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DIE PROVINSIE TRANSVAAL
Buitengewone
Offisiële Koerant.

(As 'n Nuusblad by die Poskantoor Geregistreer)

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PRETORIA,

25 NOVEMBER 1959.

PRYS 6d.

[No. 2801.

No. 238 (Administrator's), 1959.]

PROCLAMATION

BY THE HONOURABLE THE ADMINISTRATOR OF THE
PROVINCE OF TRANSVAAL.

Whereas the Auction Dues Ordinance, 1959, has been passed by the Provincial Council of Transvaal;

And whereas His Excellency the Governor-General has, under the provisions of section *ninety* of the South Africa Act, 1909, assented to the said Ordinance;

And whereas power is vested in me by section *ninety-one* of the South Africa Act, 1909, to promulgate an Ordinance assented to by His Excellency the Governor-General;

And whereas it is provided in section *seventeen* of the said Ordinance that, except for the provisions of sub-section (3) of section *seven* thereof, which shall come into operation on the first day of January, 1960, it shall come into operation on a date to be fixed by me by Proclamation in the *Provincial Gazette*;

Now therefore I, by this my Proclamation, promulgate the said Auction Dues Ordinance, 1959, further details of which appear hereunder and, subject to the exception mentioned in section *seventeen* thereof, fix the first day of January, 1960, as the date on which the said Ordinance shall come into operation.

GOD SAVE THE QUEEN.

Given under my Hand at Pretoria on this the Twentieth day of November, One thousand Nine hundred and Fifty-nine.

F. H. ODENDAAL,
Administrator of the Province of Transvaal.
T.A.A. 3/1/49/3.

ORDINANCE No. 14 OF 1959.

(Approved by the Governor-General on the 27th August, 1959.)

(Afrikaans text signed by the Governor-General.)

AN ORDINANCE

To consolidate and amend the laws relating to the levy and collection of dues on sales by public auction and to provide for matters incidental thereto.

BE IT ENACTED by the Provincial Council of Transvaal as follows:—

Definitions.

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

(i) "Administrator" means the officer appointed under section *sixty-eight* of the South Africa Act, 1909, acting on the advice and with the consent of the Executive Committee of the Province;

(ii) "auctioneer" means any person, whether licenced or not, who conducts a sale by public auction; (xiii)

No. 238 (Administrateurs-), 1959.]

PROKLAMASIE

DEUR SY EDELE DIE ADMINISTRATEUR VAN DIE
PROVINSIE TRANSVAAL.

Nademaal die Ordonnansie op Vendusieregte, 1959, deur die Provinsiale Raad van Transvaal aangeneem is;

En nademaal Sy Eksellensie die Goewerneur-generaal, ingevolge artikel *negentig* van die Zuid-Afrika Wet, 1909, genoemde Ordonnansie goedgekeur het;

En nademaal by artikel *een-en-negentig* van die Zuid-Afrika Wet aan my bevoegdheid verleen word om 'n Ordonnansie, wat deur Sy Eksellensie die Goewerneur-generaal goedgekeur is, af te kondig;

En nademaal daar by artikel *sewentien* van genoemde Ordonnansie bepaal word dat met uitsondering van die bepalinge van subartikel (3) van artikel *sewe* daarvan, wat op die eerste dag van Januarie 1960 in werking tree, dit in werking tree op 'n datum wat deur my by Proklamasie in die *Provinsiale Koerant* vasgestel word;

So is dit dat ek, by hierdie my Proklamasie, genoemde Ordonnansie op Vendusieregte, 1959, waarvan verdere besonderhede hieronder verskyn, afkondig en behoudens die uitsondering genoem in artikel *sewentien* daarvan, die eerste dag van Januarie 1960 as die datum vasstel waarop genoemde Ordonnansie in werking tree.

GOD BEHOEDE DIE KONINGIN.

Gegee onder my Hand te Pretoria, op hede die Twintigste dag van November Eenduisend Negehonderd Nege-en-vyftig.

F. H. ODENDAAL,
Administrateur van die Provinsie Transvaal.
T.A.A. 3/1/49/3.

ORDONNANSIE No. 14 VAN 1959.

(Deur die Goewerneur-generaal goedgekeur op 27 Augustus 1959.)

(Afrikaanse teks deur die Goewerneur-generaal onderteken.)

'N ORDONNANSIE

Tot samevatting en wysiging van die wetsbepalinge betreffende die heffing en invordering van regte op verkope per openbare vendusie en om voorsiening te maak vir aangeleenthede in verband daarmee.

DIE Provinsiale Raad van Transvaal **VERORDEN**
AS VOLG:—

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

(i) „Administrateur” die amptenaar aangestel ingevolge die bepalinge van artikel *agt-en-sestig* van die „Zuid-Afrika Wet, 1909,” handelende op die advies en met die toestemming van die Uitvoerende Komitee van die Provinsie; (i)

(ii) „Bantoepersoon” 'n naturel soos omskryf in artikel *nege-en-veertig* van die Natureltrust en -grond Wet, 1936 (Wet No. 18 van 1936); (iii)

Woordoms-
skrywing.

- (iii) "Bantu person" means a native as defined in section *forty-nine* of the Native Trust and Land Act, 1936 (Act No. 18 of 1936); (ii)
- (iv) "calendar month" means the period extending from a day in one month to the day preceding the corresponding day in the following month, both days included; (vii)
- (v) "Commissioner" means the Commissioner for Inland Revenue or any person lawfully acting in that capacity or on his behalf; (viii)
- (vi) "firm" means any firm, company or board of executors which carries on the business of auctioneers, whether on isolated occasions or not; (iii)
- (vii) "immovable property" includes—
 - (a) land or the usufruct thereof or any other limited interest therein other than a lease;
 - (b) mynpachts, claims and stands; and
 - (c) any right to minerals or precious stones on any land; (xii)
- (viii) "inspector" means an inspector appointed in terms of sub-section (1) of section *ten*; (v)
- (ix) "livestock" means horses, cattle, sheep, goats, mules, donkeys, pigs, ostriches or poultry; (ix)
- (x) "licensed" means licensed in terms of the Licences Consolidation Act, 1925 (Act No. 32 of 1925), and "licence" shall have a corresponding meaning; (iv)
- (xi) "local authority" means a town council, village council or health committee constituted in terms of the provisions of the Local Government Ordinance, 1939 (Ordinance No. 17 of 1939), and shall include the Peri-Urban Areas Health Board established in terms of the provisions of the Peri-Urban Areas Health Board Ordinance, 1943 (Ordinance No. 20 of 1943); (xi)
- (xii) "month" means the period extending from the first to the last day of any month of the twelve months of the year, both days inclusive; (x)
- (xiii) "year" means the period extending from the first day of January to the thirty-first day of December of any year, both days inclusive. (vi)

Levy of
auction
dues.

2. There shall be levied on every sale by public auction, auction dues at the following rates:

- (a) in respect of the sale of immovable property or the sale of the right to a lease of such immovable property, one per cent of the sale price;
- (b) in respect of the sale of livestock or any agricultural, pastoral, horticultural, viticultural, floricultural or other like produce (including meat), one per cent of the sale price; and
- (c) in respect of the sale of any other movable property, two and one-half per cent of the sale price.

By whom
auction
dues pay-
able and
collection
thereof.

