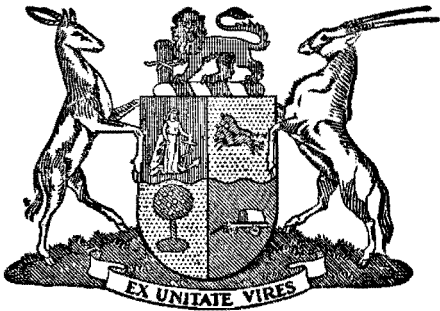


EXTRAORDINARY



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THE REPUBLIC OF SOUTH AFRICA

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[No. 1163.]

DEPARTMENT OF THE PRIME MINISTER.

No. 958.] [30th June, 1965.

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

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DEPARTEMENT VAN DIE EERSTE MINISTER.

No. 958.] [30 Junie 1965.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wette wat hierby ter algemene inligting gepubliseer word:—

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No. 79, 1965.]

ACT

To provide for the establishment of a National Welfare Board and of certain commissions and regional welfare boards and to define their functions, and to provide for the registration and control of certain welfare organizations and of social workers, for the control of the collection of contributions towards the funds of such organizations and of certain institutions and of the collection of funds in certain circumstances otherwise than by registered welfare organizations for particular purposes, and for other incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 18th June, 1965.)

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

Definitions.

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

- (i) "board" means the National Welfare Board established under section *two*; (xii)
- (ii) "chief social welfare officer" means the officer in charge of a regional office of the Department of Social Welfare and Pensions for any particular area, or any person acting in his stead; (iv)
- (iii) "collect", in relation to contributions, means collect, accept or solicit money or goods from any member of the public, whether or not such collection, acceptance or solicitation involves or envisages the receipt by the contributor of any material or other return or advantage as a consideration for the money or goods contributed or to be contributed by him; (v)
- (iv) "commission" means a commission established under section *seven*; (vi)
- (v) "contributor", in relation to the collection of contributions, means a person from whom contributions are collected; (ii)
- (vi) "local authority" means any municipal council, divisional council, borough council, town council, village council, town board, village management board, local board, health board, health committee or other board or committee exercising local government functions; (xi)
- (vii) "managing committee", in relation to a welfare organization, means a managing committee referred to in sub-section (1) of section *twenty-six*; (i)
- (viii) "Minister" means the Minister of Social Welfare and Pensions; (ix)
- (ix) "prescribed" means prescribed by regulation made under this Act; (xvii)
- (x) "regional welfare board" means a regional welfare board established under section *ten*; (xvi)
- (xi) "registrar" means the Registrar of the National Welfare Board appointed under section *six*; (xiii)
- (xii) "regulation" means a regulation made or in force under this Act; (xiv)
- (xiii) "Secretary or other senior officer" means the Secretary or any other senior officer of the Department of Social Welfare and Pensions; (xv)
- (xiv) "social work" means one or more of the following activities, namely—
 - (a) individual treatment as a means or form of social assistance;
 - (b) group work as a means or form of social assistance;
 - (c) community organization for the promotion of social assistance;
 - (d) the administration of any or all of the activities referred to in paragraph (a) or (b);

No. 79, 1965.]

WET

Om voorsiening te maak vir die instelling van 'n Nasionale Welsynsraad en van sekere kommissies en streekwelsynsrade en om hul werksaamhede te omskryf, en om voorsiening te maak vir die registrasie en beheer van sekere welsynsorganisasies en van maatskaplike werkers, vir die beheer van die insameling van bydraes tot die fondse van sodanige organisasies en van sekere inrigtings en van die insameling van fondse onder sekere omstandighede andersins as deur geregistreerde welsynsorganisasies vir bepaalde doeleindes, en vir ander bykomstige aangeleenthede.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Tensy uit die samehang anders blyk, beteken in hierdie Woordbepaling. Wet—

- (i) „bestuurskomitee”, met betrekking tot 'n welsynsorganisasie, 'n bestuurskomitee in sub-artikel (1) van artikel *ses-en-twintig* bedoel; (vii)
- (ii) „bydraer”, met betrekking tot die insameling van bydraes, iemand van wie bydraes ingesamel word; (v)
- (iii) „hierdie Wet” ook die regulasies; (xvi)
- (iv) „hoofvolkswelsynbeampste” die beampste wat aan die hoof staan van 'n streekkantoor van die Departement van Volkswelsyn en Pensioene vir 'n bepaalde gebied of iemand wat namens hom optree; (ii)
- (v) „insamel”, met betrekking tot bydraes, geld of goedere van 'n lid van die publiek insamel, ontvang of vra, ongeag of die insameling, ontvangs of vra daarvan die ontvangs deur die bydraer van enige stoffike of ander vergoeding of voordeel as teenprestasie vir die geld of goedere deur hom bygedra of bygedra te word, meebring of beoog al dan nie; (iii)
- (vi) „kommissie” 'n kommissie kragtens artikel *sewe* ingestel; (iv)
- (vii) „maatskaplike werk” een of meer van die volgende bedrywighede, te wete—
 - (a) individuele behandeling as wyse of vorm van maatskaplike hulpbetoon;
 - (b) groepwerk as wyse of vorm van maatskaplike hulpbetoon;
 - (c) gemeenskapsorganisasie ter bevordering van maatskaplike hulpbetoon;
 - (d) die administrasie van enige van of al die bedrywighede in paragraaf (a) of (b) bedoel;
 - (e) navorsing in verband met enige van of al die werksaamhede in paragraaf (a), (b), (c) of (d) bedoel; en
 - (f) beroepsopleiding vir die behartiging van enige van of al die bedrywighede in paragraaf (a), (b), (c), (d) of (e) bedoel; (xiv)
- (viii) „maatskaplike werker” iemand wat kragtens artikel *drie-en-dertig* as 'n maatskaplike werker geregistreer is; (xv)
- (ix) „Minister” die Minister van Volkswelsyn en Pensioene; (viii)
- (x) „oorlogsfonds” 'n fonds waarvan die doelstellings tot een of meer van onderstaande beperk is, te wete—
 - (a) die voorsiening van geskenke of ander voordele aan die lede of oud-lede of die afhanklikes van lede of oud-lede van die land-, vloot- of lugmagte van die Republiek of van 'n land wat in oorlog verkeer met 'n land waarmee die Republiek in oorlog verkeer of vir die lede of oud-lede of die afhanklikes van lede of oud-lede van die handelsvloot van die Republiek of van so 'n land;

- (e) research in connection with any or all of the activities referred to in paragraph (a), (b), (c) or (d); and
- (f) vocational training for the performance of any or all of the activities referred to in paragraph (a), (b), (c), (d) or (e); (vii)
- (xv) "social worker" means any person registered as a social worker under section *thirty-three*; (viii)
- (xvi) "this Act" includes the regulations; (iii)
- (xvii) "war fund" means a fund the objects of which are confined to one or more of the following, namely—
 - (a) the provision of gifts or other benefits for the members or ex-members or the dependants of members or ex-members of the land, sea or air forces of the Republic or of a country at war with any country with which the Republic is at war or for the members or ex-members or the dependants of members or ex-members of the mercantile marine of the Republic or of such a country;
 - (b) the relief of suffering or distress brought about by war, among the civilian population of the Republic or of a country at war with any country with which the Republic is at war;
 - (c) the provision of gifts or other benefits for prisoners of war or their dependants;
 - (d) the promotion of the effective prosecution of war by the Republic or any country referred to in paragraph (a);
 - (e) the promotion of any object similar to or connected with any of the objects mentioned in the preceding paragraphs; (x)
- (xviii) "welfare organization" means any association of persons, corporate or unincorporate, or institution the objects of which include one or more of the following, namely—
 - (a) the carrying on of social work by individual treatment, group work or community organization;
 - (b) the provision wholly or in part of any of the material, spiritual or social requirements of persons or families in distress and in need of assistance;
 - (c) the carrying on of charitable activities in relation to persons or families who are in need and require assistance;
 - (d) the prevention of social distress and indigency of persons or families;
 - (e) the rendering of legal assistance and advice as a form of social assistance;
 - (f) the collection of contributions towards any war fund;
 - (g) the prevention of cruelty to animals and the promotion of animal welfare;
 - (h) the collection of funds for any of the objects specified in the preceding paragraphs, but does not include any institution maintained and controlled by the State or a local authority nor any hospital board or any trade union registered or deemed to be registered in accordance with the provisions of the Industrial Conciliation Act, 1956 (Act No. 28 of 1956), or any religious body in respect of activities confined to religious work. (xviii)

**Establishment of
National Welfare
Board.**

2. (1) The Minister shall establish a board to be known as the National Welfare Board to perform the functions assigned to the board by this Act.

(2) The board shall consist of the following members to be appointed by the Minister, namely—

- (a) one member from every regional welfare board who shall be a person whose name appears on the list referred to in section *fifteen*;
- (b) one member who shall be a professional officer of the Department of Social Welfare and Pensions; and
- (c) five other members.

(3) One of the members of the board shall be designated by the Minister as the chairman of the board and one of such members shall be elected as deputy chairman by the board.

**Calling of, quorum
for and procedure
at meetings of
board.**

3. (1) The board shall meet at least twice in every year at such times and places as may be approved by the Minister after consultation with the chairman of the board.

(2) The quorum for and procedure at meetings of the board shall be as prescribed.

- (b) oorlogsnoodleniging onder die burgerlike bevolking van die Republiek of van 'n land wat in oorlog verkeer met 'n land waarmee die Republiek in oorlog verkeer;
- (c) die voorsiening van geskenke of ander voordele aan krygsgevangenes of hul afhanklikes;
- (d) die bevordering van die doelmatige voortsetting van oorlog deur die Republiek of 'n in paragraaf (a) bedoelde land;
- (e) die bevordering van enige doelstelling wat soortgelyk is aan of in verband staan met enige van die doelstellings in die voorgaande paragrawe genoem; (xvii)
- (xi) „plaaslike bestuur” 'n munisipale raad, afdelingsraad, stadsraad, dorpsraad, dorpsbestuursraad, plaaslike raad, gesondheidsraad, gesondheidskomitee of ander raad of komitee wat plaaslike bestuursbevoegdhede uitoefen; (vi)
- (xii) „raad” die Nasionale Welsynsraad kragtens artikel twee ingestel; (i)
- (xiii) „registrateur” die kragtens artikel ses aangestelde Registrateur van die Nasionale Welsynsraad; (xi)
- (xiv) „regulasie” 'n regulasie wat kragtens hierdie Wet uitgevaardig of van krag is; (xii)
- (xv) „Sekretaris of ander senior beampte” die Sekretaris of 'n ander senior beampte van die Departement van Volkswelsyn en Pensioene; (xiii)
- (xvi) „streekwelsynsraad” 'n streekwelsynsraad ingevolge artikel tien ingestel; (x)
- (xvii) „voorgeskrif” of „voorgeskrewe” voorgeskryf by regulasie kragtens hierdie Wet uitgevaardig; (ix)
- (xviii) „welsynsorganisasie” 'n assosiasie van persone, met of sonder regspersoonlikheid, of inrigting waarvan die doelstellings een of meer van onderstaande behels, te wete—
 - (a) die beoefening van maatskaplike werk deur individuele behandeling, groepwerk of gemeenskapsorganisasie;
 - (b) die voorsiening geheel of gedeeltelik in enige van of al die stoflike, geestelike of maatskaplike behoeftes van persone of gesinne wat in nood verkeer en hulpbehoewend is;
 - (c) die beoefening van barmhartigheid jeens noodlydende en hulpbehoewende persone of gesinne;
 - (d) die voorkoming van maatskaplike nood en hulpbehoewendheid van persone of gesinne;
 - (e) die verlening van regsbystand en advies as 'n vorm van maatskaplike hulpbetoon;
 - (f) die insameling van bydraes tot 'n oorlogsfonds;
 - (g) die voorkoming van mishandeling en die bevordering van die welsyn van diere;
 - (h) die insameling van fondse vir enige van die in voorgaande paragrawe genoemde doelstellings, maar nie ook 'n inrigting wat deur die Staat of 'n plaaslike bestuur in stand gehou en beheer word nie en ook nie 'n hospitaalraad of 'n vakvereniging wat geregistreer is of geag word geregistreer te wees ooreenkomstig die bepalings van die Wet op Nywerheidsversoening, 1956 (Wet No. 28 van 1956), of 'n godsdienstliggaam ten opsigte van bedrywighede wat tot godsdienstwerk beperk is nie. (xviii)

2. (1) Die Minister stel 'n raad in wat die Nasionale Welsynsraad heet om die werksaamhede te verrig wat by hierdie Wet aan die raad opgedra word.

Instelling van Nasionale Welsynsraad.

(2) Die raad bestaan uit die volgende lede, wat deur die Minister aangestel word, te wete—

- (a) een lid uit elke streekwelsynsraad, wat iemand moet wees wie se naam op die in artikel vyftien bedoelde lys voorkom;
- (b) een lid wat 'n vakkundige beampte van die Departement van Volkswelsyn en Pensioene moet wees; en
- (c) vyf ander lede.

(3) Een van die lede van die raad word deur die Minister as voorsitter van die raad aangewys en een van daardie lede word deur die raad as adjunk-voorsitter gekies.

3. (1) Die raad vergader minstens twee maal in elke jaar en wel op die tye en plekke wat die Minister na oorlegpleging met die voorsitter van die raad goedkeur.

Byeenroeping van en kworum vir en prosedure by vergaderings van raad.

(2) Die kworum vir en prosedure by 'n vergadering van die raad is soos voorgeskryf.

(3) The chairman or, in his absence, the deputy chairman of the board shall preside at all meetings of the board, and whenever both the chairman and the deputy chairman are absent from any meeting, the members present shall elect one of their number to preside thereat.

Functions of board.

4. (1) The functions of the board shall be—

- (a) to advise the Minister in regard to matters affecting social care or arising out of the operation of this Act;
- (b) to keep in touch and consult with the Department of Social Welfare and Pensions in regard to welfare matters arising out of the operation of this Act or affecting the interests of registered welfare organizations;
- (c) to afford guidance to and exercise control over the activities of commissions and regional welfare boards;
- (d) to regulate the registration of welfare organizations;
- (e) to regulate the registration of social workers;
- (f) to promote and encourage co-ordination of the activities of registered welfare organizations;
- (g) to provide information and guidance in connection with matters relating to social care.

(2) The board shall devote attention to social problems and any research undertaken in connection therewith, and may from time to time with the approval of the Minister convene conferences in connection with any such problem or any matter referred to in paragraph (c) or (f) of sub-section (1) as it may deem fit.

(3) The board may in its discretion, and shall if the Minister so directs, and on such conditions and subject to such limitations as it may deem fit, or as may, in the case of a delegation in pursuance of a direction by the Minister, be determined by him, delegate any of its functions—

- (a) in the case of functions relating to any matter in respect of which a commission has been established, to that commission; and
- (b) in the case of functions relating to an area in respect of which a regional welfare board has been established, to that regional welfare board,

and may at any time withdraw or amend any such delegation as it may deem fit: Provided that no delegation made on the direction of the Minister shall be withdrawn or amended except with the approval of the Minister.

(4) The board shall delegate to the social work commission all the functions entrusted to it under sections *thirty-three*, *thirty-four*, *thirty-five* and *thirty-six*, and any function performed by the said commission in pursuance of such delegation, shall, for the purposes of this Act, be deemed to have been performed by the board.

Reports to be furnished by board.

5. (1) The board shall, at least twice before the termination of its period of office and at such other times as it may be required to do so by the Minister, submit to the Minister a report in regard to the operation of this Act, and the performance of the functions of the board and the commissions.

(2) Every report furnished to the Minister under this section shall be laid upon the Table by him in the Senate and in the House of Assembly within fourteen days after receipt thereof if Parliament is then in ordinary session, or, if Parliament is not then in ordinary session, within fourteen days after the commencement of its first ensuing ordinary session.

Appointment of registrar of board.

6. (1) The Secretary shall appoint an officer in the public service as Registrar of the National Welfare Board who shall also perform the secretarial work of the board.

(2) The registrar shall perform his functions under the supervision and guidance of the board and shall, subject to the approval of the Secretary, perform such duties as the board may from time to time assign to him in order to give effect to the provisions of this Act.

Establishment of commissions for specified matters.

7. (1) The Minister shall appoint—

- (a) a welfare organizations commission;
- (b) a social work commission;
- (c) a family life commission; and

(3) Die voorsitter of, by sy afwesigheid, die adjunk-voorsitter van die raad sit op alle raadsvergaderings voor, en wanneer sowel die adjunk-voorsitter as die voorsitter van 'n vergadering afwesig is, kies die aanwesige lede een uit hul midde om aldaar voor te sit.

4. (1) Die werksaamhede van die raad is— Werksaamhede van raad.
- (a) om die Minister van advies te dien in verband met aangeleenthede wat maatskaplike sorg raak of wat uit die toepassing van hierdie Wet voortspruit;
 - (b) om met die Departement van Volkswelsyn en Pensioene te skakel en oorleg te pleeg oor welsynsake wat uit die toepassing van hierdie Wet voortspruit of die belange van geregistreerde welsynsorganisasies raak;
 - (c) om leiding te gee aan en beheer uit te oefen oor die bedrywighede van kommissies en streekwelsynsrade;
 - (d) om die registrasie van welsynsorganisasies te reël;
 - (e) om die registrasie van maatskaplike werkers te reël;
 - (f) om die koördinerende van die bedrywighede van geregistreerde welsynsorganisasies te bevorder en aan te moedig;
 - (g) om inligting en leiding te verskaf in verband met aangeleenthede wat op maatskaplike sorg betrekking het.

(2) Die raad moet aandag gee aan maatskaplike vraagstukke en navorsing wat in verband daarmee gedoen word, en kan met goedkeuring van die Minister van tyd tot tyd konferensies in verband met so 'n vraagstuk of enige aangeleentheid in paragraaf (c) of (f) van sub-artikel (1) bedoel, reël soos hy goedvind.

(3) Die raad kan na goeë dunnke, en moet, indien die Minister dit gelas, en op die voorwaardes en onderworpe aan die beperkings wat die raad goedvind, of wat in die geval van 'n delegering ingevolge die Minister se lasgewing, deur die Minister bepaal word, van sy werksaamhede delegeer—

- (a) in die geval van werksaamhede met betrekking tot 'n aangeleentheid ten opsigte waarvan 'n kommissie ingestel is, aan bedoelde kommissie; en
- (b) in die geval van werksaamhede met betrekking tot 'n gebied ten opsigte waarvan 'n streekwelsynsraad ingestel is, aan bedoelde streekwelsynsraad,

en kan so 'n delegering te eniger tyd intrek of wysig soos hy goedvind: Met dien verstande dat geen delegering wat op lasgewing van die Minister gemaak is, sonder die toestemming van die Minister ingetrek of gewysig mag word nie.

(4) Die raad moet al die werksaamhede wat kragtens artikels *drie-en-dertig*, *vier-en-dertig*, *vyf-en-dertig* en *ses-en-dertig* aan hom toegewys is, aan die kommissie vir maatskaplike werk delegeer, en enige werksaamheid ingevolge sodanige delegering deur bedoelde kommissie verrig, word by die toepassing van hierdie Wet geag deur die raad verrig te wees.

5. (1) Die raad moet minstens twee keer voor die verstryking van sy ampstermyn en op die ander tye wanneer hy deur die Minister daartoe aangesê word, aan die Minister 'n verslag voorlê aangaande die toepassing van hierdie Wet en die verrigting van die werksaamhede van die raad en die kommissies. Verslae deur raad verstrekte word.

(2) Elke verslag ingevolge hierdie artikel aan die Minister verstrekte, moet deur hom in die Senaat en in die Volksraad ter Tafel gelê word binne veertien dae na ontvangs daarvan indien die Parlement dan in gewone sessie is of, indien die Parlement dan nie in gewone sessie is nie, binne veertien dae na die aanvang van sy eersvolgende gewone sessie.

6. (1) Die Sekretaris stel 'n amptenaar in die Staatsdiens aan as Registrateur van die Nasionale Welsynsraad, wat ook die sekretariële werk van die raad verrig. Aanstelling van registrateur van raad.

(2) Die registrateur verrig sy werksaamhede onder die toesig en leiding van die raad en verrig, onderworpe aan die goedkeuring van die Sekretaris, die pligte wat die raad van tyd tot tyd aan hom opdra ten einde aan die bepalings van hierdie Wet gevolg te gee.

7. (1) Die Minister stel— Instelling van kommissies vir bepaalde aangeleenthede.
- (a) 'n kommissie vir welsynsorganisasies;
 - (b) 'n kommissie vir maatskaplike werk;
 - (c) 'n kommissie vir die gesinslewe; en

(d) a welfare planning commission, and such other commissions as he may deem fit to perform the functions assigned to a commission under this Act.

(2) (a) Such a commission shall consist of five ordinary and two additional members to be appointed by the Minister.

(b) Of the ordinary members—

- (i) at least one shall be a member of the board;
- (ii) at least four shall be persons whose names appear on the list referred to in section *fifteen*; and
- (iii) in the case of the social work commission, at least four shall be persons registered under section *thirty-three* of whom at least two shall be persons engaged in social work.

Provided that for the purposes of the appointment of the first social work commission, any person who in the opinion of the Minister would be capable of being registered under section *thirty-three* shall be deemed to be so registered.

(3) The additional members shall be the chairman of the board or any other member of the board designated by him, and an officer in the public service designated by the Secretary.

(4) An additional member of a commission shall have the same rights as an ordinary member but shall not be capable of being designated as chairman of the commission.

(5) The Minister shall designate one of the members of a commission, who is also a member of the board, as chairman of the commission: Provided that no person shall be designated as chairman of the social work commission unless he is registered under section *thirty-three* or, in the case of the first such commission, is in the opinion of the Minister capable of being so registered.

Calling of, quorum for and procedure at meetings of commissions.

8. (1) The meetings of a commission shall be held at such times and places as may be determined in accordance with the regulations.

(2) The quorum for and procedure at any such meeting shall be as prescribed.

(3) Whenever the chairman of a commission is absent from any meeting, the members present shall elect another member of the commission to preside thereat.

Functions of commissions.

9. (1) A commission shall advise the board in connection with any matter which may be referred to it by the board or in regard to which it considers it necessary to advise the board, and shall perform such other functions as may be delegated to it by the board.

(2) A commission shall report to the board annually in regard to its activities.

Establishment of regional welfare boards.

10. (1) The Minister shall establish in respect of every area for which a regional office of the Department of Social Welfare and Pensions exists, a regional welfare board to perform the functions assigned to a regional welfare board under this Act.

(2) Any such regional welfare board shall consist of the chief social welfare officer for the area in respect of which such board is established as *ex officio* member and not less than eight or more than sixteen other members to be appointed by the Minister and of whom not less than three-fourths shall be persons whose names appear on the list referred to in section *fifteen*.

(3) The chairman of the regional welfare board shall be elected by that board from among its members.

Calling of, quorum for and procedure at meetings of regional welfare boards.

11. (1) A regional welfare board shall meet at such times and places as may be determined in accordance with the regulations.

(2) The quorum for and procedure at meetings of such a board shall be as prescribed.

(3) The chairman of a regional welfare board shall preside at all meetings at which he is present, and in his absence from a meeting the members present shall elect one of their number to preside thereat.

Functions of regional welfare board.

12. (1) The functions of a regional welfare board shall be—

- (a) to exercise the powers and perform the duties which may be delegated to it by the board or which are required to be exercised or performed by it under this Act;
- (b) to make recommendations to the board or a commission in regard to matters which the board or such commission may refer to it or in regard to which it may consider it necessary to make recommendations;
- (c) to advise the board or a commission in connection with—

(d) 'n kommissie vir welsynsbeplanning, en die ander kommissies in wat hy goedvind om die werksaamhede te verrig wat ingevolge hierdie Wet aan 'n kommissie opgedra word.

(2) (a) So 'n kommissie bestaan uit vyf gewone en twee addisionele lede, wat deur die Minister aangestel word;

(b) Van die gewone lede moet—

(i) minstens een 'n lid van die raad wees;

(ii) minstens vier persone wees wie se name op die in artikel vyftien bedoelde lys voorkom; en

(iii) in die geval van die kommissie vir maatskaplike werk, minstens vier persone wees wat ingevolge artikel drie-en-dertig geregistreer is van wie minstens twee persone moet wees wat maatskaplike werk doen:

Met dien verstande dat vir die doeleindes van die aanstelling van die eerste kommissie vir maatskaplike werk, enige persoon wat volgens die Minister se oordeel ingevolge artikel drie-en-dertig geregistreer sou kon word, geag word aldus geregistreer te wees.

(3) Die addisionele lede is die voorsitter van die raad of 'n ander raadslid deur hom aangewys en 'n beampte in die Staatsdiens deur die Sekretaris aangewys.

(4) 'n Addisionele lid van 'n kommissie het dieselfde regte as 'n gewone lid, maar kan nie as voorsitter van die kommissie aangewys word nie.

(5) Die Minister wys een van die lede van 'n kommissie wat ook 'n raadslid is aan as die voorsitter van die kommissie: Met dien verstande dat niemand as voorsitter van die kommissie vir maatskaplike werk aangewys word nie, tensy hy ingevolge artikel drie-en-dertig geregistreer is of, in die geval van die eerste sodanige kommissie, volgens die Minister se oordeel aldus geregistreer sou kon word.

8. (1) Die vergaderings van 'n kommissie word gehou op die tye en plekke wat volgens voorskrif van die regulasies bepaal word.

Byeenroeping van en kworum vir en prosedure by vergaderings van kommissies.

(2) Die kworum vir en prosedure by so 'n vergadering is soos voorgeskryf.

(3) Wanneer die voorsitter van 'n kommissie van 'n vergadering afwesig is, kies die aanwesige lede 'n ander lid van die kommissie om by die vergadering voor te sit.

9. (1) 'n Kommissie moet die raad van advies dien in verband met enige aangeleentheid wat die raad na hom verwys of waaromtrent hy dit nodig ag om die raad van advies te dien, en die ander werksaamhede verrig wat die raad aan hom deleger.

Werksaamhede van kommissies.

(2) 'n Kommissie moet jaarliks oor sy bedrywighede aan die raad verslag doen.

10. (1) Die Minister stel vir elke gebied waarvoor 'n streekkantoor van die Departement van Volkswelsyn en Pensioene bestaan, 'n streekwelsynsraad in om die werksaamhede te verrig wat ingevolge hierdie Wet aan 'n streekwelsynsraad opgedra word.

Instelling van streekwelsynsrade.

(2) So 'n streekwelsynsraad bestaan uit die hoofvolkswelsynbeampte vir die gebied waarvoor dié raad ingestel is as *ex officio*-lid, en minstens agt en hoogstens sestien ander lede wat deur die Minister aangestel word en van wie minstens drie-vierdes persone moet wees wie se name op die in artikel vyftien bedoelde lys voorkom.

(3) Die voorsitter van 'n streekwelsynsraad word deur dié raad uit sy lede gekies.

11. (1) 'n Streekwelsynsraad vergader op die tye en plekke wat volgens voorskrif van die regulasies bepaal word.

Byeenroeping van en kworum vir en prosedure by vergaderings van streekwelsynsrade.

(2) Die kworum vir en prosedure by vergaderings van so 'n raad is soos voorgeskryf.

(3) Die voorsitter van 'n streekwelsynsraad sit voor op alle vergaderings waarop hy aanwesig is, en by sy afwesigheid van 'n vergadering kies die aanwesige lede een uit hul midde om aldaar voor te sit.

12. (1) Die werksaamhede van 'n streekwelsynsraad is—

Werksaamhede van streekwelsynsraad.

(a) om die bevoegdhede uit te oefen en die pligte te verrig wat deur die raad aan hom gedelegeer word of wat ingevolge hierdie Wet deur hom uitgeoefen of verrig moet word;

(b) om aan die raad of 'n kommissie aanbevelings te doen oor aangeleenthede wat die raad of so 'n kommissie na hom verwys of waaromtrent hy dit nodig ag om aanbevelings te doen;

(c) om die raad of 'n kommissie van advies te dien in verband met—

- (i) family life and welfare planning; and
- (ii) all matters relating to social welfare;
- (d) to promote the planning and co-ordination of social welfare services in its area; and
- (e) to provide guidance and information to welfare organizations.

(2) A regional welfare board may with the approval of the Secretary arrange discussions and conferences in connection with matters falling within its functions, and shall report annually to the board in regard to its activities.

(3) (a) A regional welfare board may appoint an executive committee consisting of the chief social welfare officer concerned as *ex officio* member and three other members of such board, and may in respect of each of such other members designate a member of such board as an alternate member.

(b) Any such executive committee shall perform such functions as may be assigned to it by the regional welfare board.

(4) The secretarial staff of a regional welfare board shall be appointed by the Secretary.

Period of office of members of board, commissions and regional welfare boards.

13. (1) A member of the board or of a commission or regional welfare board shall hold office for a period of five years subject to such conditions as may be determined by the Minister at the time of the appointment of such member.

(2) If a member of the board or of a commission or a regional welfare board dies or vacates his office before the termination of the period for which he has been appointed, the Minister shall with due regard to the provisions of this Act fill the vacancy by the appointment of some other person, who shall hold office for the unexpired portion of the period for which his predecessor was appointed.

(3) A member of the board or a commission or regional welfare board whose period of office has expired shall be eligible for reappointment.

Allowances to members and payment of expenditure incurred by board, commissions and regional welfare boards.

14. (1) There may be paid to a member of the board or a commission or regional welfare board who is not in the full-time service of the State, while he is engaged on work connected with the business of the board or such commission or regional welfare board, such fees and travelling and subsistence allowances as may be determined by the Minister in consultation with the Minister of Finance.

(2) The expenditure incurred by the board or a commission or regional welfare board in the performance of its functions shall be paid by the Minister in consultation with the Minister of Finance out of moneys appropriated by Parliament for the purpose.

Preparation of nomination lists.

15. (1) As soon as practicable after the commencement of this section the Minister shall cause to be prepared in respect of every regional welfare board area a list of persons nominated under sub-section (2) to serve on the board or a commission or regional welfare board.

(2) For the purposes of sub-section (1) the Minister shall cause every registered welfare organization, every branch of such an organization holding a letter of delegation, every institution for the training of persons who in the opinion of the Minister will after their training be capable of being registered under section *thirty-three*, and every association of persons engaged in social work as a vocation, to be called upon by public notice to submit to the Minister the names of not more than four persons who are competent and willing to serve on the board or a commission or such regional welfare board, and every name so submitted shall be placed on the nomination list for the area in question.

(3) Nomination lists shall be revised by regional welfare boards every twelve months from the date of the notice referred to in sub-section (2), and any such board may recommend to the Minister that the names of persons who are no longer available or competent to serve on the board or a commission or such regional welfare board be removed from the list, and submit to the Minister the names of other persons in substitution for the names so removed.

(4) Any person who voluntarily takes part in social work or who is a paid worker of a registered welfare organization or of a branch thereof holding a letter of delegation, or who is engaged in the training of persons in the social sciences of a university or who is a member of an association recognized by the Minister and consisting of persons engaged in social work as a vocation, may be nominated under sub-section (2).

- (i) die gesinslewe en welsynsbeplanning; en
- (ii) alle aangeleenthede met betrekking tot maatskaplike welsyn;
- (d) om die beplanning en koördinerings van maatskaplike welsynsdienste in sy gebied te bevorder; en
- (e) om aan welsynsorganisasies leiding te gee en inligting te verskaf.
- (2) 'n Streekwelsynsraad kan met goedkeuring van die Sekretaris samesprekings en konferensies reël in verband met aangeleenthede wat binne sy werksaamhede val, en moet jaarliks oor sy bedrywighede aan die raad verslag doen.
- (3) (a) 'n Streekwelsynsraad kan 'n uitvoerende komitee aanstel wat bestaan uit die betrokke hoofvolks-welsynbeampte as *ex officio*-lid en drie ander lede van bedoelde raad, en kan vir elk van dié ander lede 'n lid van bedoelde raad as plaasvervangende lid aanwys.
- (b) So 'n uitvoerende komitee verrig die werksaamhede wat die streekwelsynsraad aan hom opdra.
- (4) Die sekretariaat van 'n streekwelsynsraad word deur die Sekretaris aangestel.

13. (1) 'n Lid van die raad of 'n kommissie of streekwelsynsraad beklee sy amp vir 'n termyn van vyf jaar onderworpe aan die voorwaardes wat die Minister ten tyde van die aanstelling van so 'n lid bepaal.

Ampsdur van lede van raad, kommissies en streekwelsynsrade.

(2) Indien 'n lid van die raad of 'n Kommissie of streekwelsynsraad te sterwe kom of sy amp ontruim voor die verstryking van die tydperk waarvoor hy aangestel is, vul die Minister die vakature met inagneming van die bepalings van hierdie Wet deur die aanstelling van 'n ander persoon, wat die amp beklee vir die onverstreke gedeelte van die tydperk waarvoor sy voorganger aangestel was.

(3) 'n Lid van die raad of 'n kommissie of streekwelsynsraad wie se ampstermyn verstryk het, kan weer aangestel word.

14. (1) Daar kan aan 'n lid van die raad of 'n kommissie of streekwelsynsraad wat nie in die voltydse diens van die Staat is nie, terwyl hy werk in verband met die sake van die raad of bedoelde kommissie of streekwelsynsraad verrig, die gelde en reis- en onderhoudstoelae betaal word wat die Minister in oorleg met die Minister van Finansies bepaal.

Toelae aan lede en betaling van koste aangegaan deur raad, kommissies en streekwelsynsrade.

(2) Die uitgawes deur die raad of 'n kommissie of streekwelsynsraad by die verrigting van sy werksaamhede aangegaan, word deur die Minister in oorleg met die Minister van Finansies betaal uit gelde wat die Parlement vir die doel bewillig het.

15. (1) So spoedig doenlik na die inwerkingtreding van hierdie artikel laat die Minister vir die gebied van elke streekwelsynsraad 'n lys opstel van persone wat ingevolge sub-artikel (2) genomineer is om in die raad of 'n kommissie of streekwelsynsraad te dien.

Opstel van nominasielyste.

(2) Vir die doeleindes van sub-artikel (1) laat die Minister elke geregistreerde welsynsorganisasie, elke gevolmagtigde tak van so 'n organisasie, elke inrigting vir die opleiding van persone wat volgens die Minister se oordeel na hul opleiding ingevolge artikel drie-en-dertig geregistreer sou kan word, en elke beroepsvereniging van persone wat hulle op maatskaplike werk toelê, by openbare kennisgewing aansê om die name van hoogstens vier persone wat bevoeg en bereid is om in die raad of 'n kommissie of daardie streekwelsynsraad te dien, aan die Minister voor te lê, en elke naam aldus voorgelê, word op die nominasielys vir die betrokke gebied geplaas.

(3) Nominasielyste word elke twaalf maande vanaf die datum van die in sub-artikel (2) bedoelde kennisgewing deur streekwelsynsrade hersien, en so 'n raad kan by die Minister aanbeveel dat die name van persone wat nie meer beskikbaar of bevoeg is om in die raad of 'n kommissie of daardie streekwelsynsraad te dien nie, van die lys verwyder word, en name van ander persone ter vervanging van die aldus verwyderde name aan die Minister voorlê.

(4) Enige persoon wat in vrywillige hoedanigheid aan maatskaplike werk deelneem of wat 'n besoldigde werker van 'n geregistreerde welsynsorganisasie of 'n gevolmagtigde tak daarvan is of wat opleiding van persone in die sosiale wetenskappe aan 'n universiteit behartig of wat lid is van 'n deur die Minister erkende beroepsvereniging bestaande uit persone wat hulle op maatskaplike werk toelê, kan kragtens sub-artikel (2) genomineer word.

(5) Nomination lists shall, subject to the provisions of sub-section (3), remain in force for a period of five years from the date of the notice referred to in sub-section (2), or for such shorter period as may be determined by the Minister, after which fresh lists shall be prepared in accordance with the provisions of sub-section (1).

Certain welfare organizations to be registered.

16. (1) No welfare organization shall, after the commencement of this Act—

- (a) if its funds are derived wholly or partly from the State or from a local authority or from contributions collected from the public, continue to carry on its activities; or
- (b) receive financial assistance from the State or from a local authority; or
- (c) collect contributions from the public,

unless such organization is registered under section *nineteen* in respect of the particular object or objects in furtherance of which it is being conducted.

(2) Any organization which immediately prior to the commencement of this Act was registered as a welfare organization under the Welfare Organizations Act, 1947, shall be deemed to be registered as a welfare organization under this Act.

(3) Any person who in any manner whatsoever takes part in the management or control of a welfare organization which contravenes or fails to comply with the provisions of sub-section (1), shall be guilty of an offence.

Exemption of welfare organization from provisions of Act.

17. (1) The board may, on application made in the prescribed manner by a registered welfare organization, grant to such organization a certificate exempting it for a stated period, and subject to such conditions as may be prescribed, from the operation of any of the provisions of this Act other than section *sixteen*.

(2) The board may at any time, provided it has complied with the provisions *mutatis mutandis* of sub-section (3) of section *twenty-one*, withdraw or amend any certificate of exemption granted under sub-section (1).

(3) The provisions of sub-section (5) of section *twenty-one* shall *mutatis mutandis* apply to persons charged with the management and control of a welfare organization which has been exempted from any of the provisions of this Act, in relation to a certificate of exemption granted in respect of that organization.

Temporary authority to collect contributions.

18. (1) Notwithstanding anything to the contrary contained in this Act, an officer in the public service designated for the purpose by the Minister may, after consultation with the chairman of the regional welfare board concerned, if he is readily available, grant written authority—

- (a) to any person or group of persons; or
- (b) to any welfare organization not registered under section *nineteen*,

to collect within the area for which such officer has been designated, or any part thereof, contributions for any object mentioned in the definition of "welfare organization" in section *one*, if the said officer is satisfied that the circumstances giving rise to the proposed collection of contributions are merely of a transitory nature and that the delay likely to occur in connection with the registration of a welfare organization for the purpose of making such collection will probably lead to the frustration or partial frustration of the objects for which such contributions are to be collected.

(2) An authority under sub-section (1) shall be granted—

- (a) with due regard to the directions of the Minister;
- (b) for a period stated in the authority but not exceeding ninety days: Provided that such period may thereafter be extended for a further period not exceeding ninety days;
- (c) subject to the prescribed conditions and such other conditions as the officer concerned may impose.

(3) (a) The officer may, after consultation with the chairman of the regional welfare board, withdraw any authority granted under this section, if after enquiry (during which the person or group of persons or welfare organization concerned shall be entitled to be heard as provided in paragraph (b) of this sub-section) he is of the opinion that any of the conditions referred to in paragraph (c) of sub-section (2) have not been observed or that a material irregularity has been or is being committed in connection with the authority.

(b) The person or group of persons or welfare organization contemplated in paragraph (a), shall be given at least fourteen days' prior written notice of the enquiry

(5) Nominasielyste bly, behoudens die bepalings van sub-artikel (3), van krag vir 'n tydperk van vyf jaar vanaf die datum van die in sub-artikel (2) bedoelde kennisgewing of vir so 'n korter tydperk as wat die Minister bepaal, waarna nuwe lyste ooreenkomstig die bepalings van sub-artikel (1) opgestel word.

16. (1) Geen welsynsorganisasie mag na die inwerking-treding van hierdie Wet—

Sekere welsyns-organisasies moet geregistreer word.

(a) indien sy fondse geheel en al of ten dele verkry word van die Staat of van 'n plaaslike bestuur of uit bydraes van die publiek ingesamel, sy bedrywighede voortsit nie; of

(b) geldelike steun van die Staat of van 'n plaaslike bestuur ontvang nie; of

(c) bydraes van die publiek insamel nie,

tensy daardie organisasie kragtens artikel *negentien* geregistreer is ten opsigte van die bepaalde doelstelling of doelstellings ter bevordering waarvan hy funksioneer.

(2) 'n Organisasie wat onmiddellik voor die inwerking-treding van hierdie Wet ingevolge die Wet op Welsynsorganisasies, 1947, as 'n welsynsorganisasie geregistreer was, word geag kragtens hierdie Wet as 'n welsynsorganisasie geregistreer te wees.

(3) Iemand wat op watter wyse ook al deelneem aan die bestuur of beheer van 'n welsynsorganisasie wat die bepalings van sub-artikel (1) oortree of versuim om daaraan te voldoen, is aan 'n misdryf skuldig.

17. (1) Die raad kan op aansoek deur 'n geregistreerde welsynsorganisasie op die voorgeskrewe wyse gedoen, aan daardie organisasie 'n sertifikaat verleen waarby hy vir 'n bepaalde tydperk, en onderworpe aan die voorgeskrewe voorwaardes, van die toepassing van enige van die bepalings van hierdie Wet behalwe artikel *sestien* vrygestel word.

Vrystelling van welsynsorganisasie van bepalings van Wet.

(2) Die raad kan te eniger tyd, mits hy aan die bepalings *mutatis mutandis* van sub-artikel (3) van artikel *een-en-twintig* voldoen het, 'n kragtens sub-artikel (1) verleende vrystellingsertifikaat intrek of wysig.

(3) Die bepalings van sub-artikel (5) van artikel *een-en-twintig* is *mutatis mutandis* op die persone belas met die bestuur en beheer van 'n welsynsorganisasie wat van die toepassing van enige van die bepalings van hierdie Wet vrygestel is, van toepassing met betrekking tot 'n vrystellingsertifikaat ten opsigte van daardie organisasie verleen.

18. (1) Ondanks andersluidende bepalings van hierdie Wet, kan 'n beamppte in die Staatsdiens wat deur die Minister vir die doel aangewys is, na oorlegpleging met die voorsitter van die betrokke streekwelsynsraad indien hy gereedelik beskikbaar is—

Tydelike magtiging om bydraes in te samel.

(a) aan enige persoon of groep persone; of

(b) aan enige welsynsorganisasie wat nie kragtens artikel *negentien* geregistreer is nie,

skriftelike magtiging verleen om binne die gebied waarvoor bedoelde beamppte aangewys is, of enige gedeelte daarvan, bydraes in te samel vir enige doelstelling in die omskrywing van „welsynsorganisasie” in artikel *een* vermeld, indien bedoelde beamppte oortuig is dat die omstandighede wat tot die voorgestelde insameling van bydraes aanleiding gee, van 'n bloot verbygaande aard is en dat die vertraging wat waarskynlik sal ontstaan in verband met die registrasie van 'n welsynsorganisasie met die doel om sodanige insameling te verkry, waarskynlik die verydeling of gedeeltelike verydeling van die oogmerke waarvoor sodanige bydraes ingesamel gaan word, tot gevolg sal hê.

(2) 'n Magtiging ingevolge sub-artikel (1) word verleen—

(a) met inagneming van die voorskrifte van die Minister;

(b) vir 'n tydperk in die magtiging bepaal, maar hoogstens negentig dae: Met dien verstande dat bedoelde tydperk daarna vir 'n verdere tydperk van hoogstens negentig dae verleng kan word;

(c) onderworpe aan die voorgeskrewe voorwaardes en die ander voorwaardes wat die betrokke beamppte oplê.

(3) (a) Die beamppte kan, na oorlegpleging met die voorsitter van die streekwelsynsraad, 'n kragtens hierdie artikel verleende magtiging intrek indien hy na ondersoek (waartydens die betrokke persoon of groep persone of welsynsorganisasie geregtig is om aangehoor te word soos in paragraaf (b) van hierdie sub-artikel bepaal) van oordeel is dat enige van die in paragraaf (c) van sub-artikel (2) bedoelde voorwaardes nie nagekom is nie of dat 'n wesenlike onreëlmatigheid in verband met die magtiging gepleeg is of word.

(b) Die in paragraaf (a) beoogde persoon of groep persone of welsynsorganisasie moet minstens veertien dae

referred to in that paragraph, and shall be heard either orally or by way of written representations as in the opinion of the said officer may in the circumstances of the case be adequate.

(4) The officer referred to in sub-section (1) shall—

- (a) in the case of an authority granted for the area of more than one regional welfare board, or of the withdrawal of any such authority, without delay advise the board of the grant or withdrawal, and, in the case of a withdrawal, also of the reasons for such withdrawal; or
- (b) in the case of an authority granted for the area or part of the area of a particular regional welfare board, or of the withdrawal of any such authority, without delay advise the regional welfare board concerned of the grant or withdrawal, and, in the case of a withdrawal, of the reasons for such withdrawal, and the said regional board shall transmit the advice to the board together with any observations it may consider necessary.

(5) The board may, after the object for which an authority was granted has been achieved, in its discretion dispose of any surplus money, securities or other property obtained under such authority.

(6) If an authority is withdrawn under sub-section (3) or (7), the Minister may deal in accordance with section *thirty-one* with any money, securities or other property obtained under such authority.

(7) (a) Notwithstanding the provisions of this section, any authority granted thereunder shall, subject to the maximum period permissible under paragraph (b) of sub-section (2), be in force during the Minister's pleasure, and the Minister may at any time on any ground direct the officer referred to in sub-section (1) to withdraw such an authority.

(b) If the Minister directs under paragraph (a) that an authority be withdrawn, the provisions of sub-section (3) shall not apply with reference to such withdrawal.

Procedure in connection with application for registration of welfare organization.

19. (1) (a) A welfare organization which is required to be registered under this Act, shall, in the prescribed manner, through the person or persons having the management and control thereof, lodge an application for such registration with the regional welfare board for the area in which such organization carries on or proposes to carry on its activities.

(b) The regional welfare board shall, after the requirements prescribed in sub-section (2) have been complied with, cause any such application to be investigated by the chief social welfare officer for the area in question, and shall thereafter transmit it to the board for consideration, together with any objections lodged thereto, the report of the chief social welfare officer and the recommendations of the regional welfare board.

(2) (a) A welfare organization which lodges an application for registration under sub-section (1) shall in the prescribed manner cause to be published a notice, setting out the objects of that welfare organization, to the effect that such an application has been lodged, and shall submit proof that such a notice has been published in the prescribed manner.

(b) Any person or group of persons may within the prescribed period lodge with the board or the regional welfare board concerned an objection setting out the grounds on which objection is made to the grant of the application.

(3) The board or the regional welfare board may require any welfare organization which has applied for registration in terms of sub-section (1), to furnish such further information in connection with the application as it may consider necessary.

(4) On consideration of any such application, and of any objections which may have been lodged against the grant thereof and any further information furnished under sub-section (3), the board may—

(a) grant the application and issue to the managing committee of the organization concerned a certificate of registration in respect of the organization in the prescribed form and subject to any of the prescribed conditions as the board may deem necessary; or

(b) reject the application if it appears to the board—

(i) that the organization is not *bona fide* operating

vooruit skriftelik van die in daardie paragraaf bedoelde ondersoek in kennis gestel word en word aangehoor of mondeling of by wyse van skriftelike vertoë al na volgens die oordeel van bedoelde beampte onder die omstandighede van die geval voldoende is.

(4) Die in sub-artikel (1) bedoelde beampte moet—

(a) in die geval van 'n magtiging vir die gebied van meer as een streekwelsynsraad verleen, of van die intrekking van so 'n magtiging, die raad onverwyld van die verlening of intrekking en, in die geval van 'n intrekking, ook van die redes vir die intrekking in kennis stel; of

(b) in die geval van 'n magtiging vir die gebied of 'n gedeelte van die gebied van 'n bepaalde streekwelsynsraad verleen, of van die intrekking van so 'n magtiging, die betrokke streekwelsynsraad onverwyld van die verlening of intrekking en, in die geval van 'n intrekking, van die redes vir die intrekking in kennis stel, en bedoelde streekwelsynsraad moet die kennisgewing tesame met enige opmerkings wat hy nodig ag, aan die raad stuur.

(5) Die raad kan, nadat die doel verwesenlik is waarvoor 'n magtiging verleen is, na goeë dunnke oor enige oorskot aan geld, sekuriteite of ander goedere beskik wat kragtens die magtiging verkry is.

(6) Indien 'n magtiging ingevolge sub-artikel (3) of (7) ingetrek word, kan die Minister ooreenkomstig artikel *een-en-dertig* handel met enige geld, sekuriteite of ander goedere wat kragtens die magtiging verkry is.

(7) (a) Ondanks die bepalings van hierdie artikel, is 'n daarkragtens verleende magtiging, behoudens die maksimum tydperk kragtens paragraaf (b) van sub-artikel (2) toelaatbaar, van krag vir so lank dit die Minister behaag, en kan die Minister te eniger tyd op enige grond die in sub-artikel (1) bedoelde beampte gelas om so 'n magtiging in te trek.

(b) Indien die Minister ingevolge paragraaf (a) gelas dat 'n magtiging ingetrek word, is die bepalings van sub-artikel (3) nie met betrekking tot so 'n intrekking van toepassing nie.

19. (1) (a) 'n Welsynsorganisasie wat kragtens hierdie Wet geregistreer moet word, moet deur bemiddeling van die persoon of persone wat met die bestuur en beheer daarvan belas is, 'n aansoek om sodanige registrasie op die voorgeskrewe wyse indien by die streekwelsynsraad van die gebied waarin die organisasie sy bedrywighede voortsit of voornemens is om dit voort te sit.

Prosedure in verband met aansoek om registrasie van welsynsorganisasie.

(b) Die streekwelsynsraad moet so 'n aansoek, nadat aan die in sub-artikel (2) genoemde vereistes voldoen is, deur die hoofvolkswelsynbeampte vir die betrokke gebied laat ondersoek en dit vervolgens tesame met enige besware daarteen ingedien, die verslag van die hoofvolkswelsynbeampte en die aanbevelings van die streekwelsynsraad, aan die raad vir oorweging stuur.

(2) (a) 'n Welsynsorganisasie wat ingevolge sub-artikel (1) 'n aansoek om registrasie indien, moet op die voorgeskrewe wyse 'n kennisgewing waarin die doelstellings van daardie welsynsorganisasie vermeld word, laat publiseer ten effekte dat so 'n aansoek ingedien is, en moet bewys voorlê dat so 'n kennisgewing op die voorgeskrewe wyse gepubliseer is.

(b) Enige persoon of groep persone kan binne die voorgeskrewe tydperk by die raad of die betrokke streekwelsynsraad 'n beswaar indien waarin die gronde uiteengesit word waarop beswaar teen die toestaan van die aansoek aangeteken word.

(3) Die raad of die streekwelsynsraad kan enige welsynsorganisasie wat ooreenkomstig sub-artikel (1) om registrasie aansoek gedoen het, aansê om enige verdere inligting in verband met die aansoek wat hy nodig ag, aan hom te verstrek.

(4) By oorweging van so 'n aansoek en van enige besware wat teen die toestaan daarvan ingedien is en enige verdere inligting ooreenkomstig sub-artikel (3) verstrek, kan die raad—

(a) die aansoek toestaan en aan die bestuurskomitee van die betrokke organisasie 'n registrasiesertifikaat ten opsigte van die organisasie in die voorgeskrewe vorm en onderworpe aan enige van die voorgeskrewe voorwaardes wat die raad nodig ag, verleen; of

(b) die aansoek afwys indien dit vir die raad blyk—

(i) dat die organisasie nie *bona fide* ter bevordering

- in furtherance of the objects mentioned in its application for registration; or
- (ii) that the organization has adopted a name which is likely to mislead the public; or
- (iii) that the organization does not as regards its constitution or management comply with the provisions of this Act; or
- (iv) that the objects and area of operation of the organization as stated in its application are substantially the same as the objects and area of operation of any welfare organization already registered which is functioning effectively; or
- (v) that the objects of the organization, in so far as it is a welfare organization, are ancillary or incidental to its other objects; or
- (c) grant the application in respect of one or more of the objects of the organization and reject it on any ground mentioned in paragraph (b) in respect of the remaining objects and grant to the managing committee a certificate of registration in respect of the organization *mutatis mutandis* in accordance with the provisions of paragraph (a):

Provided that the board may before granting an application require the removal from the constitution of the organization concerned of the objects in respect of which the application has been rejected.

- (5) (a) The board shall not grant an application by a welfare organization to be registered in respect of an object mentioned in paragraph (e) of the definition of "welfare organization" in section *one*, save with the consent of the law society of the province in which the organization operates or proposes to operate in furtherance of that object, and subject to such conditions (in addition to any conditions which the board is by paragraph (a) of sub-section (4) empowered to impose) as such law society may determine.
- (b) Where an objection has been lodged to the grant of an application by a welfare organization, the board shall not grant the application without the consent of the Minister.
- (6) If the board rejects an application for registration wholly or in part, it shall, when informing the organization concerned of the rejection, also advise it of the grounds on which the rejection is based.
- (7) The registration of an organization under this section and the objects in respect of which it has been registered, and the rejection of an application for such registration, shall be notified in the *Gazette*.

Validity of
registration
certificate.

20. A certificate of registration granted under section *nineteen* shall remain in force so long as it has not been cancelled or substituted in terms of section *twenty-one* or surrendered in terms of section *twenty-three*.

Cancellation or
amendment of
registration
certificate.

21. (1) The board may, after consultation with the regional welfare board in whose area a welfare organization operates, and, in the case of a welfare organization referred to in paragraph (a) of sub-section (5) of section *nineteen*, also with the law society concerned, and after a report has been obtained from the chief social welfare officer for that area, cancel the registration certificate of such organization—

- (a) on any ground on which an application for registration could have been rejected;
- (b) on the ground that remuneration or reward which in the opinion of the board is excessive in relation to the total value of the contributions received by the organization, has been or is being retained or received by any person;
- (c) if the organization has failed to comply with a condition of registration;
- (d) if the organization has not functioned for a continuous period of two years;
- (e) if the organization has (except where a certificate of exemption has been granted to it under section *seventeen*) failed to submit to the board the prescribed returns within a period of twelve months after the close of its financial year as determined by its constitution, or, where its financial year has been changed, after the termination of the period between the close of its previous financial year and the commencement of its new financial year; or

- van die doelstellings wat in sy aansoek om registrasie vermeld word, funksioneer nie; of
- (ii) dat die organisasie 'n naam aangeneem het wat die publiek waarskynlik sal mislei; of
- (iii) dat die organisasie ten opsigte van sy konstitusie of bestuur nie aan die bepalings van hierdie Wet voldoen nie; of
- (iv) dat die doelstellings en die werksgebied van die organisasie soos in sy aansoek vermeld, wesenlik dieselfde is as die doelstellings en die werksgebied van enige welsynsorganisasie wat reeds geregistreer is en wat doeltreffend funksioneer; of
- (v) dat die doelstellings van die organisasie vir sover dit 'n welsynsorganisasie is, ondergeskik is aan of bykomstig is by sy ander doelstellings; of
- (c) die aansoek ten opsigte van een of meer van die doelstellings van die organisasie toestaan en dit op enige in paragraaf (b) vermelde grond ten opsigte van die res afwys, en aan die bestuurskomitee 'n registrasiesertifikaat ten opsigte van die organisasie *mutatis mutandis* ooreenkomstig die bepalings van paragraaf (a) verleen:

Met dien verstande dat die raad voordat hy 'n aansoek toestaan, kan eis dat die doelstellings ten opsigte waarvan die aansoek afgewys is, uit die konstitusie van die betrokke organisasie geskrap word.

- (5) (a) Die raad staan nie 'n aansoek deur 'n welsynsorganisasie om geregistreer te word ten opsigte van 'n doelstelling in paragraaf (e) van die omskrywing van „welsynsorganisasie” in artikel een vermeld, toe nie, behalwe met toestemming van die prokureursorde vir die provinsie waarin die organisasie funksioneer of voornemens is om te funksioneer ter verwesenliking van daardie doelstelling, en onderworpe aan die voorwaardes (benewens enige voorwaardes tot die oplegging waarvan die raad deur paragraaf (a) van sub-artikel (4) gemagtig word) wat die prokureursorde bepaal.
- (b) Waar 'n beswaar teen die toestaan van 'n aansoek van 'n welsynsorganisasie ingedien is, staan die raad die aansoek nie sonder toestemming van die Minister toe nie.
- (6) Indien die raad 'n aansoek om registrasie in sy geheel of ten dele afwys, moet hy, wanneer hy die betrokke organisasie van die afwysing in kennis stel, hom ook verwittig van die gronde waarop die afwysing berus.
- (7) Die registrasie van 'n organisasie kragtens hierdie artikel, en die doelstellings ten opsigte waarvan dit geregistreer is, asook die afwysing van 'n aansoek om sodanige registrasie, word in die *Staatskoerant* aangekondig.

20. 'n Kragtens artikel *negentien* verleende registrasiesertifikaat is geldig solank dit nie kragtens artikel *een-en-twintig* ingetrek of vervang of kragtens artikel *drie-en-twintig* teruggegee is nie.

Geldigheid van registrasiesertifikaat.

21. (1) Die raad kan na oorlegpleging met die streekwelsynsraad in wie se gebied 'n welsynsorganisasie funksioneer, en in die geval van 'n in paragraaf (a) van sub-artikel (5) van artikel *negentien* bedoelde welsynsorganisasie, ook met die betrokke prokureursorde, en nadat 'n verslag van die hoofvolkswelsynbeampste vir daardie gebied verkry is, die registrasiesertifikaat van bedoelde organisasie intrek—

Intrekking of wysiging van registrasiesertifikaat.

- (a) op enige grond waarop 'n aansoek om registrasie afgewys sou kon word;
- (b) op grond daarvan dat besoldiging of beloning wat volgens die raad se oordeel buitensporig is vergeleke met die totale waarde van die bydraes deur die organisasie ontvang, deur iemand behou of ontvang is of word;
- (c) indien die organisasie versuim het om aan 'n voorwaarde van registrasie te voldoen;
- (d) indien die organisasie vir 'n ononderbroke tydperk van twee jaar nie gefunksioneer het nie;
- (e) indien die organisasie (behalwe waar 'n sertifikaat van vrystelling kragtens artikel *sewentien* aan hom verleen is) versuim het om die voorgeskrewe opgawes binne 'n tydperk van twaalf maande na die einde van sy boekjaar soos deur sy konstitusie bepaal, of, waar sy boekjaar verander is, na verstryking van die tydperk tussen die einde van sy vorige boekjaar en die begin van sy nuwe boekjaar aan die raad voor te lê; of

- (f) if the organization has collected contributions from the public and has in connection with the collection failed to make its full name, as it appears on its registration certificate, known to the public.
- (2) The board may amend a registration certificate—
- (a) in order to correct any error therein or by varying the conditions attached thereto;
 - (b) by the deletion or amendment of any of the objects in respect of which the welfare organization concerned is registered, if the board is of the opinion that the organization is no longer *bona fide* operating in furtherance of such objects; or
 - (c) by changing the name of the welfare organization concerned, if any of the objects of the organization have been deleted or amended under paragraph (b) and the board is of the opinion that the public may be misled by the name of the organization,
- and the board may in the event of any such amendment issue to the managing committee of the organization a fresh certificate of registration in respect of the organization in substitution for the certificate originally issued.
- (3) The board shall, before cancelling or amending any certificate of registration under sub-section (1) or (2), in writing advise the managing committee of the organization concerned of its intention, and afford that managing committee a reasonable opportunity to show cause why the cancellation or amendment should not be effected.
- (4) (a) The Minister may after consultation with the board cancel any certificate of registration granted to a welfare organization by the board.
- (b) The provisions of sub-sections (5) and (6) of this section shall, in so far as they relate to the cancellation of any certificate of registration, apply also with reference to a cancellation under paragraph (a) of this sub-section.
- (5) A managing committee which, having received a written request from the board to lodge with it for cancellation or amendment any registration certificate issued to that managing committee, without reasonable excuse fails to comply with such request within ninety days after the receipt thereof, shall be guilty of an offence.
- (6) The cancellation of a certificate of registration or the deletion or amendment of any of the objects in respect of which the organization concerned is registered or the alteration of the name of the organization shall be notified in the *Gazette* and shall take effect from the date mentioned in the notification, whether or not the certificate has in terms of a request under sub-section (5) been lodged with the board.

Change of name and objects of registered welfare organization.

22. (1) The board may at the request of the managing committee of a registered welfare organization consent to the change of the name of the organization or the amendment of any of the objects for the furtherance of which it is conducted.
- (2) (a) An application under sub-section (1) shall be lodged with the regional welfare board for the area in which the welfare organization is conducted and shall be accompanied by the certificate of registration originally issued.
- (b) The regional welfare board shall, after the requirements specified in sub-section (3) have been complied with, cause the application to be investigated by the chief social welfare officer for the area in question and thereafter transmit it to the board for consideration together with any objections lodged thereto, the report of the chief social welfare officer and the recommendations of the regional welfare board.
- (3) (a) A welfare organization which lodges an application in terms of sub-section (1) shall cause to be published in the prescribed manner a notice indicating the contemplated change of its name or amendment of its objects, and shall submit proof that such a notice has been published.
- (b) Any person or group of persons may within the prescribed period lodge with the board or the regional welfare board concerned an objection to any such change or amendment setting forth the grounds on which objection is made to the grant of the application.

Surrender of registration certificate by welfare organization.

23. The managing committee of a registered welfare organization may after giving ninety days' notice of its intention to do so, surrender to the board the registration certificate issued in

- (f) indien die organisasie bydraes van die publiek ingesamel het en versuim het om in verband met die insameling sy volle naam, soos dit op sy registrasiesertifikaat voorkom, aan die publiek te kenne te gee.
- (2) Die raad kan 'n registrasiesertifikaat wysig—
 - (a) ten einde 'n fout wat daarin voorkom, te verbeter of deur die voorwaardes wat daaraan verbonde is, te verander;
 - (b) deur enige van die doelstellings ten opsigte waarvan die betrokke welsynsorganisasie geregistreer is, te skrap of te wysig, indien die raad van oordeel is dat die organisasie nie meer *bona fide* ter bevordering van daardie doelstelling funksioneer nie; of
 - (c) deur die naam van die betrokke welsynsorganisasie te verander, indien enige van die doelstellings van die organisasie kragtens paragraaf (b) geskrap of gewysig is en die raad van oordeel is dat die publiek deur die naam van die organisasie mislei kan word, en die raad kan in geval van so 'n wysiging aan die bestuurskomitee van die organisasie 'n nuwe registrasiesertifikaat ten opsigte van die organisasie gee in plaas van die oorspronklik verleende sertifikaat.
- (3) Die raad moet voordat hy 'n registrasiesertifikaat ooreenkomstig sub-artikel (1) of (2) intrek of wysig, die bestuurskomitee van die betrokke organisasie skriftelik van sy voorneme in kennis stel, en aan daardie bestuurskomitee 'n redelike geleentheid gee om gronde teen die intrekking of wysiging daarvan aan te voer.
- (4) (a) Die Minister kan na oorlegpleging met die raad 'n registrasiesertifikaat intrek wat deur die raad aan 'n welsynsorganisasie verleen is.
- (b) Die bepalings van sub-artikels (5) en (6) van hierdie artikel, vir sover daardie bepalings betrekking het op die intrekking van 'n registrasiesertifikaat, is van toepassing ook met betrekking tot 'n intrekking kragtens paragraaf (a) van hierdie sub-artikel.
- (5) 'n Bestuurskomitee wat 'n skriftelike versoek van die raad ontvang het om 'n aan daardie bestuurskomitee verleende registrasiesertifikaat vir intrekking of wysiging by die raad in te dien, en wat sonder redelike verontskuldiging versuim om binne negentig dae na die ontvangs van so 'n versoek daaraan te voldoen, is aan 'n misdryf skuldig.
- (6) Die intrekking van 'n registrasiesertifikaat of die skraping of wysiging van enige van die doelstellings ten opsigte waarvan die betrokke organisasie geregistreer is of die naamsverandering van die organisasie word in die *Staatkoerant* aangekondig en tree in werking vanaf die in die aankondiging vermelde datum, ongeag of die sertifikaat ooreenkomstig 'n versoek kragtens sub-artikel (5) by die raad ingedien is al dan nie.

22. (1) Die raad kan op aansoek van die bestuurskomitee van 'n geregistreerde welsynsorganisasie toestemming verleen tot die verandering van die naam van die organisasie of die wysiging van enige van die doelstellings ter bevordering waarvan die organisasie funksioneer.

Verandering van naam en doelstellings van geregistreerde welsynsorganisasie.

- (2) (a) 'n Aansoek kragtens sub-artikel (1) moet ingedien word by die streekwelsynsraad van die gebied waarin die welsynsorganisasie funksioneer en moet van die oorspronklik verleende registrasiesertifikaat vergesel gaan.
- (b) Die streekwelsynsraad moet so 'n aansoek, nadat aan die in sub-artikel (3) genoemde vereistes voldoen is, deur die hoofvolkswelsynbeampte vir die betrokke gebied laat ondersoek en dit daarna tesame met enige besware daarteen ingedien, die verslag van die hoofvolkswelsynbeampte en die aanbevelings van die streekwelsynsraad aan die raad vir oorweging stuur.
- (3) (a) 'n Welsynsorganisasie wat 'n aansoek kragtens sub-artikel (1) indien, moet op die voorgeskrewe wyse 'n kennisgewing waarin die beoogde verandering van sy naam of wysiging van sy doelstellings vermeld word, laat publiseer en moet bewys voorlê dat so 'n kennisgewing gepubliseer is.
- (b) Enige persoon of groep persone kan binne die voorgeskrewe tydperk by die raad of die betrokke streekwelsynsraad teen so 'n verandering of wysiging 'n beswaar indien waarin die gronde uiteengesit word waarop beswaar teen die toestaan van die aansoek aangeteken word.

23. Die bestuurskomitee van 'n geregistreerde welsynsorganisasie kan, nadat hy negentig dae kennis van sy voorneme gegee het, die registrasiesertifikaat ten opsigte van daardie

Teruggawe van registrasiesertifikaat deur welsynsorganisasie.

respect of that organization, and thereupon the board may accept the surrender subject to such conditions as it may deem fit.

Organization whose certificate has been cancelled or surrendered may again be registered.

24. The board may, upon application by the managing committee of a welfare organization whose certificate of registration has been cancelled or surrendered under this Act, issue to that managing committee a fresh certificate of registration in respect of the organization, and the provisions of section *nineteen* shall *mutatis mutandis* apply with reference to an application for and the issue of such a certificate of registration.

Appeal against decisions of board.

25. (1) A welfare organization which is aggrieved by a decision of the board relating to the rejection, wholly or in part, of an application for registration or exemption, or to the cancellation, amendment, surrender or reissue of any certificate of registration or exemption, may appeal against that decision to an appeal committee to be constituted by the Minister for the particular case: Provided that there shall be no right of appeal against—

- (a) the refusal of the board to register a welfare organization in respect of an object referred to in paragraph (e) of the definition of "welfare organization" in section *one*, on the ground that the law society concerned has not in terms of paragraph (a) of sub-section (5) of section *nineteen* consented to the registration in respect of the said object;
- (b) the refusal of the Minister to consent to the grant of an application under paragraph (b) of sub-section (5) of section *nineteen*; or
- (c) the cancellation by the Minister of any certificate of registration under sub-section (4) of section *twenty-one*.

(2) Any such appeal committee shall consist of—

- (a) a magistrate with not less than ten years' experience as a magistrate who shall be the chairman; and
- (b) two persons with experience in or knowledge of welfare organization who are not members of the board or a commission or regional welfare board or of the appellant or officers in the public service.

(3) The appellant shall have the right if it so desires to appear before the appeal committee by counsel or other representative or to submit written statements or arguments in support of the appeal.

(4) The procedure to be followed in connection with the constitution of an appeal committee and the lodging and prosecution of an appeal under this section shall be prescribed.

(5) The appeal committee may confirm the decision of the board or may, with due regard to the provisions of this Act, give such other decision as the board should in its opinion have given, and may direct the board to do everything that may be necessary to give effect to the decision of the committee.

(6) A member of an appeal committee who is not in the full-time service of the State may be paid such fees and travelling and subsistence allowances as may be determined by the Minister in consultation with the Minister of Finance.

Conditions relating to management of welfare organizations.

26. (1) No welfare organization shall be or remain registered under this Act unless it is governed in accordance with a written constitution not in conflict with the provisions of this Act, providing *inter alia* for a managing committee of not less than seven members.

(2) (a) The responsibility for the observance by a welfare organization of the provisions of this Act shall devolve upon its managing committee, and such committee shall keep such books, accounts and registers and from time to time furnish such reports and returns as may be prescribed.

(b) The reports and returns referred to in paragraph (a) shall be furnished to the regional welfare board for the area in which the welfare organization concerned carries on its operations, and the regional welfare board shall deal therewith in such manner as may be prescribed.

Certain registered welfare organizations to establish branch committees.

27. (1) Every registered welfare organization which conducts its activities wholly or partly through branches operating under the guidance and control of the managing committee shall in respect of each such branch establish a committee consisting of not less than five members (hereinafter referred to as a branch committee), and such managing committee shall grant to every branch committee a letter of delegation in the prescribed form and subject to the prescribed conditions.

(2) Upon the cancellation or surrender of a certificate of registration granted to any managing committee in respect of

organisasie verleen aan die raad teruggee, en die raad kan daarop die teruggawe aanvaar, onderworpe aan die voorwaardes wat die raad goedvind.

24. Op aansoek van die bestuurskomitee van 'n welsyns-organisasie waarvan die registrasiesertifikaat kragtens hierdie Wet ingetrek of teruggegee is, kan die raad aan daardie bestuurskomitee 'n nuwe registrasiesertifikaat ten opsigte van die organisasie verleen, en die bepalinge van artikel *negentien* is *mutatis mutandis* van toepassing met betrekking tot 'n aansoek om en die verlening van so 'n registrasiesertifikaat.

Organisasie waarvan sertifikaat ingetrek of teruggegee is, kan weer geregistreer word.

25. (1) 'n Welsynsorganisasie wat hom deur 'n beslissing van die raad met betrekking tot die algehele of gedeeltelike afwysing van 'n aansoek om registrasie of vrystelling of tot die intrekking, wysiging, teruggawe of herverlening van 'n registrasie- of vrystellingsertifikaat veronreg ag, kan teen daardie beslissing appelleer na 'n appèlkomitee wat vir die bepaalde geval deur die Minister saamgestel word: Met dien verstande dat daar geen reg van appèl bestaan nie teen—

Appèl teen beslissings van raad.

- (a) die weiering van die raad om 'n welsynsorganisasie ten opsigte van 'n doelstelling in paragraaf (e) van die omskrywing van „welsynsorganisasie” in artikel *een* vermeld, te registreer, op grond daarvan dat die betrokke prokureursorde nie kragtens paragraaf (a) van sub-artikel (5) van artikel *negentien* toestemming tot registrasie ten opsigte van bedoelde doelstelling verleen het nie;
- (b) die weiering van die Minister om kragtens paragraaf (b) van sub-artikel (5) van artikel *negentien* toestemming tot die toestaan van 'n aansoek te verleen; of
- (c) die intrekking deur die Minister kragtens sub-artikel (4) van artikel *een-en-twintig* van 'n sertifikaat van registrasie.

(2) So 'n appèlkomitee bestaan uit—

- (a) 'n landdros met minstens tien jaar ondervinding as landdros, wat die voorsitter is; en
- (b) twee persone met ondervinding of kennis van welsynsorganisasie wat nie lede van die raad of 'n kommissie of streekwelsynsraad of van die appellant of beamptes in die Staatsdiens is nie.

(3) Die appellant het die reg, indien hy dit verlang, om by monde van 'n advokaat of ander verteenwoordiger voor die appèlkomitee te verskyn, of om skriftelike verklarings of argumente ter stawing van die appèl voor te lê.

(4) Die prosedure wat gevolg moet word in verband met die samestelling van 'n appèlkomitee en die aantekening en voortsetting van 'n appèl kragtens hierdie artikel, word voorgeskryf.

(5) Die appèlkomitee kan die beslissing van die raad bekragtig of kan, met inagneming van die bepalinge van hierdie Wet, die ander beslissing gee wat die raad na sy oordeel behoort te gee, en kan die raad gelas om alles te doen wat nodig is om aan die beslissing van die komitee gevolg te gee.

(6) Aan 'n lid van 'n appèlkomitee wat nie in die voltydse diens van die Staat is nie, kan die honoraria en reis- en verblyf-toelaes betaal word wat die Minister in oorleg met die Minister van Finansies bepaal.

26. (1) Geen welsynsorganisasie word of bly kragtens hierdie Wet geregistreer nie tensy dit bestuur word volgens 'n geskrewe konstitusie wat nie in stryd met die bepalinge van hierdie Wet is nie en waarin onder meer vir 'n bestuurskomitee van minstens sewe lede voorsiening gemaak word.

Voorwaardes met betrekking tot bestuur van welsynsorganisasies.

- (2) (a) Die verantwoordelikheid vir die nakoming van die bepalinge van hierdie Wet deur 'n welsynsorganisasie berus by sy bestuurskomitee, en so 'n komitee moet die boeke, rekenings en registers hou en van tyd tot tyd die verslae en opgawes verstrek wat voorgeskryf word.
- (b) Die in paragraaf (a) bedoelde verslae en opgawes word verstrek aan die streekwelsynsraad van die gebied waarin die betrokke welsynsorganisasie funksioneer en die streekwelsynsraad moet op die voorgeskrewe wyse daarmee handel.

27. (1) Elke geregistreerde welsynsorganisasie wat sy bedrywighede in die geheel of ten dele voortsit deur middel van takke wat onder die beheer en leiding van die bestuurskomitee funksioneer, moet vir elke sodanige tak 'n komitee bestaande uit minstens vyf lede instel (hieronder 'n takkomitee genoem), en bedoelde bestuurskomitee moet aan elke takkomitee 'n volmag in die voorgeskrewe vorm en onderworpe aan die voorgeskrewe voorwaardes verleen.

Sekere geregistreerde welsynsorganisasies moet takkomitees instel.

(2) By die intrekking of teruggawe van 'n registrasiesertifikaat ten opsigte van 'n welsynsorganisasie aan 'n bestuurskomitee

any welfare organization, any letter of delegation granted to a branch committee by such managing committee shall lapse.

Branches not under control of managing committee to be regarded as separate organizations.

28. Every branch of a welfare organization which is not under the control and guidance of the managing committee of that organization shall for the purposes of this Act be deemed to be an independent and separate welfare organization.

Persons collecting contributions to have proof of authority.

29. (1) Subject to the provisions of sub-section (2), every person who collects contributions for a registered welfare organization shall have in his possession and shall produce for inspection at the request of any person specially authorized thereto by a local authority or by the registrar, or of any person from whom he collects contributions, a document of authority in the prescribed form, granted to him by such person or body as may be prescribed in relation to the particular type of organization, or a distinctive badge approved by the board, and shall further in connection with the collection of such contributions comply with the provisions of the regulations relating thereto.

(2) The provisions of sub-section (1) shall not apply in respect of the collection of contributions—

- (a) by means of a street collection conducted in accordance with the by-laws of a local authority;
- (b) at a divine service; or
- (c) on the premises on which any bazaar, sale, competition, entertainment, exhibition or other function is being held for the purpose of collecting such contributions, provided the person or body under whose auspices such bazaar, sale, competition, entertainment, exhibition or other function is being held is in possession of a document of authority referred to in sub-section (1) authorizing the collection of contributions thereat.

Inspection of welfare organizations and audit of books and accounts.

30. (1) The Minister may appoint an officer in the public service (hereinafter referred to as an inspecting officer) who may generally or in respect of any particular case and in consultation with the regional welfare board for the area in which any welfare organization carries on its activities—

- (a) inspect any aspect of the affairs or activities of such welfare organization and examine all documents relating thereto; and
- (b) examine and audit the books, accounts and other documents relating to the financial affairs of such welfare organization.

(2) An inspecting officer who holds a general appointment as such shall not carry out any inspection, examination or audit under sub-section (1) unless he has been specially authorized thereto by the registrar or the Secretary.

(3) For the purposes of any inspection, examination or audit under sub-section (1) an inspecting officer may—

- (a) by notice under his hand delivered to the person concerned personally or sent to him by registered post, require any person who such officer has reason to believe may be able to produce any book or other document having any bearing on the matter in question to appear personally before such officer at a time and place stated in the notice and produce any such book or document which he may be able to produce;
- (b) retain for a reasonable period any book or document produced to him by any person in pursuance of a notice under this sub-section or voluntarily.

(5) Any person who, having received notice under sub-section (4), without lawful excuse fails to produce any book or document referred to in that sub-section which he is able to produce, shall be guilty of an offence: Provided that in connection with the production of any such book or document the law relating to privilege, as applicable to a witness subpoenaed to produce any book or document before a court of law, shall apply.

6) Any person who—

- (a) wilfully hinders or obstructs an inspecting officer in the performance of his functions; or
- (b) falsely holds himself out as an inspecting officer, shall be guilty of an offence.

Manner of dealing with contributions unlawfully collected.

31. (1) The Minister may, after consultation with the board, by order in writing under his hand—

- (a) direct any person holding or having the control of any money, securities or other property representing contributions collected contrary to the provisions of

verleen, vervel 'n volmag wat deur daardie bestuurskomitee aan 'n takkomitee verleen is.

28. Elke tak van 'n welsynsorganisasie wat nie onder die beheer en leiding van die bestuurskomitee van daardie organisasie staan nie, word by die toepassing van hierdie Wet geag 'n onafhanklike en afsonderlike welsynsorganisasie te wees.

Takke wat nie onder beheer van bestuurskomitee staan nie, word as afsonderlike organisasies beskou.

29. (1) Behoudens die bepalings van sub-artikel (2), moet iedereen wat bydraes vir 'n geregistreerde welsynsorganisasie insamel, 'n magtigingsbewys in die voorgeskrewe vorm, aan hom verleen deur die persoon of liggaam wat met betrekking tot die bepaalde soort organisasie voorgeskryf word, of 'n deur die raad goedgekeurde onderskeidingskenteken in sy besit hê en op versoek van iemand wat spesiaal deur 'n plaaslike bestuur of deur die registrateur daartoe gemagtig is, of van iemand van wie hy bydraes insamel, ter insae toon, en moet hy verder in verband met die insameling van sulke bydraes voldoen aan die bepalings van die regulasies wat daarop betrekking het.

Persone wat bydraes insamel, moet nodige magtigingsbewyse hê.

(2) Die bepalings van sub-artikel (1) is nie van toepassing nie ten opsigte van die insameling van bydraes—

- (a) deur middel van 'n straatkollekte wat ooreenkomstig die verordeninge van 'n plaaslike bestuur gehou word; of
- (b) by geleentheid van 'n godsdiensoefening; of
- (c) op die perseel waarop 'n basaar, verkoping, kompetisie, vermaaklikheid, vertoning of ander funksie gehou word met die doel om sodanige bydraes in te samel, mits die persoon of liggaam onder beskerming van wie so 'n basaar, verkoping, kompetisie, vermaaklikheid, vertoning of ander funksie gehou word, in besit is van 'n in sub-artikel (1) bedoelde magtigingsbewys wat vir die insameling van bydraes aldaar magtiging verleen.

30. (1) Die Minister kan 'n beampte in die Staatsdiens (hieronder 'n inspeksiebeampte genoem) aanstel wat in die algemeen of met betrekking tot 'n bepaalde geval en in oorleg met die streekwelsynsraad van die gebied waarin 'n welsynsorganisasie funksioneer—

Inspeksie van welsynsorganisasies en ouditering van boeke en rekenings.

- (a) enige aspek van die sake of bedrywigheide van dié welsynsorganisasie kan inspekteer en alle dokumente wat daarop betrekking het, kan ondersoek; en
- (b) die boeke, rekenings en ander dokumente wat op die geldsake van dié welsynsorganisasie betrekking het, kan ondersoek en ouditeer.

(2) 'n Inspeksiebeampte wat 'n algemene aanstelling as sodanig het, mag nie 'n inspeksie, ondersoek of ouditering ingevolge sub-artikel (1) uitvoer nie tensy hy spesiaal deur die registrateur of die Sekretaris daartoe gemagtig is.

(3) Vir die doeleindes van 'n inspeksie, ondersoek of ouditering ingevolge sub-artikel (1), kan 'n inspeksiebeampte—

- (a) deur middel van 'n deur hom ondertekende kennisgewing aan die betrokke persoon persoonlik afgegee of per aangetekende pos aan hom gestuur, iemand wat, na die beampte rede het om te vermoed, in staat is om enige boek of ander dokument oor te lê wat op bedoelde onderwerp betrekking het, aansê om op 'n in die kennisgewing bepaalde tyd en plek persoonlik voor die beampte te verskyn en so 'n boek of dokument oor te lê wat hy in staat is om oor te lê;
- (b) enige boek of dokument wat uit hoofde van 'n kennisgewing kragtens hierdie sub-artikel of vrywillig deur iemand aan hom oorgelê is, vir 'n redelike tydperk hou.

(5) Iemand wat, nadat hy kragtens sub-artikel (4) kennis ontvang het, sonder wettige verontskuldiging versuim om enige in daardie sub-artikel bedoelde boek of dokument oor te lê wat hy in staat is om oor te lê, is aan 'n misdryf skuldig: Met dien verstande dat die regsreëls met betrekking tot privilegie, soos toepaslik op 'n getuie wat gedagvaar is om 'n boek of dokument aan 'n gereghof oor te lê, in verband met die oorlegging van so 'n boek of dokument van toepassing is.

(6) Iemand wat—

- (a) 'n inspeksiebeampte opsetlik by die verrigting van sy werksaamhede hinder of belemmer; of
- (b) hom valslik as 'n inspeksiebeampte voordoen, is aan 'n misdryf skuldig.

31. (1) Die Minister kan na oorlegpleging met die raad, by bevelskrif deur hom onderteken—

Hoe met onwettig ingesamelde bydraes gehandel word.

- (a) iemand wat geld, sekuriteite of ander goedere wat in stryd met die bepalings van hierdie Wet ingesamel is, in sy besit of onder sy beheer het, gelas om die besit of

this Act, to retain possession or control thereof until the Minister has made a further order in regard thereto;

(b) direct any person holding or having control of any money, securities or property referred to in paragraph (a)—

(i) to return to every contributor who is known, the money, securities or property contributed by him, and to transfer or deliver the balance thereof, if any, to the Minister; or

(ii) to transfer or deliver such money, securities or property to the Minister, who shall thereupon return to every contributor who is known, the money, securities or property contributed by him.

(2) Any money, securities or property which cannot be returned to the contributor concerned in accordance with sub-section (1) shall be disposed of as the Minister may determine.

Board may dissolve certain organizations.

32. If a welfare organization ceases to function and its managing committee is not or cannot be constituted in accordance with its constitution in order that the organization may be dissolved, the board may, after consultation with the regional welfare board for the area in which the organization carried on its activities, dissolve the organization, and for that purpose the board shall have all the powers of such a managing committee and shall dispose of the assets of the organization in accordance with the constitution of the organization.

Registration of social workers.

33. (1) Any person who holds the prescribed qualifications may in the prescribed manner apply to the board for registration as a social worker, and the board may so register any such person who has complied with the prescribed conditions and furnished the prescribed particulars.

(2) If an applicant for registration does not comply with the prescribed requirements, but has in the opinion of the board successfully performed social work or undergone instruction in subjects related thereto, the board may register him provisionally on such conditions as may be prescribed.

(3) The registrar shall issue to any person registered under sub-section (1) or (2) a certificate of registration in the prescribed form and subject to the prescribed conditions, and shall in writing advise every person whose application for registration is rejected of the reasons for the rejection.

Circumstances under which registration shall be refused.

34. The board shall not register an applicant as a social worker if he has been trained at an institution where any person (not being a person appointed before the expiration of a period of five years after the commencement of this Act) who is not so registered takes part in a full-time capacity in the training of persons in any aspect of the subject of social work which falls within the definition of "social work" in section one.

Improper conduct of social worker.

35. (1) The board shall have power to enquire into any case of alleged improper conduct on the part of any registered social worker, whether in relation to his occupation or otherwise, and whether or not such conduct constitutes improper conduct in terms of the regulations, and may where a social worker is found guilty of improper conduct—

(a) warn such person that he is liable to removal of his name from the register and cancellation of his certificate of registration; or

(b) suspend his registration for a period determined by the board; or

(c) remove his name from the register and cancel his certificate of registration.

(2) Any person whose registration has been suspended shall for the period of the suspension be deemed not to be registered as a social worker.

(3) (a) When the registration of a social worker is suspended or his name is removed from the register—

(i) he shall lodge his certificate of registration with the registrar within fourteen days after having been informed of the suspension or cancellation;

(ii) the registrar shall forthwith inform such social worker's employer of the suspension or cancellation.

beheer daarvan te behou totdat die Minister 'n verdere bevel in verband daarmee uitgevaardig het;

- (b) iemand wat enige in paragraaf (a) bedoelde geld, sekuriteite of goedere in sy besit of onder sy beheer het, gelas—

(i) om aan elke bydraer wat bekend is, die geld, sekuriteite of goedere deur hom bygedra, terug te gee, en die balans daarvan (indien daar is) aan die Minister oor te dra of te oorhandig; of

(ii) om daardie geld, sekuriteite of goedere oor te dra of te oorhandig aan die Minister, wat daarop aan elke bydraer wat bekend is die geld, sekuriteite of goedere deur hom bygedra, teruggee.

(2) Daar word oor enige geld, sekuriteite of goedere wat nie ooreenkomstig sub-artikel (1) aan die betrokke bydraer teruggee kan word nie, beskik soos die Minister bepaal.

32. Indien 'n welsynsorganisasie ophou om te funksioneer en sy bestuurskomitee nie ooreenkomstig sy konstitusie saamgestel is of kan word sodat die organisasie ontbind kan word nie, kan die raad, na oorlegpleging met die streekwelsynsraad van die gebied waarin die organisasie gefunksioneer het, die organisasie ontbind, en vir dié doel word die raad bekleed met al die bevoegdhede van so 'n bestuurskomitee en moet hy ooreenkomstig die konstitusie van die organisasie oor die bates van die organisasie beskik.

Raad kan sekere organisasies ontbind.

33. (1) Enige persoon wat die voorgeskrewe kwalifikasies besit, kan op die voorgeskrewe wyse by die raad om registrasie as 'n maatskaplike werker aansoek doen, en die raad kan so 'n persoon wat die voorgeskrewe voorwaardes nagekom het en die voorgeskrewe besonderhede verstrek het, aldus registreer.

Registrasie van maatskaplike werkers.

(2) Indien 'n aansoeker om registrasie nie aan die voorgeskrewe vereistes voldoen nie, maar volgens die raad se oordeel met welslae maatskaplike werk verrig het of opleiding in vakke wat daarmee in verband staan, ontvang het, kan die raad hom voorwaardelik registreer, en wel op die voorwaardes wat voorgeskryf word.

(3) Die registrateur moet aan elke persoon wat ingevolge sub-artikel (1) of (2) geregistreer word, 'n registrasiesertifikaat in die voorgeskrewe vorm en onderworpe aan die voorgeskrewe voorwaardes uitreik, en elke persoon wie se aansoek om registrasie afgewys word, skriftelik van die redes vir die afwysing in kennis stel.

34. Die raad registreer nie 'n aansoeker as 'n maatskaplike werker nie indien hy opgelei is aan 'n inrigting waar enige persoon (behalwe 'n persoon voor die verstryking van 'n tydperk van vyf jaar na die inwerkingtreding van hierdie Wet aangestel) wat nie aldus geregistreer is nie, in voltydse hoedanigheid deel het aan die opleiding van persone in enige aspek van die vak maatskaplike werk wat binne die omskrywing van „maatskaplike werk” in artikel een val.

Omstandighede waaronder registrasie geweier moet word.

35. (1) Die raad is bevoeg om ondersoek in te stel in verband met enige geval van beweerde onbehoorlike gedrag deur 'n geregistreerde maatskaplike werker, hetsy met betrekking tot sy beroep of andersins, en ongeag of sodanige gedrag volgens voorskrif van die regulasies onbehoorlike gedrag uitmaak al dan nie, en kan waar 'n maatskaplike werker aan onbehoorlike gedrag skuldig bevind word—

Onbehoorlike gedrag van maatskaplike werker.

(a) so 'n persoon waarsku dat sy naam van die register geskrap en sy registrasiesertifikaat ingetrek kan word; of

(b) sy registrasie vir 'n deur die raad bepaalde tydperk opskort; of

(c) sy naam van die register skrap en sy registrasiesertifikaat intrek.

(2) 'n Persoon wie se registrasie opgeskort is, word vir die tydperk van die opskorting geag nie as maatskaplike werker geregistreer te wees nie.

(3) (a) Wanneer die registrasie van 'n maatskaplike werker opgeskort of sy naam van die register geskrap word—

(i) moet hy sy registrasiesertifikaat binne veertien dae nadat hy van die opskorting of skraping in kennis gestel is, by die registrateur indien;

(ii) moet die registrateur die maatskaplike werker se werkgever onverwyld van die opskorting of skraping in kennis stel.

(4) The board may withdraw the suspension of the registration of a social worker at any time before the expiration of the period for which it has been suspended, and may at any time again register a social worker whose name has been removed from the register.

Certain facts constitute *prima facie* proof of improper conduct.

36. (1) The board may without enquiry find a registered social worker guilty of improper conduct if he has been convicted of an offence by a court of law or has been found guilty of misconduct under any provision of any law relating to his service, provided the behaviour which gave rise to the conviction in the opinion of the board constitutes improper conduct.

(2) Whenever it appears from evidence given before a court of law that any registered social worker has been guilty of improper conduct, the court may order that a copy of such evidence be transmitted to the board.

Use of title "registered social worker".

37. (1) No person shall—

(a) use the title "registered social worker" or directly or indirectly hold himself out as a registered social worker unless he is registered under section *thirty-three*, whether conditionally or otherwise, as a social worker; or

(b) describe any other person as a registered social worker or give out that any other person is a registered social worker unless he has reason to believe that such person is so registered.

(2) Any person who contravenes the provisions of sub-section (1) shall be guilty of an offence.

Only registered social workers to be appointed in certain posts.

38. After the expiration of a period of five years from the commencement of this section no person shall be appointed as a professional officer (welfare) in the public service unless he is registered or conditionally registered as a social worker under section *thirty-three*.

Contributions towards remuneration of social workers.

39. The Minister may, in consultation with the Minister of Finance, out of moneys appropriated by Parliament for the purpose, and subject to such conditions as he may determine, contribute towards the remuneration of any person performing social work in the service of any welfare organization, if he is registered as a social worker under section *thirty-three* or entered the service of that organization at any time before the expiration of a period of five years from the commencement of this section.

Appeal.

40. (1) Any person who is aggrieved by a decision of the board relating to his application for registration as a social worker or relating to the suspension or cancellation of his registration or a warning that it may be cancelled, may within ninety days after the date of receipt by him of notice of the decision appeal to the Minister, who shall thereupon appoint an appeal committee for the hearing of that particular appeal.

(2) Any such appeal committee shall consist of—

(a) a magistrate with not less than ten years' experience as a magistrate, who shall be the chairman;

(b) an officer in the public service who is registered in terms of section *thirty-three* and who is engaged in social work;

(c) a person engaged in the training of persons for social work at a recognized training institution;

(d) a person, not being an officer in the public service, who is a member of a managing committee of a registered welfare organization; and

(e) a person, not being an officer in the public service who is registered in terms of section *thirty-three* and who is engaged in social work:

Provided that no member of an appeal committee shall be a member of the board, a commission or a regional welfare board.

(3) An appeal committee may confirm the decision of the board or may, with due regard to the provisions of this Act, give such other decision as in its opinion ought to have been given by the board, and may direct the board to do everything necessary to give effect to the decision of the appeal committee.

(4) A member of an appeal committee who is not in the full-time service of the State may be paid such fees and travelling and subsistence allowances as may be determined by the Minister in consultation with the Minister of Finance.

(4) Die raad kan die opskorting van die registrasie van 'n maatskaplike werker intrek te eniger tyd voor die verstryking van die tydperk waarvoor dit opgeskort is, en kan 'n maatskaplike werker wie se naam van die register geskrap is, te eniger tyd weer registreer.

36. (1) Die raad kan 'n geregistreerde maatskaplike werker sonder ondersoek aan onbehoorlike gedrag skuldig bevind indien hy deur 'n geregshof weens 'n misdryf skuldig bevind is of ingevolge 'n wetsbepaling wat op sy diens betrekking het aan wangedrag skuldig bevind is, mits die optrede wat tot die skuldigbevinding aanleiding gegee het, volgens die raad se oordeel onbehoorlike gedrag uitmaak.

Sekere feite *prima facie*-bewys van onbehoorlike gedrag.

(2) Wanneer dit uit getuienis voor 'n geregshof afgelê, blyk dat 'n geregistreerde maatskaplike werker hom aan onbehoorlike gedrag skuldig gemaak het, kan die hof beveel dat 'n afskrif van daardie getuienis aan die raad gestuur word.

37. (1) Niemand mag—

(a) die titel „geregistreerde maatskaplike werker” gebruik of hom regstreeks of onregstreeks as 'n geregistreerde maatskaplike werker voordoen nie, tensy hy ingevolge artikel *drie-en-dertig* as 'n maatskaplike werker geregistreer is, hetsy voorwaardelik of andersins; of

Gebruik van titel „geregistreerde maatskaplike werker”.

(b) iemand anders as 'n geregistreerde maatskaplike werker beskryf of voorgee dat iemand anders 'n geregistreerde maatskaplike werker is nie, tensy hy rede het om te vermoed dat so iemand aldus geregistreer is.

(2) Iemand wat die bepalings van sub-artikel (1) oortree, is aan 'n misdryf skuldig.

38. Na verstryking van 'n tydperk van vyf jaar vanaf die inwerkingtreding van hierdie artikel word niemand as 'n vak-kundige beampte (welsyn) in die Staatsdiens aangestel nie tensy hy ingevolge artikel *drie-en-dertig* as 'n maatskaplike werker geregistreer of voorwaardelik geregistreer is.

Slegs geregistreerde maatskaplike werkers word in sekere poste aangestel.

39. Die Minister kan, in oorleg met die Minister van Finansies, uit gelde deur die Parlement vir die doel bewillig, en onderworpe aan die voorwaardes wat hy bepaal, bydra tot die besoldiging van enige persoon wat maatskaplike werk in diens van 'n welsynsorganisasie verrig, indien hy ingevolge artikel *drie-en-dertig* as 'n maatskaplike werker geregistreer is of te eniger tyd voor die verstryking van 'n tydperk van vyf jaar vanaf die inwerkingtreding van hierdie artikel by daardie organisasie diens aanvaar het.

