and Extra-Statutory Subsidies to Boards, Local Authorities and Persons		545,767
	Subsidies on Minor Water Works		150,000

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
38	Handel en Nywerheid	4,193,000	
	Met inbegrip van—		
	Amptelike onthaal		410
	Hulptoelaes		3,400
	Bydrae tot die S.A. Wetenskaplike en Nywerheidnavorsingsraad ..		2,928,850
39	Pos-, Telegraaf- en Telefoonwese ..	30,755,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Departementele onthaal		200
	Hulptoelaes:		
	S.A. Instituut van Elektroteg- niese Ingenieurs		25
	Unieposdienstesportvereniging		1,000
40	Gesondheid (Unie)	8,225,000	
	Met inbegrip van—		
	Amptelike onthaal		180
	Hulptoelaes aan die Nasionale Raad van Geestesgesondheid ..		5,000
	Lovedale-instituut		6,000
	Teringraad van die Kaapprovinsie		300
	Raad vir die bestryding van Veneriese Siekte (Kaapstad) ..		100
	Hulptoelaes kragtens Artikel 135 van Wet No. 36 van 1919:		
	Buro van Higiëne en Tropiese Siektes		750
	S.A. Instituut vir Mediese Navorsing		7,500
	Poliomiëlitis-navorsingstigting ..		10,000
	Lady Buxton Home, Kaapstad		4,500
	Vroedvrou-opleidingsentrum, Moedersbond-hospitaal, Pre- toria		6,000
	S.A. Nasionale Raad vir Moeder- en Gesinswelsyn ..		1,000
	Opleiding van Gesondheids- inspekteurs		2,900
	Verpleegstersorde, Koning Ed- ward VII		200
	S.A. Verpleegstersvereniging ..		600
	S.A. Rooikruisvereniging, S.A. Noodhulpliga en St. John Ambulansbrigade		1,950
	Tandheelkundige Klinieke en Vrywillige Buitepasiëntdienste		40,000
	Nasionale Kankervereniging van S.A.		100
	Transvaal-vereniging vir Blinde- sorg (Nie-blankes)		400
	Finansiële Hulp kragtens Artikel 50 (1) (j) van Wet No. 36 van 1919:		
	Kapitaaluitgawes		175,000
	Bydrae kragtens Artikel 135 van Wet No. 36 van 1919:		
	Umlamli Sendinghospitaal (Ka- pitaaluitgawes)		2,194
41	Gesondheid (Unie): Hospitale en Inrig- tings	5,342,000	
42	Nasionale Behuising	1,821,000	
	Met inbegrip van—		
	Amptelike onthaal		100
43	Landbou-ekonomie en -bemarking (Administrasie)	644,000	
	Met inbegrip van—		
	Amptelike onthaal		100
44	Landbou-ekonomie en -bemarking (Algemeen)	17,090,000	
45	Verdediging	21,798,000	
	Met inbegrip van—		
	Amptelike onthaal		100
	Hulptoelaes:		
	S.A.W. Ontspannings- en Lief- dadigheidsfonds		2,000
	S.A. Rooikruisvereniging, St. John Ambulansbrigade en S.A. Noodhulpliga		3,000
	Internasionale Komitee van die Rooikruis		3,000
	Totaal	320,044,050	

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
38	Commerce and Industries	4,193,000	
	Including—		
	Official Entertainment		410
	Grants-in-Aid		3,400
	Contribution to the S.A. Council for Scientific and Industrial Research		2,928,850
39	Posts, Telegraphs and Telephones ..	30,755,000	
	Including—		
	Official Entertainment		200
	Departmental Entertainment ..		200
	Grants-in-Aid:		
	S.A. Institute of Electrical Engi- neers		25
	Union Postal Services Sports Association		1,000
40	Health (Union)	8,225,000	
	Including—		
	Official Entertainment		180
	Grant-in-Aid to the National Council of Mental Health ..		5,000
	Lovedale Institute		6,000
	Cape Province Tuberculosis Coun- cil		300
	Council for Combating Venereal Disease, (Cape Town) ..		100
	Grants-in-Aid in terms of Section 135 of Act No. 36 of 1919:		
	Bureau of Hygiene and Tropical Diseases		750
	S.A. 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
	S.A. National Council for Maternal and Family Welfare		1,000
	Training of Sanitary Inspectors		2,900
	King Edward VII Order of Nurses		200
	S.A. Nursing Association ..		600
	S.A. Red Cross Society, S.A. Noodhulpliga and St. John Ambulance Brigade ..		1,950
	Dental Clinics and Voluntary Outpatient Services ..		40,000
	National Cancer Association of S.A.		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
	Contribution in terms of Section 135 of Act No. 36 of 1919:		
	Umlamli Mission Hospital (Capital Expenditure) ..		2,194
41	Health (Union): Hospitals and Institu- tions	5,342,000	
42	National Housing	1,821,000	
	Including—		
	Official Entertainment		100
43	Agricultural Economics and Marketing (Administration)	644,000	
	Including—		
	Official Entertainment		100
44	Agricultural Economics and Marketing (General)	17,090,000	
45	Defence	21,798,000	
	Including—		
	Official Entertainment		100
	Grants-in-Aid:		
	S.A.D.F. Recreation and Bene- volent Fund		2,000
	S.A. Red Cross Society, St. John Ambulance Brigade and S.A. Noodhulpliga		3,000
	International Committee of the Red Cross		3,000
	Total	320,044,050	

Tweede Bylae.