3. (1) Subject to the provisions of sub-section (2), auction dues shall be payable by the seller of the property concerned and shall be collected for and on behalf of the Transvaal Provincial Administration by the auctioneer or firm, as the case may be, conducting the sale, by deduction from the proceeds of the sale due to the seller.

- (iii) „firma” ’n firma, maatskappy of eksekuteurskamer wat die besigheid van vendu-afslaaers dryf, hetsy by afsonderlike geleenthede, al dan nie; (vi)
- (iv) „gelisensieer” gelisensieer ingevolge die „Licenties Konsolidatie Wet, 1925” (Wet No. 32 van 1925), en „lisensie” het ’n ooreenstemmende betekenis; (x)
- (v) „inspekteur” ’n inspekteur aangestel ingevolge subartikel (1) van artikel *tien*; (viii)
- (vi) „jaar” die tydperk wat strek van die eerste dag van Januarie tot die een-en-dertigste dag van Desember van enige jaar, insluitende albei dae; (xiii)
- (vii) „kalendermaand” die tydperk wat strek van ’n dag in een maand tot die dag wat die ooreenstemmende dag in die volgende maand voorafgaan, insluitende albei dae; (iv)
- (viii) „Kommissaris” die Kommissaris van Binnelandse Inkomste of iemand wat regtens namens hom of in daardie hoedanigheid optree; (v)
- (ix) „lewende hawe” perde, beeste, skape, bokke, muile, donkies, varke, volstruise of pluimvee; (ix)
- (x) „maand” die tydperk wat strek van die eerste tot die laaste dag van enigen van die twaalf maande van die jaar, insluitende albei dae; (xii)
- (xi) „plaaslike bestuur” ’n stadsraad, dorpsraad of gesondheidskomitee ingestel ingevolge die bepalings van die Ordonnansie op Plaaslike Bestuur, 1939 (Ordonnansie No. 17 van 1939), en omvat die Gesondheidsraad vir Buitestedelike Gebiede ingestel ingevolge die bepalings van die Ordonnansie tot Instelling van ’n Gesondheidsraad vir Buite-Stedelike Gebiede, 1943 (Ordonnansie No. 20 van 1943); (xi)
- (xii) „vaste eiendom” ook—
 - (a) grond of die vruggebruik daarvan of enige ander beperkte belang daarin, uitgesonderd ’n huurkontrak;
 - (b) mynpagte, kleims en standplase; en
 - (c) ’n reg op minerale of edelgesteentes op enige grond; (vii)
- (xiii) „vendu-afslaer” iemand, hetsy gelisensieer al dan nie, wat ’n verkoop per openbare vendusie hou. (ii)

2. Op elke verkoop per openbare vendusie word vendusieregte teen die volgende tariewe gehef: Heffing van vendusieregte.

- (a) ten opsigte van die verkoop van vaste eiendom of die verkoop van die reg op ’n huurkontrak van sodanige vaste eiendom, een persent van die verkoopprys;
- (b) ten opsigte van die verkoop van lewende hawe of enige landbou-, landelike, tuinbou-, wynbou-, blombou- of ander dergelyke produkte (insluitende vleis), een persent van die verkoopprys; en
- (c) ten opsigte van die verkoop van enige ander roerende eiendom, twee en ’n half persent van die verkoopprys.

3. (1) Behoudens die bepalings van subartikel (2), is vendusieregte deur die verkoper van die betrokke eiendom betaalbaar en word dit deur die vendu-afslaer of firma, na gelang van die geval, wat die verkoop hou, vir en namens die Transvaalse Provinsiale Administrasie ingevorder deur dit af te trek van die opbrengs van die verkoop wat die verkoper toekom.

Deur wie
vendusieregte betaalbaar is en ingevordering daarvan.

(2) Where any livestock belonging to a Bantu person is sold by public auction at a sale held under the auspices of the South African Native Trust, established in terms of section four of the Native Trust and Land Act, 1936, the auction dues ordinarily payable in respect of such sale shall be paid by the purchaser of such livestock to the auctioneer or firm, as the case may be, conducting the sale and shall be collected from such purchaser for and on behalf of the Transvaal Provincial Administration by such auctioneer or firm.

Auctioneer
agent of
seller or
purchaser.

4. (1) Subject to the provisions of sub-section (2), the auctioneer or firm, as the case may be, shall in every case of a sale by public auction, be deemed to be the agent of the seller, and the seller shall reimburse such auctioneer or firm for any auction dues paid on his behalf and for any penalties which the auctioneer or firm may have incurred and which are adjudged by the Commissioner to have been incurred through the fault of the seller.

(2) Where any livestock belonging to a Bantu person is sold by public auction at a sale held under the auspices of the South African Native Trust, established in terms of section four of the Native Trust and Land Act, 1936, the auctioneer or firm, as the case may be, shall be deemed to be the agent of the purchaser, and the purchaser shall reimburse such auctioneer or firm for any auction dues paid on his behalf and for any penalties which the auctioneer or firm may have incurred and which are adjudged by the Commissioner to have been incurred through the fault of the purchaser.

Payment of
and
accounting
for auction
dues.

5. (1) Any auction dues which are collected or are required to be collected by an auctioneer or firm, as the case may be, shall on or before the fourteenth day of the month following the month in which the sale in question took place, be paid and accounted for—

- (a) in the case of an auctioneer licensed in the Province of Transvaal, to the Receiver of Revenue who issued his licence; or
- (b) in the case of a firm which has given security in terms of sub-section (3) of section seven to the Receiver of Revenue in whose district the head office of such firm is situated, to such Receiver of Revenue; or
- (c) in the case of any other auctioneer or firm to the Receiver of Revenue of the district in which the sale in question took place.

(2) If any auction dues remain unpaid after the date contemplated in sub-section (1), such dues shall be increased by way of penalty by twelve per cent per annum calculated upon each completed one pound of such dues in respect of the period, calculated from such date, during which they remain unpaid: Provided that any such penalty shall not exceed the total amount of the dues which are payable in respect of the sale concerned.

(3) When an auctioneer or firm, as the case may be, pays the dues in terms of this section, such auctioneer or firm shall at the same time submit to the Receiver of Revenue concerned a sworn declaration containing such information as the Administrator may prescribe by regulation and relating to all sales by public auction conducted by such auctioneer or firm during the preceding month.

(2) Waar enige lewende hawe wat aan 'n Bantoeersoon behoort, verkoop word per openbare vendusie op 'n verkoop wat gehou word onder die beskerming van die Suid-Afrikaanse Naturellestuiftrust ingevolge artikel vier van die Naturellestuif en -grond Wet, 1936, ingestel, word die vendusieregte gewoonweg betaalbaar ten opsigte van sodanige verkoop, betaal deur die koper van sodanige lewende hawe aan die vendu-afslaer of firma, na gelang van die geval, wat die verkoop hou, en word dit deur sodanige vendu-afslaer of firma vir en namens die Transvaalse Provinsiale Administrasie van sodanige koper ingevorder.

4. (1) Behoudens die bepalings van subartikel (2), word die vendu-afslaer of firma, na gelang van die geval, in iedere geval van 'n verkoop per openbare vendusie, geag die agent van die verkoper te wees en die verkoper betaal terug aan sodanige vendu-afslaer of firma enige vendusieregte namens hom betaal, asook enige boetes wat die vendu-afslaer of firma beloop het en wat deur die Kommissaris beslis word dat dit weens die skuld van die verkoper beloop is.