Bydraes tot besoldiging van maatskaplike werkers.

40. (1) 'n Persoon wat hom veronreg ag deur 'n beslissing van die raad met betrekking tot sy aansoek om registrasie as maatskaplike werker of met betrekking tot die opskorting of intrekking van sy registrasie of 'n waarskuwing dat dit ingetrek kan word, kan binne negentig dae na die datum van ontvangs deur hom van kennisgewing van die beslissing, appèl aanteken by die Minister, wat daarop 'n appèlkomitee vir die verhoor van die bepaalde appèl moet aanstel.

Appèl.

(2) So 'n appèlkomitee bestaan uit—

(a) 'n landdros met minstens tien jaar ondervinding as landdros, wat die voorsitter is;

(b) 'n beampte in die Staatsdiens wat maatskaplike werk doen en wat kragtens artikel *drie-en-dertig* geregistreer is;

(c) iemand wat hom met die opleiding van persone vir maatskaplike werk aan 'n erkende opleidingsinrigting besig hou;

(d) 'n persoon wat lid is van 'n bestuurskomitee van 'n geregistreerde welsynsorganisasie, maar nie 'n beampte in die Staatsdiens is nie; en

(e) 'n persoon wat maatskaplike werk doen en wat kragtens artikel *drie-en-dertig* geregistreer is, maar nie 'n beampte in die Staatsdiens is nie;

Met dien verstande dat geen lid van 'n appèlkomitee 'n lid van die raad of van 'n kommissie of 'n streekwelsynsraad mag wees nie.

(3) 'n Appèlkomitee kan die beslissing van die raad bekrachtig of kan, met inagneming van die bepalings van hierdie Wet, die ander beslissing gee wat die raad na sy oordeel behoort te gegee het, en kan die raad gelas om alles te doen wat nodig is om aan die beslissing van die appèlkomitee gevolg te gee.

(4) Aan 'n lid van 'n appèlkomitee wat nie in die voltydse diens van die Staat is nie, kan die honoraria en reis- en verblyftoelaes betaal word wat die Minister in oorleg met die Minister van Finansies bepaal.

(5) The appellant shall have the right, if he so desires, to appear before the appeal committee in person or by counsel or other representative, or to submit written statements or arguments in support of his appeal.

Offences and
penalties.

41. (1) Any person who—

- (a) collects or attempts to collect contributions for a welfare organization not registered under this Act; or
- (b) collects or attempts to collect, otherwise than in the circumstances set out in sub-section (2) of section *twenty-nine*, contributions for any organization referred to in sub-section (1) of that section, without being in possession of such evidence of authority as is referred to in that sub-section; or
- (c) in connection with the collection of contributions for any organization referred to in sub-section (1) of section *twenty-nine*, fails to comply with the provisions of any regulation relating thereto; or
- (d) fails to comply with any lawful request under sub-section (1) of section *twenty-nine*; or
- (e) falsely represents to a member of the public that he is duly authorized under this Act to collect contributions for any organization referred to in sub-section (1) of section *twenty-nine*; or
- (f) falsely represents to a member of the public that he is associated with any welfare organization, whether or not such organization is actually in existence; or
- (g) collects contributions from the public for any object set out in the definition of "welfare organization" in section *one*, except in circumstances under which such collection is permitted by virtue of any provision of this Act; or
- (h) in or in connection with—
 - (i) an application for registration of a welfare organization in terms of section *nineteen*, or the exemption of such an organization under section *seventeen*; or
 - (ii) a notification under section *twenty-two* of a change in the name or objects of a registered welfare organization; or
 - (iii) an application to any organization referred to in sub-section (1) of section *twenty-nine* for authority to collect contributions for its benefit, wilfully makes any false or misleading statement or furnishes any false or misleading information; or
- (i) fails to comply to the best of his ability with any order of the Minister under section *thirty-one*,

shall be guilty of an offence

(2) Any person convicted of an offence under any provision of this Act shall be liable—

- (a) in the case of an offence referred to in paragraph (a), (b), (c), (d) or (g) of sub-section (1) of this section, to a fine not exceeding fifty rand or imprisonment for a period not exceeding three months or to both such fine and such imprisonment;
- (b) in the case of an offence referred to in sub-section (3) of section *sixteen*, sub-section (5) or (6) of section *thirty* or paragraph (e), (f) or (h) of sub-section (1) of this section, to a fine not exceeding four hundred rand or imprisonment for a period not exceeding six months or to both such fine and such imprisonment; and
- (c) in the case of an offence referred to in sub-section (2) of section *thirty-seven*, to a fine not exceeding fifty rand or imprisonment for a period not exceeding three months or to both such fine and such imprisonment.

(3) If in a charge against any person for a contravention of paragraph (f) of sub-section (1) it is alleged that the organization with which the accused held himself out to be associated, did not in fact exist at the time when the offence is alleged to have been committed, and it is proved that no such welfare organization had at that time applied for registration under this Act, it shall be presumed, until the contrary is proved, that such organization was not actually in existence at that time.

(5) Die appellant het die reg, indien hy dit verlang, om self of by monde van 'n advokaat of ander verteenwoordiger voor die appèlkomitee te verskyn, of om skriftelike verklarings of argumente ter stawing van sy appèl voor te lê.

41. (1) Iemand wat—

Oortredings en
strawwe.

- (a) bydraes insamel of probeer insamel vir 'n welsyns-organisatie wat nie kragtens hierdie Wet geregistreer is nie; of
- (b) anders dan onder die omstandighede in sub-artikel (2) van artikel *nege-en-twintig* vermeld, bydraes insamel of probeer insamel vir 'n in sub-artikel (1) van daardie artikel bedoelde organisasie sonder dat hy in besit is van 'n magtigingsbewys in daardie sub-artikel bedoel; of
- (c) in verband met die insameling van bydraes vir 'n in sub-artikel (1) van artikel *nege-en-twintig* bedoelde organisasie versuim om aan die bepalings van 'n regulasie wat daarop betrekking het, te voldoen; of
- (d) versuim om aan 'n wettige versoek kragtens sub-artikel (1) van artikel *nege-en-twintig* te voldoen; of
- (e) valslik aan 'n lid van die publiek voorgee dat hy behoorlik ingevolge hierdie Wet gemagtig is om bydraes vir 'n in sub-artikel (1) van artikel *nege-en-twintig* bedoelde organisasie in te samel; of
- (f) valslik aan 'n lid van die publiek voorgee dat hy aan 'n welsynsorganisatie verbonde is, ongeag of so 'n organisasie werklik bestaan al dan nie; of
- (g) bydraes van die publiek insamel vir enige doelstelling in die omskrywing van "welsynsorganisatie" in artikel *een* vermeld, behalwe onder omstandighede waaronder sodanige insameling ingevolge 'n bepaling van hierdie Wet geoorloof is; of
- (h) in of in verband met—
 - (i) 'n aansoek om registrasie van 'n welsynsorganisatie kragtens artikel *negentien* of die vrystelling van so 'n organisasie kragtens artikel *sewentien*; of
 - (ii) 'n kennisgewing kragtens artikel *twee-en-twintig* van 'n verandering in die naam of doelstellings van 'n geregistreeerde welsynsorganisatie; of
 - (iii) 'n aansoek aan 'n in sub-artikel (1) van artikel *nege-en-twintig* bedoelde organisasie gerig om magtiging om bydraes ten bate van hom in te samel, opsetlik 'n valse of misleidende verklaring doen of valse of misleidende inligting verstrek; of
- (i) versuim om na die beste van sy vermoë aan 'n bevel van die Minister kragtens artikel *een-en-dertig* te voldoen,

is aan 'n misdryf skuldig.

(2) Iemand wat weens 'n misdryf ingevolge 'n bepaling van hierdie Wet skuldig bevind word, is strafbaar—

- (a) in die geval van 'n in paragraaf (a), (b), (c), (d) of (g) van sub-artikel (1) van hierdie artikel bedoelde misdryf, met 'n boete van hoogstens vyftig rand of gevangenisstraf vir 'n tydperk van hoogstens drie maande of met sowel daardie boete as daardie gevangenisstraf;
- (b) in die geval van 'n in sub-artikel (3) van artikel *sestien*, sub-artikel (5) of (6) van artikel *dertig* of paragraaf (e), (f), of (h) van sub-artikel (1) van hierdie artikel bedoelde misdryf, met 'n boete van hoogstens vierhonderd rand of gevangenisstraf vir 'n tydperk van hoogstens ses maande of met sowel daardie boete as daardie gevangenisstraf; en
- (c) in die geval van 'n in sub-artikel (2) van artikel *sewe-en-dertig* bedoelde misdryf, met 'n boete van hoogstens vyftig rand of gevangenisstraf vir 'n tydperk van hoogstens drie maande of met sowel daardie boete as daardie gevangenisstraf.

(3) Indien in 'n aanklag teen iemand weens 'n oortreding van paragraaf (f) van sub-artikel (1) beweer word dat die organisasie waaraan die beskuldigde voorgegee het dat hy verbonde is, nie werklik bestaan het op die tydstip toe die misdryf volgens bewering gepleeg is nie, en bewys word dat geen sodanige welsynsorganisatie op daardie tydstip om registrasie kragtens hierdie Wet aansoek gedoen het nie, word vermoed, totdat die teendeel bewys word, dat bedoelde organisasie op daardie tydstip nie werklik bestaan het nie.

Regulations.

42. (1) The Minister may, subject to the provisions of sub-section (2), make regulations with regard to—

- (a) the form of any application, authority, certificate, consent, notice, order, process, register or summons to be made, granted, given, issued or kept under this Act, and any other form required in carrying out the provisions of this Act;
- (b) the conditions which may be imposed in connection with—
 - (i) the registration of any welfare organization or the exemption of any such organization from the operation of any provision of this Act;
 - (ii) the registration or conditional registration of social workers;
 - (iii) the grant of any authority under section *eighteen*;
 - (iv) the surrender of any certificate of registration under section *twenty-three*;
- (c) the books, accounts and registers to be kept by registered or exempted welfare organizations, or any person or group of persons to whom or unregistered welfare organization to which any authority has been granted under section *eighteen*, the manner in which such books, accounts and registers shall be kept and shall be dealt with, and the returns and reports that shall be furnished;
- (d) the conditions to be complied with by any person in connection with the collection of contributions for any organization referred to in sub-section (1) of section *twenty-nine*;
- (e) the procedure to be followed in connection with the constitution of any appeal committee and the lodging and prosecution of any appeal in terms of section *twenty-five* or *forty*, and the fees and allowances to be paid to the members of any such committee;
- (f) the circumstances under which, the purposes for which and the conditions on which the expenditure referred to in sub-section (2) of section *fourteen* shall be paid and the manner in which the amounts paid shall be accounted for;
- (g) the functions which may be performed by the executive committee of a regional welfare board;
- (h) the calling of meetings of the board, commissions, regional welfare boards and executive committees of regional welfare boards and the quorum for and procedure at any such meeting, and, generally, the performance by the board, commissions, regional welfare boards and such executive committees of their functions;
- (i) the manner in which application for registration as a social worker shall be made, and the particulars to be furnished to the board in order to enable it to maintain the register referred to in section *thirty-three*;
- (j) the qualifications to be obtained and the conditions to be complied with in order to be able to claim to be registered or conditionally registered as a social worker, including the period or nature of the training or experience required and the examinations to be passed: Provided that different qualifications or conditions may be prescribed in respect of persons of different classes or races;
- (k) the conditions on which extracts from the register of social workers may be furnished, and the fees, if any, payable in respect of such extracts;
- (l) the circumstances, in addition to the circumstances mentioned in this Act, under which a name may be removed from or restored to the register of social workers;
- (m) conduct by a person registered under section *thirty-three* which shall constitute improper conduct;
- (n) the manner in which complaints or charges against any person registered under section *thirty-three* shall be lodged;
- (o) the manner in which any enquiry under the provisions of section *thirty-five* shall be instituted, the procedure

42. (1) Die Minister kan behoudens die bepalinge van sub-Regulasies.
artikel (2) regulasies uitvaardig met betrekking tot—

- (a) die vorm van enige aansoek, magtiging, sertifikaat, toestemming, kennisgewing, bevel, prosesstuk, register of dagvaarding wat kragtens hierdie Wet gedoen, verleen, gegee, uitgereik of gehou moet word, en enige ander vorm wat by die uitvoering van die bepalinge van hierdie Wet nodig is;
- (b) die voorwaardes wat opgelê kan word in verband met—
 - (i) die registrasie van 'n welsynsorganisasie of die vrystelling van so 'n organisasie van die toepassing van 'n bepaling van hierdie Wet;
 - (ii) die registrasie of voorwaardelike registrasie van maatskaplike werkers;
 - (iii) die verlening van 'n magtiging ingevolge artikel *agtien*;
 - (iv) die teruggawe van 'n registrasiesertifikaat kragtens artikel *drie-en-twintig*;
- (c) die boeke, rekeninge en registers wat deur geregistreerde of vrygestelde welsynsorganisasies, of 'n persoon of groep persone of ongeregistreerde welsynsorganisasie aan wie 'n magtiging ingevolge artikel *agtien* verleen is, gehou moet word, die wyse waarop bedoelde boeke, rekeninge en registers gehou en daarmee gehandel moet word, en die opgawes en verslae wat verstrekk moet word;
- (d) die voorwaardes waaraan iedereen moet voldoen in verband met die insameling van bydraes vir 'n in sub-artikel (1) van artikel *nege-en-twintig* bedoelde organisasie;
- (e) die prosedure wat in verband met die samestelling van 'n appèlkomitee en die aantekening en voortsetting van 'n appèl kragtens artikel *vyf-en-twintig* of *veertig* gevolg moet word, en die honoraria en toelaes wat aan lede van so 'n komitee betaal moet word;
- (f) die omstandighede waaronder, die doeleindes waarvoor en die voorwaardes waarop die in sub-artikel (2) van artikel *veertien* bedoelde uitgawes betaal moet word, en die wyse waarop die betaalde bedrae verantwoord moet word;
- (g) die werksaamhede wat deur die uitvoerende komitee van 'n streekwelsynsraad verrig kan word;
- (h) die belê van vergaderings van die raad, kommissies, streekwelsynsrade en uitvoerende komitees van streekwelsynsrade en die kworum vir en prosedure by so 'n vergadering en, oor die algemeen, die verrigting deur die raad, kommissies, streekwelsynsrade en sodanige uitvoerende komitees van hul werksaamhede;
- (i) die wyse waarop aansoek om registrasie as 'n maatskaplike werker gedoen moet word, en die besonderhede wat aan die raad verstrekk moet word ten einde hom in staat te stel om die register in artikel *drie-en-dertig* bedoel, te hou;
- (j) die kwalifikasies wat behaal moet word en die voorwaardes wat nagekom moet word ten einde aanspraak te kan maak om as 'n maatskaplike werker geregistreer of voorwaardelik geregistreer te word, met inbegrip van die tydperk of aard van opleiding of ondervinding wat vereis word en die eksamens waarin geslaag moet word: Met dien verstande dat verskillende kwalifikasies of voorwaardes ten opsigte van verskillende klasse van persone of rasse voorgeskryf kan word;
- (k) die voorwaardes waarop uittreksels uit die register van maatskaplike werkers verstrekk kan word, en die gelde (as daar is) ten opsigte van sodanige uittreksels betaalbaar;
- (l) die omstandighede, benewens die omstandighede in hierdie Wet vermeld, waaronder 'n naam van die register van maatskaplike werkers geskrap of daarop teruggeplaas kan word;
- (m) gedrag deur 'n ingevolge artikel *drie-en-dertig* geregistreerde persoon wat onbehoorlike gedrag uitmaak;
- (n) die wyse waarop klagtes of beskuldigings teen 'n ingevolge artikel *drie-en-dertig* geregistreerde persoon ingedien moet word;
- (o) die wyse waarop 'n ondersoek kragtens die bepalinge van artikel *vyf-en-dertig* ingestel moet word, die

to be followed in connection therewith and any other matter incidental to the institution thereof;

- (p) registration and annual fees, if any, payable by a registered social worker;
- (q) any other matter which may or is required to be prescribed under any provision of this Act or which the Minister considers it necessary or expedient to prescribe in order that the objects of this Act may be achieved.

(2) Regulations under paragraphs (a) to (h) inclusive and paragraph (q) of sub-section (1) shall be made after consultation with the board, and regulations under paragraphs (i) to (p) inclusive of the said sub-section shall be made in consultation with the board and with the commission referred to in paragraph (b) of sub-section (1) of section seven.

(3) Any regulations made under sub-section (1) may prescribe penalties for a contravention thereof not exceeding, in the case of a regulation made under paragraph (a), (b), (c), (d), (e), (f), (g) or (h) of that sub-section, a fine of one hundred rand or imprisonment for a period of six months, or, in any other case, not exceeding a fine of fifty rand or imprisonment for a period of three months.

(4) All regulations made under sub-section (1) shall be laid on the Table in the Senate and in the House of Assembly within fourteen days after publication thereof in the *Gazette* if Parliament is then in ordinary session, or, if Parliament is not then in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session.

Repeal of laws.

43. (1) Subject to the provisions of sub-section (2), the Welfare Organizations Act, 1947 (Act No. 40 of 1947), the Welfare Organizations Amendment Act, 1949 (Act No. 3 of 1949), sections *ninety-four*, *ninety-five* and *ninety-six* of the Children's Act 1960 (Act No. 33 of 1960), the Welfare Organizations Amendment Act, 1961 (Act No. 75 of 1961), and section *thirty* of the General Law Further Amendment Act, 1962 (Act No. 93 of 1962), are hereby repealed.

(2) Any proclamation, regulation, rule, direction, notice, certificate, authority, consent, letter of delegation, evidence of authority, order or appointment issued, made, given, prepared, published or granted and any other action taken under any provision of any law repealed by sub-section (1), shall be deemed to have been issued, made, given, prepared, published, granted or taken under the corresponding provision of this Act.

Short title and commencement.

44. (1) This Act shall be called the National Welfare Act, 1965, and shall come into operation upon a date to be fixed by the State President by proclamation in the *Gazette*.

(2) Different dates may be fixed under sub-section (1) in respect of different provisions of this Act.

prosedure wat daarby gevolg moet word en enige ander aangeleentheid wat met die instel daarvan in verband staan;

- (p) registrasie- en jaargelde (as daar is) wat deur 'n geregistreerde maatskaplike werker betaalbaar is;
- (q) enige ander aangeleentheid wat ingevolge 'n bepaling van hierdie Wet voorgeskryf moet of kan word of wat die Minister nodig of dienstig ag om voor te skryf ten einde die oogmerke van hierdie Wet te bereik.

(2) Regulasies kragtens paragrafe (a) tot en met (h) en paragraaf (q) van sub-artikel (1) word na oorlegpleging met die raad uitgevaardig en regulasies kragtens paragrafe (i) tot en met (p) van genoemde sub-artikel word in oorleg met die raad en die in paragraaf (b) van sub-artikel (1) van artikel *sewe* bedoelde kommissie uitgevaardig.

(3) Regulasies kragtens sub-artikel (1) uitgevaardig, kan strawwe vir 'n oortreding daarvan voorskryf wat in die geval van 'n regulasie kragtens paragraaf (a), (b), (c), (d), (e), (f), (g) of (h) van daardie sub-artikel 'n boete van honderd rand of gevangenisstraf vir 'n tydperk van ses maande nie te bowe gaan nie, of in enige ander geval 'n boete van vyftig rand of gevangenisstraf vir 'n tydperk van drie maande nie te bowe gaan nie.

(4) Alle regulasies wat ingevolge sub-artikel (1) uitgevaardig word, moet in die Senaat en in die Volksraad ter Tafel gelê word binne veertien dae na die afkondiging daarvan in die *Staatskoerant* indien die Parlement dan in gewone sessie is, of, indien die Parlement dan nie in gewone sessie is nie, binne veertien dae na die aanvang van sy eersvolgende gewone sessie.

43. (1) Behoudens die bepalings van sub-artikel (2), word die Wet op Welsynsorganisasies, 1947 (Wet No. 40 van 1947), die Wysigingswet op Welsynsorganisasies, 1949 (Wet No. 3 van 1949), artikels *vier-en-negentig*, *vyf-en-negentig* en *ses-en-negentig* van die Kinderwet, 1960 (Wet No. 33 van 1960), die Wysigingswet op Welsynsorganisasies, 1961 (Wet No. 75 van 1961), en artikel *dertig* van die Verdere Algemene Regswysigingswet, 1962 (Wet No. 93 van 1962), hierby herroep.

Herroeping van wette.

(2) Enige proklamasie, regulasie, reël, voorskrif, kennisgewing, sertifikaat, magtiging, toestemming, volmag, magtigingsbewys, bevelskrif of aanstelling uitgereik, uitgevaardig, opgestel, gepubliseer, verleen of gemaak en enige ander stappe gedoen kragtens 'n bepaling van 'n by sub-artikel (1) herroepe wet, word geag kragtens die ooreenstemmende bepaling van hierdie Wet uitgereik, uitgevaardig, opgestel, gepubliseer, verleen, gemaak of gedoen te wees.

44. (1) Hierdie Wet heet die Nasionale Welsynswet, 1965, en tree in werking op 'n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

Kort titel en inwerkingtreding.

(2) Verskillende datums kan kragtens sub-artikel (1) ten opsigte van verskillende bepalings van hierdie Wet bepaal word.

No. 80, 1965.]

ACT

To amend the Post Office, Act 1958.

(English text signed by the State President.)
(Assented to 18th June, 1965.)

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

Substitution of
section 4 of Act
44 of 1958.

1. The following section is hereby substituted for section *four* of the Post Office Act, 1958 (hereinafter referred to as the principal Act):

“Post-
master-
General may
enter into
mail con-
tracts.

4. The Postmaster-General may, with the concurrence of the Minister, enter into any contract in writing or make any arrangements for the conveyance of postal articles within, from or to the Union by land or air or coastwise by sea, or for any other public service performed for or by the department.”.

Amendment of
section 16 of
Act 44 of 1958.

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

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

“(b) the full title and date of publication are printed at the top of the first page thereof, and the whole or part of the title and the date of publication on every subsequent page; and”; and

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

“(b) the whole or part of the title and the date of the newspaper are printed on every page thereof or on every sheet or side on which any engraving, print, lithograph or picture appears; and”.

Amendment of
section 20 of
Act 44 of 1958.

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

“(1) Subject to regulations, the sender of any postal article may, upon payment of the prescribed fee in addition to the ordinary postage, have that article registered and obtain a receipt for the same from the Postmaster-General, but no such registration or receipt shall confer on any person any right to compensation or otherwise, or impose upon any officer any liability for the loss of any such article or of the contents thereof.”.

Substitution of
section 80 of
Act 44 of 1958.

4. The following section is hereby substituted for section *eighty* of the principal Act:

“Right of
entry and
to construct
lines across
any lands,
etc.

80. The Postmaster-General may for the purposes of this Act enter upon any land, including any street, road, footpath or land reserved for public purposes, and any railway, and construct and maintain a telegraph line or any work (including any call office cabinet) upon, under, over, along or across any land, street, road, footpath or waterway or any railway, and alter or remove the same, and may for that purpose attach wires, stays or any other kind of support to any building or other structure.”.

Amendment of
section 83 of
Act 44 of 1958,
as amended by
section 1 of
Act 50 of 1962.

5. Section *eighty-three* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) If in the opinion of the Postmaster-General it is necessary at any time subsequent to the construction

No. 80, 1965.]

WET

Tot wysiging van die Poswet, 1958.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Artikel *vier* van die Poswet, 1958 (hieronder die Hoofwet genoem), word hierby deur die volgende artikel vervang:

Vervanging van artikel 4 van Wet 44 van 1958.

„Posmeester- 4. Die Posmeester-generaal kan met instemming
generaal kan van die Minister, 'n skriftelike ooreenkoms aangaan
posooreen- of reëlins tref vir die vervoer van posstukke in,
komste uit of na die Unie oor land of per lug of langs die
aangaan. kus per see of vir enige ander openbare diens wat
vir of deur die departement verrig word.”.
2. Artikel *sestien* van die Hoofwet word hierby gewysig—

Wysiging van artikel 16 van Wet 44 van 1958.

(a) deur paragraaf (b) van sub-artikel (1) deur die volgende paragraaf te vervang:
„(b) die volle titel en datum van publikasie bo-aan die eerste bladsy daarvan, en die titel of 'n deel daarvan en die datum van publikasie op elke daaropvolgende bladsy gedruk is; en”; en

(b) deur paragraaf (b) van sub-artikel (2) deur die volgende paragraaf te vervang:
„(b) die titel of 'n deel daarvan en die datum van die nuusblad op elke bladsy daarvan, of op elke vel of kant waarop 'n gravure, afdruk, litografie of portret verskyn, gedruk is; en”.
3. Artikel *twintig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 20 van Wet 44 van 1958.

„(1) Die afsender van 'n posstuk kan, behoudens die regulasies, by betaling van die voorgeskrewe gelde bo en behalwe die gewone posgeld, daardie posstuk laat registreer en 'n kwitansie daarvoor van die Posmeester-generaal verkry, maar so 'n registrasie of kwitansie verleen nie aan iemand 'n reg op vergoeding of andersins en lê nie aan 'n beaampte aanspreeklikheid vir die verlies van so 'n artikel of die inhoud daarvan op nie.”.
4. Artikel *tagtig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 80 van Wet 44 van 1958.

„Reg om 80. Die Posmeester-generaal kan vir die doel-
grond te eindes van hierdie Wet enige grond, met inbegrip
betree en van 'n straat, pad, voetpad of grond wat vir open-
lyne bare doeleindes gereserveer is en 'n spoorweg,
daaroor op betree en 'n telegraaflyn of enige werke (met inbegrip
te rig, ens. van oproepkantoorspreeksele) op, onder, oor of langs enige grond, straat, pad, voetpad of waterweg of enige spoorweg oprig en in stand hou en dit verander of verwyder, en kan vir die doel drade, toue of ander stutte aan 'n gebou of ander struktuur heg.”.
5. Artikel *drie-en-tagtig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 83 van Wet 44 van 1958, soos gewysig deur artikel 1 van Wet 50 van 1962.

„(1) Indien dit volgens die Posmeester-generaal se oordeel, te eniger tyd na die oprigting, hetsy voor of na die

upon, in, over, along, across or under any land, railway, street, road, footpath or waterway, of any telegraph line or any call office cabinet or any pipe, tunnel or tube, whether constructed before or after the commencement of this Act, to alter or remove the same owing to any alteration of alignment or level or any other work on the part of any local authority or person, the cost of the alteration or removal shall be borne by that local authority or person.”.

Substitution of section 107 of Act 44 of 1958.

6. The following section is hereby substituted for section *one hundred and seven* of the principal Act:

“Injury to telegraph lines, etc., and arrest of offenders.

107. Any person who wilfully or maliciously destroys, injures or removes any telegraph line or any material, instrument or apparatus used in connection therewith or any call office cabinet, or disturbs, obstructs or impedes in any way the free use or working of any such line, material, instrument, apparatus or cabinet, or affixes or attaches any wire, conductor or any other thing to any telegraph line or call office cabinet, or any part thereof, without the authority of the Postmaster-General, or who interferes with or hinders the construction or alteration of any such line or cabinet or the maintenance or examination thereof or causes delay in the restoration of any such line or cabinet, shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred rand or imprisonment for a period not exceeding twelve months or to both such fine and such imprisonment, without prejudice to any right the Postmaster-General may have of proceeding civilly against such person for compensation for such damage as may have been caused by him, and any person who witnesses the commission or any attempt at the commission of such an offence may without warrant apprehend the person offending and bring him before any magistrate’s court to be dealt with according to law.”.

Substitution of section 108 of Act 44 of 1958, as amended by section 2 of Act 50 of 1962.

7. The following section is hereby substituted for section *one hundred and eight* of the principal Act:

“Accidental or negligent injury to telegraph lines, etc.

108. Any person who, either directly or by means of an animal, vehicle or thing owned by him or in his custody, destroys or injures any telegraph line or call office cabinet of the department, shall be liable to pay to the Postmaster-General such expenses as may be incurred in making good the destruction or injury, and if the destruction or injury be occasioned by negligence on the part of any person, that person shall in addition be guilty of an offence and liable on conviction to a fine not exceeding fifty rand.”.

Substitution of section 115 of Act 44 of 1958.

8. The following section is hereby substituted for section *one hundred and fifteen* of the principal Act:

“Non-liability of department.

115. Save as is otherwise provided in this Act, no legal proceedings shall be capable of being instituted against the Government or against the Postmaster-General or any officer or against any person conveying postal articles in pursuance of any contract entered into or arrangements made in terms of this Act or conveying mail which he is obliged to convey in terms of this Act (in this section and in section *one hundred and fifteen bis* referred to as a mail carrier) or against any employee of a mail carrier by reason of any error, default, delay, omission, damage, destruction, non-delivery, non-transmission or loss, whether negligent or otherwise, in respect of any postal article or telegram or by reason of anything lawfully done under this Act or any other law, and *bona fide* payment of any sum of money under the provisions of this Act or any other law shall, to whomsoever made, discharge the Government, the Postmaster-General and the officer by whom any such payment was made, from all liability whatsoever in respect of

inwerkingtreding van hierdie Wet, van 'n telegraaflyn of 'n oproepkantoorsprekssel of 'n pyp, tonnel of buis op, in, oor, langs of onder enige grond, spoorweg, straat, pad, voetpad of waterweg, nodig is om dit te verander of te verwyder as gevolg van 'n verandering van rooilyn of niveau of enige ander werk deur 'n plaaslike bestuur of persoon, word die koste van die verandering of verwydering deur daardie plaaslike owerheid of persoon gedra.”.

6. Artikel *honderd-en-sewe* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 107 van Wet 44 van 1958.

„Beskadi-
ging
van tele-
graaflyne,
ens., en
inhegtenis-
neming van
oortreders.

107. Iemand wat opsetlik of kwaadwilliglik 'n telegraaflyn of enige materiaal, instrument of toestel wat in verband daarmee gebruik word of 'n oproepkantoorsprekssel vernietig, beskadig of verwyder, of wat die vrye gebruik of werking van so 'n lyn, materiaal, instrument, toestel of spreekssel verhoinder, belemmer of verstoort, of sonder magtiging van die Posmeester-generaal 'n draad, geleier of iets anders aan 'n telegraaflyn of oproepkantoorsprekssel, of 'n deel daarvan, heg of vasmaak, of wat met die oprigting of verandering van so 'n lyn of spreekssel of die onderhoud of ondersoek daarvan inmeng of dit verhoinder of by die herstel van so 'n lyn of spreekssel oponthoud veroorsaak, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens tweehonderd rand of gevangenisstraf vir 'n tydperk van hoogstens twaalf maande of met sowel bedoelde boete as bedoelde gevangenisstraf, sonder inbreuk op enige reg van die Posmeester-generaal om teen so 'n persoon siviël op te tree vir die verhaal van skadevergoeding vir skade wat deur hom veroorsaak mag wees, en iemand wat opmerk dat so 'n misdryf gepleeg of 'n poging daartoe aangewend word, kan die oortreder sonder 'n lasbrief in hegtenis neem en voor 'n landdroshof bring sodat volgens wet met hom gehandel kan word.”.

7. Artikel *honderd-en-agt* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 108 van Wet 44 van 1958, soos gewysig deur artikel 2 van Wet 50 van 1962.

„Toeval-
lige of
nalatige
beskadi-
ging van
telegraaf-
lyne, ens.

108. Iemand wat, hetsy regstreeks of deur middel van 'n dier, voertuig of saak wat sy eiendom of onder sy bewaring is, 'n telegraaflyn of oproepkantoorsprekssel van die departement vernietig of beskadig, is aanspreeklik om aan die Posmeester-generaal die onkoste te betaal wat aangegaan word om die vernietiging of beskadiging te vergoed, en indien die vernietiging of beskadiging deur iemand se nalatigheid veroorsaak is, is so iemand bowendien aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens vyftig rand.”.

8. Artikel *honderd-en-vyftien* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 115 van Wet 44 van 1958.

„Departement nie aanspreeklik nie.

115. Behoudens andersluidende bepalings van hierdie Wet, kan geen regsgeding teen die Regering of teen die Posmeester-generaal of 'n beampte of teen enigiemand wat posstukke vervoer ooreenkomstig 'n ooreenkoms aangegaan of reëlings getref kragtens hierdie Wet of wat pos vervoer wat hy ingevolge hierdie Wet verplig is om te vervoer (in hierdie artikel en in artikel *honderd-en-vyftien bis* 'n posdraer genoem) of teen enige werknemer van 'n posdraer ingestel word nie op grond van 'n fout, versuim, vertraging, nalating, skade, vernietiging, nie-aflowering, nie-versending of verlies, hetsy aan nalatigheid te wyte of andersins, ten opsigte van 'n posstuk of telegram of op grond van iets wat wettiglik ingevolge hierdie Wet of 'n ander wetsbepaling gedoen is nie, en die *bona fide*-betaling van 'n som geld ingevolge die bepalings van hierdie Wet of 'n ander wetsbepaling, aan wie ook al gedoen, onthef die Regering, die Posmeester-generaal en die beampte deur wie so 'n betaling gedoen is van alle aanspreeklikheid hoegenaamd ten opsigte

any such payment, notwithstanding any forgery, fraud, mistake, neglect, loss or delay which may have been committed or have occurred in connection therewith: Provided that nothing in this section contained shall be construed as exempting the Government or the Postmaster-General from liability for damage or loss caused to any person by reason of fraud on the part of an officer in relation to his official duties or as exempting any mail carrier from liability for damage or loss caused to any person by reason of fraud on the part of such carrier or of any employee of such carrier in relation to his duties.”.

Insertion of
section 115bis in
Act 44 of 1958.

9. The following section is hereby inserted in the principal Act after section *one hundred and fifteen*:

“Post-
master-
General may
in certain
cases pay
compensa-
tion.

115bis. (1) The Postmaster-General may—

- (a) if any unauthorized person by fraudulent means obtains payment of any sum credited to a depositor's Savings Bank account, in his discretion make good the loss sustained by the depositor or any portion thereof;
- (b) in his discretion and subject to any requirements and limitations prescribed by regulation, pay compensation for the loss of any postal article or of the contents thereof whether conveyed by the department or by any mail carrier.

(2) Where the Postmaster-General has by virtue of the provisions of sub-section (1) paid any amount in respect of loss caused by the commission of an offence, he shall, for the purposes of section *three hundred and fifty-seven* of the Criminal Procedure Act, 1955 (Act No. 56 of 1955), be deemed to have suffered, as the result of the commission of such offence, loss of property belonging to him to the extent of the amount so paid.

(3) (a) Any mail carrier shall on demand pay to the Postmaster-General an amount equal to any amount paid by the Postmaster-General by virtue of the provisions of paragraph (b) of sub-section (1) in respect of any postal article or of the contents thereof lost while in the possession of such carrier or such lesser amount as the Postmaster-General may in his discretion determine.

(b) Any amount payable in terms of paragraph (a) shall be recoverable by action in any competent court.”.

Short title.

10. This Act shall be called the Post Office Amendment Act, 1965.

van so 'n betaling, ondanks enige vervalsing, bedrog, fout, nalatigheid, verlies of vertraging wat in verband daarmee gepleeg is of plaasgevind het: Met dien verstande dat die bepalinge van hierdie artikel nie so uitgelê word dat dit die Regering of die Posmeester-generaal vrywaar teen aanspreeklikheid weens skade of verlies as gevolg van bedrog deur 'n beampte met betrekking tot sy offisiële pligte aan iemand veroorsaak nie of dat dit enige posdraer vrywaar teen aanspreeklikheid weens skade of verlies as gevolg van bedrog deur sodanige draer of deur enige werknemer van sodanige draer met betrekking tot sy pligte, aan iemand veroorsaak nie.”.

9. Die volgende artikel word hierby na artikel *honderd-en-vyftien* in die Hoofwet ingevoeg:

Invoeging van artikel 115bis in Wet 44 van 1958.

„Posmeester-generaal kan in sekere gevalle vergoeding betaal.

- 115bis.** (1) Die Posmeester-generaal kan—
- (a) indien 'n ongemagtigde persoon op bedrieglike wyse betaling verkry van 'n bedrag wat in 'n deponeerder se Spaarbankrekening gekrediteer is, na goeddunke die verlies wat deur die deponeerder gely is of 'n deel daarvan vergoed;
 - (b) na goeddunke en onderworpe aan die vereistes en beperkings by regulasie voorgeskryf, vir die verlies van enige posstuk of die inhoud daarvan, hetsy deur die departement of deur 'n posdraer vervoer, vergoeding betaal.
- (2) Waar die Posmeester-generaal uit hoofde van die bepalinge van sub-artikel (1) 'n bedrag betaal het ten opsigte van verlies wat deur die pleging van 'n misdryf veroorsaak is, word hy, by die toepassing van artikel *driehonderd sewe-en-vyftig* van die Strafproseswet, 1955 (Wet No. 56 van 1955), geag as gevolg van die pleging van sodanige misdryf verlies te gely het van eiendom wat aan hom behoort, en wel in die mate van die bedrag aldus betaal.
- (3) (a) 'n Posdraer moet op versoek aan die Posmeester-generaal 'n bedrag betaal wat gelyk is aan enige bedrag wat uit hoofde van die bepalinge van paragraaf (b) van sub-artikel (1) deur die Posmeester-generaal betaal is ten opsigte van enige posstuk of die inhoud daarvan wat verlore gegaan het terwyl dit in die besit van sodanige draer was of so 'n kleiner bedrag as wat die Posmeester-generaal na goeddunke bepaal.
- (b) 'n Bedrag wat ingevolge paragraaf (a) betaalbaar is, kan by aksie in 'n bevoegde hof verhaal word.”.

10. Hierdie Wet heet die Poswysigingswet, 1965.

Kort titel.

No. 81, 1965.]

ACT

To amend section *nine* of the Transfer Duty Act, 1949, sections *three, four, five, eight bis, twenty-three* and *twenty-eight* of, and the First Schedule to, the Estate Duty Act, 1955, and sections *six* and *fourteen* of, and items 15, 17, 18 and 23 of the First Schedule to, the Stamp Duties Act, 1962.

(Afrikaans text signed by the State President.)
(Assented to 18th June, 1965.)

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

Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953, section 12 of Act 80 of 1959, section 3 of Act 70 of 1963 and section 3 of Act 77 of 1964.

1. Section *nine* of the Transfer Duty Act, 1949, is hereby amended—

(a) with effect from the tenth day of December, 1964, by the substitution for paragraph (b) of sub-section (1) of the following paragraph:

“(b) any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or other committee of a similar nature, or any district council or any local or general council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act No. 55 of 1959), or the Evaton Bantu Township Liaison Committee as constituted under Part II of Schedule B to Proclamation No. 54 of 1959, or the Far West Rand Dolomitic Water Association formed on the sixth day of July, 1964;”;

(b) with effect from the sixteenth day of March, 1964, by the substitution for sub-section (8) of the following sub-section:

“(8) No duty shall be payable in respect of the acquisition on or after the sixteenth day of March, 1964, of property by any company (hereinafter referred to as the subsidiary company) which is registered, managed and controlled in the Republic from any other company (hereinafter referred to as the foreign company) which is registered, managed and controlled outside the Republic if it is proved to the satisfaction of the Secretary—

(a) that at the time of such acquisition all the issued shares of the subsidiary company were held for its own benefit by the foreign company or a company which was registered, managed and controlled outside the Republic and was controlled by or controlled the foreign company; and

(b) that the subsidiary company has under an arrangement with the foreign company acquired from the foreign company all the assets, including the said property, relating to any industrial or commercial or other business undertaking of the foreign company in the Republic.”; and

No. 81, 1965.]

WET

Tot wysiging van artikel *nege* van die Wet op Hereregte, 1949, artikels *drie*, *vier*, *vyf*, *agt bis*, *drie-en-twintig* en *agt-en-twintig* van, en die Eerste Bylae by, die Boedelbelastingwet, 1955, en artikels *ses* en *veertien* van, en items 15, 17, 18 en 23 van die Eerste Bylae by, die Seëlwet, 1962.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Artikel *nege* van die Wet op Hereregte, 1949, word hierby gewysig—

(a) met ingang van die tiende dag van Desember 1964, deur paragraaf (b) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(b) 'n afdelingsraad, landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of ander komitee van 'n soortgelyke aard, of 'n distriksraad of 'n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Bantoesake, 1959 (Wet No. 55 van 1959), of die Skakelkomitee vir Evaton-Bantoedorp soos ingestel kragtens Deel II van Bylae B by Proklamasie No. 54 van 1959, of die Verre Wesrandse Dolomietwatervereniging wat op die sesde dag van Julie 1964 gestig is;”;

Wysiging van artikel 9 van Wet 40 van 1949, soos gewysig deur artikel 3 van Wet 31 van 1953, artikel 12 van Wet 80 van 1959, artikel 3 van Wet 70 van 1963 en artikel 3 van Wet 77 van 1964.

(b) met ingang van die sestiende dag van Maart 1964, deur sub-artikel (8) deur die volgende sub-artikel te vervang:

„(8) Geen hereregte is betaalbaar nie ten opsigte van die verkryging op of na die sestiende dag van Maart 1964 van eiendom deur 'n maatskappy (hieronder die filiaalmaatskappy genoem) wat in die Republiek geregistreer is en bestuur en beheer word, van 'n ander maatskappy (hieronder die buitelandse maatskappy genoem) wat buite die Republiek geregistreer is en bestuur en beheer word, indien daar tot bevrediging van die Sekretaris bewys word—

(a) dat ten tyde van bedoelde verkryging al die uitgereikte aandele van die filiaalmaatskappy vir sy eie voordeel besit is deur die buitelandse maatskappy of 'n maatskappy wat buite die Republiek geregistreer, bestuur en beheer was en deur die buitelandse maatskappy beheer was of dit beheer het; en

(b) dat die filiaalmaatskappy ingevolge 'n reëling met die buitelandse maatskappy al die bates, met inbegrip van bedoelde eiendom, wat met enige industriële of kommersiële of ander besigheidsonderneming van die buitelandse maatskappy in die Republiek in verband staan, van die buitelandse maatskappy verkry het.”; en

- (c) with effect from the first day of January, 1964, by the addition of the following sub-section:

“(9) If any property has by expropriation or compulsory sale under any law been acquired by the State (including the railway administration and a provincial administration) or any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or other committee of a similar nature, or any district council or any local or general council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act No. 55 of 1959), or any board, body or institution of a public character established by law, and such property is, upon the cancellation or variation on or after the first day of January, 1964, of such expropriation or sale, re-acquired by the person from whom such property was expropriated or by whom such property was sold under such sale, no duty shall be payable in respect of such re-acquisition.”.

Amendment of section 3 of Act 45 of 1955, as amended by section 2 of Act 65 of 1960 and section 8 of Act 77 of 1964.

2. (1) Section *three* of the Estate Duty Act, 1955, is hereby amended—

- (a) by the substitution in paragraph (a) of sub-section (3) for the word “Union” of the word “domestic”; and
(b) by the insertion after the said paragraph of the following paragraph:

“(a)*bis* so much of any benefit which is due and payable by any fund on or as a result of the death of the deceased as exceeds the aggregate amount of any contributions or consideration proved to the satisfaction of the Secretary to have been paid by the beneficiary, together with interest at six per cent per annum calculated upon such contributions or consideration from the date of payment to the date of death;”.

- (2) The amendment effected by paragraph (b) of sub-section (1) shall apply in respect of the estate of any person who dies or died on or after the twenty-fourth day of March, 1965.

Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957, section 3 of Act 65 of 1960, section 9 of Act 71 of 1961 and section 9 of Act 77 of 1964.

3. (1) Section *four* of the Estate Duty Act, 1955, is hereby amended—

- (a) by the substitution in the proviso to paragraph (h) for the words “five hundred pounds” of the words “one thousand rand”;
(b) by the substitution for paragraph (k) of the following paragraph:

“(k) so much of the aggregate of the amounts which are deemed to be property of the deceased under paragraphs (a) and (a)*bis* of sub-section (3) of section *three* as does not exceed fifteen thousand rand;” and

- (c) by the substitution for paragraph (l) of the following paragraph:

“(l) so much of the aggregate amount of the value or the proceeds—

- (i) of any local registered stock issued in terms of paragraph (a) of sub-section (1) of section *five* of the General Loans Act, 1961 (Act No. 16 of 1961), or any similar provision of any previous Act of Parliament;
- (ii) of any local bonds (excluding bonds the interest on which is exempt from income tax in terms of section *ten* of the Income Tax Act, 1962 (Act No. 58 of 1962)) issued in the Republic in terms of paragraph (d) of sub-section (1) of section *five* of the General Loans Act, 1961, and of any local debentures issued in the Republic in terms of that paragraph; and
- (iii) of any debentures issued by the Land and Agricultural Bank of South Africa.

- (c) met ingang van die eerste dag van Januarie 1964, deur die volgende sub-artikel by te voeg:

„(9) Indien eiendom deur onteining of gedwonge verkoping ingevolge enige wetsbepaling verkry is deur die Staat (met inbegrip van die spoorwegadministrasie en 'n provinsiale administrasie) of 'n afdelingsraad, landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of ander komitee van 'n soortgelyke aard, of 'n distriksraad of 'n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Bantoesake, 1959 (Wet No. 55 van 1959), of 'n by wet ingestelde raad, liggaam of instelling van 'n openbare aard, en bedoelde eiendom, by intrekking of verandering van bedoelde onteining of verkoping op of na die eerste dag van Januarie 1964, deur die persoon van wie daardie eiendom onteien is of deur wie daardie eiendom ingevolge bedoelde verkoping verkoop is, teruggekry word, is geen hereregte ten opsigte van daardie terugverkryging betaalbaar nie.”.

2. (1) Artikel *drie* van die Boedelbelastingwet, 1955, word hierby gewysig—

Wysiging van artikel 3 van Wet 45 van 1955 soos gewysig deur artikel 2 van Wet 65 van 1960 en artikel 8 van Wet 77 van 1964.

- (a) deur in paragraaf (a) van sub-artikel (3) van die Engelse teks die woord „Union” deur die woord „domestic” te vervang; en

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

„(a)*bis* soveel van enige voordeel wat deur enige fonds by of as gevolg van die dood van die oorledene verskuldig en betaalbaar is as wat die totale bedrag van enige bydraes of vergoeding wat tot bevrediging van die Sekretaris bewys word betaal te gewees het deur die begunstigde, saam met rente teen ses persent per jaar bereken op sodanige bydraes of vergoeding vanaf die datum van betaling tot die datum van dood, te bowe gaan;”.

- (2) Die wysiging deur paragraaf (b) van sub-artikel (1) aanbring, is van toepassing ten opsigte van die boedel van enige persoon wat op of na die vier-en-twintigste dag van Maart 1965 te sterwe kom of gekom het.

3. (1) Artikel *vier* van die Boedelbelastingwet, 1955, word hierby gewysig—

Wysiging van artikel 4 van Wet 45 van 1955, soos gewysig deur artikel 2 van Wet 59 van 1957, artikel 3 van Wet 65 van 1960, artikel 9 van Wet 71 van 1961 en artikel 9 van Wet 77 van 1964.

- (a) deur in die voorbehoudsbepaling by paragraaf (h) die woorde „vyfhonderd pond” deur die woorde „duisend rand” te vervang;

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

„(k) soveel van die som van die bedrae wat kragtens paragrafe (a) en (a)*bis* van sub-artikel (3) van artikel *drie* eiendom van die oorledene geag word as wat vyftienduisend rand nie te bowe gaan nie;”;

- (c) deur paragraaf (l) deur die volgende paragraaf te vervang:

„(l) soveel van die totale bedrag van die waarde of die opbrengs—

- (i) van enige plaaslik geregistreerde effekte uitgereik ingevolge paragraaf (a) van sub-artikel (1) van artikel vyf van die Algemene Leningswet, 1961 (Wet No. 16 van 1961), of enige gelykluidende bepaling van enige vorige Wet van die Parlement;

- (ii) van enige plaaslike obligasies (behalwe obligasies waarop die rente ingevolge artikel *tien* van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), van inkomstebelasting vrygestel is) wat ingevolge paragraaf (d) van sub-artikel (1) van artikel vyf van die Algemene Leningswet, 1961, in die Republiek uitgereik is, en van enige plaaslike skuldbriewe wat ingevolge daardie paragraaf in die Republiek uitgereik is; en

- (iii) van obligasies deur die Land- en Landbou-bank van Suid-Afrika uitgereik,

included as property of the deceased, as does not exceed the difference between the sum of fifteen thousand rand and the amount allowed under paragraph (k);”.

(2) The amendment effected by paragraph (b) of sub-section (1) shall apply in respect of the estate of any person who dies or died on or after the twenty-fourth day of March, 1965, and the amendment effected by paragraph (c) of that sub-section shall apply in respect of the estate of any person who dies or died on or after the first day of February, 1965.

Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957, section 4 of Act 65 of 1960, section 10 of Act 71 of 1961 and section 10 of Act 77 of 1964.

4. (1) Section *five* of the Estate Duty Act, 1955, is hereby amended by the insertion after paragraph (d) of sub-section (1) of the following paragraph:

“(d)*bis* in the case of any annuity to which the provisions of paragraph (a) or (a)*bis* of sub-section (3) of section *three* apply, an amount equal to the value of the annuity capitalised at six per cent over the expectation of life of the person to whom the annuity accrues, or if the annuity is payable for a lesser period than the life of such person, over such lesser period;”.

(2) The amendment effected by sub-section (1) shall apply in respect of the estate of any person who dies or died on or after the twenty-fourth day of March, 1965.

Amendment of section 8*bis* of Act 45 of 1955, as inserted by section 13 of Act 77 of 1962.

5. Section *eight bis* of the Estate Duty Act, 1955, is hereby amended by the substitution for paragraph (b) of sub-section (3) of the following paragraph:

“(b) in carrying out any such search open or cause to be opened or removed and opened, any article in which he suspects any moneys, books, records, accounts or documents to be contained;”.

Amendment of section 23 of Act 45 of 1955.

6. Section *twenty-three* of the Estate Duty Act, 1955, is hereby amended by the substitution for the word “Union” of the word “domestic”.

Amendment of section 28 of Act 45 of 1955, as amended by section 17 of Act 77 of 1962.

7. Section *twenty-eight* of the principal Act is hereby amended—

(a) by the substitution in sub-section (1) for the words “five hundred pounds” of the words “one thousand rand”; and

(b) by the substitution in sub-section (2) for the words “fifty pounds” of the words “one hundred rand”.

Substitution of 1st Schedule to Act 45 of 1955, as amended by section 6 of Act 59 of 1957, section 12 of Act 71 of 1961 and section 14 of Act 77 of 1964.

8. The following Schedule is hereby substituted for the First Schedule to the Estate Duty Act, 1955:

“First Schedule.

RATES OF ESTATE DUTY.

Dutiable Amount of Estate.	Rate of Duty.
Where the dutiable amount— does not exceed R12,000	1 per cent. on the dutiable amount;
exceeds R12,000, but does not exceed R14,000	R120, plus 2 per cent. on the amount by which the dutiable amount exceeds R12,000;
„ R14,000, „ „ R16,000	R160, plus 3 per cent. on the amount by which the dutiable amount exceeds R14,000;
„ R16,000, „ „ R18,000	R220, plus 4 per cent. on the amount by which the dutiable amount exceeds R16,000;

as eiendom van die oorledene ingesluit, as wat nie die verskil tussen vyftienduisend rand en die bedrag wat kragtens paragraaf (k) toegelaat is, te bowe gaan nie;”.

(2) Die wysiging deur paragraaf (b) van sub-artikel (1) aanbring, is van toepassing ten opsigte van die boedel van enige persoon wat op of na die vier-en-twintigste dag van Maart 1965 te sterwe kom of gekom het, en die wysiging deur paragraaf (c) van daardie sub-artikel aanbring, is van toepassing ten opsigte van die boedel van enige persoon wat op of na die eerste dag van Februarie 1965 te sterwe kom of gekom het.

4. (1) Artikel vyf van die Boedelbelastingwet, 1955, word hierby gewysig deur na paragraaf (d) van sub-artikel (1) die volgende paragraaf in te voeg:

„(d)bis in die geval van ’n jaargeld waarop die bepalinge van paragraaf (a) of (a)bis van sub-artikel (3) van artikel drie van toepassing is, ’n bedrag gelyk aan die waarde van die jaargeld gekapitaliseer teen ses persent oor die vermoedelike lewensduur van die persoon aan wie die jaargeld toeval, of indien die jaargeld vir ’n korter tydperk as die lewensduur van bedoelde persoon betaalbaar is, oor sodanige korter tydperk;”.

Wysiging van artikel 5 van Wet 45 van 1955, soos gewysig deur artikel 3 van Wet 59 van 1957, artikel 4 van Wet 65 van 1960, artikel 10 van Wet 71 van 1961 en artikel 10 van Wet 77 van 1964.

(2) Die wysiging deur sub-artikel (1) aanbring, is van toepassing ten opsigte van die boedel van enige persoon wat op of na die vier-en-twintigste dag van Maart 1965 te sterwe kom of gekom het.

5. Artikel agt bis van die Boedelbelastingwet, 1955, word hierby gewysig deur paragraaf (b) van sub-artikel (3) deur die volgende paragraaf te vervang:

„(b) by so ’n deursoeking enigiets wat na sy vermoede geld, boeke, aantekeninge, rekeninge of dokumente bevat, oopmaak of laat oopmaak of laat verwyder en oopmaak;”.

Wysiging van artikel 8bis van Wet 45 van 1955, soos ingevoeg deur artikel 13 van Wet 77 van 1962.

6. Artikel drie-en-twintig van die Boedelbelastingwet, 1955, word hierby gewysig deur in die Engelse teks die woord „Union” deur die woord „domestic” te vervang.

Wysiging van artikel 23 van Wet 45 van 1955.

7. Artikel agt-en-twintig van die Hoofwet word hierby gewysig—

(a) deur in sub-artikel (1) die woorde „vyfhonderd pond” deur die woorde „duisend rand” te vervang; en
(b) deur in sub-artikel (2) die woorde „vyftig pond” deur die woorde „honderd rand” te vervang.

Wysiging van artikel 28 van Wet 45 van 1955, soos gewysig deur artikel 17 van Wet 77 van 1962.

8. Die Eerste Bylae by die Boedelbelastingwet, 1955, word hierby deur die volgende Bylae vervang:

Vervanging van 1ste Bylae by Wet 45 van 1955, soos gewysig deur artikel 6 van Wet 59 van 1957, artikel 12 van Wet 71 van 1961 en artikel 14 van Wet 77 van 1964.

„Eerste Bylae.

SKALE VAN BOEDELBELASTING.

Belasbare Bedrag van Boedel.	Skaal van Belasting.
Waar die belasbare bedrag—	
R12,000, nie te bowe gaan nie	1 persent op die belasbare bedrag;
R12,000, maar nie R14,000 te bowe gaan nie	R120, plus 2 persent op die bedrag waarmee die belasbare bedrag R12,000 oorskry;
R14,000, „ R16,000 „ „	R160, plus 3 persent op die bedrag waarmee die belasbare bedrag R14,000 oorskry;
R16,000, „ R18,000 „ „	R220, plus 4 persent op die bedrag waarmee die belasbare bedrag R16,000 oorskry;

Dutiable Amount of Estate.					Rate of Duty.
Where the dutiable amount— exceeds R18,000, but does not exceed R20,000					R300, plus 5 per cent. on the amount by which the dutiable amount exceeds R18,000;
„	R20,000,	„	„	R22,000	R400, plus 6 per cent. on the amount by which the dutiable amount exceeds R20,000;
„	R22,000,	„	„	R24,000	R520, plus 7 per cent. on the amount by which the dutiable amount exceeds R22,000;
„	R24,000,	„	„	R26,000	R660, plus 8 per cent. on the amount by which the dutiable amount exceeds R24,000;
„	R26,000,	„	„	R28,000	R820, plus 9 per cent. on the amount by which the dutiable amount exceeds R26,000;
„	R28,000,	„	„	R30,000	R1,000, plus 10 per cent. on the amount by which the dutiable amount exceeds R28,000;
„	R30,000,	„	„	R32,000	R1,200, plus 11 per cent. on the amount by which the dutiable amount exceeds R30,000;
„	R32,000,	„	„	R34,000	R1,420, plus 12 per cent. on the amount by which the dutiable amount exceeds R32,000;
„	R34,000,	„	„	R36,000	R1,660, plus 13 per cent. on the amount by which the dutiable amount exceeds R34,000;
„	R36,000,	„	„	R38,000	R1,920, plus 14 per cent. on the amount by which the dutiable amount exceeds R36,000;
„	R38,000,	„	„	R40,000	R2,200, plus 15 per cent. on the amount by which the dutiable amount exceeds R38,000;
„	R40,000,	„	„	R44,000	R2,500, plus 16 per cent. on the amount by which the dutiable amount exceeds R40,000;
„	R44,000,	„	„	R48,000	R3,140, plus 17 per cent. on the amount by which the dutiable amount exceeds R44,000;
„	R48,000,	„	„	R52,000	R3,820, plus 18 per cent. on the amount by which the dutiable amount exceeds R48,000;
„	R52,000,	„	„	R56,000	R4,540, plus 19 per cent. on the amount by which the dutiable amount exceeds R52,000;
„	R56,000,	„	„	R60,000	R5,300, plus 20 per cent. on the amount by which the dutiable amount exceeds R56,000;
„	R60,000,	„	„	R70,000	R6,100, plus 21 per cent. on the amount by which the dutiable amount exceeds R60,000;
„	R70,000,	„	„	R80,000	R8,200, plus 22 per cent. on the amount by which the dutiable amount exceeds R70,000;
„	R80,000,	„	„	R90,000	R10,400, plus 23 per cent. on the amount by which the dutiable amount exceeds R80,000;

Belasbare Bedrag van Boedel.	Skaal van Belasting.
Waar die belasbare bedrag—	
R18,000, maar nie R20,000 te bowe gaan nie	R300, plus 5 persent op die bedrag waarmee die belasbare bedrag R18,000 oorskry;
R20,000, „ R22,000 „ „	R400, plus 6 persent op die bedrag waarmee die belasbare bedrag R20,000 oorskry;
R22,000, „ R24,000 „ „	R520, plus 7 persent op die bedrag waarmee die belasbare bedrag R22,000 oorskry;
R24,000, „ R26,000 „ „	R660, plus 8 persent op die bedrag waarmee die belasbare bedrag R24,000 oorskry;
R26,000, „ R28,000 „ „	R820, plus 9 persent op die bedrag waarmee die belasbare bedrag R26,000 oorskry;
R28,000, „ R30,000 „ „	R1,000, plus 10 persent op die bedrag waarmee die belasbare bedrag R28,000 oorskry;
R30,000, „ R32,000 „ „	R1,200, plus 11 persent op die bedrag waarmee die belasbare bedrag R30,000 oorskry;
R32,000, „ R34,000 „ „	R1,420, plus 12 persent op die bedrag waarmee die belasbare bedrag R32,000 oorskry;
R34,000, „ R36,000 „ „	R1,660, plus 13 persent op die bedrag waarmee die belasbare bedrag R34,000 oorskry;
R36,000, „ R38,000 „ „	R1,920, plus 14 persent op die bedrag waarmee die belasbare bedrag R36,000 oorskry;
R38,000, „ R40,000 „ „	R2,200, plus 15 persent op die bedrag waarmee die belasbare bedrag R38,000 oorskry;
R40,000, „ R44,000 „ „	R2,500, plus 16 persent op die bedrag waarmee die belasbare bedrag R40,000 oorskry;
R44,000, „ R48,000 „ „	R3,140, plus 17 persent op die bedrag waarmee die belasbare bedrag R44,000 oorskry;
R48,000, „ R52,000 „ „	R3,820, plus 18 persent op die bedrag waarmee die belasbare bedrag R48,000 oorskry;
R52,000, „ R56,000 „ „	R4,540, plus 19 persent op die bedrag waarmee die belasbare bedrag R52,000 oorskry;
R56,000, „ R60,000 „ „	R5,300, plus 20 persent op die bedrag waarmee die belasbare bedrag R56,000 oorskry;
R60,000, „ R70,000 „ „	R6,100, plus 21 persent op die bedrag waarmee die belasbare bedrag R60,000 oorskry;
R70,000, „ R80,000 „ „	R8,200, plus 22 persent op die bedrag waarmee die belasbare bedrag R70,000 oorskry;
R80,000, „ R90,000 „ „	R10,400, plus 23 persent op die bedrag waarmee die belasbare bedrag R80,000 oorskry;

Dutiable Amount of Estate.	Rate of Duty.
Where the dutiable amount— exceeds R90,000, but does not exceed R100,000	R12,700, plus 24 per cent. on the amount by which the dutiable amount exceeds R90,000;
„ R100,000	R15,100, plus 25 per cent. on the amount by which the dutiable amount exceeds R100,000:

Provided that the duty calculated in accordance with this table shall be subject to a rebate of an amount equal to a duty so calculated upon a dutiable amount equal to the aggregate of—

- (i) an amount of twenty thousand rand; and
- (ii) an amount of twelve thousand five hundred rand in respect of every child of the deceased who survives him; and
- (iii) an amount of twelve thousand five hundred rand in respect of every child of the deceased who predeceased him and who left issue surviving the deceased or a spouse surviving the deceased who had not remarried on or before the date of death of the deceased; and
- (iv) an amount of twenty thousand rand in any case in which the deceased is survived by his spouse:

Provided further that where duty becomes payable upon the value of any movable or immovable property or on a value determined by reference to the value of any movable or immovable property and duty has, upon the death of any person (hereinafter referred to as the first-dying person), who died within five years prior to the death of the deceased, become payable upon the value of that movable or immovable property or upon a value determined by reference to the value of that movable or immovable property (or any movable or immovable property for which the Secretary is satisfied that that movable or immovable property has been substituted), the duty attributable to the value of that movable or immovable property or, as the case may be, the value determined by reference to the value of that movable or immovable property, but not exceeding (in either case) an amount equal to the value on which duty has become payable on the death of the first-dying person shall be reduced by a percentage according to the following scale—

- if the deceased dies within one year of the death of the first-dying person . . 100 per cent
- if the deceased dies more than one year, but not more than two years after the death of the first-dying person 80 per cent
- if the deceased dies more than two years, but not more than three years after the death of the first-dying person 60 per cent
- if the deceased dies more than three years, but not more than four years after the death of the first-dying person 40 per cent
- if the deceased dies more than four years, but not more than five years after the death of the first-dying person 20 per cent

subject to a maximum reduction equal to so much of the duty previously payable upon the death of the first-dying person as is attributable to the value of that movable or immovable property or, as the case may be, to an amount equal to the value determined by reference to the value of that movable or immovable property, and as is proved to the satisfaction of the Secretary to have been borne by the deceased.”.

Amendment of
section 6 of
Act 59 of 1962.

9. Section *six* of the Stamp Duties Act, 1962, is hereby amended by the substitution for proviso (e) to sub-section (1) of the following proviso:

“(e) in respect of cheques issued or receipts given by a person or class of persons or for a purpose or in circumstances prescribed by the Minister by notice in the *Gazette*, and subject to conditions so prescribed,

Belasbare Bedrag van Boedel.	Skaal van Belasting.
Waar die belasbare bedrag— R90,000, maar nie R100,000 te bowe gaan nie	R12,700, plus 24 persent op die bedrag waarmee die belasbare bedrag R90,000 oorskry;
R100,000 te bowe gaan	R15,100, plus 25 persent op die bedrag waarmee die belasbare bedrag R100,000 oorskry:

Met dien verstande dat die belasting ooreenkomstig hierdie tabel bereken, onderworpe is aan 'n korting van 'n bedrag gelyk aan 'n belasting aldus bereken op 'n belasbare bedrag gelyk aan die totaal van—

- (i) 'n bedrag van twintigduisend rand; en
- (ii) 'n bedrag van twaalfduisend vyfhonderd rand ten opsigte van iedere kind van die oorledene wat hom oorleef; en
- (iii) 'n bedrag van twaalfduisend vyfhonderd rand ten opsigte van iedere kind van die oorledene wat voor hom te sterwe gekom het en wat nakomelinge nagelaat het wat die oorledene oorleef of 'n eggenoot nagelaat het wat die oorledene oorleef en wat nie op of voor die datum van dood van die oorledene hertrou het nie; en
- (iv) 'n bedrag van twintigduisend rand in 'n geval waar die oorledene deur sy eggenoot oorleef word:

Met dien verstande voorts dat waar belasting betaalbaar word op die waarde van enige roerende of onroerende goed of op 'n waarde wat bepaal is deur verwysing na die waarde van enige roerende of onroerende goed en belasting by die dood van enige persoon (hierna die eerssterwende persoon genoem), wat binne vyf jaar voor die dood van die oorledene te sterwe gekom het, betaalbaar geword het op die waarde van bedoelde roerende of onroerende goed of op 'n waarde wat bepaal is deur verwysing na die waarde van bedoelde roerende of onroerende goed (of roerende of onroerende goed ten opsigte waarvan die Sekretaris oortuig is dat dit deur bedoelde roerende of onroerende goed vervang is), word die belasting wat toe te skrywe is aan die waarde van bedoelde roerende of onroerende goed of, na gelang van die geval, die waarde wat bepaal is deur verwysing na die waarde van bedoelde roerende of onroerende goed, maar hoogstens 'n bedrag in iedere geval gelyk aan die waarde waarop belasting by die dood van die eerssterwende persoon betaalbaar geword het, volgens 'n persentasie ooreenkomstig die die volgende skaal verminder—

indien die oorledene binne een jaar na die dood van die eerssterwende persoon te sterwe kom	100 persent
indien die oorledene meer dan een jaar maar hoogstens twee jaar na die dood van die eerssterwende persoon te sterwe kom,	80 persent
indien die oorledene meer dan twee jaar maar hoogstens drie jaar na die dood van die eerssterwende persoon te sterwe kom	60 persent
indien die oorledene meer dan drie jaar maar hoogstens vier jaar na die dood van die eerssterwende persoon te sterwe kom	40 persent
indien die oorledene meer dan vier jaar maar hoogstens vyf jaar na die dood van die eerssterwende persoon te sterwe kom	20 persent

onderworpe aan 'n maksimum korting gelyk aan soveel van die belasting wat voorheen by die dood van die eerssterwende persoon betaalbaar was as wat toe te skrywe is aan die waarde van bedoelde roerende of onroerende goed of, na gelang van die geval, aan 'n bedrag gelyk aan die waarde wat bepaal is deur verwysing na die waarde van bedoelde roerende of onroerende goed, en wat, volgens bewys ten genoë van die Sekretaris, deur die oorledene gedra is.”.

9. Artikel ses van die Seëlwet, 1962, word hierby gewysig deur voorbehoudsbepaling (e) by sub-artikel (1) deur die volgende voorbehoudsbepaling te vervang: Wysiging van artikel 6 van Wet 59 van 1962.

„(e) ten opsigte van tjeks uitgereik of kwitansies gegee deur 'n persoon of klas van persone of vir 'n doel of onder omstandighede deur die Minister by kennisgewing in die *Staatskoerant* voorgeskryf, en onderworpe aan die

payment of duty shall not be required to be denoted by means of stamps affixed to such cheques or receipts, as the case may be, but may be acknowledged by means of the issue by the Secretary of a special receipt, and any cheque so issued or any receipt so given in respect of which arrangements satisfactory to the Secretary have been made for the payment of the duty due thereon and which bears on its face the words 'duty paid' shall for the purposes of this Act be deemed to be duly stamped."

Amendment of section 14 of Act 59 of 1962, as amended by section 21 of Act 77 of 1964.

10. The following section is hereby substituted for section *ourteen* of the Stamp Duties Act, 1962:

"Market-able Securities.

14. (1) For the purposes of any duty payable in respect of the registration of transfer of any marketable security—

- (a) a deed or declaration setting forth the transaction and full and true particulars of the consideration passing shall be made between and signed and dated with the true date of each signature by the parties concerned or their respective agents; or
- (b) if the marketable security may in terms of the Securities' Transfer Act, 1965 (Act No. 69 of 1965), be transferred by means of a securities transfer form as defined in section *one* of that Act or by means of a securities transfer form and a broker's transfer form as defined in that section, such form or forms may, in the appropriate circumstances contemplated in section *two* of that Act, be completed in lieu of such deed or declaration,

and such deed or declaration or such securities transfer form or, if a broker's transfer form is used, such broker's transfer form, shall be stamped for the amount of duty payable, and if in any case there is no consideration passing, the market value computed according to the closing middle price on the date of the transaction shall be set forth and the instrument shall be stamped accordingly, subject to the provisions of sub-section (7) of section *seven*.

(2) Where any instrument whereby any marketable security is transferable in terms of any law of the United Kingdom, is completed in that country in accordance with such law, such instrument shall, if it discloses sufficient information for the assessment of duty, be deemed to be a deed or declaration referred to in sub-section (1), and if the marketable security is transferred by means of a broker's transfer form as set out in Schedule 2 to the Stock Transfer Act, 1963, of the United Kingdom, the selling broker's signature on such form shall for the purposes of this section be deemed to be the signature of the transferor.

- (3) (a) No transfer of a marketable security liable to duty shall be made or permitted by any company or corporate body in its register (whether the register be kept within or outside the Republic) or by any person responsible for the registration of the transfer, unless there is lodged with such body or company a duly stamped deed, declaration, securities transfer form or broker's transfer form as required by sub-section (1).
- (b) Any such deed, declaration or form shall at all reasonable times be open for inspection by any person acting under the authority of the Secretary who may, if the deed, declaration or form has been executed outside the Republic, require any officer of the company or corporate body who is within the Republic to produce within a reasonable time, not being more than three months, the deed, declaration or form for the purposes of any such inspection.

aldus voorgeskrewe voorwaardes, die betaling van seëlreg nie op sodanige tjeks of kwitansies, na gelang van die geval, deur die aanhegting van seëls aangetoon hoef te word nie, maar deur middel van 'n spesiale kwitansie uitgereik deur die Sekretaris erken kan word, en 'n tjek aldus uitgereik of 'n kwitansie aldus gegee ten opsigte waarvan reëlins vir die betaling van die seëlreg daarop tot bevrediging van die Sekretaris getref is en op die voorkant waarvan die woorde 'seëlreg betaal' voorkom, word by die toepassing van hierdie Wet geag behoorlik geseël te wees."

10. Artikel *veertien* van die Seëlwet, 1962, word hierby deur die volgende artikel vervang:

„Handels-
effekte.

14. (1) Vir die doeleindes van seëlreg betaalbaar ten opsigte van die registrasie van oordrag van handelseffekte—

Wysiging van
artikel 14 van
Wet 59 van 1962,
soos gewysig deur
artikel 21 van
Wet 77 van 1964.

(a) moet 'n akte of skriftelike verklaring waarin die transaksie en volledige en juiste besonderhede van die betaalde vergoeding uiteengesit word, deur die betrokke partye of hul onderskeie verteenwoordigers opgestel en onderteken word en met die juiste datum van elke handtekening gedateer word; of

(b) indien die handelseffekte ingevolge die Wet op die Oordrag van Sekuriteite, 1965, (Wet No. 69 van 1965), deur middel van 'n sekuriteite-oordragvorm, soos in artikel *een* van daardie Wet omskryf, of deur middel van 'n sekuriteite-oordragvorm en 'n makelaarsoordragvorm, soos in daardie artikel omskryf, oorgedra kan word, kan sodanige vorm of vorms in die ter sake dienende omstandighede in artikel *twee* van daardie Wet beoog in plaas van bedoelde akte of verklaring voltooi word,

en moet bedoelde akte of verklaring of bedoelde sekuriteite-oordragvorm of, indien 'n makelaars-oordragvorm gebruik word, sodanige makelaars-oordragvorm met die bedrag van die vereiste seëlreg geseël word, en moet, in 'n geval waar geen vergoeding betaal word nie, die markwaarde bereken volgens die middelmarkprys by sluiting op datum van die transaksie aangedui word en die stuk met inagneming van die bepalings van sub-artikel (7) van artikel *sewe* dienoooreenkomstig geseël word.

(2) Waar 'n stuk waardeur handelseffekte ingevolge enige wetsbepaling van die Verenigde Koninkryk oorgedra kan word, in daardie land ooreenkomstig bedoelde wetsbepaling voltooi word, word dié stuk, indien genoegsame inligting vir die aanslag van seëlreg daarin aangetoon word, geag 'n in sub-artikel (1) bedoelde akte of verklaring te wees, en indien die handelseffekte oorgedra word deur middel van 'n 'broker's transfer form' soos in 'Schedule 2' by die 'Stock Transfer Act, 1963,' van die Verenigde Koninkryk uiteengesit, word die verkoopsmakelaar se handtekening op dié vorm by die toepassing van hierdie artikel geag die handtekening van die oordraggewer te wees.

(3) (a) Geen oordrag van handelseffekte wat aan seëlreg onderhewig is, word deur 'n maatskappy of regspersoon in sy register (hetsy die register in of buite die Republiek gehou word) of deur 'n persoon wat vir die registrasie van die oordrag verantwoordelik is, bewerkstellig of toegelaat nie, tensy 'n behoorlik geseëldde akte, verklaring, sekuriteite-oordragvorm of makelaars-oordragvorm soos deur sub-artikel (1) vereis by die regspersoon of maatskappy ingedien word.

(b) So 'n akte, verklaring of vorm moet te alle redelike tye beskikbaar wees vir insae deur iemand wat op gesag van die Sekretaris handel en die Sekretaris kan, indien die akte, verklaring of vorm buite die Republiek verly is, vereis dat 'n beamppte van die maatskappy of regspersoon in die Republiek die akte, verklaring of vorm binne 'n redelike tydperk van hoogstens drie maande vir die doeleindes van sodanige insae oorlê.

(c) Nothing in sub-section (1) or in this sub-section relating to a deed, declaration or form shall be construed as applying to the transfer of a marketable security available to or in favour of bearer.

(4) (a) The company, corporate body or local authority by which any marketable security is issued shall be liable to stamp the same, but shall be entitled to refuse or withhold the issue of the security until the duty has been received by it from the allottee or person entitled to the security.

(b) If any company, corporate body or local authority or any officer thereof makes default in complying with the requirements of this section it shall, in addition to being liable for the duty, incur a penalty not exceeding one hundred rand.

(5) Any company or corporate body which undertakes to maintain a supply of revenue stamps of the Republic for sale at any of its branch registries or offices outside the Republic for the purpose of facilitating the payment of duty under this section in respect of transactions effected outside the Republic, may be allowed a discount not exceeding five per cent on the value of revenue stamps purchased for the purpose.”.

Amendment of
item 15 of 1st
Schedule to
Act 59 of 1962.

11. The following item is hereby substituted for Item 15 of the First Schedule to the Stamp Duties Act, 1962, with effect from the seventeenth day of May, 1965:

“15. <i>Customs and Excise Documents</i> : On	R	c
each original bill or document of entry		
or document in lieu thereof	0	05

Exemptions:

(a) Any bill or document of entry for coastwise removal of released goods between places in the Republic or removal through contiguous territories of such goods to any place in the Republic.

(b) Any bill or document of entry relating to any goods imported by post which are not by law required to be cleared at a customs and excise office.

(c) Any provisional bill or document of entry covered later by a bill or document of entry which is not exempted under this item.”.

Amendment of
Item 17 of 1st
Schedule to
Act 59 of 1962.

12. Item 17 of the First Schedule to the Stamp Duties Act, 1962, is hereby amended with effect from the twenty-fifth day of March, 1965, by the substitution for paragraph (1) of the following paragraph:

“(1) If the lease, agreement or instrument is—

(a) by the month or for any definite R c
period of less than one year; or

(b) for an indefinite period but terminable by two months' notice or less than two months' notice:		
where the rent does not exceed the rate of R5 per month	0	05
where the rent exceeds the rate of R5 per month but does not exceed the rate of R10 per month	0	10
where the rent exceeds the rate of R10 per month but does not exceed the rate of R20 per month	0	25
where the rent exceeds the rate of R20 per month but does not exceed the rate of R30 per month	0	50
where the rent exceeds the rate of R30 per month but does not exceed the rate of R40 per month	1	00
where the rent exceeds the rate of R40 per month but does not exceed the rate of R50 per month	1	50
where the rent exceeds the rate of R50 per month	2	00”.

- (c) Die bepalinge van sub-artikel (1) of van hierdie sub-artikel met betrekking tot 'n akte, verklaring of vorm word nie uitgelê nie asof dit van toepassing is op die oordrag van handelseffekte beskikbaar aan of ten gunste van toonder.
- (4) (a) Die maatskappy, regspersoon of plaaslike bestuur waardeur handelseffekte uitgereik word, is aanspreeklik om dit te seël, maar is geregtig om die uitreiking van die effekte te weier of agterweë te hou totdat hy die seëlreg ontvang het van die persoon aan wie die effekte toegeken is of wat daarop geregtig is.
- (b) Indien 'n maatskappy, regspersoon of plaaslike bestuur of 'n beampte daarvan versuim om aan die vereistes van hierdie artikel te voldoen, loop hy benewens die aanspreeklikheid vir die seëlreg 'n boete van hoogstens honderd rand op.
- (5) Daar kan aan 'n maatskappy of regspersoon wat onderneem om 'n voorraad inkomsteseëls van die Republiek vir verkoop by enige registrasiekantoor of kantoor buite die Republiek waar hy 'n takkantoor het, aan te hou ten einde die betaling van seëlregte ingevolge hierdie artikel ten opsigte van transaksies buite die Republiek aangeaan te vergemaklik, 'n afslag van hoogstens vyf persent van die waarde van die inkomsteseëls wat vir dié doel aangekoop word, toegestaan word."

11. Item 15 van die Eerste Bylae by die Seëlwet, 1962, word hierby met ingang van die sewentiende dag van Mei 1965 deur die volgende item vervang: Wysiging van item 15 van 1ste Bylae by Wet 59 van 1962.

„15. Doeane- en aksynsdokumente: Op elke oorspronklike klaringsbrief of -dokument of dokument wat die plek daarvan neem 0 05

Vrystellings:

- (a) 'n Klaringsbrief of -dokument vir kusvervoer van vrygestelde goedere tussen plekke in die Republiek of vervoer deur aangrensende gebiede van sodanige goedere na enige plek in die Republiek.
- (b) 'n Klaringsbrief of -dokument met betrekking tot goedere wat per pos ingevoer word en regtens nie by 'n doeane- en aksynskantoor geklaar hoef te word nie.
- (c) 'n Voorlopige klaringsbrief of -dokument wat later deur 'n klaringsbrief of -dokument gedek word wat nie kragtens hierdie item vrygestel is nie."

12. Item 17 van die Eerste Bylae by die Seëlwet, 1962, word hierby gewysig met ingang van die vyf-en-twintigste dag van Maart 1965 deur paragraaf (1) deur die volgende paragraaf te vervang: Wysiging van Item 17 van 1ste Bylae by Wet 59 van 1962.

„(1) Indien die huur, ooreenkoms of stuk— R c

(a) per maand of vir 'n bepaalde tydperk van minder as 'n jaar is; of

(b) vir 'n onbepaalde tydperk is, maar deur kennisgewing van twee maande of minder as twee maande opgesê kan word:

waar die huur nie meer as R5 per maand is nie 0 05

waar die huur meer as R5 per maand is maar nie meer as R10 per maand nie 0 10

waar die huur meer as R10 per maand is maar nie meer as R20 per maand nie 0 25

waar die huur meer as R20 per maand is maar nie meer as R30 per maand nie 0 50

waar die huur meer as R30 per maand is maar nie meer as R40 per maand nie 1 00

waar die huur meer as R40 per maand is maar nie meer as R50 nie .. 1 50

waar die huur meer as R50 per maand is 2 00".

Amendment of
Item 18 of 1st
Schedule to
Act 59 of 1962,
as amended by
section 22 of
Act 77 of 1964.

13. Item 18 of the First Schedule to the Stamp Duties Act, 1962, is hereby amended—

- (a) by the substitution for paragraph (3) of the following paragraph:

“(3) In respect of the registration of the transfer of any such marketable security:

- (a) if transfer is registered before the expiry of a period of twelve months from the date of signature by the transferor of the deed, declaration or securities transfer form referred to in sub-section (1) of section *fourteen* of the Act: for every R200 or part thereof of the amount or value of the consideration given, or where no consideration is given of the value of the marketable security transferred .. R c 0 10

- (b) if transfer is registered after the expiry of the said period: for each period of twelve months or part thereof contained in the period from such date of signature to the date of registration of transfer, an amount equivalent to three times the duty which would have been payable in terms of paragraph (a) if transfer had been registered before the expiry of the said period: Provided that in any case in which the deed or declaration was signed by the transferor prior to the first day of April, 1946, or does not disclose the date of signature by the transferor, the date of signature by the transferor shall for purposes of the determination of the duty chargeable under this paragraph, be deemed to be the first day of April, 1946, or the date of issue of the relative marketable security, whichever is the later: Provided further that if the marketable security the transfer of which is to be registered, was at the time of its sale or disposal registered in the name of the transferor and held by a bank in trust or for safekeeping on behalf of the transferor, or as a pledge given as security by the transferor, or for the purpose of sale on behalf of or on account of the transferor, and the relevant deed, declaration or securities transfer form was signed by the transferor or prior to the actual date of sale or disposal of that marketable security, or does not disclose the date of signature by the transferor, the bank concerned may endorse upon the deed, declaration or securities transfer form or relevant brokers transfer form referred to in the said section *fourteen*, in the form prescribed by the Secretary, the fact that the marketable security was so held, as well as the actual date of the sale or disposal thereof, and thereupon the date of sale or disposal as so endorsed shall, for purposes of the determination of the duty chargeable under this paragraph, be deemed to be the date of signature by the transferor.

For the purpose of this paragraph ‘bank’ means any commercial bank authorized to carry on business under the Banks Act, 1965, (Act No. 23 of 1965), any building society registered under the Building Societies Act, 1965

13. Item 18 van die Eerste Bylae by die Seëlwet, 1962, word hierby gewysig—

(a) deur paragraaf (3) deur die volgende paragraaf te vervang:

„(3) Ten opsigte van die registrasie van die oordrag van sodanige handelseffekte—

(a) indien oordrag geregistreer word binne

'n tydperk van twaalf maande vanaf die datum van ondertekening deur die oordraggewer van die akte, verklaring of sekuriteite-oordragvorm waarna in sub-artikel (1) van artikel *veertien* van die Wet verwys word: vir elke R200 of deel daarvan van die bedrag of waarde van die vergoeding gegee, of, waar geen vergoeding gegee word nie, van die waarde van die handelseffekte wat oorgedra word

R c

0 10

(b) indien oordrag na verstryking van genoemde tydperk geregistreer word: vir elke tydperk van twaalf maande of deel daarvan in die tydperk vanaf bedoelde datum van ondertekening tot die datum van registrasie van die oordrag, 'n bedrag gelyk aan drie maal die bedrag van seëlreg wat ingevolge paragraaf (a) betaalbaar sou gewees het indien die oordrag voor die verstryking van genoemde tydperk geregistreer was: Met dien verstande dat in 'n geval waar die akte of verklaring voor die eerste dag van April 1946 deur die oordraggewer onderteken is of nie die datum van ondertekening deur die oordraggewer aantoon nie, die datum van ondertekening deur die oordraggewer vir doeleindes van die bepaling van die seëlreg ingevolge hierdie paragraaf betaalbaar, geag word die eerste dag van April 1946 te wees of die datum van uitreiking van die betrokke handelseffekte, watter ook al die jongste datum is: Met dien verstande voorts dat indien die handelseffekte waarvan die oordrag geregistreer moet word, ten tyde van die verkoop of vervreemding daarvan in die naam van die oordraggewer geregistreer was en deur 'n bank gehou was in trust of bewaring ten behoeve van die oordraggewer of in pand by wyse van sekuriteit deur die oordraggewer gegee of vir verkoop ten behoeve of op rekening van die oordraggewer, en die betrokke akte, verklaring of sekuriteite-oordragvorm voor die werklike datum van verkoop of vervreemding van daardie handelseffekte deur die oordraggewer onderteken was of nie die datum van ondertekening deur die oordraggewer aantoon nie, die betrokke bank die feit dat die handelseffekte aldus gehou was, sowel as die juiste datum van verkoop of vervreemding daarvan, op die akte, verklaring of sekuriteite-oordragvorm of betrokke makelaarsoordragvorm vermeld in genoemde artikel *veertien* kan endosseer in die vorm wat die Sekretaris voorskryf, en daarop word die aldus geëndosseerde datum van verkoop of vervreemding vir doeleindes van die bepaling van die ingevolge hierdie paragraaf betaalbare seëlreg geag die datum van ondertekening deur die oordraggewer te wees.

By die toepassing van hierdie paragraaf beteken 'bank' 'n handelsbank wat kragtens die Bankwet, 1965 (Wet No. 23 van 1965), gemagtig is om besigheid te doen, 'n bougenootskap wat ingevolge die Bouverenigingswet,

Wysiging van Item 18 van 1ste Bylae by Wet 59 van 1962, soos gewysig deur artikel 22 van Wet 77 van 1964.

(Act No. 24 of 1965), any person lawfully carrying on the occupation of a stock and share broker, or a trustee for holders of unit or fixed trust certificates referred to in sub-item (2) of this item, and includes the State and any person approved by the Secretary in writing.”; and

- (b) with effect from the twenty-fifth day of March, 1965, by the substitution for the Exemptions at the end of the said Item of the following Exemptions:

“Exemptions:

- (a) The issue or registration of transfer of the shares of any company incorporated in the territory of South-West Africa.
- (b) Any registration of transfer of the scrip, certificate, warrant or other like instrument held by a trust created by will or notarial deed, if such transfer is necessitated by a change of executors, administrators or trustees and no consideration is given in respect thereof.
- (c) Any registration of transfer of any share, stock or debenture of any company with reference to which the Treasury has given an undertaking as contemplated by paragraph (s) of sub-section (1) of section *ten* of the Income Tax Act, 1962 (Act No. 58 of 1962).
- (d) The issue or registration of transfer of any negotiable certificate in respect of any deposit made with any commercial bank as defined in section *one* of the Banks Act, 1965 (Act No. 23 of 1965).
- (e) Any registration of transfer of any marketable security issued by any company or corporate body, if such registration is effected in any branch register kept by such company or corporate body outside the Republic, and the relevant deed, declaration or securities transfer form referred to in sub-section (1) of section *fourteen* of the Act was signed by the transferor outside the Republic not earlier than the twenty-fifth day of March, 1965.”.

Amendment of
Item 23 of 1st
Schedule to
Act 59 of 1962.

14. Item 23 of the First Schedule to the Stamp Duties Act, 1962, is hereby amended with effect from the twenty-fifth day of March, 1965—

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

“(1) If given before the first day of July, 1965, for or upon the payment of a sum of money amounting to R10 or more (other than any receipt given by any legally established building society in respect of the payment of interest on any money borrowed from such society or the repayment of any such money) 0 01”;

- (b) by the insertion after the said paragraph of the following new paragraph:

“(1)*bis* If given on or after the first day of July, 1965, for or upon the payment of a sum of money amounting to R10 or more (other than any receipt given by any legally established building society in respect of the payment of interest on any money borrowed from such society or the repayment of any such money):
(a) if such sum amounts to R10 or more but less than R25 0 01
(b) if such sum amounts to R25 or more 0 02”;

and

- (c) by the addition at the end of the said Item of the following further Exemptions:

“(f) Receipt given by any Bantu person in respect of the payment to him of money held in trust for him by the Secretary for Bantu Administration and Development.

1965, (Wet No. 24 van 1965), geregistreer is, iemand wat wettiglik die bedryf van makelaar in effekte en aandele voortsit, of 'n trustee vir houters van eenheid- of vaste trustsertifikate in subitem (2) van hierdie item bedoel, en ook die Staat en iemand deur die Sekretaris skriftelik goedgekeur.”; en

- (b) met ingang van die vyf-en-twintigste dag van Maart 1965, deur die Vrystellings aan die end van genoemde Item deur die volgende Vrystellings te vervang:

„Vrystellings:

- (a) Die uitreiking of registrasie van oordrag van aandele van 'n maatskappy in die gebied Suidwes-Afrika opgerig.
- (b) 'n Registrasie van oordrag van die aandelesertifikaat, sertifikaat, waarborg of ander dergelike stuk wat gehou word deur 'n trust by testament of notariële akte geskep, indien dié oordrag deur 'n verandering van eksekuteurs, administrateurs of trustees genoodsaak word en geen vergoeding ten opsigte daarvan gegee word nie.
- (c) 'n Registrasie van oordrag van enige aandeel, effekte of skuldbrief van 'n maatskappy ten opsigte waarvan die Tesourie 'n onderneming soos beoog deur paragraaf (s) van sub-artikel (1) van artikel *tien* van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), gegee het.
- (d) Die uitreiking of registrasie van oordrag van 'n verhandelbare sertifikaat ten opsigte van 'n deposito gestort by 'n handelsbank soos omskryf in artikel *een* van die Bankwet, 1965 (Wet No. 23 van 1965).
- (e) 'n Registrasie van oordrag van handelseffekte deur 'n maatskappy of regspersoon uitgereik, indien sodanige registrasie geskied in 'n takregister deur daardie maatskappy of regspersoon buite die Republiek gehou, en die betrokke akte, verklaring of sekuriteite-oordragvorm in subartikel (1) van artikel *veertien* van die Wet bedoel, deur die oordraggewer buite die Republiek nie vroeër nie as die vyf-en-twintigste dag van Maart 1965 onderteken is.”.

14. Item 23 van die Eerste Bylae by die Seëlwet, 1962, word hierby gewysig met ingang van die vyf-en-twintigste dag van Maart 1965—

Wysiging van Item 23 van Iste Bylae by Wet 59 van 1962.

- (a) deur paragraaf (1) deur die volgende paragraaf te vervang:

„(1) Indien voor die eerste dag van Julie 1965 gegee vir of by die betaling van 'n som geld ten bedrae van R10 of meer (behalwe 'n kwitansie gegee deur 'n wettig opgerigte bouvereniging ten opsigte van die betaling van rente op enige geld geleen van so 'n vereniging of die terugbetaling van sodanige geld) 0 01”;

- (b) deur na genoemde paragraaf die volgende nuwe paragraaf in te voeg:

„(1)*bis* Indien op of na die eerste dag van Julie 1965 gegee vir of by die betaling van 'n som geld ten bedrae van R10 of meer (behalwe 'n kwitansie gegee deur 'n wettig opgerigte bouvereniging ten opsigte van die betaling van rente op enige geld geleen van so 'n vereniging of die terugbetaling van sodanige geld):
(a) indien bedoelde som R10 of meer maar minder as R25 bedra .. 0 01
(b) indien bedoelde som R25 of meer bedra 0 02”;

en

- (c) deur aan die end van genoemde Item die volgende verdere Vrystellings te voeg:

„(I) Kwitansie deur 'n Bantoepersoon gegee ten opsigte van die betaling aan hom van geld namens hom deur die Sekretaris van Bantoe-administrasie en -ontwikkeling in trust gehou.

- (m) Receipt given for or upon the payment of any pension.
- (n) Receipt given by any employee to his employer for or upon the payment of any salary or wages (including any bonus or commission) due in respect of services rendered by such employee during any period of employment.”.

Short title.

15. This Act shall be called the Revenue Laws Amendment Act, 1965.

- (m) Kwitansie gegee vir of by die betaling van enige pensioen.
- (n) Kwitansie gegee deur 'n werknemer aan sy werkgewer vir of by die betaling van enige salaris of loon (met inbegrip van enige bonus of kommissie) wat verskuldig is ten opsigte van dienste deur daardie werknemer gedurende 'n dienstdadigheidsbewys."

15. Hierdie Wet heet die Wysigingswet op Inkomstewette, Kort titel. 1965.

No. 82, 1965.]

ACT

To provide for the disposal of certain surplus State revenues; to place certain amounts to the credit of the Loan Account; to grant to the Minister of Finance the power to enter into a certain commitment towards the International Development Association; to amend Acts Nos. 37 of 1943, 67 of 1955, 23 of 1956, 38 of 1957, 16 of 1961 and 23 of 1965; to provide for the disposal of surplus revenue of the Railway and Harbour Fund; and to amend Act No. 29 of 1965.

*(English text signed by the State President.)
(Assented to 18th June, 1965.)*

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

PART I.

MATTERS AFFECTING THE CONSOLIDATED REVENUE FUND.

Disposal of
certain surplus
State revenues.

1. From the surplus in the Revenue Account as at the thirty-first day of March, 1965, as certified by the Controller and Auditor-General, there shall be—

- (a) transferred to the credit of the Loan Account, an amount of one hundred and ten million rand;
- (b) paid to the credit of the Defence Special Equipment Account, an amount of twenty million rand; and
- (c) paid to the credit of the Tax Reserve Account, the balance after deduction of the amounts mentioned in paragraphs (a) and (b).

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

2. There shall be transferred from the Revenue Account to the Loan Account on or before the thirty-first day of March, 1966, an amount of thirty million rand.

Certain receipts
to be credited
to the Loan
Account.

3. The amounts which in terms of the provisions of sub-section (2) of section *four* of the Local Loans Act, 1926 (Act No. 19 of 1926), and section *eight* of the South African Mint and Coinage Act, 1964 (Act No. 78 of 1964), shall be paid into the Consolidated Revenue Fund, shall be credited to the Loan Account.

Authority to
enter into a
commitment to
pay the Republic's
contributions to
the International
Development
Association.

4. The Minister of Finance is authorized to enter into a commitment towards the International Development Association for the payment to the Association by the Government of South Africa during each of the financial years ending on the thirty-first day of March, 1967, and the thirty-first day of March, 1968, of an amount equal to one million three hundred and thirty thousand United States dollars, being the balance of the Republic's contribution towards the funds of the Association.

Amendment of
section 3 of
Act 37 of 1943,
as amended by
section 30 of
Act 57 of 1946,
section 30 of
Act 48 of 1947,
section 9 of
Act 56 of 1951,
section 13 of
Act 34 of 1954,
section 20 of
Act 67 of 1955,
section 11 of
Act 83 of 1963
and section 14
of Act 76 of 1964.