(TEN LASTE VAN BANTOE-ONDERWYSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
	Bantoe-onderwys	£ 10,192,000	£
	Met inbegrip van— Amptelike onthaal		100

Derde Bylae.

(TEN LASTE VAN LENINGSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		£	£
A.	Diverse Lenings en Dienste	82,721,000	
	Met inbegrip van— Oordrag van gelde na die Spoor- weg- en Hawefonds		66,000,000
B.	Publieke Werke	6,700,000	
C.	Telegraaf- en Telefoonwese	9,250,000	
D.	Lande en Nedersettings	3,846,000	
	Met inbegrip van— 1. Grondnedersetting en Ontwik- keling		2,780,000
	2. Algemene Ontwikkeling van Besproeiingsnedersettings		340,000
	3. Voorskotte aan Nedersetters		75,000
	4. Aankoop van grond vir Pub- lieke en Algemene Doeleindes		650,000
	5. Opmeting en Ontwikkeling van Stadsgebiede		1,000
E.	Waterwese	6,300,000	
	Met inbegrip van— 1. Staatswaterskemas		5,341,767
	2. Waterboorwerk		162,000
	3. Kleinere Besproeiingslenings, ens.		75,100
	4. Lenings aan Rade, Plaaslike Besture en Persone		272,633
	5. Verbeterings en dreinerings op bestaande Staatswaterskemas		368,500
	6. Sentrale Konstruksiewerk- winkels vir Staatswaterskemas		20,000
	7. Uitrusting: Addisionele kapi- taal		60,000
F.	Bosbou	3,670,000	
G.	Landbou-tegniese Dienste	650,000	
H.	Kantoor tot Invordering van Staats- voorskotte	7,105,000	
J.	Handel en Nywerheid	274,000	
K.	Nasionale Behuising	7,300,000	
L.	Vervoer	390,000	
M.	Onderwys, Kuns en Wetenskap	368,000	
N.	Bantoe-administrasie en -ontwikkeling	750,000	
O.	Binnelandse Sake	1,500,000	
P.	Kleurlingsake	60,000	
Q.	Bantoe-onderwys	470,000	
R.	Landbou-ekonomie en -bemarking	60,000	
	Totaal	£ 131,414,000	

SAMEVATTING.

Bedrag ten laste van Inkomsterekening	£320,044,050
Bedrag ten laste van Bantoe-onderwysrekening	10,192,000
Bedrag ten laste van Leningsrekening	131,414,000
Totaal	<u>£461,650,050</u>

'n Verdere bedrag van £7,787,934 kom regstreeks ten laste van die Gekonsolideerde Inkomstefonds. Vir besonderhede sien Begrotingsposte Nos. 1, 2, 3, 13, 19, 21 en 31 in die Begroting van Uitgawes uit Inkomsterekening.

Second Schedule.

(CHARGEABLE TO BANTU EDUCATION ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
	Bantu Education	£ 10,192,000	£
	Including—		
	Official Entertainment		100

Third Schedule.

(CHARGEABLE TO LOAN ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		£	£
A.	Miscellaneous Loans and Services ..	82,721,000	
	Including—		
	Transfer of moneys to the Railway and Harbour Fund		66,000,000
B.	Public Works	6,700,000	
C.	Telegraphs and Telephones	9,250,000	
D.	Lands and Settlements	3,846,000	
	Including—		
	1. Land Settlement and Develop- ment		2,780,000
	2. General Development of Irriga- tion Settlements		340,000
	3. Advances to Settlers		75,000
	4. Purchase of Land for Public and General Purposes		650,000
	5. Survey and Development of Townships		1,000
E.	Water Affairs	6,300,000	
	Including—		
	1. Government Water Schemes ..		5,341,767
	2. Water Boring		162,000
	3. Minor Irrigation Loans, etc. ..		75,100
	4. Loans to Boards, Local Autho- rities and Persons		272,633
	5. Betterment and Drainage on Government Water Schemes in operation		368,500
	6. Central Construction Work- shops for Government Water Schemes		20,000
	7. Equipment: Additional Capital		60,000
F.	Forestry	3,670,000	
G.	Agricultural Technical Services ..	650,000	
H.	State Advances Recoveries Office ..	7,105,000	
J.	Commerce and Industries	274,000	
K.	National Housing	7,300,000	
L.	Transport	390,000	
M.	Education, Arts and Science	368,000	
N.	Bantu Administration and Develop- ment	750,000	
O.	Interior	1,500,000	
P.	Coloured Affairs	60,000	
Q.	Bantu Education	470,000	
R.	Agricultural Economics and Marketing	60,000	
	Total	£ 131,414,000	

SUMMARY.

Amount chargeable to Revenue Account	£320,044,050
Amount chargeable to Bantu Education Account	10,192,000
Amount chargeable to Loan Account	131,414,000
Total	£461,650,050

A further amount of £7,787,934 forms a direct charge on the Consolidated Revenue Fund. For details see Votes Nos. 1, 2, 3, 13, 19, 21 and 31 in the Estimates of Expenditure from Revenue Account.