Vendu-
afslaer
agent van
verkoper of
koper.

(2) Waar lewende hawe wat aan 'n Bantoeersoon behoort, verkoop word per openbare vendusie op 'n verkoop wat gehou word onder die beskerming van die Suid-Afrikaanse Naturellestuiftrust ingevolge artikel vier van die Naturellestuif en -grond Wet, 1936, ingestel, word die vendu-afslaer of firma, na gelang van die geval, geag die agent van die koper te wees en die koper betaal terug aan sodanige vendu-afslaer of firma enige vendusieregte namens hom betaal, asook enige boetes wat die vendu-afslaer of firma beloop het en wat deur die Kommissaris beslis word dat dit weens die skuld van die koper beloop is.

5. (1) Enige vendusieregte wat deur 'n vendu-afslaer of firma, na gelang van die geval, ingevorder word of moet word, word voor of op die veertiende dag van die maand wat volg op die maand waarin die betrokke verkoop plaasgevind het, betaal en verantwoord—

Betalings
en verant-
woordings
van ven-
dusieregte.

- (a) in die geval van 'n vendu-afslaer wat in die Provinsie Transvaal gelisensieer is, aan die Ontvanger van Inkomste wat sy lisensie uitgereik het; of
- (b) in die geval van 'n firma wat ingevolge subartikel (3) van artikel sewe sekuriteit gegee het aan die Ontvanger van Inkomste in wie se distrik die hoofkantoor van sodanige firma geleë is, aan sodanige Ontvanger van Inkomste; of
- (c) in die geval van enige ander vendu-afslaer of firma, aan die Ontvanger van Inkomste van die distrik waarin die betrokke verkoop plaasgevind het.

(2) Indien enige vendusieregte na die datum beoog in subartikel (1) onbetaal bly, word sodanige regte by wyse van boete met twaalf persent per jaar vermeerder, bereken op elke volle een pond van sodanige regte ten opsigte van die tydperk, bereken van sodanige datum af, waarin dit onbetaal bly: Met dien verstande dat enige sodanige boete nie die totale bedrag van die regte betaalbaar ten opsigte van die betrokke verkoop oorskry nie.

(3) Wanneer 'n vendu-afslaer of firma, na gelang van die geval, die regte ingevolge hierdie artikel betaal, lê sodanige vendu-afslaer of firma terselfdertyd aan die betrokke Ontvanger van Inkomste 'n beëdigde verklaring voor wat sodanige inligting bevat as wat die Administrateur by regulasie voorskryf en betreffende alle verkope per openbare vendusie wat gedurende die vorige maand deur sodanige vendu-afslaer of firma gehou is.

(4) When any sale by public auction is concluded, appropriate entries shall be made in an original vendu roll at the time when such sale is concluded or as soon thereafter as is practicable, and each such vendu roll shall be retained by the auctioneer or firm, as the case may be, for a period of three years from the date when such roll is completed.

(5) If no sales by public auction are concluded during any particular month by an auctioneer or firm, as the case may be, such auctioneer or firm shall, within the period contemplated in sub-section (1), submit a sworn declaration to that effect—

(a) in the case of an auctioneer licensed in the Province of Transvaal, to the Receiver of Revenue who issued his licence; or

(b) in the case of a firm which has given security in terms of sub-section (3) of section seven to the Receiver of Revenue in whose district the head office of such firm is situated, to such Receiver of Revenue.

Retention and production of records.

6. An auctioneer or firm, as the case may be, shall upon demand at any time within three years after the date of any sale in respect of which the auction dues were collected or should have been collected by such auctioneer or firm, produce to the Receiver of Revenue to whom such auction dues were paid or are payable or to an inspector, the original vendu roll and any accounts, vouchers, books, registers or other documents relating to such sale, for examination and shall furnish to such Receiver of Revenue or inspector such information in the possession of such auctioneer or firm as may be required to verify such roll, accounts, vouchers, books, registers or other documents.

Security given by auctioneers or firms.

7. (1) Subject to the provisions of sub-sections (2) and (3), no auctioneer's licence shall be issued unless the person applying for such licence shall first have given to the Receiver of Revenue who issued such licence, security for the payment of auction dues and any penalty payable thereon of such nature and in such form as the Administrator may from time to time prescribe by regulation: Provided that no local authority shall be required to give security in respect of any sale by public auction conducted by it.

(2) When an auctioneer already licensed for one district, has given security to the Receiver of Revenue of such district, such auctioneer, when making application for the issue of a licence for another district, shall not be required to give security to the Receiver of Revenue of such latter district.

(3) Where two or more auctioneers are members or employees of a firm, security shall be given by the firm as such and shall be deemed to cover the issue of the auctioneer's licences of all such members or employees: Provided that any person who ceases to be such a member or employee, shall not be permitted to conduct any sale by public auction during the year or portion thereof for which his licence has been issued unless and until he shall have given security in terms of this section or unless and until he shall have become a member or employee of a firm which has given security in terms of this sub-section.

(4) Wanneer 'n verkoop per openbare vendusie afgesluit word, word toepaslike instrydings gemaak in 'n oorspronklike vendurol wanneer sodanige verkoop afgesluit word of so gou doenlik daarna en iedere sodanige vendurol word deur die vendu-afslaer of firma, na gelang van die geval, behou vir 'n tydperk van drie jaar van die datum af waarop sodanige rol voltooi word.

(5) Indien geen verkope per openbare vendusie gedurende enige besondere maand deur 'n vendu-afslaer of firma, na gelang van die geval, afgesluit word nie, lê sodanige vendu-afslaer of firma binne die tydperk in subartikel (1) beoog, 'n beëdigde verklaring te dien effekte voor—

(a) in die geval van 'n afslaer wat in die Provinsie Transvaal gelisensieer is, aan die Ontvanger van Inkomste wat sy lisensie uitgereik het; of

(b) in die geval van 'n firma wat ingevolge subartikel (3) van artikel sewe sekuriteit gegee het aan die Ontvanger van Inkomste in wie se distrik die hoofkantoor van sodanige firma geleë is, aan sodanige Ontvanger van Inkomste.

6. 'n Vendu-afslaer of firma, na gelang van die geval, lê, wanneer dit vereis word, te eniger tyd binne drie jaar na die datum van enige verkoop ten opsigte waarvan die vendusieregte deur sodanige vendu-afslaer of firma ingevorder is of moes gewees het of ten opsigte waarvan sodanige vendu-afslaer of firma persoonlik aanspreeklik is vir betaling ingevolge subartikel (3) van artikel drie, aan die Ontvanger van Inkomste aan wie sodanige vendusieregte betaal is of betaalbaar is of aan 'n inspekteur, die oorspronklike vendurol en enige rekenings, fakture, boeke, registers of ander stukke betreffende sodanige verkoop vir ondersoek voor en verstrekk aan sodanige Ontvanger van Inkomste of inspekteur sodanige inligting in besit van sodanige vendu-afslaer of firma as wat vereis word vir die bekragtiging van sodanige rol, rekenings, fakture, boeke, registers of ander stukke.

Die behoud en voorlegging van rekords.