5. (1) Section *three* of the Finance Act, 1943, is hereby amended by the addition to sub-section (3) of the following paragraph:

“(n) to the Government of Southern Rhodesia, in connection with expenditure on a road construction programme.”.

(2) Sub-section (1) shall be deemed to have come into operation on the twenty-eighth day of December, 1964.

No. 82, 1965.]

WET

Om voorsiening te maak vir die besteding van sekere surplusstaatsinkomste; om sekere bedrae op krediet van die Leningsrekening te plaas; om aan die Minister van Finansies die bevoegdheid te verleen om 'n sekere verpligting teenoor die Internasionale Ontwikkelingsgenootskap aan te gaan; tot wysiging van Wette Nos. 37 van 1943, 67 van 1955, 23 van 1956, 38 van 1957, 16 van 1961 en 23 van 1965; om voorsiening te maak vir die besteding van surplus-inkomste van die Spoorweg- en Hawefonds; en tot wysiging van Wet No. 29 van 1965.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

DEEL I.

AANGELEENTHEDE WAT DIE GEKONSOLIDEERDE INKOMSTEFONDS RAAK.

1. Uit die surplus in die Inkomsterekening op die een-en-dertigste dag van Maart 1965, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word daar—
 - (a) na die Leningsrekening 'n bedrag van honderd-entienmiljoen rand oorgedra;
 - (b) aan die Rekening vir Speciale Verdedigingstoerusting 'n bedrag van twintigmiljoen rand oorbetal; en
 - (c) na aftrekking van die bedrae in paragrawe (a) en (b) gemeld, die restant aan die Belastingreserwerekening oorbetal.
2. Van die Inkomsterekening word daar op of voor die een-en-dertigste dag van Maart 1966 'n bedrag van dertigmiljoen rand na die Leningsrekening oorgedra.
3. Die bedrae wat ingevolge die bepalinge van sub-artikel (2) van artikel vier van die Plaaslike Leningswet, 1926 (Wet No. 19 van 1926), en artikel agt van die Wet op die Suid-Afrikaanse Munt en Munte, 1964 (Wet No. 78 van 1964), in die Gekonsolideerde Inkomstefonds gestort moet word, word op krediet van die Leningsrekening geplaas.
4. Die Minister van Finansies word gemagtig om 'n verpligting teenoor die Internasionale Ontwikkelingsgenootskap aan te gaan vir die betaling aan die Genootskap deur die Suid-Afrikaanse Regering gedurende elk van die boekjare wat eindig op die een-en-dertigste dag van Maart 1967 en die een-en-dertigste dag van Maart 1968 van 'n bedrag gelykstaande met eenmiljoen driehonderd-en-dertigduisend V.S.A.-dollars, synde die restant van die Republiek se bydrae tot die fondse van die Genootskap.
5. (1) Artikel drie van die Finansiewet, 1943, word hierby gewysig deur die volgende paragraaf by sub-artikel (3) te voeg: „(n) aan die Regering van Suid-Rhodesië in verband met onkoste aan 'n padbou-program.”.
- (2) Sub-artikel (1) word geag op die agt-en-twintigste dag van Desember 1964 in werking te getree het.

Besteding van sekere surplusstaatsinkomste.

Oordrag van sekere bedrag van die Inkomsterekening na die Leningsrekening.

Sekere ontvangste moet op krediet van die Leningsrekening geplaas word.

Magtiging om 'n verpligting aan te gaan om die Republiek se bydraes aan die Internasionale Ontwikkelingsgenootskap te betaal.

Wysiging van artikel 3 van Wet 37 van 1943, soos gewysig deur artikel 30 van Wet 57 van 1946, artikel 30 van Wet 48 van 1947, artikel 9 van Wet 56 van 1951, artikel 13 van Wet 34 van 1954, artikel 20 van Wet 67 van 1955, artikel 11 van Wet 83 van 1963 en artikel 14 van Wet 76 van 1964.

Amendment of
section 3 of
Act 67 of 1955,
as amended by
section 12 of
Act 83 of 1963.

6. (1) Section *three* of the Finance Act, 1955, is hereby amended—

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

“(1) (a) The Minister of Finance may, for the purpose of enabling any person who is a contributor to any pension fund referred to in sub-section (1) of section *two* of the Government Service Pensions Act, 1965 (Act No. 62 of 1965),—

(i) to acquire a dwelling for his own use;

(ii) to enlarge such dwelling or to erect out-buildings thereto; or

(iii) to comply in respect of such dwelling or any outbuildings thereto with any requirement of any local authority contemplated in paragraph (f) of sub-section (1) of section *eighty-four* of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961),

guarantee on such terms and conditions as he may determine, the interest on and the capital of an amount not exceeding thirty per cent. of the amount of any loan required by any such person for that purpose, and may enter into such agreements and do such other things (including the making of regulations) as may be necessary for or incidental to the carrying out of this sub-section.

(b) If a dwelling contemplated in paragraph (a) is sold in execution, any expense connected with such sale as the Minister of Finance may have determined by regulation under the said paragraph, may be taken into account in determining the amount for which the State is liable under any guarantee granted under the said paragraph.

(c) The Minister of Finance may in writing delegate to any officer in the public service any power conferred upon him in terms of this sub-section.”; and

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

“(3) If any guarantee given under paragraph (a) of sub-section (1) relates to a person—

(a) who ceases to be a contributor to a pension fund contemplated in that paragraph; and

(b) who becomes an officer or employee of the Munitions Production Board established in terms of section *two* of the Munitions Production Act, 1964 (Act No. 87 of 1964), and becomes a contributor to a pension scheme or a pension scheme and a provident fund established under section *fourteen* of that Act,

that guarantee, together with any terms and conditions to which it is subject, shall be deemed to have been given by the said Munitions Production Board and shall, notwithstanding any provision to the contrary but subject to the terms and conditions thereof, *mutatis mutandis* remain of full force and effect.

(4) Any power, duty or function conferred or imposed upon the Minister of Finance under this section shall, in so far as it relates to any guarantee deemed to have been given by the said Munitions Production Board, be exercised or performed by that Board, and any loss which may be incurred by the said Board in consequence of the exercise or performance of such power, duty or function, shall be defrayed from the funds of that Board.”.

(2) The amendment effected by sub-section (1), in so far as it relates to sub-section (1) of section *three* of the Finance Act, 1955, shall be deemed to have come into operation on the first day of July, 1955.

Amendment of
section 24
of Act 23 of 1956.

7. Section *twenty-four* of the Exchequer and Audit Act, 1956, is hereby amended by the substitution for paragraph (i) of the proviso to sub-section (1) of the following paragraph:

6. (1) Artikel *drie* van die Finansiewet, 1955, word hierby gewysig—

Wysiging van artikel 3 van Wet 67 van 1955, soos gewysig deur artikel 12 van Wet 83 van 1963.

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

„(1) (a) Die Minister van Finansies kan, met die doel om enigiemand wat 'n bydraer tot 'n in sub-artikel (1) van artikel *twee* van die Regeringsdienspensioenwet, 1965 (Wet No. 62 van 1965), bedoelde pensioenfonds is, in staat te stel—

(i) om 'n woning vir sy eie gebruik te verkry;

(ii) om bedoelde woning te vergroot of om buitegeboue daarby op te rig; of

(iii) om ten opsigte van bedoelde woning of enige buitegeboue daarby te voldoen aan enige vereiste van 'n plaaslike bestuur beoog in paragraaf (f) van sub-artikel (1) van artikel *vier-en-tagtig* van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961),

op die bedinge en voorwaardes wat hy bepaal, die rente op en die hoofsom van 'n bedrag wat dertig persent van die bedrag van 'n lening deur so iemand vir daardie doel nodig, nie oorskry nie, waarborg, en kan die ooreenkomste aangaan en die ander dinge verrig (met inbegrip van die uitvaardiging van regulasies) wat nodig mag wees vir, of in verband mag staan met, die uitvoering van hierdie sub-artikel.

(b) Indien 'n in paragraaf (a) beoogde woning in eksekusie verkoop word, kan enige uitgawe verbonde aan bedoelde verkoping en wat die Minister by regulasie ingevolge bedoelde paragraaf bepaal het, in aanmerking geneem word by die bepaling van die bedrag waarvoor die Staat ingevolge 'n waarborg kragtens bedoelde paragraaf verstrek, aanspreeklik is.

(c) Die Minister van Finansies kan enige bevoegdheid wat kragtens hierdie sub-artikel aan hom verleen is, skriftelik aan enige beampte in die Staatsdiens deleger.”; en

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

„(3) Indien 'n waarborg kragtens paragraaf (a) van sub-artikel (1) verstrek, betrekking het op iemand—

(a) wat ophou om 'n bydraer te wees tot 'n pensioenfonds in daardie paragraaf beoog; en

(b) wat 'n beampte of werknemer word van die Krygstuigproduksieraad kragtens artikel *twee* van die Krygstuigproduksiewet, 1964 (Wet No. 87 van 1964), ingestel, en 'n bydraer word tot 'n pensioenskema of 'n pensioenskema en 'n voorsorgfonds kragtens artikel *veertien* van daardie Wet ingestel,

word daardie waarborg, tesame met enige bedinge en voorwaardes waaraan dit onderhewig is, geag deur bedoelde Krygstuigproduksieraad verstrek te gewees het, en bly dit, ondanks enige andersluidende bepaling maar behoudens die bedinge en voorwaardes daarvan, *mutatis mutandis* ten volle van krag.

(4) 'n Bevoegdheid, plig of werksaamheid kragtens hierdie artikel aan die Minister van Finansies verleen of hom opgelê, word, vir sover dit betrekking het op 'n waarborg wat geag word deur bedoelde Krygstuigproduksieraad verstrek te gewees het, deur daardie Raad uitgeoefen of verrig, en enige verlies wat deur bedoelde Raad ten gevolge van die uitoefening o verrigting van sodanige bevoegdheid, plig of werksaamheid gely word, word uit die fondse van daardie Raad bestry.”.

(2) Die wysiging deur sub-artikel (1) aangebring, vir sover dit betrekking het op sub-artikel (1) van artikel *drie* van die Finansiewet, 1955, word geag op die eerste dag van Julie 1955 in werking te getree het.

7. Artikel *vier-en-twintig* van die Skatkis- en Ouditwet, 1956, word hierby gewysig deur paragraaf (i) van die voorbehoudsbepaling by sub-artikel (1) deur die volgende paragraaf te vervang:

Wysiging van artikel 24 van Wet 23 van 1956.

- “(i) the total sum authorized under this section in anticipation of Parliamentary approval shall not at any time exceed an amount equal to one per cent. of the total amount provided in an Appropriation Act;”.

Amendment of section 2 of Act 38 of 1957, as amended by section 17 of Act 80 of 1959, section 1 of Act 3 of 1963, section 15 of Act 83 of 1963 and section 1 of Act 9 of 1965.

8. Section *two* of the Financial Relations Amendment Act, 1957, is hereby amended by the substitution for the second proviso of the following proviso:

“Provided further that when the control of education for Coloured or Indian persons in any province or of such education provided in any particular kind of college or school in any province has as a result of the operation of the provisions of the Coloured Persons Education Act, 1963 (Act No. 47 of 1963), or the Indians Education Act, 1965 (Act No. 61 of 1965), been transferred to the Department of Coloured Affairs or the Department of Indian Affairs, as the case may be, the Minister of Finance may reduce the amount payable in terms of the preceding provisions of this section to the revenue fund of the province concerned in respect of the financial year in which the transfer is effected and every subsequent financial year, by an amount which he, after consultation with the Administrator of that province, is satisfied represents that portion of the amount so payable which would, but for the transfer, have related to such education in that province or to such education provided in that kind of college or school in that province, as the case may be.”.

Amendment of section 4 of Act 16 of 1961, as amended by section 16 of Act 76 of 1961.

9. Section *four* of the General Loans Act, 1961, is hereby amended by the substitution for paragraph (e) of the following paragraph:

“(e) moneys received under the provisions of—

- (i) The Diamond Export Duty Act, 1957 (Act No. 16 of 1957);
- (ii) any other law which provides that such moneys shall be placed to the credit of the loan account;”.

Substitution of section 13 of Act 16 of 1961.

10. The following section is hereby substituted for section *thirteen* of the General Loans Act, 1961:

“Issue, renewal, retirement and conversion of treasury bills.

13. Treasury bills may be issued in the Union or elsewhere, of a currency of twelve months or less upon the best and most favourable terms obtainable, and any such bills may be renewed or extended from time to time for a period not exceeding twelve months at any one time, and may, if it appears to be in the public interest, at any time before the due date thereof with the concurrence of the holders be retired or converted into debentures or stock.”.

Insertion of section 30*bis* in Act 23 of 1965.

11. The following section is hereby inserted after section *thirty* of the Banks Act, 1965:

“Transfer by a general bank of only part of its business to another banking institution.

30*bis*. (1) When a general bank carries on other business in addition to accepting deposits and proposes to transfer its business of accepting deposits to any other banking institution, it shall furnish a return to the Registrar setting forth to the satisfaction of the Registrar all its assets and liabilities which it proposes to transfer to such other banking institution.

(2) The assets and liabilities referred to in sub-section (1) shall not be transferred to or taken over by any other banking institution except with the written consent of the Minister, and no such consent shall be given by the Minister unless he is satisfied that the transfer or taking over in question will not be detrimental to the public interest.

(3) The provisions of sub-sections (2), (3) and (4) of section *thirty* shall, in relation to the assets and liabilities referred to in sub-section (1) of this section, *mutatis mutandis* apply with reference to any transfer of the business of a general bank in terms of this section.”.

- „(i) die totale bedrag wat ingevolge hierdie artikel in afwagting van Parlementêre goedkeuring gemagtig word, op geen tydstip 'n bedrag gelykstaande met een persent van die totale bedrag in 'n Begrotingswet bewillig, te bowe gaan nie;”.

8. Artikel *twee* van die Wysigingswet op Finansiële Verhoudings, 1957, word hierby gewysig deur die tweede voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

„Met dien verstande voorts dat wanneer die beheer oor onderwys vir Kleurlinge of Indiërs in 'n provinsie, of oor sodanige onderwys wat in 'n bepaalde soort kollege of skool in 'n provinsie verskaf word, as gevolg van die toepassing van die bepalings van die Wet op Onderwys vir Kleurlinge, 1963 (Wet No. 47 van 1963) of die Wet op Onderwys vir Indiërs, 1965 (Wet No. 61 van 1965), aan die Departement van Kleurlingsake of die Departement van Indiërsake, na gelang van die geval, oorgedra is, die Minister van Finansies die bedrag wat ingevolge die voorafgaande bepalings van hierdie artikel aan die inkomstefonds van die betrokke provinsie ten opsigte van die boekjaar waarin die oordrag geskied en elke daaropvolgende boekjaar betaalbaar is, kan verminder met 'n bedrag wat hy, na oorlegging met die Administrateur van die betrokke provinsie, oortuig is dié gedeelte van die aldus betaalbare bedrag uitmaak wat, as dit nie vir die oordrag was nie, op sodanige onderwys in daardie provinsie of op sodanige onderwys wat in daardie soort kollege of skool in daardie provinsie verskaf word, na gelang van die geval, betrekking sou gehad het.”.

Wysiging van artikel 2 van Wet 38 van 1957, soos gewysig deur artikel 17 van Wet 80 van 1959, artikel 1 van Wet 3 van 1963, artikel 15 van Wet 83 van 1963 en artikel 1 van Wet 9 van 1965.

9. Artikel *vier* van die Algemene Leningswet, 1961, word hierby gewysig deur paragraaf (e) deur die volgende paragraaf te vervang:

- „(e) gelde ontvang ingevolge die bepalings van—
(i) die Wet op Uitvoerbelasting op Diamante, 1957 (Wet No. 16 van 1957);
(ii) enige ander wet wat bepaal dat sodanige gelde op krediet van die leningsrekening geplaas word;”.

Wysiging van artikel 4 van Wet 16 van 1961, soos gewysig deur artikel 16 van Wet 76 van 1961.

10. Artikel *dertien* van die Algemene Leningswet, 1961, word hierby deur die volgende artikel vervang:

„Uitgifte, hernuwing, onttrekking en omsetting van skatkisbiljette.
13. Skatkisbiljette kan vir 'n tydperk van twaalf maande of minder en op die beste en mees voordelig moontlike voorwaardes in die Unie of elders uitgegee word, en sodanige biljette kan van tyd tot tyd hernuwe of verleng word vir 'n tydperk van hoogstens twaalf maande op 'n keer, en kan, indien dit in die openbare belang blyk te wees, met toestemming van die houters te eniger tyd voor die vervaldatum daarvan onttrek of in skuldbriewe of effekte omgesit word.”.

Vervanging van artikel 13 van Wet 16 van 1961.

11. Die volgende artikel word hierby na artikel *dertig* van die Bankwet, 1965, ingevoeg:

„Oordrag deur 'n algemene bank van slegs gedeelte van sy sake aan 'n ander bankinstelling.
30bis. (1) Wanneer 'n algemene bank benewens die neem van deposito's ook ander sake doen en voornemens is om sy sake betreffende die neem van deposito's aan 'n ander bankinstelling oor te dra, moet hy 'n opgawe aan die Registrateur verstrek waarin hy tot die bevrediging van die Registrateur sy bates en laste uiteensit wat hy voornemens is om aan sodanige ander bankinstelling oor te dra.

Invoeging van artikel 30bis in Wet 23 van 1965.

(2) Die in sub-artikel (1) bedoelde bates en laste word nie aan 'n ander bankinstelling oorgedra of deur hom oorgeneem nie behalwe met die skriftelike toestemming van die Minister, en die Minister verleen nie sodanige toestemming nie tensy hy oortuig is dat die betrokke oordrag of oorname nie vir die openbare belang skadelik sal wees nie.

(3) Die bepalings van sub-artikels (2), (3) en (4) van artikel *dertig* is met betrekking tot die in sub-artikel (1) van hierdie artikel bedoelde bates en laste *mutatis mutandis* van toepassing met betrekking tot enige oordrag van die sake van 'n algemene bank ingevolge hierdie artikel.”.

PART II.

MATTERS AFFECTING THE RAILWAY AND HARBOUR FUND.

- | | |
|--|--|
| Disposal of surplus revenue of Railway and Harbour Fund. | <p>12. The surplus revenue of the Railway and Harbour Fund in respect of the financial year ended on the thirty-first day of March, 1965, as certified by the Controller and Auditor-General, shall be disposed of as follows:</p> <p>(a) Five million rand shall be applied towards the reduction of interest-bearing capital.</p> <p>(b) The balance (if any) of the surplus revenue shall be credited to the Fund established under section <i>one hundred and four</i> of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961).</p> |
| Substitution of section 7 of Act 29 of 1965. | <p>13. The following section is hereby substituted for section <i>seven</i> of the Railways and Harbours Appropriation Act, 1965:</p> <p>“Short title and commencement. 7. This Act shall be called the Railways and Harbours Appropriation Act, 1965, and shall be deemed to have come into operation on the first day of April, 1965.”.</p> |
| Short title. | <p>14. This Act shall be called the Finance Act, 1965.</p> |

DEEL II.

AANGELEENTHEDE WAT DIE SPOORWEG- EN HAWE-
FONDS RAAK.

12. Oor die surplus-inkomste van die Spoorweg- en Hawe- Besteding van
5 fonds ten opsigte van die boekjaar wat op die een-en-dertigste surplus-inkomste
dag van Maart 1965 geëindig het, soos deur die Kontroleur en van Spoorweg- en
Ouditeur-generaal gesertifiseer, word daar soos volg beskik: Hawefonds.
- (a) Vyfmiljoen rand word aangewend ter vermindering
van rentedraende kapitaal.
- 10 (b) Die oorskot (as daar is) van die surplus-inkomste word
oorgedra na die fonds wat ingevolge artikel *honderd-
en-vier* van die Grondwet van die Republiek van Suid-
Afrika, 1961 (Wet No. 32 van 1961), ingestel is.
13. Artikel *sewe* van die Spoorweg- en Hawebegrotingswet, Vervanging van
15 1965, word hierby deur die volgende artikel vervang: artikel 7 van
„Kort titel 7. Hierdie Wet heet die Spoorweg- en Hawe- Wet 29 van
en inwerk- begrotingswet, 1965, en word geag op die eerste 1965.
ingtrede. dag van April 1965 in werking te getree het.”.
14. Hierdie Wet heet die Finansiewet, 1965. Kort titel.

No. 84, 1965.]

ACT

To amend the Electoral Consolidation Act, 1946, and to provide for matters incidental thereto.

*(English text signed by the State President.)
(Assented to 18th June, 1965.)*

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

Amendment of section 1 of Act 46 of 1946, as amended by section 2 of Act 50 of 1948, section 1 of Act 30 of 1958, section 1 of Act 72 of 1962 and section 1 of Act 51 of 1964.

1. Section *one* of the Electoral Consolidation Act, 1946 (hereinafter referred to as the principal Act), is hereby amended—

- (a) by the substitution for the definitions of “declaration ballot paper”, “declaration ballot paper envelope”, “declaration envelope” and “declaration votes list” of the following definitions:
- “‘declaration ballot paper’ means a ballot paper referred to in sub-section (5) of section *seventy-four* or in that sub-section read with sub-section (9) of the said section;
- ‘declaration ballot paper envelope’ means a blank envelope referred to in sub-section (5) of section *seventy-four* or in that sub-section read with sub-section (9) of the said section;
- ‘declaration envelope’ means an envelope referred to in sub-section (4) of section *seventy-four* or in that sub-section read with sub-section (9) of the said section, in which an envelope containing a marked declaration ballot paper is placed;
- ‘declaration votes list’ means a list referred to in sub-section (6) of section *seventy-four* or in that sub-section read with sub-section (9) of the said section;”;

- (b) by the substitution for the definition of “presiding officer for absent votes” of the following definition:
- “‘presiding officer for absent votes’ means—

- (a) an electoral officer or a returning officer or magistrate or an additional, assistant or acting magistrate, a Bantu affairs commissioner or an additional, assistant or acting Bantu affairs commissioner post master or any officer acting on the directions and under the control of any of the aforesaid officers or a special justice of the peace, justice of the peace, station master or any member of the South African Police Force of a rank not below that of sergeant or any such member of any rank who is in charge of a police station or any member of the South African Railways and Harbours Police Force of a rank not below that of second class sergeant or any such member of any rank who is in charge of a station of that police force: Provided that no justice of the peace shall act as a presiding officer for absent votes unless he has made a declaration on oath in the prescribed form before a returning officer or a magistrate who is hereby authorized to administer such an oath;

No. 84, 1965.]

WET

Tot wysiging van die Wet tot Konsolidasie van die Kieswette, 1946, en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Artikel een van die Wet tot Konsolidasie van die Kieswette, 1946 (hieronder die Hoofwet genoem), word hierby gewysig—
 - (a) deur die omskrywings van „verklaringstembrief”, „verklaringstembriefkoevert”, „verklaringskoevert” en „verklaringstemlys” deur die volgende omskrywings te vervang:

„verklaringstembrief” ’n stembrief bedoel in sub-artikel (5) van artikel vier-en-sewentig of in daardie sub-artikel gelees met sub-artikel (9) van bedoelde artikel;

„verklaringstembriefkoevert” ’n onbeskrewe koevert bedoel in sub-artikel (5) van artikel vier-en-sewentig of in daardie sub-artikel gelees met sub-artikel (9) van bedoelde artikel;

„verklaringskoevert” ’n koevert bedoel in sub-artikel (4) van artikel vier-en-sewentig of in daardie sub-artikel gelees met sub-artikel (9) van bedoelde artikel, waarin ’n koevert wat ’n gemerkte verklaringstembrief bevat, geplaas word;

„verklaringstemlys” ’n lys bedoel in sub-artikel (6) van artikel vier-en-sewentig of in daardie sub-artikel gelees met sub-artikel (9) van bedoelde artikel;”;
 - (b) deur die omskrywing van „voorsittende beampte vir stemme van afwesiges” deur die volgende omskrywing te vervang:

„voorsittende beampte vir stemme van afwesiges”—

 - (a) ’n verkiesingsbeampte, kiesbeampte, magistraat, addisionele magistraat, assistent-magistraat, waarnemende magistraat, Bantoesake-kommissaris, addisionele Bantoesakekommissaris, assistent-Bantoesakekommissaris, waarnemende Bantoesakekommissaris, posmeester of ’n beampte wat in opdrag en onder beheer van enigeen van voormelde beamptes optree of ’n spesiale vrederegter, vrederegter, stasiemeester of ’n lid van die Suid-Afrikaanse Polisiemag met ’n rang nie laer dan dié van sersant nie, of so ’n lid met enige rang in bevel van ’n polisiestatie of ’n lid van die Suid-Afrikaanse Spoorweg- en Hawepolisie-mag met ’n rang nie laer dan dié van tweede-klassersant nie of so ’n lid met enige rang in bevel van ’n stasie van daardie polisiemag: Met dien verstande dat geen vrederegter as ’n voorsittende beampte vir stemme van afwesiges optree nie, tensy hy ’n beëdigde verklaring in die voorgeskrewe vorm afgelê het voor ’n kiesbeampte of ’n landdros wat hierby gemagtig word om so ’n eed af te neem;

Wysiging van artikel 1 van Wet 46 van 1946, soos gewysig deur artikel 2 van Wet 50 van 1948, artikel 1 van Wet 30 van 1958, artikel 1 van Wet 72 van 1962 en artikel 1 van Wet 51 van 1964.

- (b) a senator, member of the House of Assembly or member of a provincial council; and
- (c) a presiding officer for absent votes appointed under section *forty-two bis*;"
- (c) by the insertion after the definition of "presiding officer for absent votes" of the following definition:
 "‘presiding officer for votes of special voters’ means an electoral officer or a returning officer or magistrate or an additional, assistant or acting magistrate or any officer acting on the directions and under the control of any of the aforesaid officers;"; and
- (d) by the insertion after the definition of "returning officer" of the following definitions:
 "‘special covering envelope’ means an envelope referred to in paragraph (c) of section *seventy-one bis*;
 ‘special voter’ means any person who has made or is desirous of making an application under section *seventy-one ter*;"

Substitution of section 42 of Act 46 of 1946, as substituted by section 14 of Act 50 of 1948, and amended by section 19 of Act 72 of 1962 and section 6 of Act 51 of 1964.

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

‘Applications to vote as absent voters.

42. Any person who is enrolled upon the voters’

list for any division, who has reason to believe—

(a) that he will, because of his serious illness or physical infirmity, or, in the case of a female, her advanced pregnancy or confinement within fifteen days before polling day, not be able to attend at any polling station; or

(b) that he will throughout the hours of polling on polling day be outside that division, and not within ten miles of the nearest polling station in that division by the nearest practicable route; or

(c) that he will be on Bird Island or in the Eastern Caprivi Zipfel referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951), or on the Prince Edward Islands throughout the hours of polling on polling day; or

(d) that by reason of the fact that he is employed on a public conveyance, or on account of his official duties in connection with the election, he will not be able to attend at a polling station at any time during the hours of polling on polling day,

may make application in the manner described in section *forty-three* to vote as an absent voter or in the manner described in section *seventy-one ter* to vote as a special voter."

Insertion of section 42*bis* in Act 46 of 1946.

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

‘Appointment of certain presiding officers for absent votes.

42*bis*. (1) Every returning officer appointed in respect of a general election, shall, subject to the provisions of this section, in respect of the division for which he has been appointed, upon a request submitted to him by a person nominated as a candidate at the election in that division, or, in the case of a political party which has not nominated a candidate at that election, by an authorized representative of such political party in that division, appoint in writing not more than twelve persons plus (in the case of a division situated within more than twelve magisterial districts) one additional person in respect of every such district in excess of twelve, designated by that candidate or representative, to serve for the purposes of the election as presiding officers for absent votes in that and any other division.

(2) The returning officer concerned may, for reasons which he deems sufficient and which he shall forthwith communicate to the candidate or representative who designated the person concerned

- (b) 'n senator, volksraadslid of lid van 'n provinsiale raad; en
- (c) 'n voorsittende beampte vir stemme van afwesiges kragtens artikel *twee-en-veertig bis* aangestel;";
- (c) deur na die omskrywing van „voorsittende beampte vir stemme van afwesiges” die volgende omskrywing in te voeg:
„voorsittende beampte vir stemme van spesiale kiesers’ 'n verkiesingsbeampte, kiesbeampte, magistraat, addisionele magistraat, assistent-magistraat of waarnemende magistraat, of 'n beampte wat in opdrag en onder beheer van enigeen van voormelde beamptes optree;"; en
- (d) deur na die omskrywing van „kiesbeampte” die volgende omskrywings in te voeg:
„spesiale omslagkoevert’ 'n in paragraaf (c) van artikel *een-en-sewentig bis* bedoelde koevert;
„spesiale kieser’ 'n persoon wat 'n aansoek kragtens artikel *een-en-sewentig ter* gedoen het of so 'n aansoek wens te doen;";.

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

„Aansoeke om as afwesige kiesers te stem.

42. Iemand wat op die kieserslys vir 'n afdeling geregistreer is en wat rede het om te glo—

- (a) dat hy weens sy ernstige siekte of liggaamlike swakheid of gebrek of, in die geval van 'n vrou, haar gevorderde swangerskap of bevalling binne vyftien dae voor die stemdag, nie in staat sal wees om 'n stemburo te besoek nie; of
- (b) dat hy op die stemdag te alle tye gedurende die stemure buite daardie afdeling sal wees, en nie binne tien myl volgens die naaste bruikbare roete van die naaste stemburo in daardie afdeling nie; of
- (c) dat hy op die stemdag te alle tye gedurende die stemure op Bird-eiland of in die Oostelike Caprivi Zipfel waarna in artikel *drie* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), verwys word, of in die Prince Edward-eilande sal wees; of
- (d) dat hy vanweë die feit dat hy op 'n openbare vervoermiddel diens doen, of uit hoofde van sy ampspligte in verband met die verkiesing nie te eniger tyd op die stemdag gedurende die stemure in staat sal wees om 'n stemburo te besoek nie, kan op die in artikel *drie-en-veertig* voorgeskrewe wyse aansoek doen om as 'n afwesige kieser te stem of op die in artikel *een-en-sewentig ter* voorgeskrewe wyse aansoek doen om as 'n spesiale kieser te stem.”.

Vervanging van artikel 42 van Wet 46 van 1946, soos vervang deur artikel 14 van Wet 50 van 1948, en gewysig deur artikel 19 van Wet 72 van 1962 en artikel 6 van Wet 51 van 1964.

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

„Aanstelling van sekere voorsittende beamptes vir stemme van afwesiges.

42bis. (1) Elke kiesbeampte ten opsigte van 'n algemene verkiesing aangestel, stel, onderworpe aan die bepalings van hierdie artikel, ten opsigte van die afdeling waarvoor hy aangestel is, op versoek aan hom gerig deur enige persoon wat as kandidaat by die verkiesing in daardie afdeling genomineer is, of, in die geval van 'n politieke party wat geen kandidaat by daardie verkiesing genomineer het nie, deur 'n gemagtigde verteenwoordiger van so 'n politieke party in daardie afdeling, hoogstens twaalf persone, plus (in die geval van 'n afdeling wat binne meer as twaalf magistraatsdistrikte geleë is) een addisionele persoon ten opsigte van elke sodanige distrik bo twaalf, deur bedoelde kandidaat of verteenwoordiger aangewys, skriftelik aan om vir die doeleindes van die verkiesing in daardie en enige ander afdeling as voorsittende beamptes vir stemme van afwesiges te dien.

(2) Die betrokke kiesbeampte kan, om redes wat hy voldoende ag en onverwyld moet meedeel aan die kandidaat of verteenwoordiger wat die betrokke persoon aangewys het as 'n voorsittende beampte vir

Invoeging van artikel 42bis in Wet 46 van 1946.

as a presiding officer for absent votes, refuse to appoint any designated person as such an officer or revoke the appointment of any such person.

(3) Any vacancy arising in respect of a presiding officer referred to in sub-section (1) shall be filled in the manner prescribed in that sub-section.

(4) A returning officer shall forthwith give public notice of the name and address of every presiding officer for absent votes appointed by such returning officer in accordance with the provisions of this section.

(5) Every presiding officer appointed under this section, shall, before his letter of appointment is handed to him, make in the prescribed form a declaration on oath before the returning officer or a magistrate, who is hereby authorized to administer such an oath and shall be furnished with a prescribed official stamp which shall be impressed below his signature on every declaration of identity signed by him.

(6) No remuneration in respect of his services shall be paid out of public funds to any presiding officer for absent votes referred to in paragraph (b) of the definition of 'presiding officer for absent votes' in section *one*, or appointed under this section, and no expenses incurred in connection with the election by any such presiding officer shall be paid or made good out of public funds."

Amendment of section 43 of Act 46 of 1946, as amended by section 15 of Act 50 of 1948, section 20 of Act 72 of 1962 and section 7 of Act 51 of 1964.

4. Section *forty-three* of the principal Act is hereby amended by the substitution for paragraph (d) of sub-section (2) of the following paragraph:

"(d) shall state the name and address or office and address of the presiding officer for absent votes to which the ballot paper may be sent, or the name and address of the presiding officer for absent votes to whom the ballot paper may be delivered, and any such name and address or office and address shall, if the applicant is a white person, be the name and address or, as the case may be, the office and address of a presiding officer for absent votes who is a white person; and".

Substitution of section 48 of Act 46 of 1946.

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

"Form of absent voters' ballot papers.

48. Ballot papers issued to absent voters shall be in the same form as the ballot papers issued to voters referred to in section *seventy-six*, but the official mark for marking the former ballot papers, as provided in section *fifty-one*, shall be different from the official mark for marking the latter ballot papers."

Substitution of section 56 of Act 46 of 1946, as substituted by section 14 of Act 51 of 1964.

6. The following section is hereby substituted for section *fifty-six* of the principal Act:

"Absent and special voters not entitled to vote at polling station.

56. A person in respect of whom a ballot paper has been issued or delivered in terms of section *fifty-three* or *seventy-one sept.*, shall, subject to the provisions of sub-section (9) of section *seventy-four*, not be entitled to vote at a polling station."

Substitution of section 56bis of Act 46 of 1946, as inserted by section 15 of Act 51 of 1964.

7. The following section is hereby substituted for section *fifty-six bis* of the principal Act:

"Delivery of voter's envelope.

56bis. A presiding officer for absent votes who is in possession of a voter's envelope—

- (a) shall deliver such voter's envelope to the absent voter whose name appears thereon when that voter applies therefor in person, or may at any time visit the absent voter whose name appears thereon at any address where that voter is and deliver that voter's envelope to that voter in person, and such absent voter shall in either case thereupon proceed without delay as provided in sub-section (1) of section *fifty-seven*;
- (b) shall at the request of the absent voter in writing in the prescribed form which shall include evidence of identity certified by a presiding

stemme van afwesiges, weier om enige aangewese persoon as so 'n beampte aan te stel of die aanstelling van enige sodanige persoon intrek.

(3) Enige vakature wat ten opsigte van 'n voorsittende beampte bedoel in sub-artikel (1) ontstaan, word gevul op die wyse in daardie sub-artikel bepaal.

(4) Die naam en adres van elke voorsittende beampte vir stemme van afwesiges deur 'n kiesbeampte ingevolge die bepalings van hierdie artikel aangestel, word onverwyld deur daardie kiesbeampte publiek bekend gemaak.

(5) Iedere voorsittende beampte kragtens hierdie artikel aangestel, moet, voordat sy aanstellingsbrief aan hom oorhandig word, in die voorgeskrewe vorm 'n beëdigde verklaring aflê voor die kiesbeampte of 'n landdros wat hierby gemagtig word om so 'n eed af te neem en moet voorsien word van 'n voorgeskrewe amptelike stempel wat onder sy naamtekening gestempel moet word op elke identiteitsverklaring wat hy onderteken.

(6) Geen besoldiging word uit Staatsgelde aan enige voorsittende beampte vir stemme van afwesiges in paragraaf (b) van die omskrywing van 'voorsittende beampte vir stemme van afwesiges' in artikel een bedoel of ingevolge hierdie artikel aangestel, ten opsigte van sy dienste betaal nie, en geen onkoste in verband met die verkiesing deur so 'n voorsittende beampte aangegaan, word uit Staatsgelde betaal of vergoed nie."

4. Artikel *drie-en-veertig* van die Hoofwet word hierby gewysig deur paragraaf (d) van sub-artikel (2) deur die volgende paragraaf te vervang:

Wysiging van artikel 43 van Wet 46 van 1946, soos gewysig deur artikel 15 van Wet 50 van 1948, artikel 20 van Wet 72 van 1962 en artikel 7 van Wet 51 van 1964.

„(d) moet die naam en adres of amp en adres van die voorsittende beampte vir stemme van afwesiges vermeld waarheen die stembrief gestuur kan word, of die naam en adres vermeld van die voorsittende beampte vir stemme van afwesiges aan wie die stembrief oorhandig kan word, en so 'n naam en adres of amp en adres moet, indien die aansoeker 'n blanke is, die naam en adres of, na gelang van die geval, die amp en adres van 'n blanke voorsittende beampte vir stemme van afwesiges wees; en"

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

Vervanging van artikel 48 van Wet 46 van 1946.

„Vorm van stembriewe vir afwesige kiesers.

48. Stembriewe aan afwesige kiesers uitgereik, het dieselfde vorm as die stembriewe aan kiesers bedoel in artikel *ses-en-sewentig* uitgereik, maar die offisiële merk om eersgenoemde stembriewe mee te merk soos in artikel *een-en-vyftig* bepaal, verskil van die offisiële merk om laasgenoemdes mee te merk."

6. Artikel *ses-en-vyftig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 56 van Wet 46 van 1946, soos vervang deur artikel 14 van Wet 51 van 1964.

„Afwesige en spesiale kiesers nie geregtig om by stemburo te stem nie.

56. Iemand ten opsigte van wie 'n stembrief kragtens artikel *drie-en-vyftig* of *een-en-sewentig sept.* uitgereik of oorhandig is, is, behoudens die bepalings van sub-artikel (9) van artikel *vier-en-sewentig* nie geregtig om sy stem by 'n stemburo uit te bring nie."

7. Artikel *ses-en-vyftig bis* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 56bis van Wet 46 van 1946, soos ingevoeg deur artikel 15 van Wet 51 van 1964.

„Oorhandiging van kieserskovert.

56bis. 'n Voorsittende beampte vir stemme van afwesiges wat in besit is van 'n kieserskovert—

(a) moet daardie kieserskovert oorhandig aan die afwesige kieser wie se naam daarop verskyn wanneer bedoelde kieser persoonlik daarom aansoek doen, of kan die afwesige kieser wie se naam daarop verskyn te eniger tyd besoek by enige adres waar daardie kieser hom bevind en daardie kieserskovert aan bedoelde kieser persoonlik oorhandig, en bedoelde afwesige kieser moet in die een of die ander geval daarop onmiddellik volgens voorskrif van sub-artikel (1) van artikel *sewe-en-vyftig* handel;

(b) moet op skriftelike versoek van die afwesige kieser op die voorgeskrewe vorm wat bewys van identiteit moet bevat wat gesertifiseer is deur 'n

officer for absent votes who is a person in the full-time employ of the State, forthwith deliver that voter's envelope to the presiding officer for absent votes who certified that request and who shall furnish him with a receipt therefor together with that request."

Repeal of sections 56*quat.* to 56*oct* of Act 46 of 1946, as inserted by section 15 of Act 51 of 1964.

8. Sections *fifty-six quat.* to *fifty-six oct.*, inclusive, of the principal Act are hereby repealed.

Amendment of section 56*nov.* of Act 46 of 1946, as inserted by section 15 of Act 51 of 1964.

9. Section *fifty-six nov.* of the principal Act is hereby amended—

(a) by the substitution for sub-sections (1), (2) and (3) of the following sub-sections:

"(1) If a voter's envelope is received by a presiding officer for absent votes who is unwilling or is of the opinion that he is unable to act as such an officer, he shall without delay give notice accordingly to a magistrate or returning officer or an electoral officer who shall thereupon forthwith designate another such presiding officer to whom such voter's envelope is to be delivered, and upon the designation of such other presiding officer such first-mentioned presiding officer shall without delay deliver the voter's envelope to the presiding officer so designated.

(2) If a magistrate or returning officer or an electoral officer is of the opinion that any presiding officer for absent votes is unable to act as such a presiding officer, he may designate any other presiding officer for absent votes to take possession of the voters' envelopes received by such firstmentioned presiding officer.

(3) A presiding officer designated under sub-section (1) or (2), shall furnish the presiding officer for absent votes concerned with a receipt for any voters' envelopes delivered to the firstmentioned presiding officer in terms of sub-section (1) or taken possession of by him in terms of sub-section (2)."; and

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

"(5) A presiding officer for absent votes may deliver a voter's envelope in his possession to any other such presiding officer who shall furnish him with a receipt therefor which shall be produced on demand by the voter whose name appears thereon or by a candidate or his agent or sub-agent, and which shall specify thereon the address of the presiding officer for absent votes to whom it was delivered."

Amendment of section 57 of Act 46 of 1946, as amended by section 18 of Act 50 of 1948, section 25 of Act 72 of 1962 and section 16 of Act 51 of 1964.

10. Section *fifty-seven* of the principal Act is hereby amended—

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

"(f) Immediately after voting the absent voter shall in the presence of the presiding officer for absent votes and the required witness, but without disclosing how he has voted, place the marked ballot paper in the ballot paper envelope and fasten it up and then place the ballot paper envelope together with the declaration of identity in the larger envelope addressed to the returning officer, and shall after he has fastened the larger envelope hand it to the presiding officer for absent votes who shall, unless it is addressed to himself as returning officer, without delay either despatch it by registered post to the returning officer or deliver it personally to the returning officer, and if it is addressed to him as returning officer, place it in the absent voters' ballot box without delay: Provided that the presiding officer for absent votes may deliver such larger envelope to the presiding officer at any polling station in the

voorsittende beampte vir stemme van afwesiges wat iemand in die voltydse diens van die Staat is, daardie kieserskoevert onverwyld oorhandig aan die voorsittende beampte vir stemme van afwesiges wat bedoelde versoek gesertifiseer het en wat aan hom 'n kwitansie daarvoor asook die bedoelde versoek moet gee."

8. Artikels *ses-en-vyftig quat.* tot en met *ses-en-vyftig oct.* van die Hoofwet word hierby herroep.

Herroeping van artikels 56*quat.* tot 56*oct.* van Wet 46 van 1946, soos ingevoeg deur artikel 15 van Wet 51 van 1964.

9. Artikel *ses-en-vyftig nov.* van die Hoofwet word hierby gewysig—

Wysiging van artikel 56*nov.* van Wet 46 van 1946, soos ingevoeg deur artikel 15 van Wet 51 van 1964.

(a) deur sub-artikels (1), (2) en (3) deur die volgende sub-artikels te vervang:

„(1) Indien 'n kieserskoevert ontvang word deur 'n voorsittende beampte vir stemme van afwesiges wat nie bereid is of van oordeel is dat hy nie in staat is om as so 'n beampte op te tree nie, moet hy sonder versuim dienoreenkomstig kennis gee aan 'n magistraat, kiesbeampte of verkiesingsbeampte wat daarop onverwyld 'n ander sodanige voorsittende beampte moet aanwys aan wie die kieserskoevert oorhandig moet word, en by aanwysing van so 'n ander voorsittende beampte moet eersbedoelde voorsittende beampte die kieserskoevert sonder versuim aan die aldus aangewese voorsittende beampte aflewer.

(2) Indien 'n magistraat, kiesbeampte of verkiesingsbeampte van oordeel is dat 'n voorsittende beampte vir stemme van afwesiges nie in staat is om as so 'n voorsittende beampte op te tree nie, kan hy enige ander voorsittende beampte vir stemme van afwesiges aanwys om die kieserskoeverte deur eersbedoelde voorsittende beampte ontvang, in besit te neem.

(3) 'n Voorsittende beampte ingevolge sub-artikel (1) of (2) aangewys, verstrek aan die betrokke voorsittende beampte vir stemme van afwesiges 'n kwitansie vir enige kieserskoeverte ingevolge sub-artikel (1) aan eersbedoelde voorsittende beampte afgelewer of ingevolge sub-artikel (2) deur hom in besit geneem."; en

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

„(5) 'n Voorsittende beampte vir stemme van afwesiges kan 'n kieserskoevert in sy besit aan enige ander sodanige voorsittende beampte oorhandig wat hom 'n kwitansie daarvoor moet gee wat op aanvraag deur die kieser wie se naam daarop voorkom of deur 'n kandidaat of sy agent of sub-agent oorgelê moet word, en waarop die adres van die voorsittende beampte vir stemme van afwesiges aan wie dit oorhandig is, vermeld moet word."

10. Artikel *sewe-en-vyftig* van die Hoofwet word hierby gewysig—

Wysiging van artikel 57 van Wet 46 van 1946, soos gewysig deur artikel 18 van Wet 50 van 1948, artikel 25 van Wet 72 van 1962 en artikel 16 van Wet 51 van 1964.

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

„(f) Onmiddellik nadat hy gestem het, plaas die afwesige kieser, in die teenwoordigheid van die voorsittende beampte vir stemme van afwesiges en die nodige getuie, maar sonder om te laat blyk hoe hy gestem het, die gemerkte stembrief in die stembriefkoevert en maak hy dit toe, en plaas hy dan die stembriefkoevert tesame met die identiteitsverklaring in die groter koevert wat aan die kiesbeampte geadresseer is, en oorhandig hy die groter koevert nadat hy dit toegemaak het aan die voorsittende beampte vir stemme van afwesiges wat dit, tensy dit aan homself as kiesbeampte geadresseer is, onverwyld of as aangetekende brief per pos aan die kiesbeampte afstuur of persoonlik aan die kiesbeampte aflewer, en as dit aan hom as kiesbeampte geadresseer is, dit onverwyld in die stembus vir afwesige kiesers plaas: Met dien verstande dat die voorsittende beampte vir stemme van afwesiges die bedoelde groter koevert aan die voorsittende beampte by enige stemburo in die betrokke

division concerned or cause it to be so delivered by any other presiding officer for absent votes instead of dealing therewith in the manner prescribed in the preceding provisions of this paragraph.”; and

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

“(3) Not later than the day immediately after polling day every presiding officer for absent votes who has in his possession any undelivered voters’ envelopes shall return such voters’ envelopes with the words ‘Undelivered/Onafgelewer’ and the reason for non-delivery endorsed on each such envelope together with a list of receipts received by him in terms of sub-section (5) of section *fifty-six nov.* by registered post or deliver them personally to the returning officer by whom they were despatched or delivered to him, and on receipt of such envelopes the returning officer shall open them and satisfy himself that the original contents thereof are intact.”.

Substitution of section 60 of Act 46 of 1946, as amended by section 17 of Act 51 of 1964.

11. The following section is hereby substituted for section *sixty* of the principal Act:

“Duty of persons to whom ballot paper envelope is handed.

60. Any person to whom an envelope containing or purporting to contain a ballot paper is handed by an absent voter or a presiding officer for absent votes, who, if he is himself the returning officer, fails to place the envelope forthwith in the absent voters’ ballot box, or if he is not the returning officer, fails to deal therewith in the manner prescribed in this Act, shall be guilty of an offence.”.

Substitution of section 64 of Act 46 of 1946, as substituted by section 18 of Act 51 of 1964.

12. The following section is hereby substituted for section *sixty-four* of the principal Act:

“Envelopes received after close of poll.

64. Where covering envelopes or special covering envelopes are received by the returning officer or, in terms of paragraph (f) of sub-section (1) of section *fifty-seven* or sub-section (4) of section *seventy-one oct.* by a presiding officer, after the close of the poll, or where any envelopes addressed to presiding officers for absent votes or any voters’ envelopes are returned by such presiding officers as undelivered, the returning officer shall open such envelopes, check the contents and shall seal them up into separate packets.”.

Amendment of section 66 of Act 46 of 1946, as amended by section 20 of Act 50 of 1948 and section 19 of Act 51 of 1964.

13. Section *sixty-six* of the principal Act is hereby amended by the addition of the following sub-section:

“(4) Where a returning officer has received an application to vote as a special voter as well as an application to vote as an absent voter, from the same voter, only the application first received by him shall be considered and the other application shall be dealt with in accordance with the provisions of this Act relating to rejected applications and ballot paper envelopes.”.

Substitution of section 69 of Act 46 of 1946, as substituted by section 21 of Act 51 of 1964.

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

“Counting of votes of absent and special voters.

69. After the covering envelopes in the absent voters’ ballot box have been opened and their contents dealt with as hereinbefore provided, the returning officer shall immediately before mixing together all the ballot papers from the ballot boxes referred to in sub-section (9) of section *eighty-two*, open the accepted unopened ballot paper envelopes and count the ballot papers and the votes cast by absent and special voters in favour of each candidate, *mutatis mutandis* in the manner prescribed by section *eighty-two*, and advise the candidates and agents of candidates who may be present of the result of the count.”.

Amendment of section 70 of Act 46 of 1946, as amended by section 22 of Act 51 of 1964.

15. Section *seventy* of the principal Act is hereby amended—

- (a) by the deletion at the end of paragraph (c) of the word “and”; and
- (b) by the addition of the following paragraphs:
 - “(e) any accepted applications to vote as special voters; and

afdeling kan aflewer of deur 'n ander voorsittende beampte vir stemme van afwesiges kan laat aflewer in plaas van volgens voorskrif van die voorgaande bepalings van hierdie paragraaf in verband daarmee te handel.”; en

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

„(3) Nie later nie as die dag onmiddellik na die stembdag, stuur elke voorsittende beampte vir stemme van afwesiges in besit van onafgehaalde kieserskoeverte daardie kieserskoeverte met die woorde „Onafgelewer/Undelivered” en die rede vir nie-aflevering daarvan op elke sodanige koevert geëndosseer tesame met 'n lys van kwitansies ingevolge sub-artikel (5) van artikel *ses-en-vyftig nov.* deur hom ontvang per aangetekende pos terug of oorhandig hy dit persoonlik aan die kiesbeampte wat dit aan hom gestuur of oorhandig het en by ontvangs van bedoelde koeverte maak die kiesbeampte hulle oop en vergewis hy homself daarvan dat die oorspronklike inhoud daarvan ongeskonde is.”.

11. Artikel *sestig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Plig van persone aan wie stembriefkoevert oorhandig word.

60. Iemand wat, indien hy self die kiesbeampte is, versuim om 'n koevert wat 'n stembrief bevat of heet te bevat en deur 'n afwesige kieser of 'n voorsittende beampte vir stemme van afwesiges aan hom oorhandig is, onverwyld in die stembus vir afwesige kiesers te plaas, of, indien hy nie die kiesbeampte is nie, versuim om volgens voorskrif van hierdie Wet in verband daarmee te handel, is aan 'n misdryf skuldig.”.

Vervanging van artikel 60 van Wet 46 van 1946, soos gewysig deur artikel 17 van Wet 51 van 1964.

12. Artikel *vier-en-sestig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Koeverte wat na sluiting van stemming ontvang word.

64. Wanneer omslagkoeverte of spesiale omslagkoeverte na die sluiting van die stemming deur die kiesbeampte of ingevolge paragraaf (f) van sub-artikel (1) van artikel *sewe-en-vyftig* of sub-artikel (4) van artikel *een-en-sewentig oct.* deur 'n voorsittende beampte ontvang word, of wanneer koeverte aan voorsittende beamptes vir stemme van afwesiges geadresseer of kieserskoeverte deur sodanige voorsittende beamptes as onafgelewer teruggestuur word, maak die kiesbeampte bedoelde koeverte oop, gaan hy die inhoud na en verseël hy hulle in afsonderlike pakkette.”.

Vervanging van artikel 64 van Wet 46 van 1946, soos vervang deur artikel 18 van Wet 51 van 1964.

13. Artikel *ses-en-sestig* van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg:

„(4) Wanneer 'n kiesbeampte 'n aansoek om as 'n spesiale kieser te stem, asook 'n aansoek om as 'n afwesige kieser te stem, van dieselfde kieser ontvang het, word slegs die aansoek wat die eerste deur hom ontvang is in aanmerking geneem, en word met die ander aansoek ooreenkomstig die bepalings van hierdie Wet met betrekking tot verworpe aansoeke en stembriefkoeverte gehandel.”.

Wysiging van artikel 66 van Wet 46 van 1946, soos gewysig deur artikel 20 van Wet 50 van 1948 en artikel 19 van Wet 51 van 1964.

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

„Tel van stemme van afwesige en spesiale kiesers.

69. Nadat die omslagkoeverte in die stembus vir afwesige kiesers oopgemaak is en met hul inhoud gehandel is soos hierbo bepaal, maak die kiesbeampte onmiddellik voordat hy al die stembriewe uit die stembusse bedoel in sub-artikel (9) van artikel *twee-en-tagtig* deurmekaar maak, die aan-genome ongeopende stembriefkoeverte oop en tel hy die stembriewe en stemme deur afwesige en spesiale kiesers op elke kandidaat uitbring *mutatis mutandis* op die wyse by artikel *twee-en-tagtig* voorgeskryf en deel hy die uitslag van die telling mee aan die kandidaat en agente van kandidaat wat aanwesig is.”.

Vervanging van artikel 69 van Wet 46 van 1946, soos vervang deur artikel 21 van Wet 51 van 1964.

15. Artikel *sewentig* van die Hoofwet word hierby gewysig—

(a) deur aan die end van paragraaf (c) die woord „en” te skrap; en

(b) deur die volgende paragraawe by te voeg:

„(e) alle aanvaarde aansoeke om as spesiale kiesers te stem; en

Wysiging van artikel 70 van Wet 46 van 1946, soos gewysig deur artikel 22 van Wet 51 van 1964.

- (f) any rejected applications to vote as special voters with the ballot paper envelopes (if any) attached thereto.”.

Amendment of section 71 of Act 46 of 1946, as amended by section 30 of Act 72 of 1962.

16. Section *seventy-one* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) The returning officer shall be responsible for the safe custody of the sealed packets referred to in sections *fifty-four*, *sixty-four* and *seventy*, and of the lists, telegraphic advices, applications and letters referred to in sections *sixty-two*, *sixty-three*, *seventy-one dec.* and *seventy-one duodec.*”.

Insertion of sections 71*bis* to 71*quattuordec* in Act 46 of 1946.

17. The following sections are hereby inserted in the principal Act after section *seventy-one*:

“Furnishing of election documents to presiding officers for votes of special voters.

71*bis*. (1) Prior to the date twenty-one days before polling day the chief electoral officer shall furnish all presiding officers for votes of special voters with—

- (a) forms of application to vote as special voters;
- (b) ballot papers, without the name, address and occupation of candidates and the name of the division in which a poll is held, which on the front thereof do not in any other respect differ from the ballot papers issued to voters in divisions in which two or more candidates have been duly nominated, and on the back thereof differ from the ballot papers referred to in paragraph (1) of section *seventy-six* only by reason of the insertion on the left-hand side next to the space for the official mark of the words ‘signature of presiding officer for votes of special voters’;
- (c) envelopes marked ‘Special voter—for registration by postal authorities—post free/Spesiale kieser—deur posbeampes aangeteken te word—posvry’;
- (d) smaller envelopes on which the words ‘ballot paper envelope’ and ‘stembriefkoevert’ are printed; and
- (e) a list containing in alphabetical order, the names of the divisions in which a poll is held on the same day, and, below the name of every division, the address of the returning officer appointed for that division and the names of all the duly nominated candidates at the election in that division, arranged in alphabetical order, and their addresses and occupations.

(2) A copy of the list referred to in paragraph (e) of sub-section (1), shall on request be supplied by the presiding officer concerned to the authorized representative of any political party or candidate concerned.

Form of application to vote as a special voter.

71*ter*. (1) Every application to vote as a special voter shall be completed in duplicate and shall contain a declaration to the effect that the applicant has reason to believe—

- (a) that he will, because of his serious illness or physical infirmity, or, in the case of a female, her advanced pregnancy or her confinement within fifteen days before polling day, not be able to attend at any polling station; or
- (b) that he will throughout the hours of polling on polling day be outside the division for which he is enrolled and not within ten miles of the nearest polling station within that division by the nearest practicable route; or
- (c) that he will throughout the hours of polling on polling day be on Bird Island or in the Eastern Caprivi Zipfel referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951), or on the Prince Edward Islands; or
- (d) that by reason of the fact that he is employed on a public conveyance, or on account of his official duties in connection with the election, he will not be able to attend at a polling station at any time during the hours of polling on polling day,

(f) alle verworpe aansoeke om as spesiale kiesers te stem met die stembrieffkoeverte (as daar is) daarby aangeheg."

16. Artikel *een-en-sewentig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Die kiesbeampte is verantwoordelik vir die veilige bewaring van die in artikels *vier-en-vyftig*, *vier-en-sestig* en *sewentig* bedoelde verseelde pakkette en van die in artikels *twee-en-sestig*, *drie-en-sestig*, *een-en-sewentig dec.* en *een-en-sewentig duodec.* bedoelde lyste, telegrafiese berigte, aansoeke en briewe."

Wysiging van artikel 71 van Wet 46 van 1946, soos gewysig deur artikel 30 van Wet 72 van 1962.

17. Die volgende artikels word hierby na artikel *een-en-sewentig* in die Hoofwet ingevoeg:

Invoeging van artikels 71bis tot 71quattuordec. in Wet 46 van 1946.

„Voor-siening van ver-kiesing-stukke aan voor-sittende beampte vir stemme van spesiale kiesers.

71bis. (1) Voor die datum een-en-twintig dae voor die stemburg voorsien die hoofverkiezingsbeampte alle voorsittende beamptes vir stemme van spesiale kiesers van—

(a) vorms van aansoek om as spesiale kiesers te stem;

(b) stembriewe, sonder die naam, adres en beroep van kandidaat en die naam van die afdeling waarin 'n stemming gehou word, wat op die voorkant in geen ander opsig verskil nie van die stembriewe wat uitgereik word aan kiesers in afdelings waar daar twee of meer kandidaat behoorlik genomineer is, en op die agterkant daarvan verskil van die stembriewe bedoel in paragraaf (1) van artikel *ses-en-sewentig* slegs in die opsig dat aan die linkerkant langs die ruimte vir die offisiële merk die woorde „naam-tekening van voorsittende beampte vir stemme van spesiale kiesers" ingevoeg word;

(c) koeverte gemerk „Spesiale kieser—deur pos-beamptes aangeteken te word—posvry/Special voter—for registration by postal authorities—post free";

(d) kleiner koeverte waarop die woorde „stembrieffkoevert" en „ballot paper envelope" gedruk is; en

(e) 'n lys bevattende in alfabetiese volgorde die name van die afdelings waarin op dieselfde dag 'n stemming plaasvind, en, onder die naam van elke afdeling, die adres van die kiesbeampte vir daardie afdeling aangestel en die name van al die behoorlik genomineerde kandidaat by die verkiesing in daardie afdeling, in alfabetiese orde gerangskik, met hul adresse en beroepe.

(2) 'n Afskrif van die lys bedoel in paragraaf (e) van sub-artikel (1), moet op versoek deur die betrokke voorsittende beampte aan die gemagtigde verteenwoordiger van enige politieke party of die betrokke kandidaat verstrekkend word.

Vorm van aansoek om as 'n spesiale kieser te stem.

71ter. (1) Elke aansoek om as 'n spesiale kieser te stem, moet in tweevoud voltooi word en moet 'n verklaring bevat ten effekte dat die aansoeker rede het om te glo—

(a) dat hy weens sy ernstige siekte of liggaamlike swakheid of gebrek, of, in die geval van 'n vrou, haar gevorderde swangerskap of haar bevalling binne vyftien dae voor die stemburg, nie in staat sal wees om 'n stemburg te besoek nie; of

(b) dat hy op die stemburg te alle tye gedurende die stem-ure buite die afdeling waarvoor hy geregistreer is, sal wees, en nie binne tien myl volgens die naaste bruikbare roete van die naaste stemburg in daardie afdeling nie; of

(c) dat hy op die stemburg te alle tye gedurende die stem-ure op Bird-eiland of in die Oostelike Caprivi Zipfel waarna in artikel *drie* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), verwys word, of op die Prince Edward-eilande sal wees; of

(d) dat hy vanweë die feit dat hy op 'n openbare vervoermiddel diens doen, of uit hoofde van sy ampspligte in verband met die verkiesing nie te eniger tyd op die stemburg gedurende die stem-ure in staat sal wees om 'n stemburg te besoek nie,

and shall, in the case of a belief referred to in paragraph (a), set forth the nature of the illness or infirmity, or the duration of the pregnancy, as the case may be, and, in the case of a belief referred to in paragraph (b), (c) or (d), the reasons for such belief, and every such declaration shall be initialled by the applicant personally.

(2) Both copies of every such application—

- (a) shall be signed by the applicant with his own hand in the presence of a competent witness and a presiding officer for votes of special voters, both of whom shall also sign each copy of the application;
- (b) shall be endorsed by the presiding officer concerned with the date on which and the time at which he signed that application and shall state the address of the presiding officer and bear his office stamp;
- (c) shall, except in the case of an application by a voter enrolled in a division situated in the territory of South-West Africa, including the Eastern Caprivi Zipfel referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951), state the identity number of the applicant;
- (d) shall contain a declaration to the effect that the applicant has reason to believe that he is the alleged voter whose name appears on the voters' list of the division referred to in the application and that he has not previously voted as an absent voter or a special voter in that division or in any other division during the relevant election;
- (e) shall state the present residential and postal address of the applicant;
- (f) shall immediately after completion by the applicant be delivered to the presiding officer for votes of special voters referred to in paragraph (a) of this sub-section:

Provided that if any such application is made by a person who is unable to read or, because of his blindness or physical infirmity, is unable to write, the forms of application may be completed and signed on his behalf by any other adult person in the presence of the applicant and of the presiding officer for votes of special voters, and in that event there shall be endorsed on the forms—

- (i) a statement by the person signing the forms on behalf of the applicant, setting forth the nature of the disability or physical infirmity and that he has been authorized by the applicant to sign the application on his behalf; and
- (ii) a statement by the presiding officer for votes of special voters that the application has been completed and signed on behalf of the applicant in the presence of the applicant and himself and that the contents have been explained to the applicant and that the applicant has confirmed that he understood and approved such contents.

(3) No such application shall be issued or delivered to or by a presiding officer for votes of special voters prior to the twenty-first day before polling day.

(4) If the application is received by a presiding officer for votes of special voters not later than nine o'clock in the afternoon of the second day immediately preceding polling day, the applicant shall be entitled to have a ballot paper issued to him and to record his vote there and then in the manner provided for in this Act in respect of special voters.

(5) Any person who makes or induces any other person to make any false statement in an application to vote as a special voter or in a declaration contained in any such application, shall be guilty of an offence and liable on conviction to a fine not

en moet, in die geval van 'n in paragraaf (a) bedoelde geloof, die aard van die siekte, swakheid of gebrek, of die duur van die swangerskap, na gelang van die geval, en, in die geval van 'n in paragraaf (b), (c) of (d) bedoelde geloof, die redes vir daardie geloof uiteensit en elke sodanige verklaring moet deur die aansoeker eiehandig geparafeer word.

(2) Albei afskrifte van elke sodanige aansoek—

- (a) moet eiehandig deur die aansoeker onderteken word in die teenwoordigheid van 'n bevoegde getuie en 'n voorsittende beampte vir stemme van spesiale kiesers, wat albei ook elke afskrif van die aansoek moet onderteken;
- (b) moet deur die bedoelde voorsittende beampte geëndosseer word met die datum en tydstop waarop hy daardie aansoek onderteken het en moet die voorsittende beampte se adres vermeld en sy kantoorstempel dra;
- (c) moet, behalwe in die geval van 'n aansoek deur 'n kieser geregistreer in 'n afdeling geleë in die gebied Suidwes-Afrika, met inbegrip van die Oostelike Caprivi Zipfel waarna in artikel drie van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), verwys word, die persoonsnommer van die aansoeker vermeld;
- (d) moet 'n verklaring bevat ten effekte dat die aansoeker rede het om te glo dat hy die beweerdde kieser is wie se naam voorkom in die kieserslys van die afdeling waarna in die aansoek verwys word en dat hy nie tevore as 'n afwesige kieser of 'n spesiale kieser in daardie afdeling of in enige ander afdeling gedurende die betrokke verkiesing gestem het nie;
- (e) moet die huidige woonadres en pos-adres van die aansoeker vermeld;
- (f) moet onmiddellik na voltooiing deur die aansoeker oorhandig word aan die voorsittende beampte vir stemme van spesiale kiesers bedoel in paragraaf (a) van hierdie sub-artikel:

Met dien verstande dat indien so 'n aansoek deur iemand gedoen word wat nie kan lees nie of, weens sy blindheid of liggaamlike swakheid of gebrek, nie kan skryf nie, die aansoekvorms deur 'n ander volwasse persoon in die teenwoordigheid van die aansoeker en van die voorsittende beampte vir stemme van spesiale kiesers namens hom voltooi en geteken kan word, en in so 'n geval moet daar op die vorms geëndosseer word—

- (i) 'n verklaring deur die persoon wat die vorms namens die aansoeker teken, waarin die aard van die ongeskiktheid of liggaamlike swakheid of gebrek vermeld word, asook dat hy deur die aansoeker gemagtig is om die aansoek namens hom te teken; en
- (ii) 'n verklaring deur die voorsittende beampte vir stemme van spesiale kiesers dat die aansoek in die teenwoordigheid van die aansoeker en homself namens die aansoeker voltooi en geteken is en dat die inhoud aan die aansoeker verduidelik is en dat die aansoeker bevestig het dat hy die bedoelde inhoud verstaan en daarmee instem.

(3) Geen sodanige aansoek word voor die een-en-twintigste dag voor die stemdag aan of deur 'n voorsittende beampte vir stemme van spesiale kiesers uitgereik of oorhandig nie.

(4) Indien die aansoek nie later nie as nege-uur in die namiddag van die tweede dag onmiddellik voor die stemdag deur 'n voorsittende beampte vir stemme van spesiale kiesers ontvang word, is die aansoeker geregtig op die uitreiking aan hom van 'n stembrief, en om sy stem daar en dan uit te bring op die wyse in hierdie Wet ten opsigte van spesiale kiesers voorgeskryf.

(5) Iemand wat in 'n aansoek om as 'n spesiale kieser te stem of in 'n verklaring in so 'n aansoek vervat, 'n valse verklaring doen of 'n ander persoon oorhaal om dit te doen, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van

exceeding two hundred rand or to imprisonment for a period not exceeding one year or to both such fine and imprisonment.

Hours of duty of presiding officers for votes of special voters.

71quat. (1) Not less than one presiding officer for votes of special voters and his assistants shall be on duty at every magistrate's office and at the office of every electoral officer and every returning officer at all times during the hours from seven o'clock in the forenoon to nine o'clock in the afternoon of every day (except a Sunday or a public holiday mentioned in the Second Schedule to the Public Holidays Act, 1952 (Act No. 5 of 1952)), during the period from the twenty-first day before polling day up to and including the second day immediately preceding polling day, in order to take the necessary steps to enable voters who are entitled thereto to vote forthwith as special voters: Provided that in the case of an election referred to in section *eighty-eight*, presiding officers for votes of special voters in magisterial districts other than the magisterial districts in the areas of which the division in which the poll is held, is situated, shall not be obliged to take steps outside their hours of duty to enable the voters concerned to vote.

(2) In addition to the presiding officer for votes of special voters and his assistants there may, in the case of a white voter, be present at the proceedings in connection with the issue of ballot papers to special voters, an authorized white representative of every political party, and no other person.

Signing by presiding officer of application to vote as a special voter.

71quin. A presiding officer for votes of special voters shall not sign an application to vote as a special voter, unless—

- (a) the identity card of the special voter, or, if he is unable to produce his identity card, such other proof of his identity as such officer may consider satisfactory, establishes his identity;
- (b) he has seen the applicant sign the application in his own handwriting; and
- (c) he knows that the statements contained in the application are true or has satisfied himself by inquiry or otherwise that the said statements are true.

Form of special voter's ballot paper.

71sex. Ballot papers issued to special voters shall, except in so far as otherwise provided in section *seventy-one bis*, be in the same form as those issued to other voters, but instead of the official mark referred to in section *fifty-one* the presiding officer for votes of special voters shall place his stamp of office and signature on the back of every such ballot paper.

Documents to be delivered in respect of a special voter.

71sept. (1) After both copies of an application to vote as a special voter have been delivered to him, the presiding officer for votes of special voters shall, after reference to the list referred to in paragraph (e) of section *seventy-one bis*, forthwith enter—

- (a) on the front of any ballot paper referred to in paragraph (b) of that section (on which there are as many spaces for the purpose as there are candidates nominated in the division in which the applicant has reason to believe that he is registered as a voter) the names, arranged in alphabetical order, of all the duly nominated candidates, with their addresses and occupations;
- (b) on the counterfoil of the same ballot paper, the name of the division concerned and the registered number of the voter, or, if the voter is unable to furnish that number, his surname and initials;
- (c) on the back of the same ballot paper, the name of the division concerned; and
- (d) on the front of the envelope referred to in paragraph (c) of the said section, the full address of the returning officer concerned, and place his stamp of office in the space intended

hoogstens tweehonderd rand of met gevangenisstraf vir 'n tydperk van hoogstens een jaar of met beide sodanige boete en gevangenisstraf.

Diensure van voorsittende beamptes vir stemme van spesiale kiesers.

71quat. (1) Minstens een voorsittende beampte vir stemme van spesiale kiesers en sy assistente moet te alle tye gedurende die ure vanaf sewe-uur in die voormiddag tot nege-uur in die namiddag van elke dag (behalwe 'n Sondag of 'n openbare feesdag in die Tweede Bylae by die Wet op Openbare Feesdae, 1952 (Wet No. 5 van 1952), genoem) gedurende die tydperk vanaf die een-en-twintigste dag voor die stembag tot en met die tweede dag onmiddellik voor die stembag by elke magistraatskantoor en by die kantoor van elke verkiesingsbeampte en elke kiesbeampte aan diens wees, ten einde die nodige stappe te doen om kiesers wat daarop geregtig is in staat te stel om onverwyld as spesiale kiesers hul stemme uit te bring: Met dien verstande dat in die geval van 'n verkiesing bedoel in artikel *agt-en-tagtig*, voorsittende beamptes vir stemme van spesiale kiesers in ander magistraatsdistrikte as die magistraatsdistrikte binne die gebiede waarvan die afdeling waarin die bedoelde verkiesing plaasvind, geleë is, nie verplig is om buite hul diensure stappe te doen om bedoelde kiesers in staat te stel om hul stemme uit te bring nie.

(2) Benewens die voorsittende beampte vir stemme van spesiale kiesers en sy assistente, kan, in die geval van 'n blanke kieser, 'n gemagtigde blanke verteenwoordiger van elke politieke party aanwesig wees by die verrigtings in verband met die uitreiking van stembriewe aan spesiale kiesers, en niemand anders nie.

Ondertekening deur voorsittende beampte van aansoek om as spesiale kieser te stem.

71quin. 'n Voorsittende beampte vir stemme van spesiale kiesers onderteken nie 'n aansoek om as 'n spesiale kieser te stem nie, tensy—

- (a) die spesiale kieser se persoonskaart, of, waar hy nie in staat is om sy persoonskaart te toon nie, die ander bewys van sy identiteit wat daardie beampte voldoende ag, sy identiteit bewys;
- (b) hy die aansoeker die aansoek eiehandig sien onderteken het; en
- (c) hy weet dat die verklarings in die aansoek vervat waar is, of hom deur ondervraging of andersins daarvan vergewis het dat genoemde verklarings waar is.

Vorm van stembrief vir spesiale kieser.

71sex. Stembriewe aan spesiale kiesers uitgereik, het, behalwe vir sover artikel *een-en-sewentig bis* anders bepaal, dieselfde vorm as dié aan ander kiesers uitgereik, maar in plaas van die offisiële merk bedoel in artikel *een-en-vyftig* plaas die voorsittende beampte vir stemme van spesiale kiesers sy ampstempel en naamtekening op die agterkant van elke sodanige stembrief.

Stukke wat ten opsigte van spesiale kieser oorhandig moet word.

71sept. (1) Nadat albei afskrifte van 'n aansoek om as 'n spesiale kieser te stem aan hom oorhandig is, vul die voorsittende beampte vir stemme van spesiale kiesers, na raadpleging van die lys bedoel in paragraaf (e) van artikel *een-en-sewentig bis*, onverwyld—

- (a) op die voorkant van 'n stembrief bedoel in paragraaf (b) van daardie artikel (waarop daar soveel ruimtes vir die doel is as wat daar kandidate genomineer is in die afdeling waarin die aansoeker rede het om te glo dat hy as kieser geregistreer is) die name, in alfabetiese orde gerangskik, in van al die behoorlik genomineerde kandidate, met hul adresse en beroepe;
- (b) op die teenblad van dieselfde stembrief die naam in van die betrokke afdeling en die geregistreerde nommer van die kieser, of, as die kieser nie in staat is om daardie nommer te verstrek nie, sy van en voorletters;
- (c) op die agterkant van dieselfde stembrief die naam in van die betrokke afdeling; en
- (d) op die voorkant van die kovert bedoel in paragraaf (c) van genoemde artikel, die volledige adres in van die betrokke kiesbeampte, en plaas hy sy ampstempel in die ruimte bedoel

for the official mark, and his signature and the date of polling day in the spaces provided therefor.

(2) Immediately after he has taken the steps referred to in sub-section (1), the presiding officer shall deliver to the voter concerned—

- (a) the ballot paper and envelope concerned;
 - (b) one of the copies of that voter's application to vote as a special voter; and
 - (c) a ballot paper envelope;
- and the special voter concerned shall thereupon without delay proceed as provided in section *seventy-one oct.*

Manner in which special voter records his vote.

71oct. (1) The presiding officer for votes of special voters shall render to a special voter all possible assistance not in conflict with this Act, and shall, in the presence of the required witness, inform the voter that he must vote in secret and may not allow any person to see how he has voted, and ensure that suitable facilities are available where the voter can record his vote in secret.

(2) The special voter shall vote by marking the ballot paper on the right-hand side with a cross opposite the name of the candidate for whom he votes.

(3) The special voter shall not allow any person to see how he has voted.

(4) Immediately after voting the special voter shall in the presence of the presiding officer for votes of special voters and the required witness, but without disclosing how he has voted, place the marked ballot paper in the ballot paper envelope and fasten it up, and shall then place the ballot paper envelope, together with the copy of his application to vote as a special voter delivered to him by such officer, in the larger envelope addressed to the returning officer, and shall after he has fastened the larger envelope deliver it to the presiding officer for votes of special voters who shall, unless it is addressed to himself as returning officer, without delay either despatch it by registered post or deliver it personally to the returning officer, and if it is addressed to him as returning officer, keep it in his custody and deal with it in accordance with the provisions of this Act: Provided that the presiding officer for votes of special voters may deliver such larger envelope to the presiding officer at any polling station in the division concerned or cause it to be so delivered by a presiding officer for absent votes or any other presiding officer for votes of special voters instead of dealing with it in the manner prescribed in the preceding provisions.

(5) Any such envelope addressed to the returning officer, which is received into the custody of the postal authorities without being registered for transmission through the post, shall forthwith be so registered and transmitted to the returning officer to whom it is addressed.

(6) The failure to register any such envelope shall not invalidate the vote of the special voter.

(7) The provisions of section *seventy-eight* shall *mutatis mutandis* apply in the case of a special voter who, because of his inability to read or his blindness or physical infirmity, is unable personally to record his vote, and for that purpose a reference therein to a presiding officer shall be construed as a reference to a presiding officer for votes of special voters.

Special voters who are unable to attend before presiding officers.

71nov. (1) A presiding officer for votes of special voters may, at the request in writing of a special voter, who in his opinion is unable to attend before a presiding officer for votes of special voters, call upon that voter at any time during the period from seven o'clock in the forenoon of the twenty-first day before polling day up to and including nine o'clock in the afternoon of the second day immediately preceding polling day, at any address in order to enable that voter to vote as a special voter, provided such

vir die offisiële merk en sy naamtekening en die datum van die stembdag in die ruimtes daarvoor aangedui.

(2) Onmiddellik nadat hy die in sub-artikel (1) bedoelde stappe gedoen het, oorhandig die voorsittende beamppte aan die betrokke kieser—

- (a) die betrokke stembrief en koevert;
 - (b) een van die afskrifte van daardie kieser se aansoek om as 'n spesiale kieser te stem; en
 - (c) 'n stembriefkoevert,
- en bedoelde spesiale kieser moet daarop onmiddellik volgens voorskrif van artikel *een-en-sewentig oct.* handel.

Wyse
waarop
spesiale
kieser
sy stem
uitbring.

71oct. (1) Die voorsittende beamppte vir stemme van spesiale kiesers verleen aan 'n spesiale kieser alle moontlike hulp wat nie in stryd met hierdie Wet is nie, en deel die kieser in die teenwoordigheid van die nodige getuie mee dat hy in die geheim moet stem en niemand mag toelaat om te sien hoe hy gestem het nie, en verseker dat daar geskikte fasiliteite beskikbaar is waar die kieser sy stem in die geheim kan uitbring.

(2) Die spesiale kieser bring sy stem uit deur die stembrief op die regterkant teenoor die naam van die kandidaat vir wie hy stem, met 'n kruis die merk.

(3) Die spesiale kieser mag niemand toelaat om te sien hoe hy gestem het nie.

(4) Onmiddellik nadat hy gestem het, plaas die spesiale kieser in die teenwoordigheid van die voorsittende beamppte vir stemme van spesiale kiesers en die nodige getuie, maar sonder om te laat blyk hoe hy gestem het, die gemerkte stembrief in die stembriefkoevert en maak hy dit toe, en plaas hy dan die stembriefkoevert, tesame met die afskrif van sy aansoek om as 'n spesiale kieser te stem deur die bedoelde beamppte aan hom oorhandig, in die groter koevert wat aan die kiesbeamppte geadresseer is, en oorhandig hy die groter koevert, nadat hy dit toegemaak het, aan die voorsittende beamppte vir stemme van spesiale kiesers wat dit, tensy dit aan hom as kiesbeamppte geadresseer is, onverwyld óf as aangetekende brief per pos afstuur óf persoonlik aflewer aan die kiesbeamppte, en, as dit aan hom as kiesbeamppte geadresseer is, dit bewaar en ooreenkomstig die bepalings van hierdie Wet daarmee handel: Met dien verstande dat die voorsittende beamppte vir stemme van spesiale kiesers die bedoelde groter koevert aan die voorsittende beamppte by enige stemburo in die betrokke afdeling kan aflewer of deur 'n voorsittende beamppte vir stemme van afwesiges of 'n ander voorsittende beamppte vir stemme van spesiale kiesers kan laat aflewer in plaas van volgens voorskrif van voorgaande bepalings in verband daarmee te handel.

(5) So 'n koevert wat aan die kiesbeamppte geadresseer is en in bewaring van posbeamptes kom sonder om aangeteken te wees vir versending per pos, word onverwyld aldus aangeteken en gestuur aan die kiesbeamppte aan wie dit geadresseer is.

(6) Versuim om so 'n koevert te registreer, maak die stem van die spesiale kieser nie ongeldig nie.

(7) Die bepalings van artikel *agt-en-sewentig* is *mutatis mutandis* van toepassing in die geval van 'n spesiale kieser wat weens sy onvermoë om te lees of sy blindheid of liggaamlike swaakheid of gebrek nie in staat is om sy stem persoonlik uit te bring nie, en vir dié doel word 'n verwysing daarin na 'n voorsittende beamppte as 'n verwysing na 'n voorsittende beamppte vir stemme van spesiale kiesers uitgelê.

Spesiale
kiesers
wat nie
voorsittende
beampptes
kan besoek
nie.

71nov. (1) 'n Voorsittende beamppte vir stemme van spesiale kiesers kan enige spesiale kieser wat volgens sy oordeel nie in staat is om 'n voorsittende beamppte vir stemme van spesiale kiesers te besoek nie, te eniger tyd gedurende die tydperk vanaf sewe-uur in die voormiddag van die een-en-twintigste dag voor die stembdag tot en met nege-uur in die namiddag van die tweede dag onmiddellik voor die stembdag by enige adres op skriftelike versoek van daardie kieser besoek om bedoelde kieser in staat te stel om as 'n spesiale kieser te stem, mits daardie kie-

voter specifies in that request the name of the division in which he has reason to believe that he is registered as a voter and, except in the case of a voter enrolled in a division situated in the territory of South-West Africa, including the Eastern Caprivi Zipfel referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951), his identity number.

(2) If such presiding officer is, in his opinion, unable to comply with the request of the voter concerned or to send any other such officer to comply therewith, he shall forthwith advise that voter of his inability to comply with the request.

Presiding officers for votes of special voters to advise returning officer concerned of votes taken and retain copy of application.

71dec. (1) (a) As soon as possible after a special voter has recorded his vote before a presiding officer for votes of special voters but not later than nine o'clock in the forenoon of the next day, that officer shall, by telegraph and by letter despatched by registered express delivery post or whenever possible by registered express delivery air mail or by letter delivered personally, advise the returning officer for the division in respect of which a ballot paper has been issued to that voter of the relevant facts relating to that voter.

(b) Such returning officer shall, upon receipt of such telegraphic advice, forthwith proceed *mutatis mutandis* in accordance with the provisions of section *fifty-five*.

(c) The telegraphic advices referred to in paragraph (a) shall, until the commencement of the counting of votes as provided in section *eighty-two*, and during a period of one month after the declaration of the result of the poll, be open to public inspection free of charge at the office of the returning officer.

(2) (a) One copy of every application to vote as a special voter shall, up to and including polling day, be open to public inspection free of charge at the office of the presiding officer for votes of special voters by whom that application was received.

(b) On the day immediately following polling day the presiding officer shall transmit all the said applications and all counterfoils of ballot papers issued by him to the chief electoral officer or the clerk of the provincial council, as the case may be, who shall keep the said applications and counterfoils in his custody for a period of one year from the date of the election, and thereafter the said applications and counterfoils shall, unless the court otherwise directs, be dealt with as the chief electoral officer or the Administrator may deem fit.

(3) On the day immediately following polling day, every presiding officer for votes of special voters shall furnish the chief electoral officer with a list showing the name and identity number of every voter in respect of whom any of the documents referred to in section *seventy-one bis* were issued, and the name of the division in which that voter voted as a special voter and such lists shall be open for public inspection free of charge at the office of the chief electoral officer during a period of thirty days after polling day.

Ballot box for special voters.

71undec. (1) The returning officer shall provide a ballot box for the reception of ballot paper envelopes which accompanied applications to vote as special voters, when such applications are accepted by him.

(2) The said ballot box shall immediately before the first ballot paper envelope is placed therein, be shown open and empty to all the persons present, and shall thereafter be sealed with the seal of the returning officer and the seals of such election agents, or persons designated by them in terms of sub-section (2) of section *seventy-one duodec*, as

ser in bedoelde versoek die naam van die afdeling waarin hy rede het om te glo dat hy as kieser geregistreer is en, behalwe in die geval van 'n kieser geregistreer in 'n afdeling geleë in die gebied Suidwes-Afrika, met inbegrip van die Oostelike Caprivi Zipfel, waarna in artikel *drie* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), verwys word, sy persoonsnommer vermeld.

(2) Indien bedoelde voorsittende beampte volgens sy oordeel nie in staat is om aan die betrokke kieser se versoek te voldoen nie of om 'n ander sodanige beampte te stuur om daaraan te voldoen nie, stel hy die bedoelde kieser onverwyld in kennis van sy onvermoë om aan die versoek te voldoen.

Voorsittende beamptes vir stemme van spesiale kiesers stel betrokke kiesbeampte in kennis van stemme opgeneem en hou afskrif van aansoek.

71dec. (1) (a) So gou moontlik nadat 'n spesiale kieser sy stem voor 'n voorsittende beampte vir stemme van spesiale kiesers uitgebring het, maar nie later as nege-uur in die voormiddag van die volgende dag nie, stel daardie beampte die kiesbeampte vir die afdeling ten opsigte waarvan 'n stembrief aan daardie kieser uitgereik is, telegrafies asook per aangetekende brief per spoedpos of, waar moontlik, per spoedlugpos versend of per brief persoonlik afgelewer, in kennis van die ter sake dienende feite met betrekking tot daardie kieser.

(b) Die bedoelde kiesbeampte moet by ontvangs van bedoelde telegrafiese berig onverwyld *mutatis mutandis* ooreenkomstig die bepalinge van artikel *vyf-en-vyftig* optree.

(c) Die telegrafiese berigte in paragraaf (a) bedoel, lê, totdat met die tel van die stemme begin word, soos in artikel *twee-en-tagtig* bepaal, en gedurende 'n tydperk van een maand na die afkondiging van die uitslag van die stemming, op die kantoor van die kiesbeampte ter kostelose publieke insae.

(2) (a) Een afskrif van elke aansoek om as 'n spesiale kieser te stem, lê tot en met stembdag op die kantoor van die voorsittende beampte vir stemme van spesiale kiesers deur wie daardie aansoek ontvang is ter kostelose publieke insae.

(b) Op die dag onmiddellik na die stembdag stuur die voorsittende beampte al die bedoelde aansoeke en alle teenblaaië van stembriewe deur hom uitgereik aan die hoofverkiesingsbeampte of die klerk van die provinsiale raad, na gelang van die geval, wat daardie aansoeke en teenblaaië bewaar vir 'n tydperk van een jaar vanaf die datum van die verkiesing en daarna word, tensy die hof anders gelas, met genoemde aansoeke en teenblaaië na goeëdunke van die hoofverkiesingsbeampte of die Administrateur gehandel.

(3) Op die dag onmiddellik na stembdag stuur elke voorsittende beampte vir stemme van spesiale kiesers aan die hoofverkiesingsbeampte 'n lys waarin aangegee word die naam en persoonsnommer van elke kieser ten opsigte van wie van die stukke bedoel in artikel *een-en-sewentig bis* uitgereik is, en die naam van die afdeling waarin daardie kieser as 'n spesiale kieser gestem het en bedoelde lys te is ter kostelose publieke insae beskikbaar by die kantoor van die hoofverkiesingsbeampte gedurende 'n tydperk van dertig dae na die stembdag.

Stembus vir spesiale kiesers.

71undec. (1) Die kiesbeampte verskaf 'n stembus vir die ontvangs van stembrieffkoeverte wat aansoeke om as spesiale kiesers te stem, vergesel het, wanneer daardie aansoeke deur hom aanvaar word.

(2) Bedoelde stembus word onmiddellik voor die eerste stembrieffkoeverte daarin geplaas word, oop en leeg aan al die aanwesige persone vertoon, en word daarna met die seël van die kiesbeampte verseël, asook met die seëls van die verkiesings-agente, of persone deur hulle ingevolge sub-artikel (2) van artikel *een-en-sewentig duodec.* aangewys,

desire to affix their seals, and shall be marked 'ballot box for special voters'; and the returning officer shall make provision for the safe custody of such ballot box.

Consideration of special votes by returning officer.

71duodec. (1) The returning officer shall on the date twenty days before polling day open separately every special covering envelope received by him prior to that date, and shall further, not later than the day after the day of receipt thereof, open separately every special covering envelope received by him after that date.

(2) The returning officer shall give the election agent of every candidate for election in the division in question sufficient notice of the time when and the place where the covering envelopes concerned will be opened, in order to enable him or a person nominated by him to be present.

(3) After the returning officer has opened such a covering envelope—

- (a) he shall stamp the date of receipt on the application to vote as a special voter;
- (b) he shall number in consecutive order all such applications and all ballot paper envelopes, if any, received with those applications in the same special covering envelope;
- (c) he shall record on a separate list the postal registered number on every special covering envelope and the office of origin of every such envelope received through the post, and the words 'personally delivered by' followed by the name of the person by whom delivery was effected in respect of every other such envelope, and the name of the voter whose application to vote as a special voter was received therein;
- (d) he shall compare the postal registered number on every such covering envelope with the postal numbers entered on the list of special covering envelopes received; and
- (e) if he is satisfied that the application was properly completed and signed and that the name of the applicant appears on the voters' list of the division for which he is the returning officer, he shall accept that application if it is the only application received by him in respect of the same voter and place the ballot paper envelope concerned in the ballot box for special voters.

(4) All applications to vote as special voters received and accepted by a returning officer shall be kept in his custody and shall be open to public inspection, free of charge, until after the declaration of the result of the poll, when they shall be dealt with as provided in section *seventy*.

(5) If the election agent of a candidate for election or the person referred to in sub-section (2) nominated by him, requests a returning officer to postpone consideration of such an application, the returning officer shall unless he considers the reasons advanced for such request to be inadequate keep the documents concerned in his custody and shall not consider that application before the expiration of a period of twenty-four hours after the time at which that request was submitted to him: Provided that the returning officer shall not postpone consideration of such an application to a time after the commencement of the counting of votes.

- (6) (a) If the returning officer rejects such an application, he shall inform the applicant by telegraph of the reasons for the rejection and request him, if the period during which a voter may make application to vote as a special voter has not expired, to make a fresh application to vote as a special voter.
- (b) If the defect in the application is clearly due to the negligence of the presiding officer for votes of special voters, the returning officer shall postpone consideration of that application until after he has communicated with that presiding officer, and if that officer is able to

wat hul seëls wens aan te heg, en gemerk ,stembus vir spesiale kiesers'; en die kiesbeampte maak voorsiening vir die veilige bewaring van bedoelde stembus.

Oorweging
van spesiale
stemme
deur kies-
beampte.

71duodec. (1) Die kiesbeampte maak op die datum twintig dae voor die stembdag elke spesiale omslagkoevert wat deur hom voor daardie datum ontvang is, afsonderlik oop, en maak voorts elke spesiale omslagkoevert wat na daardie datum deur hom ontvang word, afsonderlik oop nie later as die dag na die dag van ontvangs daarvan nie.

(2) Die kiesbeampte gee aan die verkiesingsagent van elke verkiesingskandidaat in die betrokke afdeling voldoende kennis van die tyd wanneer en die plek waar bedoelde omslagkoeverte oopgemaak gaan word ten einde hom of iemand deur hom aangewys in staat te stel om teenwoordig te wees.

(3) Nadat die kiesbeampte so 'n omslagkoevert oopgemaak het—

- (a) stempel hy die datum van ontvangs op die aansoek om as 'n spesiale kieser te stem;
- (b) plaas hy 'n volgnummer op elke sodanige aansoek en dieselfde volgnummer op die stembriefkoevert, as daar een is, wat saam met daardie aansoek in dieselfde spesiale omslagkoevert ingesluit is;
- (c) skryf hy op 'n afsonderlike lys die posnummer van aantekening in op elke spesiale omslagkoevert, asook die kantoor van afsending van iedere sodanige koevert wat per pos ontvang is, en die woorde ,persoonlik afgelewer deur' gevolg deur die naam van die persoon deur wie aflewering geskied het ten opsigte van iedere ander sodanige koevert, en die naam van die kieser wie se aansoek om as 'n spesiale kieser te stem daarin ontvang is;
- (d) vergelyk hy die posnummer van aantekening op elke sodanige omslagkoevert met die posnummers wat op die lys van ontvangte spesiale omslagkoeverte ingeskryf is; en
- (e) as hy bevind dat die aansoek behoorlik voltooi en onderteken is en dat die naam van die aansoeker voorkom op die kieserslys van die afdeling waarvoor hy kiesbeampte is, aanvaar hy daardie aansoek as dit die enigste aansoek is wat deur hom ten opsigte van dieselfde kieser ontvang is, en plaas hy die betrokke stembriefkoevert in die stembus vir spesiale kiesers.

(4) Alle aansoeke om as spesiale kiesers te stem, deur 'n kiesbeampte ontvang en aanvaar, word deur hom bewaar en is oop vir kostelose publieke insae tot na afkondiging van die uitslag van die stemming, en daarna word met hulle gehandel soos in artikel *sewentig* bepaal.

(5) Indien die verkiesingsagent van 'n verkiesingskandidaat of die persoon bedoel in sub-artikel (2) deur hom aangewys, 'n kiesbeampte versoek om die oorweging van so 'n aansoek uit te stel, bewaar die kiesbeampte, tensy hy die redes vir bedoelde versoek aangevoer onvoldoende ag, die betrokke stukke en oorweeg hy nie daardie aansoek nie voor die verstryking van 'n tydperk van vier-en-twintig uur na die tydstop waarop daardie versoek tot hom gerig is: Met dien verstande dat die kiesbeampte die oorweging van so 'n aansoek nie uitstel tot 'n tydstop na die tydstop waarop daar met die tel van stemme begin word nie.

- (6) (a) Indien die kiesbeampte so 'n aansoek afwys, deel hy die aansoeker telegrafies die redes mee waarom dit afgewys is en versoek hy hom, as die tydperk waarbinne 'n kieser aansoek kan doen om as 'n spesiale kieser te stem nog nie verstryk het nie, om weer aansoek te doen om as 'n spesiale kieser te stem.
- (b) Indien die gebrek in die aansoek klaarblyklik te wyte is aan die nalatigheid van die voorsittende beampte vir stemme van spesiale kiesers, stel die kiesbeampte oorweging van daardie aansoek uit tot nadat hy in verbinding getree het met daardie voorsittende beampte, en as bedoelde beampte in staat is om die gebrek aan te

remedy the defect, he shall either by telephone or personally furnish the missing particulars or an explanation of the defect to the returning officer, who shall endorse and initial the said particulars or explanation on the application.