7. (1) Behoudens die bepalings van subartikels (2) en (3), mag geen vendu-afslaerslisensie uitgereik word nie, tensy die persoon wat om sodanige lisensie aansoek doen, eers aan die Ontvanger van Inkomste wat sodanige lisensie uitgereik het, sekuriteit gegee het vir die betaling van vendusieregte en enige boete daarop betaalbaar van sodanige aard en in sodanige vorm as wat die Administrateur van tyd tot tyd by regulasie voorskryf: Met dien verstande dat dit van geen plaaslike bestuur vereis word om sekuriteit te gee ten opsigte van 'n verkoop per openbare vendusie deur sodanige plaaslike bestuur gehou nie.

Sekuriteit deur vendu-afslaers of firmas gegee.

(2) Wanneer 'n vendu-afslaer wat reeds vir een distrik gelisensieer is, aan die Ontvanger van Inkomste van sodanige distrik sekuriteit gegee het, word dit nie van sodanige vendu-afslaer vereis om, wanneer hy om die uitreiking van 'n lisensie vir 'n ander distrik aansoek doen, aan die Ontvanger van Inkomste van sodanige laasgenoemde distrik sekuriteit te gee nie.

(3) Waar twee of meer vendu-afslaers lede of werknemers van 'n firma is, moet sekuriteit deur die firma as sodanig gegee word en dit word geag die uitreiking van die vendu-afslaerslisensies van alle sodanige lede of werknemers te dek: Met dien verstande dat iemand wat ophou om so 'n lid of werknemer te wees, nie toegelaat mag word om 'n verkoop per openbare vendusie te hou gedurende die jaar of 'n gedeelte daarvan waarvoor sy lisensie uitgereik is nie, tensy en totdat hy sekuriteit ingevolge hierdie artikel gegee het of tensy en totdat hy 'n lid of werknemer word van 'n firma wat sekuriteit ingevolge hierdie subartikel gegee het.

(4) Subject to any regulations made in terms of section *fourteen* or, in the absence of such regulations, any direction which the Commissioner may give either generally or specifically, where any auctioneer licensed for the Province of Transvaal or any firm carries on business in more than one district, the security referred to in sub-section (1) or (3), as the case may be, shall be given in such manner and shall be of such amount as to cover the carrying on of business in all such districts and shall be given to the Receiver of Revenue to whom application for the issue of a licence has been made, or to the Receiver of Revenue in whose district the head office of such firm is situated, as the case may be.

(5) For the purposes of sub-section (4), the Commissioner may designate the district in which the head office of a firm is situated.

(6) Where the applicant for a licence for the Province of Transvaal or for a particular district therein, was the holder of a licence for such Province or for such district, as the case may be, for the year or a portion thereof immediately preceding the year in respect of which application is being made, such applicant shall—

(a) in the case where he was the holder of such previous licence for the whole of the year immediately preceding the year in respect of which application is made, give security equivalent to one quarter of the total amount which he was required to pay in auction dues during such former year; or

(b) in the case where he was the holder of such licence for only a portion of such former year and such portion immediately precedes the year in respect of which application is made, give security equivalent to an amount which calculated for the whole of such former year, and which shall be in proportion to one quarter of the total amount which he was required to pay in auction dues during such portion.

(7) Where a firm is required to give security in terms of sub-section (3) and such firm has given security for the whole of the year or a portion thereof immediately preceding the year in which security is so required to be given, such firm shall—

(a) in the case where security was given for the whole of the year immediately preceding the year in respect of which security is now required to be given, give security equivalent to one quarter of the total amount which such firm was required to pay in auction dues during such former year; or

(b) in the case where security was given for only a portion of such former year and such portion immediately precedes the year in respect of which security is now required to be given, give security equivalent to an amount which calculated for the whole of such former year, shall be in proportion to one quarter of the total amount which such firm was required to pay in auction dues during such portion.

(8) In any case not covered by the provisions of sub-sections (6) and (7), the Receiver of Revenue to whom application is made for the issue of a licence, whether for the Province of Transvaal or for a particular district therein, or the Receiver of Revenue to whom a firm is required to give security in terms of sub-section (3), as the case may be, shall fix such amount of security as he deems expedient.

(4) Behoudens enige regulasies ingevolge artikel *veertien* gemaak of, by gebrek aan sodanige regulasies, enige voorskrif wat die Kommissaris of in die algemeen of spesifiek uitreik, word die sekuriteit in subartikel (1) of (3), na gelang van die geval, genoem, waar 'n vendu-afslaer wat vir die Provinsie Transvaal gelisensieer is of 'n firma besigheid in meer as een distrik dryf, op sodanige wyse gegee en bedra dit soveel dat dit die dryf van besigheid in alle sodanige distrikte dek en word dit gegee aan die Ontvanger van Inkomste by wie aansoek om die uitreiking van 'n lisensie gedoen is of aan die Ontvanger van Inkomste in wie se distrik die hoofkantoor van sodanige firma geleë is, na gelang van die geval.

(5) Die Kommissaris kan, by die toepassing van subartikel (4), die distrik aanwys waarin die hoofkantoor van 'n firma geleë is.

(6) Waar die applikant vir 'n lisensie vir die Provinsie Transvaal of vir 'n besondere distrik daarin vir die jaar of 'n gedeelte daarvan wat die jaar ten opsigte waarvan aansoek gedoen word, onmiddellik voorafgaan, die houer was van 'n lisensie vir sodanige Provinsie of vir sodanige distrik, na gelang van die geval, gee sodanige applikant—

(a) in die geval waar hy die houer was van sodanige vorige lisensie vir die hele jaar wat die jaar ten opsigte waarvan aansoek gedoen word, voorafgegaan het, sekuriteit wat gelykstaan met een kwart van die totale bedrag wat hy gedurende sodanige vorige jaar aan vendusieregte moes betaal; of

(b) in die geval waar hy die houer van sodanige lisensie was vir slegs 'n gedeelte van sodanige vorige jaar en waar sodanige gedeelte die jaar ten opsigte waarvan aansoek gedoen word onmiddellik voorafgaan, sekuriteit wat gelykstaan met 'n bedrag wat, vir die hele sodanige vorige jaar bereken, in verhouding is tot een kwart van die totale bedrag wat hy gedurende sodanige gedeelte aan vendusieregte moes betaal.

(7) Waar dit van 'n firma vereis word om sekuriteit ingevolge subartikel (3) te gee en sodanige firma sekuriteit gegee het vir die hele of 'n gedeelte van die jaar wat die jaar onmiddellik voorafgaan, waarin aldus vereis word dat sekuriteit gegee moet word, gee sodanige firma—

(a) in die geval waar sekuriteit gegee is vir die hele jaar wat die jaar ten opsigte waarvan nou vereis word dat sekuriteit gegee word, onmiddellik voorafgaan, sekuriteit wat gelykstaan met een kwart van die totale bedrag wat sodanige firma gedurende sodanige vorige jaar aan vendusieregte moes betaal; of

(b) in die geval waar sekuriteit vir slegs 'n gedeelte van sodanige vorige jaar gegee is en sodanige gedeelte die jaar ten opsigte waarvan nou vereis word dat sekuriteit gegee word onmiddellik voorafgaan, sekuriteit wat gelykstaan met 'n bedrag wat, vir die hele sodanige jaar bereken, in verhouding is tot een kwart van die totale bedrag wat sodanige firma gedurende sodanige gedeelte aan vendusieregte moes betaal.

(8) In enige geval wat nie deur die bepalings van subartikels (6) en (7) gedek word nie, stel die Ontvanger van Inkomste by wie aansoek om die uitreiking van 'n lisensie gedoen word, hetsy vir die Provinsie Transvaal of vir 'n besondere distrik daarin, of die Ontvanger van Inkomste aan wie 'n firma sekuriteit ingevolge subartikel (3) moet gee, na gelang van die geval, sodanige bedrag van sekuriteit vas as wat hy wenslik ag.

(9) Where an auctioneer has ceased to be a member or employee of a firm and is required to give security in the circumstances contemplated in sub-section (3), the Receiver of Revenue who issued a licence to such auctioneer, shall fix such amount of security as he deems expedient.

(10) If any person is the holder of a licence at the commencement of this Ordinance and did not give security in terms of section eight of the Auction Sales Tax Ordinance, 1923 (Ordinance No. 9 of 1923), such person shall not be permitted to conduct any sale by public auction during the year or portion thereof for which his licence has been issued, unless and until he shall have given such amount of security as the Receiver of Revenue who issued such licence, deems expedient.

(11) The amount of any security given in terms of this section shall not be less than one hundred pounds.

(12) At any time after security has been given in terms of this section, the Receiver of Revenue concerned may, during the course of the year or portion thereof in respect of which security has been given, increase, as he deems expedient, the amount of such security which is required to be given by an auctioneer or firm, after having regard to any increase over any period of three calendar months during such year or portion thereof, as the case may be, in the amount of business carried on by such auctioneer or firm or to the fact that such auctioneer or firm has extended the scope of its activities to a district or districts in which such auctioneer or firm did not previously carry on the business of auctioneer during such year or portion thereof.

(13) If the amount of security required to be given by an auctioneer or firm has been increased in terms of sub-section (12), no such auctioneer or firm shall conduct any sale by public auction after a date to be fixed by the Receiver of Revenue concerned unless and until the additional amount required to be given shall have been given to such Receiver of Revenue by such auctioneer or firm.

Refunds.

8. If any auction dues or penalty in respect of any sale have been paid and accounted for in terms of the provisions of this Ordinance and such sale is wholly or in part *bona fide* cancelled by the parties concerned or is cancelled or declared void or set aside wholly or in part by a competent court, such auction dues or penalty shall to the extent that such sale has been so cancelled or declared void or set aside, be refunded if it is established to the satisfaction of the Commissioner that the relative claim for a refund is well-founded and if, when such sale is so cancelled by the parties thereto, affidavits to this effect by such persons, are produced to the Commissioner.

Exemptions.

9. There shall be exempt from the payment of auction dues—

- (a) any sale on behalf of the State, including the South African Railways and Harbours Administration or any provincial administration, the Land and Agricultural Bank of South Africa or a local authority;
- (b) any sale on behalf of any ecclesiastical, educational or charitable institution of a public character and in case of doubt as to whether any institution is of the nature described, the matter shall be referred to the Commissioner, whose decision shall be final;

(9) Waar 'n vendu-afslaer opgehou het om 'n lid of werknemer van 'n firma te wees en daar van hom vereis word om sekuriteit in die omstandighede beoog in subartikel (3) te gee, stel die Ontvanger van Inkomste wat 'n lisensie aan sodanige vendu-afslaer uitgereik het, sodanige bedrag van sekuriteit vas as wat hy wenslik ag.

(10) Indien iemand by die inwerkingtreding van hierdie Ordonnansie die houer van 'n lisensie is en nie sekuriteit ingevolge artikel *agt* van die Verkoopinge by Publieke Opbod Belasting Ordonnansie, 1923 (Ordonnansie No. 9 van 1923), gegee het nie, word sodanige persoon nie toegelaat om gedurende die jaar of die gedeelte daarvan waarvoor sy lisensie uitgereik is, enige verkoop per openbare vendusie te hou nie, tensy en totdat hy sodanige bedrag van sekuriteit gegee het as wat die Ontvanger van Inkomste wat sodanige lisensie uitgereik het, wenslik ag.

(11) Die bedrag van enige sekuriteit ingevolge hierdie artikel gegee, is minstens honderd pond.

(12) Die betrokke Ontvanger van Inkomste kan te eniger tyd nadat sekuriteit ingevolge hierdie artikel gegee is, gedurende die loop van die jaar of gedeelte daarvan ten opsigte waarvan sekuriteit gegee is, die bedrag van sodanige sekuriteit as wat van die vendu-afslaer of firma vereis word, al na hy wenslik ag, vermeerder met inagneming van 'n vermeerdering oor 'n tydperk van drie kalendermaande gedurende sodanige jaar of gedeelte daarvan, na gelang van die geval, van die hoeveelheid besigheid wat deur sodanige vendu-afslaer of firma gedryf is of van die feit dat sodanige vendu-afslaer of firma die omvang van sy bedrywighede uitgebrei het na 'n distrik of distrikte waarin sodanige vendu-afslaer of firma nie vroeër die besigheid van vendu-afslaer gedurende sodanige jaar of gedeelte daarvan gedryf het nie.

(13) Indien die bedrag van sekuriteit wat van 'n vendu-afslaer of firma vereis word ingevolge subartikel (12) vermeerder is, mag geen sodanige vendu-afslaer of firma 'n verkoop per openbare vendusie hou nie na 'n datum wat die betrokke Ontvanger van Inkomste vasstel, tensy en totdat die bykomende bedrag wat vereis word deur sodanige vendu-afslaer of firma aan sodanige Ontvanger van Inkomste gegee is.

8. Indien enige vendusieregte of boete ten opsigte van enige verkoop betaal en verantwoord is ingevolge die bepalings van hierdie Ordonnansie en sodanige verkoop geheel en al of gedeeltelik deur die betrokke partye *bona fide* ingetrek word of geheel en al of gedeeltelik deur 'n bevoegde hof ingetrek of nietig verklaar of tersyde gestel word, word sodanige vendusieregte of boete tot die mate waarin sodanige verkoop aldus ingetrek of nietig verklaar of tersyde gestel is, terugbetaal, onderworpe daaraan dat daar tot voldoening van die Kommissaris vasgestel word dat die betrokke eis tot terugbetaling goed gegrond is en dat, waar sodanige verkoping aldus deur die partye daartoe ingetrek word, beëdigde verklarings in dier voege deur sodanige persone aan die Kommissaris oorgelê word.

Terugbetalings.

9. Van die betaling van vendusieregte word vrygestel—

Vrystellings.

- (a) enige verkoop namens die Staat, met inbegrip van die Suid-Afrikaanse Spoorweë- en Hawensadministrasie of enige provinsiale administrasie, die Land- en Landboubank van Suid-Afrika of 'n plaaslike bestuur;
- (b) enige verkoop namens 'n kerklike, onderwys- of liefdadigheidsinstelling van 'n openbare aard en ingeval van twyfel oor die vraag of 'n instelling van die aard is wat beskryf word, word die aangeleentheid verwys na die Kommissaris by wie die eindbeslissing berus;

- (c) five pounds of the total sales on any day by an individual seller where such sales do not exceed fifty pounds;
- (d) any sale by any regulatory board which administers a scheme as contemplated in the Marketing Act, 1937 (Act No. 26 of 1937), where it is established to the satisfaction of the Receiver of Revenue to whom such tax would otherwise have been payable, that the regulated product as defined in that Act and which is the subject of such sale, has been bought by such board at a sale by public auction;
- (e) any sale of livestock, meat or cotton lint where it is established to the satisfaction of the Receiver of Revenue to whom such dues would otherwise have been payable, that such livestock or meat or cotton lint is intended for export; and
- (f) in respect of any sale on which auction dues are payable, that portion of the relative sale price which is established to the satisfaction of the Receiver of Revenue to whom such dues are payable, to represent actual expenditure on railage to the place of sale.