- (c) If after consultation with all the candidates for election or the election agents of the candidates for election or the persons referred to in sub-section (2) nominated by them, the returning officer is of the opinion that the said particulars are or the said explanation is acceptable, he shall consider the said application provided the said particulars are or the said explanation is received by him prior to the commencement of the counting of votes.
- (7) (a) Where a returning officer has received two or more applications to vote as a special voter from the same voter, he shall compare the applications and if he is satisfied that the applications were received from the same voter, he shall deal in accordance with the provisions of paragraph (e) of sub-section (3) with the earliest completed application in which there is no defect and the ballot paper envelope received in conjunction with that application.
- (b) The other applications received in respect of the same voter, shall be rejected by the returning officer and dealt with as provided in sub-section (8).
- (8) (a) If the returning officer rejects an application to vote as a special voter, he shall endorse the application 'vote rejected' and shall attach thereto the ballot paper envelope, without opening such envelope, or, if there is no such envelope, the ballot paper, and if objection to his decision is made by or on behalf of any candidate he shall add to the endorsement the words 'rejection objected to'.
- (b) The returning officer shall keep all rejected applications with the attached envelopes or ballot papers, as the case may be, separate from other documents and shall deal with them as provided in section *seventy*.
- (c) Where an application to vote as a special voter does not appear to accompany a ballot paper envelope, the returning officer shall open the ballot paper envelope, and if it is found to contain the application in question, he shall remove it and again seal the ballot paper in the ballot paper envelope and deal with the application and ballot paper envelope as provided in this section.
- (d) Any application to vote as a special voter which on receipt by a returning officer is not accompanied by a ballot paper, and any ballot paper not accompanied by such an application, shall be marked 'rejected'.

Application of certain sections in regard to special voters.

71tredec. The provisions of sections *fifty-eight*, *fifty-nine*, *sixty-three* and *sixty-eight* shall *mutatis mutandis* apply with reference to special voters, and in the application of the said provisions any reference therein—

- (a) to an absent voter shall be construed as a reference to a special voter;
- (b) to a presiding officer for absent votes shall be construed as a reference to a presiding officer for votes of special voters;
- (c) to a covering envelope shall be construed as a reference to a special covering envelope.

Prevention of presiding officers from performing duties.

71quattuordec. Any person who wilfully prevents a presiding officer for absent votes or a presiding officer for votes of special voters from performing his duties under this Act shall be guilty of an offence."

Amendment of section 74 of Act 46 of 1946, as amended by section 22 of Act 50 of 1948, section 3 of Act

18. Section *seventy-four* of the principal Act is hereby amended—

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

"(2) Save as provided in this section and in sections *fifty-seven* and *seventy-one oct.*, no person

suiwer, verstrek hy die ontbrekende besonderhede of 'n verduideliking van die gebrek of telefonies of persoonlik aan die kiesbeampte wat die bedoelde besonderhede of verduideliking op die aansoek aanteken en parafeer.

- (c) As die kiesbeampte na oorlegpleging met al die verkiesingskandidate of die verkiesingsagente van die verkiesingskandidate of die persone bedoel in sub-artikel (2) deur hulle aangewys, van oordeel is dat die bedoelde besonderhede of verduideliking aanvaarbaar is, oorweeg hy die betrokke aansoek mits daardie besonderhede of verduideliking deur hom ontvang word voor die tydstop waarop daar met die tel van die stemme begin word.
- (7) (a) Wanneer 'n kiesbeampte twee of meer aansoeke om as 'n spesiale kieser te stem van dieselfde kieser ontvang het, vergelyk hy die aansoeke met mekaar en indien hy oortuig is dat die aansoeke van dieselfde kieser ontvang is, handel hy met die vroegste voltooide aansoek waarin daar geen gebrek is nie en met die stembriefkoevert wat tesame met die betrokke aansoek ontvang is ooreenkomstig die bepalings van paragraaf (e) van sub-artikel (3).
- (b) Die ander aansoeke ten opsigte van dieselfde kieser ontvang, word deur die kiesbeampte verwerp en mee gehandel ooreenkomstig die bepalings van sub-artikel (8).
- (8) (a) Indien die kiesbeampte 'n aansoek om as 'n spesiale kieser te stem, afwys, endosseer hy op die aansoek „stem verwerp” en heg hy die stembriefkoevert, sonder om daardie koevert oop-te maak, of as daar nie so 'n koevert is nie, die stembrief daaraan, en as daar deur of ten behoewe van 'n kandidaat teen sy besluit beswaar geopper word, voeg hy die woorde „beswaar geopper teen verwerping” by die endossement.
- (b) Die kiesbeampte hou alle verwerpe aansoeke met die aangehegte koeverte of stembriewe, na gelang van die geval, afgeskei van ander stukke en handel daarmee soos in artikel *sewentig* bepaal.
- (c) Wanneer 'n stembriefkoevert blyk nie vergesel te gaan van 'n aansoek om as 'n spesiale kieser te stem nie, maak die kiesbeampte die stembriefkoevert oop, en as hy vind dat dit die bedoelde aansoek bevat, haal hy die aansoek uit en verseël hy die stembrief weer in die stembriefkoevert en handel hy met die aansoek en stembriefkoevert ooreenkomstig die bepalings van hierdie artikel.
- (d) 'n Aansoek om as 'n spesiale kieser te stem wat by ontvangs deur 'n kiesbeampte nie van 'n stembrief vergesel gaan nie en 'n stembrief wat nie van so 'n aansoek vergesel gaan nie, word gemerk „verwerp”.

Toepassing
 van sekere
 artikels
 met be-
 trekking
 tot spesiale
 kiesers.

71tredec. Die bepalings van artikels *agt-en-vyftig*, *nege-en-vyftig*, *drie-en-sestig* en *agt-en-sestig* is *mutatis mutandis* van toepassing met betrekking tot spesiale kiesers, en by die toepassing van bedoelde bepalings word 'n verwysing daarin—

- (a) na 'n afwesige kieser as 'n verwysing na 'n spesiale kieser uitgelê;
- (b) na 'n voorsittende beampte vir stemme van afwesiges as 'n verwysing na 'n voorsittende beampte vir stemme van spesiale kiesers uitgelê;
- (c) na 'n omslagkoevert as 'n verwysing na 'n spesiale omslagkoevert uitgelê.

Verhin-
 dering van
 voorsittende
 beamptes
 om pligte
 te verrig.

71quattuordec. Iemand wat opsetlik 'n voorsittende beampte vir stemme van afwesiges of 'n voorsittende beampte vir stemme van spesiale kiesers verhinder om sy pligte ingevolge hierdie Wet te verrig, is aan 'n misdryf skuldig.

18. Artikel *vier-en-sewentig* van die Hoofwet word hierby gewysig—

- (a) deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) Behoudens die bepalings van hierdie artikel en artikels *sewe-en-vyftig* en *een-en-sewentig oct.* word

Wysiging van
 artikel 74 van
 Wet 46 van 1946,
 soos gewysig
 deur artikel 22
 van Wet 50 van
 1948, artikel 3

8 of 1957 and
section 33 of
Act 72 of 1962.

shall be permitted to record his vote elsewhere than at the polling station for the division or, if a division is divided into polling districts, elsewhere than at the polling station for the polling district in respect of which he is registered: Provided that if more than one polling station in any division or polling district has been established under the proviso to sub-section (4) of section *forty*, the voters for whom any polling station has been established shall vote at that polling station and at no other.”;

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

“(9) The provisions of this section shall *mutatis mutandis* apply in respect of an absent voter or a special voter who signs a declaration in the prescribed form to the effect that he has not voted as an absent voter or a special voter at the election in question.”.

Amendment of
section 76 of
Act 46 of 1946,
as amended
by section 35 of
Act 72 of 1962.

19. Section *seventy-six* of the principal Act is hereby amended by the substitution for paragraph (1) of the following paragraph:

“(1) Every ballot paper shall be in both official languages, in the form set out in the First Schedule; and there shall be printed or written on every ballot paper in alphabetical order the names of all the duly nominated candidates at the election and their addresses and occupations.”.

Substitution of
section 77 of
Act 46 of 1946.

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

“Spoiled ballot papers. 77. If a voter or a special voter inadvertently spoils a ballot paper he may return it to the presiding officer or the presiding officer for votes of special voters, as the case may be, who shall, if satisfied of the inadvertence, give him another paper and retain the spoiled paper, whereupon the spoiled paper shall be immediately cancelled, and the fact of the cancellation shall be noted upon the counterfoil.”.

Amendment of
section 79 of
Act 46 of 1946
as substituted by
section 24 of
Act 51 of 1964.

21. Section *seventy-nine* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) If a person representing himself to be a particular voter applies for a ballot paper after another person has voted in his name, the applicant shall, upon duly answering the questions permitted by section *seventy-five* to be asked of voters at the time of polling, be entitled to mark a ballot paper in the same manner as any other voter, but the ballot paper shall not be put into the ballot box but shall be given to the presiding officer, endorsed by him with the name of the voter and his number on the voters’ list and set aside in a separate packet, and shall not be counted by the returning officer.”.

Amendment of
section 81 of Act
46 of 1946, as
amended by section
38 of Act 72 of
1962 and section
25 of Act 51 of
1964.

22. Section *eighty-one* of the principal Act is hereby amended—

(a) by the deletion at the end of paragraph (f) of sub-section (1) of the word “and”;

(b) by the addition at the end of paragraph (g) of that sub-section of the word “and” and the insertion after that paragraph of the following paragraph:

“(h) the envelopes containing or purporting to contain ballot papers, delivered to him in terms of paragraph (f) of sub-section (1) of section *fifty-seven* and sub-section (4) of section *seventy-one oct.*”.

Amendment of
section 82 of Act
46 of 1946, as
amended by section
39 of Act 72 of
1962 and section
26 of Act 51 of
1964.

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

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

“(3) The returning officer shall also open the sealed packets of declaration envelopes, and, if on the aforesaid comparison of the marked copies of the voter’s list, it appears that the same person has received a ballot paper at two or more polling stations, or if the returning officer has received a ballot paper on which the same person has recorded his vote as an absent voter or a special voter, shall forthwith reject every vote appearing to have been given by such person by means of declaration ballot papers.”.

(b) by the substitution for sub-section (5) of the following sub-section:

“(5) If on the comparison aforesaid it appears that a

niemand toegelaat om sy stem op 'n ander plek uit te bring nie dan by die stemburo vir die afdeling, of as die afdeling in stemdistrikte verdeel is, by die stemburo vir die stemdistrik ten opsigte waarvan hy geregistreer is: Met dien verstande dat indien meer dan een stemburo kragtens die voorbehoudsbepaling by sub-artikel (4) van artikel *veertig* in 'n afdeling of stemdistrik ingerig is, die kiesers vir wie 'n stemburo ingerig is, by daardie stemburo moet stem en by geen ander nie.”;

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

„(9) Die bepalings van hierdie artikel is *mutatis mutandis* van toepassing ten opsigte van 'n afwesige kieser of 'n spesiale kieser wat 'n verklaring in die voorgeskrewe vorm onderteken ten effekte dat hy nie as 'n afwesige kieser of spesiale kieser by die betrokke verkiesing gestem het nie.”.

19. Artikel *ses-en-sewentig* van die Hoofwet word hierby gewysig deur paragraaf (1) deur die volgende paragraaf te vervang:

„(1) Elke stembrief is in albei amptelike tale en het die vorm in die Eerste Bylae aangegee; en op elke stembrief staan die name van al die behoorlik benoemde kandidate by die verkiesing in alfabetiese orde afgedruk of ingeskryf, met hul adresse en beroepe.”.

Wysiging van artikel 76 van Wet 46 van 1946, soos gewysig deur artikel 35 van Wet 72 van 1962.

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

„Bedorwe 77. Indien 'n kieser of 'n spesiale kieser onopsetlik stembriewe. 'n stembrief bederf, kan hy dit aan die voorsittende beamppte of voorsittende beamppte vir stemme van spesiale kiesers, na gelang van die geval, teruggee, en as laasgenoemde oortuig is dat dit onopsetlik gebeur het, gee hy hom 'n ander stembrief en behou hy die bedorwe stembrief, waarop die bedorwe stembrief onmiddellik gekanselleer word en die kansellering op die teenblad aangeteken word.”.

Vervanging van artikel 77 van Wet 46 van 1946.

21. Artikel *nege-en-sewentig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Indien iemand wat voorgee dat hy 'n bepaalde kieser is, om 'n stembrief aansoek doen nadat 'n ander persoon in sy naam gestem het, is die aansoeker, nadat hy behoorlik geantwoord het op die vrae wat volgens artikel *vyf-en-sewentig* tydens die stemming aan kiesers gestel mag word, geregtig om 'n stembrief te merk op dieselfde wyse as enige ander kieser, maar die stembrief word nie in die stembus geplaas nie, maar word aan die voorsittende beamppte gegee en deur hom met die naam van die kieser en sy nommer op die kieserslys geëndosseer, eenkant gesit in 'n afsonderlike pakket, en nie deur die kiesbeamppte getel nie.”.

Wysiging van artikel 79 van Wet 46 van 1946, soos vervang deur artikel 24 van Wet 51 van 1964.

22. Artikel *een-en-tagtig* van die Hoofwet word hierby gewysig—

- (a) deur aan die end van paragraaf (f) van sub-artikel (1) die woord „en” te skrap; en
- (b) deur aan die end van paragraaf (g) van daardie sub-artikel die woord „en” by te voeg en na daardie paragraaf die volgende paragraaf in te voeg:

„(h) die ingeolge paragraaf (f) van sub-artikel (1) van artikel *sewe-en-vyftig* en sub-artikel (4) van artikel *een-en-sewentig oct.* aan hom oorhandigde koeverte wat stembriewe bevat of heet te bevat.”.

Wysiging van artikel 81 van Wet 46 van 1946, soos gewysig deur artikel 38 van Wet 72 van 1962 en artikel 25 van Wet 51 van 1964.

23. Artikel *twee-en-tagtig* van die Hoofwet word hierby gewysig—

- (a) deur sub-artikel (3) deur die volgende sub-artikel te vervang:

„(3) Die kiesbeamppte maak ook die verseelde pakkette verklaringskoeverte oop, en indien dit by voormelde vergelyking van die gemerkte afskrifte van kieserslyste blyk dat dieselfde persoon by twee of meer stemburo's 'n stembrief ontvang het of indien die kiesbeamppte 'n stembrief ontvang het waarop dieselfde persoon sy stem as 'n afwesige kieser of spesiale kieser uitgebring het, verwerp hy dadelik alle stemme wat deur daardie persoon deur middel van verklaringstembriewe uitgebring blyk te wees.”;
- (b) deur sub-artikel (5) deur die volgende sub-artikel te vervang:

„(5) Indien dit by voormelde vergelyking blyk dat 'n

Wysiging van artikel 82 van Wet 46 van 1946, soos gewysig deur artikel 39 van Wet 72 van 1962 en artikel 26 van Wet 51 van 1964.

person has received a ballot paper at a polling station, other than the polling station of the polling district in respect of which he is registered, but has not received a ballot paper at such last-mentioned polling station, or if the returning officer has not received a ballot paper on which the same person has recorded his vote as an absent voter or a special voter, the returning officer shall carefully open the declaration envelope of such person so that the declaration appearing thereon is not defaced in any way or the ballot paper enclosed therein is not torn or mutilated, and shall place the declaration ballot paper envelope, unopened, in a ballot box or other suitable receptacle where it shall remain until dealt with as provided in sub-section (9).";

- (c) by the substitution for sub-section (9) of the following sub-section:

"(9) When the returning officer has completed the verification of the ballot paper account, and whether or not the same is found to be correct, he shall in the presence of such candidates and agents of the candidates as may be in attendance (not exceeding two agents of each candidate) mix together the whole of the ballot papers contained in all the ballot boxes, except the ballot papers contained in the absent voters' ballot box and the special voters' ballot box, so that it is impossible to determine from which ballot box any particular ballot paper was taken."; and

- (d) by the substitution for sub-section (13) of the following sub-section:

"(13) After the counting is completed the returning officer shall determine the result of the poll by adding the number of votes given for a candidate by absent and special voters to the number of votes given for that candidate by other voters and shall forthwith declare the candidate who has the greater or the greatest number of votes to be duly elected a member of the House of Assembly or of the provincial council (as the case may be) for the division in which the poll was held with effect from the polling day fixed in respect of the election in question.".

Substitution of section 83 of Act 46 of 1946, as amended by section 40 of Act 72 of 1962.

24. The following section is hereby substituted for section *eighty-three* of the principal Act:

"What ballot papers shall be rejected. 83. (1) The returning officer shall reject and not count any ballot paper which—

- (a) does not bear the official mark mentioned in section *seventy-six* or the stamp and signature mentioned in section *seventy-one sept.*;
- (b) gives votes to more than one candidate;
- (c) is unmarked or void for uncertainty.

(2) The returning officer shall not reject but shall count—

- (a) any ballot paper on which there is a mark or writing, other than the signature of a voter, by means of which a voter has clearly indicated his choice otherwise than by means of a cross, except a ballot paper marked by an absent or a special voter on which a vote in favour of any candidate has been altered to a vote in favour of another candidate;
- (b) any ballot paper marked by a special voter on which the names of the candidates and their addresses and occupations have not been fully inscribed, provided it is clearly evident for which candidate the voter votes.".

Amendment of section 93 of Act 46 of 1946, as amended by section 27 of Act 51 of 1964.

25. Section *ninety-three* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

"(1) Any person who—

- (a) forges or counterfeits or fraudulently destroys any ballot paper or the official mark or the stamp of office or signature of the presiding officer for votes of special voters on any ballot paper;
- (b) without due authority supplies any ballot paper to any person;
- (c) fraudulently puts into any ballot box any paper other than the ballot paper which he is authorized by law to put in;

persoon by 'n ander stemburo dan die stemburo van die stembedistrik ten opsigte waarvan hy geregistreer is, 'n stembrief ontvang het, maar nie by laasbedoelde stemburo 'n stembrief ontvang het nie of indien die kiesbeamppte geen stembrief ontvang het waarop dieselfde persoon sy stem as 'n afwesige kieser of spesiale kieser uitgebring het nie, maak die kiesbeamppte die verklaringskovert van daardie persoon sorgvuldig oop sodat die verklaring wat daarop voorkom op generlei wyse geskend word nie of die stembrief wat daarin toegemaak is, nie geskeur of vermink word nie, en plaas die verklaringstembriefkovert ongeopen in 'n stembus of ander geskikte houer, waar dit bly totdat daarmee volgens voorskrif van sub-artikel (9) gehandel word.”;

- (c) deur sub-artikel (9) deur die volgende sub-artikel te vervang:

„(9) Wanneer die kiesbeamppte die toets van die opgawe van stembriewe voltooi het, maak hy, ongeag of bedoelde opgawe al dan nie juis bevind is, in die teenwoordigheid van die kandidate en agente van kandidate (maar nie meer dan twee agente van elke kandidaat nie), wat aanwesig is, al die stembriewe uit al die stembusse, uitgesonderd die stembriewe uit die stembus vir afwesige kiesers en die stembus vir spesiale kiesers, op so 'n wyse deurmekaar dat dit onmoontlik is om te bepaal uit welke stembus 'n besondere stembrief geneem is.”; en

- (d) deur sub-artikel (13) deur die volgende sub-artikel te vervang:

„(13) Nadat die telling voltooi is, stel die kiesbeamppte die uitslag van die stemming vas deur die getal stemme deur afwesige en spesiale kiesers op 'n kandidaat uitgebring, by te tel by die getal stemme deur ander kiesers op daardie kandidaat uitgebring en verklaar hy onverwyld die kandidaat wat die grotere of die grootste getal stemme het, behoorlik tot lid van die Volksraad of van die provinsiale raad, na gelang van die geval, verkies te wees vir die afdeling waarin die stemming gehou is, met ingang van die stembedag ten opsigte van die betrokke verkiesing bepaal.”.

24. Artikel *drie-en-tagtig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Watter stembriewe verwerp word.

83. (1) Die kiesbeamppte verwerp en tel nie 'n stembrief nie wat—

- (a) nie die in artikel *ses-en-sewentig* bedoelde offisiële merk of die in artikel *een-en-sewentig sept.* bedoelde stempel en naamtekening dra nie;
(b) stemme uitbring op meer as een kandidaat;
(c) ongemerk of weens onsekerheid ongeldig is.

(2) Die kiesbeamppte verwerp nie maar tel—

- (a) enige stembrief met 'n ander merk of skrif daarop as die handtekening van die kieser, waardeur 'n kieser op 'n ander wyse as by wyse van 'n kruisie duidelik aangedui het vir watter kandidaat hy stem, behalwe 'n stembrief gemerk deur 'n afwesige of spesiale kieser waarop 'n stem vir enige kandidaat verander is na 'n stem vir 'n ander kandidaat;
(b) enige stembrief deur 'n spesiale kieser gemerk as die name van die kandidate asook hul adresse en beroepe nie volledig ingevul is nie, mits dit duidelik blyk vir watter kandidaat die kieser stem.”.

Vervanging van artikel 83 van Wet 46 van 1946, soos gewysig deur artikel 40 van Wet 72 van 1962.

25. Artikel *drie-en-negentig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Iemand wat—

- (a) 'n stembrief of die offisiële merk of die ampstempel of naamtekening van die voorsittende beamppte vir stemme van spesiale kiesers op 'n stembrief vervals, namaak of met opset om te bedrieg, vernietig;
(b) sonder behoorlike magtiging 'n ander van 'n stembrief voorsien;
(c) met opset om te bedrieg enige ander stuk papier in 'n stembus plaas dan die stembrief wat hy regtens daarin mag plaas;

Wysiging van artikel 93 van Wet 46 van 1946, soos gewysig deur artikel 27 van Wet 51 van 1964.

- (d) fraudulently takes out of the polling station or the office of a presiding officer for votes of special voters any ballot paper; or
- (e) without due authority destroys, takes, opens or otherwise interferes with any ballot box or packet of ballot papers then in use for the purposes of the election, shall be guilty of an offence and liable, if he is a returning officer or an officer in attendance at a polling station or a presiding officer for absent votes or a presiding officer for votes of special voters, to imprisonment for a period not exceeding two years, and if he is any other person, to imprisonment for a period not exceeding nine months."

Amendment of section 114 of Act 46 of 1946, as amended by section 28 of Act 51 of 1964.

26. Section *one hundred and fourteen* of the principal Act is hereby amended by the substitution for sub-section (3) of the following sub-section:

"(3) Any person who, within a polling station or within a place at which any voter votes as an absent or special voter, attempts by threats, intimidation or otherwise to influence a voter to vote in favour of a particular candidate or political party, shall be guilty of the offence of undue influence."

Short title and commencement.

27. (1) This Act shall be called the Electoral Laws Amendment Act, 1965, and shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

(2) Different dates may in terms of sub-section (1) be fixed in respect of the several provisions of this Act.

- (d) met opset om te bedrieg 'n stembrief uit die stemburo of die kantoor van 'n voorsittende beampte vir stemme van spesiale kiesers wegneem; of
 - (e) sonder behoorlike magtiging 'n stembus of pak stembriewe wat dan vir doeleindes van die verkiesing in gebruik is, vernietig, neem, oopmaak of hom op ander wyse daarmee bemoei,
- is aan 'n misdryf skuldig en strafbaar, as hy 'n kiesbeampte of 'n beampte in 'n stemburo of 'n voorsittende beampte vir stemme van afwesiges of 'n voorsittende beampte vir stemme van spesiale kiesers is, met gevangenisstraf vir 'n tydperk van hoogstens twee jaar, en, as hy 'n ander persoon is, met gevangenisstraf vir 'n tydperk van hoogstens nege maande."

26. Artikel *honderd-en-veertien* van die Hoofwet word hierby gewysig deur sub-artikel (3) deur die volgende sub-artikel te vervang:

„(3) Iemand wat deur dreigemente, intimidasie of andersins poog om 'n kieser in 'n stemburo of in 'n plek waar die kieser as 'n afwesige of spesiale kieser stem, te beïnvloed om sy stem ten gunste van 'n bepaalde kandidaat of politieke party uit te bring, is aan die misdryf van onbehoorlike beïnvloeding skuldig."

Wysiging van artikel 114 van Wet 46 van 1946, soos gewysig deur artikel 28 van Wet 51 van 1964.

27. (1) Hierdie Wet heet die Wysigingswet op die Kieswette, 1965, en tree in werking op 'n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

Kort titel en inwerkingtreding.

(2) Verskillende datums kan ingevolge sub-artikel (1) ten opsigte van die verskillende bepalings van hierdie Wet vasgestel word.

No. 85, 1965.]

ACT

To consolidate and amend the laws relating to the payment of pensions and other benefits to members of Parliament, Administrators, certain persons employed in the diplomatic service of the Republic and commissioners-general, and to their widows, and to provide for other incidental matters.

(English text signed by the State President.)
(Assented to 18th June, 1965.)

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

INTRODUCTORY.

Interpretation
of terms.

1. (1) In this Act, unless the context otherwise indicates—
 - (i) “Administrator” means an Administrator of a province or the territory of South-West Africa; (ii)
 - (ii) “allowance” means any allowance which was received by any member under sub-section (1) of section *fifty-six* of the South Africa Act, 1909; (xv)
 - (iii) “arrear contributions” means any amount—
 - (a) which is due by a member in terms of sub-section (2) or (3) of section *three*; or
 - (b) which prior to the fixed date became due by a member in terms of sub-section (3) of section *three* or sub-section (3) of section *three bis* or sub-section (1) of section *nine* of the Pensions Act, sub-section (1) of section *thirteen* of the Parliamentary Service Pensions Amendment Act, 1956 (Act No. 68 of 1956), paragraph (a) or (c) of sub-section (3) of section *seven* of the Parliamentary Service and Administrators’ Pensions Amendment Act, 1961 (Act No. 70 of 1961), or sub-section (3) of section *fourteen* of the Parliamentary Service Pensions Amendment Act, 1963 (Act No. 96 of 1963); (iii)
 - (iv) “commissioner-general” means a person who, having been a member of the Senate or the House of Assembly established under the Constitution Act, has been appointed as a commissioner-general under sub-section (2) of section *two* of the Promotion of Bantu Self-government Act, 1959 (Act No. 46 of 1959), with effect from the date immediately following the date upon which he ceased to be such a member and who has, in the case of a person so appointed before the commencement of the Parliamentary Service and Administrators’ Pensions Amendment Act, 1961 (Act No. 70 of 1961), made the election provided for in sub-section (1) of section *seven* of that Act; (ix)
 - (v) “Constitution Act” means the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961); (vii)
 - (vi) “contributions” means contributions which have been deducted in terms of section *two* of the Pensions Act or sub-section (10) of section *two* of this Act, but does not include arrear contributions; (iv)
 - (vii) “Deputy Minister” means a person appointed as a Deputy Minister in terms of section *twenty-one* of the Constitution Act; (i)
 - (viii) “fixed date” means the date of commencement of this Act; (xvi)

No. 85, 1965.]

WET

Tot samevatting en wysiging van die wette betreffende die betaling van pensioene en ander voordele aan lede van die Parlement, Administrateurs, sekere persone in die diplomatieke diens van die Republiek en kommissarisse-generaal, en aan hulle weduwees, en om vir ander bykomstige aangeleenthede voorsiening te maak.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

INLEIDENDE BEPALINGS.

1. (1) Tensy uit die samehang anders blyk, beteken in hierdie Wet— Woordbepaling

- (i) „Adjunk-minister” iemand wat kragtens artikel *een-en-twintig* van die Grondwet as ’n Adjunk-minister aangestel is; (vii)
- (ii) „Administrateur” ’n administrateur van ’n provinsie of die gebied Suidwes-Afrika; (i)
- (iii) „agterstallige bydraes” ’n bedrag—
 - (a) wat deur ’n lid verskuldig is ingevolge sub-artikel (2) of (3) van artikel *drie*; of
 - (b) wat voor die vasgestelde datum deur ’n lid verskuldig geword het ingevolge sub-artikel (3) van artikel *drie* of sub-artikel (3) van artikel *drie bis* of sub-artikel (1) van artikel *nege* van die Pensioenwet, sub-artikel (1) van artikel *dertien* van die Wysigingswet op Pensioene vir Parlementsdiens, 1956 (Wet No. 68 van 1956), paragraaf (a) of (c) van sub-artikel (3) van artikel *sewe* van die Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1961 (Wet No. 70 van 1961), of sub-artikel (3) van artikel *veertien* van die Wysigingswet op Pensioene vir Parlementsdiens, 1963 (Wet No. 96 van 1963); (iii)
- (iv) „bydraes” bydraes wat ingevolge artikel *twee* van die Pensioenwet of sub-artikel (10) van artikel *twee* van hierdie Wet afgetrek is, maar nie ook agterstallige bydraes nie; (vi)
- (v) „diens”—
 - (a) met betrekking tot diens in die hoedanigheid van Leier van die Opposisie in die Senaat of in die Volksraad of in die hoedanigheid van ’n Sweep in die Senaat of in die Volksraad, diens soos deur die Sekretaris van die Volksraad of die Sekretaris van die Senaat, na gelang van die geval, gesertifiseer;
 - (b) met betrekking tot diens in die hoedanigheid van—
 - (i) Administrateur van ’n provinsie, diens soos deur die Sekretaris van Binnelandse Sake gesertifiseer;
 - (ii) Administrateur van die gebied Suidwes-Afrika, diens soos deur die Sekretaris van die Eerste Minister gesertifiseer;
 - (c) met betrekking tot diens in ’n sub-artikel (1) van artikel *elf* bedoelde amp, diens soos deur die Sekretaris van Buitelandse Sake gesertifiseer;

- (ix) "member" means a member of the Senate or the House of Assembly, an Administrator or a commissioner-general, and includes—
 - (a) any Minister or Deputy Minister lawfully acting as such, whether or not he is a member of the Senate or the House of Assembly during the period within which he so acts; and
 - (b) any person who in terms of section *eleven* is deemed to be a member; (x)
- (x) "Minister" means a person appointed as a Minister in terms of section *twenty* of the Constitution Act; (xi)
- (xi) "pensionable salary" means—
 - (a) in relation to a member to whom paragraph (i) of sub-section (1) of section *one* of the Payment of Members of Parliament Act, 1961 (Act No. 58 of 1961) applies, the salary payable to the member in terms of that paragraph; and
 - (b) in relation to any other member, the amount which would have been payable to him by way of salary in terms of the said paragraph had he been a person to whom that paragraph applies; (xiii)
- (xii) "pensionable service" means service in respect of which contributions have been deducted in terms of section *two*, or service which has become pensionable service by virtue of an election made in terms of section *three*, and includes any period which immediately prior to the fixed date was a period of pensionable service within the meaning of the Pensions Act; (xii)
- (xiii) "revenue" means—
 - (a) in relation to any amount to be paid to revenue, the Consolidated Revenue Fund; and
 - (b) in relation to any amount to be paid from revenue, moneys appropriated by Parliament for the purpose of such payment; (viii)
- (xiv) "salary" means—
 - (a) in relation to a member referred to in sub-section (1) of section *one* of the Payment of Members of Parliament Act, 1961 (Act No. 58 of 1961), the salary paid to such member in terms of that sub-section; or
 - (b) in relation to a Minister, a Deputy Minister, an Administrator, a commissioner-general or the holder of an office referred to in section *eleven*, the salary received by him in his capacity as the holder of the office in question;
 - (c) the salary paid to any commissioner-general appointed under the Promotion of Bantu Self-government Act, 1959; (xiv)
- (xv) "service" means—
 - (a) in relation to service in the capacity of Leader of the Opposition in the Senate or in the House of Assembly or in the capacity of a Whip in the Senate or in the House of Assembly, service as certified by the Secretary to the House of Assembly or the Secretary to the Senate, as the case may be;
 - (b) in relation to service in the capacity of—
 - (i) Administrator of a province, service as certified by the Secretary for the Interior;
 - (ii) Administrator of the Territory of South-West Africa, service as certified by the Secretary to the Prime Minister;
 - (c) in relation to service in an office referred to in sub-section (1) of section *eleven*, service as certified by the Secretary for External Affairs;
 - (d) in relation to service as a commissioner-general, service as certified by the Secretary for Bantu Administration and Development; and
 - (e) in relation to any other service of a member, service as certified by the Secretary to the Senate or the Secretary to the House of Assembly, as the case may be; (v)
- (xvi) "the Pensions Act" means the Parliamentary Service and Administrators' Pensions Act, 1951 (Act No. 70 of 1951). (vi)

- (d) met betrekking tot diens as 'n kommissaris-generaal, diens soos deur die Sekretaris van Bantoe-administrasie en -ontwikkeling gesertifiseer; en
- (e) met betrekking tot enige ander diens van 'n lid, diens soos gesertifiseer deur die Sekretaris van die Senaat of die Sekretaris van die Volksraad, na gelang van die geval; (xv)
- (vi) „die Pensioenwet” die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1951 (Wet No. 70 van 1951); (xvi)
- (vii) „Grondwet” die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961); (v)
- (viii) „inkomste”—
 - (a) met betrekking tot 'n bedrag wat aan inkomste betaal moet word, die Gekonsolideerde Inkomstefonds; en
 - (b) met betrekking tot 'n bedrag wat uit inkomste betaal moet word, gelde wat vir die doeleindes van sodanige betaling deur die Parlement bewillig word; (xiii)
- (ix) „kommissaris-generaal” iemand wat lid was van die Senaat of die Volksraad ingestel ingevolge die Grondwet en wat met ingang van die datum onmiddellik na die datum waarop hy opgehou het om so 'n lid te wees, kragtens sub-artikel (2) van artikel twee van die Wet op die Bevordering van Bantoe-selfbestuur, 1959 (Wet No. 46 van 1959), as 'n kommissaris-generaal aangestel is, en wat, in die geval van iemand aldus aangestel voor die inwerkingtreding van die Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1961 (Wet No. 70 van 1961), die keuse waarvoor sub-artikel (1) van artikel sewe van daardie Wet voorsiening maak, uitgeoefen het; (iv)
- (x) „lid” 'n lid van die Senaat of die Volksraad, 'n Administrateur of 'n kommissaris-generaal, en ook—
 - (a) 'n Minister of Adjunk-minister wat wettiglik as sodanig optree, hetsy hy 'n lid is van die Senaat of die Volksraad al dan nie, gedurende die tydperk wat hy aldus optree; en
 - (b) iemand wat ingevolge artikel elf geag word 'n lid te wees; (ix)
- (xi) „Minister” iemand wat ingevolge artikel twintig van die Grondwet as 'n Minister aangestel is; (x)
- (xii) „pensioengewende diens” diens ten opsigte waarvan bydraes ooreenkomstig artikel twee afgetrek is, of diens wat ooreenkomstig 'n keuse uitgeoefen ingevolge artikel drie, pensioengewende diens geword het, en ook 'n tydperk wat onmiddellik voor die vasgestelde datum 'n tydperk van pensioengewende diens was binne die bedoeling van die Pensioenwet; (xii)
- (xiii) „pensioengewende salaris”—
 - (a) met betrekking tot 'n lid op wie paragraaf (i) van sub-artikel (1) van artikel een van die Wet op die Betaling van Parlementslede, 1961 (Wet No. 58 van 1961), van toepassing is, die salaris aan die lid ingevolge daardie paragraaf betaalbaar; en
 - (b) met betrekking tot 'n ander lid, die bedrag wat ingevolge genoemde paragraaf by wyse van salaris aan hom betaalbaar sou gewees het indien hy iemand was op wie daardie paragraaf van toepassing is; (xi)
- (xiv) „salaris”—
 - (a) met betrekking tot 'n lid bedoel in sub-artikel (1) van artikel een van die Wet op die Betaling van Parlementslede, 1961 (Wet No. 58 van 1961), die salaris ingevolge daardie sub-artikel aan dié lid betaal; of
 - (b) met betrekking tot 'n Minister, 'n Adjunk-minister, 'n Administrateur, 'n kommissaris-generaal of die bekleër van 'n amp in artikel elf bedoel, die salaris in sy hoedanigheid van bekleër van die betrokke amp deur hom ontvang;
 - (c) die salaris wat betaal word aan 'n kommissaris-generaal aangestel ingevolge die Wet op die Bevordering van Bantoe-selfbestuur, 1959; (xiv)
- (xv) „toelae” 'n toelae wat 'n lid ingevolge sub-artikel (1) van artikel ses-en-veertig van die „Zuid-Afrika Wet, 1909”, ontvang het; (ii)
- (xvi) „vasgestelde datum” die datum van inwerkingtreding van hierdie Wet. (viii)

- (2) (a) Any period between the date of dissolution of the Senate or the House of Assembly and the subsequent election of a President of the Senate or a Speaker of the House of Assembly, as the case may be, during which the President of the Senate or the Speaker of the House of Assembly holding office at such dissolution is in terms of any law required to perform any functions as such shall, whether or not he again becomes a member with effect from the date of such election, be deemed to be a period of service as President of the Senate or Speaker of the House of Assembly, as the case may be, for the purposes of this Act.
- (b) The provisions of paragraph (a) shall *mutatis mutandis* apply with reference to any period during which a person who is a member at the commencement of this Act, was at any time required to perform any functions contemplated in that paragraph by virtue of his having held office as President of the Senate or Speaker of the House of Assembly at the date of any dissolution of the Senate or the House of Assembly which took place before the commencement of this Act.

CHAPTER I.

ORDINARY MEMBERS.

Contributions by members.

2. (1) Subject to the provisions of this Act, a member shall from the fixed date contribute to revenue at the rate of five per cent of his pensionable salary.

(2) A member who on the day immediately preceding the fixed date has had not less than twenty years of pensionable service shall contribute in terms of sub-section (1) in respect of a period of service equal to two years and six months after that day: Provided that if his service terminates before he has contributed in respect of the whole period of two years and six months and he has had not less than twenty-two years and six months service, he shall be deemed to have had twenty-two years and six months pensionable service.

(3) A member who on the day immediately preceding the fixed date has had less than twenty years of pensionable service shall contribute in terms of sub-section (1) until the total periods of his pensionable service before and on and after that day amount to twenty-two years and six months.

(4) A member who has made an election in terms of sub-section (1) or (3) of section *three* shall cease to contribute in terms of sub-section (1) as soon as he has so contributed in respect of a period which when added to the period which became pensionable service in consequence of such an election, is equal to twenty-two years and six months.

(5) Notwithstanding anything to the contrary contained in sub-section (1), (2), (3) or (4) no contributions shall be payable by a member who occupies or has occupied an office referred to in sub-section (1) of section *ten* and who has had not less than ten years of pensionable service, after the date on which he would, if he then ceased to be a member, be entitled to the maximum pension provided for in respect of such a member in terms of sub-section (2) of that section, and if at any time the sum of such member's contributions and arrear contributions (if any) exceeds the lowest amount required to be contributed by such member in respect of his pensionable service in order to be entitled to such maximum pension if he then ceased to be a member, the excess shall be refunded to him from revenue: Provided that no refund shall be paid to such member except in so far as the sum of such contributions exceeds the contributions and arrear contributions (if any) required to be contributed by him in respect of the first ten years of his pensionable service.

(6) The member who on the fixed date occupies the office of Prime Minister shall not at any time on or after that date contribute in terms of sub-section (1).

(7) Contributions by any member shall cease with effect from the date on which he becomes Prime Minister, and no contributions shall at any time thereafter, irrespective of whether he thereafter ceases to be Prime Minister, be payable by him and any arrear contributions which may still be due by such member but which are unpaid on the said date shall cease to be payable.

- (2) (a) Enige tydperk tussen die datum van ontbinding van die Senaat of die Volksraad en die daaropvolgende verkiesing van 'n President van die Senaat of 'n Speaker van die Volksraad, na gelang van die geval, waartydens die President van die Senaat of die Speaker van die Volksraad wat by sodanige ontbinding die amp beklee het, ingevolge die een of ander wetsbepaling enige werksaamheid in dié hoedanigheid moet verrig, word, hetsy hy vanaf die datum van bedoelde verkiesing weer 'n lid word al dan nie, by die toepassing van hierdie Wet geag 'n tydperk van diens as President van die Senaat of Speaker van die Volksraad, na gelang van die geval, te wees.
- (b) Die bepaling van paragraaf (a) is *mutatis mutandis* van toepassing met betrekking tot enige tydperk waartydens iemand wat by die inwerkingtreding van hierdie Wet 'n lid is, te eniger tyd enige in daardie paragraaf bedoelde werksaamhede moes verrig uit hoofde daarvan dat hy die amp van President van die Senaat of Speaker van die Volksraad beklee het op die datum van enige ontbinding van die Senaat of die Volksraad wat voor die inwerkingtreding van hierdie Wet plaasgevind het.

HOOFSTUK I.

GEWONE LEDE.

2. (1) Behoudens die bepaling van hierdie Wet, moet 'n lid vanaf die vasgestelde datum tot inkomste bydra teen die skaal van vyf persent van sy pensioengewende salaris. Bydraes deur lede.

(2) 'n Lid wat op die dag onmiddellik voor die vasgestelde datum nie minder as twintig jaar pensioengewende diens gehad het nie, dra ooreenkomstig sub-artikel (1) by ten opsigte van 'n tydperk van twee jaar en ses maande diens na daardie dag: Met dien verstande dat indien sy diens eindig voordat hy ten opsigte van die hele tydperk van twee jaar en ses maande bygedra het, en hy nie minder as twee-en-twintig jaar en ses maande diens gehad het nie, hy geag word twee-en-twintig jaar en ses maande pensioengewende diens te gehad het.

(3) 'n Lid wat op die dag onmiddellik voor die vasgestelde datum minder as twintig jaar pensioengewende diens gehad het, dra ooreenkomstig sub-artikel (1) by totdat die totaal van die tydperke van sy pensioengewende diens voor en op en na daardie dag twee-en-twintig jaar en ses maande beloop.

(4) 'n Lid wat ingevolge sub-artikel (1) of (3) van artikel drie 'n keuse gedoen het, hou op om ooreenkomstig sub-artikel (1) by te dra sodra hy aldus bygedra het ten opsigte van 'n tydperk wat, indien bygereken by die tydperk wat as gevolg van bedoelde keuse pensioengewende diens geword het, gelykstaan met twee-en-twintig jaar en ses maande.

(5) Ondanks andersluidende bepaling van sub-artikel (1), (2), (3) of (4) is geen bydraes betaalbaar deur 'n lid wat 'n in sub-artikel (1) van artikel tien bedoelde amp beklee of beklee het, en wat nie minder as tien jaar pensioengewende diens gehad het nie, na die datum waarop hy, indien hy dan sou ophou om 'n lid te wees, geregtig sou wees op die maksimum pensioen waarvoor ingevolge sub-artikel (2) van daardie artikel in die geval van so 'n lid voorsiening gemaak word, en indien die som van bedoelde lid se bydraes en agterstallige bydraes (as daar is) te eniger tyd meer is as die kleinste bedrag wat bedoelde lid ten opsigte van sy pensioengewende diens moet betaal ten einde op bedoelde maksimum pensioen geregtig te wees indien hy dan sou ophou om 'n lid te wees, word die oorskot uit inkomste aan hom terugbetaal: Met dien verstande dat geen terugbetaling aan bedoelde lid geskied nie behalwe vir sover die som van bedoelde bydraes meer is as die bydraes en agterstallige bydraes (as daar is) wat hy verplig was om ten opsigte van die eerste tien jaar van sy pensioengewende diens by te dra.

(6) Die lid wat op die vasgestelde datum die amp van Eerste Minister beklee, dra nie te eniger tyd op of na daardie datum ingevolge sub-artikel (1) by nie.

(7) 'n Lid hou op om bydraes te doen met ingang van die datum waarop hy Eerste Minister word, en geen bydraes is te eniger tyd daarna deur hom betaalbaar nie, ongeag of hy daarna ophou om Eerste Minister te wees, en enige agterstallige bydraes wat nog deur bedoelde lid verskuldig is maar op genoemde datum onbetaald is, hou op om betaalbaar te wees.

(8) A member to whom sub-section (2), (3), (4), (5), (6) or (7) does not apply shall cease to contribute in terms of sub-section (1) as soon as he has so contributed in respect of a period of twenty-two years and six months.

(9) A member who has not made an election in terms of sub-section (1) of section *thirteen* or sub-section (1) of section *thirteen bis* of the Parliamentary Service Pensions Amendment Act, 1963 (Act No. 96 of 1963), shall not contribute in terms of sub-section (1) of this section unless he makes an election in terms of sub-section (3) of section *twenty-five*.

(10) Contributions due in terms of this section shall be deducted by the responsible accounting officer from a member's salary in monthly instalments and paid to revenue.

Option to count certain service as pensionable service.

3. (1) Any person—

- (a) who has had service as a member of the Senate or the House of Assembly prior to the first day of July, 1951; and
- (b) who has not been such a member at any time after that date but before the fixed date; and
- (c) who again becomes such a member on or after the fixed date,

may elect in writing within ninety days of the date on which he makes and subscribes the oath referred to in section *fifty-two* of the Constitution Act, or the solemn affirmation referred to in section *one hundred and fifteen* of that Act, to count any period of such service as pensionable service.

(2) A member who makes an election in terms of sub-section (1) shall contribute to revenue an amount calculated at the rate of twelve rand for every month of the period in respect of which he has so elected.

(3) Any person to whom an amount has been paid in terms of section *seven* or *eight* of the Pensions Act or section *six* or *eight* of this Act, upon the termination of any period of pensionable service under the Pensions Act or under this Act, and who again becomes a member, may elect in writing—

- (a) if he so becomes a member by reason of the fact that he has become a Minister, a Deputy Minister or a member of the Senate or the House of Assembly, within ninety days of the date on which he makes and subscribes the oath or affirmation referred to in sub-section (1); or
- (b) if he so becomes a member by reason of the fact that he has become an Administrator, within ninety days of the date on which he again becomes a member,

to repay to revenue the amount so paid to him, and to pay to revenue any amounts or arrear contributions for which he ceased to be liable in terms of sub-section (2) of section *seven* or sub-section (2) of section *eight* of the Pensions Act, or sub-section (2) of section *six* or sub-section (2) of section *eight* of this Act, and if he makes such an election the period or periods of his service which were previously pensionable service shall again become pensionable service.

Contributions in respect of prior service.

4. (1) Any amount or arrear contributions which may become due by a member in terms of sub-section (2) or (3) of section *three* may, if he so desires, be deducted by the responsible accounting officer from his salary in monthly instalments at the rate of not less than two per cent of his pensionable salary, and shall be paid to revenue.

(2) A member shall continue to be liable for any arrear contributions due by him immediately prior to the fixed date under any law repealed by this Act, and the provisions of sub-section (1) shall *mutatis mutandis* apply in respect of such contributions: Provided that in the case of a member to whom sub-section (2) of section *two* applies, the aggregate of—

- (i) the arrear contributions payable by the member or deducted from his salary or allowance in terms of this Act or a law repealed thereby; and
- (ii) the contributions deducted from his salary in terms of section *two* of the Pensions Act,

shall not exceed an amount calculated at the rate prescribed in the last-mentioned section for a period of twenty years.

Pension after ten years of pensionable service.

5. (1) Subject to the provisions of this section, there shall, on the termination of his service, be payable to a member who has had not less than ten years of pensionable service, a pension calculated at the rate of one-thirtieth of the annual average of his pensionable salary during the last four years of his service

(8) 'n Lid op wie sub-artikel (2), (3), (4), (5), (6) of (7) nie van toepassing is nie, hou op om ingevolge sub-artikel (1) by te dra sodra hy ten opsigte van 'n tydperk van twee-en-twintig jaar en ses maande aldus bygedra het.

(9) 'n Lid wat nie 'n keuse ingevolge sub-artikel (1) van artikel *dertien* of sub-artikel (1) van artikel *dertien bis* van die Wysigingswet op Pensioene vir Parlementsdiens, 1963 (Wet No. 96 van 1963), gedoen het nie, dra nie ingevolge sub-artikel (1) van hierdie artikel by nie tensy hy 'n keuse ingevolge sub-artikel (3) van artikel *vyf-en-twintig* doen.

(10) Bydraes ingevolge hierdie artikel verskuldig, word deur die verantwoordelike rekenpligtige amptenaar in maandelikse paaieimente van 'n lid se salaris afgetrek en word aan inkomste betaal.

3. (1) Iemand—

(a) wat diens gehad het as 'n lid van die Senaat of die Volksraad voor die eerste dag van Julie 1951; en

(b) wat nie te eniger tyd na daardie datum maar voor die vasgestelde datum so 'n lid was nie; en

(c) wat op of na die vasgestelde datum weer so 'n lid word, kan binne negentig dae na die datum waarop hy die in artikel *twee-en-vyftig* van die Grondwet bedoelde eed of die in artikel *honderd-en-vyftien* van daardie Wet bedoelde plegtige verklaring aflê en onderteken, skriftelik kies om 'n tydperk van sodanige diens as pensioengewende diens te tel.

Keuse om sekere diens as pensioengewende diens te tel.

(2) 'n Lid wat ingevolge sub-artikel (1) 'n keuse doen, dra 'n bedrag tot inkomste by bereken teen die skaal van twaalf rand vir elke maand van die tydperk ten opsigte waarvan hy aldus gekies het.

(3) Iemand aan wie by beëindiging van 'n tydperk van pensioengewende diens ingevolge die Pensioenwet of ingevolge hierdie Wet 'n bedrag kragtens artikel *sewe* of *agt* van die Pensioenwet of artikel *ses* of *agt* van hierdie Wet betaal is, en wat weer 'n lid word, kan skriftelik kies—

(a) indien hy uit hoofde van die feit dat hy 'n Minister, 'n Adjunk-minister of 'n lid van die Senaat of die Volksraad geword het, aldus 'n lid word, binne negentig dae na die datum waarop hy die in sub-artikel (1) bedoelde eed of plegtige verklaring aflê en onderteken; of

(b) indien hy uit hoofde van die feit dat hy 'n Administrateur geword het, aldus 'n lid word, binne negentig dae vanaf die datum waarop hy weer 'n lid word,

om die bedrag wat aldus aan hom betaal is, aan inkomste terug te betaal, en om enige bedrae of agterstallige bydraes waarvoor hy ingevolge sub-artikel (2) van artikel *sewe* of sub-artikel (2) van artikel *agt* van die Pensioenwet, of sub-artikel (2) van artikel *ses* of sub-artikel (2) van artikel *agt* van hierdie Wet opgehou het om aanspreeklik te wees, aan inkomste te betaal, en indien hy aldus 'n keuse doen, word die tydperk of tydperke van sy diens wat voorheen pensioengewende diens was, weer pensioengewende diens.

4. (1) Enige bedrag of agterstallige bydraes wat ingevolge sub-artikel (2) of (3) van artikel *drie* deur 'n lid verskuldig word, kan, indien hy dit verlang, deur die verantwoordelike rekenpligtige amptenaar in maandelikse paaieimente van sy salaris afgetrek word teen die skaal van minstens twee persent van sy pensioengewende salaris, en word aan inkomste betaal.

Bydraes ten opsigte van vorige diens.

(2) 'n Lid bly aanspreeklik vir enige agterstallige bydraes ingevolge 'n by hierdie Wet herroepe wet deur hom verskuldig onmiddellik voor die vasgestelde datum, en die bepalings van sub-artikel (1) is *mutatis mutandis* van toepassing ten opsigte van bedoelde bydraes: Met dien verstande dat in die geval van 'n lid op wie sub-artikel (2) van artikel *twee* van toepassing is, die totaal van—

(i) die agterstallige bydraes deur die lid betaalbaar of van sy salaris of toelae afgetrek ingevolge hierdie Wet of 'n daarby herroepe wet; en

(ii) die bydraes ingevolge artikel *twee* van die Pensioenwet van sy salaris afgetrek,

nie 'n bedrag bereken teen die in laasgenoemde artikel voorgeskrewe skaal vir 'n tydperk van twintig jaar oorskry nie.

5. (1) Behoudens die bepalings van hierdie artikel, is daar by die beëindiging van sy diens, aan 'n lid wat minstens tien jaar pensioengewende diens gehad het, 'n pensioen betaalbaar bereken teen die skaal van een-dertigste van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier

Pensioen na tien jaar pensioengewende diens.

in respect of each year of his pensionable service: Provided that such pension shall not exceed seventy-five per cent of the said average.

(2) For the purpose of this section, a member who, at the date of termination of any period of his service, has had more than nine years and six months but less than ten years of pensionable service shall be deemed to have completed ten years of pensionable service on that date.

(3) Any member who is in terms of sub-section (2) deemed to have completed ten years of pensionable service, shall contribute in terms of section *two* in respect of such a period as, together with any period in respect of which he has already contributed or is liable to contribute, is equal to a period of ten years.

(4) A pension payable in terms of sub-section (1) shall be payable with effect from the day following the day of termination of the service of the member concerned: Provided that no pension shall be payable to any member in respect of any period before the date on which he attains the age of fifty years.

(5) For the purposes of sub-section (1) the period of pensionable service shall be calculated by the year and month and fractions of a month shall be disregarded.

Option of
payment in lieu
of pension.

6. (1) A member who becomes entitled to a pension in terms of section *five* may elect in writing, within ninety days after the date on which he attains the age of fifty years or the date on which his service terminates, whichever is the later date, to receive in lieu of the said pension an amount equal to the aggregate of his contributions and any arrear contributions which have been paid by him or deducted from his salary or allowance in terms of this Act or a law repealed thereby.

(2) The provisions of sub-section (2) of section *eight* shall *mutatis mutandis* apply in respect of any arrear contributions which are still due but are unpaid at the date of the termination of the service of a member who has made an election in terms of sub-section (1).

Contributions in
respect of prior
service to form first
charge on
pension.

7. Whenever a member becomes entitled to a pension in terms of section *five* before the total amount of the arrear contributions due by him has been paid by him, the amount which remains unpaid shall be set off against the pension payable to him.

Other benefits.

8. (1) A member, other than a member to whom sub-section (2) of section *five* applies, whose service terminates before the completion of ten years of pensionable service shall be entitled to an amount equal to the aggregate of his contributions and any arrear contributions which have been paid by him or deducted from his salary or allowance in terms of this Act or a law repealed thereby.

(2) A member who becomes entitled to an amount in terms of sub-section (1) shall cease to be liable for any arrear contributions which may still be due by him but which are unpaid at the date of the termination of his service.

Special pension to
Prime Minister.

9. (1) There shall be payable to any member who at any time on or after the fixed date has occupied the office of Prime Minister, a pension of ten thousand rand per annum.

(2) Such pension shall be payable with effect from the day following the day of the termination of such member's service as a member or as a Minister, whichever is the later date, and irrespective of such member's age or the period of his pensionable service.

(3) A member to whom a pension is payable in terms of sub-section (1) shall not be entitled to any other pension or benefit in terms of this Act.

Special pensions
to members
holding certain
offices.

10. (1) Subject to the provisions of sub-section (3) of section *nine* and sub-sections (2) and (3) of this section, a member who has occupied the office of—

(a) Minister, President of the Senate, Speaker of the House of Assembly, Leader of the Opposition in the House of Assembly or Administrator;

(b) Deputy Minister;

(c) Deputy Speaker and Chairman of Committees of the House of Assembly, Chief Government Whip in the House of Assembly, Chief Whip of the official Opposition in the House of Assembly or commissioner-general;

(d) Deputy President and Chairman of Committees of the Senate, Leader of the Opposition in the Senate, Chief

jaar van sy diens ten opsigte van elke jaar van sy pensioengewende diens: Met dien verstande dat bedoelde pensioen nie vyf-en-sewentig persent van genoemde gemiddelde te bowe gaan nie.

(2) By die toepassing van hierdie artikel word 'n lid wat op die datum van beëindiging van enige tydperk van sy diens meer as nege jaar en ses maande maar minder as tien jaar pensioengewende diens gehad het, geag op daardie datum tien jaar pensioengewende diens te voltooi het.

(3) 'n Lid wat ingevolge sub-artikel (2) geag word tien jaar pensioengewende diens te voltooi het, dra ooreenkomstig artikel twee by ten opsigte van 'n tydperk wat, tesame met enige tydperk ten opsigte waarvan hy reeds bygedra het of verplig is om by te dra, gelyk is aan 'n tydperk van tien jaar.

(4) 'n Pensioen betaalbaar ingevolge sub-artikel (1), is betaalbaar met ingang van die dag na die dag waarop die betrokke lid se diens ten einde loop: Met dien verstande dat geen pensioen aan 'n lid betaalbaar is ten opsigte van 'n tydperk voor die datum waarop hy die ouderdom van vyftig jaar bereik nie.

(5) By die toepassing van sub-artikel (1) word die tydperk van pensioengewende diens by die jaar en maand bereken en word breukdele van 'n maand buite rekening gelaat.

6. (1) 'n Lid wat ingevolge artikel vyf op 'n pensioen geregtig word, kan binne negentig dae vanaf die datum waarop hy die ouderdom van vyftig jaar bereik, of die datum waarop sy diens eindig, watter ook al die laatste datum is, skriftelik kies om in plaas van bedoelde pensioen 'n bedrag te ontvang gelyk aan die totaal van sy bydraes en enige agterstallige bydraes ingevolge hierdie Wet of 'n daarby herroepe wet deur hom betaal of van sy salaris of toelae afgetrek.

Keuse van betaling in plaas van pensioen.

(2) Die bepalinge van sub-artikel (2) van artikel agt is *mutatis mutandis* van toepassing ten opsigte van enige agterstallige bydraes wat op die datum van die beëindiging van die pensioengewende diens van 'n lid wat ooreenkomstig sub-artikel (1) 'n keuse gedoen het, nog verskuldig maar nie betaal is nie.

7. Wanneer 'n lid ingevolge artikel vyf op 'n pensioen geregtig word voordat hy die volle deur hom verskuldigde agterstallige bydraes betaal het, word die bedrag wat nog nie betaal is nie, teen die aan hom betaalbare pensioen verreken.

Bydraes ten opsigte van vorige diens word eers van pensioen afgetrek.

8. (1) 'n Lid, behalwe 'n lid op wie sub-artikel (2) van artikel vyf van toepassing is, wie se diens voor die voltooiing van tien jaar pensioengewende diens eindig, is geregtig op 'n bedrag gelyk aan die totaal van sy bydraes en enige agterstallige bydraes ingevolge hierdie Wet of 'n daarby herroepe wet deur hom betaal of van sy salaris of toelae afgetrek.

Ander voordele.

(2) 'n Lid wat ingevolge sub-artikel (1) op 'n bedrag geregtig word, hou op om aanspreeklik te wees vir enige agterstallige bydraes wat nog deur hom verskuldig is maar op die datum van die beëindiging van sy diens nie betaal is nie.

9. (1) Daar is aan 'n lid wat te eniger tyd op of na die vasgestelde datum die amp van Eerste Minister beklee het, 'n pensioen van tienduise rand per jaar betaalbaar.

Spesiale pensioen aan Eerste Minister.

(2) Sodanige pensioen is betaalbaar met ingang van die dag na die dag van die beëindiging van so 'n lid se diens as lid of as 'n Minister, na gelang van watter die laatste datum is, en ongeag so 'n lid se ouderdom of die tydperk van sy pensioengewende diens.

(3) 'n Lid aan wie 'n pensioen ingevolge sub-artikel (1) betaalbaar is, is nie op enige ander pensioen of voordeel ingevolge hierdie Wet geregtig nie.

10. (1) Behoudens die bepalinge van sub-artikel (3) van artikel nege en sub-artikels (2) en (3) van hierdie artikel, word 'n lid wat die amp van—

Spesiale pensioene aan lede wat sekere ampte beklee.

(a) Minister, President van die Senaat, Speaker van die Volksraad, Leier van die Opposisie in die Volksraad, of Administrateur;

(b) Adjunk-minister;

(c) Adjunk-Speaker en Voorsitter van Komitees van die Volksraad, Regeringshoofswaag in die Volksraad, Hoofswaag van die amptelike Opposisie in die Volksraad of kommissaris-generaal;

(d) Adjunk-president en Voorsitter van Komitees van die Senaat, Leier van die Opposisie in die Senaat, Rege-

Government Whip in the Senate, Chief Whip of the official Opposition in the Senate or Deputy Chairman of Committees of the House of Assembly; or

(e) Assistant Whip in the Senate or in the House of Assembly,

shall, in addition to any other pension or benefit payable to him in terms of this Act, be entitled to a pension in respect of each completed year of service in such office calculated at the rate of—

- (i) three hundred rand per annum in the case of a member referred to in paragraph (a);
- (ii) two hundred rand per annum in the case of a member referred to in paragraph (b);
- (iii) one hundred and fifty rand per annum in the case of a member referred to in paragraph (c);
- (iv) one hundred rand per annum in the case of a member referred to in paragraph (d); and
- (v) fifty rand per annum in the case of a member referred to in paragraph (e).

(2) The aggregate of any pensions payable in terms of this Chapter to any member referred to in sub-section (1) shall not exceed seventy-five per cent of the highest annual average of the member's salary during any uninterrupted period of four years of his service.

(3) The provisions of sub-section (4) of section *five* shall *mutatis mutandis* apply in respect of a pension which is payable to any member in terms of this section.

(4) For the purposes of sub-section (1) any portion of a year not being less than six months shall be deemed to be a completed year.

Ministers and members appointed to certain offices to be deemed to remain Ministers and members.

11. (1) If a Minister or Deputy Minister is with effect from the day immediately succeeding the last day on which he holds office as such, appointed—

(a) to the office of Envoy Extraordinary and Minister Plenipotentiary or Ambassador Extraordinary and Plenipotentiary outside the Republic; or

(b) to any similar office outside the Republic approved by the Prime Minister for the purposes of this section, he shall for the purposes of this Act be deemed to be a member holding office as a Minister or Deputy Minister, as the case may be, so long as he continues to hold such an office.

(2) If any member (other than a Minister, a Deputy Minister, a commissioner-general or an Administrator) is or was with effect from the day immediately succeeding the last day of his service as a member appointed to an office referred to in sub-section (1), he shall for the purposes of this Act be deemed to be a member so long as he continues to hold such an office.

(3) Any person to whom sub-section (2) applies shall for the purposes of this Act be deemed to be occupying or to have occupied an office referred to in paragraph (c) of sub-section (1) of section *ten* so long as he holds or held an office referred to in sub-section (1) of this section.

(4) No person deemed to be a member in terms of this section, shall, so long as he holds an office referred to in sub-section (1), become a member of any pension or provident fund established by or under any law for the benefit of employees of the Government.

Pension and other benefits to widows.

12. (1) There shall be payable to the widow of a member (other than a member to whom section *nine* applies) who dies while he is still a member, and who at the date of his death has or is deemed to have had not less than ten years of pensionable service, a pension equal to two-thirds of the pension to which such member would, if he had not died, have been entitled under section *five* had he ceased to be a member at the date of his death.

(2) If any person (other than a person to whom section *nine* applies), who is entitled to or in receipt of a pension under section *five*, dies after he has ceased to be a member there shall, if he has not made an election in terms of section *six*, be paid to his widow a pension equal to two-thirds of such pension.

(3) If a member to whom section *ten* applies, dies while he is still a member, there shall be paid to his widow a pension equal to two-thirds of the pension to which he would, if he had not died, have been entitled under that section had he ceased to be a member on the date of his death.

ringshoofswEEP in die Senaat, HoofswEEP van die amptelike Opposisie in die Senaat of Adjunk-voorsitter van Komitees van die Volksraad; of

(e) Assistent-sweep in die Senaat of in die Volksraad, beklee het, benewens enige ander pensioen of voordeel aan hom ingevolge hierdie Wet betaalbaar, geregtig op 'n pensioen ten opsigte van elke voltooide jaar van diens in bedoelde amp bereken teen die skaal van—

- (i) driehonderd rand per jaar in die geval van 'n in paragraaf (a) bedoelde lid;
- (ii) tweehonderd rand per jaar in die geval van 'n in paragraaf (b) bedoelde lid;
- (iii) honderd-en-vyftig rand per jaar in die geval van 'n in paragraaf (c) bedoelde lid;
- (iv) honderd rand per jaar in die geval van 'n in paragraaf (d) bedoelde lid;
- (v) vyftig rand per jaar in die geval van 'n in paragraaf (e) bedoelde lid.

(2) Die totaal van enige pensioene betaalbaar ingevolge hierdie Hoofstuk aan 'n in sub-artikel (1) bedoelde lid bedra nie meer as vyf-en-sewentig persent van die lid se hoogste jaarlikse gemiddelde salaris gedurende enige ononderbroke vier jaar van sy diens nie.

(3) Die bepalinge van sub-artikel (4) van artikel vyf is *mutatis mutandis* van toepassing ten opsigte van 'n pensioen wat ingevolge hierdie artikel aan 'n lid betaalbaar is.

(4) By die toepassing van sub-artikel (1) word 'n gedeelte van 'n jaar wat nie minder as ses maande is nie, geag 'n voltooide jaar te wees.

11. (1) Indien 'n Minister of Adjunk-minister met ingang van die dag onmiddellik na die laaste dag waarop hy sy amp as sodanig beklee, aangestel word—

Ministers en lede wat in sekere betrekkinge aangestel word, word geag Ministers en lede te bly.

(a) in die betrekking buite die Republiek van Buitengewone Gesant en Gevolmagtigde Minister, of Buitengewone en Gevolmagtigde Ambassadeur; of

(b) in 'n soortgelyke betrekking buite die Republiek wat vir die doeleindes van hierdie artikel deur die Eerste Minister goedgekeur word,

word hy by die toepassing van hierdie Wet geag 'n lid te wees wat die amp van Minister of Adjunk-minister, na gelang van die geval, beklee solank hy so 'n betrekking bly beklee.

(2) Indien 'n lid (behalwe 'n Minister, 'n Adjunk-minister, 'n kommissaris-generaal of 'n Administrateur), met ingang van die dag onmiddellik na die laaste dag van diens as 'n lid, in 'n in sub-artikel (1) bedoelde betrekking aangestel is of word, word hy by die toepassing van hierdie Wet geag 'n lid te wees solank hy so 'n betrekking bly beklee.

(3) Iemand op wie sub-artikel (2) van toepassing is, word by die toepassing van hierdie Wet geag 'n in paragraaf (c) van sub-artikel (1) van artikel tien bedoelde amp te beklee of te beklee het solank hy 'n in sub-artikel (1) van hierdie artikel bedoelde betrekking beklee of beklee het.

(4) Iemand wat ingevolge hierdie artikel geag word 'n lid te wees, word nie solank hy 'n in sub-artikel (1) bedoelde betrekking beklee, lid van 'n pensioen- of voorsorgfonds wat deur of kragtens enige wetsbepaling ten bate van Regeringswerknemers ingestel is nie.

12. (1) Daar is aan die weduwee van 'n lid (behalwe 'n lid op wie artikel nege van toepassing is) wat te sterwe kom terwyl hy nog 'n lid is, en wat op die datum van sy dood minstens tien jaar pensioengewende diens gehad het of geag word te gehad het, 'n pensioen betaalbaar gelyk aan twee-derdes van die pensioen waarop dié lid, as hy nie gesterf het nie, ingevolge artikel vyf geregtig sou gewees het indien hy op die dag van sy dood opgehou het om 'n lid te wees.

Pensioene en ander voordele aan weduwees.

(2) Indien iemand (behalwe iemand op wie artikel nege van toepassing is) wat ingevolge artikel vyf op 'n pensioen geregtig is of dit ontvang, te sterwe kom nadat hy opgehou het om lid te wees, word daar, indien hy nie ingevolge artikel ses 'n keuse gedoen het nie, aan sy weduwee 'n pensioen gelyk aan twee-derdes van bedoelde pensioen betaal.

(3) Indien 'n lid op wie artikel tien van toepassing is, te sterwe kom terwyl hy nog 'n lid is, word daar aan sy weduwee 'n pensioen betaal gelyk aan twee-derdes van die pensioen waarop hy, as hy nie te sterwe gekom het nie, ingevolge bedoelde artikel geregtig sou gewees het indien hy op die dag van sy dood opgehou het om 'n lid te wees.

(4) If any person who is entitled to a pension under section *ten* dies after he has ceased to be a member, there shall be paid to his widow a pension equal to two-thirds of such pension.

(5) Whenever a pension becomes payable to the widow of a member in terms of sub-section (1), (2), (3) or (4)—

(a) the unpaid balance of any arrear contributions or any other amount due by such member under any provision of this Chapter; and

(b) in the case of a member referred to in sub-section (2) of section *five*, any contributions for which that member would under sub-section (3) of that section have been liable if he had not died but had ceased to be a member at the date of his death,

shall be set off against the pension payable to her.

(6) There shall be payable to the widow of any member to whom section *nine* applies, a pension equal to two-thirds of the pension which was paid to him prior to his death or which would have been payable to him had he become entitled to a pension on the date of his death.

(7) If a member (other than a member to whom sub-section (2) of section *five* or section *nine* applies) has had less than ten years of pensionable service and dies while he is still a member, there shall be paid to his widow an amount equal to the aggregate of his contributions and any arrear contributions which have been paid by him or deducted from his salary or allowance under this Act or a law repealed thereby, and any amounts which are still due in terms of any provision of this Chapter but which are unpaid at the date of his death shall cease to be payable.

(8) Any pension under this section shall be payable with effect from the day following the day of the death of the member or person concerned, irrespective of his age at the date of his death.

(9) For the purpose of this section, "widow" shall not include the widow of a person who at any time was a member, whom she married after he ceased to be a member.

CHAPTER II

MEMBERS WHO HAVE SERVED AS MEMBERS OF A PROVINCIAL COUNCIL OR THE LEGISLATIVE ASSEMBLY OF SOUTH-WEST AFRICA OR AS MEMBERS OF AN EXECUTIVE COMMITTEE.

Definitions.

13. In this Chapter, unless the context otherwise indicates—

- (i) "amendment Act" means the Parliamentary Service Pensions Amendment Act, 1963 (Act No. 96 of 1963); (xii)
- (ii) "applicable pensions ordinance", in relation to any person who has been a member of a provincial council or of the Legislative Assembly of the territory of South-West Africa or of an executive committee, means the pensions ordinance to which such person was subject prior to the date on which he became a Parliamentary member; (x)
- (iii) "executive committee" means an executive committee referred to in section *seventy-six* of the Constitution Act, or the executive committee referred to in section *two* of the South-West Africa Constitution Act, 1925 (Act No. 42 of 1925); (xi)
- (iv) "member of an executive committee" does not include an administrator of a province or the territory of South-West Africa; (iv)
- (v) "Parliamentary member" means a member as defined in section *one*; (v)
- (vi) "participating member" means a person who has elected in terms of any provision of this Chapter to be subject to the provisions of such Chapter, or who elected in terms of any provision of the amendment Act to be subject to the provisions of Chapter II of that Act; (ii)
- (vii) "pensionable service under the applicable pensions ordinance" means pensionable service as defined in the applicable pensions ordinance, and includes any period which in terms of such ordinance is deemed to be a period of pensionable service as so defined; (vii)
- (viii) "pensionable service as a Parliamentary member" means pensionable service as defined in section *one* and includes any period which in terms of sub-section (2) of section *five* of this Act is deemed to be a period of pensionable service as so defined; (vi)

(4) Indien iemand wat op 'n pensioen ingevolge artikel *tien* geregtig is, te sterwe kom nadat hy opgehou het om 'n lid te wees, word daar 'n pensioen gelyk aan twee-derdes van bedoelde pensioen aan sy weduwee betaal.

(5) Wanneer 'n pensioen ingevolge sub-artikel (1), (2), (3) of (4) aan die weduwee van 'n lid betaalbaar word, word—

- (a) die onbetaalde balans van enige agterstallige bydraes of enige ander bedrag ingevolge enige bepaling van van hierdie Hoofstuk deur daardie lid verskuldig; en
- (b) in die geval van 'n in sub-artikel (2) van artikel *vyf* bedoelde lid, enige bydraes waarvoor daardie lid ingevolge sub-artikel (3) van daardie artikel aanspreeklik sou gewees het indien hy nie te sterwe gekom het nie, maar op die datum van sy dood opgehou het om 'n lid te wees,

teen die aan haar betaalbare pensioen verreken.

(6) Daar is aan die weduwee van 'n lid op wie artikel *nege* van toepassing is, 'n pensioen betaalbaar gelyk aan twee-derdes van die pensioen wat voor sy dood aan hom betaal is, of wat aan hom betaalbaar sou gewees het indien hy op die datum van sy dood op 'n pensioen geregtig geword het.

(7) Indien 'n lid (behalwe 'n lid op wie sub-artikel (2) van artikel *vyf* of artikel *nege* van toepassing is) minder as tien jaar pensioengewende diens gehad het, en terwyl hy nog 'n lid is, te sterwe kom, word daar aan sy weduwee 'n bedrag betaal wat gelykstaan met die totaal van sy bydraes en enige agterstallige bydraes wat deur hom betaal is of ingevolge hierdie Wet of 'n daarby herroepe Wet van sy salaris of toelae afgetrek is, en hou enige bedrae wat nog ingevolge 'n bepaling van hierdie Hoofstuk verskuldig is, maar wat op die dag van sy dood nog nie betaal is nie, op om betaalbaar te wess.

(8) Enige pensioen ingevolge hierdie artikel is met ingang van die dag na die dag van die dood van die betrokke lid of persoon betaalbaar, afgesien van sy ouderdom op die datum van sy dood.

(9) By die toepassing van hierdie artikel beteken „weduwee” nie ook 'n weduwee van 'n persoon wat te eniger tyd 'n lid was met wie sy getroud is nadat hy opgehou het om 'n lid te wees nie.

HOOFSTUK II.

LEDE WAT AS LEDE VAN 'N PROVINSIALE RAAD OF DIE WETGEWENDE VERGADERING VAN SUIDWES-AFRIKA OF AS LEDE VAN 'N UITVOERENDE KOMITEE GEDIEN HET.

13. Tensy uit die samehang anders blyk, beteken in hierdie Woordbepaling. Hoofstuk—

- (i) „bepaalde amp” 'n amp in sub-artikel (1) van artikel *tien* vermeld; (xii)
- (ii) „deelnemende lid” 'n persoon wat ingevolge 'n bepaling van hierdie Hoofstuk gekies het om aan die bepalings van genoemde Hoofstuk onderhewig te wees, of wat ingevolge 'n bepaling van die Wysigingswet gekies het om aan die bepalings van Hoofstuk II van daardie Wet onderhewig te wees; (vi)
- (iii) „inkomstefonds” die provinsiale inkomstefonds van die betrokke provinsie of die Inkomstefonds van die Gebied ingestel ingevolge artikel *ses-en-dertig* van die „Zuidwest-Afrika Konstitutie Wet, 1925” (Wet No. 42 van 1925), na gelang van die omstandighede; (x)
- (iv) „lid van 'n uitvoerende komitee” nie ook 'n administrateur van 'n provinsie of die gebied Suidwes-Afrika nie; (iv)
- (v) „Parlementêre lid” 'n lid soos omskryf in artikel *een*; (v)
- (vi) „pensioengewende diens as 'n Parlementêre lid” pensioengewende diens soos omskryf in artikel *een* en ook 'n tydperk wat ingevolge sub-artikel (2) van artikel *vyf* van hierdie Wet geag word 'n aldus omskrewe tydperk van pensioengewende diens te wees; (viii)
- (vii) „pensioengewende diens ingevolge die toepaslike pensioenordonnansie” pensioengewende diens soos omskryf in die toepaslike pensioenordonnansie, en ook 'n tydperk wat ingevolge dié ordonnansie geag word 'n aldus omskrewe tydperk van pensioengewende diens te wees; (vii)
- (viii) „pensioenordonnansie” 'n ordonnansie verorden ingevolge die bevoegdhede aan 'n provinsiale raad verleen by die Wet tot Uitbreiding van Provinsiale Bevoegdhede, 1960 (Wet No. 42 van 1960), en ook die

- (ix) "pensions ordinance" means an ordinance made under the powers conferred on a provincial council by the Provincial Powers Extension Act, 1960 (Act No. 42 of 1960), and includes the Legislative Assembly and Executive Committee Members' Pensions Ordinance, 1961 (Ordinance No. 29 of 1961), of South-West Africa; (viii)
- (x) "revenue fund" means the provincial revenue fund of the province concerned or the Territory Revenue Fund established under section *thirty-six* of the South-West Africa Constitution Act, 1925 (Act No. 42 of 1925), as the circumstances may require; (iii)
- (xi) "special pension" means a pension payable to any person under the applicable pensions ordinance by virtue of the fact that such person held office as a member of an executive committee or as chairman or deputy-chairman of a provincial council, or as chairman of the Legislative Assembly of the territory of South-West Africa or as deputy-chairman and chairman of committees of that Assembly; (ix)
- (xii) "specified office" means an office referred to in sub-section (1) of section *ten*. (i)

Option to
become partici-
pating member.

14. (1) Any person who becomes a Parliamentary member on or after the date of commencement of this Act, and who, prior to the date on which he becomes such a member, was a member of a provincial council or of the Legislative Assembly of the territory of South-West Africa or of an executive committee and was subject to a pensions ordinance, may, if a period of not more than one year has elapsed between the last day of his service as a member of a provincial council or of the said Assembly or of an executive committee and the first day of his service as a Parliamentary member, elect in writing within ninety days of the date on which he becomes such a member to be subject to the provisions of this Chapter.

- (2) (a) If any person who has made an election in terms of sub-section (1) was on the date on which he became a Parliamentary member entitled to a pension under the applicable pensions ordinance, such pension shall as from that date cease to be payable to him and he shall refund to the revenue fund concerned any amount which may have been paid to him by way of such pension in respect of any period as from the said date.
- (b) If any such person was in terms of the applicable pensions ordinance and by reason of the fact that he ceased to be a member of a provincial council, the Legislative Assembly of the territory of South-West Africa or an executive committee, paid an amount equal to the aggregate of the amounts which had been paid by him or deducted from his salary or allowance under that ordinance, he shall repay the said amount to the revenue fund from which it was paid.
- (c) Any contributions or other amounts which were due by any such person under any provision of the applicable pensions ordinance on the date of termination of his pensionable service under such ordinance, but are unpaid on that date, shall, notwithstanding anything to the contrary contained in the said ordinance, be paid by him to the revenue fund to which they were due in terms of that ordinance.

(3) If any person to whom sub-section (1) refers does not make an election in terms of that sub-section, and he was entitled to a pension under the applicable pensions ordinance on the date on which he became a Parliamentary member, the provisions of sub-section (1) of section *twenty-five* shall apply in respect of him.

(4) Any amount which may become due by any person in terms of paragraph (b) or (c) of sub-section (2) of this section and the balance of any amount which, on the day immediately preceding the fixed date, was due by any person in terms of paragraph (b) or (c) of sub-section (2) or sub-section (4) of section *two* of the amendment Act, or paragraph (a) or (b) of sub-section (7) of section *thirteen* of that Act, may, if the

- Ordonnansie op Pensioene aan Lede van die Wetgewende Vergadering en die Uitvoerende Komitee, 1961 (Ordonnansie No. 29 van 1961), van Suidwes-Afrika; (ix)
- (ix) „spesiale pensioen” ’n pensioen ingevolge die toepaslike pensioenordonnansie aan ’n persoon betaalbaar uit hoofde van die feit dat dié persoon ’n amp beklee het as lid van ’n uitvoerende komitee of as voorsitter of ondervoorsitter van ’n provinsiale raad, of as voorsitter van die Wetgewende Vergadering van die gebied Suidwes-Afrika of as ondervoorsitter en voorsitter van komitees van daardie Vergadering; (xi)
- (x) „toepaslike pensioenordonnansie”, met betrekking tot ’n persoon wat ’n lid van ’n provinsiale raad of van die Wetgewende Vergadering van die gebied Suidwes-Afrika of van ’n uitvoerende komitee was, die pensioenordonnansie waaraan dié persoon onderhewig was voor die datum waarop hy ’n Parlementêre lid geword het; (ii)
- (xi) „uitvoerende komitee” ’n uitvoerende komitee bedoel in artikel *ses-en-sewentig* van die Grondwet, of die uitvoerende komitee bedoel in artikel *twee* van die „Zuidwest-Afrika Konstitutie Wet, 1925” (Wet No. 42 van 1925); (iii)
- (xii) „Wysigingswet” die Wysigingswet op Pensioene vir Parlementsdiens, 1963 (Wet No. 96 van 1963). (i)

14. (1) ’n Persoon wat op of na die datum van inwerking-treding van hierdie Wet ’n Parlementêre lid word, en wat, voor die datum waarop hy so ’n lid word, ’n lid van ’n provinsiale raad of van die Wetgewende Vergadering van die gebied Suidwes-Afrika of van ’n uitvoerende komitee was, en aan ’n pensioenordonnansie onderhewig was, kan, indien ’n tydperk van hoogstens een jaar tussen die laaste dag van sy diens as lid van ’n provinsiale raad of van die gemelde Vergadering of van ’n uitvoerende komitee en die eerste dag van sy diens as ’n Parlementêre lid verstryk het, binne negentig dae na die datum waarop hy so ’n lid word, skriftelik kies om aan die bepaling van hierdie Hoofstuk onderhewig te wees.

Keuse om deel-nemende lid te word.

- (2) (a) Indien ’n persoon wat ’n keuse ingevolge sub-artikel (1) uitgeoefen het, op die datum waarop hy ’n Parlementêre lid geword het op ’n pensioen ingevolge die toepaslike pensioenordonnansie geregtig was, word die betaling van dié pensioen aan hom vanaf daardie datum gestaak en moet hy enige bedrag wat ten opsigte van enige tydperk vanaf gemelde datum by wyse van so ’n pensioen aan hom betaal is, aan die betrokke inkomstefonds terugbetaal.
- (b) Indien aan so ’n persoon, ingevolge die toepaslike pensioenordonnansie en uit hoofde van die feit dat hy opgehou het om ’n lid van ’n provinsiale raad, die Wetgewende Vergadering van die gebied Suidwes-Afrika of ’n uitvoerende komitee te wees, ’n bedrag gelyk aan die totaal van die bedrae wat ingevolge daardie ordonnansie deur hom betaal of van sy salaris of toelae afgetrek was, betaal is, moet hy die gemelde bedrag aan die inkomstefonds waaruit dit betaal is, terugbetaal.
- (c) Enige bydraes of ander bedrae wat deur so ’n persoon ingevolge ’n bepaling van die toepaslike pensioenordonnansie op die datum van beëindiging van sy pensioengewende diens ingevolge bedoelde ordonnansie verskuldig was, maar op daardie datum nog nie betaal is nie, moet, ondanks andersluidende bepaling van genoemde ordonnansie deur hom aan die inkomstefonds waaraan dit ingevolge daardie ordonnansie verskuldig was, betaal word.

(3) Indien ’n persoon op wie sub-artikel (1) betrekking het, nie ’n keuse ingevolge daardie sub-artikel uitoefen nie en hy op die datum waarop hy ’n Parlementêre lid geword het, op ’n pensioen ingevolge die toepaslike pensioenordonnansie geregtig was, is die bepaling van sub-artikel (1) van artikel *vyf-en-twintig* ten opsigte van hom van toepassing.

(4) ’n Bedrag wat deur ’n persoon ingevolge paragraaf (b) of (c) van sub-artikel (2) van hierdie artikel verskuldig word en die balans van ’n bedrag wat op die dag onmiddellik voor die vasgestelde datum deur ’n persoon ingevolge paragraaf (b) of (c) van sub-artikel (2) of sub-artikel (4) van artikel *twee* van die Wysigingswet, of paragraaf (a) of (b) van sub-artikel (7) van artikel *dertien* van daardie Wet verskuldig was, kan, indien

person concerned so desires, be deducted from his salary by the responsible accounting officer in monthly instalments at the rate of not less than six rand per month and shall be paid to the revenue fund to which it is due.

Restriction as to benefits payable under this Act and pensions ordinance.

15. Save as provided in this Chapter and notwithstanding anything to the contrary contained in Chapter I or any other law, no benefits shall be paid to a participating member or to his widow—

- (a) in terms of the applicable pensions ordinance; or
- (b) in respect of his pensionable service as a Parliamentary member.

Benefits payable to participating members.

16. (1) If the periods of a participating member's pensionable service under the applicable pensions ordinance and as a Parliamentary member amount in the aggregate to not more than nine years and six months on the date of termination of his service he shall be paid—

- (a) in respect of his pensionable service under such ordinance, an amount equal to the aggregate of the amounts which have been paid by him or deducted from his salary or allowance under that ordinance or which have been paid by him in terms of paragraph (b) or (c) of sub-section (2) of section *fourteen* of this Act or paragraph (b) or (c) of sub-section (2) or sub-section (4) of section *two* or sub-section (7) of section *thirteen* of the amendment Act or which have been deducted from his salary in terms of sub-section (4) of section *fourteen* of this Act or sub-section (5) of section *two* of the amendment Act; and
- (b) in respect of his pensionable service as a Parliamentary member an amount equal to the aggregate of his contributions and any arrear contributions which have been deducted from his salary in terms of this Act or a law repealed thereby.

(2) If such member has had not less than one year of pensionable service under the applicable pensions ordinance, and if the periods of his pensionable service under such ordinance and as a Parliamentary member amount in the aggregate to more than nine years and six months on the date of termination of his service, he shall be paid—

- (a) in respect of his pensionable service under the applicable pensions ordinance, a pension calculated at the rate of thirty-six rand per annum in respect of each complete year of such service not exceeding twenty years; and
- (b) in respect of his pensionable service as a Parliamentary member—
 - (i) if one-half of the period of his pensionable service under the applicable pensions ordinance and the full period of his pensionable service as a Parliamentary member amount in the aggregate to more than nine years and six months, and if the period of his pensionable service as a Parliamentary member is not less than one year, a pension calculated at the rate of one-thirtieth of the annual average of his pensionable salary during the last four years of his service or the whole period of his service, whichever is the lesser period, in respect of each year of his pensionable service as a Parliamentary member not exceeding twenty-two years and six months; or
 - (ii) if the period of his pensionable service as a Parliamentary member is less than one year or if one-half of the period of his pensionable service under the applicable pensions ordinance and the full period of his pensionable service as a Parliamentary member amount in the aggregate to not more than nine years and six months, an amount equal to the aggregate of his contributions and any arrear contributions which have been deducted from his salary in terms of this Act or a law repealed thereby:

Provided that if the aggregate of the pensions payable in terms of paragraph (a) and sub-paragraph (i) of paragraph (b) exceeds the maximum pension referred to in the proviso to sub-section (1) of section *five*, the pension payable in terms of sub-paragraph (i) of paragraph (b) shall be reduced by an amount equal to the excess.

(3) If such member has had less than one year of pensionable service under the applicable pensions ordinance, there shall on the termination of his service be paid to him—

die betrokke persoon dit verlang, deur die verantwoordelike rekenpligtige amptenaar van sy salaris afgetrek word in maandelikse paaïemente van minstens ses rand per maand en moet aan die inkomstefonds waaraan dit verskuldig is, betaal word.

15. Behalwe soos in hierdie Hoofstuk bepaal, en ondanks andersluidende bepalings van Hoofstuk I of ander wetsbepalings, word geen voordele aan 'n deelnemende lid of sy weduwee betaal nie—

Beperking wat betref voordele betaalbaar ingevolge hierdie Wet en pensioenordonnansie.

- (a) ingevolge die toepaslike pensioenordonnansie; of
- (b) ten opsigte van sy pensioengewende diens as 'n Parlementêre lid.

16. (1) Indien 'n deelnemende lid se tydperke van pensioengewende diens ingevolge die toepaslike pensioenordonnansie en as 'n Parlementêre lid op die datum van beëindiging van sy diens tesame hoogstens nege jaar en ses maande beloop, word daar aan hom betaal—

Voordele betaalbaar aan deelnemende lede.

- (a) ten opsigte van sy pensioengewende diens ingevolge bedoelde ordonnansie, 'n bedrag gelyk aan die totaal van die bedrae wat ingevolge daardie ordonnansie deur hom betaal of van sy salaris of toelae afgetrek is, of wat deur hom ingevolge paragraaf (b) of (c) van sub-artikel (2) van artikel *veertien* van hierdie Wet, of paragraaf (b) of (c) van sub-artikel (2) of sub-artikel (4) van artikel *twee* of sub-artikel (7) van artikel *dertien* van die Wysigingswet betaal is of wat ingevolge sub-artikel (4) van artikel *veertien* van hierdie Wet of sub-artikel (5) van artikel *twee* van die Wysigingswet van sy salaris afgetrek is; en
- (b) ten opsigte van sy pensioengewende diens as 'n Parlementêre lid, 'n bedrag gelyk aan die totaal van sy bydraes en enige agterstallige bydraes wat ingevolge hierdie Wet of 'n daarby herroepe wet van sy salaris afgetrek is.

(2) Indien so 'n lid minstens een jaar pensioengewende diens ingevolge die toepaslike pensioenordonnansie gehad het, en indien die tydperke van sy pensioengewende diens ingevolge bedoelde ordonnansie en as 'n Parlementêre lid op die datum van beëindiging van sy diens tesame meer as nege jaar en ses maande beloop, word daar aan hom betaal—

- (a) ten opsigte van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie, 'n pensioen bereken teen ses-en-dertig rand per jaar ten opsigte van elke voltooide jaar van sodanige diens wat nie twintig jaar te bowe gaan nie; en
- (b) ten opsigte van sy pensioengewende diens as 'n Parlementêre lid—
 - (i) indien die helfte van die tydperk van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie en die volle tydperk van sy pensioengewende diens as 'n Parlementêre lid tesame meer as nege jaar en ses maande beloop, en indien die tydperk van sy pensioengewende diens as 'n Parlementêre lid minstens een jaar is, 'n pensioen bereken teen die koers van een-dertigste van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier jaar van sy diens of die hele tydperk van sy diens, na gelang van watter tydperk die kortste is, ten opsigte van elke jaar van sy pensioengewende diens as 'n Parlementêre lid wat twee-en-twintig jaar en ses maande nie te bowe gaan nie; of
 - (ii) indien die tydperk van sy pensioengewende diens as 'n Parlementêre lid minder as een jaar is, of indien die helfte van die tydperk van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie en die volle tydperk van sy pensioengewende diens as 'n Parlementêre lid tesame hoogstens nege jaar en ses maande beloop, 'n bedrag gelyk aan die totaal van sy bydraes en enige agterstallige bydraes wat ingevolge hierdie Wet of 'n daarby herroepe wet deur hom betaal of van sy salaris afgetrek is;

Met dien verstande dat indien die totaal van die pensioene betaalbaar ingevolge paragraaf (a) en sub-paragraaf (i) van paragraaf (b) die maksimum pensioen bedoel in die voorbehoudsbepaling by sub-artikel (1) van artikel *vyf* oorskry, die pensioen betaalbaar ingevolge sub-paragraaf (i) van paragraaf (b) verminder word met 'n bedrag gelyk aan die verskil.

(3) Indien sodanige lid minder as een jaar pensioengewende diens ingevolge die toepaslike pensioenordonnansie gehad het, word daar by beëindiging van sy diens aan hom betaal—

- (a) in respect of his pensionable service under the applicable pensions ordinance, an amount equal to any amounts which have been paid by him or deducted from his salary or allowance under such ordinance, or which have been paid by him in terms of paragraph (b) or (c) of sub-section (2) of section *fourteen* of this Act or paragraph (b) or (c) of sub-section (2) or sub-section (4) of section *two* or sub-section (7) of section *thirteen* of the amendment Act or which has been deducted from his salary in terms of sub-section (4) of section *fourteen* of this Act or sub-section (5) of section *two* of the amendment Act; and
- (b) in respect of his pensionable service as a Parliamentary member—
 - (i) if one-half of the period of his pensionable service under the applicable pensions ordinance and the full period of his pensionable service as a Parliamentary member amount in the aggregate to more than nine years and six months, a pension calculated at the rate of one-thirtieth of the annual average of his pensionable salary during the last four years of his service or the whole period of his service, whichever is the lesser period, in respect of each year of his pensionable service as a Parliamentary member not exceeding twenty-two years and six months; or
 - (ii) if the period of his pensionable service as a Parliamentary member is less than one year, or if one-half of the period of his pensionable service under the applicable pensions ordinance and the full period of his pensionable service as a Parliamentary member amount in the aggregate to not more than nine years and six months, an amount equal to the aggregate of his contributions and any arrear contributions which have been deducted from his salary in terms of this Act or a law repealed thereby.

(4) For the purposes of sub-paragraph (i) of paragraph (b) of sub-section (2) and sub-paragraph (i) of paragraph (b) of sub-section (3) the period of pensionable service as a Parliamentary member in respect of which any pension is to be calculated in terms of the relevant sub-paragraph, shall be calculated by the year and month and fractions of a month shall be disregarded.

(5) The provisions of sub-section (4) of section *five* shall *mutatis mutandis* apply with reference to any pension payable to a participating member in terms of sub-section (2) or (3).

(6) Whenever a participating member becomes entitled to a benefit in terms of paragraph (a) of sub-section (1) or paragraph (a) of sub-section (3), the unpaid balance of any amount referred to in sub-section (4) of section *fourteen* shall cease to be payable.

(7) Whenever a participating member becomes entitled to a benefit in terms of paragraph (b) of sub-section (1) or sub-paragraph (ii) of paragraph (b) of sub-section (2) or sub-paragraph (ii) of paragraph (b) of sub-section (3), he shall cease to be liable for any arrear contributions which may still be due by him but which are unpaid at the date of termination of his service.

Maximum amount of contributions by participating members under Chapter I.

17. Notwithstanding anything to the contrary contained in Chapter I, a participating member who has had not less than ten years of pensionable service as a Parliamentary member shall cease to contribute in terms of sub-section (1) of section *two* immediately after the date on which he would, if he then ceased to be a Parliamentary member, be entitled in terms of sub-section (1) of section *sixteen* to pensions which in the aggregate exceed the maximum pension referred to in the proviso to sub-section (1) of section *five*, and any period of his service as a Parliamentary member after that date shall be deemed not to be pensionable service of such a member for the purpose of calculating any pension which is payable under this Chapter in respect of such pensionable service.

Unpaid amounts to form first charge on pensions.

18. Whenever a participating member becomes entitled to a pension in terms of section *sixteen*—

- (a) the unpaid balance of any amount due by such member under any provision of Chapter I shall be set off against the pension payable to him in respect of his pensionable service under that Chapter; and
- (b) the unpaid balance of any amount referred to in sub-section (4) of section *fourteen* shall be set off against

- (a) ten opsigte van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie, 'n bedrag gelyk aan die bedrae wat ingevolge bedoelde ordonnansie deur hom betaal of van sy salaris of toelae afgetrek is, of wat ingevolge paragrawe (b) of (c) van sub-artikel (2) van artikel *veertien* van hierdie Wet of paragraaf (b) of (c) van sub-artikel (2) of sub-artikel (4) van artikel *twee* of sub-artikel (7) van artikel *dertien* van die Wysigingswet deur hom betaal is of wat ingevolge sub-artikel (4) van artikel *veertien* van hierdie Wet of sub-artikel (5) van artikel *twee* van die Wysigingswet van sy salaris afgetrek is; en
- (b) ten opsigte van sy pensioengewende diens as 'n Parlementêre lid—
 - (i) indien die helfte van die tydperk van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie en die volle tydperk van sy pensioengewende diens as 'n Parlementêre lid tesame meer as nege jaar en ses maande beloop, 'n pensioen bereken teen een-dertigste van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier jaar van sy diens of die hele tydperk van sy diens, na gelang van watter tydperk die kortste is, ten opsigte van elke jaar van sy pensioengewende diens as 'n Parlementêre lid wat twee-en-twintig jaar en ses maande nie te bowe gaan nie; of
 - (ii) indien die tydperk van sy pensioengewende diens as 'n Parlementêre lid minder as een jaar is, of indien die helfte van die tydperk van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie en die volle tydperk van sy pensioengewende diens as 'n Parlementêre lid tesame hoogstens nege jaar en ses maande beloop, 'n bedrag gelyk aan die totaal van sy bydraes en enige agterstallige bydraes wat ingevolge hierdie Wet of 'n daarby herroepe wet van sy salaris afgetrek is.

(4) By die toepassing van sub-paragraaf (i) van paragraaf (b) van sub-artikel (2) en sub-paragraaf (i) van paragraaf (b) van sub-artikel (3) word die tydperk van pensioengewende diens as 'n Parlementêre lid ten opsigte waarvan 'n pensioen ingevolge die toepaslike sub-paragraaf bereken moet word, by die jaar en maand bereken en word breukdele van 'n maand buite rekening gelaat.

(5) Die bepalings van sub-artikel (4) van artikel *vyf* is *mutatis mutandis* van toepassing met betrekking tot 'n pensioen ingevolge sub-artikel (2) of (3) aan 'n deelnemende lid betaalbaar.

(6) Wanneer 'n deelnemende lid ingevolge paragraaf (a) van sub-artikel (1) of paragraaf (a) van sub-artikel (3) op 'n voordeel geregtig word, is die onbetaalde balans van 'n in sub-artikel (4) van artikel *veertien* bedoelde bedrag nie meer betaalbaar nie.

(7) Wanneer 'n deelnemende lid ingevolge paragraaf (b) van sub-artikel (1) of sub-paragraaf (ii) van paragraaf (b) van sub-artikel (2) of sub-paragraaf (ii) van paragraaf (b) van sub-artikel (3) op 'n voordeel geregtig word, hou hy op om aanspreeklik te wees vir enige agterstallige bydraes wat nog deur hom verskuldig is maar by beëindiging van sy diens nie betaal is nie.

17. Ondanks andersluidende bepalings van Hoofstuk I, hou 'n deelnemende lid wat nie minder as tien jaar pensioengewende diens as 'n Parlementêre lid gehad het nie, op om ingevolge sub-artikel (1) van artikel *twee* by te dra onmiddellik na die datum waarop hy, indien hy dan ophou om 'n Parlementêre lid te wees, ingevolge sub-artikel (1) van artikel *sestien* geregtig sou wees op pensioene wat tesame die in die voorbehoudsbepaling by sub-artikel (1) van artikel *vyf* bedoelde maksimum pensioen oorskry, en word 'n tydperk van sy diens as 'n Parlementêre lid na daardie datum geag nie pensioengewende diens van bedoelde lid te wees by die berekening van 'n pensioen wat ingevolge hierdie Hoofstuk ten opsigte van sodanige pensioengewende diens betaalbaar is nie.

Maksimum bedrag van bydrae deur deelnemende lede ingevolge Hoofstuk I.

18. Wanneer 'n deelnemende lid op 'n pensioen ingevolge artikel *sestien* geregtig word—

- (a) word die onbetaalde balans van 'n bedrag wat ingevolge 'n bepaling van Hoofstuk I deur dié lid verskuldig is, verreken teen die pensioen ten opsigte van sy pensioengewende diens ingevolge daardie Hoofstuk aan hom betaalbaar; en
- (b) word die onbetaalde balans van 'n in sub-artikel (4) van artikel *veertien* bedoelde bedrag verreken teen

Onbetaalde bedrae word eerste van pensioen afgetrek.

the pension payable to him in respect of his pensionable service under the applicable pensions ordinance.

Option of payment in lieu of pension.

19. (1) A participating member who becomes entitled to a pension under section *sixteen* may elect in writing within ninety days of the date on which he attains the age of fifty years or the date on which his service terminates, whichever is the later date, to receive—

- (a) in lieu of any pension payable to him in respect of his pensionable service as a Parliamentary member, an amount equal to the aggregate of his contributions and any arrear contributions which have been deducted from his salary or allowance in terms of this Act or a law repealed thereby; and
- (b) in lieu of any pension payable to him in respect of his pensionable service under the applicable pensions ordinance, an amount equal to the aggregate of the amounts which have been paid by him or deducted from his salary or allowance under such ordinance or which have been paid by him in terms of paragraph (b) or (c) of sub-section (2) of section *fourteen* of this Act or paragraph (b) or (c) of sub-section (2) or sub-section (4) of section *two* or paragraph (a) or (b) of sub-section (7) of section *thirteen* of the amendment Act, or which have been deducted from his salary in terms of sub-section (4) of section *fourteen* of this Act or sub-section (5) of section *two* or paragraph (c) of sub-section (7) of section *thirteen* of the amendment Act.

(2) If a participating member elects to receive the amounts referred to in sub-section (1), the unpaid balance of any amount due by him in terms of any provision of Chapter I or of any amount referred to in sub-section (4) of section *fourteen*, shall cease to be payable.

Supplementary pensions.

20. (1) If a participating member who has not held a specified office was entitled to receive a special pension, and if any pension or the aggregate amount of any pensions which become payable to him in terms of sub-section (2) or (3) of section *sixteen* is less than seventy-five per cent of the annual average of his pensionable salary during the last four years of his service, the pension or the aggregate amount of the pensions payable to him in terms of sub-section (2) or (3) of section *sixteen* shall be supplemented—

- (a) by an amount equal to the special pension to which he was entitled under the said ordinance; or
 - (b) by an amount equal to the deficit,
- whichever is the lesser amount.

(2) If a participating member who has not occupied a specified office and who was entitled to receive a special pension, is not entitled to a pension in terms of section *sixteen* or makes an election in terms of section *nineteen*, he shall, with effect from the day following the last day of his service, be paid a pension equal to the special pension to which he was entitled under the applicable pensions ordinance: Provided that if the said special pension exceeds seventy-five per cent of the annual average of his pensionable salary during the last four years of his service, the pension payable in terms of this sub-section shall be reduced by an amount equal to the excess.

(3) If a participating member who has occupied a specified office, was entitled to receive a special pension, and if the aggregate amount of any pensions which become payable to him—

- (a) in terms of sub-section (2) or (3) of section *sixteen*; and
- (b) in terms of section *ten*,

is less than seventy-five per cent of the annual average of his salary during the last four years of his service or of the annual average salary referred to in the proviso to sub-section (2) of section *ten*, whichever is the higher average, the said aggregate amount shall be supplemented—

die pensioen ten opsigte van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie aan hom betaalbaar.

19. (1) 'n Deelnemende lid wat ingevolge artikel *sestien* op 'n pensioen geregtig word, kan binne negentig dae na die datum waarop hy die leeftyd van vyftig jaar bereik of die datum waarop sy diens eindig, watter ook al die laatste datum is, skriftelik kies—

Keuse van betaling in plaas van pensioen.

- (a) om in plaas van 'n pensioen ten opsigte van sy pensioengewende diens as 'n Parlementêre lid aan hom betaalbaar, 'n bedrag te ontvang gelyk aan die totaal van sy bydraes en enige agterstallige bydraes wat ingevolge hierdie Wet of 'n daarby herroepe wet deur hom betaal of van sy salaris afgetrek is; en
- (b) om in plaas van 'n pensioen ten opsigte van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie aan hom betaalbaar, 'n bedrag te ontvang gelyk aan die totaal van die bedrae wat ingevolge bedoelde ordonnansie deur hom betaal of van sy salaris of toelae afgetrek is, of wat ingevolge paragraaf (b) of (c) van sub-artikel (2) van artikel *veertien* van hierdie Wet of paragraaf (b) of (c) van sub-artikel (2) of sub-artikel (4) van artikel *twee* of paragraaf (a) of (b) van sub-artikel (7) van artikel *dertien* van die Wysigingswet deur hom betaal is, of wat ingevolge sub-artikel (4) van artikel *veertien* van hierdie Wet of sub-artikel (5) van artikel *twee* of paragraaf (c) van sub-artikel (7) van artikel *dertien* van die Wysigingswet van sy salaris afgetrek is.

(2) Indien 'n deelnemende lid kies om die bedrae bedoel in sub-artikel (1) te ontvang, is die onbetaalde balans van 'n bedrag ingevolge 'n bepaling van Hoofstuk I deur hom verskuldig, of van 'n in sub-artikel (4) van artikel *veertien* bedoelde bedrag, nie meer betaalbaar nie.

20. (1) Indien 'n deelnemende lid wat nie 'n bepaalde amp beklee het nie, geregtig was om 'n spesiale pensioen te ontvang, en indien 'n pensioen of die totale bedrag van pensioene wat ingevolge sub-artikel (2) of (3) van artikel *sestien* aan hom betaalbaar word, minder is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier jaar van sy diens, word die pensioen of die totale bedrag van die pensioene wat ingevolge sub-artikel (2) of (3) van artikel *sestien* aan hom betaalbaar is, aangevul—

Supplementêre pensioene.

- (a) met 'n bedrag gelyk aan die spesiale pensioen waarop hy ingevolge die gemelde ordonnansie geregtig was; of
- (b) met 'n bedrag gelyk aan die tekort, watter bedrag ook al die minste is.

(2) Indien 'n deelnemende lid wat nie 'n bepaalde amp beklee het nie, en wat geregtig was om 'n spesiale pensioen te ontvang, nie op 'n pensioen ingevolge artikel *sestien* geregtig is nie, of 'n keuse ingevolge artikel *negentien* doen, word daar met ingang van die dag wat volg op die laaste dag van sy diens, aan hom 'n pensioen betaal gelyk aan die spesiale pensioen waarop hy ingevolge die toepaslike pensioenordonnansie geregtig was: Met dien verstande dat indien die gemelde spesiale pensioen meer is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy pensioengewende salaris gedurende die laaste vier jaar van sy diens, die pensioen betaalbaar ingevolge hierdie sub-artikel, met 'n bedrag gelyk aan die oorskot verminder word.

(3) Indien 'n deelnemende lid wat 'n bepaalde amp beklee het, geregtig was om 'n spesiale pensioen te ontvang, en indien die totale bedrag van pensioene wat aan hom betaalbaar word—

- (a) ingevolge sub-artikel (2) of (3) van artikel *sestien*; en
- (b) ingevolge artikel *tien*, minder is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy salaris gedurende die laaste vier jaar van sy diens of van die in die voorbehoudsbepaling by sub-artikel (2) van artikel *tien* bedoelde jaarlikse gemiddelde salaris, watter gemiddelde ook al die hoogste is, word die gemelde totale bedrag aangevul—

- (i) by an amount equal to the special pension he was entitled to receive; or
 - (ii) by an amount equal to the deficit,
- whichever is the lesser amount.

(4) If a participating member who has occupied a specified office and who was entitled to receive a special pension, is not entitled to a pension in terms of section *sixteen* or makes an election in terms of section *nineteen* and if the pension payable to him in terms of section *ten* is less than seventy-five per cent of the annual average of his salary during the last four years of his service or the annual average salary referred to in the proviso to sub-section (2) of section *ten*, whichever is the higher average, the pension payable to him in terms of section *ten* shall be supplemented—

- (a) by an amount equal to the special pension he was entitled to receive; or
 - (b) by an amount equal to the deficit,
- whichever is the lesser amount.

Pension under section 16 deemed to be pension under section 5 for certain purposes.

21. For the purpose of determining any maximum amount referred to in sub-section (2) of section *ten*, any pension to which a participating member becomes entitled in terms of section *sixteen*, shall be deemed to be a pension payable under section *five*.

Pensions and other benefits to widows of participating members.

22. (1) If any participating member who is entitled to or in receipt of a pension in terms of section *sixteen* dies after the termination of his service, there shall, if he has not made an election in terms of section *nineteen*, be paid to his widow a pension equal to two-thirds of such pension.

(2) If any participating member who is entitled to or in receipt of a supplementary pension in terms of sub-section (1), (3) or (4) of section *twenty* or a pension in terms of sub-section (2) of that section, dies after the termination of his service, there shall be paid to his widow a pension equal to two-thirds of such pension.

(3) There shall be payable to the widow of a participating member who dies while he is still a Parliamentary member—

- (a) a pension equal to two-thirds of any pension to which such member would have been entitled in terms of this Chapter; and
- (b) an amount equal to the amount of any other benefit to which such member would have been entitled in terms of this Chapter,

if he had not died but had ceased to be a Parliamentary member at the date of his death.

(4) Whenever in terms of this section a pension becomes payable to the widow of a participating member in respect of his pensionable service under the applicable pensions ordinance or by virtue of the fact that such member has held office as a member of an executive committee or as chairman or deputy-chairman of a provincial council or as chairman of the Legislative Assembly of the territory of South-West Africa or as deputy-chairman and chairman of committees of the said Assembly, the unpaid balance of any amounts referred to in sub-section (4) of section *fourteen* shall be set off against such pension.

(5) Whenever in terms of this section a pension becomes payable to the widow of a participating member in respect of his pensionable service as a Parliamentary member, the unpaid balance of any amount due by such member under any provision of Chapter I shall be set off against such pension.

(6) Any pension under this section shall be payable with effect from the day following the date of the death of the member concerned, irrespective of the age of such member at that date.

(7) No widow shall be entitled to a pension or any other benefit which in terms of this section is payable in respect of a participating member's pensionable service under the applicable pensions ordinance or by virtue of the fact that such member held office as a member of an executive committee or as chairman or deputy-chairman of a provincial council or as chairman of the Legislative Assembly of the territory of South-West Africa or as deputy-chairman and chairman of committees of that Assembly, unless she is a widow within the meaning of the applicable pensions ordinance.

(8) No widow shall be entitled to a pension or any other benefit which in terms of this section is payable in respect of a participating member's pensionable service as a Parliamentary member unless she is a widow within the meaning of section *twelve*.

- (i) met 'n bedrag gelyk aan die spesiale pensioen wat hy geregtig was om te ontvang; of
 - (ii) met 'n bedrag gelyk aan die tekort, watter bedrag ook al die minste is.
- (4) Indien 'n deelnemende lid wat 'n bepaalde amp beklee het en wat geregtig was om 'n spesiale pensioen te ontvang, nie op 'n pensioen ingevolge artikel *sestien* geregtig is nie, of 'n keuse ingevolge artikel *negentien* doen, en indien die pensioen betaalbaar aan hom ingevolge artikel *tien* minder is as vyf-en-sewentig persent van die jaarlikse gemiddelde van sy salaris gedurende die laaste vier jaar van sy diens of van die in die voorbehoudsbepaling by sub-artikel (2) van artikel *tien* bedoelde jaarlikse gemiddelde salaris, watter gemiddelde ook al die hoogste is, word die pensioen ingevolge artikel *tien* aan hom betaalbaar, aangevul—
- (a) met 'n bedrag gelyk aan die spesiale pensioen wat hy geregtig was om te ontvang; of
 - (b) met 'n bedrag gelyk aan die tekort, watter bedrag ook al die minste is.

21. By die bepaling van 'n maksimum bedrag vermeld in sub-artikel (2) van artikel *tien*, word 'n pensioen waarop 'n deelnemende lid ingevolge artikel *sestien* geregtig word, geag 'n pensioen te wees wat ingevolge artikel *vyf* betaalbaar is.

Pensioen ingevolge artikel 16 vir sekere doeleindes geag pensioen ingevolge artikel 5 te wees.

22. (1) Indien 'n deelnemende lid wat ingevolge artikel *sestien* op 'n pensioen geregtig is of dit ontvang, te sterwe kom nadat sy diens geëindig het, word daar, indien hy geen keuse ingevolge artikel *negentien* uitgeoefen het nie, aan sy weduwee 'n pensioen gelyk aan twee-derdes van sodanige pensioen betaal.

(2) Indien 'n deelnemende lid wat ingevolge sub-artikel (1), (3) of (4) van artikel *twintig* op 'n supplementêre pensioen of ingevolge sub-artikel (2) van daardie artikel op 'n pensioen geregtig is of dit ontvang, te sterwe kom nadat sy diens geëindig het, word daar aan sy weduwee 'n pensioen gelyk aan twee-derdes van sodanige pensioen betaal.

Pensioene en ander voordele aan weduwees van deelnemende lede.

- (3) Daar word aan die weduwee van 'n deelnemende lid wat te sterwe kom terwyl hy nog 'n Parlementêre lid is—
- (a) 'n pensioen betaal gelyk aan twee-derdes van 'n pensioen waarop dié lid ingevolge hierdie Hoofstuk geregtig sou gewees het; en
 - (b) 'n bedrag betaal gelyk aan die bedrag van enige ander voordeel waarop dié lid ingevolge hierdie Hoofstuk geregtig sou gewees het,

indien hy nie te sterwe gekom het nie, maar op die dag van sy dood opgehou het om 'n Parlementêre lid te wees.

(4) Wanneer 'n pensioen ingevolge hierdie artikel aan die weduwee van 'n deelnemende lid betaalbaar word ten opsigte van sy pensioengewende diens ingevolge die toepaslike pensioenordonnansie of uit hoofde van die feit dat dié lid 'n amp beklee het as lid van 'n uitvoerende komitee of as voorsitter of ondervoorsitter van 'n provinsiale raad of as voorsitter van die Wetgewende Vergadering van die gebied Suidwes-Afrika of as ondervoorsitter en voorsitter van komitees van gemelde Vergadering, word die onbetaalde balans van enige in sub-artikel (4) van artikel *veertien* bedoelde bedrae teen die pensioen verreken.

(5) Wanneer 'n pensioen ingevolge hierdie artikel aan die weduwee van 'n deelnemende lid betaalbaar word ten opsigte van sy pensioengewende diens as 'n Parlementêre lid, word die onbetaalde balans van 'n bedrag ingevolge 'n bepaling van Hoofstuk I deur die lid verskuldig teen dié pensioen verreken.

(6) 'n Pensioen ingevolge hierdie artikel is betaalbaar vanaf die dag wat volg op die datum waarop die betrokke lid te sterwe gekom het, ongeag die ouderdom van dié lid op daardie datum.

(7) Geen weduwee is op 'n pensioen of enige ander voordeel wat ingevolge hierdie artikel betaalbaar is ten opsigte van 'n deelnemende lid se pensioengewende diens ingevolge die toepaslike pensioenordonnansie of uit hoofde van die feit dat dié lid 'n amp beklee het as lid van 'n uitvoerende komitee of as voorsitter of ondervoorsitter van 'n provinsiale raad of as voorsitter van die Wetgewende Vergadering van die gebied Suidwes-Afrika of as ondervoorsitter en voorsitter van komitees van daardie Vergadering, geregtig nie tensy sy 'n weduwee binne die bedoeling van die toepaslike pensioenordonnansie is.

(8) Geen weduwee is op 'n pensioen of enige ander voordeel wat ingevolge hierdie artikel ten opsigte van 'n deelnemende lid se pensioengewende diens as 'n Parlementêre lid betaalbaar is, geregtig nie tensy sy 'n weduwee binne die bedoeling van artikel *twaalf* is.

Pensions and other benefits to be paid from revenue funds or from moneys appropriated by Parliament for the purpose.

23. (1) Any pension or other benefit which in terms of this Chapter is payable in respect of a participating member's pensionable service under a pensions ordinance or by virtue of the fact that such member held office as a member of an executive committee or as chairman or deputy-chairman of a provincial council or as chairman of the Legislative Assembly of the territory of South-West Africa or as deputy-chairman and chairman of committees of that Assembly, shall be paid from the revenue fund concerned.

(2) Any pension or other benefit which in terms of this Chapter is payable in respect of a participating member's pensionable service as a Parliamentary member shall be paid out of moneys appropriated by Parliament for the purpose.

Revival of previous service.

24. (1) If any person to whom an amount has been paid in terms of sub-section (1) or sub-paragraph (ii) of paragraph (b) of sub-section (2) or paragraph (a) or sub-paragraph (ii) of paragraph (b) of sub-section (3) of section *sixteen*, again becomes a Parliamentary member, he shall pay or repay to revenue or to the appropriate revenue fund, as the case may be, any amount which was so paid to him or for which he ceased to be liable in terms of sub-section (5) or (6) of section *sixteen*, and the periods which were previously pensionable service under the applicable pensions ordinance or as a Parliamentary member shall again become such service.

(2) Any amount which becomes due in terms of sub-section (1) in respect of any period of such person's pensionable service under the pensions ordinance, shall, for the purposes of this Chapter, be deemed to be an amount referred to in sub-section (4) of section *fourteen*, and any amount which so becomes due in respect of any period of that person's pensionable service as a Parliamentary member, shall for the purposes of Chapter I be deemed to be arrear contributions.

Provisions relating to persons who do not or cannot elect to become participating members.

25. (1) The following provisions shall apply in respect of any person referred to in sub-section (3) of section *fourteen* namely—

- (a) save as provided in paragraph (c) such person shall not be permitted or required to pay contributions in terms of section *two*, and any contributions which may have been deducted from his salary in terms of that section shall be refunded to him;
- (b) unless such person makes an election in terms of paragraph (c) neither he nor his widow shall be entitled to a pension or any other benefit under this Act;
- (c) if after such person has become a Parliamentary member, he becomes the holder of a specified office he may elect in writing within ninety days of the day on which he becomes the holder of such an office, to be subject to the provisions of this Chapter as from that date, and if he makes such an election—
 - (i) any pension to which he is entitled under the applicable pensions ordinance shall cease to be payable to him as from that date and he shall repay to the revenue fund concerned any amount which may have been paid to him by way of such pension in respect of any period as from that date;
 - (ii) he shall contribute in terms of section *two* as from the said date.

(2) The provisions of sub-section (1) shall *mutatis mutandis* apply in respect of any person who on the date on which he becomes a Parliamentary member is entitled to a pension under the applicable pensions ordinance and who, by reason of the fact that a period of more than one year has elapsed between the last day of his service as a member of a provincial council or of the Legislative Assembly of the territory of South-West Africa or of an executive committee and the first day of his service as a Parliamentary member, is not entitled to make an election in terms of sub-section (1) of section *fourteen*.

(3) If any Parliamentary member to whom sub-section (3) of section *thirteen* or sub-section (3) of section *thirteen bis* of the amendment Act applied, becomes the holder of a specified office, he may elect in writing within ninety days of the date on which he became the holder of such an office to be subject to the provisions of this Chapter as from that date, and if he makes such an election—

- (a) any pension to which he is entitled under a pensions ordinance shall cease to be payable and he shall repay to the revenue fund concerned any amount

23. (1) 'n Pensioen of ander voordeel wat ingevolge hierdie Hoofstuk betaalbaar is ten opsigte van 'n deelnemende lid se pensioengewende diens ingevolge 'n pensioenordonnansie of uit hoofde van die feit dat dié lid 'n amp beklee het as lid van 'n uitvoerende komitee of as voorsitter of ondervoorsitter van 'n provinsiale raad of as voorsitter van die Wetgewende Vergadering van die gebied Suidwes-Afrika of as ondervoorsitter en voorsitter van komitees van daardie Vergadering, word uit die betrokke inkomstefonds betaal.

Pensioene en ander voordele word betaal uit inkomstefonds of uit gelde wat deur die Parlement vir dié doel bewillig is.

(2) 'n Pensioen of ander voordeel wat ingevolge hierdie Hoofstuk betaalbaar is ten opsigte van 'n deelnemende lid se pensioengewende diens as 'n Parlementêre lid word betaal uit gelde wat die Parlement vir dié doel bewillig.

24. (1) Indien iemand aan wie 'n bedrag ingevolge sub-artikel (1) of sub-paragraaf (ii) van paragraaf (b) van sub-artikel (2) of paragraaf (a) of sub-paragraaf (ii) van paragraaf (b) van sub-artikel (3) van artikel *sestien* betaal is, weer 'n Parlementêre lid word, moet hy aan inkomste of aan die toepaslike inkomstefonds, na gelang van die geval, enige bedrag wat aldus aan hom betaal is of waarvoor hy ingevolge sub-artikel (5) of (6) van artikel *sestien* opgehou het om aanspreeklik te wees, betaal of terugbetaal, en word die tydperke wat voorheen pensioengewende diens ingevolge die toepaslike pensioenordonnansie of as 'n Parlementêre lid was, weer sodanige diens.

Herstel van vorige diens.

(2) 'n Bedrag wat ingevolge sub-artikel (1) verskuldig word ten opsigte van 'n tydperk van bedoelde persoon se pensioengewende diens ingevolge die pensioenordonnansie word by die toepassing van hierdie Hoofstuk geag 'n in sub-artikel (4) van artikel *veertien* bedoelde bedrag te wees, en 'n bedrag wat aldus verskuldig word ten opsigte van 'n tydperk van daardie persoon se pensioengewende diens as 'n Parlementêre lid word by die toepassing van Hoofstuk I geag agterstallige bydraes te wees.

25. (1) Die volgende bepalings is van toepassing ten opsigte van 'n in sub-artikel (3) van artikel *veertien* bedoelde persoon, naamlik—

Bepalings met betrekking tot persone wat nie kies of nie kan kies om deelnemende lede te word nie.

(a) behoudens die bepalings van paragraaf (c), word so iemand nie toegelaat of verplig om ingevolge artikel *twee* bydraes te betaal nie, en word enige bydraes wat ingevolge daardie artikel van sy salaris afgetrek is, aan hom terugbetaal;

(b) tensy so iemand 'n keuse ingevolge paragraaf (c) uitoefen, is nóg hy nóg sy weduwee ingevolge hierdie Wet op 'n pensioen of 'n ander voordeel geregtig;

(c) indien so iemand nadat hy 'n Parlementêre lid geword het die bekleër van 'n bepaalde amp word, kan hy, binne negentig dae na die datum waarop hy die bekleër van so 'n amp word, skriftelik kies om vanaf daardie datum aan die bepalings van hierdie Hoofstuk onderhewig te wees, en indien hy so 'n keuse uitoefen—

(i) hou 'n pensioen waarop hy ingevolge die toepaslike pensioenordonnansie geregtig is, vanaf daardie datum op om aan hom betaalbaar te wees, en betaal hy aan die betrokke inkomstefonds enige bedrag terug wat ten opsigte van enige tydperk vanaf daardie datum by wyse van sodanige pensioen aan hom betaal is;

(ii) dra hy vanaf genoemde datum by ingevolge artikel *twee*.

(2) Die bepalings van sub-artikel (1) is *mutatis mutandis* van toepassing ten opsigte van iemand wat op die datum waarop hy 'n Parlementêre lid word, ingevolge die toepaslike pensioenordonnansie op 'n pensioen geregtig is, en wat op grond van die feit dat 'n tydperk van meer as een jaar tussen die laaste dag van sy diens as lid van 'n provinsiale raad of van die Wetgewende Vergadering van die gebied Suidwes-Afrika of van 'n uitvoerende komitee en die eerste dag van sy diens as 'n Parlementêre lid verstryk het, nie geregtig is om ingevolge sub-artikel (1) van artikel *veertien* 'n keuse uit te oefen nie.

(3) Indien 'n Parlementêre lid op wie sub-artikel (3) van artikel *dertien* of sub-artikel (3) van artikel *dertien bis* van die Wysigingswet van toepassing was, die bekleër van 'n bepaalde amp word, kan hy binne negentig dae na die datum waarop hy die bekleër van so 'n amp geword het, skriftelik kies om vanaf daardie datum aan die bepalings van hierdie Hoofstuk onderhewig te wees en indien hy so 'n keuse uitoefen—

(a) hou enige pensioen waarop hy ingevolge 'n pensioenordonnansie geregtig is, op om aan hom betaalbaar te wees, en betaal hy aan die betrokke inkomstefonds

- which may have been paid to him by way of such pension in respect of any period as from that date; and
 (b) he shall contribute in terms of section *two* as from the said date.

(4) If any Parliamentary member to whom sub-section (3) of section *thirteen bis* of the amendment Act applied, makes an election in terms of sub-section (3) of this section—

- (a) he shall pay to revenue an amount calculated at the rate of six rand for each month of the period of his service as a member of the Legislative Assembly of South-West Africa;
 (b) such service shall for the purposes of this Chapter be deemed to be “pensionable service under the applicable pensions ordinance” as defined in section *thirteen*; and
 (c) notwithstanding anything to the contrary contained in sub-section (1) of section *twenty-three* any pension or benefit which in terms of this Chapter becomes payable in respect of such service, shall be paid out of revenue.
- (5) (a) Any amount which becomes payable by a Parliamentary member in terms of paragraph (a) of sub-section (4), may, if he so desires, be deducted from his salary by the responsible accounting officer in monthly instalments at the rate of six rand per month and shall be paid to revenue.
 (b) Such amount shall for the purposes of sub-section (6) of section *sixteen*, paragraph (b) of section *eighteen*, sub-section (2) of section *nineteen* and sub-section (4) of section *twenty-two*, be deemed to be an amount referred to in sub-section (4) of section *fourteen*.

Special provisions relating to certain participating members.

26. Notwithstanding anything to the contrary contained in this Chapter—

- (a) any service referred to in paragraph (b) of sub-section (5) of section *thirteen bis* of the amendment Act shall, for the purposes of this Chapter, be deemed to be “pensionable service under the applicable pensions ordinance” as defined in section *thirteen* of this Act; and
 (b) any pension or other benefit which in terms of this Chapter becomes payable in respect of such service, shall be paid out of revenue.

No pension under this Chapter or any pensions ordinance payable to certain persons.

27. (1) No pension or any other benefit for which this Chapter or any pensions ordinance makes provision shall be payable to any person to whom section *nine* applies or to the widow of any such person.

(2) Contributions or other amounts which any person is required to pay in terms of this Chapter or any pensions ordinance shall cease to be payable as from the date on which he becomes Prime Minister, and no contributions shall at any time thereafter, irrespective of whether he thereafter ceases to be Prime Minister, be deducted from his salary under this Chapter or any pensions ordinance, and any amounts which may still be due by such person in terms of this Chapter or any pensions ordinance but are unpaid on the said date, shall cease to be payable.

CHAPTER III.

MISCELLANEOUS PROVISIONS.

Abatement of pensions.

28. (1) If any person (other than the widow of a member) who is under the Pensions Act, the Parliamentary Service Pensions Amendment Act, 1963 (Act No. 96 of 1963), or this Act in receipt of a pension or entitled to a pension which owing to his age is not payable to him, again becomes a member, such pension shall cease to be paid to him, or, as the case may be, such person shall cease to be entitled to such pension, and if he thereafter ceases to be a member, his pension shall be recalculated in terms of section *five*, *ten*, *sixteen* or *twenty* on the combined periods of his service if, on the date on which he again became a member, he was not entitled to the maximum pension or pensions payable to him under this Act.

(2) If any widow who is in receipt of or entitled to a pension in terms of—

- (a) section *twelve* or *twenty-two*;
 (b) an ordinance made under the powers conferred on a provincial council by the Provincial Powers Extension

enige bedrag terug wat ten opsigte van enige tydperk vanaf daardie datum by wyse van sodanige pensioen aan hom betaal is; en

(b) dra hy vanaf genoemde datum by ingevolge artikel twee.

(4) Indien 'n Parlementêre lid op wie sub-artikel (3) van artikel *dertien bis* van die Wysigingswet van toepassing was, 'n keuse ingevolge sub-artikel (3) van hierdie artikel uitoefen—

(a) betaal hy 'n bedrag aan inkomste bereken teen ses rand vir elke maand van die tydperk van sy diens as lid van die Wetgewende Vergadering van Suidwes-Afrika;

(b) word sodanige diens by die toepassing van hierdie Hoofstuk geag „pensioengewende diens ingevolge die toepaslike pensioenordonnansie” te wees soos in artikel *dertien* omskryf; en

(c) word 'n pensioen of voordeel wat ingevolge hierdie Hoofstuk ten opsigte van sodanige diens betaalbaar word, ondanks andersluidende bepalings van sub-artikel (1) van artikel *drie-en-twintig* uit inkomste betaal.

(5) (a) 'n Bedrag wat ingevolge paragraaf (a) van sub-artikel (4) deur 'n Parlementêre lid verskuldig word, kan, indien hy dit verlang, deur die verantwoordelike rekenpligtige amptenaar van sy salaris afgetrek word in maandelikse paaielemente teen ses rand per maand, en word aan inkomste betaal.

(b) By die toepassing van sub-artikel (6) van artikel *sestien*, paragraaf (b) van artikel *agtien*, sub-artikel (2) van artikel *negentien* en sub-artikel (4) van artikel *twee-en-twintig* word sodanige bedrag geag 'n in sub-artikel (4) van artikel *veertien* bedoelde bedrag te wees.

26. Ondanks andersluidende bepalings van hierdie Hoofstuk—

(a) word enige diens in paragraaf (b) van sub-artikel (5) van artikel *dertien bis* van die Wysigingswet bedoel, by die toepassing van hierdie Hoofstuk geag „pensioengewende diens ingevolge die toepaslike pensioenordonnansie” te wees soos in artikel *dertien* van hierdie Wet omskryf; en

(b) word 'n pensioen of ander voordeel wat ingevolge hierdie Hoofstuk ten opsigte van sodanige diens betaalbaar word, uit inkomste betaal.

Spesiale bepalings met betrekking tot sekere deelnemende lede.

27. (1) Geen pensioen of ander voordeel waarvoor hierdie Hoofstuk of 'n pensioenordonnansie voorsiening maak, is aan iemand op wie artikel *nege* van toepassing is of aan die weduwee van so iemand betaalbaar nie.

(2) Bydraes of ander bedrae wat iemand ingevolge hierdie Hoofstuk of 'n pensioenordonnansie moet betaal, hou vanaf die datum waarop hy Eerste Minister word op om betaalbaar te wees, en geen bydraes word te eniger tyd daarna, ongeag of hy daarna ophou om Eerste Minister te wees, ingevolge hierdie Hoofstuk of 'n pensioenordonnansie van sy salaris afgetrek nie, en enige bedrae wat nog ingevolge hierdie Hoofstuk of 'n pensioenordonnansie deur so iemand verskuldig is, maar op daardie datum nie betaal is nie, hou op om betaalbaar te wees.

Geen pensioen ingevolge hierdie Hoofstuk of 'n pensioenordonnansie aan sekere persone betaalbaar nie.

HOOFSTUK III.

DIVERSE BEPALINGS.

28. (1) Indien iemand (behalwe die weduwee van 'n lid) wat ingevolge die Pensioenwet, die Wysigingswet op Pensioene vir Parlementediens, 1963 (Wet No. 96 van 1963), of hierdie Wet 'n pensioen ontvang of geregtig is op 'n pensioen wat weens sy ouderdom nie aan hom betaalbaar is nie, weer 'n lid word, word bedoelde pensioen nie meer aan hom betaal nie of, na gelang van die geval, hou so iemand op om op die pensioen geregtig te wees, en word sy pensioen, indien hy daarna ophou om 'n lid te wees, ingevolge artikel *vyf*, *tien*, *sestien* of *twintig* op die gesamentlike tydperke van sy diens herbereken indien hy op die datum toe hy weer lid geword het, nie op die maksimum pensioen of pensioene ingevolge hierdie Wet aan hom betaalbaar, geregtig was nie.

Terughouding van pensioene.

(2) Indien 'n weduwee wat in ontvangs is van of geregtig is op 'n pensioen ingevolge—

(a) artikel *twaalf* of *twee-en-twintig*;

(b) 'n ordonnansie verorden kragtens die bevoeghede by die Wet tot Uitbreiding van Provinsiale Bevoegdhede, 1960

Act, 1960 (Act No. 42 of 1960), or in terms of the Legislative Assembly and Executive Committee Members' Pensions Ordinance, 1961 (Ordinance No. 29 of 1961), of South-West Africa by virtue of any service rendered by her late husband as a member of a provincial council or an executive committee of a province or as a member of the Legislative Assembly of the territory of South-West Africa or the executive committee of that territory; or

(c) section *twelve* of the Pensions Act or section *ten* of the Parliamentary Service Pensions Amendment Act, 1963,

becomes a member, such pension shall cease to be paid or payable to her during the period of her service as a member.

Members deemed to have been members during certain periods which were not periods of service.

29. (1) If the period of service of a member terminated prior to the commencement of the Constitution Act, by reason of the dissolution of the Senate or the House of Assembly, he shall, if he was again elected or nominated at the ensuing election or nomination of any member or members of the Senate or the House of Assembly, be deemed to have been a member during the period between the date of the dissolution and the date of his re-election or re-nomination and such period shall for the purposes of this Act be deemed to be a period of service.

(2) Any member who has contributed or elected to contribute in respect of any period of his service which terminated prior to the commencement of the Constitution Act, in consequence of the dissolution of the Senate or the House of Assembly, shall, if he was not again elected or nominated at the ensuing election or nomination of any member or members of the Senate or the House of Assembly, contribute at the rate of twelve rand per month in respect of any remaining portion of any uncompleted year of the period of service which so terminated, provided such portion does not exceed six months, and any period in respect of which he so contributes shall be included in his pensionable service.

(3) Any amount required to be contributed by any person in terms of sub-section (2) shall be deducted from any pension to which he may become entitled under this Act.

Pensions and other benefits under Chapter I to be paid from revenue.

30. All pensions and benefits for which Chapter I of this Act makes provision shall be paid from revenue.

Pensions and other benefits not executable.

31. (1) No pension or benefit and no right in respect of a pension or benefit payable under this Act, shall be capable of being assigned or transferred or otherwise ceded or of being pledged or hypothecated or, save as is provided in sub-section (2) of section *eleven* of the Maintenance Act, 1963 (Act No. 23 of 1963), be liable to be attached or subjected to any form of execution under a judgment or order of a court of law.

(2) If any person attempts to assign or transfer or otherwise cede or to pledge or hypothecate any such pension or benefit to which he is entitled or any right in respect of such pension or benefit, payment of such pension or benefit may, if the Minister of Social Welfare and Pensions so directs, be withheld, suspended or discontinued: Provided that the Minister of Social Welfare and Pensions may direct that such pension or benefit or part thereof be paid to one or more of the dependants of such person or to a trustee for such person or his dependants during such period as he may determine.

Effect of insolvency.

32. If the estate of any person who is in receipt of a pension under this Act is sequestrated or surrendered, such person's pension shall be deemed not to form part of the assets in his insolvent estate.

Method of making election.

33. (1) A member who is a member of the Senate or of the House of Assembly and who is entitled to make any election under this Act, may do so by notice in writing to the Secretary to the Senate or the Secretary to the House of Assembly, as the case may be.

(2) Any other member who is entitled to make any election under this Act, may do so by notice in writing to the Secretary for Social Welfare and Pensions.

(Wet No. 42 van 1960), aan 'n provinsiale raad verleen, of ingevolge die Ordonnansie op Pensioene aan Lede van die Wetgewende Vergadering en die Uitvoerende Komitee, 1961 (Ordonnansie No. 29 van 1961), van Suidwes-Afrika, uit hoofde van enige diens deur haar oorlede eggenoot verrig as lid van 'n provinsiale raad of uitvoerende komitee van 'n provinsie of as lid van die Wetgewende Vergadering van die gebied Suidwes-Afrika of die uitvoerende komitee van daardie gebied; of

- (c) artikel *twaaalf* van die Pensioenwet of artikel *tien* van die Wysigingswet op Pensioene vir Parlementsdiens, 1963,

'n lid word, word bedoelde pensioen gedurende die tydperk van haar diens as lid nie aan haar betaal nie en is dit nie aan haar betaalbaar nie.

29. (1) Indien 'n lid se tydperk van diens voor die inwerking-treding van die Grondwet uit hoofde van die ontbinding van die Senaat of die Volksraad beëindig was, word hy, indien hy weer by die eersvolgende verkiesing of benoeming van enige lid of lede van die Senaat of die Volksraad verkies of benoem was, geag 'n lid te gewees het gedurende die tydperk tussen die datum van die ontbinding en die datum van sy herverkiesing of herbenoeming en bedoelde tydperk word by die toepassing van hierdie Wet geag 'n tydperk van diens te wees.

Lede wat geag word lede te gewees het gedurende sekere tydperke wat nie diens was nie.

(2) 'n Lid wat bygedra het of wat gekies het om by te dra ten opsigte van enige tydperk van sy diens wat uit hoofde van die ontbinding van die Senaat of die Volksraad voor die inwerking-treding van die Grondwet beëindig was, moet, indien hy by die eersvolgende verkiesing of benoeming van enige lid of lede van die Senaat of die Volksraad nie weer verkies of benoem was nie, bydra teen die koers van twaalf rand per maand ten opsigte van enige oorblywende gedeelte van enige onvoltooide jaar van die tydperk van diens wat aldus beëindig was, mits bedoelde gedeelte nie meer as ses maande is nie, en 'n tydperk ten opsigte waarvan hy aldus bygedra het, word by sy pensioenge-wende diens ingereken.

(3) Enige bedrag wat ingevolge sub-artikel (2) deur enige persoon bygedra moet word, word afgetrek van enige pensioen waarop hy ingevolge hierdie Wet geregtig word.

30. Alle pensioene en voordele waarvoor Hoofstuk I van hierdie Wet voorsiening maak, word uit inkomste betaal.

Pensioene en ander voordele ingevolge Hoofstuk I uit inkomste betaalbaar.

31. (1) Geen pensioen of voordeel en geen reg ten opsigte van 'n pensioen of voordeel betaalbaar ingevolge hierdie Wet kan oorgemaak of oorgedra of andersins gesedeer of verpand of verhipotekeer word nie, of is, behalwe soos in sub-artikel (2) van artikel *elf* van die Wet op Onderhoud, 1963 (Wet No. 23 van 1963), bepaal, vir beslaglegging vatbaar of aan enige vorm van eksekusie ingevolge 'n vonnis of bevel van 'n geregshof onderhewig nie.

Pensioene en ander voordele nie vir beslaglegging vatbaar nie.

(2) Indien iemand poog om so 'n pensioen of voordeel waarop hy geregtig is of 'n reg ten opsigte van so 'n pensioen of voordeel oor te maak of oor te dra of andersins te sedeer of te verpand of te verhipotekeer, kan die betaling van so 'n pensioen of voordeel, indien die Minister van Volkswelsyn en Pensioene dit gelas, weerhou, opgeskort of gestaak word: Met dien verstande dat die Minister van Volkswelsyn en Pensioene kan gelas dat so 'n pensioen of voordeel of 'n gedeelte daarvan gedurende die tydperk wat hy bepaal aan een of meer van die afhanklikes van so iemand of aan 'n kurator ten behoeve van so iemand of sy afhanklikes betaal word.

32. Indien die boedel van iemand wat ingevolge hierdie Wet 'n pensioen ontvang, gesekwestreer of oorgegee word, word die pensioen van daardie persoon geag nie 'n deel uit te maak van die bates in sy insolvente boedel nie.

Gevolge van insolvensie.

33. (1) 'n Lid wat 'n lid van die Senaat of van die Volksraad is en wat ingevolge hierdie Wet geregtig is om 'n keuse uit te oefen, kan dit doen deur skriftelike kennisgewing aan die Sekretaris van die Senaat of die Sekretaris van die Volksraad, na gelang van die geval.

Wyse waarop keuse uitge-oefen word.

(2) 'n Ander lid wat ingevolge hierdie Wet geregtig is om 'n keuse uit te oefen, kan dit doen deur skriftelike kennisgewing aan die Sekretaris van Volkswelsyn en Pensioene.

- Administration of Act. **34.** The Secretary for Social Welfare and Pensions shall, subject to the control of the Minister of Social Welfare and Pensions, be charged with the general administration of this Act.
- Method of payment of pensions. **35.** All pensions under this Act shall be paid in such instalments and on such dates and in such manner as the Minister of Social Welfare and Pensions may determine.
- Application of Act to South-West Africa. **36.** This Act shall, in so far as is necessary for the effective application thereof, apply also in the Territory of South-West Africa.
- Repeal of laws. **37.** The laws specified in the Schedule to this Act are hereby repealed to the extent indicated in the third column of that Schedule.
- Short title and commencement. **38.** This Act shall be called the Parliamentary Service and Administrators' Pensions Act, 1965, and shall be deemed to have come into operation on the first day of the month in which it is published in the *Gazette*.

Schedule.

LAWS REPEALED.

Number and year of Law.	Short Title.	Extent of Repeal.
Act No. 70 of 1951.	Parliamentary Service Pensions Act, 1951.	The whole.
Act No. 68 of 1956.	Parliamentary Service Pensions Amendment Act, 1956.	The whole.
Act No. 66 of 1957.	Parliamentary Service Pensions Amendment Act, 1957.	The whole.
Act No. 46 of 1958.	Parliamentary Service and Administrators' Pensions Amendment Act, 1958.	The whole.
Act No. 48 of 1960.	Parliamentary Service and Administrators' Pensions Amendment Act, 1960.	The whole.
Act No. 70 of 1961.	Parliamentary Service and Administrators' Pensions Amendment Act, 1961.	The whole.
Act No. 92 of 1962.	Pension Laws Amendment Act, 1962.	Sections <i>five, six</i> and <i>fifty-three</i> .
Act No. 96 of 1963.	Parliamentary Service Pensions Amendment Act, 1963.	The whole.
Act No. 84 of 1964.	Pension Laws Amendment Act, 1964.	Sections <i>six, twenty-eight, twenty-nine</i> and <i>thirty</i> .

34. Die Sekretaris van Volkswelsyn en Pensioene word, onderhewig aan die beheer van die Minister van Volkswelsyn en Pensioene, met die algemene uitvoering van hierdie Wet belas.

Uitvoering van die Wet.
35. Alle pensioene ingevolge hierdie Wet word betaal in die paaieimente en op die datums en wyse wat die Minister van Volkswelsyn en Pensioene bepaal.

Wyse van betaling van pensioene.
36. Hierdie Wet is, vir sover dit vir die doeltreffende toepassing daarvan nodig is, ook in die gebied Suidwes-Afrika van toepassing.

Toepassing van Wet op Suidwes-Afrika.
37. Die Wette in die Bylae by hierdie Wet vermeld, word hierby herroep vir sover in die derde kolom van daardie Bylae aangetoon.

Herroeping van Wette.
38. Hierdie Wet heet die Wet op Pensioene vir Parlementsdiens en Administrateurs, 1965, en word geag in werking te getree het op die eerste dag van die maand waarin dit in die Staatskoerant gepubliseer word.

Kort titel en inwerking-treding.

Bylae.

WETTE HERROEP.

Nommer en jaar van Wet.	Kort Titel.	In hoeverre herroep.
Wet No. 70 van 1951.	Wet op Pensioene vir Parlementsdiens, 1951.	Die geheel.
Wet No. 68 van 1956.	Wysigingswet op Pensioene vir Parlementsdiens, 1956.	Die geheel.
Wet No. 66 van 1957.	Wysigingswet op Pensioene vir Parlementsdiens, 1957.	Die geheel.
Wet No. 46 van 1958.	Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1958.	Die geheel.
Wet No. 48 van 1960.	Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1960.	Die geheel.
Wet No. 70 van 1961.	Wysigingswet op Pensioene vir Parlementsdiens en Administrateurs, 1961.	Die geheel.
Wet No. 92 van 1962.	Wysigingswet op die Pensioenwette, 1962.	Artikels vyf, ses en drie-en-vyftig.
Wet No. 96 van 1963.	Wysigingswet op Pensioene vir Parlementsdiens, 1963.	Die geheel.
Wet No. 84 van 1964.	Wysigingswet op die Pensioenwette, 1964.	Artikels ses, agt-en-twintig, nege-en-twintig en dertig.

No. 86, 1965.]

ACT

To provide for the establishment of development corporations for the economic development of the Bantu homelands and for matters incidental thereto.

*(English text signed by the State President.)
(Assented to 18th June, 1965.)*

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

Definitions.

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

- (i) "Bantu areas" means the areas which in accordance with the Bantu Trust and Land Act, 1936 (Act No. 18 of 1936), are scheduled Bantu areas or released areas; (i)
- (ii) "Bantu company" means any company in which all the shares are held by Bantu persons or by Bantu persons and a corporation, and includes any association of persons of which only Bantu persons or Bantu persons and a corporation are members; (ii)
- (iii) "Bantu homeland" or "homeland" means the portions of the Bantu areas occupied by a national unit; (iv)
- (iv) "Bantu person" means a person who in fact is or is generally accepted as a member of any aboriginal race or tribe of Africa and includes a Bantu company; (iii)
- (v) "board" means a board of directors referred to in section *ten*; (vii)
- (vi) "corporation" means a development corporation established under section *two*; (v)
- (vii) "Minister" means the Minister of Bantu Administration and Development; (vi)
- (viii) "national unit" means a national unit mentioned in sub-section (1) of section *two* of the Promotion of Bantu Self-government Act, 1959 (Act No. 46 of 1959); (ix)
- (ix) "regulations" means the regulations made under section *twenty-two*. (viii)

Establishment, nature and registration of a development corporation.

2. (1) The Minister may by notice in the *Gazette* from a date fixed by him in such notice establish a development corporation in respect of the Bantu homeland of a national unit mentioned in such notice.

(2) A corporation so established shall be known under the name mentioned in the notice by which it has been established and shall be a corporate body with limited liability and with perpetual succession and capable of suing and being sued in its own name and of performing all such acts as are necessary for or incidental to the performance of the tasks and the exercise of the powers entrusted to or conferred upon it by or under this Act and the regulations.

(3) Upon the date so fixed, the Registrar of Companies shall enter the name of such corporation in his registers.

Field of operation of a corporation.

3. (1) Save as is otherwise provided in this Act, the activities of a corporation shall be confined to the Bantu homeland in respect of which it has been established and to Bantu persons belonging to the national unit concerned and to industrial, business and financial undertakings of such Bantu persons in the said homeland.

No. 86, 1965.]

WET

Om voorsiening te maak vir die instelling van ontwikkelings-korporasies vir die ekonomiese ontwikkeling van die Bantoe-tuislande en vir daarmee in verband staande aangeleenthede.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Tensy uit die samehang anders blyk, beteken in hierdie **Woordbepalings.**
Wet—

- (i) „Bantoegebiede” die gebiede wat volgens die Bantoe-trust en -grond Wet, 1936 (Wet No. 18 van 1936), afgesonderde Bantoegebiede of oopgestelde gebiede is; (i)
- (ii) „Bantoemaatskappy” ’n maatskappy waarin al die aandele besit word deur Bantoe persone of deur Bantoe persone en ’n korporasie, en ook ’n vereniging van persone waarvan slegs Bantoe persone of Bantoe persone en ’n korporasie lede is; (ii)
- (iii) „Bantoe persoon” ’n persoon wat werklik ’n lid van ’n inboorlingras of -stam van Afrika is of gewoonlik daarvoor deurgaen en ook ’n Bantoemaatskappy; (iv)
- (iv) „Bantoe tuisland” of „tuisland” die gedeeltes van die Bantoegebiede wat deur ’n volkseenheid bewoon word; (iii)
- (v) „korporasie” ’n ontwikkelingskorporasie kragtens artikel twee ingestel; (vi)
- (vi) „Minister” die Minister van Bantoe-administrasie en -ontwikkeling; (vii)
- (vii) „raad” ’n raad van direkteure in artikel tien bedoel; (v)
- (viii) „regulasies” die regulasies kragtens artikel twee-en-twintig uitgevaardig; (ix)
- (ix) „volkseenheid” ’n volkseenheid in sub-artikel (1) van artikel twee van die Wet op die Bevordering van Bantoe-selfbestuur, 1959 (Wet No. 46 van 1959), vermeld. (viii)

2. (1) Die Minister kan by kennisgewing in die *Staatskoerant* vanaf ’n datum deur hom in die kennisgewing bepaal ’n ontwikkelingskorporasie instel ten opsigte van die Bantoe tuisland van ’n volkseenheid in die kennisgewing vermeld. Instelling, aard en registrasie van ’n ontwikkelingskorporasie.

(2) ’n Korporasie aldus ingestel staan bekend onder die naam wat vermeld staan in die kennisgewing waarby hy ingestel is en is ’n regspersoon met beperkte aanspreeklikheid en met ewig-durende regsopvolging en bevoeg om in sy eie naam as eiser en as verweerder in regte op te tree en om alle handelinge te verrig wat nodig is vir of in verband staan met die verrigting van die take en die uitoefening van die bevoegdhede wat deur of kragtens hierdie Wet en die regulasies aan hom opgedra of verleen word.

(3) Op die datum aldus bepaal, teken die Registrateur van Maatskappye die naam van bedoelde korporasie in sy registers aan.

3. (1) Behalwe vir sover hierdie Wet anders bepaal, is die aktiwiteite van ’n korporasie beperk tot die Bantoe tuisland ten opsigte waarvan hy ingestel is en tot Bantoe persone wat tot die betrokke volkseenheid behoort en tot nywerheids-, sake- en finansiële ondernemings van sodanige Bantoe persone binne bedoelde tuisland. Terrein van werksaamhede van ’n korporasie.

(2) For the purposes of this Act a corporation shall itself determine whether an industrial, business or financial undertaking is an undertaking of such Bantu persons and whether a Bantu person belongs to the national unit concerned.

Objects of a corporation.

4. The objects of a corporation shall be to plan and to promote in all spheres the economic development of the Bantu homeland in respect of which it has been established and the general welfare and advancement of such Bantu homeland and its population and to perform such other tasks as may be entrusted to a corporation by or under this Act.

Tasks to be performed by a corporation.

5. (1) The tasks to be performed by a corporation in respect of the Bantu homeland for which it has been established, shall include the following, namely—

- (a) to determine the general economic position and methods for the acceleration of the economic growth;
- (b) to determine the nature and extent of the natural resources, which, in addition to the ordinary meaning thereof, shall include labour, land, minerals, metals, precious stones, water, wood, agriculture, fishing and sea products, methods of transport and communication and methods for the development of power;
- (c) to plan, co-ordinate, inaugurate or carry out or to assist in the planning, co-ordination, inauguration or carrying out of development projects which are intended to benefit and develop the Bantu homeland concerned economically or which relate to the exploitation, development or utilization of a natural resource;
- (d) to prepare and bring about the implementation of any other schemes for economic development, and to investigate and report upon any schemes referred to it by the Minister;
- (e) to do research and to carry out investigations in respect of any matter which falls within the ambit of its tasks;
- (f) from time to time to investigate any projects and schemes established under this Act and to report thereon and make recommendations thereon to the Minister;
- (g) to encourage, promote and co-ordinate tuition in any subject in the fields of agriculture, forestry, mining, commerce, industry and any other field which falls within the ambit of its tasks;
- (h) to encourage and promote the establishment of industrial, business and financial undertakings;
- (i) to furnish technical and other assistance and expert and specialized advice, information and guidance;
- (j) to plan, encourage, co-ordinate or undertake the training of Bantu persons as employees, officers, managers or directors in the industrial, business and financial field; and
- (k) to perform any other task determined by the Minister by notice in the *Gazette*.

(2) In respect of any tasks referred to in sub-section (1), which are also or may also be performed in a Bantu homeland by any other corporation, board or body established by law, the Minister may in particular cases or in general determine which of those tasks, or to what extent those tasks, and any power conferred in relation thereto, may be performed or exercised by the corporation or by such other corporation, board or body.

General powers of a corporation.

6. (1) For the purpose of achieving its objects a corporation may—

- (a) establish and carry on industrial, business and financial undertakings, or acquire such undertakings from persons who are not Bantu persons and sell or otherwise dispose of such undertakings to Bantu persons;
- (b) assist in connection with the establishment or extension of such undertakings by Bantu persons, or achieve the transfer to the Bantu homeland of such an existing undertaking situated outside such homeland and owned by a Bantu person who belongs to the national unit concerned;
- (c) establish or assist in establishing Bantu companies for industrial, business or financial purposes;
- (d) provide capital or other means;
- (e) raise or borrow money with or without security and with or without interest and on such other terms

(2) By die toepassing van hierdie Wet bepaal 'n korporasie self of 'n nywerheids-, sake- of finansiële onderneming 'n onderneming van bedoelde Bantoepersone is en of 'n Bantoepersoon tot die betrokke volkseenheid behoort.

4. Die doelstelling van 'n korporasie is om op alle terreine die ekonomiese ontwikkeling van die Bantoetuisland ten opsigte waarvan hy ingestel is en die algemene welvaart en vooruitgang van sodanige Bantoetuisland en sy bevolking te beplan en te bevorder en om die ander take te verrig wat deur of kragtens hierdie Wet aan 'n korporasie opgedra word.

Doelstelling van 'n korporasie.

5. (1) Die take wat 'n korporasie moet verrig ten opsigte van die Bantoetuisland waarvoor hy ingestel is, sluit die volgende in, te wete—

Take deur 'n korporasie verrig te word.

- (a) om die algemene ekonomiese toestand en metodes vir die versnelling van die ekonomiese groei te bepaal;
- (b) om die aard en omvang te bepaal van die natuurlike hulpbronne, wat, benewens die gewone betekenis daarvan, ook arbeid, grond, minerale, metale, edelgesteentes, water, hout, landbou, visvangs en see-produkte, vervoer- en kommunikasiemetodes en metodes vir die ontwikkeling van krag, insluit;
- (c) om ontwikkelingsprojekte wat ten doel het om die betrokke Bantoetuisland ekonomies te bevoordeel en te ontwikkel, of wat in verband staan met die ontginning, ontwikkeling of benutting van 'n natuurlike hulpbron, te beplan, te koördineer, te loods o uit te voer, of met die beplanning, koördinerende, loodsing of uitvoering daarvan behulpsaam te wees;
- (d) om enige ander skemas vir ekonomiese ontwikkeling op te stel en die uitvoering daarvan te bewerkstellig en om skemas wat die Minister na hom verwys, te ondersoek en daarvoor verslag te doen;
- (e) om navorsing te doen en ondersoek in te stel ten aansien van enige aangeleentheid wat binne die raamwerk van sy take val;
- (f) om enige projekte en skemas wat kragtens hierdie Wet tot stand gekom het, van tyd tot tyd te ondersoek en verslag daarvoor te doen aan en aanbevelings daarvoor te maak by die Minister;
- (g) om onderrig in enige onderwerp op die gebied van landbou, bosbou, mynbou, handel, nywerheid en enige ander gebied wat binne die raamwerk van sy take val, aan te moedig, te bevorder en te koördineer;
- (h) om die oprigting en uitbreiding van nywerheids-, sake- en finansiële ondernemings aan te moedig en te bevorder;
- (i) om tegniese en ander hulp en deskundige en gespesialiseerde advies, inligting en voorligting te verskaf;
- (j) om die opleiding van Bantoepersone as werknemers, amptenare, bestuurders of direkteure op nywerheids-, handels- en finansiële gebied te beplan, aan te moedig, te koördineer of te onderneem; en
- (k) om enige ander taak wat die Minister by kennisgewing in die *Staatskoerant* bepaal, te verrig.

(2) Ten opsigte van enige take in sub-artikel (1) genoem wat ook deur 'n ander by wet ingestelde korporasie, raad of liggaam in 'n Bantoetuisland verrig word of verrig kan word, kan die Minister in besondere gevalle of in die algemeen bepaal watter van dié take, of in watter mate dié take, en enige bevoegdheid wat in verband daarmee verleen is, deur die korporasie of deur sodanige ander korporasie, raad of liggaam verrig of uitgeoefen kan word.

6. (1) Ten einde sy doelstelling te bereik kan 'n korporasie—
- (a) nywerheids-, sake- en finansiële ondernemings oprig en voortsit of sodanige ondernemings verkry van persone wat nie Bantoepersone is nie en sodanige ondernemings verkoop of andersins vervreem aan Bantoepersone;
 - (b) hulp in verband met die oprigting of uitbreiding van sodanige ondernemings deur Bantoepersone verleen, of die oorpasing na die Bantoetuisland bewerkstellig van so 'n bestaande onderneming wat buite die tuisland geleë is en besit word deur 'n Bantoepersoon wat tot die betrokke volkseenheid behoort;
 - (c) Bantoemaatskappye vir nywerheids-, sake- of finansiële doeleindes stig of help stig;
 - (d) kapitaal of ander middele voorsien;
 - (e) geld opneem of leen met of sonder sekuriteit en met of sonder rente en op die ander bedinge en voorwaardes

Algemene bevoegdhede van 'n korporasie.

- and conditions as may be agreed upon and issue debentures, bills of exchange and other negotiable instruments;
- (f) apply its funds or moneys to the establishment of a reserve fund, or invest with the Public Debt Commissioners or in any other manner approved by the Minister in consultation with the Minister of Finance, any of its funds or moneys not immediately required for the performance of its tasks;
 - (g) for the performance of its tasks purchase, hire or otherwise acquire land or buildings; erect buildings on its land; sell, let or otherwise dispose of or mortgage such property or let any portion of any such building as is for the time being not required for the performance of its tasks;
 - (h) accept donations and receive any moneys offered or due to it;
 - (i) act as broker;
 - (j) open banking accounts;
 - (k) employ officers and employees;
 - (l) enter into any contract on such terms and conditions as may be agreed upon;
 - (m) lend money without security or with such security as it may deem fit;
 - (n) support, carry out, guarantee, underwrite, finance or bring about the issue of any loans, shares, stock or debentures of a Bantu company;
 - (o) guarantee the due fulfilment of the contracts and obligations of Bantu persons and enter into surety bonds and deeds of security;
 - (p) act as agent or representative of a Bantu person, or itself appoint agents or representatives;
 - (q) purchase, hold, subscribe to or otherwise acquire or take over movable property of any kind, including any shares, stocks, debentures and securities of a Bantu company, or an interest in any business of or a mortgage over any property of any Bantu person and may sell, alienate or pledge it or deal otherwise therewith;
 - (r) by legal process cause any Bantu company in which it has a share or interest to be liquidated or placed under judicial management and may for that purpose itself be appointed as liquidator or judicial manager;
 - (s) assume and accept cession and transfer of all rights and obligations under any contract entered into by and between the Minister and third persons on behalf of such a corporation prior to its establishment before or after this Act comes into operation and thereupon such rights and obligations shall be enforceable by and binding upon that corporation as if it had been duly constituted at the time when the contract was made and such contract had been made with its authority;

and may, generally, do anything that is necessary for or conducive to the attainment of its objects, even though it is not expressly mentioned in this section.

(2) In respect of any powers referred to in paragraphs (a) and (b) of sub-section (1) and in paragraphs (m) to (q), inclusive, of the said sub-section, which are also or may also be exercised in a Bantu homeland by any other corporation, board or body established by law, the Minister may, in particular cases or in general, determine which of those powers may be exercised by the corporation or by such other corporation, board or body.

(3) The powers conferred by sub-section (1) may also be exercised by a corporation in any urban area, as defined in section *one* of the Bantu (Urban Areas) Consolidation Act, 1945 (Act No. 25 of 1945), which is surrounded by the Bantu homeland for which such corporation has been established, or which adjoins the said homeland but excluding an urban area which is not intended for occupation or ownership by Bantu persons.

Additional
power of a
corporation
in connection
with safe-
guarding of
investments.

7. If a corporation considers it necessary for safeguarding any investment made by it, it may act as director, manager, trustee, curator, executor or administrator of any business, estate, trust or fund of a Bantu person or of a Bantu company or may designate any person to act as such on behalf of the corporation.

waarop ooreengekom word, en skuldbriewe, wissels en ander verhandelbare stukke uitreik;

- (f) sy fondse of geld aanwend vir die instelling van 'n reserwefonds, of enige van sy fondse of geld wat nie onmiddellik vir die verrigting van sy take benodig is nie, belê by die Staatskuldkommissaris of op enige ander wyse wat die Minister in oorleg met die Minister van Finansies goedkeur;
- (g) vir die verrigting van sy take grond of geboue koop, huur of andersins verkry; geboue op sy grond oprig; sodanige grond of geboue verkoop, verhuur of andersins vervreem of dit met verband beswaar of enige gedeelte van so 'n gebou verhuur indien dit tydelik nie vir die verrigting van sy take benodig is nie;
- (h) skenkings aanneem en geld wat hom aangebied word of hom toekom, in ontvangs neem;
- (i) as makelaar optree;
- (j) bankrekenings open;
- (k) amptenare en werknemers in diens neem;
- (l) enige kontrak aangaan op die bedinge en voorwaardes waarop ooreengekom word;
- (m) geld uitleen sonder sekuriteit of met dié sekuriteit wat hy goedvind;
- (n) die uitgifte van lenings, aandele, effekte of skuldbriewe van 'n Bantoemaatskappy ondersteun, uitvoer, waarborg, onderskryf, finansier of bewerkstellig;
- (o) borgstaan vir die behoorlike nakoming van die kontrakte en verpligtinge van Bantoe persone en borgaktes en aktes van sekerheidstelling aangaan;
- (p) optree as agent of verteenwoordiger van 'n Bantoe persoon of self agente of verteenwoordigers aanstel;
- (q) enige soort roerende goed, met inbegrip van aandele, effekte, skuldbriewe en geldwaardige stukke van 'n Bantoemaatskappy, of 'n belang in 'n saak van of 'n verband oor goedere van 'n Bantoe persoon koop of besit of daarop inskryf of dit andersins verkry of oorneem, en kan dit verkoop, vervreem of verpand of andersins daarmee handel;
- (r) enige Bantoemaatskappy waarin hy 'n aandeel of belang het, by regsproses laat likwideer of onder geregtelike bestuur laat plaas en kan vir dié doel self as likwidateur of geregtelike bestuurder aangestel word;
- (s) sessie en oordrag van alle regte en verpligtings ingevolge enige kontrak wat aangegaan is deur en tussen die Minister en derde partye namens so 'n korporasie voor sy instelling voor of na hierdie Wet van krag word, aanvaar en aanneem en sodanige regte en verpligtinge is daarna afdwingbaar deur en bindend vir dié korporasie asof hy op die datum waarop die kontrak aangegaan is, behoorlik ingestel was en die kontrak met sy magtiging aangegaan was;

en kan hy in die algemeen enigiets doen wat nodig of bevorderlik is vir die bereiking van sy doelstellinge, hoewel dit nie uitdruklik in hierdie artikel vermeld word nie.

(2) Ten opsigte van enige bevoegdhede in paragrafe (a) en (b) van sub-artikel (1) en in paragrafe (m) tot en met paragraaf (q) van bedoelde sub-artikel genoem wat ook deur 'n ander by wet ingestelde korporasie, raad of ander liggaam in 'n Bantoetuisland uitgeoefen word of uitgeoefen kan word, kan die Minister in besondere gevalle of in die algemeen bepaal watter van dié bevoegdhede deur die korporasie of deur sodanige ander korporasie, raad of liggaam uitgeoefen kan word.

(3) 'n Korporasie kan die bevoegdhede wat by sub-artikel (1) verleen word, ook uitoefen in 'n stadsgebied, soos omskryf in artikel een van die Bantoe (Stadsgebiede) Konsolidasie Wet, 1945 (Wet No. 25 van 1945), wat omsluit word deur die Bantoetuisland waarvoor daardie korporasie ingestel is, of wat aan bedoelde tuisland grens maar uitgesonderd 'n stadsgebied wat nie vir okkupasie of besit deur Bantoe persone bedoel is nie.

7. Indien 'n korporasie dit nodig ag ter beveiliging van 'n belegging deur hom gedoen, kan hy optree as direkteur, bestuurder, trustee, kurator, eksekuteur of administrateur van 'n saak, boedel, trust of fonds van 'n Bantoe persoon of van 'n Bantoemaatskappy of iemand aanwys om as sodanig namens die korporasie op te tree.

Bykomende bevoegdheid van 'n korporasie in verband met beveiliging van beleggings.

Powers of a corporation in respect of its officers and employees.	8. A corporation may in respect of its officers and employees prescribe the general conditions of service and disciplinary measures and may remunerate, discharge or suspend them temporarily, indemnify them in respect of any harm, damage or loss suffered by them in the course of the performance of their duties, and provide or give pension and sick benefits for or to them.
Limitation of borrowing powers of a corporation.	9. The amount owing by a corporation at any time in respect of loans negotiated and moneys raised shall not exceed one half of the amount then obtained by adding the amount paid up on shares in the corporation and the amount of any reserve fund of the corporation, except to the extent authorized by the Minister.
Board of directors.	10. (1) The affairs of a corporation shall be managed and controlled by a board of directors which may exercise all the powers and shall perform all the duties of the corporation subject to the provisions of this Act and the regulations. (2) The Minister shall from time to time fix the number of directors of a board and he shall appoint such directors and designate one of them as chairman of the board. (3) The Minister shall select all directors appointed by him for their ability and experience in business or administration or their knowledge of the requirements of the Bantu people of the Bantu homeland concerned and their suitability otherwise for appointment as directors.
Alternate directors.	11. (1) If the Minister is of opinion that circumstances require the appointment of an alternate director, he may appoint such a director to act in the place of any director during his absence or incapacity to act as director. (2) When an alternate director acts in the place of any director he shall in all respects have all the powers and perform all the duties of that director. (3) An alternate director shall be remunerated, as determined by the board, out of the remuneration which is due to the director in whose place he is acting or would have become due to such director if he had acted as director.
Appointment of certain persons as directors or alternate directors forbidden.	12. A member of the Senate or the House of Assembly or a Provincial Council may not be appointed as a director or an alternate director of a corporation.
Tenure and conditions of office of directors.	13. (1) The Minister shall determine the period of office of the directors of a corporation and also the period of office of the chairman of a board. (2) A director of a corporation shall hold office on such conditions as to remuneration as the Minister may determine and on such other conditions as may be prescribed by the regulations.
Liability of directors for loss or damage.	14. A director of a corporation shall not be personally liable for any loss or damage which may occur in or in connection with the performance of his duties, unless such loss or damage was due to his wilful misconduct, dishonesty, gross negligence or failure to comply with any provision of this Act or the regulations.
Shares and share capital.	15. (1) Subject to the provisions of this section the share capital of a corporation shall consist of a sum of money determined by the Minister in consultation with the Minister of Finance, which sum shall be divided into ordinary shares of one rand each. (2) The share capital of a corporation may, on the recommendation of the board of the corporation, be increased to such an extent as the Minister in consultation with the Minister of Finance may deem expedient. (3) Only the South African Bantu Trust, established by section <i>four</i> of the Bantu Trust and Land Act, 1936 (Act No. 18 of 1936), may become a shareholder in a corporation.
Liability of shareholder.	16. The liability of the South African Bantu Trust as holder of the shares in a corporation shall be limited to the amount unpaid on the shares held by it.
Expenditure.	17. The expenditure incurred by or on behalf of a corporation, including the remuneration of directors, shall be defrayed out of the funds of the corporation.
Appropriation of profits.	18. All income and property, and all profits of a corporation, from whatever source the same may be acquired, shall be applied exclusively to the promotion of the objects of a corporation and no dividend shall be paid to the shareholder.

8. 'n Korporasie kan ten opsigte van sy amptenare en werknemers die algemene diensvoorwaardes en tugmaatreëls voorskryf, en hy kan hulle besoldig, ontslaan of tydelik skors, hulle skadeloos stel ten opsigte van enige leed, skade of verlies deur hulle in die loop van die verrigting van hulle pligte opgedoen, en pensioen- en siektevoordele vir hulle voorsien of aan hulle verskaf.

Bevoegdheid van 'n korporasie ten aansien van sy amptenare en werknemers.

9. Die bedrag deur 'n korporasie te eniger tyd verskuldig ten opsigte van lenings aangegaan en geld opgeneem, mag nie die helfte oorskry nie van die bedrag dan verkry deur die bedrag opbetaal op aandele in die korporasie en die bedrag van enige reserwefonds van die korporasie bymekaar te tel, behalwe vir sover die Minister dit gemagtig het.

Beperking op leningsbevoegdheid van 'n korporasie.

10. (1) Die sake van 'n korporasie word bestuur en beheer deur 'n raad van direkteure wat, met inagneming van die bepalings van hierdie Wet en die regulasies, al die bevoegdhede van die korporasie kan uitoefen en al sy pligte moet verrig.

Raad van direkteure.

(2) Die Minister bepaal van tyd tot tyd die getal direkteure waaruit 'n raad moet bestaan, en hy stel hulle aan en wys een van hulle as voorsitter van die raad aan.

(3) Die Minister kies alle direkteure wat hy aanstel, op grond van hulle bekwaamheid in en ondervinding van sake doen o administrasie of hulle vertrouwdheid met die behoeftes van die Bantoebevolking van die betrokke Bantoetuisland en hul geskiktheid andersins vir aanstelling as direkteure.

11. (1) Indien die Minister van oordeel is dat omstandighede dit vereis, kan hy 'n plaasvervangende direkteur aanstel om gedurende die afwesigheid van 'n direkteur, of sy onvermoë om as direkteur op te tree, in sy plek op te tree.

Plaasvervangende direkteure.

(2) Wanneer 'n plaasvervangende direkteur in die plek van 'n direkteur optree, het hy in alle opsigte al die bevoegdhede en verrig hy al die pligte van daardie direkteur.

(3) Die plaasvervangende direkteur word besoldig uit die besoldiging wat die direkteur in wie se plek hy optree, toekom of sou toegekome het, indien hy as direkteur opgetree het, en wel soos die raad bepaal.

12. 'n Lid van die Senaat of Volksraad of 'n Provinsiale Raad kan nie as direkteur of plaasvervangende direkteur van 'n korporasie aangestel word nie.

Verbod op aanstelling van sekere persone as direkteure of plaasvervangende direkteure.

13. (1) Die Minister bepaal die ampstermyn van die direkteure van 'n korporasie asook die ampstermyn van die voorsitter van 'n raad.

Ampstermyn en -voorwaardes van direkteure.

(2) 'n Direkteur van 'n korporasie beklee sy amp op die voorwaardes betreffende besoldiging wat die Minister bepaal en op die ander voorwaardes by die regulasies voorgeskryf.

14. 'n Direkteur van 'n korporasie is nie persoonlik aanspreeklik nie vir enige verlies of skade wat in of in verband met die verrigting van sy pligte voorkom, tensy die verlies of skade te wyte was aan sy opsetlike wangedrag, oneerlikheid, growwe nalatigheid of versuim om aan die een of ander bepaling van hierdie Wet of die regulasies te voldoen.

Aanspreeklikheid van direkteure vir verlies of skade.

15. (1) Onderworpe aan die bepalings van hierdie artikel, bestaan die aandeelkapitaal van 'n korporasie uit 'n bedrag geld deur die Minister in oorleg met die Minister van Finansies bepaal, watter bedrag in gewone aandele van een rand elk verdeel word.

Aandele en aandeelkapitaal.

(2) Die aandeelkapitaal van 'n korporasie kan op aanbeveling van die raad van die korporasie in so 'n mate vermeerder word as wat die Minister in oorleg met die Minister van Finansies raadsaam ag.

(3) Slegs die Suid-Afrikaanse Bantoetrust, ingestel by artikel vier van die Bantoetrust en -grond Wet, 1936 (Wet No. 18 van 1936), kan 'n aandeelhouer in 'n korporasie word.

16. Die aanspreeklikheid van die Suid-Afrikaanse Bantoetrust as houer van die aandele in 'n korporasie word beperk tot die bedrag wat verskuldig is op die aandele deur hom besit.

Aanspreeklikheid van aandeelhouer.

17. Die uitgawes wat deur of namens 'n korporasie aangegaan word, met inbegrip van die besoldiging van direkteure, word uit die fondse van die korporasie bestry.

Uitgawes.

18. Alle inkomste en eiendom, en alle winste van 'n korporasie, uit watter bron ook al verkry, moet uitsluitend ter bevordering van die doelstellinge van die korporasie aangewend word en geen dividend word aan die aandeelhouer betaal nie.

Aanwending van winste.

Accounts and
audit.

19. (1) A board of a corporation shall cause proper books of account to be kept, as well as all necessary books and records in connection therewith.

(2) The accounts of a corporation shall be audited by a person who is a registered accountant and auditor, to be appointed by the Minister.

Information to be
furnished to
Minister and
Parliament.

20. (1) As soon as practicable after the end of every financial year of a corporation, the board concerned shall submit to the Minister—

(a) a balance sheet and profit and loss account which truly and correctly reflects the state of the affairs of the corporation as at the end of the last preceding financial year;

(b) a report signed by the auditor appointed under sub-section (2) of section *nineteen* and containing a statement that to the best of his knowledge and belief and on information supplied to him, the balance sheet and profit and loss account reflects a true statement of the assets and liabilities of the corporation as at the end of the last preceding financial year and of the profit and loss for the period covered, or, if he is unable to make such a statement or to make it without qualification, containing particulars of the facts or circumstances which prevent him from making such a statement, or an indication of such qualification, as the case may be; and

(c) a report of the board concerning the business of the board during the last preceding financial year.

(2) The Minister shall lay copies of the balance sheet, profit and loss account and reports referred to in sub-section (1) on the Table of the Senate and of the House of Assembly within one month after the receipt thereof by him, if Parliament is in ordinary session, or, if Parliament is not in ordinary session, within one month after the commencement of its next ensuing ordinary session.

Matters submitted
to the Minister.

21. Upon any matter submitted by a board to the Minister for decision, the Minister shall give his decision after consultation with the board, and every such decision shall be deemed for all purposes to be a decision of the corporation concerned.

Regulations.

22. The Minister may make regulations as to—

(a) the place where the head office of a corporation shall be situated;

(b) the date upon which the financial year of a corporation shall end in every year;

(c) the matters which shall from time to time be submitted by a board to the Minister for decision, and the time when this shall be done;

(d) the procedure to be followed by a board to obtain a decision of the Minister on any matter;

(e) the conditions of appointment and the powers and duties of directors of a corporation, and the quorum and procedure at meetings of a board;

(f) the keeping of registers, records and books of account;

(g) an official seal and the use thereof;

(h) the preparation and submission of annual balance sheets, profit and loss accounts and reports by a board and its auditor;

(i) the service of notices; and

(j) such other matters as are necessary or useful to be prescribed for the attainment of the objects of this Act.

Liquidation of
a corporation.

23. A corporation shall not be liquidated except by or under the authority of an Act of Parliament.

Use of name of
a corporation.

24. (1) No person and no company shall carry on business or be registered under the Companies Act, 1926 (Act No. 46 of 1926), under a name which is the same as that of a corporation or so nearly resembles it as to be calculated to deceive: Provided that the provisions of this section shall not prohibit any company from carrying on business or remaining registered under the name under which it was registered under the said Act at the establishment of the corporation concerned.

(2) Any person who carries on business in contravention of sub-section (1) shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred rand.

Application of
Act No. 27 of
1913.

25. No provision of the Bantu Land Act, 1913, shall apply to a corporation.

19. (1) 'n Raad van 'n korporasie moet toesien dat behoorlike rekeningboeke, asook alle nodige boeke en aantekeninge in verband daarmee, gehou word.

Rekenings en
ouditering.

(2) Die rekenings van 'n korporasie moet geouditeer word deur iemand wat 'n geregistreerde rekenmeester en ouditeur is en wat deur die Minister benoem word.

20. (1) So gou doenlik na die einde van elke boekjaar van 'n korporasie lê die betrokke raad aan die Minister voor—

Inligting aan
die Minister
en die Parle-
ment verstrek
te word.

(a) 'n balansstaat en 'n wins-en-verliesrekening wat die toestand van die korporasie se sake aan die einde van die jongste voorafgaande boekjaar juis en korrek aantoon;

(b) 'n verslag wat deur die kragtens sub-artikel (2) van artikel *negentien* benoemde ouditeur onderteken is en wat 'n verklaring bevat dat die balansstaat en wins-en-verliesrekening na sy beste wete en oortuiging en volgens inligting aan hom verstrekt, 'n juiste opgawe is van die bates en laste van die korporasie aan die einde van die jongste voorafgaande boekjaar en van die winste en verliese vir die tydperk waaroor dit loop, of wat, indien hy nie in staat is om so 'n verklaring te doen nie, of om dit sonder voorbehoud te doen nie, 'n uiteensetting bevat van die feite of omstandighede wat hom belet om so 'n verklaring te doen, of, na gelang van die geval, 'n aanduiding van die voorbehoud; en

(c) 'n verslag van die raad oor die werksaamhede van die raad gedurende die jongste voorafgaande boekjaar.

(2) Die Minister lê afskrifte van die balansstaat, wins-en-verliesrekening en verslae vermeld in sub-artikel (1), in die Senaat en die Volksraad ter Tafel binne een maand nadat hy hulle ontvang het as die Parlement in gewone sessie is, of, as die Parlement nie in gewone sessie is nie, binne een maand na die aanvang van sy eersvolgende gewone sessie.

21. Oor enige aangeleentheid wat deur 'n raad aan die Minister voorgelê word vir beslissing, gee die Minister sy beslissing na oorlegpleging met die raad, en elke sodanige beslissing word vir alle doeleindes geag 'n besluit van die betrokke korporasie te wees.

Aangeleenthede
aan die
Minister voorgelê.

22. Die Minister kan regulasies uitvaardig betreffende—

Regulasies.

- (a) die plek waar die hoofkantoor van 'n korporasie geleë moet wees;
- (b) die datum waarop die boekjaar van 'n korporasie in elke jaar eindig;
- (c) die aangeleenthede wat van tyd tot tyd deur 'n raad aan die Minister voorgelê moet word vir beslissing en wanneer dit gedoen moet word;
- (d) die prosedure wat deur 'n raad gevolg moet word om 'n beslissing van die Minister oor enige aangeleentheid te verkry;
- (e) die voorwaardes van aanstelling en die bevoegdhede en pligte van direkteure van 'n korporasie, en die kworum en prosedure op vergaderings van 'n raad;
- (f) die hou van registers, aantekeninge en rekeningboeke;
- (g) 'n amptelike seël en die gebruik daarvan;
- (h) die opmaak en voorlegging van jaarlikse balansstate, wins-en-verliesrekenings en verslae van 'n raad en sy ouditeur;
- (i) die bestelling van kennisgewings; en
- (j) die ander aangeleenthede wat nodig of nuttig is om voorgeskryf te word vir die bereiking van die oogmerke van hierdie Wet.

23. 'n Korporasie word nie gelikwedeer nie behalwe by, of op gesag van, 'n Wet van die Parlement.

Likwidasië van
'n korporasie.

24. (1) Niemand en geen maatskappy mag sake doen of kragtens die Maatskappywet, 1926 (Wet No. 46 van 1926), geregistreer word nie onder 'n naam wat dieselfde is as dié van 'n korporasie of soveel daarmee ooreenkom dat dit bereken is om te mislei: Met dien verstande dat hierdie artikel nie 'n maatskappy belet om sake te doen, of geregistreer te bly, onder die naam waaronder dit kragtens genoemde Wet by die instelling van die betrokke korporasie geregistreer was nie.

Gebruik van
naam van 'n
korporasie.

(2) Iemand wat sake doen in stryd met sub-artikel (1), is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens honderd rand.

25. Geen bepaling van die Bantoe Grond Wet, 1913, is op 'n korporasie van toepassing nie.

Toepassing van
Wet No. 27
van 1913.

Application of
Act No. 46 of
1926.

26. (1) Subject to the provisions of sub-section (2) no provision of the Companies Act, 1926, shall apply to a corporation.

(2) The State President may by proclamation in the *Gazette* declare that any provision of the Companies Act, 1926, which is not inconsistent with the provisions of this Act, shall apply to a corporation with such modifications as he may determine, and may withdraw or amend any such proclamation.

Application of
Act No. 23 of 1965.

27. No provision of the Banks Act, 1965, shall apply to a corporation.

Short title.

28. This Act shall be called the Bantu Homelands Development Corporations Act, 1965.

26. (1) Behoudens die bepalings van sub-artikel (2), is geen bepaling van die Maatskappywet, 1926, op 'n korporasie van toepassing nie. Toepassing van Wet No. 46 van 1926.

(2) Die Staatspresident kan by proklamasie in die *Staatskoerant* verklaar dat enige bepaling van die Maatskappywet, 1926, wat nie met die bepalings van hierdie Wet strydig is nie, op 'n korporasie van toepassing is met die veranderinge wat hy bepaal, en kan enige sodanige proklamasie intrek of wysig.

27. Geen bepaling van die Bankwet, 1965, is op 'n korporasie van toepassing nie. Toepassing van Wet No. 23 van 1965.

28. Hierdie Wet heet die Wet op die Ontwikkelingskorporasies vir Bantoetuislande, 1965. Kort titel.

No. 87, 1965.]

ACT

To amend the Deeds Registries Act, 1937.

(Afrikaans text signed by the State President.)
(Assented to 18th June, 1965.)

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

Amendment of
section 2 of
Act 47 of 1937,
as amended by
section 1 of
Act 43 of 1957
and section 1 of
Act 43 of 1962.

1. Section *two* of the Deeds Registries Act, 1937 (hereinafter referred to as the principal Act), is hereby amended—

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

“(1) Subject to the laws governing the public service there shall be appointed—

(a) a chief registrar of deeds, who shall as such be the chairman and executive officer of the deeds registries regulations board mentioned in section *nine*, who shall, subject to the directions of the Minister, exercise such supervision over all the deeds registries as may be necessary in order to bring about uniformity in their practice and procedure, and who shall also hold office as one of the registrars of deeds mentioned in paragraph (b);

(b) in respect of each deeds registry, a registrar of deeds or a registrar of Rand townships, as the case may be, who shall be in charge of the deeds registry in respect of which he has been appointed;

(c) for each deeds registry, one or more deputy registrars of deeds or one or more assistant registrars of deeds or Rand townships, as the case may be, or one or more deputy registrars of deeds and one or more assistant registrars of deeds, who shall respectively have the power, subject to the regulations, to do any act or thing which may lawfully be done under this Act or any other law by a registrar of deeds, or by the Rand townships registrar, as the case may be.”; and

(b) by the substitution for sub-section (1)*bis* of the following sub-section:

“(2) No person shall be appointed as registrar, deputy registrar or assistant registrar of deeds after the commencement of the Deeds Registries Amendment Act, 1957, unless he has passed the Public Service Law Examination or an examination deemed by the Public Service Commission to be equivalent thereto and has served in the administrative division of the public service in one or more deeds registries or in the deeds registry established by the Deeds Registry Proclamation, 1939 (Proclamation No. 37 of 1939), of the Administrator of South-West Africa, or in one or more deeds registries established under this Act and in the lastmentioned deeds registry for a period of not less than seven years: Provided

No. 87, 1965.]

WET

Tot wysiging van die Registrasie van Aktes Wet, 1937.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Artikel twee van die Registrasie van Aktes Wet, 1937 (hieronder die Hoofwet genoem), word hierby gewysig—

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

„(1) Daar word, met inagneming van die wetsbepalings op die Staatsdiens, aangestel—

(a) 'n hoofregistrator van aktes, wat as sodanig die voorsitter en uitvoerende beampte is van die registrasieregulasieraad vermeld in artikel nege, wat met inagneming van die Minister se voorskrifte, sodanige toesig uitoefen oor alle registrasiekantore as wat nodig mag wees om eenvormigheid in hul praktyk en prosedure teweeg te bring, en wat ook die amp beklee van een van die registrateurs van aktes vermeld in paragraaf (b);

(b) ten opsigte van elke registrasiekantoor, 'n registrator van aktes of 'n registrator van Rand-dorpe, na gelang van die geval, wat aan die hoof staan van die registrasiekantoor waarvoor hy aangestel is;

vir elke registrasiekantoor, een of meer adjunk-registrateurs van aktes of een of meer assistent-registrateurs van aktes of Rand-dorpe, na gelang van die geval, of een of meer adjunk-registrateurs van aktes en een of meer assistent-registrateurs van aktes, wat onderskeidelik bevoeg is om, met inagneming van die regulasies, enige handeling of ding te doen wat kragtens hierdie Wet of enige ander wetsbepaling wettig verrig kan word deur 'n registrator van aktes of deur die registrator van Rand-dorpe, na gelang van die geval.”; en

(b) deur sub-artikel (1)*bis* deur die volgende sub-artikel te vervang:

„(2) Niemand word na die inwerkingtreding van die Wysigingswet op Registrasie van Aktes, 1957, as registrator, adjunk-registrator of assistent-registrator van aktes aangestel nie, tensy hy in die Staatsdienseksamen in die Regte of 'n eksamen wat die Staatsdienskommissie daaraan gelykwaardig ag, geslaag het, en in die administratiewe afdeling van die Staatsdiens in een of meer registrasiekantore van aktes of in die registrasiekantoor ingestel deur die Registrasie van Aktes Proklamasie, 1939 (Proklamasie No. 37 van 1939), van die Administrateur van Suidwes-Afrika, of in een of meer ingevolge hierdie Wet ingestelde registrasiekantore van aktes en in laasbedoelde registrasiekantoor vir 'n tydperk van minstens sewe jaar gedien het: Met dien verstande dat hierdie sub-

Wysiging van artikel 2 van Wet 47 van 1937, soos gewysig deur artikel 1 van Wet 43 van 1957 en artikel 1 van Wet 43 van 1962.

that this sub-section shall not apply with reference to the appointment as registrar of deeds of any person who held office as registrar of deeds in terms of the said proclamation or as an assistant registrar of deeds at the commencement of the said Act or with reference to the appointment of the Rand townships registrar or assistant Rand townships registrar.”.

Substitution of section 3 of Act 47 of 1937, as amended by section 14 of Act 50 of 1956, section 2 of Act 43 of 1957 and section 2 of Act 43 of 1962.

2. The following section is hereby substituted for section *three* of the principal Act:

“Duties of registrar.

3. (1) The registrar shall, subject to the provisions of this Act—

- (a) take charge of and, except as provided in sub-section (2), preserve all records which were prior to the commencement of this Act, or may become after such commencement, records of any deeds registry in respect of which he has been appointed: Provided that the registrar may destroy or otherwise dispose of any record as prescribed which has been cancelled in terms of this sub-section;
- (b) examine all deeds or other documents submitted to him for execution or registration, and after examination reject any such deed or other document the execution or registration of which is not permitted by this Act or by any other law, or to the execution or registration of which any other valid objection exists: Provided that such deed or document need not be examined in its entirety before being rejected;
- (c) register grants or leases of land lawfully issued by the Government or grants issued by any other competent authority, and register amendments, renewals and cancellations of such leases, and releases of any part of the property leased;
- (d) attest or execute and register deeds of transfer of land, and execute and register certificates of title to land;
- (e) attest and register mortgage bonds;
- (f) register cessions (including cessions made as security) of registered mortgage bonds, and register cancellations of such cessions if made as security;
- (g) register cancellations of registered mortgage bonds, releases of any part of the property hypothecated thereby or of all such property if the debt is further secured by a collateral bond, releases of any joint debtor or of any surety in respect of any such bond, the substitution of another person for a debtor in respect of any such bond, reductions of cover in respect of any such bond intended to secure future debts, and part payments of the capital amount due in respect of any such bond other than a bond intended to secure future debts;
- (h) register waivers of preference in respect of registered mortgage bonds and notarial bonds with regard to the whole or any part of the property hypothecated thereby in favour of other such bonds whether registered or about to be registered;
- (i) register waivers of preference in respect of registered real rights in land, in favour of mortgage bonds, whether registered or about to be registered;
- (j) register notarial bonds, and cancellations and cessions thereof (including cessions made as security) and cancellations of such cessions if made as security;
- (j)bis register releases of any part of the property hypothecated by any registered notarial bond

artikel nie met betrekking tot die aanstelling as registrateur van aktes van iemand wat by die inwerking-treding van bedoelde Wet die amp van registrateur van aktes ingevolge bedoelde proklamasie of van 'n assistent-registrateur van aktes beklee het, of met betrekking tot die aanstelling van die registrateur of assistent-registrateur van Rand-dorpe, van toepassing is nie."

2. Artikel drie van die Hoofwet word hierby deur die volgende artikel vervang:

„Pligte van registrateur.