Inspectors.

10. (1) The Administrator may from time to time appoint inspectors for ensuring the payment and facilitating the collection of auction dues and generally for furthering the objects and purposes of this Ordinance.

(2) Any provincial inspector in the service of the Transvaal Provincial Administration shall be deemed to be appointed in terms of sub-section (1) as an inspector for the purposes of this Ordinance.

(3) In addition to any right, power, duty or function which may be conferred or imposed in terms of any regulation made in terms of section *fourteen*, any inspector may at any reasonable time and in order to ascertain whether the provisions of this Ordinance or the regulations made thereunder have been or are being complied with—

- (a) enter the premises of any auctioneer or firm or any premises at, in or where a sale by public auction is being conducted;
- (b) inspect any auction roll or other document issued in terms of the provisions of this Ordinance or the regulations made thereunder or any book, register, account, voucher or other document which may relate to any sale by public auction; and
- (c) may require a buyer, seller, auctioneer, firm or a member or employee of any such person or firm, to furnish any information relating to a sale by public auction: Provided that any such person shall be entitled to all the privileges to which a person giving evidence before a court of law would be entitled.

Recovery of auction dues and penalties thereon.

11. Any auction dues or penalty thereon which is payable in terms of this Ordinance shall be a debt due to the Transvaal Provincial Administration and may be recovered by way of action in any competent court by the Commissioner acting on behalf of the Administrator.

Offences.

12. (1) Any auctioneer who—

- (a) makes a false declaration for the purposes of sub-section (3) or (5), as the case may be, of section *five*; or

(c) vyf pond van die totale verkope op enige dag deur 'n enkele verkoper waar sodanige verkope hoogstens vyftig pond bedra;

(d) enige verkoop deur enige beherende raad wat 'n skema uitvoer soos in die Bemarkingswet, 1937 (Wet No. 26 van 1937), beoog, waar daar vasgestel word tot voldoening van die Ontvanger van Inkomste aan wie sodanige belasting anders betaalbaar sou gewees het dat die beheerde produk, soos in daardie Wet omskryf en wat die onderwerp van sodanige verkoop is, deur sodanige raad op 'n verkoop per openbare vendusie gekoop is;

(e) enige verkoop van lewende hawe, vleis of katoenpluksel waar daar vasgestel word tot voldoening van die Ontvanger van Inkomste aan wie sodanige regte anders betaalbaar sou gewees het, dat sodanige lewende hawe of vleis of katoenpluksel vir uitvoer bedoel is; en

(f) ten opsigte van enige verkoop waarop vendusieregte betaalbaar is, daardie gedeelte van die betrokke verkoopprijs ten opsigte waarvan daar vasgestel word tot voldoening van die Ontvanger van Inkomste aan wie sodanige regte betaalbaar is dat dit werklike uitgawe aan spoorvrag na die plek van verkoop is.

10. (1) Die Administrateur kan van tyd tot tyd inspekteurs aanstel om te verseker dat vendusieregte betaal word en om die invordering daarvan te vergemaklik en om die oogmerke en doelstellings van hierdie Ordonnansie in die algemeen te bevorder.

Inspekteurs.

(2) Enige provinsiale inspekteur in diens van die Transvaalse Provinsiale Administrasie word by die toepassing van hierdie Ordonnansie geag ingevolge subartikel (1) as 'n inspekteur aangestel te wees.

(3) Benewens enige reg, bevoegdheid, plig of funksie wat ingevolge 'n regulasie gemaak ingevolge artikel *veertien*, verleen of opgelê is, kan 'n inspekteur op enige redelike tyd en met die doel om vas te stel of daar voldoen is of word aan die bepalings van hierdie Ordonnansie of die regulasies ingevolge daarvan gemaak—

- (a) die perseel betree van 'n vendu-afslaer of firma of enige perseel waarop, waarin of waar 'n verkoop per openbare vendusie gehou word;
- (b) enige vendurol of ander stuk uitgereik ingevolge die bepalings van hierdie Ordonnansie of die regulasies ingevolge daarvan gemaak, of enige boek, register, rekening, faktuur of ander stuk wat betrekking het op 'n verkoop per openbare vendusie, ondersoek; en
- (c) vereis dat 'n koper, verkoper, vendu-afslaer, firma of 'n lid of werknemer van enige sodanige persoon of firma enige inligting verskaf betreffende 'n verkoop per openbare vendusie: Met dien verstande dat enige sodanige persoon geregtig is op al die voorregte waarop iemand wat voor 'n geregshof getuigenis aflê, geregtig sou wees.

11. Enige vendusieregte of boete daarop wat ingevolge hierdie Ordonnansie betaalbaar is, is 'n skuld betaalbaar aan die Transvaalse Provinsiale Administrasie en kan deur die Kommissaris, wat namens die Administrateur optree, by wyse van aksie in 'n bevoegde hof verhaal word.

Verhaal van vendusieregte en boetes.

12. (1) Enige vendu-afslaer wat—

Misdrywe.

- (a) 'n valse verklaring aflê by die toepassing van subartikel (3) of (5), na gelang van die geval, van artikel *vyf*; of

(b) conducts any sale by public auction without security having been furnished by him or on his behalf by a firm in the circumstances contemplated in section *seven*; or

(c) neglects or fails to maintain adequate books and accounts for the purposes of sub-section (1) of section *six* or fails to retain such books and accounts or the original vendu rolls, vouchers, registers or documents for a period of three years as contemplated therein or in sub-section (4) of section *five*, as the case may be.

shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds or, in default of payment, to imprisonment for a period not exceeding six months.

(2) Any person who wilfully—

(a) prevents any inspector from entering the premises of any auctioneer or firm at any reasonable time or any premises at, on or where a sale by public auction is being conducted; or

(b) otherwise hinders, disturbs or obstructs any inspector in the execution of his duty; or

(c) being in possession thereof or having the custody or control thereof, refuses or fails to produce to any inspector any auction roll, any document issued in terms of the provisions of this Ordinance, or any book, register, account, voucher or other document contemplated in paragraph (b) of sub-section (3) of section *ten*; or

(d) being a person referred to in paragraph (c) of sub-section (3) of section *ten*, refuses or fails to furnish any such inspector with any information which he is able to give and which relates to a sale by public auction, or who furnishes false or misleading information to such inspector in regard to any such sale; or

(e) makes any false statement or fails or neglects to make any statement or entry which he is required to make, in any form prescribed in terms of this Ordinance or the regulations made thereunder or in any book, register, account, voucher or other document relating to a public sale by auction,

shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds or, in default of payment, to imprisonment for a period not exceeding six months.

(3) Any person who—

(a) fails or neglects to furnish or produce any declaration, return, account, voucher or other document in terms of this Ordinance or the regulations made thereunder otherwise than in the circumstances contemplated in paragraph (c) of sub-section (2); or

(b) fails to pay the auction dues by the time prescribed in sub-section (1) of section *five*, shall, in addition to the penalty prescribed in sub-section (2) of that section,

be guilty of an offence and liable on conviction to a fine not exceeding twenty pounds or, in default of payment, to imprisonment for a period not exceeding one month.