3. (1) Die registrateur moet, met inagneming van die bepalings van hierdie Wet—

- (a) alle stukke wat voor die inwerkingtreding van hierdie Wet tot die argief van 'n registrasiekantoor, waaroor hy aangestel is, behoort het of wat na daardie inwerkingtreding daarin opgeneem word, onder sy hoede neem en, behalwe soos in sub-artikel (2) bepaal, bewaar: Met dien verstande dat die registrateur enige stuk soos voorgeskryf wat kragtens hierdie sub-artikel gerojear is, kan vernietig of andersins daarvoor kan beskik;
- (b) alle aktes of ander dokumente aan hom ter ondertekening of registrasie voorgelê, ondersoek en na gedane ondersoek so 'n akte of ander dokument afwys, as hierdie Wet of 'n ander regsbeplating sy ondertekening of registrasie nie veroorloof nie of as daar 'n ander geldige beswaar teen sy ondertekening of registrasie bestaan: Met dien verstande dat sodanige akte o dokument nie in sy geheel ondersoek hoef te word alvorens dit afgewys word nie;
- (c) grondbriewe of huurkontrakte van grond wettiglik deur die Regering uitgereik, of grondbriewe deur enige ander bevoegde gesag uitgereik, registreer, en verbeterings, hernuwings en kansellerings van sodanige huurkontrakte, en bevrydings van enige deel van die verhuurde eiendom, registreer;
- (d) aktes van transport van grond attesteer of onderteken en registreer, en titelsertifikate van grond onderteken en registreer;
- (e) verbandaktes attesteer en registreer;
- (f) sessies (met inbegrip van sessies as sekuriteit gedaan) van geregistreerde verbande registreer, en rojerings van sodanige sessies, indien as sekuriteit gedaan, registreer;
- (g) rojerings van geregistreerde verbande, bevrydings van enige deel van die daarmee beswaarde goed, of van al daardie goed indien die skuld verder verseker is deur 'n bykomende verband, bevrydings van 'n medeskuldenaar of van 'n borg ten opsigte van so 'n verband, die vervanging van 'n skuldenaar ten aansien van so 'n verband deur 'n ander persoon, verminderings in dekking ten opsigte van so 'n verband wat bedoel is om toekomstige skulde te verseker en gedeeltelike afbetalings van die hoofsom verskuldig ten opsigte van 'n ander sodanige verband as een bedoel om toekomstige skulde te verseker, registreer;
- (h) afstand van voorrang ten opsigte van geregistreerde verbande en notariële verbande met betrekking tot die geheel of 'n deel van die daarmee beswaarde goed, ten gunste van ander sodanige verbande, hetsy hul reeds geregistreer is of op die punt staan om geregistreer te word, registreer;
- (i) afstand van voorrang ten aansien van geregistreerde saaklike regte op grond ten gunste van verbande, hetsy hul reeds geregistreer is of op die punt staan om geregistreer te word, registreer;
- (j) notariële verbande en rojerings en sessies daarvan (met inbegrip van sessies as sekuriteit gedaan), en rojerings van sulke sessies, indien as sekuriteit gedaan, registreer;
- (j)bis bevryding van 'n deel van die grond beswaar deur 'n geregistreerde notariële verband, of van

Vervanging van artikel 3 van Wet 47 van 1937, soos gewysig deur artikel 14 van Wet 50 van 1956, artikel 2 van Wet 43 van 1957 en artikel 2 van Wet 43 van 1962.

or of all such property if the debt is further secured by a collateral bond, releases of any joint debtor or of any surety in respect of any such bond, reductions of cover in respect of any such bond intended to secure future debts, and part payments in respect of the capital amount due in respect of any such bond other than a bond intended to secure future debts;

- (k) register ante-nuptial contracts, and register such notarial deeds of donation (including a donation to be held in trust), and such other notarial deeds having reference to persons and property within the area served by the registry in question as are required or permitted by law to be registered;
- (l) register grants or leases lawfully issued by the Government, of rights to minerals;
- (m) register notarial cessions, leases or sub-leases of rights to minerals and notarial variations of such cessions, leases or sub-leases, notarial cessions of such registered leases or sub-leases, notarial cancellations of such leases or sub-leases, certificates of registration of such rights, and reservations of such rights made in grants or transfers of land, and notarial variations of such reservations;
- (n) register on the title deeds of the land and of the rights to minerals affected, and in the relative registers, the issue of mynpachtbrieven;
- (o) register any servitude, whether personal or praedial, and record the modification or extinction of any registered servitude;
- (p) register notarial leases, sub-leases, and cessions of leases or of sub-leases, of land, and notarial cessions of underhand leases or sub-leases of land, which have been registered prior to the commencement of this Act, and notarial amendments of such leases and sub-leases, and notarial renewals and notarial cancellations of such leases and sub-leases and notarial releases of any part of the property leased;
- (q) register notarial prospecting contracts and notarial cessions thereof and cancellations of such contracts;
- (r) register any real right, not specifically referred to in this sub-section, and any cession, modification or extinction of any such registered right;
- (s) register against any registered mortgage or notarial bond any agreement entered into by the mortgagor and the holder of that bond, whereby any terms of that bond have been varied;
- (t) register general plans of erven or of sub-divisions of land, open registers of the erven or sub-divisions of land shown on such general plans, and record in such registers the conditions upon which the erven or sub-divisions have been laid out or established;
- (u) register powers of attorney whereby the agents named therein are authorized to act generally for the principals granting such powers, or to carry out a series of acts or transactions registrable in a deeds registry, and register copies of such powers registered in another deeds registry, which have been certified by the registrar thereof, or which have been issued for the purpose of being acted upon in a deeds registry by a Master or registrar of the Supreme Court

al daardie goed indien die skuld verder verseker is deur 'n bykomende verband, bevrydings van 'n medeskuldenaar of van 'n borg ten opsigte van so 'n verband, vermindering in dekking ten opsigte van so 'n verband bedoel om toekomstige skulde te verseker, en gedeeltelike afbetalings ten opsigte van die hoofsom verskuldig ten aansien van 'n ander sodanige verband as een bedoel om toekomstige skulde te verseker, registreer;

- (k) huweliksvoorwaardes registreer, en notariële skenkingsaktes (met inbegrip van aktes wat betrekking het op toevertroude skenkings) en ander notariële aktes registreer wat betrekking het op persone en goedere binne die gebied van die betrokke registrasiekantoor en wat regtens geregistreer moet of mag word;
- (l) toekennings- of pagbriewe van regte op minerale wettig deur die Regering uitgereik, registreer;
- (m) notariële kontrakte van sessie, verpagting of onder-verpagting van regte op minerale en notariële wysigings van sodanige sessies, verpagtings of onder-verpagtings, notariële sessies van sodanige geregistreerde verpagtings of onder-verpagtings, notariële rojerings van sodanige verpagtings of onder-verpagtings, sertifikate van registrasie van sodanige regte en uithouding van sodanige regte by toekenning of transport van grond en notariële wysigings van sodanige uithoudings, registreer;
- (n) op die titelbewyse van die betrokke grond en regte op minerale en in die aangewese registers die uitreiking van mynpagbriewe registreer;
- (o) alle persoonlike of grondserwiture registreer en die wysiging of opheffing van geregistreerde serwiture aanteken;
- (p) notariële huurkontrakte, onderverhuring, en sessies van huurkontrakte of van onderverhuring, van grond, en notariële sessies van nie-notariële huurkontrakte of onderverhuring van grond wat voor die inwerkingtreding van hierdie Wet geregistreer is, en notariële wysigings van sodanige huurkontrakte en onderverhuring, en notariële hernuwings en notariële kansellasies van sodanige huurkontrakte en onderverhuring en notariële bevrydings van 'n gedeelte van die verhuurde eiendom, registreer;
- (q) notariële prospekterkontrakte en notariële sessies daarvan en rojerings van sodanige kontrakte registreer;
- (r) saaklike regte wat nie uitdruklik in hierdie sub-artikel genoem word nie, en die oordrag, wysiging of opheffing van sulke geregistreerde regte registreer;
- (s) op 'n geregistreerde verband of notariële verband 'n ooreenkoms registreer, wat die verbandskuldenaar en die verbandhouer aangegaan het, waardeur voorwaardes van die verband gewysig word;
- (t) algemene planne van erwe of onderdele van grond registreer, registers van die erwe of onderdele van grond op daardie algemene planne aangetoon, open, en in daardie registers die voorwaardes waaronder die erwe of onderdele aangelê of tot stand gebring is, opteken;
- (u) prokurasies registreer waarin die lashebbers daarin genoem, gemagtig word om oor die algemeen namens hul lasgewers wat daardie prokurasies verleen het, te handel of om 'n reeks dade of regshandelings te verrig wat in 'n registrasiekantoor registreerbaar is, en kopieë van sodanige prokurasies in 'n ander registrasiekantoor geregistreer, wat deur die registrateur daarvan gesertifiseer is, of wat uitgereik is met die doel om gebruik te word in 'n registrasiekantoor deur 'n meester of registrateur van die Hooggeregshof van Suid-

of South Africa or a registrar of mining titles or a mining commissioner in his capacity as a registration officer;

- (v) make, in connection with the registration of any deed or other document, or in compliance with the requirements of any law, such endorsements on any registered deed or other document as may be necessary to give effect to such registration or to the objects of such law;
- (w) record all notices, returns, statements, or orders of court lodged with him in terms of any law;
- (x) remove from his records, with the approval of the Master and after the lapse of ten years from the date of entry in such records, any entry made therein, whether before or after the commencement of this Act, in pursuance of the transmission to him of a notice of liquidation or an order of liquidation or sequestration or in pursuance of the lodging with him by the Master of a return under section *ten* of the Administration of Estates Act, 1965;
- (y) keep the registers prescribed under this Act and any other law, and make such entries therein as are necessary for the purpose of carrying out the provisions of this Act or such other law and of maintaining an efficient system of registration calculated to afford security of title and ready reference to any registered deed;

and generally the registrar shall discharge all such duties as by law may or are to be discharged by a registrar of deeds or as are necessary to give effect to the provisions of this Act: Provided that nothing in this Act contained shall be construed as imposing upon the Rand townships registrar the duty of registering any deed or other document which he would not have registered if this Act had not been passed.

- (2) (a) If the registrar concerned is satisfied that any record referred to in paragraph (a) of sub-section (1) has become so dilapidated or has deteriorated to such an extent that it requires urgent restoration for the preservation thereof, he may transfer such record to the Director of Archives for restoration and preservation.

- (b) The Director of Archives shall—

- (i) forthwith furnish the registrar concerned with so many photographic copies of any record received for restoration and preservation as the registrar may require;
- (ii) as soon as any record has been restored for preservation, furnish the registrar concerned with so many photographic copies thereof as the registrar may require;
- (iii) preserve any record restored under this sub-section in the archives depot at the seat of the provincial administration within the territorial limits of which the deeds registry in question is situate.

- (c) Any photographic copy (certified by the Director of Archives or any person designated by him for the purpose) of any record furnished under this sub-section by the Director of Archives to a registrar of deeds shall, for the purposes of a deeds registry, be deemed to be the original record.”.

Substitution of section 7 of Act 47 of 1937, as amended by section 4 of Act 43 of 1957.

3. The following section is hereby substituted for section *seven* of the principal Act:

“Inspection of records and supply of information.

7. Each registrar shall on conditions prescribed and upon payment of the prescribed fees, permit any member of the public to inspect the public registers and other public records in his registry, other than the index to such registers or records, and to make copies of those records or extracts from

Afrika of 'n registrator van myntitels of 'n mynkommissaris in sy hoedanigheid van 'n registrasiebeampte, registreer;

- (v) sodanige aantekeninge maak op geregistreerde aktes of ander dokumente in verband met die registrasie van aktes of ander dokumente, of ter voldoening aan die voorskrifte van een of ander wet, as wat nodig mag wees om aan daardie registrasie of aan die bedoeling van daardie wet gevolg te gee;
- (w) aantekening hou van elke kennisgewing, opgaaf, staat of order van 'n hof wat volgens een of ander regsbeplanning by hom ingedien is;
- (x) 'n inskrywing, hetsy voor of na die inwerking-treding van hierdie Wet ingevolge die deurstuur na hom van 'n kennisgewing van likwidasie of van 'n likwidasie- of sekwestrasieorder, of ingevolge die inlewering by hom deur die Meester van 'n opgaaf onder artikel *tien* van die Boedelwet, 1965, in sy oorkondes gedoen, met goedkeuring van die Meester en na verloop van tien jaar vanaf die datum van die inskrywing in bedoelde oorkondes, daaruit verwyder;
- (y) die registers hou wat ingevolge hierdie Wet en enige ander wet voorgeskryf is en die inskrywings daarin doen wat nodig is om aan die bepalings van hierdie Wet of daardie ander wet gevolg te gee en om 'n doeltreffende registrasiesistelsel in stand te hou, wat strek tot regsekerheid en wat die naslaan van 'n geregistreerde akte vergemaklik;

en oor die algemeen moet die registrator alle werksaamhede verrig wat regtens deur 'n registrator van aktes verrig mag of moet word of wat nodig is om gevolg te gee aan die bepalings van hierdie Wet: Met dien verstande dat die bepalings van hierdie Wet nie in die sin uitgelê word nie dat die registrator van Rand-dorpe verplig is om 'n akte of ander dokument te registreer wat hy nie sou geregistreer het as hierdie Wet nie ingevoer was nie.

- (2) (a) Indien die betrokke registrator oortuig is dat 'n in paragraaf (a) van sub-artikel (1) bedoelde stuk so verweerd of in so 'n mate verrinnuwee geraak het dat dit vir die behoud daarvan dringende herstel vereis, kan hy sodanige stuk na die Direkteur van Argiewe vir herstel en bewaring oorplaas.

- (b) Die Direkteur van Argiewe moet—

- (i) onverwyld die betrokke registrator voorsien van soveel fotografiese afdrucke van 'n stuk wat vir herstel en bewaring ontvang is as wat die registrator verlang;
- (ii) sodra 'n stuk vir bewaring herstel is, die betrokke registrator voorsien van soveel fotografiese afdrucke daarvan as wat die registrator verlang;
- (iii) 'n stuk wat kragtens hierdie sub-artikel herstel is, bewaar in die argiefbewaarplek by die setel van die provinsiale administrasie binne die gebiedsgrense waarvan die betrokke registrasiekantoor geleë is.

- (c) 'n Fotografiese afdruck (gewaarmerk deur die Direkteur van Argiewe of iemand deur hom vir die doel aangewys) van 'n stuk wat kragtens hierdie sub-artikel deur die Direkteur van Argiewe aan 'n registrator van aktes voorsien is, word vir die doeleindes van 'n registrasiekantoor, geag die oorspronklike stuk te wees.”.

3. Artikel *sewe* van die Hoofwet word hierby deur die volgende artikel vervang:

„Ondersoek van stukke en verskaffing van inligting.

7. Elke registrator moet enigeen uit die publiek op voorgeskrewe voorwaardes en teen betaling van die voorgeskrewe fooie toelaat om die publieke registers en ander publieke stukke in sy registrasiekantoor in te sien, behalwe die inhoudsopgawe van sodanige registers of stukke, en kopieë van daardie stukke of uittreksels uit daardie registers te maak en sodanige ander gegewens omtrent aktes

Vervanging van artikel 7 van Wet 47 van 1937, soos gewysig deur artikel 4 van Wet 43 van 1957.

those registers and to obtain such other information concerning deeds or other documents registered or filed in the registry as prior to the commencement of this Act could, customarily, be made or obtained: Provided that no such fee shall be payable in respect of any search or inspection made in a deeds registry—

- (a) by a conveyancer or notary public in connection with any deed which he has been instructed to prepare, attest or lodge in such registry; or
- (b) by any land surveyor in connection with any survey which he has been instructed to perform; or
- (c) by any sheriff or messenger of a magistrate's court or his deputy, in connection with the exercise of his duties as such."

Amendment of section 10 of Act 47 of 1937, as amended by section 5 of Act 43 of 1957 and section 5 of Act 43 of 1962.

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

- (a) by the insertion after paragraph (r) of sub-section (1) of the following paragraph:
“(r)*bis* the records which may be destroyed in terms of the proviso to paragraph (a) of sub-section (1) of section *three*”; and
- (b) by the substitution for sub-sections (4) and (5) of the following sub-sections:

“(4) In making any regulation prescribing the fees and charges of conveyancers in connection with the preparation and passing of deeds the board may prescribe separate fees for the preparation and the passing of deeds in the event of the deeds being prepared by one conveyancer and passed by another.

(5) Notwithstanding anything contained in section *one* of Act No. 29 of 1908 and sub-section (1) of section *three* of Act No. 34 of 1908, both of the Transvaal, the State President may, by proclamation in the *Gazette*, declare the whole or any part of the regulations published under Government Notice No. 1498 of 1918, as amended by Government Notice No. 1631 of 1922, to be no longer of force and effect, and thereupon the regulations board may make in lieu of those regulations new regulations in relation to the matters referred to in sub-section (1) of this section.”.

Amendment of section 13 of Act 47 of 1937, as substituted by section 6 of Act 43 of 1957.

5. Section *thirteen* of the principal Act is hereby amended by the addition of the following sub-section:

“(4) Any deed, document or endorsement which under this section is required to be signed by a registrar, may, if the registrar is not available to sign such deed, document or endorsement, be signed by the successor in office of the registrar or by any person acting in the place of the registrar, whereupon any reference in sub-section (1) or (3) to the signature of the registrar shall be deemed to include a reference to the signature of such successor or person acting as registrar, as the case may be.”.

Amendment of section 14 of Act 47 of 1937, as amended by section 7 of Act 43 of 1957 and section 7 of Act 43 of 1962.

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

“(b) it shall not be lawful to depart from any such sequence in recording in any deeds registry any change in the ownership in such land or of such real right: Provided that—

- (i) if the property has passed in terms of a will or through intestate succession from a deceased person to his descendants, and one or other of these descendants has died a minor and intestate and no executor has been appointed in his estate, transfer or cession of the property which has vested in that descendant may be passed by the executor in the estate of the deceased person direct to the heirs *ab intestato* of the descendant;
- (ii) if the registrar is satisfied that the value of the immovable property which has vested in any heir

of ander dokumente, in daardie registrasiekantoor geregistreer of bewaar, te verkry, as wat voor die inwerkingtreding van hierdie Wet volgens gewoonte kon gemaak of verkry word: Met dien verstande dat geen sodanige fooi betaalbaar is nie ten opsigte van enige opsporing of insage in 'n registrasiekantoor—

- (a) deur 'n transportbesorger of notaris in verband met 'n akte waarvan die opstelling, attestasie of indiening by die registrasiekantoor aan hom opgedra is; of
- (b) deur 'n landmeter in verband met 'n opmeting wat aan hom opgedra is; of
- (c) deur 'n balju of 'n geregsbode van 'n magistraatshof of sy plaasvervanger in verband met die verrigting van sy werksaamhede as sodanig.”.

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

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

„(r)*bis* die stukke wat ingevolge die voorbehoudsbepaling by paragraaf (a) van sub-artikel (1) van artikel *drie* vernietig kan word.”; en

- (b) deur sub-artikels (4) en (5) deur die volgende sub-artikels te vervang:

„(4) By die uitvaardiging van 'n regulasie wat die fooie en kosteberekening van transportbesorgers in verband met die opstel en passeer van aktes voorskryf, kan die raad afsonderlike fooie voorskryf vir die opstel en die passeer van aktes ingeval die aktes deur een transportbesorger opgestel en deur 'n ander gepasseer word.

(5) Ondanks die bepaling van artikel *een* van Wet No. 29 van 1908 en sub-artikel (1) van artikel *drie* van Wet No. 34 van 1908, albei van Transvaal, kan die Staatspresident by proklamasie in die *Staatskoerant*, die geheel of 'n gedeelte van die regulasies gepubliseer kragtens Regeringskennisgewing No. 1498 van 1918, soos gewysig deur Regeringskennisgewing No. 1631 van 1922, verklaar nie langer geldig en van krag te wees nie en daarna kan die regulasieraad in stede van daardie regulasies nuwe regulasies uitvaardig met betrekking tot die aangeleenthede vermeld in sub-artikel (1) van hierdie artikel.”.

Wysiging van artikel 10 van Wet 47 van 1937, soos gewysig deur artikel 5 van Wet 43 van 1957 en artikel 5 van Wet 43 van 1962.

5. Artikel *dertien* van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg:

„(4) 'n Akte, dokument of endossement wat ingevolge hierdie artikel deur 'n registrateur onderteken moet word, kan, indien die registrateur nie beskikbaar is om bedoelde akte, dokument of endossement te onderteken nie, deur die ampsopvolger van die registrateur of deur 'n persoon wat in die plek van die registrateur waarneem, onderteken word, waarop 'n verwysing in sub-artikel (1) of (3) na die handtekening van die registrateur geag word ook 'n verwysing te wees na die handtekening van bedoelde opvolger of persoon wat as registrateur waarneem, na gelang van die geval.”.

Wysiging van artikel 13 van Wet 47 van 1937, soos vervang deur artikel 6 van Wet 43 van 1957.

6. Artikel *veertien* van die Hoofwet word hierby gewysig deur paragraaf (b) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(b) is dit onwettig om by die opteken van 'n verandering in die eiendom van daardie grond of saaklike reg, in 'n registrasiekantoor, van bedoelde volgorde af te wyk: Met dien verstande dat—

- (i) indien die goed ooreenkomstig 'n testament of ingevolge intestaat erfopvolging van 'n oorlede persoon op sy afstammeling oorgegaan het, en een of ander van die afstammeling minderjarig en sonder 'n geldige testament oorlede is en geen eksekuteur in sy boedel aangestel is nie, transport of sessie van die goed wat op daardie afstammeling oorgegaan het, deur die eksekuteur van die boedel van die oorlede persoon regstreeks aan die erfgename *ab intestato* van die afstammeling gepasseer kan word;
- (ii) indien die registrateur oortuig is dat die waarde van die onroerende goed wat ooreenkomstig 'n

Wysiging van artikel 14 van Wet 47 van 1937, soos gewysig deur artikel 7 van Wet 43 van 1957 en artikel 7 van Wet 43 van 1962.

or legatee in terms of a will or through intestate succession would be equalled or exceeded by the costs involved in transferring or ceding it to the heir or legatee, and the heir or legatee has sold the property, transfer or cession thereof may, with the consent in writing of the heir or legatee, be passed by the executor in the estate of the deceased person direct to the purchaser;

- (iii) if in the administration of the estate of a deceased person any redistribution of the whole or any portion of the assets in such estate takes place among the heirs and legatees (including ascertained fidei-commissary heirs and legatees) of the deceased, or between such heirs and legatees and the surviving spouse, the executor or administrator of such estate may transfer the land or cede the real rights therein direct to the persons entitled thereto in terms of such redistribution;
- (iv) in a redistribution mentioned in proviso (iii) it shall be lawful to introduce movable property not forming part of the estate for the purpose of equalizing the division;
- (v) the provisions of proviso (iii) shall apply *mutatis mutandis* with reference to a redistribution of assets of the joint estate of spouses who were married in community of property and have been divorced or judicially separated, and with reference to a redistribution of assets of a partnership on dissolution of the partnership;
- (vi) if a fiduciary interest in land or in a real right terminates before transfer of the land or cession of the real right has been registered in favour of the fiduciary, it shall be competent to transfer the land or cede the real right direct to the fidei-commissary;
- (vii) if the right of any person to claim transfer of such land or cession of such real right from any other person has been vested in any third person in terms of any judgment or order of any court (including a magistrate's court and a court of a Bantu Affairs Commissioner), or in terms of a sale in execution held pursuant to any such judgment or order, transfer of such land or cession of such real right may be passed direct to such third person by the person against whom such right was exercisable."

Substitution of section 16 of Act 47 of 1937, as amended by section 4 of Act 80 of 1964.

7. The following section is hereby substituted for section *sixteen* of the principal Act:

"How real rights shall be transferred.

16. Save as otherwise provided in this Act or in any other law the ownership of land may be conveyed from one person to another only by means of a deed of transfer executed or attested by the registrar, and other real rights in land may be conveyed from one person to another only by means of a deed of cession attested by a notary public and registered by the registrar: Provided that notarial attestation shall not be necessary in respect of the conveyance of real rights acquired under a mortgage bond: Provided further that where the State acquires all the land held under any title deed, the registrar shall make such alterations and entries in his registers and such endorsements on such title deed as may be necessary to register transfer to the State of the property so acquired free of charge."

Insertion of section 23*bis* in Act 47 of 1937.

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

"Transfer of shares in properties to more than one transferee in one deed.

23*bis*. Undivided shares in more than one piece of land may not be transferred to more than one transferee in the same deed if the shares appropriated to any one transferee are not the same in respect of each piece of land."

testament of ingevolge intestaat erfopvolging op 'n erfgenaam of legataris oorgegaan het, met die koste betrokke by die transport of sessie daarvan aan die erfgenaam of legataris sou gelykstaan of deur daardie koste oortref sou word, en die erfgenaam of legataris die goed verkoop het, transport of sessie daarvan deur die eksekuteur van die boedel van die oorlede persoon met skriftelike toestemming van die erfgenaam of legataris regstreeks aan die koper gepasseer kan word;

- (iii) indien daar by die administrasie van die boedel van 'n oorlede persoon 'n herverdeling van al die bates in daardie boedel of 'n deel daarvan plaasvind tussen die erfgename en legatarisse (met inbegrip van bepaalde fideikommissêre erfgename en legatarisse) van die oorledene, of tussen sulke erfgename en legatarisse en die langslewende eggenoot, die eksekuteur of administrateur van die boedel die grond of die saaklike regte daarin, regstreeks kan transporteer of seeder aan die persone wat volgens die herverdeling daarop geregtig is;
- (iv) by 'n herverdeling in voorbehoudsbepaling (iii) vermeld, dit toelaatbaar is om roerende goed wat nie deel van die boedel uitmaak nie, in te bring ten einde 'n gelyke verdeling te bewerkstellig;
- (v) die bepalings van voorbehoudsbepaling (iii) *mutatis mutandis* van toepassing is met betrekking tot 'n herverdeling van bates in die gemeenskaplike boedel van eggenote wat in gemeenskap van goedere getroud was en wat geskei is of ten opsigte van wie 'n geregtelike skeidingsbevel bestaan, en met betrekking tot 'n herverdeling van bates van 'n vennootskap by ontbinding van die vennootskap;
- (vi) indien 'n fidusiêre belang in grond of in 'n saaklike reg eindig voordat transport van die grond of sessie van die saaklike reg ten gunste van die fiduciarius geregistreer is, dit geoorloof is om die grond of die saaklike reg direk aan die fideicommissarius te transporteer of seeder;
- (vii) indien die reg van iemand om transport van daardie grond of sessie van daardie saaklike reg van 'n ander persoon te eis op 'n derde persoon oorgegaan het ingevolge 'n uitspraak of bevel van 'n hof (met inbegrip van 'n magistratshof en 'n hof van 'n Bantoesakekommissaris) of ingevolge 'n verkoping in eksekusie gehou ooreenkomstig so 'n uitspraak of bevel, transport van daardie grond of sessie van daardie saaklike reg regstreeks aan daardie persoon gepasseer kan word deur die persoon teen wie daardie reg afdwingbaar was."

7. Artikel *sestien* van die Hoofwet word hierby deur die volgende artikel vervang:

„Hoe saaklike regte oorgedra word.

16. Behalwe vir sover hierdie Wet of 'n ander wet anders bepaal, kan die eiendom van grond van een persoon op 'n ander oorgedra word alleen deur middel van 'n transportakte deur die registrateur onderteken of geattesteer en kan ander saaklike regte op grond van een persoon op 'n ander oorgedra word alleen deur middel van 'n akte van oordrag, deur 'n notaris geattesteer en deur die registrateur geregistreer: Met dien verstande dat notariële attestasie nie ten opsigte van die oordrag van saaklike regte kragtens 'n verbandakte verkry, nodig is nie: Met dien verstande voorts dat waar die Staat al die grond verkry wat kragtens 'n titelbewys besit word, die registrateur die veranderings en inskrywings in sy registers en die endossemente op bedoelde titelbewys moet aanbring wat nodig is om oordrag aan die Staat van die eiendom aldus verkry, kosteloos te registreer."

Vervanging van artikel 16 van Wet 47 van 1937, soos gewysig deur artikel 4 van Wet 80 van 1964.

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

„Oordrag van aandele in eiendom aan meer as een transportnemer in een akte.

23bis. Onverdeelde aandele in meer as een stuk grond kan nie aan meer as een transportnemer in dieselfde akte oorgedra word nie indien die aandele aan enige een transportnemer toegewys, nie dieselfde is ten opsigte van elke stuk grond nie."

Invoeging van artikel 23bis in Wet 47 van 1937.

Amendment of section 24bis of Act 47 of 1937, as inserted by section 9 of Act 43 of 1962.

9. Section *twenty-four bis* of the principal Act is hereby amended by the addition of the following sub-section:

“(3) If the land or real right referred to in sub-section (2) is hypothecated under a registered mortgage bond, the endorsement contemplated in the said sub-section shall not be made unless such bond is cancelled or the holder thereof consents in writing (in duplicate) to the substitution of the individual members or partners as debtors under the bond: Provided that such substitution shall not be allowed unless—

- (i) the individual members or partners apply in writing to be substituted, jointly and severally, as debtors under the bond; such application to be in duplicate and witnessed; and
- (ii) the individual members or partners are competent to mortgage the land; and
- (iii) where applicable, the individual members or partners renounce in the said application the exception *de duobus vel pluribus reis debendi*; and
- (iv) where the member or partner is a woman, she renounces in the said application any special legal exceptions which she would otherwise be entitled to raise.”.

Amendment of section 26 of Act 47 of 1937, as amended by section 11 of Act 43 of 1957 and section 11 of Act 43 of 1962.

10. Section *twenty-six* of the principal Act is hereby amended by the substitution for sub-section (7) of the following sub-section:

“(7) The provisions of this section shall also apply to partitions of land registered in different deeds registries.”.

Substitution of section 31 of Act 47 of 1937, as amended by section 13 of Act 43 of 1957 and section 13 of Act 43 of 1962.

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

“Transfer of expropriated land or land vested by statute.

31. (1) Whenever any land has, under the authority of any law, been expropriated by, and whenever the ownership of any land has by statute been vested in, the State, any public or local authority or any corporate body or any association of persons, the registrar shall, upon lodgment with him of a deed of transfer in the prescribed form prepared by a conveyancer in favour of the transferee, execute the same, and if the land is hypothecated, he shall note the fact of such transfer against the entry of the bond in the register in which such entry has been made: Provided that no such transfer shall prejudice any claim to compensation which any owner or other person may have in respect of the change of ownership of such land.

(2) The transferee shall produce the title deeds of such land to the registrar together with the aforesaid deed of transfer, and the registrar shall thereupon note the transfer on such title deeds. Failing the production of such title deeds, the transferee shall produce to the registrar an order of court referred to in sub-section (3) or an affidavit to the satisfaction of the registrar that he has been unable to obtain possession of the title deeds.

(3) The owner of such land shall, upon demand, hand over his title deeds to the transferee and if he fails to do so, the transferee may apply to court for an order directing the owner to do so, and authorizing the registrar to execute the aforesaid deed of transfer without the production of the said title deeds, if the owner should fail to comply with such order.

(4) (a) The registrar shall not execute the said deed of transfer unless a certificate has been furnished to him by the transferee referred to in sub-section (1), to the effect that the provisions of any law in connection with the change of ownership in the land in consequence of expropriation or vesting, have been complied with.

(b) The said deed of transfer shall be registered subject to all existing conditions affecting the land in question which have not been expropriated or vested in the transferee.

9. Artikel vier-en-twintig bis van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg:

Wysiging van artikel 24bis van Wet 47 van 1937, soos deur artikel 9 van Wet 43 van 1962 ingevoeg.

„(3) Indien die in sub-artikel (2) bedoelde grond of saaklike reg ingevolge 'n geregistreerde verband verhipotekeer is, word die endossement in bedoelde sub-artikel beoog, nie aangebring nie tensy daardie verband gekanselleer is of die houer daarvan skriftelik (in tweevoud) tot die vervanging van die individuele lede of vennote as skuldenaars ingevolge die verband instem: Met dien verstande dat bedoelde vervanging nie toegestaan word nie tensy—

- (i) die individuele lede of vennote skriftelik aansoek doen om, gesamentlik en afsonderlik, as skuldenaars ingevolge die verband vervang te word; bedoelde aansoek in tweevoud en deur 'n getuie onderteken te wees; en
- (ii) die individuele lede of vennote bevoeg is om die grond te verbind; en
- (iii) waar toepaslik, die individuele lede of vennote in bedoelde aansoek van die eksepsie *de duobus vel pluribus reis debendi* afstand doen; en
- (iv) wanneer die lid of vennoot 'n vrou is, sy in bedoelde aansoek afstand doen van enige spesiale regseksepsies wat sy andersins sou kon opwerp.”.

10. Artikel ses-en-twintig van die Hoofwet word hierby gewysig deur sub-artikel (7) deur die volgende sub-artikel te vervang:

Wysiging van artikel 26 van Wet 47 van 1937, soos gewysig deur artikel 11 van Wet 43 van 1957 en artikel 11 van Wet 43 van 1962.

„(7) Die bepalings van hierdie artikel is ook van toepassing op verdelings van grond wat in verskillende registrasiekantore geregistreer is.”.

11. Artikel een-en-dertig van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 31 van Wet 47 van 1937, soos gewysig deur artikel 13 van Wet 43 van 1957 en artikel 13 van Wet 43 van 1962.

„Transport van onteiene grond of van grond wat kragtens wet oorgaan.

31. (1) Wanneer grond ingevolge magtiging deur 'n wet onteien is deur, en wanneer die eiendomsreg in grond kragtens wet gevestig is in die Staat, 'n openbare of plaaslike bestuursliggaam of 'n liggaam met regspersoonlikheid bekleed of 'n vereniging van persone, moet die registrateur, as by hom 'n transportakte ten gunste van die transportnemer, in die voorgeskrewe vorm en deur 'n transportbesorger uitgemaak, ingedien word, die akte onderteken, en as die grond met verband beswaar is, die feit dat bedoelde transport gepasseer is, aanteken teen die inskrywing van die verband in die register waarin daardie inskrywing gedoen is: Met dien verstande dat so 'n transport geen afbreuk doen aan 'n eis vir skadevergoeding wat 'n eienaar of ander persoon na aanleiding van die eiendomsverandering van die grond mag hê nie.

(2) Die transportnemer moet saam met die vermelde transportakte aan die registrateur die titelbewyse van die grond voorlê, en die registrateur teken dan die transport op daardie titelbewyse aan. As daardie titelbewyse nie voorgelê word nie, moet die transportnemer aan die registrateur 'n bevel van die hof in sub-artikel (3) vermeld, of 'n beëdigde verklaring tot oortuiging van die registrateur dat hy nie in staat was om besit van die titelbewys te verkry nie, voorlê.

(3) Die eienaar van bedoelde grond moet op aanvraag sy titelbewyse aan die transportnemer oorhandig, en as hy versuim om dit te doen, kan die transportnemer by die hof aansoek doen om 'n bevel wat die eienaar gelas om dit te doen en wat die registrateur magtig om die voormelde transportakte sonder voorlegging van die genoemde titelbewyse te onderteken as die eienaar sou versuim om gevolg te gee aan daardie bevel.

(4) (a) Die registrateur registreer nie bedoelde transportakte nie, tensy daar aan hom 'n sertifikaat deur die transportnemer in sub-artikel (1) bedoel, verstrekkend is ten effekte dat daar voldoen is aan die bepalings van 'n wet in verband met die verandering van eiendomsreg op die grond ten gevolge van onteiening of vestiging.

(b) Bedoelde transportakte word geregistreer onderworpe aan alle bestaande voorwaardes verbonden aan die betrokke grond wat nie onteien of in die transportnemer gevestig is nie.

(5) No deed by the expropriating authority purporting to transfer such land or to create or deal with any real right therein shall be registered in a deeds registry until transfer thereof has been passed in accordance with sub-section (1).

(6) (a) Immediately after any land has been expropriated the expropriating authority shall lodge with the registrar a certified copy of the notice of expropriation and two copies of the relevant expropriation plan of the land in question and the registrar shall cause a note of the expropriation to be made in his registers and endorsed on the office copy of the title deed, and if at any time the original of the title deed is lodged in his registry for any purpose, he shall cause a similar note to be endorsed thereon and a copy of the expropriation plan to be annexed thereto: Provided that the aforementioned expropriation plans shall be dispensed with where the whole of a piece of land has been expropriated.

(b) The existence of any endorsement referred to in paragraph (a), shall not debar the registered owner of the land in question from transferring or otherwise dealing with that land and upon registration of a transfer deed in favour of the transferee in pursuance of the expropriation, any such endorsement shall lapse: Provided that where the entire extent of a piece of land recognized as a separate entity in a deeds registry has been expropriated, the registered owner of the said land shall be debarred from transferring it or otherwise dealing therewith except to effect registration of a transfer deed in favour of the transferee in pursuance of the expropriation.

(7) Where any land has been expropriated and formal transfer of such land to the transferee has not been effected, the registrar shall, on written application by the transferee and the owner, cancel any endorsement made in connection with the expropriation in his registers or on the title deed of the land, and thereupon the land so expropriated shall vest in such owner.

(8) The provisions of sub-sections (6) and (7) shall not affect the provisions of section *eleven* of the Railway Expropriation Act, 1955 (Act No. 37 of 1955)."

Substitution of section 32 of Act 47 of 1937, as amended by section 14 of Act 43 of 1957 and section 14 of Act 43 of 1962.

12. The following section is hereby substituted for section *thirty-two* of the principal Act—

"Registra-
tion of
expropriated
servitudes
or servitudes
vested by
statute.

32. (1) Whenever any right of servitude or right to minerals over any land has under the authority of any law been expropriated by, or has by statute been vested in the State, any public or local authority or any corporate body or any association of persons, the owner of the land or right to minerals shall on demand of the holder of such right sign or authorize the signature of a notarial deed evidencing such servitude or right to minerals and hand over to such holder the title deeds of the land or right to minerals.

(2) If the owner of the land or right to minerals fails to comply with the provisions of sub-section (1), the nominee of the holder of the right of servitude or right to minerals shall appear before a notary and execute the said deed.

(3) On production of the prescribed number of copies of the said deed duly executed and of the title deeds or of an affidavit to the satisfaction of the registrar that the holder of the right of servitude or right to minerals has been unable to obtain possession of the title deeds, the registrar shall register the deed, and if the land is hypothecated, shall note the fact of such registration against the entry of the bond in the register in which such entry has been made: Provided that no such registration shall prejudice any claim to compensation which any owner or other

(5) Geen akte deur die onteienende gesag wat bedoelde grond heet te transporteer of 'n saaklike reg daarop te vestig of met so 'n reg te handel, word in 'n registrasiekantoor geregistreer nie, alvorens transport daarvan ooreenkomstig sub-artikel (1) gepasseer is.

(6) (a) Die onteienende gesag moet onmiddellik nadat enige grond onteien is, 'n gesertifiseerde afskrif van die kennisgewing van onteiening en twee afskrifte van die betrokke onteieningsplan van die betrokke grond by die registrateur indien en die registrateur moet 'n aantekening van die onteiening in sy registers en op die kantoorafskrif van die titelbewys laat aanbring, en indien die oorspronklike titelbewys te eniger tyd vir enige doel by sy kantoor ingedien word, moet hy 'n soortgelyke endossement daarop laat aanbring en 'n afskrif van die onteieningsplan daaraan laat heg: Met dien verstande dat van die voormelde onteieningsplanne afgesien moet word waar die geheel van 'n stuk grond onteien is.

(b) Die aanwesigheid van 'n in paragraaf (a) bedoelde endossement belet nie die geregistreerde eienaar van die betrokke grond om daardie grond te transporteer of andersins daarvoor te beskik nie, en by registrasie van 'n transportakte ten gunste van die transportnemer ingevolge die onteiening, vervel so 'n endossement: Met dien verstande dat waar die geheel van 'n stuk grond wat as 'n afsonderlike entiteit in 'n registrasiekantoor erken word, onteien is, die geregistreerde eienaar van bedoelde grond belet word om dit oor te dra of andersins daarmee te handel behalwe om registrasie van 'n transportakte ten gunste van 'n transportnemer ooreenkomstig die onteiening te bewerkstellig.

(7) Waar enige grond onteien is, en formele transport van bedoelde grond aan die transportnemer nie geskied het nie, moet die registrateur op skriftelike aansoek deur die transportnemer en die eienaar enige endossement in verband met die onteiening in sy registers of op die titelbewys van die grond aangebring, rojeer, en daarop berus die eiendomsreg in die aldus onteierende grond in bedoelde eienaar.

(8) Die bepalings van sub-artikels (6) en (7) raak nie die bepalings van artikel *elf* van die Spoorweg-onteieningwet, 1955 (Wet No. 37 van 1955) nie."

12. Artikel *twee-en-dertig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Registrasie van onteierende serwitute of van serwitute wat kragtens wet oorgaan. 32. (1) Wanneer 'n serwituutreg oor grond of reg op minerale daarop ingevolge magtiging deur 'n wet onteien is deur, of ingevolge 'n wet gevestig is in die Staat, 'n openbare of plaaslike bestuursliggaam of 'n liggaam met regspersoonlikheid bekleed of 'n vereniging van persone, moet die eienaar van die grond of reg op minerale op aanvraag van die houer van daardie reg 'n notariële akte waaruit bedoelde serwituut of reg op minerale blyk, onderteken of die ondertekening daarvan magtig, en aan bedoelde houer die titelbewyse van die grond of reg op minerale oorhandig.

(2) Indien die eienaar van die grond of reg op minerale versuim om aan die bepalings van sub-artikel (1) te voldoen, moet die genomineerde van die houer van die serwituutreg of reg op minerale voor 'n notaris verskyn en bedoelde akte verly.

(3) By voorlegging van die voorgeskrewe aantal kopieë van genoemde akte, behoorlik onderteken, en van die titelbewyse of 'n beëdigde verklaring tot oortuiging van die registrateur dat die houer van die serwituutreg of reg op minerale nie in staat was om besit van die titelbewyse te verkry nie, moet die registrateur die akte registreer, en hy moet, as die grond met verband beswaar is, die feit dat die akte geregistreer is, aanteken teen die inskrywing van die verband in die register waarin daardie inskrywing gedoen is: Met dien verstande dat so 'n registrasie geen afbreuk doen aan 'n eis vir skadevergoeding wat

Vervanging van artikel 32 van Wet 47 van 1937, soos gewysig deur artikel 14 van Wet 43 van 1957 en artikel 14 van Wet 43 van 1962.

person may have in respect of the expropriation or vesting of such servitude or right to minerals.

(4) The registrar shall not register the said deed unless a certificate has been furnished to him by the cessionary to the effect that all notices prescribed by or under any law in connection with the expropriation of such servitude or right to minerals have been served upon the person entitled to such notices, and if it appears from the said certificate that such servitude or right to minerals has been expropriated subject to any existing conditions, the deed shall be registered subject to those conditions.

(5) Immediately after any right of servitude over any land or right to minerals therein has been expropriated, the expropriating authority shall lodge with the registrar a certified copy of the notice of expropriation and two copies of the relevant diagram of the servitude in question, or where the right to minerals in only a portion of the land has been expropriated, two copies of the relevant diagram of such portion, and the registrar shall cause a note of the expropriation to be made in his registers and endorsed on the office copy of the title deed of the land which is subject to the servitude or the title under which the right to minerals in question is held, as the case may be, and if at any time the original of the title deed or of such title is lodged in his registry for any purpose, he shall cause a similar note to be endorsed thereon and a copy of the diagram to be annexed thereto.

(6) The provisions of sub-section (5) shall not affect the provisions of section *eleven* of the Railway Expropriation Act, 1955 (Act No. 37 of 1955)."

Amendment of section 33 of Act 47 of 1937, as substituted by section 15 of Act 43 of 1962.

13. Section *thirty-three* of the principal Act is hereby amended by the substitution for sub-section (11) of the following sub-section:

"(11) Upon production to the registrar of deeds of any order made under this section and of a certificate by the proper officer as to the payment of the transfer duty, if any, which the person named in the order is liable to pay, and on compliance with any other requirements which have under this Act to be complied with, the registrar shall register such property in accordance with the said order, by executing a deed of transfer thereof in the prescribed form in favour of the person named in the order: Provided that it shall not be necessary to produce the title deed of the property or a certified copy thereof, if an affidavit by the transferee is produced that he has been unable to obtain possession of such title deed."

Amendment of section 34 of Act 47 of 1937.

14. Section *thirty-four* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

"(1) Any person who is the joint owner of a piece of land the whole of or shares in which is or are held by such person and others under one title deed, may, subject to the provisions of section *thirty-seven*, obtain a certificate of registered title of his undivided share in such land, and no transfer of a fraction only of his undivided share or hypothecation or lease of the whole or any fraction of his undivided share in the land shall be registered in a deeds registry unless a certificate of registered title of such undivided share is produced to the registrar: Provided that all the joint owners so holding under one title deed may together transfer an undivided share in the land or a fraction of the share held under such deed or hypothecate or effect the registration of a lease of the whole of such land or share without the production of such a certificate: Provided further that such a certificate shall not be necessary where a joint owner disposes of the whole of his share by deeds of transfer to be registered simultaneously."

'n eienaar of ander persoon na aanleiding van die onteiening of vestiging van bedoelde serwituut of reg op minerale mag hê nie.

(4) Die registrateur registreer nie die bedoelde akte nie, tensy die sessionaris aan hom 'n sertifikaat verstrek het ten effekte dat alle kennisgewings voorgeskryf deur of ingevolge enige wet in verband met die onteiening van bedoelde serwituut of reg op minerale, bestel is aan die persone wat op sulke kennisgewings geregtig is, en indien dit uit bedoelde sertifikaat blyk dat sodanige serwituut of reg op minerale onteien is onderworpe aan enige bestaande voorwaardes, word die akte onderworpe aan daardie voorwaardes geregistreer.

(5) Onmiddellik nadat 'n serwituutreg oor enige grond of reg op minerale daarop onteien is, verstrek die onteienende gesag aan die registrateur 'n gewaarmerkte afskrif van die onteieningskennisgewing en twee kopieë van die toepaslike kaart van die betrokke serwituut, of waar die reg op minerale op slegs 'n gedeelte van die grond onteien is, twee kopieë van die toepaslike kaart van sodanige gedeelte, en die registrateur moet 'n aantekening van die onteiening in sy registers laat aanbring en laat endosseer op die kantoorafskrif van die titelbewys van die grond wat aan die serwituut onderhewig is of die titel waarkragtens die betrokke reg op minerale gehou word, na gelang van die geval, en indien die oorspronklike van die titelbewys of van sodanige titel te eniger tyd by sy registrasiekantoor vir enige doel ingedien word, moet hy 'n soortgelyke aantekening daarop laat endosseer en 'n afskrif van die kaart daaraan laat heg.

(6) Die bepalings van sub-artikel (5) raak nie die bepalings van artikel *elf* van die Spoorwegont-eieningswet, 1955 (Wet No. 37 van 1955), nie."

13. Artikel *drie-en-dertig* van die Hoofwet word hierby gewysig deur sub-artikel (11) deur die volgende sub-artikel te vervang:

Wysiging van artikel 33 van Wet 47 van 1937, soos vervang deur artikel 15 van Wet 43 van 1962.

„(11) By voorlegging aan die registrateur van aktes van 'n kragtens hierdie artikel uitgereikte bevelen van 'n sertifikaat deur die bevoegde beampte aangaande die betaling van hereregte, indien daar hereregte betaalbaar is, wat die in die bevel genoemde persoon aanspreeklik is om te betaal, en na voldoening aan enige ander vereistes waaraan kragtens hierdie Wet voldoen moet word, registreer die registrateur die goed ooreenkomstig bedoelde bevel deur die ondertekening van 'n akte van transport daarvan in die voorgeskrewe vorm ten gunste van die persoon in die bevel genoem: Met dien verstande dat dit nie nodig is om die titelbewys van die eiendom of 'n gewaarmerkte afskrif daarvan voor te lê nie, indien 'n beëdigde verklaring deur die transportnemer voorgelê word dat hy nie in staat was om besit van sodanige titelbewys te verkry nie."

14. Artikel *vier-en-dertig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 34 van Wet 47 van 1937.

„(1) Die mede-eienaar van 'n stuk grond wat hy geheel of waarvan hy aandeel tesame met andere kragtens een titelbewys besit, kan, met inagneming van die bepalings van artikel *sewe-en-dertig*, 'n sertifikaat van geregistreerde titel van sy onverdeelde aandeel in daardie grond verkry, en geen transport van slegs 'n breukdeel van sy onverdeelde aandeel in daardie grond en geen verband op of huur van daardie aandeel, in sy geheel of 'n breukdeel daarvan, word in 'n registrasiekantoor geregistreer nie, tensy 'n sertifikaat van geregistreerde titel van daardie onverdeelde aandeel aan die registrateur voorgelê word: Met dien verstande dat al die voormelde mede-eienaars kragtens een titelbewys, tesame 'n onverdeelde aandeel in die grond of 'n breukdeel van die aandeel wat hulle kragtens daardie titelbewys besit, kan transporteer, of daardie grond of aandeel in sy geheel met verband kan beswaar of 'n verhuuring daarvan kan laat registreer, sonder voorlegging van so 'n sertifikaat: Met dien verstande voorts dat so 'n sertifikaat nie nodig is nie waar 'n mede-eienaar die geheel van sy aandeel van die hand sit kragtens transportaktes wat gelyktydig geregistreer word."

Amendment of
section 41 of
Act 47 of 1937.

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

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

“(2) Every such certificate shall be in accordance with the new diagram and shall be issued on written application by the owner or owners of the land in question, accompanied by the title deed or title deeds thereof, together with any bond thereon and the written consent of the holder of any such bond.”; and

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

“(3) In registering the certificate the registrar shall endorse on the title deed or title deeds of the land in question that the title deed has or the title deeds have been superseded by the certificate, and on the certificate that the land therein described or the share thereof referred to in such endorsement, is mortgaged by such bond, and shall make such endorsements on the bond and such entries in the registers as shall clearly indicate that the land is now owned by virtue of such certificate and that the land or such share thereof is subject to such bond.

(4) The provisions of paragraph (a) of sub-section (5) and of sub-section (6) of section *forty* shall *mutatis mutandis* apply in respect of such certificate.”.

Amendment of
section 44 of
Act 47 of 1937,
as amended by
section 18 of
Act 43 of 1962.

16. Section *forty-four* of the principal Act is hereby amended by the addition of the following sub-section:

“(3) The provisions of sub-sections (1) and (2) shall *mutatis mutandis* apply in respect of a deed of cession or certificate of rights to minerals when the surveyor-general has approved a new or corrected diagram in consequence of a survey or re-survey of the land over which such rights operate or for the purpose of correcting any error in the diagram thereof in terms of the Land Survey Act, 1927 (Act No. 9 of 1927).”.

Amendment of
section 46 of
Act 47 of 1937,
as amended by
section 22 of
Act 43 of 1957.

17. Section *forty-six* of the principal Act is hereby amended by the addition of the following sub-section:

“(7) Where a general plan has been registered in terms of sub-section (1), it shall not be necessary, where a whole erf is transferred, to produce a diagram thereof: Provided that where a diagram has not been produced, a reference shall be made to the general plan in the relevant deed of transfer: Provided further that the provisions of this sub-section shall apply only with reference to general plans lodged for registration on or after the date of commencement of the Deeds Registries Amendment Act, 1965.”.

Substitution of
section 50 of
Act 47 of 1937.

18. The following section is hereby substituted for section *fifty* of the principal Act:

“Execution
of bonds.

50. (1) A mortgage bond shall be executed in the presence of the registrar by the owner of the immovable property therein described or by a conveyancer duly authorized by such owner by power of attorney, and shall be attested by the registrar.

(2) A mortgage bond or notarial bond may be registered to secure an existing debt or a future debt or both existing and future debts.

(3) Mortgage bonds or notarial bonds intended to secure loans for building purposes shall be deemed to be bonds to secure existing debts.

(4) If in a mortgage bond or notarial bond purporting to secure a future debt the amount of an existing debt is mentioned, such existing debt shall be deemed to be secured as part of the maximum amount intended to be secured by such bond.

(5) Save as authorized by any other law or by order of the Court, debts or obligations to more than one creditor arising from different causes may not be secured by one mortgage bond or notarial bond.”.

15. Artikel *een-en-veertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 41 van Wet 47 van 1937.

(a) deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) Iedere sodanige sertifikaat moet in ooreenstemming met die nuwe kaart wees en word uitgereik op skriftelike aansoek deur die eienaar of eienaars van die betrokke grond, vergesel van die titelbewys of titelbewyse daarvan, tesame met enige verband daarop en die skriftelike toestemming van die houer van enige sodanige verband.”; en

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

„(3) By registrasie van die sertifikaat endosseer die registrateur op die titelbewys of titelbewyse van die betrokke grond dat die titelbewys of titelbewyse deur die sertifikaat vervang is, en op die sertifikaat dat die grond daarin beskryf of die aandeel daarin waarna in bedoelde endossement verwys word, deur sodanige verband beswaar is, en bring sodanige endossemente op die verband en sodanige inskrywings in die registers aan dat duidelik aangedui word dat die grond nou kragtens sodanige sertifikaat besit word en dat die grond of sodanige aandeel daarin aan sodanige verband onderhewig is.

(4) Die bepalinge van paragraaf (a) van sub-artikel (5) en van sub-artikel (6) van artikel *veertig* is *mutatis mutandis* van toepassing ten opsigte van sodanige sertifikaat.”.

16. Artikel *vier-en-veertig* van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg: Wysiging van artikel 44 van Wet 47 van 1937, soos gewysig deur artikel 18 van Wet 43 van 1962.

„(3) Die bepalinge van sub-artikels (1) en (2) is *mutatis mutandis* van toepassing ten opsigte van 'n sessie-akte of sertifikaat van regte op minerale wanneer die landmeter-generaal 'n nuwe of verbeterde kaart goedgekeur het ten gevolge van 'n opmeting of heropmeting van die grond wat aan sodanige regte onderhewig is of ten einde 'n fout op 'n kaart daarvan kragtens die Opmetingswet, 1927 (Wet No. 9 van 1927), te wysig.”.

17. Artikel *ses-en-veertig* van die Hoofwet word hierby gewysig deur die volgende sub-artikel by te voeg: Wysiging van artikel 46 van Wet 47 van 1937, soos gewysig deur artikel 22 van Wet 43 van 1957.

„(7) Waar 'n algemene plan kragtens sub-artikel (1) geregistreer is, is dit nie nodig, waar 'n hele erf oorgedra word, om 'n kaart daarvan voor te lê nie: Met dien verstande dat waar 'n kaart nie voorgelê is nie, 'n verwysing na die algemene plan in die betrokke transportakte aangebring moet word: Met dien verstande voorts dat die bepalinge van hierdie sub-artikel alleenlik van toepassing is met betrekking tot algemene planne wat op of na die datum van inwerkingtreding van die Wysigingswet op Registrasie van Aktes, 1965, vir registrasie ingedien word.”.

18. Artikel *vyftig* van die Hoofwet word hierby deur die volgende artikel vervang: Vervanging van artikel 50 van Wet 47 van 1937.

„Ondertekening van verbandaktes.

50. (1) 'n Verbandakte moet in die teenwoordigheid van die registrateur onderteken word deur die eienaar van die daarin omskrewe onroerende goed of deur 'n transportbesorger wat deur die eienaar by prokurasie behoorlik gemagtig is, en moet deur die registrateur geattesteer word.

(2) 'n Verbandakte of notariële verband kan geregistreer word tot versekering van 'n bestaande skuld of van 'n toekomstige skuld of van bestaande sowel as toekomstige skulde.

(3) Verbandaktes or notariële verbande wat bestem is om boulenings te verseker, word geag verbande tot versekering van bestaande skulde te wees.

(4) As in 'n verbandakte of notariële verband wat heet 'n toekomstige skuld te verseker, die bedrag van 'n bestaande skuld genoem word, word daardie bestaande skuld geag verseker te wees as 'n deel van die maksimum-bedrag tot versekering waarvan sodanige verbandakte of notariële verband bestem is.

(5) Skulde of verpligtings aan of teenoor meer as een skuldeiser, wat voortspruit uit verskillende oorsake kan, behalwe wanneer 'n ander wet of 'n bevel van die hof dit magtig, nie deur een verbandakte of notariële verband verseker word nie.”.

Substitution of
section 51 of
Act 47 of 1937.

19. The following section is hereby substituted for section *fifty-one* of the principal Act:

"Require-
ments in
case of
bonds in-
tended to
secure
future debts.

51. (1) Except where passed, in Natal or the Orange Free State, on the authority of a power of attorney granted prior to the commencement of the Deeds Registries Act, 1918, or, in the Transvaal, on the authority of a power of attorney granted prior to the commencement of the Registration of Deeds and Titles Act, 1909 (Act No. 25 of 1909) of the Transvaal, which power of attorney has in either case been duly registered in terms of sub-section (2) of section *fifty* of the first-mentioned Act, no mortgage bond or notarial bond attested or registered after the commencement of this Act shall be of any force or effect for the purpose of giving preference or priority in respect of any debt incurred after the registration of such bond, unless—

- (a) it is expressly stipulated in the bond that the bond is intended to secure future debts generally or some particular future debt described therein; and
- (b) a sum is fixed in the bond as an amount beyond which future debts shall not be secured by the bond.

(2) If a mortgage bond or notarial bond purports to secure payment by the mortgagor of the costs of preserving and realizing the security or of fire insurance premiums, cost of notice or bank exchange, such costs and charges shall not be deemed to be future debts within the meaning of sub-section (1)."

Substitution of
section 52 of
Act 47 of 1937,
as substituted by
section 23 of
Act 43 of 1957
and amended by
section 22 of
Act 43 of 1962.

20. The following section is hereby substituted for section *fifty-two* of the principal Act:

"Cession
of bond to
secure future
advances.

52. A cession of a mortgage bond or notarial bond passed to secure future advances may be registered and the registration of such a cession shall not affect the provisions of the bond relating to future advances up to the amount stated in such bond or the amount as reduced."

Substitution of
section 54 of
Act 47 of 1937.

21. The following section is hereby substituted for section *fifty-four* of the principal Act:

"No bond
to be passed
in favour
of an agent.

54. No mortgage bond or notarial bond shall be passed in favour of any person as the agent of a principal."

Substitution of
section 55 of
Act 47 of 1937,
as amended by
section 25 of
Act 43 of 1957
and section 23 of
Act 43 of 1962.

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

"Require-
ments in
case of
bonds
passed by
or in favour
of two or
more per-
sons.

55. (1) If a mortgage bond or notarial bond is passed by two or more mortgagors, no release from the bond—

- (a) of any mortgagor and his property, or of a portion of the property of any mortgagor may be registered without the written consent of the other mortgagor or mortgagors; or
- (b) of all the property of any mortgagor may be registered unless such mortgagor is also released.

(1)*bis* If a mortgage bond or notarial bond is passed by two or more mortgagors, no waiver of preference by the mortgagee in favour of a further mortgage bond or notarial bond over the property of one of the mortgagors may be registered without the written consent of the other mortgagor or mortgagors.

19. Artikel *een-en-vyftig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 51 van Wet 47 van 1937.

„Voor- skrifte vir verbande tot ver- sekering van toekom- stige skulde.

51. (1) Behalwe wanneer 'n verband gepasseer is in Natal of die Oranje-Vrystaat kragtens 'n prokurasie verleen voor die inwerkingtreding van die „Wet op Registratiekantoren van Akten, 1918” of in Transvaal kragtens 'n prokurasie verleen voor die inwerkingtreding van die „Registration of Deeds and Titles Act, 1909” (Wet No. 25 van 1909), van Transvaal en die prokurasie in albei gevalle behoorlik geregistreer is volgens sub-artikel (2) van artikel *vyftig* van eersgenoemde Wet, is geen verbandakte of notariële verband wat na die in- werkingtreding van hierdie Wet geattesteer of geregistreer is, regsgeldig nie, ter verlening van voorkeur of voorrang ten opsigte van 'n skuld wat na die registrasie van sodanige verbandakte of notariële verband aangegaan is, tensy—

- (a) in die verbandakte of notariële verband uit- druklik beding word dat die verbandakte of notariële verband bestem is om toekomstige skulde oor die algemeen of een of ander bepaalde daarin genoemde toekomstige skuld te verseker; en
- (b) 'n som in die verbandakte of notariële verband vasgestel word as 'n bedrag waarbo toekomstige skulde nie deur die verbandakte of notariële verband verseker word nie.

(2) Indien 'n verbandakte of 'n notariële verband betaling deur die verbandskuldenaar heet te verseker van die koste daaraan verbonde om die sekuriteit in stand te hou en te gelde te maak of van brand- assuransiepremies, of van die koste van kennisgewing of van bankprovisie, word daardie koste en vorde- rings nie geag toekomstige skulde in die sin van sub- artikel (1) te wees nie.”.

20. Artikel *twee-en-vyftig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 52 van Wet 47 van 1937, soos vervang deur artikel 23 van Wet 43 van 1957 en gewysig deur artikel 22 van Wet 43 van 1962.

„Sessie van verband tot versekering van toe- komstige voorskotte.

52. 'n Sessie van 'n verbandakte of notariële verband gegee om toekomstige voorskotte te verseker, kan geregistreer word, en die registrasie van so 'n sessie raak nie die bepalings van die ver- bandakte of notariële verband met betrekking tot toekomstige voorskotte tot die bedrag in sodanige verbandakte of notariële verband aangegee of die bedrag soos verminder nie.”.

21. Artikel *vier-en-vyftig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 54 van Wet 47 van 1937.

„Geen ver- band mag ten gunste van 'n ver- teenwoor- diger gepas- seer word nie.

54. Geen verbandakte of notariële verband mag op naam van iemand as verteenwoordiger van 'n lasgewer gepasseer word nie.”.

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

Vervanging van artikel 55 van Wet 47 van 1937, soos gewysig deur artikel 25 van Wet 43 van 1957 en artikel 23 van Wet 43 van 1962.

„Voor- skrifte in geval van verbande deur of ten gunste van twee of meer per- sone ge- passeer.

55. (1) Indien 'n verbandakte of notariële verband deur twee of meer verbandgewers gepasseer word, kan geen vrystelling van die verband—

- (a) van enige verbandgewer en sy eiendom, of van 'n gedeelte van die eiendom van 'n verband- gewer, sonder skriftelike toestemming van die ander verbandgewer of verbandgewers geregi- streer word nie; of
- (b) van al die eiendom van enige verbandgewer geregistreer word nie, tensy daardie verband- gewer ook vrygestel word.

(1)*bis* Indien 'n verbandakte of notariële verband deur twee of meer verbandgewers gepasseer word, kan geen afstand van voorrang deur die verband- houer ten gunste van 'n verdere verbandakte of notariële verband op die eiendom van een van die verbandgewers, sonder skriftelike toestemming van die ander verbandgewer of verbandgewers, geregi- streer word nie.

(2) No mortgage bond or notarial bond may be passed in favour of two or more persons in which it is stipulated that the share of one holder shall rank prior in order of preference to the share of another, nor may any transaction be registered which would have the effect of giving preference to one share in such bond over another share.”.

Amendment of section 56 of Act 47 of 1937, as amended by section 26 of Act 43 of 1957.

23. Section *fifty-six* of the principal Act is hereby amended by the substitution for paragraph (a) of sub-section (1) of the following paragraph:

“(a) in execution of the judgment of any court (including a magistrate’s court and a court of a Bantu Affairs Commissioner) by the competent officer; or”.

Amendment of section 61 of Act 47 of 1937, as amended by section 28 of Act 43 of 1957.

24. Section *sixty-one* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) Every notarial bond executed before or after the commencement of this Act shall be registered in a deeds registry within the period of three months after the date of its execution or within such extended period as the court may on application allow.”.

Amendment of section 64 of Act 47 of 1937.

25. Section *sixty-four* of the principal Act is hereby amended by the insertion after sub-section (2) of the following sub-section:

“(2)*bis* Any person who transfers land or on whose land a township or settlement is established subject to a reservation in his favour of the right to receive the claim and stand licence moneys or rents, or any part thereof, accruing under any law relating to mining to the owner of such land, shall simultaneously with the passing of transfer or the opening in the deeds registry of a register in respect of such township or settlement, as the case may be, take out in the prescribed form a certificate of registered real rights in respect of the right so reserved; where the register has been opened, such certificate may be taken out in respect of the remainder of the township or settlement upon a certificate from the Surveyor-General as to the remainder.”.

Amendment of section 71 of Act 47 of 1937, as amended by section 29 of Act 43 of 1962.

26. Section *seventy-one* of the principal Act is hereby amended by the substitution for paragraph (a) of sub-section (2)*bis* of the following paragraph:

“(a) Notwithstanding the provisions of paragraph (a) of sub-section (2), upon the written application to the registrar of any person who is the holder of or who is entitled to the rights to minerals reserved before the commencement of this Act in respect of any land on which a township or settlement has before or after the commencement of this Act been established, the registrar may issue to such person a certificate of rights to minerals in the prescribed form in respect of such rights without the production of the title deed of each erf, lot or other piece of land in any such township or settlement which is subject to such reservation of rights to minerals.”.

Insertion of section 74*bis* in Act 47 of 1937.

27. The following section is hereby inserted in the principal Act after section *seventy-four*:

“Correction of error in registration of rights to minerals.

74*bis*. (1) If by reason of an error the same rights to minerals have been registered in the names of different persons, the registrar may, upon cession of the rights being given to one of them by the other or others, issue to the person to whom cession is so given a certificate of rights to minerals in the prescribed form in respect of the rights held by him under the various titles.

(2) The provisions of section *thirty-seven* shall *mutatis mutandis* apply in respect of the issue of such certificate.”.

Amendment of section 76 of Act 47 of 1937, as amended by section 35 of Act 43 of 1957 and section 33 of Act 43 of 1962.

28. Section *seventy-six* of the principal Act is hereby amended—

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

“(b) the person to whom the transfer is to be passed

(2) Geen verbandakte of notariële verband kan op naam van twee of meer persone gepasseer word nie as daarin beding word dat aan die aandeel van die een verbandhouer 'n voorrang bo die aandeel van 'n ander toegeken word, en daar mag ook geen regshandeling geregistreer word nie wat bevoorregting van die een aandeel in sodanige verbandakte of notariële verband bo 'n ander aandeel ten gevolge sou hê."

23. Artikel *ses-en-vyftig* van die Hoofwet word hierby gewysig deur paragraaf (a) van sub-artikel (1) deur die volgende paragraaf te vervang:

Wysiging van artikel 56 van Wet 47 van 1937, soos gewysig deur artikel 26 van Wet 43 van 1957.

„(a) ter volvoering van die vonnis van 'n hof (met inbegrip van 'n landdroshof en 'n hof van 'n Bantoe-sakekommissaris) deur die bevoegde amptenaar; of"

24. Artikel *een-en-sestig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 61 van Wet 47 van 1937, soos gewysig deur artikel 28 van Wet 43 van 1957.

„(1) Elke notariële verband voor of na die inwerking-treding van hierdie Wet onderteken, moet binne 'n tydperk van drie maande na die dag van sy ondertekening of binne so 'n verlengde tydperk as wat die hof op aansoek mag toestaan, in 'n registrasiekantoor geregistreer word."

25. Artikel *vier-en-sestig* van die Hoofwet word hierby gewysig deur na sub-artikel (2) die volgende sub-artikel in te voeg:

Wysiging van artikel 64 van Wet 47 van 1937.

„(2)*bis* Iemand wat grond transporteer of op wie se grond 'n dorp of nedersetting gestig word onderworpe aan 'n voorbehoud in sy guns van die reg om die kleim- en standplaaslisensiegelde of -huur, of 'n deel daarvan, wat kragtens 'n wet betreffende mynbou toeval aan die eienaar van sodanige grond, te ontvang, moet gelyktydig met die passeer van transport of die opening in die registrasiekantoor, van 'n register ten opsigte van so 'n dorp of nedersetting, na gelang van die geval, 'n sertifikaat van geregistreerde saaklike regte in die voorgeskrewe vorm uitneem ten opsigte van die reg aldus voorbehou; waar die register reeds geopen is, kan sodanige sertifikaat uitgeneem word ten opsigte van die restant van die dorp of nedersetting kragtens 'n sertifikaat van die landmeter-generaal aangaande die restant."

26. Artikel *een-en-sewentig* van die Hoofwet word hierby gewysig deur paragraaf (a) van sub-artikel (2)*bis* deur die volgende paragraaf te vervang:

Wysiging van artikel 71 van Wet 47 van 1937, soos gewysig deur artikel 29 van Wet 43 van 1962.

„(a) As iemand wat die besitter is van regte op minerale voor die inwerkingtreding van hierdie Wet voorbehou ten opsigte van grond waarop 'n dorp of nedersetting voor of na die inwerkingtreding van hierdie Wet gestig is, of wat daarop geregtig is, skriftelik daarom by die registrateur aansoek doen, kan die registrateur, ondanks die bepalings van paragraaf (a) van sub-artikel (2), aan so iemand 'n sertifikaat van regte op minerale in die voorgeskrewe vorm uitreik ten opsigte van bedoelde regte sonder die voorlegging van die titelbewys van elke erf, perseel of ander stuk grond in so 'n dorp of nedersetting wat aan daardie voorbehoud van regte op minerale onderworpe is."

27. Die volgende artikel word hierby in die Hoofwet na artikel *vier-en-sewentig* ingevoeg:

Invoeging van artikel 74*bis* in Wet 47 van 1937.

„Verbetering van fout by registrasie van regte op minerale. 74*bis*. (1) Indien dieselfde regte op minerale van weë 'n fout op die name van verskillende persone geregistreer is, kan die registrateur, wanneer sessie van die regte aan een van hul deur een of meer van die ander gegee word, aan die persoon aan wie sessie aldus gegee word, 'n sertifikaat van regte op minerale in die voorgeskrewe vorm uitreik ten opsigte van die regte deur hom kragtens die verskillende titels gehou. (2) Die bepalings van artikel *sewe-en-dertig* is *mutatis mutandis* van toepassing ten opsigte van die uitreiking van so 'n sertifikaat."

28. Artikel *ses-en-sewentig* van die Hoofwet word hierby gewysig—

Wysiging van artikel 76 van Wet 47 van 1937, soos gewysig deur artikel 35 van Wet 43 van 1957 en artikel 33 van Wet 43 van 1962.

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

„(b) as die persoon wat transport wil neem skriftelik

consents in writing to such servitude being embodied in the transfer; and"; and

(b) by the deletion of sub-section (5).

Amendment of section 77 of Act 47 of 1937, as amended by section 34 of Act 43 of 1962.

29. Section *seventy-seven* of the principal Act is hereby amended by the insertion after sub-section (1) of the following sub-section:

"(1)*bis* Whenever a cession of a lease is to be registered in respect of any portion of the land leased, a notarial copy of the lease shall be attached to such cession and after registration such cession with the notarially certified copy of the lease annexed thereto shall be deemed to be the title to the portion of the lease so ceded, and for any subsequent registration in respect thereof it shall be part of the title."

Substitution of section 87 of Act 47 of 1937, as amended by section 3 of Act 15 of 1953 and section 37 of Act 43 of 1957.

30. The following section is hereby substituted for section *eighty-seven* of the principal Act:

"Manner and time of registration of antenuptial contracts.

87. (1) An antenuptial contract executed in the Republic shall be attested by a notary and shall be registered in a deeds registry within three months after the date of its execution or within such extended period as the court may on application allow.

(2) An antenuptial contract executed outside the Republic shall be attested by a notary or otherwise be entered into in accordance with the law of the place of its execution, and shall be registered in a deeds registry within six months after the date of its execution or within such extended period as the court may on application allow.

(3) Registration of an antenuptial contract in any one deeds registry in the manner prescribed in this section shall be effective as registration for the whole Republic: Provided that if any transaction in connection with which evidence of such contract is necessary takes place in a deeds registry other than that in which such contract has been registered, a copy of such contract certified by the registrar of the place of registration or a notary public shall be recorded and filed in such first-mentioned deeds registry.

(4) For the purposes of this section 'Republic' shall include the Territory of South-West Africa."

Short title and date of commencement.

31. This Act shall be called the Deeds Registries Amendment Act, 1965, and shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

toestem dat die serwituut in die transportakte beliggaam word; en"; en

(b) deur sub-artikel (5) te skrap.

29. Artikel *sewe-en-sewentig* van die Hoofwet word hierby gewysig deur die volgende sub-artikel na sub-artikel (1) in te voeg:

Wysiging van artikel 77 van Wet 47 van 1937, soos gewysig deur artikel 34 van Wet 43 van 1962.

„(1)*bis* Wanneer 'n sessie van 'n huur ten opsigte van 'n gedeelte van die verhuurde grond geregistreer staan te word, word 'n notariële afskrif van die huur aan bedoelde sessie geheg en na registrasie word bedoelde sessie met die notariële gesertifiseerde afskrif van die huur daaraan geheg, geag die titel te wees van die gedeelte van die huur aldus gesedeer en is dit vir 'n latere registrasie ten opsigte daarvan deel van die titel.”.

30. Artikel *sewe-en-tagtig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 87 van Wet 47 van 1937, soos gewysig deur artikel 3 van Wet 15 van 1953 en artikel 37 van Wet 43 van 1957.

„Wyse en tyd van registrasie van huweliksvoorwaardes.

87. (1) Huweliksvoorwaardes in die Republiek verly, moet deur 'n notaris geattesteer word en moet binne drie maande na die datum van verlyding daarvan of binne sodanige verlengde tydperk as wat die hof op aansoek toestaan, in 'n registrasiekantoor geregistreer word.

(2) Huweliksvoorwaardes buite die Republiek verly, moet deur 'n notaris geattesteer word of andersins ooreenkomstig die reg van die plek van verlyding daarvan aangegaan word, en moet binne ses maande na die datum van verlyding daarvan of binne sodanige verlengde tydperk as wat die hof op aansoek toestaan, in 'n registrasiekantoor geregistreer word.

(3) Die registrasie van huweliksvoorwaardes in 'n enkele registrasiekantoor volgens voorskrif van hierdie artikel is geldig as registrasie vir die hele Republiek: Met dien verstande dat indien daar in 'n ander registrasiekantoor as die waarin die huweliksvoorwaardes geregistreer is, 'n verrigting plaasvind in verband waarmee bewys van die huweliksvoorwaardes nodig is, 'n kopie van die huweliksvoorwaardes deur die registrateur van die plek van registrasie of deur 'n notaris gesertifiseer, by die eersgenoemde registrasiekantoor opgeteken en geliasseer moet word.

(4) By die toepassing van hierdie artikel sluit „Republiek’ die gebied Suidwes-Afrika in.”.

31. Hierdie Wet heet die Wysigingswet op Registrasie van Aktes, 1965, en tree in werking op 'n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

Kort titel en datum van inwerkingtreding.

No. 88, 1965.]

ACT

To fix the rates of normal tax payable by persons other than companies in respect of taxable incomes for the years of assessment ending the twenty-eighth day of February, 1966, and the thirtieth day of June, 1966, and by companies in respect of certain taxable incomes for certain years of assessment ending during the period of twenty-four months ending the thirty-first day of December, 1966, to provide for the repayment of certain portions of the said taxes to the taxpayers concerned, to provide for the payment of a portion of the normal tax payable by certain companies into provincial revenue funds, to provide for the basis of calculation of any tax levied by a provincial council on the incomes of persons other than companies, and to amend certain sections of and Schedules to the Income Tax Act, 1962 and to insert certain sections in the said Act.

(English text signed by the State President.)
(Assented to 18th June, 1965.)

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

Rates of
normal tax.

1. The rates of normal tax to be levied in terms of sub-section (2) of section *five* of the Income Tax Act, 1962 (Act No. 58 of 1962), hereinafter referred to as the principal Act, in respect of the relevant years of assessment referred to in the Schedule to this Act, shall be as set forth in that Schedule.

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

2. (1) Notwithstanding the provisions of sub-section (1) of section *five* of the principal Act but subject to the provisions of any law providing for the payment of moneys into the Transkeian Revenue Fund, a portion equal to one-sixth of any amount of tax determined in accordance with item (b) of paragraph 1 of the Schedule to this Act (before the addition of the sum referred to in the proviso to that item) shall accrue for the benefit of the respective provincial revenue funds in the proportions set forth in Proclamation No. 310 of 1957, but subject to such modifications as may be determined by the State President 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.

(2) The provisions of this section shall be deemed to have come into operation on the first day of March, 1965.

Calculation of
provincial income
taxes in respect
of year of
assessment ending
28th February,
1966, or 30th
June, 1966.

3. For the purposes of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), on the incomes of persons, the amount of normal tax payable under this Act by any person other than a company in respect of the year of assessment ending the twenty-eighth day of February, 1966, or the thirtieth day of June, 1966, whichever is applicable, shall, notwithstanding the provisions of the first-mentioned Act, be deemed to be equal

No. 88, 1965.]

WET

Tot vasstelling van die skale van normale belasting betaalbaar deur ander persone as maatskappye ten opsigte van belasbare inkomstes vir die jare van aanslag eindigende op die agt-en-twintigste dag van Februarie 1966 en die dertigste dag van Junie 1966, en deur maatskappye ten opsigte van sekere belasbare inkomstes vir sekere jare van aanslag eindigende gedurende die tydperk van vier-en-twintig maande eindigende op die een-en-dertigste dag van Desember 1966, om voorsiening te maak vir die terugbetaling aan die betrokke belastingpligtiges van sekere gedeeltes van bedoelde belastinge, om voorsiening te maak vir die betaling aan provinsiale inkomstefondse van 'n gedeelte van die normale belasting deur sekere maatskappye betaalbaar, om voorsiening te maak vir die grondslag van berekening van enige belasting deur 'n provinsiale raad op die inkomstes van ander persone as maatskappye gehef, en om sekere artikels van en Bylaes by die Inkomstebelastingwet, 1962, te wysig en om sekere artikels in genoemde Wet in te voeg.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Die skale van normale belasting wat ooreenkomstig sub-artikel (2) van artikel vyf van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), hieronder die Hoofwet genoem, gehef moet word ten opsigte van die betrokke jare van aanslag in die Bylae by hierdie Wet bedoel, is soos uiteengesit in daardie Bylae.

Skale van normale belasting.

2. (1) Ondanks die bepalinge van sub-artikel (1) van artikel vyf van die Hoofwet, maar behoudens enige wetsbepalinge wat voorsiening maak vir die inbetaling van gelde in die Transkeise Inkomstefonds, val 'n gedeelte gelyk aan een-sesde van enige bedrag van belasting bereken ooreenkomstig item (b) van paragraaf 1 van die Bylae by hierdie Wet (voor byvoeging van die som in die voorbehoudsbepaling by daardie item bedoel), 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 Staatspresident 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 inkomste inbetaal, asof dit 'n belasting is wat deur die provinsiale rade van daardie provinsies op die inkomstes van maatskappye gehef is.

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

(2) Die bepalinge van hierdie artikel word geag in werking te getree het op die eerste dag van Maart 1965.

3. Vir die aanslag van 'n belasting deur 'n provinsiale raad by die uitoefening van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op die inkomstes van persone, word die bedrag van normale belasting deur 'n ander persoon as 'n maatskappy kragtens hierdie Wet betaalbaar vir die jaar van aanslag wat eindig op die agt-en-twintigste dag van Februarie 1966 of die dertigste dag van Junie 1966, watter ook al van toepassing is, ondanks die bepalinge van eersgenoemde Wet,

Berekening van provinsiale inkomstebelastinge ten opsigte van jaar van aanslag eindigende op 28 Februarie 1966 of 30 Junie 1966.

to the amount which would have been payable as normal tax in terms of item (a) of paragraph 1 of the Schedule to this Act if the proviso to that item had not been enacted.

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

4. (1) Notwithstanding the provisions of sub-section (1) of section *five* of the principal Act, the portion of the normal tax (hereinafter referred to as the loan portion of the normal tax) determined in accordance with the provisions of item (g) or (h) of paragraph 1 of the Schedule to this Act and paid by the person concerned shall be repayable to such person in the manner and at the time hereinafter provided.

(2) (a) The liability for the payment of any unpaid amount of the loan portion of the normal tax due by any person shall cease—

- (i) upon the death, insolvency or liquidation (in the case of a company) of that person; or
- (ii) if such person leaves the Republic or ceases to carry on business in the Republic in circumstances which, in the opinion of the Secretary for Inland Revenue (hereinafter referred to as the Secretary), indicate that such person will not be ordinarily resident nor carrying on business in the Republic; or
- (iii) in the case of a woman who marries, in respect of any period of assessment ending before her marriage,

and the estate of a deceased or insolvent person or a company in liquidation shall not be liable for the payment of the loan portion of the normal tax in respect of any income received by or accrued to or in favour of such estate or such company in liquidation: Provided that nothing in this paragraph contained shall be construed as relieving any trust created under the will of a deceased person from liability for the payment of the loan portion of the normal tax in respect of any income received by or accrued to or in favour of such trust.

- (b) A person to whom the provisions of section *thirty-three* of the principal Act apply and who has no recognized agent in the Republic other than the master of the ship or the pilot of the aircraft concerned, shall not be liable for the payment of the loan portion of the normal tax in respect of his taxable income determined in accordance with the said provisions.
- (c) No person (other than a company) not ordinarily resident nor carrying on business in the Republic and no company not registered nor carrying on business in the Republic, shall be liable for the payment of the loan portion of the normal tax: Provided that any person (other than a company) who proves to the satisfaction of the Secretary that his business operations in the Republic are of a temporary and non-recurrent nature shall for the purposes of this paragraph be deemed not to be carrying on business in the Republic.

(3) The provisions of section *seventy-six* of the principal Act and paragraph 20 of the Fourth Schedule to that Act shall not apply in relation to the loan portion of the normal tax.

- (4) (a) There shall from time to time be paid to the credit of the loan account referred to in the General Loans Act, 1961 (Act No. 16 of 1961), amounts equal to the amounts which the Secretary determines to have been collected in respect of the loan portion of the normal tax, whether by way of employees' tax, provisional tax or otherwise.
- (b) Notwithstanding the provisions of paragraphs 33 and 34 of the Fourth Schedule to the principal Act, the amounts accruing from time to time in terms of those paragraphs to the Consolidated Revenue Fund or the Transkeian Revenue Fund shall be reduced by so much of such amounts as the Secretary determines to be payable to the credit of the said loan account,

geag gelyk te wees aan die bedrag wat as normale belasting ingevolge item (a) van paragraaf 1 van die Bylae by hierdie Wet betaalbaar sou gewees het as die voorbehoudsbepaling by bedoelde item nie verorden was nie.

4. (1) Ondanks die bepalinge van sub-artikel (1) van artikel vyf van die Hoofwet, is die gedeelte van die normale belasting (hieronder die leningsgedeelte van die normale belasting genoem) wat ooreenkomstig die bepalinge van item (g) of (h) van paragraaf 1 van die Bylae by hierdie Wet vasgestel is en deur die betrokke persoon betaal is, aan sodanige persoon op die hieronder bepaalde wyse en tyd terugbetaalbaar.

Sekere gedeeltes van die normale belasting is terugbetaalbaar aan die betrokke belasting-pligtiges.

(2) (a) Die aanspreeklikheid vir die betaling van enige onbetaalde bedrag van die leningsgedeelte van die normale belasting deur 'n persoon verskuldig, vervalt—

(i) by die dood, insolvensie of likwidasie (in die geval van 'n maatskappy) van daardie persoon; of

(ii) indien bedoelde persoon die Republiek verlaat of ophou om in die Republiek besigheid te dryf in omstandighede wat, volgens die oordeel van die Sekretaris van Binnelandse Inkomste (hieronder die Sekretaris genoem), aandui dat bedoelde persoon nie gewoonlik in die Republiek woonagtig sal wees nie en nie in die Republiek besigheid sal dryf nie; of

(iii) in die geval van 'n vrou wat in die huwelik tree, ten opsigte van enige aanslagtydperk wat voor haar huwelik eindig,

en die boedel van 'n oorlede of insolvente persoon of 'n maatskappy wat gelikwedeer word, is nie aanspreeklik vir die betaling van die leningsgedeelte van die normale belasting ten opsigte van enige inkomste wat deur sodanige boedel of sodanige maatskappy wat gelikwedeer word, ontvang is of daaraan of ten gunste daarvan toegeval het nie: Met dien verstande dat die bepalinge in hierdie paragraaf vervat nie só uitgelê word dat dit 'n trust wat ingevolge die testament van 'n oorledene ingestel is, vrystel van die aanspreeklikheid vir die betaling van die leningsgedeelte van die normale belasting ten opsigte van enige inkomste wat deur sodanige trust ontvang is of daaraan of ten gunste daarvan toegeval het nie.

(b) 'n Persoon op wie die bepalinge van artikel *drie-entertig* van die Hoofwet van toepassing is en wat geen erkende agent in die Republiek het nie, behalwe die kaptein van die betrokke skip of die loods van die betrokke vliegtuig, is nie aanspreeklik vir die betaling van die leningsgedeelte van die normale belasting ten opsigte van sy belasbare inkomste wat ooreenkomstig genoemde bepalinge vasgestel is nie.

(c) Geen persoon (behalwe 'n maatskappy) wat nie gewoonlik in die Republiek woon of daarin besigheid dryf nie, en geen maatskappy wat nie in die Republiek geregistreer is of daarin besigheid dryf nie, is vir die betaling van die leningsgedeelte van die normale belasting aanspreeklik nie: Met dien verstande dat enige persoon (behalwe 'n maatskappy) wat tot bevrediging van die Sekretaris bewys dat sy besigheidsbedrywighede in die Republiek van 'n tydelike en nie-herhalende aard is, by die toepassing van hierdie paragraaf geag word nie in die Republiek besigheid te dryf nie.

(3) Die bepalinge van artikel *ses-en-sewentig* van die Hoofwet en paragraaf 20 van die Vierde Bylae by daardie Wet is nie met betrekking tot die leningsgedeelte van die normale belasting van toepassing nie.

(4) (a) Daar word van tyd tot tyd op krediet van die in die Algemene Leningswet, 1961 (Wet No. 16 van 1961), bedoelde leningsrekening bedrae inbetaal wat gelykstaan met die bedrae wat volgens vasstelling van die Sekretaris ten opsigte van die leningsgedeelte van die normale belasting ingevorder is, hetsy by wyse van werknemersbelasting, voorlopige belasting of andersins.

(b) Ondanks die bepalinge van paragrawe 33 en 34 van die Vierde Bylae by die Hoofwet, word die bedrae wat van tyd tot tyd ingevolge daardie paragrawe aan die Gekonsolideerde Inkomstefonds of the Transkeise Inkomstefonds toeval, met soveel van daardie bedrae as wat volgens vasstelling van die Sekretaris op krediet van bedoelde leningsrekening betaalbaar is, verminder,

and any amounts (other than amounts repayable under the provisions of sub-section (6)) refunded by the Secretary in respect of the loan portion of the normal tax shall be paid as a drawback from amounts accruing to the said loan account.

(c) The amounts repayable under the provisions of sub-section (6) shall be charged to the said loan account.

(5) (a) The Secretary shall, at such time as he may decide, but not later than the date referred to in sub-section (6), issue to every person who has paid the loan portion of the normal tax, a statement of the amount so paid by such person: Provided that such statement need not be issued if such loan portion has been repaid before such date.

(b) A statement issued in terms of paragraph (a) shall not be redeemable or transferable.

(6) The Minister of Finance shall determine a date, not being later than the twenty-eighth day of February, 1973, after which the loan portion of the normal tax shall be repaid to the person by whom it was paid: Provided that if in the opinion of the Secretary the circumstances of the case warrant such action, he may, subject to such conditions as he may impose, make such repayment to a person other than the person by whom such loan portion was paid: Provided further that in the event of the death, insolvency or liquidation (in the case of a company) of the person concerned before the date so determined, the Secretary may, before such date, repay to the estate of such person or to the company in liquidation the amount paid by the person concerned in respect of such loan portion, together with simple interest determined as hereinafter provided.

(7) Where the loan portion of the normal tax is repaid as provided in sub-section (6) simple interest at the rate of five per cent per annum shall be paid for the period from the date on which such loan portion is paid to the date determined by the Minister of Finance under sub-section (6) or, if repayment is made under the second proviso to that sub-section, the date of repayment, but such interest shall not be payable until such time as the loan portion is repaid to the person concerned.

(8) A person shall for the purposes of this section be deemed to have paid the loan portion of the normal tax for which he is liable in respect of the year of assessment ending on the twenty-eighth day of February, 1966—

(a) if employees' tax has during such year been deducted or withheld from his remuneration as required by the principal Act and he either is not required under that Act to pay provisional tax in respect of such year of assessment or has made arrangements to the satisfaction of the Secretary for increased deductions by way of employees' tax to cover his liability for provisional tax in respect of such year, on the first day of September, 1965; or

(b) if during such year of assessment he has paid directly by way of provisional tax in respect of such year of assessment the amount payable by him in terms of item (a) of sub-paragraph (1) of paragraph 21 of the Fourth Schedule to the principal Act or sub-paragraph (1) of paragraph 22 of that Schedule or item (a) of paragraph 23 of that Schedule, on the first day of the month during which he paid such amount; or

(c) if the provisions of paragraph (a) or (b) do not apply, on the first day of the month during which he pays the full amount of such loan portion: Provided that where normal, provincial income or personal tax is due by such person, whether for the said year of assessment or any other year of assessment, the Secretary may for the purposes of this section appropriate to such loan portion so much of any amount paid in respect of such tax by such person as may be necessary to

en enige bedrae (behalwe bedrae wat ingevolge die bepaling van sub-artikel (6) terugbetaalbaar is) wat deur die Sekretaris ten opsigte van die leningsgedeelte van die normale belasting terugbetaal word, word by wyse van 'n terugtrekking uit bedrae wat aan bedoelde leningsrekening toeval, betaal.

- (c) Die bedrae wat ingevolge die bepaling van sub-artikel (6) terugbetaalbaar is, word ten laste van bedoelde leningsrekening betaal.

- (5) (a) Op 'n deur hom bepaalde tydstop, dog nie later nie as die in sub-artikel (6) bedoelde datum, reik die Sekretaris aan iedere persoon wat die leningsgedeelte van die normale belasting betaal het, 'n bewys uit vir die bedrag aldus deur so 'n persoon betaal: Met dien verstande dat so 'n bewys nie uitgereik hoef te word nie indien bedoelde leningsgedeelte voor bedoelde datum terugbetaal is.

- (b) 'n Bewys wat ingevolge paragraaf (a) uitgereik word, is nie aflosbaar of oordraagbaar nie.

(6) Die Minister van Finansies bepaal 'n datum, wat nie later as die agt-en-twintigste dag van Februarie 1973 is nie, waarna die leningsgedeelte van die normale belasting aan die persoon deur wie dit betaal is, terugbetaal word: Met dien verstande dat indien volgens die oordeel van die Sekretaris die omstandighede van die geval sodanige optrede regverdig, hy, onderworpe aan die voorwaardes wat hy opla, bedoelde terugbetaling aan 'n ander persoon as die persoon deur wie bedoelde leningsgedeelte betaal is, kan maak: Met dien verstande voorts dat in die geval van die dood, insolvensie of likwidasië (in die geval van 'n maatskappy) van die betrokke persoon voor die aldus bepaalde datum, die Sekretaris die bedrag wat deur die betrokke persoon ten opsigte van bedoelde leningsgedeelte betaal is, aan daardie persoon se boedel of aan die maatskappy wat gelikwideer word, voor bedoelde datum kan terugbetaal tesame met enkelvoudige rente wat vasgestel word soos hieronder bepaal.

(7) Waar die leningsgedeelte van die normale belasting volgens voorskrif van sub-artikel (6) terugbetaal word, word enkelvoudige rente teen die koers van vyf persent per jaar vir die tydperk vanaf die datum waarop die leningsgedeelte betaal word tot die ingevolge sub-artikel (6) deur die Minister van Finansies bepaalde datum of, indien terugbetaling ingevolge die tweede voorbehoudsbepaling by daardie sub-artikel geskied, die datum van terugbetaling, betaal, maar bedoelde rente is nie betaalbaar nie tot tyd en wyl bedoelde leningsgedeelte aan die betrokke persoon terugbetaal word.

(8) Enige persoon word by die toepassing van hierdie artikel geag die leningsgedeelte van die normale belasting waarvoor hy ten opsigte van die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1966 eindig, aanspreeklik is, te betaal het—

- (a) indien werknemersbelasting gedurende bedoelde jaar van aanslag van sy besoldiging afgetrek of teruggehou is soos deur die Hoofwet vereis en hy òf nie ten opsigte van bedoelde jaar van aanslag vir die betaling van voorlopige belasting aanspreeklik is nie òf reëlins tot bevrediging van die Sekretaris getref het vir verhoogde aftrekkings by wyse van werknemersbelasting om sy aanspreeklikheid vir voorlopige belasting ten opsigte van bedoelde jaar te dek, op die eerste dag van September 1965; of

- (b) indien hy gedurende bedoelde jaar van aanslag regstreeks by wyse van voorlopige belasting ten opsigte van daardie jaar van aanslag die bedrag betaal het wat deur hom ingevolge item (a) van sub-paragraaf (1) van paragraaf 21 van die Vierde Bylae by die Hoofwet of sub-paragraaf (1) van paragraaf 22 van daardie Bylae of item (a) van paragraaf 23 van daardie Bylae betaalbaar is, op die eerste dag van die maand waarin hy bedoelde bedrag betaal het; of

- (c) indien die bepaling van paragraaf (a) of (b) nie van toepassing is nie, op die eerste dag van die maand waarin hy die volle bedrag van bedoelde leningsgedeelte betaal: Met dien verstande dat waar normale, provinsiale inkomste- of persoonlike belasting, hetsy vir bedoelde jaar van aanslag of enige ander jaar van aanslag, deur bedoelde persoon verskuldig is, die Sekretaris by die toepassing van hierdie artikel aan bedoelde leningsgedeelte soveel van enige bedrag deur bedoelde persoon ten opsigte van bedoelde belasting

discharge such person's liability for such loan portion, and the date of payment of such loan portion shall for the purposes of this section be deemed to be such date as the Secretary, having regard to the circumstances of the case, may determine.

(9) Notwithstanding anything to the contrary in any other law contained, no stamp duty shall be payable in respect of any receipt given by any person for the repayment to him of the loan portion of the normal tax.

(10) The State President may make regulations as to all matters which he considers it necessary or expedient to prescribe in order that the objects of this section may be achieved, and may in such regulations prescribe penalties for any contravention thereof or failure to comply therewith not exceeding a fine of fifty rand.

(11) The State President may by proclamation in the *Gazette* determine a date after which assessments for the payment of the loan portion of the normal tax shall not be issued by the Secretary.

(12) The provisions of this section shall be deemed to have come into operation on the first day of March, 1965.

Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963 and section 4 of Act 90 of 1964.

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

(a) with effect from the commencement of the year of assessment ended the twenty-eighth day of February, 1965, by the substitution for the definition of "local authority" of the following definition:

"'local authority' means any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or school board or any district council or any local or general council established or deemed to have been established under the provisions of the Bantu Affairs Act, 1959 (Act No. 55 of 1959), and includes the Rand Water Board, the Evaton Bantu Township Liaison Committee constituted under Part II of Schedule B to Proclamation No. 54 of 1959 and the Far West Rand Dolomitic Water Association formed on the sixth day of July, 1964;"; and

(b) by the substitution for the definition of "married person" of the following definition:

"'married person' means any person who—

(a) during any portion of the period in respect of which any assessment is made was married and not living apart from his spouse in circumstances which, in the opinion of the Secretary, indicate that the separation is likely to be permanent, or was a widower or widow; or

(b) during the whole of such period—

(i) was divorced or was separated under an order of judicial separation, if the proceedings for such divorce or judicial separation were instituted not later than the twenty-first day of March, 1962; or

(ii) was separated under a written agreement of separation entered into not later than that date,

and who is entitled to any deduction in respect of a child under paragraph (c) of sub-section (1) of section *six*;"

Amendment of section 5 of Act 58 of 1962, as substituted by section 2 of Act 6 of 1963 and amended by section 5 of Act 90 of 1964.