(b) 'n verkoop per openbare vendusie hou sonder dat sekuriteit deur hom of namens hom deur 'n firma gegee is in die omstandighede in artikel *sewe* beoog; of

(c) nalaat of versuim om geskikte boeke en rekeninge by die toepassing van subartikel (1) van artikel *ses* by te hou of versuim om sodanige boeke en rekeninge of die oorspronklike vendurolle, fakture, registers of die stukke vir 'n tydperk van drie jaar te hou, soos daarin of in subartikel (4) van artikel *vyf*, na gelang van die geval, beoog,

is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete van hoogstens honderd pond of, by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens ses maande.

(2) Iedereen wat opsetlik—

(a) enige inspekteur verhinder om op enige redelike tyd die perseel van 'n venduafslaer of firma of 'n perseel waarop, waarin of waar 'n verkoop per openbare vendusie gehou word, te betree; of

(b) enige inspekteur op 'n ander wyse hinder, steur of belemmer in die uitvoering van sy plig; of

(c) weier of versuim om aan 'n inspekteur enige vendurol, enige stuk uitgereik ingevolge die bepalings van hierdie Ordonnansie of enige boek, register, rekening, faktuur of ander stuk, in paragraaf (b) van subartikel (3) van artikel *tien* beoog, wat hy in sy besit of bewaring of waaroor hy beheer het, oor te lê; of.

(d) as hy iemand is in paragraaf (c) van subartikel (3) van artikel *tien* genoem, weier of versuim om enige inligting wat hy in staat is om te verstrek en wat betrekking het op 'n verkoop per openbare vendusie, aan enige sodanige inspekteur te verstrek of wat valse of misleidende inligting met betrekking tot enige sodanige verkoop aan sodanige inspekteur verstrek; of

(e) 'n valse verklaring maak of nalaat of versuim om 'n verklaring of 'n inskrywing wat hy moet maak, te maak in 'n vorm wat ingevolge hierdie Ordonnansie of die regulasies ingevolge daarvan gemaak, voorgeskryf is, of in 'n boek, register, rekening, faktuur of ander stuk wat betrekking het op 'n verkoop per openbare vendusie,

is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete van hoogstens honderd pond, of by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens ses maande.

(3) Iedereen wat—

(a) nalaat of versuim om 'n verklaring, opgawe, rekening, faktuur of ander dokument te verstrek of oor te lê ingevolge hierdie Ordonnansie of die regulasies ingevolge daarvan gemaak, uitgesonderd in die omstandighede in paragraaf (c) van subartikel (2) beoog; of

(b) nalaat om die vendusieregte te betaal teen die tyd voorgeskryf in subartikel (1) van artikel *vyf*, is, benewens die straf in subartikel (2) van daardie artikel voorgeskryf

skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete van hoogstens twintig pond of, by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens een maand.

Forms.

13. (1) The Administrator may from time to time prescribe—

- (a) any vendu roll or other form to be used for the purposes of this Ordinance; and
- (b) the fees (if any) to be paid for any such form.

(2) The Commissioner may from time to time prescribe any declaration required for the purposes of sub-section (3) or (5) of section five.

Regulations.

14. (1) The Administrator may from time to time make regulations not inconsistent with the provisions of this Ordinance—

- (a) prescribing the nature and form of security to be deposited by auctioneers or firms;
- (b) prescribing any vendu roll or form required for the purposes of this Ordinance;
- (c) prescribing the fees payable for any vendu roll or form issued in terms of this Ordinance or a regulation made in terms of paragraph (b);
- (d) prescribing in addition to the rights, powers, duties and functions of inspectors conferred or imposed in terms of the provisions of this Ordinance, further rights, powers, duties or functions of inspectors; or
- (e) generally in respect of all matters which he may consider necessary or expedient for achieving the objects and purposes of this Ordinance.

(2) Any regulation made in terms of sub-section (1) may for any contravention thereof or failure to comply therewith, prescribe a fine not exceeding fifty pounds or, in default of payment, imprisonment for a period not exceeding three months.

(3) Every regulation made in terms of this Ordinance shall be published in the *Provincial Gazette* and shall within seven days of the date of publication thereof be laid upon the Table of the Provincial Council, if the Provincial Council be then sitting, or, if it is not then sitting, within seven days of the commencement of its next sitting.

(4) During the sitting in which any regulation has been laid on the Table of the Provincial Council, the Provincial Council may by resolution disapprove of such regulation.

(5) On the passing of such resolution, such regulation shall cease to be of force and effect but nothing in this paragraph contained, shall affect the validity of anything previously done under such regulation or the power to make a new regulation, not inconsistent with the provisions of this Ordinance, as to the subject matter of such regulation.

Disposal of fines and other moneys.

15. Every fine imposed and paid or bail estreated for a contravention of or failure to comply with any provision of this Ordinance or the regulations made thereunder or any moneys whatsoever paid in terms of this Ordinance or such regulations, shall be paid into the Provincial Revenue Fund.

Repeal of laws.

16. (1) The following laws are hereby repealed:

- the Auction Sales Tax Ordinance, 1923 (Ordinance No. 9 of 1923);
- the Auction Sales Tax Amendment Ordinance, 1924 (Ordinance No. 11 of 1924);

13. (1) Die Administrateur kan van tyd tot tyd— Forms.

- (a) enige vendurol of ander vorm wat by die toepassing van hierdie Ordonnansie gebruik moet word; en
- (b) die gelde (as daar is) wat vir enige sodanige vorm betaal moet word,

voorskryf.

(2) Die Kommissaris kan van tyd tot tyd 'n verklaring voorskryf wat by die toepassing van subartikel (3) of (5) van artikel vyf vereis word.

14. (1) Die Administrateur kan van tyd tot tyd regulasies maak wat nie onbestaanbaar is met die bepalings van hierdie Ordonnansie nie— Regulasies.

- (a) waarby die aard en vorm van sekuriteit wat vendu-afslaers moet gee, voorgeskryf word;
- (b) waarby enige vorm of vendurol wat by die toepassing van hierdie Ordonnansie vereis word, voorgeskryf word;
- (c) waarby die geld betaalbaar vir 'n vorm of vendurol uitgereik ingevolge hierdie Ordonnansie of 'n regulasie ingevolge paragraaf (b) gemaak, voorgeskryf word;
- (d) waarby benewens die regte, bevoegdhede, pligte en funksies van inspekteurs, wat ingevolge die bepalings van hierdie Ordonnansie verleen of opgelê word, verdere regte, bevoegdhede, pligte en funksies van inspekteurs voorgeskryf word; of
- (e) in die algemeen ten opsigte van alle aangeleenthede wat hy nodig of wenslik ag om die oogmerke en doelstellings van hierdie Ordonnansie te bereik.

(2) Enige regulasie ingevolge subartikel (1) gemaak, kan, ten opsigte van enige oortreding daarvan of versuim om daaraan te voldoen, 'n boete voorskryf van hoogstens vyftig pond of, by wanbetaling, gevangenisstraf vir 'n tydperk van hoogstens drie maande.

(3) Elke regulasie ingevolge die bepalings van hierdie Ordonnansie gemaak, moet in die *Provinsiale Koerant* gepubliseer word en moet binne sewe dae na die datum van publikasie daarvan ter Tafel van die Provinsiale Raad gelê word, as die Provinsiale Raad dan sit, of, as dit nie dan sit nie, binne sewe dae na die aanvang van sy volgende sitting.