6. Section *five* of the principal Act is hereby amended by the addition of the following sub-sections:

"(3) (a) Where it is proved to the satisfaction of the Secretary that a portion (but not the whole) of the taxable income of any taxpayer in respect of any period of assessment commencing on or after the first day of March, 1965, is attributable to the inclusion in the taxpayer's income of the income of his wife, and each spouse's portion of such taxable income, as

betaal, kan toewys, as wat nodig is om bedoelde persoon se aanspreeklikheid vir bedoelde leningsgedeelte te delg, en by die toepassing van hierdie artikel word die datum van betaling van bedoelde leningsgedeelte geag die datum te wees wat deur die Sekretaris, met inagneming van die omstandighede van die geval, bepaal word.

(9) Ondanks andersluidende wetsbepalings, is geen seëlregte ten opsigte van 'n kwitansie wat deur iemand gegee word vir die terugbetaling aan hom van die leningsgedeelte van die normale belasting betaalbaar nie.

(10) Die Staatspresident kan regulasies uitvaardig betreffende alle aangeleenthede wat hy nodig of dienstig ag om voor te skryf vir die bereiking van die oogmerke van hierdie artikel, en kan in sodanige regulasies vir 'n oortreding daarvan of versuim om daaraan te voldoen strawwe voorskryf van hoogstens 'n boete van vyftig rand.

(11) Die Staatspresident kan by proklamasie in die *Staatskoerant* 'n datum bepaal waarna aanslae vir die betaling van die leningsgedeelte van die normale belasting nie deur die Sekretaris uitgereik mag word nie.

(12) Die bepaling van hierdie artikel word geag op die eerste dag van Maart 1965 in werking te getree het.

5. Artikel een van die Hoofwet word hierby gewysig—

(a) deur die omskrywing van „getroude persoon” deur die volgende omskrywing te vervang:
„getroude persoon” iemand wat—

(a) gedurende enige gedeelte van die tydperk ten opsigte waarvan 'n aanslag gemaak word getroud was en nie apart van sy eggenoot gewoon het nie in omstandighede wat, volgens die oordeel van die Sekretaris, aandui dat die skeiding waarskynlik permanent sal wees, of 'n wewenaar of weduwee was; of

(b) gedurende daardie hele tydperk—

(i) uit die eg geskei was of ingevolge 'n geregtelike bevel van tafel en bed geskei was, indien die geregtelike stappe vir sodanige egskeiding of geregtelike skeiding nie later as die een-en-twintigste dag van Maart 1962 ingestel is nie; of

(ii) ingevolge 'n skriftelike skeidingsooreenkoms nie later as daardie datum aangegaan nie, van tafel en bed geskei was,

en wat ingevolge paragraaf (c) van sub-artikel (1) van artikel ses op 'n korting ten opsigte van 'n kind geregtig is;” en

(b) deur met ingang van die begin van die jaar van aanslag geëindig op die agt-en-twintigste dag van Februarie 1965 die omskrywing van „plaaslike bestuur” deur die volgende omskrywing te vervang:

„plaaslike bestuur” 'n afdelingsraad, landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of skoolraad of 'n distriksraad of 'n plaaslike of algemene raad ingestel of geag ingestel te wees ingevolge die bepaling van die Wet op Bantoesake, 1959 (Wet No. 55 van 1959), en ook die Randwaterraad, die Skakelkomitee vir Evaton-Bantoedorp ingestel kragtens Deel II van Bylae B by proklamasie No. 54 van 1959 en die Verre Wesrandse Dolomietwatervereniging wat op die sesde dag van Julie 1964 gestig is;”.

Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963, artikel 4 van Wet 72 van 1963 en artikel 4 van Wet 90 van 1964.

6. Artikel vyf van die Hoofwet word hierby gewysig deur die volgende sub-artikels by te voeg:

„(3) (a) Waar daar tot bevrediging van die Sekretaris bewys word dat 'n gedeelte (maar nie die geheel nie) van die belasbare inkomste van 'n belastingpligtige ten opsigte van 'n aanslagtydperk wat op of na die eerste dag van Maart 1965 begin, toe te skryf is aan die inrekening by die belastingpligtige se inkomste van die inkomste van sy vrou, en elke eggenoot se gedeelte

Wysiging van artikel 5 van Wet 58 van 1962, soos vervang deur artikel 2 van Wet 6 van 1963 en gewysig deur artikel 5 van Wet 90 van 1964.

determined in accordance with sub-sections (5) and (6), is not less than one hundred rand, the normal tax chargeable in respect of such taxable income shall, unless the provisions of sub-paragraph (3) of paragraph 15 of the First Schedule or paragraph 17 of that Schedule or paragraph 7 of the Second Schedule apply in the case of the taxpayer, be an amount which bears to such taxable income the same ratio as the amount of normal tax which, applying the relevant rate fixed in terms of sub-section (2), would be chargeable in respect of a taxable income equal to the rating amount (determined as provided in sub-section (4)), bears to such rating amount: Provided that in no case shall the amount of normal tax chargeable be less than the amount of normal tax which would be chargeable at the relevant rate fixed in terms of sub-section (2) in respect of the first rand of taxable income, and nothing in this section contained shall be construed as relieving any person from liability for taxation under this Act upon any portion of his taxable income.

(b) In determining under this sub-section the amount of normal tax which is or would be chargeable no regard shall be had to the deductions provided for in section *six* or *six bis*.

(4) For the purposes of sub-section (3) the rating amount shall be deemed to be the aggregate of—

- (a) the greater of the sums remaining after deducting from the husband's and the wife's portions (determined in accordance with the provisions of sub-sections (5) and (6)) of the taxable income of the taxpayer for the period of assessment the respective amounts (if any) allowed to be deducted in terms of sub-section (7), or if such sums are equal in value, either such sum; and
- (b) an amount equal to one-half of the lesser of the sums referred to in paragraph (a), or if such sums are equal in value, one-half of either such sum; and
- (c) an amount equal to twice the amount (if any) by which the taxable income of the taxpayer exceeds eight thousand rand:

Provided that where the said aggregate exceeds the taxable income of the taxpayer the rating amount shall be deemed to be an amount equal to such taxable income.

(5) For the purposes of this section—

- (a) the husband's portion of the taxable income of the taxpayer for any period of assessment shall, subject to the provisions of sub-section (6), be deemed to be an amount equal to the amount at which the husband's taxable income for such period would have been determined under the provisions of this Act if the provisions of sub-section (2) of section *seven* had not been applicable: Provided that in the determination of such amount—
 - (i) any deduction to be allowed under the provisions of sub-section (3) of section *nineteen* shall be calculated at the same percentage as the deduction allowed to the taxpayer under those provisions in the determination of the taxable income of the taxpayer for the said period;
 - (ii) any balance of assessed loss to be set off under the provisions of paragraph (a) of sub-section (1) of section *twenty* shall be restricted to so much of such loss as the Secretary is satisfied was not extinguished under those provisions in the determination of the taxpayer's taxable income or assessed loss for any previous period of assessment; and
- (b) the wife's portion of the taxable income of the taxpayer for such period shall, subject to the provisions of sub-

van daardie belasbare inkomste, soos volgens voorskrif van sub-artikels (5) en (6) vasgestel, minstens honderd rand is, is, tensy die bepalings van sub-paragraaf (3) van paragraaf 15 van die Eerste Bylae of paragraaf 17 van daardie Bylae of paragraaf 7 van die Tweede Bylae in die geval van die belastingpligtige van toepassing is, die normale belasting wat ten opsigte van bedoelde belasbare inkomste hefbaar is, 'n bedrag wat tot bedoelde belasbare inkomste in dieselfde verhouding staan as die verhouding waarin die bedrag van normale belasting wat (by die toepassing van die betrokke skaal ingevolge sub-artikel (2) vasgestel) hefbaar sou wees ten opsigte van 'n belasbare inkomste gelyk aan die tariefbedrag (soos volgens voorskrif van sub-artikel (4) vasgestel) tot bedoelde tariefbedrag staan: Met dien verstande dat die bedrag van hefbare normale belasting in geen geval minder is nie as die bedrag van normale belasting wat hefbaar sou wees teen die betrokke skaal ingevolge sub-artikel (2) vasgestel ten opsigte van die eerste rand van belasbare inkomste, en die bepalings van hierdie artikel nie so uitgelê word dat iemand van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie.

(b) By die vasstelling ingevolge hierdie sub-artikel van die bedrag van normale belasting wat hefbaar is of sou wees, word die kortings waarvoor in artikel *ses* of *ses bis* voorsiening gemaak word buite rekening gelaat.

(4) By die toepassing van sub-artikel (3) word die tariefbedrag geag die totaal te wees van—

- (a) die grootste van die somme wat oorbly nadat daar van die man en die vrou se gedeeltes (soos volgens voorskrif van die bepalings van sub-artikels (5) en (6) vasgestel) van die belasbare inkomste van die belastingpligtige vir die aanslagtydperk die onderskeidelike bedrae, as daar is, afgetrek is wat ingevolge sub-artikel (7) afgetrek kan word, of indien bedoelde somme 'n gelyke waarde het, die een of die ander van daardie somme; en
- (b) 'n bedrag gelyk aan een-helfte van die minste van die somme bedoel in paragraaf (a), of indien bedoelde somme 'n gelyke waarde het, een-helfte van die een of die ander van daardie somme; en
- (c) 'n bedrag gelyk aan tweemaal die bedrag, as daar is, waarmee die belasbare inkomste van die belastingpligtige agtduisend rand te bowe gaan:

Met dien verstande dat waar bedoelde totaal die belasbare inkomste van die belastingpligtige te bowe gaan, die tariefbedrag geag word 'n bedrag te wees wat gelyk is aan daardie belasbare inkomste.

(5) By die toepassing van hierdie artikel—

- (a) word, behoudens die bepalings van sub-artikel (6), die man se gedeelte van die belastingpligtige se belasbare inkomste vir 'n aanslagtydperk geag 'n bedrag te wees gelyk aan die bedrag waarop die man se belasbare inkomste vir daardie tydperk ingevolge die bepalings van hierdie Wet vasgestel sou gewees het indien die bepalings van sub-artikel (2) van artikel *sewe* nie van toepassing was nie: Met dien verstande dat by die vasstelling van daardie bedrag—
 - (i) enige aftrekking wat ingevolge die bepalings van sub-artikel (3) van artikel *negentien* toegelaat moet word teen dieselfde persentasie bereken word as die aftrekking wat aan die belastingpligtige ingevolge daardie bepalings by die vasstelling van die belastingpligtige se belasbare inkomste vir bedoelde tydperk toegelaat word;
 - (ii) enige balans van vasgestelde verlies wat ingevolge die bepalings van paragraaf (a) van sub-artikel (1) van artikel *twintig* in vergelyking gebring moet word, tot soveel van bedoelde verlies as wat volgens oortuiging van die Sekretaris nie ingevolge daardie bepalings by die vasstelling van die belastingpligtige se belasbare inkomste of vasgestelde verlies vir 'n vorige aanslagtydperk uitgewis is nie, beperk word; en
- (b) behoudens die bepalings van sub-artikel (6), die vrou se gedeelte van die belasbare inkomste van die belastingpligtige vir bedoelde tydperk geag word die bedrag

section (6), be deemed to be the amount by which such taxable income exceeds the husband's portion of such taxable income as determined under paragraph (a).

(6) For the purpose of determining under the provisions of sub-section (5) the husband's and wife's portions of the taxable income of a taxpayer in respect of any period of assessment—

- (a) any amount which in fact was received by or accrued to either spouse (in this sub-section referred to as the spouse) during such period by way of salary, emoluments, remuneration or any other income of a similar nature from the other spouse or any partnership of which the other spouse was at the time of such receipt or accrual a member or any private company of which the other spouse was at such time a director or any private company in which the other spouse was at such time the main shareholder or one of the principal shareholders; and
- (b) any income received by or accrued to the spouse by reason or as a result of any donation, settlement or other disposition made by the other spouse, or of any agreement or arrangement between the spouses which, in the opinion of the Secretary, has the effect of diverting income to the spouse from the other spouse,

shall be deemed to be income of the other spouse.

(7) The amount which, for the purpose of determining the rating amount referred to in sub-section (4), may be deducted from a spouse's portion (as determined in accordance with sub-sections (5) and (6)) of the taxable income of the taxpayer for any period of assessment, shall be the amount which would in terms of sub-paragraph (3) of paragraph 15 of the First Schedule or paragraph 17 of that Schedule or paragraph 7 of the Second Schedule have been deducted from the taxable income of such spouse for such period for the purpose of calculating the rates of normal tax payable by such spouse if the taxable income of such spouse for such period had been separately determined under the provisions of this Act without applying the provisions of sub-section (2) of section *seven*: Provided that the amount which may be deducted as aforesaid shall not exceed an amount equal to the said portion.

(8) The provisions of sub-paragraph (3) of paragraph 15 of the First Schedule or paragraph 17 of that Schedule or paragraph 7 of the Second Schedule shall not apply if the amount of normal tax (before any deduction is made under the provisions of section *six* or *six bis*) which would be payable by the taxpayer at the rate determined under those provisions, exceeds the amount of normal tax (before any deduction is made under the provisions of section *six* or *six bis*) determined under the provisions of sub-section (3)."

Insertion of
section *6bis* in
Act 58 of 1962.

7. The following section is hereby inserted in the principal Act after section *six*:

"Rebate in respect of foreign income taxes on royalties and similar income.

6bis. There shall be deducted from the normal tax (as calculated after deducting the rebates provided for in sub-section (1) of section *six* and before the addition of any sum which in terms of any Income Tax Act is a loan portion which is repayable to the person concerned) payable by any person, in whose taxable income there is included any amount received by or accrued to him in respect of the use in any country other than the Republic or the grant of permission to use in such other country any patent as defined in the Patents Act, 1952 (Act No. 37 of 1952), or any design as defined in the Designs Act, 1916 (Act No. 9 of 1916), or any trade mark as defined in the Trade Marks Act, 1963 (Act No. 62 of 1963), or any copyright as defined in the Copyright Act, 1965, or any other property which in the opinion of the Secretary is of a similar nature, or any motion picture film or any sound recording or advertising matter used or intended to be used in connection with such film,

te wees waarmee bedoelde belasbare inkomste die man se gedeelte van bedoelde belasbare inkomste, soos volgens paragraaf (a) vasgestel, te bowe gaan.

(6) Ten einde ingevolge die bepalinge van sub-artikel (5) die man en die vrou se gedeeltes van die belasbare inkomste van 'n belastingpligtige ten opsigte van 'n aanslagtydperk vas te stel, word—

(a) enige bedrag wat in werklikheid deur die een of die ander eggenoot (in hierdie sub-artikel die eggenoot genoem) gedurende bedoelde tydperk ontvang is of aan hom toegeval het by wyse van salaris, besoldiging, vergoeding of enige ander inkomste van 'n soortgelyke aard van die ander eggenoot of 'n vennootskap waarvan die ander eggenoot ten tyde van bedoelde ontvangs of toevalling 'n lid was of 'n private maatskappy waarvan die ander eggenoot dan 'n direkteur was of 'n private maatskappy waarin die ander eggenoot dan die hoofaandeelhouer of een van die vernaamste aandeelhouders was; en

(b) enige inkomste ontvang deur of toegeval aan die eggenoot uit hoofde of as gevolg van 'n skenking, oormaking of ander beskikking deur die ander eggenoot gemaak, of van 'n ooreenkoms of reëling tussen die eggenote wat, volgens die oordeel van die Sekretaris, die uitwerking het dat inkomste aan die eggenoot van die ander eggenoot afgekeer word,

geag inkomste van die ander eggenoot te wees.

(7) Die bedrag wat, by die vasstelling van die in sub-artikel (4) bedoelde tariefbedrag, van 'n eggenoot se gedeelte (soos volgens sub-artikels (5) en (6) vasgestel) van die belasbare inkomste van die belastingpligtige vir 'n aanslagtydperk afgetrek kan word, is die bedrag wat ingevolge sub-paragraaf (3) van paragraaf 15 van die Eerste Bylae of paragraaf 17 van daardie Bylae of paragraaf 7 van die Tweede Bylae van die belasbare inkomste van bedoelde eggenoot vir bedoelde tydperk by die berekening van die skale van normale belasting deur bedoelde eggenoot betaalbaar, afgetrek sou gewees het indien die belasbare inkomste van bedoelde eggenoot vir bedoelde tydperk ingevolge die bepalinge van hierdie Wet, afsonderlik vasgestel sou gewees het sonder om die bepalinge van sub-artikel (2) van artikel *sewe* toe te pas: Met dien verstande dat die bedrag wat soos voormeld afgetrek kan word nie 'n bedrag gelyk aan bedoelde gedeelte te bowe mag gaan nie.

(8) Die bepalinge van sub-paragraaf (3) van paragraaf 15 van die Eerste Bylae of paragraaf 17 van daardie Bylae of paragraaf 7 van die Tweede Bylae is nie van toepassing nie indien die bedrag van normale belasting (voordat enige aftrekking ingevolge die bepalinge van artikel *ses* of *ses bis* gemaak word) wat deur die belastingpligtige teen die ingevolge daardie bepalinge vasgestelde skaal betaalbaar sou wees, die bedrag van normale belasting (voordat enige aftrekking ingevolge die bepalinge van artikel *ses* of *ses bis* gemaak word) wat ingevolge die bepalinge van sub-artikel (3) vasgestel is, te bowe gaan.”

7. Die volgende artikel word hierby in die Hoofwet na artikel *ses* ingevoeg:

Invoeging van artikel *6bis* in Wet 58 van 1962.

„Korting ten opsigte van buitelandse inkomste-belasting op tantième en soortgelyke inkomste.

6bis. Van die normale belasting (soos bereken na aftrekking van die kortings waarvoor in sub-artikel (1) van artikel *ses* voorsiening gemaak word en voor byvoeging van enige som wat ingevolge 'n Inkomstebelastingwet 'n leningsgedeelte is wat aan die betrokke persoon terugbetaalbaar is) wat betaalbaar is deur enige persoon, by wie se belasbare inkomste enige bedrag deur hom ontvang of aan hom toegeval ten opsigte van die gebruik in 'n ander land as die Republiek of die verlening van toestemming vir die gebruik in so 'n ander land van 'n patent soos in die Wet op Patente, 1952 (Wet No. 37 van 1952), omskryf, of 'n model soos in die 'Wet op Modellen, 1916' (Wet No. 9 van 1916), omskryf, of 'n handelsmerk soos in die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963), omskryf, of 'n outeursreg soos in die Wet op Outeursreg, 1965, omskryf, of enige ander goed wat volgens die Sekretaris se oordeel van 'n soortgelyke aard is, of 'n rolprentfilm of 'n klankopname of advertensiestuk gebruik of bedoel om gebruik te word in

the sum of any taxes on income proved to the satisfaction of the Secretary to be payable, without any right of recovery, by such person to the government of any country other than the Republic in respect of the said amount: Provided that the rebate under this sub-section shall not exceed so much of the normal tax (calculated as aforesaid) payable by the taxpayer as the Secretary determines to be attributable to the inclusion in his taxable income of the said amount.”.

Amendment of section 7 of Act 58 of 1962, as amended by section 5 of Act 90 of 1962.

8. Section *seven* of the principal Act is hereby amended by the substitution for sub-section (2) of the following sub-section:

“(2) Any income received by or accrued to or in favour of a woman married with or without community of property and not living apart from her husband in circumstances which, in the opinion of the Secretary, indicate that the separation is likely to be permanent, shall be deemed for the purposes of this Act to be income accrued to her husband.”.

Amendment of section 8 of Act 58 of 1962, as amended by section 6 of Act 90 of 1962 and section 6 of Act 90 of 1964.

9. (1) Section *eight* of the principal Act is hereby amended—

(a) by the substitution for paragraph (a) of sub-section (4) of the following paragraph:

“(a) There shall be included in the taxpayer’s income all amounts allowed to be deducted or set off under the provisions of sections *eleven* to *twenty*, inclusive, except paragraphs (k), (p) and (q) of section *eleven*, section *eleven quin*, sub-section (2) of section *twelve* or the said sub-section as applied by sub-section (3) of that section, or sub-section (5) of section *thirteen*, or sub-section (7) of section *thirteen bis*, or under the corresponding provisions of any previous Income Tax Act, whether in the current or any previous year of assessment, which have been recovered or recouped during the current year of assessment.”; and

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

“(g) If any amount referred to in paragraph (a) of this sub-section is an amount which has been recovered or recouped by any person during any year of assessment as a result of the loss, sale or disposal in any other manner by such person of an aircraft, and if that person satisfies the Secretary that—

(i) he will within a period of one year (or such longer period as the Secretary in the circumstances of the case may allow) after the end of that year of assessment conclude a contract for the acquisition by him of a further aircraft to replace the aforesaid aircraft; and

(ii) such further aircraft will be used by him for the purposes of his trade for a period of not less than three years,

the said amount shall, notwithstanding anything to the contrary contained in paragraph (a), but subject to the provisions of paragraphs (h), (i) and (j), not be included in the income of that person for the aforesaid year of assessment, except to the extent that such amount is not in terms of paragraph (a) of sub-section (2) of section *fourteen bis* deductible from the cost or estimated cost price of such further aircraft.

(h) Within three months after the end of the year of assessment during which any amount referred to in paragraph (g) has been recovered or recouped by the person concerned, there shall be deposited by the said person with the Public Debt Commissioners for such period and on such conditions as may be approved by the Secretary an amount equal to the amount to be excluded from such

verband met sodanige film, ingereken is, word die som van enige belastinge op inkomste wat tot bevrediging van die Sekretaris bewys word deur bedoelde persoon, sonder enige reg van verhaal, aan die regering van 'n ander land as die Republiek ten opsigte van bedoelde bedrag betaalbaar is, afgetrek: Met dien verstande dat die korting ingevolge hierdie sub-artikel nie soveel van die normale belasting (soos voormeld bereken) deur die belastingpligtige betaalbaar as wat volgens vasstelling van die Sekretaris toe te skryf is aan die inrekening by sy belasbare inkomste van bedoelde bedrag, te bowe gaan nie."

8. Artikel *sewe* van die Hoofwet word hierby gewysig deur sub-artikel (2) deur die volgende sub-artikel te vervang:

Wysiging van artikel 7 van Wet 58 van 1962, soos gewysig deur artikel 5 van Wet 90 van 1962.

„(2) By die toepassing van hierdie Wet word alle inkomste ontvang deur of toegeval aan of ten gunste van 'n vrou wat in of buite gemeenskap van goedere getroud is en nie apart van haar man woon nie in omstandighede wat, volgens die oordeel van die Sekretaris, aandui dat die skeiding waarskynlik permanent sal wees, geag inkomste te wees wat aan haar man toegeval het."

9. (1) Artikel *agt* van die Hoofwet word hierby gewysig—

Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962 en artikel 6 van Wet 90 van 1964.

(a) deur paragraaf (a) van sub-artikel (4) deur die volgende paragraaf te vervang:

„(a) By die belastingpligtige se inkomste word ingereken alle bedrae wat, hetsy in die lopende of 'n vorige jaar van aanslag, ingevolge die bepalings van artikels *elf* tot en met *twintig*, behalwe paragrafe (k), (p) en (q) van artikel *elf*, artikel *elf quin*, sub-artikel (2) van artikel *twaaif* of daardie sub-artikel soos toegepas deur sub-artikel (3) van bedoelde artikel of sub-artikel (5) van artikel *dertien* of sub-artikel (7) van artikel *dertien bis*, of ingevolge die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, toegelaat is om afgetrek of verreken te word, en gedurende die lopende jaar van aanslag verhaal of vergoed is."

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

„(g) Indien 'n in paragraaf (a) van hierdie sub-artikel bedoelde bedrag 'n bedrag is wat gedurende 'n jaar van aanslag deur enige persoon as gevolg van die verlies, verkoop of vervreemding op 'n ander wyse van 'n vliegtuig deur daardie persoon, verhaal of aan hom vergoed is, en indien daardie persoon die Sekretaris daarvan oortuig dat—

(i) hy binne 'n tydperk van een jaar (of so 'n langer tydperk as wat die Sekretaris onder die omstandighede van die geval toelaat) na die end van bedoelde jaar van aanslag 'n kontrak sal sluit vir die verkryging deur hom van 'n verdere vliegtuig om die voormelde vliegtuig te vervang; en

(ii) bedoelde verdere vliegtuig vir 'n tydperk van minstens drie jaar vir die doeleindes van sy bedryf deur hom gebruik sal word,

word bedoelde bedrag, ondanks andersluidende bepalings van paragraaf (a), maar behoudens die bepalings van paragrafe (h), (i) en (j), nie by die inkomste van daardie persoon vir die voormelde jaar van aanslag ingereken nie, behalwe vir sover bedoelde bedrag nie ingevolge paragraaf (a) van sub-artikel (2) van artikel *veertien bis* van die koste of geraamde kosprys van bedoelde verdere vliegtuig aftrekbaar is nie.

(h) Binne drie maande na die end van die jaar van aanslag waarin 'n in paragraaf (g) bedoelde bedrag deur die betrokke persoon verhaal of aan hom vergoed is, moet daardie persoon vir 'n tydperk en op die voorwaardes wat die Sekretaris goedkeur by die Openbare Skuldkommissaris 'n bedrag stort gelyk aan die bedrag wat ingevolge

person's income in terms of that paragraph, less such amount, if any, as has in the meantime been paid by the said person in respect of the cost price of the further aircraft referred to in that paragraph.

- (i) If owing to any occurrence (other than the loss by the person concerned of the further aircraft referred to in paragraph (g)) or because of any circumstance arising during any year of assessment, the Secretary is no longer satisfied in regard to the matters in regard to which he is in terms of that paragraph required to be satisfied, the amount not included in the taxpayer's income in terms of that paragraph shall be included in the income of the taxpayer for the year of assessment during which such occurrence takes place or such circumstance arises.
- (j) If as a result of the loss, sale or disposal in any other manner by the person concerned of the further aircraft referred to in paragraph (g) there has accrued to or has been received by the taxpayer an amount in excess of the cost thereof less the amount not included in the taxpayer's income in terms of the said paragraph, so much of the excess as does not exceed such last-mentioned amount shall (unless such last-mentioned amount has been included in income in terms of paragraph (i)) be deemed to have been recovered or recouped and shall, in addition to any amount referred to in paragraph (a) which has been recovered or recouped, be included in the taxpayer's income for the year of assessment during which such further aircraft was so lost, sold or disposed of."

(2) The amendment effected by paragraph (a) of sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the first day of January, 1964, and the amendment effected by paragraph (b) of that sub-section shall apply in respect of assessments for years of assessment ending on or after the first day of April, 1965.

Amendment of section 10 of Act 58 of 1962, as amended by section 8 of Act 90 of 1962, section 7 of Act 72 of 1963 and section 8 of Act 90 of 1964.

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

- (a) by the deletion at the end of sub-paragraph (ii) of paragraph (c) of sub-section (1) of the word "and" and by the addition to that paragraph, with effect from the commencement of the year of assessment ended the twenty-eighth day of February, 1965, of the following sub-paragraph:
 - "(iv) any subject of a foreign state who is temporarily employed in the Republic provided the exemption of such salaries and emoluments is authorized by an agreement entered into by the governments of such foreign state and the Republic;"
- (b) by the substitution for paragraph (i) of the said sub-section of the following paragraph:
 - "(i) interest received from any deposit in the Post Office Savings Bank, including interest on Post Office Savings Bank Certificates or on Tax Redemption Certificates, or annual interest accrued in respect of any Union Loan Certificates or National Savings Certificates, or interest received in respect of any loan portion of the normal or super tax imposed under the Income Tax Act, 1953, or any subsequent Act of Parliament, or annual interest accrued in respect of Five per cent Five Year Treasury Bonds, Five per cent Seven Year Treasury Bonds, Four and a half per cent Seven Year Treasury Bonds, Four and a half per cent Seven Year Treasury Bonds (Conversion Issue), Five per cent Five Year (Second Series) Treasury Bonds and any amount credited as interest in respect of any subscription share, but not in respect of any amount paid or credited on any paid-up share in any building society: Provided that the exemption in respect of interest—
 - (i) on deposits in the Post Office Savings Bank and on Post Office Savings Bank Certificates

daardie paragraaf van bedoelde persoon se inkomste uitgesluit moet word, min die bedrag, as daar is, wat intussen deur bedoelde persoon ten opsigte van die kosprys van die in daardie paragraaf bedoelde verdere vliegtuig betaal is.

(i) Indien as gevolg van enige voorval (behalwe die verlies deur die betrokke persoon van die in paragraaf (g) bedoelde verdere vliegtuig) of weens die ontstaan van enige omstandigheid gedurende enige jaar van aanslag, die Sekretaris nie meer oortuig is met betrekking tot die sake waaromtrent hy volgens daardie paragraaf oortuig moet wees nie, word die bedrag wat ingevolge daardie paragraaf nie by die belastingpligtige se inkomste ingereken is nie, by die inkomste van die belastingpligtige vir die jaar van aanslag waarin bedoelde voorval plaasvind of bedoelde omstandigheid ontstaan, ingereken.

(j) Indien as gevolg van die verlies, verkoop of vervreemding op ander wyse deur die betrokke persoon van die in paragraaf (g) bedoelde verdere vliegtuig, daar 'n bedrag aan die belastingpligtige toegeval het of deur hom ontvang is wat die koste daarvan min die bedrag wat ingevolge daardie paragraaf nie by die belastingpligtige se inkomste ingereken is nie, te bowe gaan, word soveel van die oorskot as wat laasbedoelde bedrag nie te bowe gaan nie (tensy laasbedoelde bedrag ingevolge paragraaf (i) by inkomste ingereken is) geag verhaal of vergoed te gewees het en word dit, benewens enige bedrag in paragraaf (a) bedoel wat verhaal of vergoed is, vir die jaar van aanslag waarin bedoelde verdere vliegtuig aldus verloor, verkoop of vervreem is, by die belastingpligtige se inkomste ingereken."

(2) Die wysiging aangebring deur paragraaf (a) van sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van Januarie 1964 eindig, en die wysiging aangebring deur paragraaf (b) van daardie sub-artikel is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van April 1965 eindig.

10. Artikel tien van die Hoofwet word hierby gewysig—

(a) deur aan die end van sub-paragraaf (ii) van paragraaf (c) van sub-artikel (1) die woord „en” te skrap en deur met ingang van die begin van die jaar van aanslag geëindig op die agt-en-twintigste dag van Februarie 1965 die volgende sub-paragraaf by daardie paragraaf te voeg:

„(iv) 'n onderdaan van 'n vreemde staat wat tydelik in die Republiek werksaam is mits die vrystelling van bedoelde salarisse en besoldiging gemagtig word deur 'n ooreenkoms aangegaan deur die regerings van daardie staat en die Republiek;”;

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

„(i) rente ontvang uit 'n deposito in die Posspaarbank, met inbegrip van rente op Posspaarbanksertifikate of op Belastingdelgingsertifikate, of jaarlikse rente toegeval ten opsigte van Unie-lening-sertifikate of Nasionale Spaarsertifikate, of rente ontvang ten opsigte van enige leningsgedeelte van die normale of superbelaasting ingevolge die Inkomstebelastingwet, 1953, of 'n latere Parlements-wet opgelê of jaarlikse rente toegeval ten opsigte van Vyf persent Vyfjaar-Tesourie-obligasies, Vyf persent Sewejaar-Tesourie-obligasies, Vier-en-'n-half persent Sewejaar-Tesourie-obligasies, Vier-en-'n-half persent Sewejaar-Tesourie-obligasies (Omsettingsuitgifte), Vyf persent Vyfjaar-Tesourie-obligasies (Tweede Reeks) en enige bedrag as rente ten opsigte van 'n subskripsie-aandeel gekrediteer, maar nie ten opsigte van 'n bedrag op 'n opbetaalde aandeel in 'n bouvereniging betaal of gekrediteer nie: Met dien verstande dat die vrystelling ten opsigte van rente—

(i) op deposito's in die Posspaarbank en op Posspaarbanksertifikate wat deur 'n enkele

Wysiging van artikel 10 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 90 van 1962, artikel 7 van Wet 72 van 1963 en artikel 8 van Wet 90 van 1964.

made or held by any one person shall be limited in each case to the sum of one hundred rand;

- (ii) on Tax Redemption Certificates held by any one person shall be limited to the sum of fifty rand;
 - (iii) on Five per cent Five Year Treasury Bonds shall be limited to the sum of one thousand rand in the case of any taxpayer;
 - (iv) on Five per cent Seven Year Treasury Bonds and Four and a half per cent Seven Year Treasury Bonds shall be limited to the sum of one thousand rand in the aggregate in the case of any taxpayer;
 - (v) on Four and a half per cent Seven Year Treasury Bonds (Conversion Issue) shall be limited to the sum of nine hundred rand in the case of any taxpayer; and
 - (vi) on Five per cent Five Year (Second Series) Treasury Bonds shall be limited to the sum of one thousand rand in the case of any taxpayer;” and
- (c) by the substitution for paragraph (x) of the said sub-section of the following paragraph:
- “(x) so much of any amount (being a lump sum) referred to in paragraph (i) or (iii) of the proviso to paragraph (c) of the definition of ‘gross income’ in section *one* or in paragraph (d) of the said definition as does not exceed four thousand rand less the sum of any other amounts which have been excluded from the taxpayer’s income by virtue of the exemption conferred by this paragraph, whether in the current or any previous year of assessment.”.

Amendment of section 11 of Act 58 of 1962, as amended by section 9 of Act 90 of 1962, section 8 of Act 72 of 1963 and section 9 of Act 90 of 1964.

11. (1) Section *eleven* of the principal Act is hereby amended—

- (a) by the substitution for paragraph (e) of the following paragraph:
- “(e) save as provided in sub-paragraph (2) of paragraph 12 of the First Schedule, such sum as the Secretary may think just and reasonable as representing the amount by which the value of any machinery, implements, utensils and articles used by the taxpayer for the purpose of his trade has been diminished by reason of wear and tear during the year of assessment:

Provided that—

- (i) where a deduction has been allowed under paragraph (d), the Secretary shall take into consideration the sum allowed under that paragraph in determining the sum to be allowed under this paragraph;
- (ii) in no case shall any allowance be made for the depreciation of buildings or other structures or works of a permanent nature;
- (iii) no allowance shall be made under this paragraph in respect of any ship to which the provisions of paragraph (a) of section *fourteen* apply or in respect of any aircraft to which the provisions of paragraph (a) or (b) of sub-section (1) of section *fourteen bis* apply;
- (iv) the value of new or unused machinery, implements, utensils or articles which were used by the taxpayer directly in a process of manufacture or, if brought into use on or after the fifteenth day of March, 1961, in any other process which in the opinion of the Secretary is of a similar nature, and were acquired to replace machinery, implements, utensils or articles which were damaged or destroyed, shall be reduced by any amount which has been recovered or recouped as contemplated in paragraph (a) of sub-section (4) of section *eight* or the corresponding provisions of any previous Income

- persoon ingelê is of besit word, in iedere geval tot die bedrag van honderd rand beperk word;
- (ii) op Belastingdelgingssertifikate wat deur 'n enkele persoon besit word tot die bedrag van vyftig rand beperk word;
 - (iii) op Vyf persent Vyfjaar-Tesourie-obligasies tot die bedrag van duisend rand in die geval van enige belastingpligtige beperk word;
 - (iv) op Vyf persent Sewejaar-Tesourie-obligasies en Vier-en-'n-half persent Sewejaar-Tesourie-obligasies tot die bedrag van duisend rand in die geheel in die geval van enige belastingpligtige beperk word;
 - (v) op Vier-en-'n-half persent Sewejaar-Tesourie-obligasies (Omsettingsuitgifte) tot die bedrag van negehonderd rand in die geval van enige belastingpligtige beperk word; en
 - (vi) op Vyf persent Vyfjaar-Tesourie-obligasies (Tweede Reeks) tot die bedrag van duisend rand in die geval van enige belastingpligtige beperk word;" en
- (c) deur paragraaf (x) van genoemde sub-artikel deur die volgende paragraaf te vervang:
- „(x) soveel van enige bedrag (synde 'n enkelbedrag) bedoel in paragraaf (i) of (iii) van die voorbehoudsbepaling by paragraaf (c) van die omskrywing van 'bruto inkomste' in artikel een of in paragraaf (d) van genoemde omskrywing as wat vierduisend rand, min die som van enige ander bedrae wat ingevolge die vrystelling by hierdie paragraaf verleen van die belastingpligtige se inkomste uitgesluit is, hetsy in die lopende of 'n vorige jaar van aanslag, nie te bowe gaan nie.”.

11. (1) Artikel *elf* van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (e) deur die volgende paragraaf te vervang:
- „(e) behoudens die bepalings van sub-paragraaf (2) van paragraaf 12 van die Eerste Bylae, so 'n bedrag as wat volgens die Sekretaris se oordeel billikerwys en redelikerwys die bedrag voorstel waarmee die waarde van masjinerie, gereedskap, werktuie en artikels deur die belastingpligtige vir die doeleindes van sy bedryf gebruik, verminder is ten gevolge van slytasie gedurende die jaar van aanslag:

Wysiging van artikel 11 van Wet 58 van 1962, soos gewysig deur artikel 9 van Wet 90 van 1962, artikel 8 van Wet 72 van 1963 en artikel 9 van Wet 90 van 1964.

Met dien verstande dat—

- (i) waar 'n aftrekking ingevolge paragraaf (d) toegestaan is, die Sekretaris die ingevolge daardie paragraaf toegestane bedrag in aanmerking moet neem by die vasstelling van die bedrag ingevolge hierdie paragraaf toegestaan te word;
- (ii) daar in geen geval 'n vermindering toegestaan word op grond van die waardevermindering van geboue of ander bouwerke of werke van 'n permanente aard nie;
- (iii) geen vermindering ingevolge hierdie paragraaf toegestaan word nie ten opsigte van 'n skip waarop die bepalings van paragraaf (a) van artikel *veertien* van toepassing is of ten opsigte van 'n vliegtuig waarop die bepalings van paragraaf (a) of (b) van sub-artikel (1) van artikel *veertien bis* van toepassing is;
- (iv) die waarde van nuwe of ongebruikte masjinerie, gereedskap, werktuie of artikels wat deur die belastingpligtige regstreeks gebruik is by 'n vervaardigingsproses of, indien op of na die vyftiende dag van Maart 1961 in gebruik geneem, by enige ander proses wat volgens die Sekretaris se oordeel van 'n dergelike aard is, en wat verkry is ter vervanging van masjinerie, gereedskap, werktuie of artikels wat beskadig of vernietig is, verminder word met enige bedrag wat ten opsigte van die beskadigde of vernietigde masjinerie, gereedskap, werktuie of artikels verhaal of vergoed is soos in paragraaf (a) van sub-artikel (4) van artikel *agt* of die ooreenstemmende bepalings van

Tax Act in respect of the damage or destroyed machinery, implements, utensils or articles and has been excluded from the taxpayer's income in terms of paragraph (e) of the said sub-section or the corresponding provisions of any previous Income Tax Act, and not included in the taxpayer's income in terms of the proviso to the said paragraph or the corresponding provisions of any previous Income Tax Act in the current or any previous year of assessment;

- (v) the value of any machinery, implements, utensils or articles used by the taxpayer for the purposes of his trade shall be increased by the amount of any expenditure (other than expenditure referred to in paragraph (a)) which is proved to the satisfaction of the Secretary to have been incurred by the taxpayer in moving such machinery, implements, utensils or articles from one location to another;
 - (vi) the value of any machinery, implements, utensils or articles used by the taxpayer for the purposes of his trade shall be reduced by the amount of any deduction made under sub-section (1) of section *twelve* or under that sub-section as applied by sub-section (3) of the said section, or under the corresponding provisions of any previous Income Tax Act; and
- (b) by the substitution for paragraph (o) of the following paragraph:
- “(o) save as provided in sub-paragraph (2) of paragraph 12 of the First Schedule, an allowance in respect of any building (or portion thereof) of the nature described in sub-section (1) or (4) of section *thirteen* or sub-section (1) of section *thirteen bis* or of any improvements (or portion thereof) to such building or of any machinery, implements, utensils or articles used by the taxpayer for the purposes of his trade which have been scrapped by such taxpayer during the year of assessment, such allowance to be the excess of the original cost to such taxpayer of such building (or portion thereof) or such improvements (or portion thereof) or such machinery, implements, utensils or articles over the total amount arrived at by adding all the allowances made in respect thereof under paragraph (e) of this section, or sub-section (1) of section *twelve* or that sub-section as applied by sub-section (3) of the said section, or sub-section (1) or (4) of section *thirteen*, or sub-section (1), (2) or (3) of section *thirteen bis* or paragraph (a) or (b) of section *fourteen* or the corresponding provisions of any previous Income Tax Act or paragraph (a) or (b) of sub-section (1) of section *fourteen bis*, to any amount or the value of any advantage accruing to the taxpayer in respect of the sale or other disposal of such building, machinery, implements, utensils or articles: Provided that—
- (i) no allowance shall be made in the case of any such building (or portion thereof) or any such improvements (or portion thereof) which has or have been scrapped within a period of ten years from the date of erection or purchase;
 - (ii) for the purposes of this paragraph the cost of any building (or portion thereof) or any improvements (or portion thereof) shall be deemed to be that portion of the actual cost on which the allowance in question was made;
 - (iii) for the purposes of this paragraph the cost of any machinery, implements, utensils or articles shall be deemed to be the actual cost plus the amount by which the value of such machinery, implements, utensils or articles has been increased in terms of para-

- 'n vorige Inkomstebelastingwet beoog, en wat ingevolge paragraaf (e) van bedoelde sub-artikel of die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet van die belastingpligtige se inkomste uitgesluit is en nie ingevolge die voorbehoudsbepaling by bedoelde paragraaf of die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet by die belastingpligtige se inkomste in die lopende of 'n vorige jaar van aanslag ingereken is nie;
- (v) die waarde van masjinerie, gereedskap, werktuie of artikels wat deur die belastingpligtige vir die doeleindes van sy bedryf gebruik word, vermeerder word met die bedrag van enige onkoste (behalwe onkoste in paragraaf (a) bedoel) ten opsigte waarvan daar tot bevrediging van die Sekretaris bewys gelewer is dat dit deur die belastingpligtige aangegaan is in verband met die verskuiwing van bedoelde masjinerie, gereedskap, werktuie of artikels van een plek na 'n ander plek;
- (vi) die waarde van masjinerie, gereedskap, werktuie of artikels wat deur die belastingpligtige vir die doeleindes van sy bedryf gebruik word, verminder word met die bedrag van enige aftrekking gemaak ingevolge sub-artikel (1) van artikel *twaalf* of ingevolge daardie sub-artikel soos deur sub-artikel (3) van bedoelde artikel toegepas of ingevolge die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet;"; en
- (b) deur paragraaf (o) deur die volgende paragraaf te vervang:
- „(o) behoudens die bepalinge van sub-paragraaf (2) van paragraaf 12 van die Eerste Bylae, 'n vermindering ten opsigte van 'n gebou (of gedeelte daarvan) van die aard in sub-artikel (1) of (4) van artikel *dertien* of sub-artikel (1) van artikel *dertien bis* beskryf of van verbeterings (of gedeelte daarvan) aan bedoelde gebou of van masjinerie, gereedskap, werktuie of artikels deur die belastingpligtige gebruik vir die doeleindes van sy bedryf, wat gedurende die jaar van aanslag deur die belastingpligtige as uitgedien onttrek is, te wete, 'n vermindering gelyk aan die bedrag wat die oorspronklike koste aan die belastingpligtige van bedoelde gebou (of gedeelte daarvan) of bedoelde verbeterings (of gedeelte daarvan) of bedoelde masjinerie, gereedskap, werktuie of artikels meer is as die totale bedrag verkry deur al die verminderings ingevolge paragraaf (e) van hierdie artikel of sub-artikel (1) van artikel *twaalf* of daardie sub-artikel soos toegepas deur sub-artikel (3) van bedoelde artikel of sub-artikel (1) of (4) van artikel *dertien* of sub-artikel (1), (2) of (3) van artikel *dertien bis* of paragraaf (a) of (b) van artikel *veertien* of die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet of paragraaf (a) of (b) van sub-artikel (1) van artikel *veertien bis* ten opsigte daarvan toegestaan, te voeg by enige bedrag of die waarde van enige voordeel wat aan die belastingpligtige toeval ten opsigte van die verkoop van of ander beskikking oor sodanige gebou, masjinerie, gereedskap, werktuie of artikels: Met dien verstande dat—
- (i) geen vermindering toegelaat word nie in die geval van so 'n gebou (of gedeelte daarvan) of van sodanige verbeterings (of gedeelte daarvan) wat as uitgedien onttrek is binne 'n tydperk van tien jaar vanaf die datum van oprigting of aankoop;
- (ii) by die toepassing van hierdie paragraaf die koste van 'n gebou (of gedeelte daarvan) of van enige verbeterings (of gedeelte daarvan) geag word daardie gedeelte van die werklike koste te wees waarop die betrokke vermindering gemaak is;
- (iii) by die toepassing van hierdie paragraaf die koste van enige masjinerie, gereedskap, werktuie of artikels geag word die werklike koste te wees plus die bedrag waarmee die waarde van sodanige masjinerie, gereedskap, werktuie of artikels ingevolge paragraaf (v)

graph (v) of the proviso to paragraph (e) or the corresponding provisions of any previous Income Tax Act, and less the amount by which such value has been reduced in terms of paragraph (iv) of the said proviso or the corresponding provisions of any previous Income Tax Act;

- (iv) for the purposes of this paragraph the cost of any aircraft in respect of which any allowance has been made to the taxpayer under the provisions of section *fourteen bis* shall be deemed to be the actual cost less any amount (not being an amount which has been included in the income of the taxpayer for any year of assessment in terms of paragraph (i) of sub-section (4) of section *eight*) by which the cost or estimated cost price of such aircraft has in the calculation of such allowance been reduced in terms of paragraph (a) of sub-section (2) of section *fourteen bis*;"

(2) The amendments effected by sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the first day of April, 1965.

Substitution of sections 11 *ter*, 11 *quat* and 11 *quin* of Act 58 of 1962, as inserted by section 10 of Act 90 of 1964.

12. (1) The following sections are hereby substituted for sections *eleven ter*, *eleven quat* and *eleven quin* of the principal Act:

"Allowance to manufacturers in economic development areas in respect of the cost of power, water and transport.

11^{ter}. (1) If the Minister of Finance, having regard to the circumstances of the case so directs, there shall, subject to the provisions of sub-section (2), be allowed to be deducted from the income of any taxpayer who carries on in an area in which, in the opinion of the said Minister, economic development should be encouraged (in this Act referred to as an economic development area), the trade of a manufacturer or any trade which in the opinion of the Secretary is of a similar nature, an allowance equal to ten per cent of any amount which is proved to the satisfaction of the Secretary to have been incurred by the taxpayer during the year of assessment directly in respect of—

- (a) the cost of power or water supplied to the taxpayer in the said area and used by him in the course of the said trade; or
- (b) the cost of the transportation in the Republic for the purposes of the said trade of raw materials, goods, animals or articles used by the taxpayer in the course of such trade or of goods or articles manufactured or produced by the taxpayer in the course of such trade, provided such cost ranks for deduction from the taxpayer's income under the provisions of section *eleven*.

(2) (a) The allowance under sub-section (1) shall be made in respect of such year or years of assessment as the Minister of Finance, having regard to the circumstances of the case, may direct.

- (b) No allowance shall be made under sub-section (1) in respect of the cost of power, water or transportation incurred before the first day of May, 1964.

Allowance to manufacturers in economic development areas in respect of increased administrative and manufacturing costs.

11^{quat}. (1) Subject to the provisions of sub-section (2) where any taxpayer has on or after the first day of May, 1964—

- (a) transferred to any economic development area, any factory formerly situated elsewhere than in such an area: or
- (b) under any scheme of expansion of any factory situated elsewhere than in such an area, established any factory in such an area,

there shall, if the Minister of Finance, having regard to the circumstances of the case so directs, be allowed to be deducted from the taxpayer's income for any of the years of assessment referred to in paragraph (b) of sub-section (2) an amount

van die voorbehoudsbepaling by paragraaf (e) of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet vermeerder is, en min die bedrag waarmee bedoelde waarde ingevolge paragraaf (iv) van genoemde voorbehoudsbepaling of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet verminder is;

- (iv) by die toepassing van hierdie paragraaf die koste van 'n vliegtuig ten opsigte waarvan 'n vermindering ingevolge die bepalings van artikel *veertien bis* aan die belastingpligtige toegestaan is, geag word die werklike koste te wees min enige bedrag (behalwe 'n bedrag wat ingevolge paragraaf (i) van sub-artikel (4) van artikel *agt* by die inkomste van die belastingpligtige vir enige jaar van aanslag ingereken is) waarmee die koste of geraamde kosprys van bedoelde vliegtuig by die berekening van bedoelde vermindering ingevolge paragraaf (a) van sub-artikel (2) van artikel *veertien bis* verminder is;".

(2) Die wysigings aangebring deur sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van April 1965 eindig.

12. (1) Artikels *elf ter*, *elf quat* en *elf quin* van die Hoofwet word hierby deur die volgende artikels vervang:

Vervanging van artikels *11ter*, *11quat* en *11quin* van Wet 58 van 1962, soos ingevoeg deur artikel 10 van Wet 90 van 1964.

„Vermindering vir vervaardigers in ekonomiese ontwikkelingsgebiede ten opsigte van koste van krag, water en vervoer.

11ter. (1) Indien die Minister van Finansies, met inagneming van die omstandighede van die geval aldus gelas, word daar, behoudens die bepalings van sub-artikel (2), op die inkomste van 'n belastingpligtige wat in 'n gebied waarin, volgens die oordeel van bedoelde Minister, ekonomiese ontwikkeling aangemoedig behoort te word (in hierdie Wet 'n ekonomiese ontwikkelingsgebied genoem), die bedryf van 'n vervaardiger of 'n bedryf wat volgens die Sekretaris se oordeel van 'n dergelike aard is, beoefen, 'n vermindering toegelaat gelyk aan tien persent van enige bedrag ten opsigte waarvan daar tot bevrediging van die Sekretaris bewys word dat dit deur die belastingpligtige gedurende die jaar van aanslag regstreeks aangegaan is ten opsigte van—

- (a) die koste van krag of water aan die belastingpligtige in bedoelde gebied verskaf en deur hom in die loop van bedoelde bedryf verbruik; of
(b) die koste van vervoer in die Republiek vir die doeleindes van bedoelde bedryf van grondstowwe, goedere, diere of artikels deur die belastingpligtige in die loop van bedoelde bedryf gebruik of van goedere of artikels deur die belastingpligtige in die loop van bedoelde bedryf vervaardig of voortgebring, mits bedoelde koste ingevolge die bepalings van artikel *elf* as 'n aftrekking van die belastingpligtige se inkomste in aanmerking kom.

(2) (a) Die vermindering ingevolge sub-artikel (1) word toegelaat ten opsigte van die jaar of jare van aanslag wat die Minister van Finansies met inagneming van die omstandighede van die geval gelas.

(b) Geen vermindering word ingevolge sub-artikel (1) toegelaat ten opsigte van die koste van krag, water of vervoer wat voor die eerste dag van Mei 1964 aangegaan is nie.

Vermindering vir vervaardigers in ekonomiese ontwikkelingsgebiede ten opsigte van verhoogde administratiewe en vervaardigingskoste.

11quat. (1) Behoudens die bepalings van sub-artikel (2), word daar, indien 'n belastingpligtige op of na die eerste dag van Mei 1964—

(a) 'n fabriek wat tevore elders as in 'n ekonomiese ontwikkelingsgebied geleë was, na so 'n gebied verskuif het; of

(b) ingevolge 'n skema vir die uitbreiding van 'n fabriek geleë elders as in so 'n gebied, 'n fabriek in so 'n gebied gevestig het,

en die Minister van Finansies met inagneming van die omstandighede van die geval aldus gelas, 'n vermindering op die belastingpligtige se inkomste vir enige van die in paragraaf (b) van sub-artikel (2) bedoelde jare van aanslag toegelaat van 'n bedrag

determined by the said Minister as representing the additional or abnormal administrative or manufacturing costs incurred by the taxpayer during the relevant year in consequence of such transfer or establishment, provided such costs rank for deduction from the taxpayer's income under the provisions of section *eleven*.

- (2) (a) For the purposes of sub-section (1) 'manufacturing costs' include expenditure incurred by the taxpayer in the course of operations which in the opinion of the Secretary are similar to manufacturing operations.
- (b) An allowance may be made under sub-section (1) in respect of any or all of the following years of assessment, namely, the year of assessment of the taxpayer during which he has transferred or established a factory in the circumstances contemplated by that sub-section, and the first four succeeding years of assessment of the taxpayer.

Allowance in respect of expenditure on housing for employees of manufacturers in economic development areas. 11quin. (1) If—

- (a) any person (hereinafter referred to as the industrialist) carries on in any economic development area, the trade of a manufacturer or any trade which in the opinion of the Secretary is of a similar nature, and in the course of such trade incurs expenditure in connection with the erection or acquisition of any dwelling for the exclusive occupation of persons or the households of persons who are the industrialist's employees and are employed by him for the purposes of such trade; or

- (b) any company of which the industrialist is the sole or principal shareholder and which is engaged mainly in the provision of housing facilities for employees of the industrialist, incurs such expenditure,

there shall, if the Minister of Finance, having regard to the circumstances of the case so directs, but subject to the provisions of sub-sections (2) and (3), be deducted from the income of the industrialist (if such expenditure was incurred by him) or the said company (if such expenditure was incurred by it) an allowance (in lieu of any allowance in respect of such expenditure under the provisions of paragraph (t) of section *eleven*)—

- (i) for the year of assessment during which the erection of such dwelling is completed or such dwelling is acquired, of such amount, not exceeding thirty-five per cent of such expenditure, as the Minister of Finance may direct; and
- (ii) for each of the succeeding nine years of assessment, of such amount, not exceeding ten per cent of such expenditure, as the Minister of Finance may direct.

(2) For the purposes of this section 'employee', in relation to the industrialist, does not include any person who is a relative of the industrialist, or who, if the industrialist is a company, is a shareholder (or a relative of a shareholder) in that company or in any company which is associated with that company by virtue of shareholding, not being a shareholder who holds all his shares in that company solely because he is employed by that company and who will, in terms of the articles of association of that company, not be entitled to continue to hold those shares after he ceases to be so employed.

(3) The allowance under sub-section (1) shall not be made in respect of any year of assessment referred to in that sub-section in respect of expenditure incurred in connection with the erection or acquisition of any dwelling if—

- (a) prior to or during such year the industrialist or the company by whom such expenditure was incurred ceased to be the owner of such dwelling; or

wat volgens bepaling deur bedoelde Minister die addisionele of abnormale administriewe of vervaardigingskoste verteenwoordig wat die belastingpligtige gedurende die betrokke jaar as gevolg van bedoelde verskuiwing of vestiging aangegaan het, mits dié koste ingevolge die bepalings van artikel elf as 'n aftrekking van die belastingpligtige se inkomste in aanmerking kom.

(2) (a) By die toepassing van sub-artikel (1), beteken 'vervaardigingskoste' ook onkoste aangegaan deur die belastingpligtige in die loop van bedrywighede wat volgens die Sekretaris se oordeel soortgelyk is aan vervaardigingsbedrywighede.

(b) 'n Vermindering kan ingevolge sub-artikel (1) toegelaat word ten opsigte van enige van of al die volgende jare van aanslag, te wete, die belastingpligtige se jaar van aanslag waarin hy in die omstandighede in daardie sub-artikel bedoel 'n fabriek verskuif of gevestig het, en sy eerste vier daaropvolgende jare van aanslag.

Vermindering ten opsigte van onkoste op wonings vir werknemers van vervaardigers in ekonomiese ontwikkelingsgebiede.

11quin. (1) Indien—

(a) enige persoon (hieronder die nyweraar genoem) in 'n ekonomiese ontwikkelingsgebied die bedryf van 'n vervaardiger of 'n bedryf wat volgens die Sekretaris se oordeel van dergelyke aard is, beoefen, en in die loop van dié bedryf onkoste aangaan in verband met die oprigting of verkryging van 'n woning vir die uitsluitlike bewoning van persone of die gesinne van persone wat die nyweraar se werknemers is en wat vir die doeleindes van bedoelde bedryf by hom in diens is; of

(b) 'n maatskappy waarvan die nyweraar die enigste of vernaamste aandeelhouer is en wat hom hoofsaaklik op die verskaffing van behuising-fasiliteite vir werknemers van die nyweraar toe-lê, bedoelde onkoste aangaan,

word daar, indien die Minister van Finansies met inagneming van die omstandighede van die geval aldus gelas, maar behoudens die bepalings van sub-artikels (2) en (3), 'n vermindering (in plaas van enige vermindering ten opsigte van bedoelde koste ingevolge die bepalings van paragraaf (f) van artikel elf) op die inkomste van die nyweraar (indien bedoelde onkoste deur hom aangegaan is) of bedoelde maatskappy (indien bedoelde onkoste deur hom aangegaan is) toegelaat—

(i) vir die jaar van aanslag waartydens die oprigting van bedoelde woning voltooi of bedoelde woning verkry word, van 'n bedrag (van hoogstens vyf-en-dertig persent van bedoelde onkoste) wat die Minister van Finansies gelas; en

(ii) vir elk van die nege daaropvolgende jare van aanslag, van 'n bedrag (van hoogstens tien persent van bedoelde onkoste) wat die Minister van Finansies gelas.

(2) By die toepassing van hierdie artikel sluit 'werknemer', met betrekking tot die nyweraar, nie 'n persoon in wat 'n familielid van die nyweraar is nie, of wat, indien die nyweraar 'n maatskappy is, 'n aandeelhouer (of familielid van 'n aandeelhouer) in daardie maatskappy of in 'n maatskappy wat uit hoofde van aandeelbesit met daardie maatskappy verbind is nie, behalwe 'n aandeelhouer wat al sy aandele in daardie maatskappy besit bloot omdat hy in diens van daardie maatskappy is en wat kragtens die statute van daardie maatskappy nie geregtig sal wees om daardie aandele te behou nadat hy ophou om aldus in diens te wees nie.

(3) Die vermindering ingevolge sub-artikel (1) word nie ten opsigte van 'n in daardie sub-artikel bedoelde jaar van aanslag ten opsigte van onkoste aangegaan in verband met die oprigting of verkryging van 'n woning toegelaat nie indien—

(a) die nyweraar of die maatskappy deur wie daardie onkoste aangegaan is voor of gedurende bedoelde jaar opgehou het om die eienaar van bedoelde woning te wees; of

- (b) such dwelling was during any portion of such year occupied by any person other than an employee of the industrialist or a member of the household of such employee.”.

(2) The amendments effected by sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the twenty-third day of March, 1965.

Amendment of section 12 of Act 58 of 1962, as substituted by section 11 of Act 90 of 1964.

13. (1) Section *twelve* of the principal Act is hereby amended by the substitution for sub-sections (1), (2) and (3) of the following sub-sections:

“(1) In respect of new or unused machinery or plant brought into use by any taxpayer for the purposes of his trade and used by him directly in a process of manufacture or any other process which in the opinion of the Secretary is of a similar nature, there shall be allowed to be deducted from the income of such taxpayer for the year of assessment during which such machinery or plant is so brought into use an allowance equal to fifteen per cent of the cost to him of such machinery or plant: Provided that in the case of machinery or plant which has been acquired to replace machinery or plant which was damaged or destroyed, the allowance shall be calculated on such cost less any amount which has been recovered or recouped in respect of the damaged or destroyed machinery or plant and has been excluded from the taxpayer’s income in terms of paragraph (e) of sub-section (4) of section *eight* or the corresponding provisions of any previous Income Tax Act, whether in the current or any previous year of assessment: Provided further that where such machinery or plant has been brought into use on or after the first day of May, 1964, in any economic development area, the Minister of Finance may with due regard to the circumstances of the case direct that the allowance be increased to a sum not exceeding thirty per cent of such cost.

(2) There shall further be allowed to be deducted from the income of any taxpayer, in respect of new or unused machinery or plant brought into use by him for the purposes of his trade and used by him directly in a process of manufacture or any other process which in the opinion of the Secretary is of a similar nature, an allowance, to be known as a machinery investment allowance, for the year of assessment (not being later than that ending on the twenty-eighth day of February, 1966) during which such machinery or plant was so brought into use, equal to twenty per cent of the cost to the taxpayer of such machinery or plant: Provided that—

- (i) the allowance may be made for any year of assessment ending later than that ending on the twenty-eighth day of February, 1966, if the machinery or plant was brought into use in an economic development area and the Minister of Finance, having regard to the circumstances of the case, directs that such allowance be granted;
- (ii) the Minister of Finance may, in the case of any such machinery or plant brought into use in an economic development area, with due regard to the circumstances of the case direct that the allowance be increased to a sum not exceeding—
 - (a) thirty per cent of such cost if the machinery or plant was brought into use before the first day of May, 1964; or
 - (b) thirty-five per cent of such cost if the machinery or plant was brought into use on or after that date.

(3) The provisions of sub-sections (1) and (2) shall *mutatis mutandis* apply—

- (a) with reference to new or unused machinery, implements, utensils and articles (other than vehicles and other than equipment for managers’ and servants’ rooms and offices) brought into use by a taxpayer for the purposes of his trade as hotelkeeper; and
- (b) where the Minister of Finance, having regard to the circumstances of the case so directs, with reference to—

- (b) bedoelde woning gedurende enige gedeelte van daardie jaar deur 'n ander persoon as 'n werknemer van die nyweraar of 'n lid van die gesin van so 'n werknemer bewoon is.”.

(2) Die wysigings aangebring deur sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die drie-en-twintigste dag van Maart 1965 eindig.

13. (1) Artikel *twaalf* van die Hoofwet word hierby gewysig deur sub-artikels (1), (2) en (3) deur die volgende sub-artikels te vervang:

Wysiging van artikel 12 van Wet 58 van 1962, soos vervang deur artikel 11 van Wet 90 van 1964.

„(1) Ten opsigte van nuwe of ongebruikte masjinerie of installasie deur 'n belastingpligtige vir die doeleindes van sy bedryf in gebruik geneem en deur hom regstreeks gebruik by 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is, word daar vir die jaar van aanslag waarin dié masjinerie of installasie aldus in gebruik geneem word, aan die belastingpligtige 'n vermindering op sy inkomste gelyk aan vyftien persent van die koste vir hom van dié masjinerie of installasie toegelaat: Met dien verstande dat in die geval van masjinerie of installasie verkry ter vervanging van masjinerie of installasie wat beskadig of vernietig is, die vermindering bereken word op bedoelde koste min enige bedrag wat ten opsigte van die beskadigde of vernietigde masjinerie of installasie teruggekry of vergoed is en ingevolge paragraaf (e) van sub-artikel (4) van artikel *agt* of die ooreenstemmende bepalinge van 'n vorige Inkomstebelastingwet van die belastingpligtige se inkomste uitgesluit is, hetsy in die lopende of 'n vorige jaar van aanslag: Met dien verstande voorts dat waar sodanige masjinerie of installasie op of na die eerste dag van Mei 1964 in 'n ekonomiese ontwikkelingsgebied in gebruik geneem is, die Minister van Finansies met behoorlike inagneming van die omstandighede van die geval kan gelas dat die vermindering tot 'n bedrag van hoogstens dertig persent van bedoelde koste verhoog word.

(2) Bowendien word ten opsigte van nuwe of ongebruikte masjinerie of installasie deur 'n belastingpligtige vir die doeleindes van sy bedryf in gebruik geneem en deur hom regstreeks gebruik by 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is, 'n vermindering op sy inkomste (genoem die „masjineriebeleggingsvermindering”) vir die jaar van aanslag (maar nie later as dié wat op die agt-en-twintigste dag van Februarie 1966 eindig nie) waarin dié masjinerie of installasie aldus in gebruik geneem is, gelyk aan twintig persent van die koste vir die belastingpligtige van dié masjinerie of installasie toegelaat: Met dien verstande dat—

- (i) die vermindering toegestaan kan word vir 'n jaar van aanslag eindigende later as dié wat op die agt-en-twintigste dag van Februarie 1966 eindig, indien die masjinerie of installasie in 'n ekonomiese ontwikkelingsgebied in gebruik geneem is en die Minister van Finansies, met inagneming van die omstandighede van die geval, gelas dat bedoelde vermindering toegestaan word;
- (ii) die Minister van Finansies ten opsigte van sodanige masjinerie of installasie in 'n ekonomiese ontwikkelingsgebied in gebruik geneem, met behoorlike inagneming van die omstandighede van die geval kan gelas dat die vermindering verhoog word tot 'n bedrag van hoogstens—
 - (a) dertig persent van bedoelde koste indien die masjinerie of installasie voor die eerste dag van Mei 1964 in gebruik geneem is; of
 - (b) vyf-en-dertig persent van bedoelde koste indien die masjinerie of installasie op of na bedoelde datum in gebruik geneem is.

(3) Die bepalinge van sub-artikels (1) en (2) is *mutatis mutandis* van toepassing—

- (a) met betrekking tot nuwe of ongebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting van kamers vir bestuurders en dienaars en kantore) deur 'n belastingpligtige vir die doeleindes van sy bedryf as hotelhouer in gebruik geneem; en
- (b) waar die Minister van Finansies, met inagneming van die omstandighede van die geval aldus gelas, met betrekking tot—

- (i) used machinery or plant brought into use and used directly in a process of manufacture or any other process which in the opinion of the Secretary is of a similar nature, in an economic development area;
- (ii) used machinery, implements, utensils and articles (other than vehicles and other than equipment for managers' and servants' rooms and offices) brought into use for the purposes of his trade by an hotelkeeper in such an area:

Provided that—

- (i) the allowance provided for in sub-section (1), as applied by this sub-section—
 - (aa) shall not be permitted to be deducted in respect of any used machinery, plant, implements, utensils or articles brought into use as aforesaid before the first day of May, 1964, if an allowance has already been deducted in respect thereof for the year of assessment during which such machinery, plant, implements, utensils or articles were brought into use and used as new or unused machinery, plant, implements, utensils or articles, either under sub-section (1) or under the corresponding provisions of any previous Income Tax Act;
 - (bb) in respect of any used machinery, plant, implements, utensils or articles brought into use as aforesaid on or after the first day of May, 1964, shall, if an allowance has already been deducted in respect thereof for the year of assessment during which such machinery, plant, implements, utensils or articles were brought into use and used as new or unused machinery, plant, implements, utensils or articles, either under sub-section (1) or under that sub-section as applied by this sub-section or under the corresponding provisions of any previous Income Tax Act, be such a proportion, not exceeding fifteen per cent, of the cost thereof as the Minister of Finance may direct;
 - (ii) where an allowance has been permitted to be deducted under sub-section (2) or the corresponding provisions of any previous Income Tax Act, in the case of new or unused machinery, plant, implements, utensils or articles, the allowance under that sub-section, as applied by this sub-section, in respect thereof as used machinery, plant, implements, utensils or articles shall if such used machinery, plant, implements, utensils or articles were brought into use—
 - (aa) before the first day of May, 1964, be such a proportion, not exceeding ten per cent, of the cost thereof as the Minister of Finance may direct; or
 - (bb) on or after that date, be such a proportion, not exceeding fifteen per cent, of the cost thereof as the Minister of Finance may direct;
 - (iii) the machinery investment allowance may be granted in respect of the machinery, implements, utensils or articles referred to in paragraph (a) of this sub-section for any year of assessment ending later than that ending on the twenty-eighth day of February, 1966, if such machinery, implements, utensils or articles were brought into use in an establishment which was during the year of assessment in question registered as an hotel under the Hotels Act, 1965, and in such case the provisions of proviso (i) to sub-section (2) shall not apply.”
- (2) The amendments effected by sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the twenty-third day of March, 1965.

Amendment of section 13 of Act 58 of 1962, as amended by section 12 of Act 90 of 1962, section 5 of Act 6 of 1963, section 11 of Act 72 of 1963 and section 12 of Act 90 of 1964.

14. (1) Section *thirteen* of the principal Act is hereby amended—

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

“(4)*bis* The provisions of sub-section (4) shall not apply in respect of any year of assessment ending on or after the first day of January, 1964.”;
- (b) by the substitution for sub-sections (5) and (6) of the following sub-sections:

- (i) gebruikte masjinerie of installasie in 'n ekonomiese ontwikkelingsgebied in gebruik geneem en regstreeks gebruik in 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is;
- (ii) gebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting van kamers vir bestuurders en dienaars en kantore) deur 'n hotelhouer vir die doeleindes van sy bedryf in so 'n gebied in gebruik geneem:

Met dien verstande dat—

- (i) die vermindering waarvoor in sub-artikel (1), soos deur hierdie sub-artikel toegepas, voorsiening gemaak word—
 - (aa) nie toegelaat word nie ten opsigte van gebruikte masjinerie, installasie, gereedskap, werktuie of artikels wat voor die eerste dag van Mei 1964 soos voormeld in gebruik geneem is indien 'n vermindering reeds ten opsigte daarvan toegelaat is vir die jaar van aanslag waarin daardie masjinerie, installasie, gereedskap, werktuie of artikels as nuwe of ongebruikte masjinerie, installasie, gereedskap, werktuie of artikels in gebruik geneem en gebruik is, hetsy ingevolge sub-artikel (1) of ingevolge die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet;
 - (bb) ten opsigte van gebruikte masjinerie, installasie, gereedskap, werktuie of artikels wat op of na die eerste dag van Mei 1964 soos voormeld in gebruik geneem is, indien 'n vermindering reeds ten opsigte daarvan toegelaat is vir die jaar van aanslag waarin daardie masjinerie, installasie, gereedskap, werktuie of artikels as nuwe of ongebruikte masjinerie, installasie, gereedskap, werktuie of artikels in gebruik geneem en gebruik is, hetsy ingevolge sub-artikel (1) of ingevolge daardie sub-artikel soos by hierdie sub-artikel toegepas of ingevolge die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, so 'n persentasie (maar hoogstens vyftien persent) van die koste daarvan is as wat die Minister van Finansies bepaal;
 - (ii) waar 'n vermindering ingevolge sub-artikel (2) of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet in die geval van nuwe of ongebruikte masjinerie, installasie, gereedskap, werktuie of artikels toegelaat is, die vermindering ingevolge daardie sub-artikel, soos deur hierdie sub-artikel toegepas, ten opsigte daarvan as gebruikte masjinerie, installasie, gereedskap, werktuie of artikels toegelaat, indien daardie gebruikte masjinerie, installasie, gereedskap, werktuie of artikels in gebruik geneem is—
 - (aa) voor die eerste dag van Mei 1964, so 'n persentasie (maar hoogstens tien persent) van die koste daarvan is as wat die Minister van Finansies bepaal; of
 - (bb) op of na bedoelde datum, so 'n persentasie (maar hoogstens vyftien persent) van die koste daarvan is as wat die Minister van Finansies bepaal;
 - (iii) die masjineriebeleggingsvermindering ten opsigte van die masjinerie, gereedskap, werktuie of artikels in paragraaf (a) van hierdie sub-artikel bedoel, toegestaan kan word vir 'n jaar van aanslag eindigende later as dié wat op die agt-en-twintigste dag van Februarie 1966 eindig, indien bedoelde masjinerie, gereedskap, werktuie of artikels in gebruik geneem is in 'n inrigting wat gedurende die betrokke jaar van aanslag ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is, en in so 'n geval is die bepalings van voorbehoudsbepaling (i) by sub-artikel (2) nie van toepassing nie.”
- (2) Die wysigings aangebring deur sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die drie-en-twintigste dag van Maart 1965 eindig.

14. (1) Artikel dertien van die Hoofwet word hierby gewysig—

- (a) deur na sub-artikel (4) die volgende sub-artikel in te voeg:

„(4)bis Die bepalings van sub-artikel (4) is nie ten opsigte van enige jaar van aanslag eindigende op of na die eerste dag van Januarie 1964 van toepassing nie.”;
- (b) deur sub-artikels (5) en (6) deur die volgende sub-artikels te vervang:

Wysiging van artikel 13 van Wet 58 van 1962, soos gewysig deur artikel 12 van Wet 90 van 1962, artikel 5 van Wet 6 van 1963, artikel 11 van Wet 72 van 1963 en artikel 12 van Wet 90 van 1964.

“(5) In addition to the deductions provided for in sub-sections (1) to (4), inclusive, there shall be allowed to be deducted from the income of any taxpayer an allowance to be known as the building investment allowance, in respect of the cost to the taxpayer—

- (a) of any building the erection of which was commenced on or after the second day of March, 1960, but not later than the fourteenth day of March, 1961, and of any improvements (other than repairs) commenced on or after the second day of March, 1960, but not later than the fourteenth day of March, 1961, to such building or to any building the erection of which was commenced before the second day of March, 1960, if the building in question was wholly or mainly used by him for the purpose of carrying on therein any process of manufacture in the course of his trade (other than mining or farming) or for the purpose of carrying on therein his trade of hotelkeeper;
- (b) of any building the erection of which was commenced on or after the fifteenth day of March, 1961, but not later than the thirtieth day of June, 1966, and of any improvements (other than repairs) commenced on or after the fifteenth day of March, 1961, but not later than the thirtieth day of June, 1966, to any such building or to any building the erection of which was commenced before the fifteenth day of March, 1961, if the building in question was wholly or mainly used by him for the purpose of carrying on therein in the course of his trade (other than mining or farming) any process of manufacture or any other process which in the opinion of the Secretary is of a similar nature or for the purpose of carrying on therein his trade of hotelkeeper, or if such building was let by him and was wholly or mainly used for the purpose of carrying on therein any process as aforesaid in the course of any trade (other than mining or farming) or for the purpose of carrying on therein the trade of hotelkeeper:

Provided that—

- (i) the building investment allowance may be granted in respect of the cost to the taxpayer of any building (other than an hotel building) the erection of which was commenced after the thirtieth day of June, 1966, or of any improvements (other than improvements to an hotel building) commenced after that date, if such building is, or, as the case may be, such improvements are, of the nature referred to in paragraph (b) and such building is, or such improvements are, as the case may be, situated in any economic development area and the said Minister, having regard to the circumstances of the case, directs that such allowance be granted;
- (ii) no allowance shall be made under this sub-section in respect of any building or improvements on any premises not owned by the taxpayer unless the taxpayer at the date on which the erection of such building or the introduction of such improvements is commenced is entitled to the occupation of such premises for a period ending not less than ten years after such date.

(6) The building investment allowance shall be a sum equal to ten per cent of the cost of the buildings or improvements in question for the year of assessment (but, except in the case of any building or improvements in respect of which an allowance is made under proviso (i) to sub-section (5), not later than that ending on the twenty-eighth day of February, 1967) during which—

- (a) in the case of the cost of erection of a building used by the taxpayer or the lessee, the building was first so used;
- (b) in the case of the cost of any improvements to a building, the improvements were completed:

„(5) Benewens die vermindering waarvoor in sub-artikels (1) tot en met (4) voorsiening gemaak word, word 'n aftrekking van die inkomste van 'n belastingpligtige toegelaat wat as die „geboubeleggingsvermindering” bekend staan, ten opsigte van die koste vir die belastingpligtige—

- (a) van enige gebou waarvan die oprigting op of na die tweede dag van Maart 1960, maar nie later as die veertiende dag van Maart 1961 nie, 'n aanvang geneem het, en van verbeterings (behalwe herstelwerk) wat op of na die tweede dag van Maart 1960, maar nie later as die veertiende dag van Maart 1961 nie, 'n aanvang geneem het, aan so 'n gebou of aan 'n gebou waarvan die oprigting voor die tweede dag van Maart 1960 'n aanvang geneem het, indien die betrokke gebou geheel en al of hoofsaaklik deur hom in die loop van sy bedryf (behalwe mynbou of boerdery) gebruik is ten einde daarin 'n vervaardigingsproses uit te voer, of ten einde daarin sy bedryf van hotelhouer te beoefen;
- (b) van enige gebou waarvan die oprigting op of na die vyftiende dag van Maart 1961, maar nie later as die dertigste dag van Junie 1966 nie, 'n aanvang geneem het, en van verbeterings (behalwe herstelwerk), wat op of na die vyftiende dag van Maart 1961, maar nie later as die dertigste dag van Junie 1966 nie, 'n aanvang geneem het, aan so 'n gebou of aan 'n gebou waarvan die oprigting voor die vyftiende dag van Maart 1961 'n aanvang geneem het, indien die betrokke gebou geheel en al of hoofsaaklik deur hom in die loop van sy bedryf (behalwe mynbou of boerdery) gebruik is ten einde daarin 'n vervaardigingsproses of 'n ander proses wat volgens die Sekretaris se oordeel van dergelike aard is uit te voer of ten einde daarin sy bedryf van hotelhouer te beoefen, of indien bedoelde gebou deur hom verhuur is en geheel en al of hoofsaaklik in die loop van 'n bedryf (behalwe mynbou of boerdery) gebruik is ten einde daarin enige proses soos voormeld uit te voer of ten einde daarin die bedryf van hotelhouer te beoefen:

Met dien verstande dat—

- (i) die geboubeleggingsvermindering toegestaan kan word ten opsigte van die koste vir die belastingpligtige van 'n gebou (behalwe 'n hotelgebou) die oprigting waarvan na die dertigste dag van Junie 1966 'n aanvang geneem het of van verbeterings (behalwe verbeterings aan 'n hotelgebou) wat na daardie datum 'n aanvang geneem het, indien bedoelde gebou of bedoelde verbeterings, na gelang van die geval, van die in paragraaf (b) bedoelde aard is en bedoelde gebou of verbeterings, na gelang van die geval, in 'n ekonomiese ontwikkelingsgebied geleë is en bedoelde Minister, met inagneming van die omstandighede van die geval, gelas dat bedoelde vermindering toegestaan word;
- (ii) geen vermindering ingevolge hierdie sub-artikel gemaak word nie ten opsigte van 'n gebou of verbeterings op 'n perseel wat nie aan die belastingpligtige behoort nie, tensy die belastingpligtige op die datum waarop die oprigting van sodanige gebou of die aanbring van sodanige verbeterings 'n aanvang geneem het, op die okupasie van sodanige perseel vir 'n tydperk eindigende nie minder nie as tien jaar na bedoelde datum geregtig is.

(6) Die geboubeleggingsvermindering is 'n bedrag gelyk aan tien persent van die koste van die betrokke geboue of verbeterings vir die jaar van aanslag (maar, behalwe in die geval van 'n gebou of verbeterings ten opsigte waarvan 'n vermindering ingevolge voorbehoudsbepaling (i) by sub-artikel (5) toegestaan word, nie later as dié wat op die agt-en-twintigste dag van Februarie 1967 eindig nie) waartydens—

- (a) in die geval van die koste van oprigting van 'n gebou deur die belastingpligtige of die huurder gebruik, die gebou vir die eerste maal aldus gebruik is;
- (b) in die geval van die koste van enige verbeterings aan 'n gebou, die verbeterings voltooi is:

Provided that the Minister of Finance may, having regard to the circumstances of the case direct that the allowance in respect of any building referred to in paragraph (b) of sub-section (5) or proviso (i) to that sub-section which has been used in the manner aforesaid in an economic development area, or in respect of improvements to such building, shall be increased to a sum not exceeding—

- (i) twenty per cent of such cost if the erection of such building was, or such improvements were, commenced before the first day of May, 1964; or
 - (ii) twenty-five per cent of such cost if the erection of such building was, or such improvements were, commenced on or after that date.”; and
- (c) by the addition of the following sub-section:
- “(7) The building investment allowance shall not be made in respect of the cost of any building or improvements if an allowance may be made in respect of such cost or any portion thereof under the provisions of sub-section (7) of section *thirteen bis*.”.

(2) The amendments effected by paragraphs (a) and (c) of sub-section (1) shall be deemed to have come into operation on the first day of January, 1964, in respect of assessments for years of assessment ending on or after that date, and the amendments effected by paragraph (b) of that sub-section shall apply in respect of assessments for years of assessment ending on or after the twenty-third day of March, 1965.

Insertion of
section 13*bis*
in Act 58 of 1962.

15. (1) The following section is hereby inserted in the principal Act after section *thirteen*:

“Deductions
in respect
of buildings
used by
hotel-
keepers.

13*bis*. (1) Notwithstanding anything to the contrary contained in paragraph (ii) of the proviso to paragraph (e) of section *eleven*, there shall be allowed to be deducted from the income of any taxpayer for any year of assessment ending on or after the first day of January, 1964, an allowance equal to two per cent of the cost (after the set-off of any amount as provided in sub-section (6)) to the taxpayer—

- (a) of any building the erection of which was commenced by the taxpayer on or after the second day of March, 1960, but not later than the thirty-first day of December, 1963, and of any improvements (other than repairs) thereto commenced not later than the thirty-first day of December, 1963, if such building was wholly or mainly used by him during the year of assessment for the purpose of carrying on therein his trade of hotelkeeper; or
- (b) of any building the erection of which was commenced by the taxpayer on or after the fifteenth day of March, 1961, but not later than the thirty-first day of December, 1963, and of any improvements (other than repairs) thereto commenced not later than the thirty-first day of December, 1963, if such building was during the year of assessment let by the taxpayer and wholly or mainly used for the purpose of carrying on therein the trade of hotelkeeper; or
- (c) of any building the erection of which was commenced by the taxpayer on or after the first day of January, 1964, and of any improvements (other than repairs) thereto commenced not later than the thirtieth day of June, 1965, if such building—
 - (i) was brought into use not later than the thirtieth day of June, 1965; and
 - (ii) was during the year of assessment wholly or mainly used by the taxpayer for the purpose of carrying on therein his trade of hotelkeeper or was during such year let by the taxpayer and wholly or mainly

Met dien verstande dat die Minister van Finansies, met inagneming van die omstandighede van die geval, opdrag kan gee dat die vermindering ten opsigte van 'n gebou in paragraaf (b) van sub-artikel (5) of voorbehoudsbepaling (i) by daardie sub-artikel bedoel wat op voormelde wyse in 'n ekonomiese ontwikkelingsgebied gebruik is, of ten opsigte van verbeterings aan so 'n gebou, vermeerder word tot 'n som van hoogstens—

- (i) twintig persent van bedoelde koste indien die oprigting van bedoelde gebou, of bedoelde verbeterings, voor die eerste dag van Mei 1964 'n aanvang geneem het; of
- (ii) vyf-en-twintig persent van bedoelde koste indien die oprigting van bedoelde gebou, of bedoelde verbeterings, op of na daardie datum 'n aanvang geneem het.”; en

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

„(7) Die geboubeleggingsvermindering word nie ten opsigte van die koste van 'n gebou of verbeterings gemaak nie indien 'n vermindering ten opsigte van daardie koste of 'n gedeelte daarvan ingevolge die bepalings van sub-artikel (7) van artikel *dertien bis* gemaak kan word.”.

(2) Die wysigings deur paragrafe (a) en (c) van sub-artikel (1) aangebring, word geag op die eerste dag van Januarie 1964, in werking te getree het ten opsigte van aanslae vir jare van aanslag wat op of na daardie datum eindig, en die wysigings aangebring deur paragraaf (b) van daardie sub-artikel is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die drie-en-twintigste dag van Maart 1965 eindig.

15. (1) Die volgende artikel word hierby in die Hoofwet na artikel *dertien* ingevoeg:

Invoeging van artikel *13bis* in Wet 58 van 1962.

„Aftrekkings ten opsigte van geboue deur hotelhouders gebruik.

13*bis*. (1) Ondanks andersluidende bepalings in paragraaf (ii) van die voorbehoudsbepaling by paragraaf (e) van artikel *elf* vervat, word daar as 'n aftrekking van die inkomste van 'n belastingpligtige vir enige jaar van aanslag wat op of na die eerste dag van Januarie 1964 eindig 'n vermindering toegestaan gelyk aan twee persent van die koste (na verrekening van enige bedrag volgens voorskrif van sub-artikel (6)) vir die belastingpligtige—

(a) van 'n gebou waarvan die oprigting deur die belastingpligtige op of na die tweede dag van Maart 1960, maar nie later as die een-en-dertigste dag van Desember 1963 nie, begin is, en van enige verbeterings (behalwe herstelwerk) daaraan wat nie later as die een-en-dertigste dag van Desember 1963 begin is nie, indien bedoelde gebou geheel en al of hoofsaaklik deur hom gedurende die jaar van aanslag gebruik is vir die beoefening daarin van sy bedryf van hotelhouer; of

(b) van 'n gebou waarvan die oprigting deur die belastingpligtige op of na die vyftiende dag van Maart 1961, maar nie later as die een-en-dertigste dag van Desember 1963 nie, begin is, en van enige verbeterings (behalwe herstelwerk) daaraan wat nie later as die een-en-dertigste dag van Desember 1963 begin is nie, indien bedoelde gebou gedurende die jaar van aanslag deur die belastingpligtige verhuur is en geheel en al of hoofsaaklik gebruik is vir die beoefening daarin van die bedryf van hotelhouer; of

(c) van 'n gebou waarvan die oprigting deur die belastingpligtige op of na die eerste dag van Januarie 1964 begin is, en van enige verbeterings (behalwe herstelwerk) daaraan wat nie later as die dertigste dag van Junie 1965 begin is, indien bedoelde gebou—

(i) nie later as die dertigste dag van Junie 1965 in gebruik geneem is; en

(ii) gedurende die jaar van aanslag geheel en al of hoofsaaklik deur die belastingpligtige gebruik is vir die beoefening daarin van sy bedryf as hotelhouer of gedurende daardie jaar deur die belastingpligtige verhuur is en deur die huurder geheel en al of

used by the lessee for the purpose of carrying on therein the lessee's trade of hotelkeeper; or

(d) of such portion—

- (i) of any building (other than a building in respect of the cost of which an allowance under the preceding provisions of this sub-section is or was deductible from the income of the taxpayer for the current or any previous year of assessment) the erection of which was commenced by the taxpayer on or after the first day of January, 1964; or
- (ii) of any improvements (other than repairs) to any building referred to in this paragraph or paragraph (a) or (b), if such improvements were commenced on or after the first day of January, 1964; or
- (iii) of any improvements (other than repairs) to any building referred to in paragraph (c), if such improvements were commenced on or after the first day of July, 1965,

as the Secretary is satisfied—

- (aa) was during the year of assessment used by the taxpayer for the purpose of carrying on therein his trade of hotelkeeper; or
- (bb) was during such year let by the taxpayer and used by the lessee for the purpose of carrying on therein the lessee's trade of hotelkeeper; or

(e) of such portion of any building improvements (other than repairs and other than improvements in respect of the cost of which, or of any portion thereof, an allowance under the preceding provisions of this sub-section is or was deductible from the income of the taxpayer for the current or any previous year of assessment) commenced on or after the first day of January, 1964, as the Secretary is satisfied was during the year of assessment in question used by the taxpayer for the purposes of his trade of hotelkeeper or was during the year of assessment in question let by the taxpayer and used by the lessee for the purposes of the lessee's trade of hotelkeeper, provided the building (or a portion thereof) to which such improvements were effected was during the year of assessment in question registered as an hotel under the Hotels Act, 1965:

Provided that no allowance shall be made under this sub-section in respect of such portion of the cost of any building the erection of which was commenced on or after the first day of July, 1961, or any improvements effected thereto, as has been taken into account in the calculation of any allowance to the taxpayer under paragraph (g) of section *eleven*, whether in the current or any previous year of assessment.

(2) In addition to any allowance under sub-section (1), there shall be allowed to be deducted from the income of the taxpayer an allowance in respect of the cost (after the set-off of any amount as provided in sub-section (6)) of any building or improvements referred to in paragraph (c) of sub-section (1) or of any portion of any building or improvements referred to in paragraph (d) or (e) of sub-section (1), provided such building (or a portion thereof), or the building (or a portion thereof) to which such improvements were effected, as the case may be, was during the year of assessment in question registered as an hotel under the Hotels Act, 1965, and such hotel was on the last day of such year graded by the board established under that Act: Provided that no allowance shall be made under this sub-section in respect of such portion of the cost of any building or any improvements as has been taken into account in the calcula-

hoofsaaklik gebruik is vir die beoefening daarin van die huurder se bedryf van hotelhouer; of

(d) van die gedeelte—

- (i) van 'n gebou (behalwe 'n gebou ten opsigte van die koste waarvan 'n vermindering ingevolge die voorgaande bepalings van hierdie sub-artikel van die belastingpligtige se inkomste vir die lopende of 'n vorige jaar van aanslag afgetrek kan of kon word) die oprigting waarvan deur die belastingpligtige op of na die eerste dag van Januarie 1964 begin is; of
- (ii) van enige verbeterings (behalwe herstelwerk) aan 'n gebou in hierdie paragraaf of paragraaf (a) of (b) bedoel, indien sodanige verbeterings op of na die eerste dag van Januarie 1964 begin is; of
- (iii) van enige verbeterings (behalwe herstelwerk) aan 'n gebou in paragraaf (c) bedoel, indien sodanige verbeterings op of na die eerste dag van Julie 1965 begin is, wat volgens oortuiging van die Sekretaris—
- (aa) gedurende die jaar van aanslag deur die belastingpligtige gebruik is vir die beoefening daarin van sy bedryf van hotelhouer; of
- (bb) gedurende bedoelde jaar deur die belastingpligtige verhuur is en deur die huurder gebruik is vir die beoefening daarin van die huurder se bedryf van hotelhouer; of

(e) van die gedeelte van enige gebouverbeterings (behalwe herstelwerk en behalwe verbeterings ten opsigte van die koste waarvan, of van 'n gedeelte daarvan, 'n vermindering ingevolge die voorgaande bepalings van hierdie sub-artikel van die belastingpligtige se inkomste vir die lopende of 'n vorige jaar van aanslag afgetrek kan of kon word) wat op of na die eerste dag van Januarie 1964 begin is, wat volgens oortuiging van die Sekretaris gedurende die betrokke jaar van aanslag deur die belastingpligtige vir doeleindes van sy bedryf van hotelhouer gebruik is of gedurende die betrokke jaar van aanslag deur die belastingpligtige verhuur is en deur die huurder vir doeleindes van die huurder se bedryf van hotelhouer gebruik is, mits die gebou (of 'n gedeelte daarvan) waaraan bedoelde verbeterings aangebring is gedurende die betrokke jaar van aanslag ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is:

Met dien verstande dat geen vermindering ingevolge hierdie sub-artikel gemaak word nie ten opsigte van die gedeelte van die koste van 'n gebou waarvan die oprigting op of na die eerste dag van Julie 1961 begin is, of enige verbeterings daaraan aangebring, wat by die berekening van 'n vermindering aan die belastingpligtige ingevolge paragraaf (g) van artikel 1*ef* in aanmerking geneem is, hetsy in die lopende of 'n vorige jaar van aanslag.

(2) Benewens enige vermindering ingevolge sub-artikel (1), word daar as 'n aftrekking van die inkomste van die belastingpligtige 'n vermindering toegestaan ten opsigte van die koste (na verrekening van enige bedrag volgens voorskrif van sub-artikel (6)) van enige gebou of verbeterings in paragraaf (c) van sub-artikel (1) bedoel of van enige gedeelte van 'n gebou of verbeterings in paragraaf (d) of (e) van sub-artikel (1) bedoel, mits bedoelde gebou (of 'n gedeelte daarvan) of die gebou (of 'n gedeelte daarvan) waaraan bedoelde verbeterings aangebring is, na gelang van die geval, gedurende die betrokke jaar van aanslag ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is en bedoelde hotel op die laaste dag van bedoelde jaar deur die ingevolge daardie Wet gestigte raad gegradeer is: Met dien verstande dat geen vermindering ingevolge hierdie sub-artikel gemaak word nie ten opsigte van die gedeelte van die koste van 'n gebou of enige verbeterings wat by die berekening van 'n vermindering aan die belasting-

tion of any allowance to the taxpayer under paragraph (g) of section *eleven*, whether in the current or any previous year of assessment.

(3) The allowance under sub-section (2) shall be such percentage of the cost (as reduced in terms of that sub-section) referred to in that sub-section, as may be fixed by the State President by regulation under sub-section (4) for the grade of hotel which is, in terms of a determination of the board referred to in sub-section (1), applicable in respect of the relevant building (or a portion thereof) on the last day of the year of assessment: Provided that where no such allowance may be granted in respect of such cost in respect of any year of assessment (hereinafter referred to as the earlier year) solely by reason of the fact that the hotel in question was graded by the said board for the first time after the last day of the earlier year, the allowance made in accordance with the said regulation in respect of such cost in respect of the first year of assessment in respect of which that allowance may be made shall, provided the said board certifies that such hotel satisfied the requirements for a specified grading under the Hotels Act, 1965, on the last day of the earlier year, be increased by an amount equal to the allowance to which the taxpayer would, in respect of the earlier year, have been entitled in respect of such cost in accordance with the said regulation if the grading so specified had applied to such hotel on the last day of the earlier year.

(4) The State President may make regulations prescribing the rates of the allowances under sub-section (2) in respect of the various grades of hotels determined under the provisions of sub-section (1) of section *fifteen* of the Hotels Act, 1965, and may in such regulations prescribe rates which vary according to the grade of hotel or the year of assessment for which any such allowance may be made: Provided that any rate so prescribed in respect of any year of assessment in respect of any grade of hotel shall not exceed eight per cent of the cost or portion thereof on which the relevant allowance is to be calculated.

(5) The aggregate of the allowances under the preceding provisions of this section and sub-section (1) of section *thirteen*, as applied by sub-section (4) of that section, and the corresponding provisions of any previous Income Tax Act, in respect of the cost of any building or portion thereof or any improvements or portion thereof shall not exceed such cost or, if such allowances have been calculated on a portion of such cost, such portion.

(6) (a) If in any year of assessment there falls to be included in a taxpayer's income in terms of paragraph (a) of sub-section (4) of section *eight* an amount which has been recovered or recouped in respect of any allowance made under the preceding provisions of this section or the provisions of sub-section (1) of section *thirteen*, as applied by sub-section (4) of that section, or the corresponding provisions of any previous Income Tax Act, in respect of any building or portion thereof or any improvements or portion thereof, so much of the amount so recovered or recouped as is set off against the cost of a further building as hereinafter provided shall, notwithstanding the provisions of the said paragraph, at the option of the taxpayer to be notified by him in writing to the Secretary when submitting his return of income for the year of assessment during which the recovery or recoupment occurred, and provided he erects within twelve months or such further period as

pligtige ingevolge paragraaf (g) van artikel *elf* in aanmerking geneem is, hetsy in die lopende of 'n vorige jaar van aanslag.

(3) Die vermindering ingevolge sub-artikel (2) is die persentasie van die koste (soos volgens voorskrif van daardie sub-artikel verminder) in daardie sub-artikel bedoel, wat deur die Staatspresident by regulasie ingevolge sub-artikel (4) bepaal is vir die graad van hotel wat, ingevolge 'n vasstelling van die in sub-artikel (1) bedoelde raad, ten opsigte van die betrokke gebou (of 'n gedeelte daarvan) op die laaste dag van die jaar van aanslag van toepassing is: Met dien verstande dat waar bedoelde vermindering nie ten opsigte van bedoelde koste ten opsigte van 'n jaar van aanslag (hieronder die vroeër jaar genoem) toegestaan kan word nie slegs uit hoofde van die feit dat die betrokke hotel deur genoemde raad vir die eerste maal na die laaste dag van die vroeër jaar gegradeer is, word, mits bedoelde raad sertifiseer dat bedoelde hotel op die laaste dag van die vroeër jaar aan die vereistes vir 'n aangeduide gradering ingevolge die Wet op Hotelle, 1965, voldoen het, die vermindering wat ooreenkomstig bedoelde regulasie ten opsigte van bedoelde koste ten opsigte van die eerste jaar van aanslag ten opsigte waarvan daardie vermindering gemaak kan word, met 'n bedrag verhoog wat gelyk is aan die vermindering waarop die belastingpligtige ten opsigte van bedoelde koste ten opsigte van die vroeër jaar ooreenkomstig bedoelde regulasie geregtig sou gewees het indien die aldus aangeduide gradering op die laaste dag van die vroeër jaar op bedoelde hotel van toepassing was.

(4) Die Staatspresident kan regulasies uitvaardig wat die skale voorskryf vir die verminderings ingevolge sub-artikel (2) ten opsigte van die verskeie grade van hotelle wat ingevolge die bepalings van sub-artikel (1) van artikel *vyftien* van die Wet op Hotelle, 1965, bepaal is, en kan in bedoelde regulasies skale voorskryf wat volgens die graad van hotel of die jaar van aanslag waarvoor so 'n vermindering gemaak kan word, wissel: Met dien verstande dat 'n skaal aldus voorgeskryf ten opsigte van 'n jaar van aanslag ten opsigte van enige graad van hotel nie agt persent van die koste of gedeelte daarvan waarop die toepaslike vermindering bereken moet word, te bowe gaan nie.

(5) Die totaal van die verminderings ingevolge die voorgaande bepalings van hierdie artikel en sub-artikel (1) van artikel *dertien*, soos deur sub-artikel (4) van daardie artikel toegepas, en die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, ten opsigte van die koste van 'n gebou of gedeelte daarvan of enige verbeterings of gedeelte daarvan gaan nie bedoelde koste of, indien bedoelde verminderings op 'n gedeelte van bedoelde koste bereken is, bedoelde gedeelte, te bowe nie.

(6) (a) Indien daar in 'n jaar van aanslag ingevolge paragraaf (a) van sub-artikel (4) van artikel *agt* 'n bedrag by 'n belastingpligtige se inkomste ingereken moet word wat verhaal of vergoed is ten opsigte van 'n vermindering toegestaan ingevolge die voorgaande bepalings van hierdie artikel of die bepalings van sub-artikel (1) van artikel *dertien*, soos deur sub-artikel (4) van daardie artikel toegepas, of die ooreenstemmende bepalings van 'n vorige Inkomstebelastingwet, ten opsigte van 'n gebou of gedeelte daarvan of enige verbeterings of gedeelte daarvan, word so 'n gedeelte van die bedrag aldus verhaal of vergoed as wat in verrekening gebring word teen die koste van 'n verdere gebou soos hieronder bepaal, ondanks die bepalings van bedoelde paragraaf, na keuse van die belastingpligtige, waarvan hy die Sekretaris skriftelik in kennis moet stel wanneer hy sy opgawe van inkomste indien vir die jaar van aanslag waartydens die verhaal of vergoeding plaasgevind het, mits hy binne twaalf maande of sodanige verdere tydperk as wat

the Secretary may allow from the date on which the event giving rise to the recovery or recoupment occurred, any other building in respect of the cost of which an allowance is made under the preceding provisions of this section, not be included in his income for such year of assessment, but shall be set off against so much of the cost to him of such further building erected by him as remains after the deduction of any portion of such cost in respect of which an allowance has been granted to the taxpayer under paragraph (g) of section *eleven*, whether in the current or any previous year of assessment.

- (b) Where any allowance has been made under the provisions of sub-section (1) of section *thirteen*, as applied by sub-section (4) of that section, in respect of the cost of any building, any amount which has in terms of sub-section (3) of that section been set off against such cost, shall be set off against such cost in the calculation of any allowance made in respect thereof under the preceding provisions of this section.

(7) In addition to the deductions provided for in the preceding provisions of this section there shall be allowed to be deducted from the income of any taxpayer for the relevant year of assessment referred to in sub-section (8), an allowance to be known as the hotel building investment allowance, in respect of the cost to the taxpayer—

- (a) of any building referred to in paragraph (a) of sub-section (1), if such building was first used by the taxpayer on or after the first day of January, 1964, for the purpose of carrying on therein his trade of hotelkeeper; or
- (b) of any building referred to in paragraph (b) of sub-section (1), if such building was first used by the lessee on or after the first day of January, 1964, for the purpose of carrying on therein his trade of hotelkeeper; or
- (c) of any improvements referred to in paragraph (a) or (b) of sub-section (1), if such improvements were completed on or after the first day of January, 1964; or
- (d) of any building or improvements referred to in paragraph (c) of sub-section (1) or of the portion of any building referred to in paragraph (d) of that sub-section or of the portion of any improvements referred to in the said paragraph (d); or
- (e) of the portion of any improvements referred to in paragraph (e) of sub-section (1), whether or not the building (or a portion thereof) to which such improvements were effected was registered as an hotel under the Hotels Act, 1965:

Provided that the said allowance shall not be made—

- (i) in respect of the cost of any building the erection of which was commenced later than the thirtieth day of June, 1966, or of any improvements commenced later than that date, if the building in question was not during the year of assessment in question registered as an hotel under the Hotels Act, 1965; or
- (ii) in respect of the cost of any building first used after the end of the year of assessment ending on the twenty-eighth day of February, 1967, for the purpose of carrying on therein the trade of hotelkeeper, if such building was not during the year of assessment in question registered as an hotel under the Hotels Act, 1965; or
- (iii) in respect of any building improvements completed after the end of the year of assessment ending on the twenty-eighth day of February, 1967, if the building (or a portion thereof)

die Sekretaris toestaan vanaf die datum waarop die voorval plaasgevind het wat tot die verhaal of vergoeding aanleiding gee, 'n ander gebou ten opsigte van die koste waarvan 'n vermindering ingevolge die voorgaande bepalings van hierdie artikel toegestaan word, oprig, nie by sy inkomste vir sodanige jaar van aanslag ingereken nie, maar word dit in verrekening gebring teen soveel van die koste vir hom van sodanige verdere gebou deur hom opgerig as wat oorbly na aftrekking van enige gedeelte van bedoelde koste ten opsigte waarvan 'n vermindering ingevolge paragraaf (g) van artikel elf aan die belastingpligtige toegestaan is, hetsy in die lopende of 'n vorige jaar van aanslag.

- (b) Waar 'n vermindering ingevolge die bepalings van sub-artikel (1) van artikel dertien, soos deur sub-artikel (4) van daardie artikel toegepas, ten opsigte van die koste van 'n gebou toegestaan is, word enige bedrag wat ingevolge sub-artikel (3) van daardie artikel teen bedoelde koste in verrekening gebring is, teen bedoelde koste in verrekening gebring by die berekening van enige vermindering wat ten opsigte daarvan ingevolge die voorgaande bepalings van hierdie artikel toegestaan is.

(7) Benewens die aftrekking waarvoor in die voorgaande bepalings van hierdie artikel voorsiening gemaak word, word as 'n aftrekking van die inkomste van 'n belastingpligtige vir die betrokke jaar van aanslag in sub-artikel (8) bedoel, 'n vermindering toegelaat wat as die hotelgeboubeleggingsvermindering bekend staan, ten opsigte van die koste vir die belastingpligtige—

- (a) van 'n gebou in paragraaf (a) van sub-artikel (1) bedoel, indien bedoelde gebou vir die eerste maal deur die belastingpligtige op of na die eerste dag van Januarie 1964 vir die beoefening daarin van sy bedryf van hotelhouer gebruik is; of
- (b) van 'n gebou in paragraaf (b) van sub-artikel (1) bedoel, indien bedoelde gebou vir die eerste maal deur die huurder op of na die eerste dag van Januarie 1964 vir die beoefening daarin van sy bedryf van hotelhouer gebruik is; of
- (c) van verbeterings in paragraaf (a) of (b) van sub-artikel (1) bedoel, indien bedoelde verbeterings op of na die eerste dag van Januarie 1964 voltooi is; of
- (d) van enige gebou of verbeterings in paragraaf (c) van sub-artikel (1) bedoel of van die gedeelte van 'n gebou in paragraaf (d) van daardie sub-artikel bedoel of van die gedeelte van enige verbeterings in bedoelde paragraaf (d) bedoel; of
- (e) van die gedeelte van enige verbeterings in paragraaf (e) van sub-artikel (1) bedoel, ongeag of die gebou (of 'n gedeelte daarvan) waaraan bedoelde verbeterings aangebring is ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is al dan nie:

Met dien verstande dat bedoelde vermindering nie toegestaan word nie—

- (i) ten opsigte van die koste van 'n gebou waarvan die oprigting na die dertigste dag van Junie 1966 begin is of van enige verbeterings na daardie datum begin, indien die betrokke gebou nie gedurende die betrokke jaar van aanslag ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is nie; of
- (ii) ten opsigte van die koste van 'n gebou wat vir die eerste maal na die end van die jaar van aanslag eindigende op die agt-en-twintigste dag van Februarie 1967 vir die beoefening daarin van die bedryf van hotelhouer gebruik is, indien bedoelde gebou nie gedurende die betrokke jaar van aanslag ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is nie; of
- (iii) ten opsigte van gebouverbeterings wat na die end van die jaar van aanslag eindigende op die agt-en-twintigste dag van Februarie 1967 voltooi is, indien die gebou (of 'n gedeelte daarvan)

to which such improvements were effected, was not on the date on which such improvements were commenced registered as an hotel under the Hotels Act, 1965; or

- (iv) in respect of any portion of the cost of any building or improvements on any premises not owned by the taxpayer, unless the taxpayer at the date on which the erection of such building or the introduction of such improvements is commenced, is entitled to the occupation of such premises for a period ending not less than ten years after such date.

(8) The hotel building investment allowance shall be a sum equal to ten per cent of the relevant cost referred to in sub-section (7) and shall be allowed for the year of assessment (being a year of assessment ending on or after the first day of January, 1964), during which—

- (a) in the case of the cost of erection of a building (or portion thereof) used by the taxpayer or the lessee, the building was first so used;
- (b) in the case of the cost of any improvements (or portion thereof) to a building, the improvements were completed:

Provided that the Minister of Finance may, having regard to the circumstances of the case, direct that the allowance in respect of the cost of any building (or a portion thereof) the erection of which was commenced on or after the fifteenth day of March, 1961, and which has been used as aforesaid in any economic development area or in respect of improvements to such building or a portion thereof, shall be increased to a sum not exceeding—

- (i) twenty per cent of such cost if the erection of such building was, or such improvements were, commenced before the first day of May, 1964; or
- (ii) twenty-five per cent of such cost if the erection of such building was, or such improvements were, commenced on or after that date.”

(2) The amendment effected by sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the first day of January, 1964.

Insertion of
section 14bis
in Act 58 of 1962.

16. (1) The following section is hereby inserted in the principal Act after section *fourteen*:

“Deductions in respect of aircraft. **14bis.** (1) There shall, subject to the provisions of sub-section (2), be allowed to be deducted from the income of any person—

- (a) in respect of any aircraft acquired by such person on or after the first day of April, 1965, and used by him for the purposes of his trade during the year of assessment, an allowance equal to twenty-five per cent of the adjustable cost to him of such aircraft: Provided that—
 - (i) where an allowance under paragraph (b) has been made to any person in respect of any aircraft, no allowance shall be made to such person under this paragraph in respect of that aircraft for the year of assessment in which the aircraft is for the first time used by him for the purposes of his trade;
 - (ii) the aggregate of all the allowances made to any person in respect of any aircraft under this paragraph and paragraph (b) shall not exceed the cost to such person of such aircraft or, if such aircraft was acquired by such person to replace an aircraft and the cost of the aircraft so acquired has in terms of paragraph (a) of sub-section (2) been reduced by an amount which has not in terms of paragraph (i) of sub-section (4) of section *eight* been included in the income

waaraan bedoelde verbeterings aangebring is, op die datum waarop met bedoelde verbeterings begin is nie ingevolge die Wet op Hotelle, 1965, as 'n hotel geregistreer is nie; of

- (iv) ten opsigte van enige gedeelte van die koste van 'n gebou of verbeterings op 'n perseel wat nie aan die belastingpligtige behoort nie, tensy die belastingpligtige op die datum waarop die oprigting van sodanige gebou of die aanbring van sodanige verbeterings 'n aanvang geneem het, op die okkupasie van sodanige perseel vir 'n tydperk eindigende nie minder nie as tien jaar na bedoelde datum geregtig is.

(8) Die hotelgeboubeleggingsvermindering is 'n bedrag gelyk aan tien persent van die toepaslike koste bedoel in sub-artikel (7) en word toegelaat vir die jaar van aanslag (wat 'n jaar van aanslag is wat op of na die eerste dag van Januarie 1964 eindig) waar- tydens—

- (a) in die geval van die koste van oprigting van 'n gebou (of gedeelte daarvan) deur die belasting- pligtige of die huurder gebruik, die gebou vir die eerste maal aldus gebruik is;
- (b) in die geval van die koste van enige verbeterings (of gedeelte daarvan) aan 'n gebou, die verbete- rings voltooi is:

Met dien verstande dat die Minister van Finansies, met inagneming van die omstandighede van die ge- val, opdrag kan gee dat die vermindering ten opsigte van die koste van 'n gebou (of 'n gedeelte daarvan) met die oprigting waarvan op of na die vyftiende dag van Maart 1961 begin is en wat soos voormeld in 'n ekonomiese ontwikkelingsgebied gebruik is, of ten opsigte van verbeterings aan so 'n gebou (of 'n ge- deelte daarvan), vermeerder word tot 'n som van hoogstens—

- (i) twintig persent van bedoelde koste indien die oprigting van bedoelde gebou, of bedoelde ver- beterings, voor die eerste dag van Mei 1964 'n aanvang geneem het; of
- (ii) vyf-en-twintig persent van bedoelde koste in- dien die oprigting van bedoelde gebou, of bedoelde verbeterings, op of na daardie datum 'n aanvang geneem het."

(2) Die wysiging aangebring deur sub-artikel (1) is van toe- passing ten opsigte van aanslae vir jare van aanslag eindigende op of na die eerste dag van Januarie 1964.

16. (1) Die volgende artikel word hierby in die Hoofwet na artikel veertien ingevoeg:

Invoeging van artikel 14bis in Wet 58 van 1962.

„Aftrek- kings ten opsigte van vliegtuie.

14bis. (1) Daar word, behoudens die bepalings van sub-artikel (2), as 'n aftrekking van die inkomste van enige persoon toegelaat—

- (a) ten opsigte van 'n vliegtuig deur bedoelde per- soon op of na die eerste dag van April 1965 verkry en deur hom gedurende die jaar van aanslag vir doeleindes van sy bedryf gebruik, 'n vermindering gelyk aan vyf-en-twintig persent van die veranderbare koste van dié vliegtuig vir hom: Met dien verstande dat—

- (i) waar 'n vermindering ingevolge paragraaf (b) aan 'n persoon ten opsigte van 'n vlieg- tuig toegestaan is, daar geen vermindering ingevolge hierdie paragraaf aan dié persoon ten opsigte van daardie vliegtuig toege- staan word vir die jaar van aanslag waarin die vliegtuig vir die eerste maal deur hom vir die doeleindes van sy bedryf gebruik word nie;

- (ii) die totaal van al die verminderings wat ingevolge hierdie paragraaf en paragraaf (b) aan 'n persoon ten opsigte van 'n vlieg- tuig toegestaan word, die koste van dié vliegtuig vir bedoelde persoon of, indien bedoelde vliegtuig deur bedoelde persoon ter vervanging van 'n vliegtuig verkry is en die koste van die aldus verkreeë vliegtuig ingevolge paragraaf (a) van sub-artikel (2) verminder is met 'n bedrag wat nie inge- volge paragraaf (i) van sub-artikel (4) van artikel agt by die inkomste van die belas-

of the taxpayer for the current or any previous year of assessment, the adjustable cost to such person of the aircraft so acquired;

- (b) if such person is a person referred to in paragraph (c) of sub-section (1) of section *nine* and such person on or after the first day of April, 1965, concludes a contract for the acquisition by him of a new aircraft (whether built or still to be built), or of an aircraft which is not new and is proved to the satisfaction of the Secretary for Transport at all times since its construction to have been maintained in the highest class applicable to an aircraft of its type, and such person satisfies the Secretary that the aircraft in question is or will be registered by him in the Republic and is or will be used by him in his business of transporting by air and for reward persons, livestock, goods or mail, an allowance in respect of the year of assessment during which such contract is concluded equal to forty per cent of the adjustable cost to such person of that aircraft, or, if at the time at which the allowance under this paragraph has to be made, the cost price of the aircraft has not yet been determined, of the adjustable estimated cost price of that aircraft, provided the said person satisfies the Secretary that not less than forty per cent of the cost price or of the estimated cost price, as the case may be, of the aircraft will be paid by him within a period of two years or, if the Secretary agrees, three years after the end of that year of assessment or, if the said person does not so satisfy the Secretary, an allowance in respect of any year of assessment equal to forty per cent of the portion, if any, of the adjustable cost price of the aircraft paid by him during that year of assessment: Provided that—

- (i) the provisions of this paragraph shall not apply in respect of any aircraft the registration of which in the Republic in the name of the taxpayer concerned does not or will not constitute its first registration in the Republic;
- (ii) if any taxpayer to whom an allowance equal to forty per cent of the adjustable cost price or adjustable estimated cost price, as the case may be, of any aircraft has been made under this paragraph, fails to pay at least forty per cent of the cost price or estimated cost price, as the case may be, of such aircraft within the said period of two or (as the case may be) three years after the end of the year of assessment in respect of which the said allowance has been made, the said allowance shall be included in the income of the said taxpayer for the year of assessment ending on the same day as the said period, and there shall be deducted from the income of the said taxpayer for that year of assessment an allowance equal to forty per cent of the portion, if any, of the adjustable cost price of such aircraft paid by him during the said period, and from the income of the said taxpayer for any year of assessment thereafter an allowance equal to forty per cent of the portion, if any, of the adjustable cost price of such aircraft paid by him during that year of assessment;

tingpligtige vir die lopende of 'n vorige jaar van aanslag ingereken is nie, die veranderbare koste vir daardie persoon van die aldus verkreeë vliegtuig, nie te bowe gaan nie;

- (b) indien so 'n persoon 'n in paragraaf (c) van sub-artikel (1) van artikel *nege* bedoelde persoon is en dié persoon op of na die eerste dag van April 1965 'n kontrak sluit vir die verkryging deur hom van 'n nuwe vliegtuig (hetsy gebou of nog gebou te word), of van 'n vliegtuig wat nie nuut is nie en ten opsigte waarvan daar tot bevrediging van die Sekretaris van Vervoer bewys word dat dit te alle tye vanaf die bou daarvan binne die hoogste klas toepaslik op vliegtuie van sy soort in stand gehou is, en bedoelde persoon die Sekretaris daarvan oortuig dat die betrokke vliegtuig deur hom in die Republiek geregistreer is of sal word en deur hom in sy besigheid van die lugvervoer, vir beloning, van persone, lewende hawe, goedere of pos gebruik word of gebruik sal word, 'n vermindering ten opsigte van die jaar van aanslag waarin bedoelde kontrak gesluit word gelyk aan veertig persent van die veranderbare koste van daardie vliegtuig vir bedoelde persoon of, indien op die tydstip wanneer die vermindering ingevolge hierdie paragraaf toegestaan moet word, die kosprys van die vliegtuig nog nie vasgestel is nie, van die veranderbare geraamde kosprys van daardie vliegtuig, mits bedoelde persoon die Sekretaris daarvan oortuig dat minstens veertig persent van die kosprys of van die geraamde kosprys, na gelang van die geval, van die vliegtuig binne 'n tydperk van twee jaar of, indien die Sekretaris instem, drie jaar na die end van bedoelde jaar van aanslag deur hom betaal sal word, of, indien bedoelde persoon die Sekretaris nie aldus oortuig nie, 'n vermindering ten opsigte van enige jaar van aanslag gelyk aan veertig persent van die gedeelte, as daar is, van die veranderbare kosprys van die vliegtuig gedurende daardie jaar van aanslag deur hom betaal: Met dien verstande dat—

- (i) die bepalinge van hierdie paragraaf nie van toepassing is nie ten opsigte van 'n vliegtuig waarvan die registrasie in die Republiek op naam van die betrokke belastingpligtige nie sy eerste registrasie in die Republiek uitmaak of sal uitmaak nie;
- (ii) indien 'n belastingpligtige aan wie 'n vermindering gelyk aan veertig persent van die veranderbare kosprys of veranderbare geraamde kosprys, na gelang van die geval, van 'n vliegtuig ingevolge hierdie paragraaf toegestaan is, in gebreke bly om minstens veertig persent van die kosprys of geraamde kosprys, na gelang van die geval, van bedoelde vliegtuig binne bedoelde tydperk van twee of (na gelang van die geval) drie jaar na die end van die jaar van aanslag ten opsigte waarvan bedoelde vermindering toegestaan is, te betaal, bedoelde vermindering ingereken word by die inkomste van bedoelde belastingpligtige vir die jaar van aanslag wat op dieselfde dag as bedoelde tydperk eindig, en daar van die inkomste van bedoelde belastingpligtige vir daardie jaar van aanslag 'n vermindering gelyk aan veertig persent van die gedeelte, as daar is, van die veranderbare kosprys van sodanige vliegtuig gedurende bedoelde tydperk deur hom betaal, en van die inkomste van bedoelde belastingpligtige vir enige jaar van aanslag daarna, 'n vermindering gelyk aan veertig persent van die gedeelte, as daar is, van die veranderbare kosprys van sodanige vliegtuig gedurende daardie jaar van aanslag deur hom betaal, afgetrek word;

- (iii) if in respect of any year of assessment the Secretary is no longer satisfied that an aircraft in respect of which an allowance has been made under the preceding provisions of this paragraph (whether in the current or any previous year of assessment) will be registered in the Republic or will be used by the taxpayer as aforesaid, or if in any year of assessment any such aircraft which has been registered in the Republic or has been used by the taxpayer as aforesaid, ceases to be so registered or used, or if in any year of assessment the taxpayer ceases to be a person referred to in paragraph (c) of sub-section (1) of section *nine*, so much of the amount of the said allowance as is not in terms of sub-section (4) of section *eight* required to be included in the taxpayer's income for the current or any other year of assessment and is not in terms of paragraph (a) of sub-section (2) of this section required to be deducted from the cost or estimated cost price of a further aircraft acquired to replace such aircraft, less such amount as would, if this paragraph had not been enacted, have been allowed to the taxpayer by way of deductions (in addition to those actually allowed) under paragraph (a) of this section or paragraph (o) of section *eleven*, either in the current or any previous year of assessment, shall in terms of this proviso be included in the income of the taxpayer for the current year of assessment.

(2) For the purposes of this section—

- (a) 'adjustable cost' or 'adjustable cost price', in relation to any aircraft, means the cost to the taxpayer of such aircraft or, if such aircraft was acquired by the taxpayer to replace an aircraft and the aircraft so acquired is an aircraft in relation to which the Secretary is satisfied in regard to the matters in regard to which he is required to be satisfied in terms of paragraph (g) of sub-section (4) of section *eight*, the cost to the taxpayer of the aircraft so acquired, less so much of any amount referred to in paragraph (a) of that sub-section which has been recovered or recouped in respect of the aircraft so replaced as does not exceed such cost, and 'adjustable estimated cost price' shall be construed accordingly;
- (b) where any allowance under this section is determinable on a portion of the adjustable cost price paid in respect of any aircraft, such portion shall be deemed to be an amount which bears to the portion of the cost price paid the same ratio as the adjustable cost price bears to the full cost price or, if at the time at which the allowance has to be made the cost price of the aircraft has not yet been determined, the estimated cost price payable in respect of such aircraft.”.

(2) The amendment effected by sub-section (1) shall apply in respect of assessments for years of assessment ending on or after the first day of April, 1965.

Amendment of section 19 of Act 58 of 1962, as amended by section 15 of Act 90 of 1962 and section 6 of Act 6 of 1963.

17. Section *nineteen* of the principal Act is hereby amended by the substitution for sub-section (3) of the following sub-section:

“(3) In respect of income in the form of dividends (other than dividends referred to in paragraph (s) of section *eleven*) 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:

(iii) indien die Sekretaris ten opsigte van 'n jaar van aanslag nie meer oortuig is nie dat 'n vliegtuig ten opsigte waarvan 'n vermindering (hetsy in die lopende of 'n vorige jaar van aanslag) ingevolge die voorgaande bepalings van hierdie paragraaf toegestaan is, in die Republiek geregistreer of deur die belastingpligtige soos voormeld gebruik sal word, of indien so 'n vliegtuig wat in die Republiek geregistreer of deur die belastingpligtige soos voormeld gebruik is, in 'n jaar van aanslag ophou om aldus geregistreer te wees of gebruik te word, of indien die belastingpligtige in 'n jaar van aanslag ophou om 'n in paragraaf (c) van sub-artikel (1) van artikel *nege* bedoelde persoon te wees, soveel van die bedrag van bedoelde vermindering as wat nie kragtens die bepalings van sub-artikel (4) van artikel *agt* by die belastingpligtige se inkomste vir die lopende of 'n ander jaar van aanslag ingereken moet word nie en nie ingevolge paragraaf (a) van sub-artikel (2) van hierdie artikel van die koste of geraamde kosprys van 'n verdere vliegtuig wat ter vervanging van bedoelde vliegtuig verkry is, afgetrek moet word nie, min so 'n bedrag as wat (hetsy in die lopende of 'n vorige jaar van aanslag) indien hierdie paragraaf nie verorden was nie, ingevolge paragraaf (a) van hierdie artikel of paragraaf (o) van artikel *elf* by wyse van aftrekkings aan die belastingpligtige toegestaan sou gewees het bo en behalwe die aftrekkings werklik toegestaan, ingevolge hierdie voorbehoudbepaling by die belastingpligtige se inkomste vir die lopende jaar van aanslag ingereken moet word.

(2) By die toepassing van hierdie artikel—

- (a) beteken 'veranderbare koste' of 'veranderbare kosprys' met betrekking tot 'n vliegtuig, die koste van so 'n vliegtuig vir die belastingpligtige of, indien so 'n vliegtuig deur die belastingpligtige ter vervanging van 'n vliegtuig verkry is en die aldus verkreeë vliegtuig 'n vliegtuig is met betrekking waartoe die Sekretaris oortuig is met betrekking tot die sake met betrekking waartoe hy volgens paragraaf (g) van sub-artikel (4) van artikel *agt* oortuig moet wees, die koste van die aldus verkreeë vliegtuig vir die belastingpligtige, min soveel van enige bedrag bedoel in paragraaf (a) van daardie sub-artikel wat ten opsigte van die vliegtuig wat aldus vervang is, verhaal of vergoed is, as wat bedoelde koste nie te bowe gaan nie, en word 'veranderbare geraamde kosprys' dienooreenkomstig uitgelê;
- (b) waar 'n vermindering ingevolge hierdie artikel op 'n gedeelte van die veranderbare kosprys ten opsigte van 'n vliegtuig betaal, vasgestel moet word, word so 'n gedeelte geag 'n bedrag te wees wat tot die gedeelte van die kosprys wat betaal is in dieselfde verhouding staan as die verhouding waarin die veranderbare kosprys tot die volle kosprys, of, indien op die tydstip wanneer die vermindering toegestaan moet word, die kosprys van die vliegtuig nog nie vasgestel is nie, die geraamde kosprys wat ten opsigte van bedoelde vliegtuig betaalbaar is, staan."

(2) Die wysiging aangebring deur sub-artikel (1) is van toepassing ten opsigte van aanslae vir jare van aanslag wat op of na die eerste dag van April 1965 eindig.

17. Artikel *negentien* van die Hoofwet word hierby gewysig deur sub-artikel (3) deur die volgende sub-artikel te vervang:

„(3) Ten opsigte van inkomste in die vorm van dividende (behalwe dividende in paragraaf (s) van artikel *elf* bedoel) 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 dividende verteenwoordig, bereken ooreenkomstig die volgende skaal:

Wysiging van artikel 19 van Wet 58 van 1962, soos gewysig deur artikel 15 van Wet 90 van 1962 en artikel 6 van Wet 6 van 1963.

Where, but for the provisions of this sub-section, sub-section (2) and section twenty the taxable income of the taxpayer (as determined before the deduction of any amount under section twenty-one bis) for the year of assessment in question—

Percentage of aforesaid dividends to be deducted.		Where, but for the provisions of this sub-section, sub-section (2) and section twenty the taxable income of the taxpayer (as determined before the deduction of any amount under section twenty-one bis) for the year of assessment in question—	
100 per cent		would not exceed R2,600	
94	" "	would exceed R2,600 but not R2,800	
88	" "	" " R2,800 " " R3,000	
82	" "	" " R3,000 " " R3,200	
76	" "	" " R3,200 " " R3,400	
70	" "	" " R3,400 " " R3,600	
64	" "	" " R3,600 " " R3,800	
58	" "	" " R3,800 " " R4,000	
52	" "	" " R4,000 " " R4,200	
46	" "	" " R4,200 " " R4,400	
40	" "	" " R4,400 " " R4,600	
33½	" "	" " R4,600	

Amendment of section 20 of Act 58 of 1962, as amended by section 13 of Act 90 of 1964.

18. Section *twenty* of the principal Act is hereby amended with effect from the commencement of the year of assessment ended the twenty-ninth day of February, 1964, by the deletion of sub-section (1)*bis*.

Insertion of section 28*bis* in Act 58 of 1962.

19. (1) The following section is hereby inserted in the principal Act after section *twenty-eight*:

"Assessments on transfer of business undertaking by foreign company to South African subsidiary.

28*bis*. If the Secretary is satisfied that the circumstances warrant a concession and it is proved to his satisfaction—

- (a) that any company (hereinafter referred to as the subsidiary) which is registered, managed and controlled in the Republic has under an arrangement with any other company (hereinafter referred to as the foreign company) which is registered, managed and controlled outside the Republic, acquired all the assets and assumed all the liabilities of the foreign company relating to any industrial, commercial or other business undertaking of the foreign company in the Republic which has been transferred by the foreign company to the subsidiary as a going concern; and
- (b) that at the time the arrangement was implemented all the issued shares of the subsidiary were held for its own benefit by the foreign company or a company which was registered, managed and controlled outside the Republic and was controlled by or controlled the foreign company,

any taxable income derived or any assessed loss incurred by the foreign company prior to the discontinuance by it of the said undertaking and any taxable income derived or assessed loss incurred by the subsidiary after the transfer to it of such undertaking shall, subject to any conditions imposed by the Secretary, be determined in accordance with the provisions of this Act as though, so far as the foreign company is concerned, such undertaking had not been discontinued by it and, so far as the subsidiary is concerned, such undertaking had belonged to and had been carried on by it prior to the transfer to it of such undertaking."

(2) The amendment effected by sub-section (1) shall be deemed to have first taken effect in respect of assessments for the year of assessment ended the twenty-ninth day of February, 1964.

Amendment of section 36 of Act 58 of 1962, as amended by section 12 of Act 72 of 1963 and section 15 of Act 90 of 1964.

20. Section *thirty-six* of the principal Act is hereby amended by the deletion at the end of sub-section (3)*bis* of the word "or".

Amendment of section 42 of Act 58 of 1962.

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

- (a) by the deletion at the end of paragraph (b) of sub-section (2) of the word "and"; and
- (b) by the addition to the said sub-section of the following paragraph:

Waar, by ontstentenis van die bepaling van hierdie sub-artikel, sub-artikel (2) en artikel twintig die belasbare inkomste van die belastingpligtige (soos vasgestel voordat enige bedrag ingevolge artikel een-en-twintig bis afgetrek word) vir die betrokke jaar van aanslag—	Persentasie van bedoelde dividende afgetrek te word.
nie R2,600 te bowe sou gaan nie	100 persent.
R2,600 te bowe sou gaan, maar nie R2,800 nie	94 „
R2,800 „ „ „ „ „ „ R3,000	88 „
R3,000 „ „ „ „ „ „ R3,200	82 „
R3,200 „ „ „ „ „ „ R3,400	76 „
R3,400 „ „ „ „ „ „ R3,600	70 „
R3,600 „ „ „ „ „ „ R3,800	64 „
R3,800 „ „ „ „ „ „ R4,000	58 „
R4,000 „ „ „ „ „ „ R4,200	52 „
R4,200 „ „ „ „ „ „ R4,400	46 „
R4,400 „ „ „ „ „ „ R4,600	40 „
R4,600 „ „ „ „ „ „	33½ „ „

18. Artikel *twintig* van die Hoofwet word hierby gewysig met ingang van die begin van die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het deur sub-artikel (1)*bis* te skrap.

Wysiging van artikel 20 van Wet 58 van 1962, soos gewysig deur artikel 13 van Wet 90 van 1964.

19. (1) Die volgende artikel word hierby in die Hoofwet na artikel *agt-en-twintig* ingevoeg:

Invoeging van artikel 28*bis* in Wet 58 van 1962.

„Aanslae by oordrag van besigheidsonderneming deur buitelandse maatskappy aan Suid-Afrikaanse filiaal. 28*bis*. Indien die Sekretaris oortuig is dat die omstandighede van die geval 'n toegewing regverdig en daar tot sy bevrediging bewys word—
(a) dat 'n maatskappy (hieronder die filiaal genoem) wat in die Republiek geregistreer, bestuur en beheer is of word, ingevolge 'n reëling met 'n ander maatskappy (hieronder die buitelandse maatskappy genoem) wat buite die Republiek geregistreer, bestuur en beheer is of word, al die buitelandse maatskappy se bates verkry en al die buitelandse maatskappy se verpligtinge oorgeneem het in verband met 'n industriële, kommersiële of ander besigheidsonderneming van die buitelandse maatskappy in die Republiek wat deur die buitelandse maatskappy aan die filiaal as 'n lopende saak oorgedra is; en
(b) dat toe die reëling uitgevoer is al die uitge-reikte aandele van die filiaal vir sy eie voordeel besit is deur die buitelandse maatskappy of 'n maatskappy wat buite die Republiek geregistreer, bestuur en beheer was en deur die buitelandse maatskappy beheer was of dit beheer het,

word, onderworpe aan enige voorwaardes deur die Sekretaris opgelê, enige belasbare inkomste deur die buitelandse maatskappy verkry, of enige vas-gestelde verlies deur hom gely, voordat hy opgehou het om bedoelde onderneming voort te sit en enige belasbare inkomste deur die filiaal verkry, of enige vasgestelde verlies deur hom gely, na bedoelde onderneming aan hom oorgedra is, ingevolge die bepaling van hierdie Wet vasgestel asof, vir sover die buitelandse maatskappy geraak word, hy nie opgehou het om bedoelde onderneming voort te sit nie en, vir sover die filiaal geraak word, bedoelde onderneming, voordat dit aan hom oorgedra is, aan hom behoort het en deur hom voortgesit is.”.

(2) Die wysiging aangebring deur sub-artikel (1) word geag vir die eerste maal in werking te getree het ten opsigte van aanslae vir die jaar van aanslag wat op die nege-en-twintigste dag van Februarie 1964 geëindig het.

20. Artikel *ses-en-dertig* van die Hoofwet word hierby gewysig deur aan die end van sub-artikel (3)*bis* die woord „of” te skrap.

Wysiging van artikel 36 van Wet 58 van 1962, soos gewysig deur artikel 12 van Wet 72 van 1963 en artikel 15 van Wet 90 van 1964.

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

Wysiging van artikel 42 van Wet 58 van 1962.

- (a) deur aan die end van paragraaf (b) van sub-artikel (2) die woord „en” te skrap; en
(b) deur by genoemde sub-artikel die volgende paragraaf te voeg:

“(d) dividends accruing to any ecclesiastical, charitable or educational institution of a public character, whether or not supported wholly or partly by grants from public revenue.”.

Amendment of
section 57 of
Act 58 of 1962.

22. Section *fifty-seven* of the principal Act is hereby amended, with effect from the first day of March, 1965, by the substitution for sub-section (1) of the following sub-section:

- “(1) If any property—
- (a) was on or before the twenty-eighth day of February, 1965, disposed of under a donation by a woman married in or out of community of property and not separated from her husband under a judicial order or notarial deed of separation; or
 - (b) has after that date been disposed of under a donation by a woman married in or out of community of property and not living apart from her husband in circumstances which, in the opinion of the Secretary, indicate that the separation is likely to be permanent,
- that property shall for the purposes of this Part be deemed to have been disposed of under a donation by her husband: Provided that—
- (i) any tax paid or payable by the husband in respect of any property disposed of under a donation by the wife may be recovered from the assets of the wife;
 - (ii) if either the husband or the wife makes written application therefor to the Secretary or the Secretary considers it desirable, separate payments may be made by, or separate notices of assessment may be sent to, the respective spouses in respect of the property disposed of under any donation by such husband and wife, respectively, but the total amount of such separate payments or the total tax payable in respect of the separate assessments so issued, as the case may be, shall not be less than the total amount of tax which would have been payable by the husband alone if the value of the property disposed of under a donation by the husband and wife together had been assessed as the value of property disposed of under a donation by the husband alone.”.

Amendment of
section 68 of
Act 58 of 1962,
as amended by
section 26 of
Act 90 of 1962.

23. Section *sixty-eight* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

- “(1) The income received by or accrued to or in favour of a woman married with or without community of property and not living apart from her husband in circumstances which, in the opinion of the Secretary, indicate that the separation is likely to be permanent, shall be included by him in returns of income required to be rendered by him under this Act: Provided that—
- (i) if either spouse makes written application therefor to the Secretary, and the Secretary considers it desirable; or
 - (ii) if in any other case the Secretary considers it desirable,
- returns of income shall be required to be rendered by both spouses separately.”.

Amendment of
section 74 of
Act 58 of 1962.

24. Section *seventy-four* of the principal Act is hereby amended by the substitution for sub-section (3) of the following sub-section:

- “(3) Any officer engaged in carrying out the provisions of this Act who has in relation to the affairs of a particular person been authorized thereto by the Secretary in writing or by telegram, may, for the purposes of the administration of this Act—
- (a) without previous notice, at any time during the day enter any premises whatsoever and on such premises search for any moneys, books, records, accounts or documents;
 - (b) in carrying out any such search, open or cause to be opened or removed and opened, any article in which he suspects any moneys, books, records, accounts or documents to be contained;
 - (c) seize any such books, records, accounts or documents as in his opinion may afford evidence which may be material in assessing the liability of any person for any tax;

„(d) dividende wat toeval aan 'n godsdienstige, liefdadigheids- of opvoedkundige inrigting van 'n openbare aard, hetsy dit geheel en al of ten dele deur toekennings uit staatsinkomste ondersteun word al dan nie.”.

22. Artikel *sewe-en-vyftig* van die Hoofwet word hierby met ingang van die eerste dag van Maart 1965 gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 57 van Wet 58 van 1962.

„(1) Indien ingevolge 'n skenking—

- (a) daar op of voor die agt-en-twintigste dag van Februarie 1965 oor eiendom beskik is deur 'n vrou wat in of buite gemeenskap van goedere getroud en nie ingevolge 'n geregtelike skeidingsbevel of notariële skeidingsakte van haar man geskei is nie; of
- (b) daar na daardie datum oor eiendom beskik is deur 'n vrou wat in of buite gemeenskap van goedere getroud is en nie apart van haar man woon nie in omstandighede wat, volgens die oordeel van die Sekretaris, aandui dat die skedding waarskynlik permanent sal wees, word haar man by die toepassing van hierdie Deel geag ingevolge 'n skenking oor daardie eiendom te beskik het: Met dien verstande dat—
 - (i) enige belasting deur die man betaal of betaalbaar ten opsigte van eiendom waaroor sy eggenote ingevolge 'n skenking beskik het, uit die bates van die vrou verhaal kan word;
 - (ii) indien òf die man òf die vrou skriftelik by die Sekretaris daarom aansoek doen of die Sekretaris dit wenslik ag, betaling deur die onderskeie gades afsonderlik kan geskied of aanslagkennisgewings afsonderlik aan hulle gestuur kan word ten opsigte van die eiendom waaroor die man en die vrou onderskeidelik ingevolge skenking beskik het, maar die totale bedrag van die afsonderlike betalings of die totale belasting betaalbaar ten opsigte van die afsonderlike aanslae aldus uitgereik, na gelang van die geval, mag nie minder wees nie as die totale bedrag wat deur die man alleen aan belasting betaalbaar sou gewees het indien die waarde van die eiendom waaroor die man en die vrou saam ingevolge 'n skenking beskik het, aangeslaan was as die waarde van eiendom waaroor die man alleen ingevolge 'n skenking beskik het.”.

23. Artikel *agt-en-sestig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 68 van Wet 58 van 1962, soos gewysig deur artikel 26 van Wet 90 van 1962.

- „(1) Die inkomste ontvang deur of toegeval aan of ten gunste van 'n vrou wat in of buite gemeenskap van goedere getroud is, en nie apart van haar man woon nie in omstandighede wat, volgens die oordeel van die Sekretaris, aandui dat die skedding waarskynlik permanent sal wees, word deur hom ingesluit in die opgawes van inkomste wat ingevolge hierdie Wet deur hom verstrekk moet word: Met dien verstande dat—
- (i) indien enigeen van die eggenote skriftelik by die Sekretaris daarom aansoek doen en die Sekretaris dit wenslik ag; of
 - (ii) indien in enige ander geval die Sekretaris dit wenslik ag, opgawes van inkomste deur albei die eggenote afsonderlik verstrekk moet word.”.

24. Artikel *vier-en-sewentig* van die Hoofwet word hierby gewysig deur sub-artikel (3) deur die volgende sub-artikel te vervang:

Wysiging van artikel 74 van Wet 58 van 1962.

- „(3) 'n Amptenaar wat die bepalings van hierdie Wet uitvoer, en wat met betrekking tot die sake van 'n bepaalde persoon skriftelik of telegrafies deur die Sekretaris daartoe gemagtig is, kan vir die doeleindes van die uitvoering van hierdie Wet—
- (a) te eniger tyd gedurende die dag sonder voorafgaande kennisgewing enige perseel hoegenaamd betree en deursoek vir geld, boeke, aantekennings, rekenings of dokumente;
 - (b) by so 'n deursoeking enigiets wat na sy vermoede geld, boeke, aantekennings, rekenings of dokumente bevat, oopmaak of laat oopmaak of laat verwyder en oopmaak;
 - (c) beslag lê op enige sodanige boeke, aantekennings, rekenings of dokumente wat na sy mening bewys mag lewer wat by die vasstelling van die aanspreeklikheid van enige persoon vir belasting van belang mag wees;

- (d) retain any such books, records, accounts or documents for as long as they may be required for any assessment or for any criminal or other proceedings under this Act.”.

Amendment of paragraph 15 of 1st Schedule to Act 58 of 1962.

25. Paragraph 15 of the First Schedule to the principal Act is hereby amended by the substitution for sub-paragraph (3) of the following sub-paragraph:

“(3) For the purpose only of calculating the rates of normal tax payable in respect of any year of assessment by a farmer whose income for that year includes income derived from the disposal of plantations or forest produce, there shall subject to the provisions of section *five* of this Act, be deducted from the taxable income of such farmer the amount by which the taxable income derived by him in that year from the disposal of plantations and forest produce exceeds the annual average taxable income derived by him from that source over the three years of assessment immediately preceding the said year of assessment: Provided that—

- (i) the provisions of this sub-paragraph shall not apply unless the Secretary is satisfied that the disposal of plantations or forest produce forms part of the normal farming operations of the farmer concerned;
- (ii) the Secretary's determination as to what portion of a farmer's taxable income is derived from the disposal of plantations and forest produce shall be final;
- (iii) in no case shall the rate of tax be less than that applicable to the first rand of taxable income, and nothing in this paragraph contained shall be construed as relieving any farmer from liability for taxation under this Act upon any portion of his taxable income.”.

Amendment of paragraph 17 of 1st Schedule to Act 58 of 1962.

26. The following paragraph is hereby substituted for paragraph 17 of the First Schedule to the principal Act:

“17. For the purpose only of calculating the rates of normal tax payable in respect of any year of assessment by any farmer whose sugar cane fields have been damaged by fire, there shall, subject to the provisions of section *five* of this Act, be deducted from the taxable income of such farmer for such year of assessment so much of that taxable income as is proved to the satisfaction of the Secretary to have been derived from the disposal of sugar cane as a result of fire in his cane fields and but for such fire would not have been derived by him in that year, but in no case shall the rate of tax be less than that applicable to the first rand of taxable income, and nothing herein contained shall be construed as relieving such farmer from liability for taxation under this Act upon any portion of his taxable income.”.

Amendment of paragraph 7 of 2nd Schedule to Act 58 of 1962.

27. The following paragraph is hereby substituted for paragraph 7 of the Second Schedule to the principal Act:

“7. For the purpose only of calculating the rate of normal tax payable in respect of any year of assessment by any person whose income for that year includes an amount determined in accordance with the provisions of this Schedule, there shall, subject to the provisions of section *five* of this Act, be deducted from the taxable income of such person the amount so included in his income, but in no case shall the rate of tax be less than that applicable to the first rand of taxable income and nothing herein contained shall be construed as relieving any person from liability for taxation under this Act upon any portion of his taxable income.”.

Amendment of paragraph 19 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963.

28. (1) Paragraph 19 of the Fourth Schedule to the principal Act is hereby amended by the substitution for sub-paragraph (1) of the following sub-paragraph:

“(1) Every provisional taxpayer shall, during every period within which provisional tax is payable as provided in this Part or any extension of such period granted in terms of sub-paragraph (2) of paragraph 25, submit to the Secretary, in such form as the Secretary may prescribe, an estimate of the total taxable income which will be derived

- (d) enige sodanige boeke, aantekeninge, rekeninge of dokumente behou solank hulle vir enige aanslag of vir enige strafregtelike of ander verrigtings ingevolge hierdie Wet benodig mag word.”.

25. Paragraaf 15 van die Eerste Bylae by die Hoofwet word hierby gewysig deur sub-paragraaf (3) deur die volgende sub-paragraaf te vervang:

Wysiging van paragraaf 15 van 1ste Bylae by Wet 58 van 1962.

„(3) Slegs by die berekening van die skale van normale belasting wat ten opsigte van ’n jaar van aanslag betaalbaar is deur ’n boer wie se inkomste vir daardie jaar inkomste afkomstig van die van die hand sit van plantasies of bosprodukte insluit, word daar, behoudens die bepalings van artikel vyf van hierdie Wet, van die belasbare inkomste van so ’n boer die bedrag afgetrek waarmee die belasbare inkomste deur hom in daardie jaar van die van die hand sit van plantasies en bosprodukte verkry, die jaarlikse gemiddelde belasbare inkomste deur hom uit daardie bron verkry gedurende die drie jare van aanslag wat bedoelde jaar van aanslag onmiddellik voorafgaan, te bowe gaan: Met dien verstande dat—

- (i) die bepalings van hierdie sub-paragraaf nie van toepassing is nie tensy die Sekretaris oortuig is dat die van die hand sit van plantasies of bosprodukte deel van die normale boerderybedrywighede van die betrokke boer uitmaak;
- (ii) die Sekretaris se vasstelling omtrent die gedeelte van ’n boer se belasbare inkomste wat van die van die hand sit van plantasies en bosprodukte afkomstig is, afdoende is;
- (iii) die skaal van belasting in geen geval minder is as dié wat vir die eerste rand van belasbare inkomste toepaslik is nie, en die bepalings van hierdie paragraaf nie so uitgelê word dat ’n boer van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie.”.

26. Paragraaf 17 van die Eerste Bylae by die Hoofwet word hierby deur die volgende paragraaf vervang:

Wysiging van paragraaf 17 van 1ste Bylae by Wet 58 van 1962.

„17. Slegs by die berekening van die skale van normale belasting ten opsigte van ’n jaar van aanslag betaalbaar deur ’n boer wie se suikerrietplantasies deur brand beskadig is, word daar, behoudens die bepalings van artikel vyf van hierdie Wet, van die belasbare inkomste van daardie boer vir daardie jaar van aanslag soveel van bedoelde belasbare inkomste afgetrek as wat, na tot bevrediging van die Sekretaris bewys word, uit die van die hand sit van suikerriet as gevolg van brand in sy suikerrietplantasies verkry is, en, indien die brand nie ontstaan het nie, nie in bedoelde jaar deur hom verkry sou gewees het nie, maar die skaal van belasting is in geen geval minder as dié wat op die eerste rand van belasbare inkomste toepaslik is nie, en die bepalings hierin vervat word nie so uitgelê dat so ’n boer van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie.”.

27. Paragraaf 7 van die Tweede Bylae by die Hoofwet word hierby deur die volgende paragraaf vervang:

Wysiging van paragraaf 7 van 2de Bylae by Wet 58 van 1962.

„7. Vir die doeleindes slegs van berekening van die skaal van normale belasting wat ten opsigte van ’n jaar van aanslag betaalbaar is deur ’n persoon wie se inkomste vir daardie jaar ’n ingevolge die bepalings van hierdie Bylae vasgestelde bedrag insluit, word daar, behoudens die bepalings van artikel vyf van hierdie Wet, van die belasbare inkomste van so ’n persoon die bedrag afgetrek wat aldus by sy inkomste ingereken is, maar die skaal van belasting is in geen geval minder as dié wat op die eerste rand van belasbare inkomste toepaslik is nie en die bepalings hiervan word nie so uitgelê dat ’n persoon van aanspreeklikheid vir belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste onthef word nie.”.

28. (1) Paragraaf 19 van die Vierde Bylae by die Hoofwet word hierby gewysig deur sub-paragraaf (1) deur die volgende sub-paragraaf te vervang:

Wysiging van paragraaf 19 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963.

„(1) Elke voorlopige belastingpligtige moet gedurende elke tydperk waarin voorlopige belasting volgens voorskrif van hierdie Deel betaalbaar is of gedurende ’n verlenging van die tydperk ingevolge sub-paragraaf (2) van paragraaf 25 toegestaan, aan die Sekretaris in ’n vorm wat die Sekretaris voorskryf, ’n skatting verstrek van die totale belasbare inkomste wat ten opsigte van die jaar van aanslag

by the taxpayer in respect of the year of assessment in respect of which provisional tax is payable: Provided that the amount of any estimate submitted by a provisional taxpayer during any relevant period referred to in item (a) of sub-paragraph (1) of paragraph 21 or item (a) of paragraph 23, or any extension of any such period granted in terms of sub-paragraph (2) of paragraph 25, shall, unless the Secretary having regard to the circumstances of the case agrees to accept an estimate of a lower amount, not be less than the amount of the provisional taxpayer's taxable income as assessed by the Secretary, for the latest year of assessment preceding the year of assessment in question in respect of which an assessment has been issued by the Secretary not less than fourteen days before the date on which such estimate is submitted by the provisional taxpayer: Provided further that where in the case of a company such latest year of assessment in relation to such company is a transition period as defined in sub-section (1) of section *twenty-one bis* of this Act, the taxable income for such latest year shall for the purposes of this paragraph be deemed to be an amount equal to the amount at which such taxable income would have been determined if no deduction from income had been made in terms of the said section."

(2) The amendments effected by sub-section (1) shall apply in respect of estimates of taxable income submitted by provisional taxpayers to the Secretary for Inland Revenue on or after the date of promulgation of this Act in respect of years of assessment ending on or after such date.

Amendment of paragraph 20 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 25 of Act 72 of 1963.

29. (1) Paragraph 20 of the Fourth Schedule to the principal Act is hereby amended by the substitution for sub-paragraph

(1) of the following sub-paragraph:

"(1) If the final or last estimate of his taxable income made in terms of sub-paragraph (1) of paragraph 19 by a provisional taxpayer in respect of any year of assessment discloses his estimated taxable income in respect of that year of assessment in an amount which is less than ninety per cent of the amount of his taxable income as finally determined for that year and which is also less than the amount of his taxable income, as assessed by the Secretary, for the latest year of assessment preceding the year of assessment in question in respect of which an assessment has been issued by the Secretary not less than fourteen days before the date on which such estimate is submitted by the provisional taxpayer, the taxpayer shall, subject to the provisions of sub-paragraphs (2), (3) and (4), be required to pay to the Secretary in addition to the normal and provincial taxes chargeable in respect of his taxable income an amount by way of additional tax equal to twenty per cent of the difference between the sum of the amounts of normal and provincial taxes as calculated in respect of the taxable income as so estimated by the taxpayer and the lesser of the following amounts, namely—

- (a) the sum of the amounts of normal and provincial taxes calculated in respect of ninety per cent of his taxable income as finally determined for the relevant year of assessment; and
- (b) the sum of the amounts of normal and provincial taxes calculated in respect of his taxable income for the said latest year of assessment at the rates applicable in respect of the year of assessment in respect of which the estimate has been submitted:

Provided that where, in the case of a company, such latest year of assessment is a transition period as defined in sub-section (1) of section *twenty-one bis* of this Act, the taxable income for such, latest year of assessment shall for the purposes of this paragraph be deemed to be an amount equal to the amount at which the taxable income of the taxpayer would have been determined if no deduction had been made from his income in terms of that section.

(2) The amendments effected by sub-section (1) shall apply in respect of estimates of taxable income submitted by provisional taxpayers to the Secretary for Inland Revenue on or after the date of promulgation of this Act in respect of years of assessment ending on or after such date.

ten opsigte waarvan voorlopige belasting betaalbaar is, deur die belastingpligtige verkry sal word: Met dien verstande dat, tensy die Sekretaris met inagneming van die omstandighede van die geval instem om 'n skatting van 'n laer bedrag te aanvaar, die bedrag van 'n skatting wat verstrek word deur 'n voorlopige belastingpligtige gedurende enige toepaslike tydperk in item (a) van sub-paragraaf (1) van paragraaf 21 of item (a) van paragraaf 23 bedoel, of enige verlenging van sodanige tydperk kragtens sub-paragraaf (2) van paragraaf 25 toegestaan, nie minder mag wees nie as die bedrag van die voorlopige belastingpligtige se belasbare inkomste, soos deur die Sekretaris aangeslaan, vir die jongste jaar van aanslag wat die betrokke jaar van aanslag voorafgaan ten opsigte waarvan 'n aanslag nie minder nie as veertien dae voor die datum waarop bedoelde skatting deur die voorlopige belastingpligtige verstrek word, deur die Sekretaris uitgereik is: Met dien verstande voorts dat waar in die geval van 'n maatskappy bedoelde jongste jaar van aanslag met betrekking tot dié maatskappy 'n oorgangstydperk is soos in sub-artikel (1) van artikel *een-en-twintig bis* van hierdie Wet omskryf, die belasbare inkomste vir bedoelde jongste jaar by die toepassing van hierdie paragraaf geag word 'n bedrag te wees gelyk aan die bedrag waarop die belasbare inkomste vasgestel sou gewees het indien geen aftrekking van inkomste ingevolge bedoelde artikel gemaak was nie.”

(2) Die wysigings aangebring deur sub-artikel (1) is van toepassing ten opsigte van skattings van belasbare inkomste deur voorlopige belastingpligtiges aan die Sekretaris van Binnelandse Inkomste op of na die datum van afkondiging van hierdie Wet verstrek ten opsigte van jare van aanslag wat op of na daardie datum eindig.

29. (1) Paragraaf 20 van die Vierde Bylae by die Hoofwet word hierby gewysig deur sub-paragraaf (1) deur die volgende sub-paragraaf te vervang:

„(1) Indien die finale of laaste skatting van sy belasbare inkomste ingevolge sub-paragraaf (1) van paragraaf 19 deur 'n voorlopige belastingpligtige ten opsigte van 'n jaar van aanslag gemaak sy geskatte belasbare inkomste ten opsigte van daardie jaar van aanslag stel op 'n bedrag wat minder is as negentig persent van die bedrag van sy belasbare inkomste soos vir daardie jaar finaal vasgestel en ook minder is as die bedrag van sy belasbare inkomste, soos deur die Sekretaris aangeslaan, vir die jongste jaar van aanslag wat die betrokke jaar van aanslag voorafgaan ten opsigte waarvan 'n aanslag nie minder nie as veertien dae voor die datum waarop bedoelde skatting deur die voorlopige belastingpligtige verstrek word, deur die Sekretaris uitgereik is, moet die belastingpligtige, behoudens die bepalings van sub-paragrafe (2), (3) en (4), by wyse van addisionele belasting bo en behalwe die normale en provinsiale belasting ten opsigte van sy belasbare inkomste hefbaar, 'n bedrag aan die Sekretaris betaal gelyk aan twintig persent van die verskil tussen die som van die bedrae aan normale en provinsiale belastingen ten opsigte van die aldus deur die belastingpligtige geskatte belasbare inkomste bereken en die minste van die volgende bedrae, naamlik—

(a) die som van die bedrae aan normale en provinsiale belastingen bereken ten opsigte van negentig persent van sy belasbare inkomste soos finaal vir die betrokke jaar van aanslag vasgestel; en

(b) die som van die bedrae aan normale en provinsiale belastingen bereken ten opsigte van sy belasbare inkomste vir bedoelde jongste jaar van aanslag teen die toepaslike skale ten opsigte van die jaar van aanslag ten opsigte waarvan die skatting verstrek is:

Met dien verstande dat waar, in die geval van 'n maatskappy, bedoelde jongste jaar van aanslag 'n oorgangstydperk is soos in sub-artikel (1) van artikel *een-en-twintig bis* van hierdie Wet omskryf, die belasbare inkomste vir bedoelde jongste jaar van aanslag by die toepassing van hierdie paragraaf geag word 'n bedrag te wees wat gelyk is aan die bedrag waarop die belasbare inkomste van die belastingpligtige vasgestel sou gewees het indien geen aftrekking van sy inkomste ingevolge daardie artikel gemaak was nie.

(2) Die wysigings aangebring deur sub-artikel (1) is van toepassing ten opsigte van skattings van belasbare inkomste deur voorlopige belastingpligtiges aan die Sekretaris van Binnelandse Inkomste op of na die datum van afkondiging van hierdie Wet verstrek ten opsigte van jare van aanslag wat op of na daardie datum eindig.

Wysiging van paragraaf 20 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 25 van Wet 72 van 1963.

Amendment of paragraphs 21 to 24, inclusive, of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by sections 26 and 27 of Act 72 of 1963.

30. (1) The following paragraphs are hereby substituted for paragraphs 21 to 24, inclusive, of the Fourth Schedule to the principal Act:

"PAYMENT OF PROVISIONAL TAX BY PROVISIONAL TAXPAYERS (OTHER THAN COMPANIES) WHOSE INCOME IS NOT NORMALLY DERIVED WHOLLY OR MAINLY FROM FARMING, FISHING OR DIAMOND DIGGING.

21. (1) Subject to the provisions of sub-paragraph (2) provisional tax shall be paid by every provisional taxpayer (other than a company) in the following manner, namely—

(a) within the period of six months reckoned from the commencement of the year of assessment in question, one half of an amount equal to the total estimated liability of such taxpayer (as determined in accordance with paragraph 17) for normal and provincial taxes in respect of that year, less the total amount of any employees' tax deducted by the taxpayer's employer from the taxpayer's remuneration during such period; and

(b) not later than the last day of the year of assessment in question, an amount equal to the total estimated liability of such taxpayer (as finally determined in accordance with paragraph 17) for normal and provincial taxes in respect of that year, less the sum of the amounts of any employees' tax deducted by the taxpayer's employer from the taxpayer's remuneration during such year and the amount paid in terms of item (a).

(2) If the Secretary has in terms of sub-section (13)ter of section *sixty-six* of this Act agreed to accept accounts from any provisional taxpayer in respect of any year of assessment drawn to a date falling after the end of such year, the period referred to in item (a) of sub-paragraph (1) shall, notwithstanding the provisions of that sub-paragraph, be reckoned from such date as the Secretary upon application of the taxpayer and having regard to the circumstances of the case may approve, and in such case the last day of such year of assessment shall for the purposes of item (b) of that sub-paragraph be deemed to be the day preceding the first anniversary of the said date.

(3) The provisions of this paragraph shall not apply in the case of any provisional taxpayer in respect of whom the Secretary has under item (a) of paragraph 26 directed that the provisions of paragraph 22 shall apply.

PROVISIONAL TAX PAYMENTS BY PROVISIONAL TAXPAYERS (OTHER THAN COMPANIES) WHOSE INCOME IS NORMALLY DERIVED WHOLLY OR MAINLY FROM FARMING, FISHING OR DIAMOND DIGGING.

22. (1) Every provisional taxpayer (other than a company) whose income is normally derived wholly or mainly from farming, fishing or diamond digging and in respect of whom the Secretary has directed that the provisions of this paragraph shall apply, shall not later than the last day of the year of assessment in question pay by way of provisional tax an amount equal to the total estimated liability of such taxpayer (determined in accordance with paragraph 17) for normal and provincial taxes in respect of that year, less the sum of the amounts of any employees' tax deducted by the taxpayer's employer from the taxpayer's remuneration during that year.

(2) If the Secretary has in terms of sub-section (13)ter of section *sixty-six* of this Act agreed to accept accounts from any provisional taxpayer referred to in sub-paragraph (1) in respect of any year of assessment drawn to a date falling after the end of such year the Secretary may upon the application of the taxpayer direct that the last day of such year of assessment shall for the purposes of sub-paragraph (1) be deemed to be such day as the Secretary having regard to the circumstances of the case fixes.

30. (1) Paragrafe 21 tot en met 24 van die Vierde Bylae by die Hoofwet word hierby deur die volgende paragrafe vervang:

Wysiging van paragrafe 21 tot en met 24 van Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikels 26 en 27 van Wet 72 van 1963.

„BETALING VAN VOORLOPIGE BELASTING DEUR VOORLOPIGE BELASTINGPLIGTIGES (BEHALWE MAATSKAPPE) WIE SE INKOMSTE NIE GEWOONLIK GEHEEL EN AL OF HOOFSAAKLIK UIT BOERDERY, VISSERY OF DIAMANTDELWERY VERKRY WORD NIE.

21. (1) Behoudens die bepalings van sub-paragraaf (2), word voorlopige belasting deur elke voorlopige belastingpligtige (behalwe 'n maatskappy) soos volg betaal, naamlik—

- (a) binne die tydperk van ses maande bereken vanaf die begin van die onderhawige jaar van aanslag, een-helfte van 'n bedrag gelyk aan die totale geskatte aanspreeklikheid van die belastingpligtige (soos volgens voorskrif van paragraaf 17 vasgestel) vir normale en provinsiale belastingen ten opsigte van daardie jaar, min die totale bedrag aan werknemersbelasting deur die belastingpligtige se werkgever afgetrek van die belastingpligtige se besoldiging gedurende bedoelde tydperk; en
- (b) nie later nie as die laaste dag van die onderhawige jaar van aanslag, 'n bedrag gelyk aan die totale geskatte aanspreeklikheid van die belastingpligtige (soos volgens voorskrif van paragraaf 17 finaal vasgestel) vir normale en provinsiale belastingen ten opsigte van daardie jaar, min die som van die bedrae aan werknemersbelasting deur die belastingpligtige se werkgever van die belastingpligtige se besoldiging gedurende daardie jaar afgetrek en die bedrag ingevolge item (a) betaal.

(2) Indien die Sekretaris ingevolge sub-artikel (13)ter van artikel *ses-en-sestig* van hierdie Wet ingestem het om van 'n voorlopige belastingpligtige ten opsigte van 'n jaar van aanslag rekenings aan te neem wat opgemaak is tot 'n datum na die einde van daardie jaar, word die tydperk in item (a) van sub-paragraaf (1) bedoel, ondanks die bepalings van daardie sub-paragraaf, gereken van die datum wat die Sekretaris op aansoek van die belastingpligtige en met inagneming van die omstandighede van die geval goedkeur, en in so 'n geval word die laaste dag van bedoelde jaar van aanslag by die toepassing van item (b) van daardie sub-paragraaf geag die dag voor die eerste verjaardag van bedoelde datum te wees.

(3) Die bepalings van hierdie paragraaf is nie van toepassing nie in die geval van 'n voorlopige belastingpligtige ten opsigte van wie die Sekretaris ingevolge item (a) van paragraaf 26 opdrag gegee het dat die bepalings van paragraaf 22 van toepassing is.

BETALINGS VAN VOORLOPIGE BELASTING DEUR VOORLOPIGE BELASTINGPLIGTIGES (BEHALWE MAATSKAPPE) WIE SE INKOMSTE GEWOONLIK GEHEEL EN AL OF HOOFSAAKLIK UIT BOERDERY, VISSERY OF DIAMANTDELWERY VERKRY WORD.

22. (1) Elke voorlopige belastingpligtige (behalwe 'n maatskappy) wie se inkomste gewoonlik geheel en al of hoofsaaklik uit boerdery, visserij of diamantdelwery verkry word en ten opsigte van wie die Sekretaris opdrag gegee het dat die bepalings van hierdie paragraaf van toepassing is, moet nie later nie as die laaste dag van die onderhawige jaar van aanslag by wyse van voorlopige belasting 'n bedrag betaal gelyk aan die totale geskatte aanspreeklikheid van die belastingpligtige (soos volgens voorskrif van paragraaf 17 vasgestel) vir normale en provinsiale belastingen ten opsigte van daardie jaar, min die som van die bedrae aan werknemersbelasting afgetrek deur die belastingpligtige se werkgever van die belastingpligtige se besoldiging gedurende daardie jaar.

(2) Indien die Sekretaris ingevolge sub-artikel (13)ter van artikel *ses-en-sestig* van hierdie Wet ingestem het om van 'n in sub-paragraaf (1) bedoelde voorlopige belastingpligtige ten opsigte van 'n jaar van aanslag rekenings aan te neem wat opgemaak is tot 'n datum wat na die einde van daardie jaar val, kan die Sekretaris op aansoek van die belastingpligtige opdrag gee dat die laaste dag van bedoelde jaar van aanslag by die toepassing van sub-paragraaf (1) geag word 'n dag te wees wat die Sekretaris met inagneming van die omstandighede van die geval bepaal.

PROVISIONAL TAX PAYMENTS BY COMPANIES.

23. Provisional tax shall be paid by every company which is a provisional taxpayer in the following manner, namely—

- (a) within six months of the commencement of the year of assessment in question, one half of an amount equal to the total estimated liability of such company (as determined in accordance with paragraph 17) for normal tax in respect of that year; and
- (b) not later than the last day of the year of assessment in question, an amount equal to the total estimated liability of such company (as finally determined in accordance with paragraph 17) for normal tax in respect of that year, less the amount paid in terms of item (a).

24. The Secretary may absolve any provisional taxpayer from making payment of any amount of provisional tax payable in terms of item (a) of sub-paragraph (1) of paragraph 21 or paragraph 22 or item (a) of paragraph 23, if he is satisfied that the taxable income which may be derived by such taxpayer for the year of assessment in question cannot be estimated on the facts available at the time when payment of the amount in question has to be made.”.

(2) The amendment effected by sub-section (1) shall apply with effect from the commencement of the year of assessment ending the twenty-eighth day of February, 1966.

Commencement
of certain
amendments.

31. Save in so far as is otherwise provided therein or the context otherwise indicates, the amendments effected to the principal Act by this Act shall first take effect in respect of assessments for the year of assessment ending the twenty-eighth day of February, 1966.

Short title.

32. This Act shall be called the Income Tax Act, 1965.

BETALINGS VAN VOORLOPIGE BELASTING DEUR MAATSKAPPE.

23. Voorlopige belasting word deur elke maatskappy wat 'n voorlopige belastingpligtige is soos volg betaal, naamlik—

- (a) binne ses maande vanaf die begin van die onderhawige jaar van aanslag, een-helfte van 'n bedrag gelyk aan die totale geskatte aanspreeklikheid van die maatskappy (soos volgens voorskrif van paragraaf 17 vasgestel) vir normale belasting ten opsigte van daardie jaar; en
- (b) nie later nie as die laaste dag van die onderhawige jaar van aanslag, 'n bedrag gelyk aan die totale geskatte aanspreeklikheid van die maatskappy (soos volgens voorskrif van paragraaf 17 finaal vasgestel) vir normale belasting ten opsigte van daardie jaar, min die bedrag ingevolge item (a) betaal.

24. Die Sekretaris kan 'n voorlopige belastingpligtige onthef van betaling van enige bedrag van voorlopige belasting wat kragtens item (a) van sub-paragraaf (1) van paragraaf 21 of paragraaf 22 of item (a) van paragraaf 23 betaalbaar is indien hy oortuig is dat die belasbare inkomste wat deur dié belastingpligtige vir die onderhawige jaar van aanslag verkry mag word, nie uit die beskikbare feite op die tydstip wanneer betaling van die onderhawige bedrag gemaak moet word, geskat kan word nie.”.

(2) Die wysigings aangebring deur sub-artikel (1) tree in werking vanaf die begin van die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1966 eindig.

31. Behalwe vir sover daarin anders bepaal word, of uit die Inwerkingtreding van sekere wysigings.
samenhang anders blyk, tree die wysigings deur hierdie Wet in die Hoofwet aangebring, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die agt-en-twintigste dag van Februarie 1966 eindig.

32. Hierdie Wet heet die Inkomstebelastingwet, 1965.

Kort titel.

Schedule.

RATES OF NORMAL TAX PAYABLE BY PERSONS OTHER THAN COMPANIES IN RESPECT OF INCOMES FOR THE YEARS OF ASSESSMENT ENDING THE TWENTY-EIGHTH DAY OF FEBRUARY, 1966, AND THE THIRTIETH DAY OF JUNE, 1966, AND BY COMPANIES IN RESPECT OF CERTAIN INCOMES FOR CERTAIN YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF TWENTY-FOUR MONTHS ENDING THE THIRTY-FIRST DAY OF DECEMBER, 1966.

(Section one of this Act.)

1. The rates of normal tax referred to in section one of this Act (which rates shall be applicable in respect of the relevant years of assessment referred to hereunder) are as follows:—

(a) In respect of the taxable income of any person other than a company for the year of assessment ending on the twenty-eighth day of February, 1966, or the thirtieth day of June, 1966, whichever is applicable, as prescribed in the tables below: Provided that there shall be deducted from the amount of tax calculated in accordance with the said tables a sum equal to five per cent of the net amount arrived at after deducting the rebates provided for in section six of the principal Act from the amount of the tax so calculated:

TABLES.

Taxable Income.	Rates of tax in respect of married persons.
Where the taxable income— does not exceed R600	6 per cent of each R1 of taxable income;
exceeds R600, but does not exceed R1,000	R36 plus 7 per cent of the amount by which the taxable income exceeds R600;
„ R1,000, „ „ R1,200	R64 plus 8 per cent of the amount by which the taxable income exceeds R1,000;
„ R1,200, „ „ R2,400	R80 plus 8 per cent of the amount by which the taxable income exceeds R1,200;
„ R2,400, „ „ R3,000	R176 plus 8 per cent of the amount by which the taxable income exceeds R2,400;
„ R3,000, „ „ R4,600	R224 plus 9 per cent of the amount by which the taxable income exceeds R3,000;
„ R4,600, „ „ R5,000	R368 plus 10 per cent of the amount by which the taxable income exceeds R4,600;
„ R5,000, „ „ R6,000	R408 plus 20 per cent of the amount by which the taxable income exceeds R5,000;
„ R6,000, „ „ R7,000	R608 plus 29 per cent of the amount by which the taxable income exceeds R6,000;
„ R7,000, „ „ R8,000	R898 plus 32 per cent of the amount by which the taxable income exceeds R7,000;
„ R8,000, „ „ R9,000	R1,218 plus 34 per cent of the amount by which the taxable income exceeds R8,000;
„ R9,000, „ „ R10,000	R1,558 plus 38 per cent of the amount by which the taxable income exceeds R9,000;
„ R10,000, „ „ R12,000	R1,938 plus 39 per cent of the amount by which the taxable income exceeds R10,000;
„ R12,000, „ „ R14,000	R2,718 plus 40 per cent of the amount by which the taxable income exceeds R12,000;
„ R14,000, „ „ R16,000	R3,518 plus 44 per cent of the amount by which the taxable income exceeds R14,000;
„ R16,000, „ „ R18,000	R4,398 plus 47 per cent of the amount by which the taxable income exceeds R16,000;
„ R18,000	R5,338 plus 50 per cent of the amount by which the taxable income exceeds R18,000;

Bylae.

SKALE VAN NORMALE BELASTING BETAALBAAR DEUR ANDER PERSONE AS
 MAATSKAPPE TEN OPSIGTE VAN INKOMSTES VIR DIE JARE VAN AAN-
 SLAG EINDIGENDE OP DIE AGT-EN-TWINTIGSTE DAG VAN FEBRUARIE
 1966 EN DIE DERTIGSTE DAG VAN JUNIE 1966, EN DEUR MAATSKAPPE
 TEN OPSIGTE VAN SEKERE INKOMSTES VIR SEKERE JARE VAN AANSLAG
 WAT EINDIG GEDURENDE DIE TYDPERK VAN VIER-EN-TWINTIG MAANDE
 EINDIGENDE OP DIE EEN-EN-DERTIGSTE DAG VAN DESEMBER 1966.

(Artikel een van hierdie Wet.)

1. Die skale van normale belasting bedoel in artikel een van hierdie
 Wet (welke skale van toepassing is ten opsigte van die betrokke jare van
 aanslag hieronder bedoel), is soos volg:—

(a) Ten opsigte van die belasbare inkomste van 'n ander persoon
 as 'n maatskappy vir die jaar van aanslag eindigende op die
 agt-en-twintigste dag van Februarie 1966 of die dertigste dag
 van Junie 1966, watter ook al van toepassing is, soos in die
 tabelle hieronder voorgeskryf: Met dien verstande dat daar
 van die bedrag van belasting bereken ooreenkomstig genoemde
 tabelle 'n som afgetrek word gelyk aan vyf persent van die netto
 bedrag verkry nadat die kortings waarvoor in artikel ses van
 die Hoofwet voorsiening gemaak word, afgetrek is van die
 bedrag van belasting aldus bereken:

TABELLE.

Belasbare Inkomste.	Skale van belasting ten opsigte van getroude persone.
Waar die belasbare inkomste— R600 nie te bowe gaan nie	6 persent van elke R1 van belasbare inkomste;
R600 te bowe gaan, maar nie R1,000 nie	R36 plus 7 persent van die bedrag waarmee die be- lasbare inkomste R600 oorskry;
R1,000 R1,200 ..	R64 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R1,000 oorskry;
R1,200 R2,400 ..	R80 plus 8 persent van die bedrag waarmee die belasbare inkomste R1,200 oorskry;
R2,400 R3,000 ..	R176 plus 8 persent van die bedrag waarmee die belasbare inkomste R2,400 oorskry;
R3,000 R4,600 ..	R224 plus 9 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,600 R5,000 ..	R368 plus 10 persent van die bedrag waarmee die belasbare inkomste R4,600 oorskry;
R5,000 R6,000 ..	R408 plus 20 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000 R7,000 ..	R608 plus 29 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000 R8,000 ..	R898 plus 32 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000 R9,000 ..	R1,218 plus 34 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;
R9,000 R10,000 ..	R1,558 plus 38 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000 R12,000 ..	R1,938 plus 39 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000 R14,000 ..	R2,718 plus 40 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;
R14,000 R16,000 ..	R3,518 plus 44 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000 R18,000 ..	R4,398 plus 47 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan	R5,338 plus 50 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry.

Taxable Income.					Rates of tax in respect of persons who are not married persons.
Where the taxable income— does not exceed R600					7½ per cent of each R1 of taxable income;
exceeds R600, but does not exceed R1,000					R45 plus 9 per cent of the amount by which the taxable income exceeds R600;
„	R1,000,	„	„	R1,200	R81 plus 9 per cent of the amount by which the taxable income exceeds R1,000;
„	R1,200,	„	„	R2,400	R99 plus 9 per cent of the amount by which the taxable income exceeds R1,200;
„	R2,400,	„	„	R3,000	R207 plus 10 per cent of the amount by which the taxable income exceeds R2,400;
„	R3,000,	„	„	R4,600	R267 plus 11 per cent of the amount by which the taxable income exceeds R3,000;
„	R4,600,	„	„	R5,000	R443 plus 12 per cent of the amount by which the taxable income exceeds R4,600;
„	R5,000,	„	„	R6,000	R491 plus 21 per cent of the amount by which the taxable income exceeds R5,000;
„	R6,000,	„	„	R7,000	R701 plus 30 per cent of the amount by which the taxable income exceeds R6,000;
„	R7,000,	„	„	R8,000	R1,001 plus 33 per cent of the amount by which the taxable income exceeds R7,000;
„	R8,000,	„	„	R9,000	R1,331 plus 35 per cent of the amount by which the taxable income exceeds R8,000;
„	R9,000,	„	„	R10,000	R1,681 plus 39 per cent of the amount by which the taxable income exceeds R9,000;
„	R10,000,	„	„	R12,000	R2,071 plus 41 per cent of the amount by which the taxable income exceeds R10,000;
„	R12,000,	„	„	R14,000	R2,891 plus 42 per cent of the amount by which the taxable income exceeds R12,000;
„	R14,000,	„	„	R16,000	R3,731 plus 45 per cent of the amount by which the taxable income exceeds R14,000;
„	R16,000,	„	„	R18,000	R4,631 plus 48 per cent of the amount by which the taxable income exceeds R16,000;
„	R18,000	..	..	..	R5,591 plus 50 per cent of the amount by which the taxable income exceeds R18,000.

- (b) on each rand of the taxable income of any company (excluding so much as is derived from mining operations carried on by it in the Republic and, in the case of any company referred to in item (d), so much as the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act) for each year of assessment of such company ending during the period of twenty-four months ending on the thirty-first day of December, 1966, thirty cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to five per cent of such amount;
- (c) on each rand of the taxable income derived by any company in respect of any year of assessment of such company ending during the period of twelve months ending on the thirty-first day of December, 1965, from mining in the Republic for gold (but with the exclusion of so much of the taxable income as

Belasbare Inkomste.	Skale van belasting ten opsigte van persone wat nie getroude persone is nie.
Waar die belasbare inkomste— R600 nie te bowe gaan nie	7½ persent van elke R1 van belasbare inkomste;
R600 te bowe gaan, maar nie R1,000 nie	R45 plus 9 persent van die bedrag waarmee die belasbare inkomste R600 oorskry;
R1,000 R1,200 ..	R81 plus 9 persent van die bedrag waarmee die belasbare inkomste R1,000 oorskry;
R1,200 R2,400 ..	R99 plus 9 persent van die bedrag waarmee die belasbare inkomste R1,200 oorskry;
R2,400 R3,000 ..	R207 plus 10 persent van die bedrag waarmee die belasbare inkomste R2,400 oorskry;
R3,000 R4,600 ..	R267 plus 11 persent van die bedrag waarmee die belasbare inkomste R3,000 oorskry;
R4,600 R5,000 ..	R443 plus 12 persent van die bedrag waarmee die belasbare inkomste R4,600 oorskry;
R5,000 R6,000 ..	R491 plus 21 persent van die bedrag waarmee die belasbare inkomste R5,000 oorskry;
R6,000 R7,000 ..	R701 plus 30 persent van die bedrag waarmee die belasbare inkomste R6,000 oorskry;
R7,000 R8,000 ..	R1,001 plus 33 persent van die bedrag waarmee die belasbare inkomste R7,000 oorskry;
R8,000 R9,000 ..	R1,331 plus 35 persent van die bedrag waarmee die belasbare inkomste R8,000 oorskry;
R9,000 R10,000 ..	R1,681 plus 39 persent van die bedrag waarmee die belasbare inkomste R9,000 oorskry;
R10,000 R12,000 ..	R2,071 plus 41 persent van die bedrag waarmee die belasbare inkomste R10,000 oorskry;
R12,000 R14,000 ..	R2,891 plus 42 persent van die bedrag waarmee die belasbare inkomste R12,000 oorskry;
R14,000 R16,000 ..	R3,731 plus 45 persent van die bedrag waarmee die belasbare inkomste R14,000 oorskry;
R16,000 R18,000 ..	R4,631 plus 48 persent van die bedrag waarmee die belasbare inkomste R16,000 oorskry;
R18,000 te bowe gaan	R5,591 plus 50 persent van die bedrag waarmee die belasbare inkomste R18,000 oorskry.

- (b) op elke rand van die belasbare inkomste van 'n maatskappy (met uitsluiting van soveel as wat uit mynwerksaamhede wat deur hom in die Republiek voortgesit word, verkry is, en, in die geval van 'n in item (d) bedoelde maatskappy, soveel as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet) vir elke jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van vier-en-twintig maande eindigende op die een-en-dertigste dag van Desember 1966, dertig sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepalings van hierdie item 'n som gevoeg word gelyk aan vyf persent van bedoelde bedrag;
- (c) op elke rand van die belasbare inkomste wat deur 'n maatskappy ten opsigte van enige jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1965 uit die myn van goud in die Republiek verkry word (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling

the Secretary for Inland Revenue determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act), 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 forty thousand rand, the rate of tax shall not exceed a percentage determined in accordance with the formula:

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

and if such taxable income exceeds forty thousand rand, 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 $y = 20(1 - \frac{6}{x})$ by one for each completed amount of

two thousand five hundred rand by which the said taxable income exceeds forty thousand rand;

- (d) on each rand of the taxable income of any company, the sole or principal business of which in the Republic 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, which the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act, a rate for any year of assessment of such company ending during the period of twelve months ending on the thirty-first day of December, 1965, equal to the average rate of normal tax or twenty-five cents, whichever is higher;
- (e) on each rand of the taxable income derived by any company in respect of each year of assessment of such company ending during the period of twenty-four months ending on the thirty-first day of December, 1966, from mining in the Republic for diamonds, forty-five cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to five per cent of such amount;
- (f) on each rand of the taxable income derived by any company in respect of each year of assessment of such company ending during the period of twenty-four months ending on the thirty-first day of December, 1966, from mining operations (other than mining for gold or diamonds) carried on by such company in the Republic, thirty cents: Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this item a sum equal to five per cent of such amount;
- (g) in respect of the taxable income of any person other than a company for the year of assessment ending on the twenty-eighth day of February, 1966, or the thirtieth day of June, 1966, whichever is applicable, a sum equal to five per cent of the amount of tax determined in accordance with item (a) after the deduction of the rebates provided for in section six of the principal Act but before the deduction of the sum referred to in the proviso to that item: Provided that any fraction of a rand of the sum calculated under this item shall be disregarded: Provided further that the tax under this item shall not be payable by any taxpayer whose liability under this item would, but for this proviso, be less than five rand;
- (h) in respect of the taxable income of any company (excluding so much as is derived from gold mining operations carried on by it in the Republic and, in the case of any company referred to in item (d), so much as the Secretary for Inland Revenue determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section one of the principal Act) for each year of assessment of such company ending during the period of twelve months ending the thirty-first day of December, 1966, a sum equal to five per cent of the aggregate of the amounts of tax determined in respect of such year of assessment under items (b), (e) and (f) before the addition of the sums referred to in the provisos to those items: Provided that any fraction of a rand of the sum calculated under this item shall be disregarded: Provided further that the tax under this item shall not be payable by any taxpayer whose liability under this item would, but for this proviso, be less than five rand.

2. (1) For the purposes of paragraph 1 income derived from mining in the Republic 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 Secretary for Inland Revenue, results directly from mining for gold.

van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet), '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 verkreeë belasbare inkomste (met genoemde uitsluiting) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting): Met dien verstande dat indien die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) nie meer as veertigduisend rand bedra nie, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig die formule:

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

en indien bedoelde belasbare inkomste meer as veertigduisend rand bedra, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die

getal 20 in die formule $y = 20(1 - \frac{6}{x})$ te verhoog met een vir

- elke volle bedrag van tweeduisend vyfhonderd rand wat genoemde belasbare inkomste meer as veertigduisend rand bedra;
- (d) op elke rand van die belasbare inkomste van 'n maatskappy, wie se enigste of vernaamste besigheid in die Republiek die myn van goud is of was en waarvan die vasstelling van die belasbare inkomste vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet, 'n skaal vir enige jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1963, gelyk aan die gemiddelde skaal van normale belasting of vyf-en-twintig sent, watter ook al die hoogste is;
 - (e) op elke rand van die belasbare inkomste wat deur 'n maatskappy ten opsigte van elke jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van vier-en-twintig maande eindigende op die een-en-dertigste dag van Desember 1966 uit die myn van diamante in die Republiek verkry word, vyf-en-veertig sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepaling van hierdie item 'n som gevoeg word gelyk aan vyf persent van bedoelde bedrag;
 - (f) op elke rand van die belasbare inkomste wat deur 'n maatskappy ten opsigte van elke jaar van aanslag van daardie maatskappy wat eindig gedurende die tydperk van vier-en-twintig maande eindigende op die een-en-dertigste dag van Desember 1966 verkry word uit ander mynwerksaamhede as die myn van goud of diamante wat deur sodanige maatskappy in die Republiek voortgesit word, dertig sent: Met dien verstande dat daar by die bedrag van belasting bereken volgens die voorgaande bepaling van hierdie item 'n som gevoeg word gelyk aan vyf persent van bedoelde bedrag;
 - (g) ten opsigte van die belasbare inkomste van 'n ander persoon as 'n maatskappy vir die jaar van aanslag eindigende op die agt-en-twintigste dag van Februarie 1966 of die dertigste dag van Junie 1966, watter ook al van toepassing is, 'n som gelyk aan vyf persent van die bedrag van belasting wat ooreenkomstig item (a) bereken is na aftrekking van die kortings waarvoor in artikel ses van die Hoofwet voorsiening gemaak word maar voor aftrekking van die som bedoel in die voorbehoudsbepaling by daardie item: Met dien verstande dat 'n breukdeel van 'n rand in die som ingevolge hierdie item bereken, buite rekening gelaat word: Met dien verstande voorts dat die belasting ingevolge hierdie item nie betaalbaar is nie deur 'n belastingpligtige wie se aanspreeklikheid ingevolge hierdie item, by ontstentenis van hierdie voorbehoudsbepaling, minder as vyf rand sou wees;
 - (h) ten opsigte van die belasbare inkomste van 'n maatskappy (met uitsluiting van soveel as wat uit goudmynwerksaamhede wat deur hom in die Republiek voortgesit word, verkry is, en, in die geval van 'n in sub-paragraaf (d) bedoelde maatskappy, soveel as wat volgens vasstelling van die Sekretaris van Binnelandse Inkomste toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van „bruto inkomste” in artikel een van die Hoofwet), vir elke jaar van aanslag van bedoelde maatskappy wat eindig gedurende die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember 1966, 'n som gelyk aan vyf persent van die totaal van die bedrae van belasting wat ten opsigte van bedoelde jaar van aanslag ingevolge items (b), (e) en (f) vasgestel is voor byvoeging van die somme in die voorbehoudsbepaling by daardie items bedoel: Met dien verstande dat 'n breukdeel van 'n rand in die som ingevolge hierdie item bereken, buite rekening gelaat word: Met dien verstande voorts dat die belasting ingevolge hierdie item nie betaalbaar is nie deur 'n belastingpligtige wie se aanspreeklikheid ingevolge hierdie item, by ontstentenis van hierdie voorbehoudsbepaling, minder as vyf rand sou wees.

2. (1) By die toepassing van paragraaf 1 sluit inkomste uit die myn van goud in die Republiek verkry ook inkomste in wat verkry is van silwer, osmiridium, uraan, piriet of ander minerale wat in die loop van die myn van goud gewin word, en enige inkomste wat volgens die oordeel van die Sekretaris van Binnelandse Inkomste regstreeks uit die myn van goud voortvloei.

(2) For the purposes of item (d) of paragraph 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 item 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 rand contained in the said aggregate taxable income.

(3) The tax determined in accordance with any one of the items (a) to (h), inclusive, of paragraph 1 shall be payable in addition to the tax determined in accordance with any other of the said items.

(2) By die toepassing van item (d) van paragraaf 1 word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting (met uitsluiting van die belasting ooreenkomstig genoemde item vasgestel vir die tydperk waarvoor aangeslaan word) 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 rand wat genoemde totale belasbare inkomste bevat.

(3) Die belasting ooreenkomstig enigeen van die items (a) tot en met (h) van paragraaf 1 vasgestel, is betaalbaar benewens die belasting ooreenkomstig enige ander van die genoemde items vasgestel.

No. 89, 1965.]

ACT

To amend section 5bis of the Industrial Development Act, 1940.

(Afrikaans text signed by the State President.)
(Assented to 18th June, 1965.)

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

Amendment of section 5bis of Act 22 of 1940, as inserted by section 1 of Act 40 of 1951.

1. The Industrial Development Act, 1940, is hereby amended by the substitution for section *five bis* of the following section:—
“Guarantees 5bis. (1) The Minister may, subject to the concurrence of the Minister of Finance—

- (a) for the purpose of assisting in financing the establishment or operation of any undertaking for the production of oil from coal; or
- (b) for the purpose of enabling the corporation to attain its objects—

- (i) guarantee, for such period and on such conditions as he may determine, the interest on and the principal of any amount borrowed by the corporation in terms of paragraph (f) of section *four*, and the charges attaching to such loan; and
- (ii) guarantee the interest on and the principal of any debentures or debenture stock issued in terms of the said paragraph, and the charges attaching to such issue,

and may enter into such agreements and do such other things as may be necessary for or incidental to the carrying out of this section.

(2) Until Parliament has by resolution of both Houses approved thereof, the Minister shall not furnish any such guarantee after—

- (a) a loan of twenty-four million rand has or loans in the aggregate of twenty-four million rand have been raised by the corporation and guaranteed by the Minister for the purposes of paragraph (a) of sub-section (1); and
- (b) a loan of thirty million rand has or loans in the aggregate of thirty million rand have been issued by the corporation and guaranteed by the Minister for the purposes of paragraph (b) of sub-section (1).

(3) No guarantee shall be given by the Minister in respect of loans raised or debentures or debenture stock issued in the Republic by the corporation for the purposes referred to in paragraph (b) of sub-section (1).”.

Short title.

2. This Act shall be called the Industrial Development Amendment Act, 1965.

No. 89, 1965.]

WET

Tot wysiging van artikel 5bis van die Nywerheid-ontwikkingswet, 1940.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 18 Junie 1965.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Die Nywerheid-ontwikkingswet, 1940, word hierby gewysig deur artikel vyf *bis* deur die volgende artikel te vervang:
- „Waarborg deur Minister. 5bis. (1) Die Minister kan, behoudens die bepalings van sub-artikels (2) en (3) en met instemming van die Minister van Finansies—
- (a) met die doel om hulp te verleen met die finansiering van die oprigting of eksploitering van enige onderneming vir die vervaardiging van olie uit steenkool; of
- (b) met die doel om die korporasie in staat te stel om sy oogmerke te bereik—
- (i) vir die tydperk en op die voorwaardes wat hy bepaal, die rente op en die hoofsom van enige bedrag wat die korporasie ingevolge paragraaf (f) van artikel vier geleen het, en die koste verbonde aan sodanige lening, waarborg; en
- (ii) die rente op en die hoofsom van enige obligasies of obligasiestock ingevolge genoemde paragraaf uitgegee, en die koste verbonde aan sodanige uitgifte, waarborg, en kan die ooreenkomste aangaan en die dinge verrig wat nodig mag wees vir of in verband mag staan met die uitvoering van die bepalings van hierdie artikel.
- (2) Totdat die Parlement dit by besluit van albei Huise goedgekeur het, gee die Minister nie so 'n waarborg nie, nadat—
- (a) 'n lening van vier-en-twintig miljoen rand of lenings wat tesame vier-en-twintig miljoen rand beloop deur die korporasie aangegaan is en vir die doeleindes van paragraaf (a) van sub-artikel (1) deur die Minister gewaarborg is; en
- (b) 'n lening van dertigmiljoen rand of lenings wat tesame dertigmiljoen rand beloop deur die korporasie aangegaan is en vir die doeleindes van paragraaf (b) van sub-artikel (1) deur die Minister gewaarborg is.
- (3) Die Minister verstrek nie 'n waarborg ten opsigte van lenings of obligasies of obligasiestock wat in die Republiek deur die korporasie vir die in paragraaf (b) van sub-artikel (1) bedoelde doeleindes aangegaan of uitgegee is nie.”

Wysiging van artikel 5bis van Wet 22 van 1940, soos ingevoeg deur artikel 1 van Wet 40 van 1951.

2. Hierdie Wet heet die Wysigingswet op Nywerheid-ontwikkeling, 1965. Kort titel.