(4) Die Provinsiale Raad kan, gedurende die sitting waarby enige regulasie ter Tafel van die Provinsiale Raad gelê is, by besluit sodanige regulasie afkeur.

(5) Wanneer sodanige besluit geneem word, is sodanige regulasie nie langer van krag en regsgeldig nie, maar niks in hierdie paragraaf vervat, raak die regsgeldigheid van enigiets wat voorheen kragtens sodanige regulasie gedoen is nie, of die bevoegdheid om 'n nuwe regulasie te maak, wat nie onbestaanbaar met die bepalings van hierdie Ordonnansie is nie, vir sover dit die inhoud van sodanige regulasie betref.

15. Elke boete opgelê en betaal of borgtog wat verbeurd verklaar is vir 'n oortreding van of versuim om te voldoen aan enige bepaling van hierdie Ordonnansie of die regulasies ingevolge daarvan gemaak of enige gelde van watter aard ook al wat ingevolge hierdie Ordonnansie of sodanige regulasies betaal is, word op die Provinsiale Inkomstefonds gestort. Beskikking oor boetes en ander gelde.

16. (1) Die volgende wette word hierby herroep: Herroeping van wette.

- die Verkoopinge by Publieke Opbod Belasting Ordonnansie, 1923 (Ordonnansie No. 9 van 1923);
- die Verkoopinge by Publieke Opbod Belasting Wysigings Ordonnansie, 1924 (Ordonnansie No. 11 van 1924);

the Auction Sales Tax Amendment Ordinance, 1945 (Ordinance No. 8 of 1945);

the Auction Sales Tax Amendment Ordinance, 1946 (Ordinance No. 7 of 1946); and

the Auction Sales Tax Amendment Ordinance, 1958 (Ordinance No. 28 of 1958).

(2) Any proclamation, regulation, notice, order, prohibition, authority, permission, information or document, issued, made, promulgated, given or granted, any auction dues or penalty thereon imposed or payable and any other action taken under any provision of a law repealed by sub-section (1) shall, if not inconsistent with the provisions of this Ordinance, be deemed to have been issued, made, promulgated, given, granted, imposed or taken or to be payable under the corresponding provisions of this Ordinance.

Short title
and date
of com-
mencement

17. This Ordinance shall be called the Auction Dues Ordinance, 1959 and shall come into operation on a date to be fixed by the Administrator by proclamation in the *Provincial Gazette* except for the provisions of sub-section (3) of section seven which shall come into operation on the first day of January, 1960.

PROVINCIAL ADMINISTRATION.

ADMINISTRATOR'S NOTICE.

The following notice relating to the administration of the Province of the Transvaal is published under the authority of the Administrator for general information.

J. H. O. VAN GRAAN,
Provincial Secretary.

Office of the Administrator of Transvaal, Pretoria.

Administrator's Notice No. 866.] [25 November 1959.

AUCTION DUES ORDINANCE, 1959 (ORDINANCE No. 14 OF 1959).—REGULATIONS.

The Administrator, in terms of section fourteen of the Auction Dues Ordinance, 1959 (Ordinance No. 14 of 1959), hereby—

(a) makes the following regulations; and

(b) repeals the regulations published by Administrator's Notice No. 335, dated 12th June, 1929—

with effect from the first day of January, 1960:—

1. (1) In addition to any entries which an auctioneer or firm is required to make in an original vendu roll in terms of sub-section (4) of section five of the Auction Dues Ordinance, 1959 (Ordinance No. 14 of 1959), hereinafter in these regulations referred to as the Ordinance, such auctioneer or firm shall maintain a register, to be known as the "Sales Book" and each page of such Sales Book shall be in the form set out in the Schedule to these regulations.

(2) An auctioneer or firm shall, on or before the fourteenth day of the month following the month in which any sale by public auction has been held by such auctioneer or firm, make the appropriate entries in respect of such sale in the Sales Book referred to in sub-regulation (1).

(3) An auctioneer or firm shall retain and keep the Sales Book referred to in sub-regulation (1) for a period of at least three years after the last entry in respect of any sale that has been made in such book and such book shall in all respects be a register for the purposes of section six of the Ordinance and subject to the provisions thereof.

die Wysigingsordonnansie op die Belasting op Verkopings by Publieke Opbod, 1945 (Ordonnansie No. 8 van 1945);

die Wysigingsordonnansie op die Belasting op Verkopings by Publieke Opbod, 1946 (Ordonnansie No. 7 van 1946); en

die Wysigingsordonnansie op die Belasting op Verkopinge by Publieke Opbod, 1958 (Ordonnansie No. 28 van 1958).

(2) Enige proklamasie, regulasie, kennisgewing, order, verbod, magtiging, toestemming, inligting of stuk uitgereik, gemaak, afgekondig, gegee of verleen, enige vendusieregte of boete daarop opgelê of betaalbaar en enige ander optrede ingevolge enige bepalings van 'n wet wat ingevolge subartikel (1) herroep is, word, indien dit nie onbestaanbaar is met die bepalings van hierdie Ordonnansie nie, geag uitgereik, gemaak, afgekondig, gegee, verleen, opgelê, genceem of betaalbaar te wees ingevolge die ooreenstemmende bepalings van hierdie Ordonnansie.

17. Hierdie Ordonnansie heet die Ordonnansie op Vendusieregte, 1959, en tree in werking op 'n datum deur die Administrateur by proklamasie in die *Provinsiale Koerant* vasgestel te word, met uitsondering van die bepalings van subartikel (3) van artikel sewe wat op die eerste dag van Januarie 1960 in werking tree.

Kort titel
'n datum
-in inwer-
-singreding.

PROVINSIALE ADMINISTRASIE.

ADMINISTRATEURSKENNISGEWING.

Onderstaande kennisgewing wat betrekking het op die administrasie van die Provinsie Transvaal word op gesag van die Administrateur vir algemene inligting gepubliseer.

J. H. O. VAN GRAAN,
Provinsiale Sekretaris.

Kantoor van die Administrateur van Transvaal, Pretoria.

Administrateurskennisgewing No. 866.] [25 November 1959.

ORDONNANSIE OP VENDUSIEREGTE, 1959 (ORDONNANSIE No. 14 VAN 1959).—REGULASIES.

Die Administrateur, kragtens arikel veertien van die Ordonnansie op Vendusieregte, 1959 (Ordonnansie No. 14 van 1959),—

(a) maak hierby die volgende regulasies; en

(b) herroep hierby die regulasies gepubliseer by Administrateurskennisgewing No. 335 van 12 Junie 1929—

met ingang van die eerste dag van Januarie 1960:—

1. (1) Behalwe enige inskrywings wat 'n vendu-afslaer of firma vereis word om kragtens subartikel (4) van artikel vyf van die Ordonnansie op Vendusieregte, 1959 (Ordonnansie No. 14 van 1959), hierna in hierdie regulasies die Ordonnansie genoem, in 'n oorspronklike vendurol te maak, hou sodanige vendu-afslaer of firma 'n register in stand, bekend as die „Boek van Verkope" en iedere bladsy van sodanige Boek van Verkope moet wees in die vorm uiteengesit in die Bylae by hierdie regulasies.

(2) 'n Vendu-afslaer of firma maak, voor of op die veertiende dag van die maand wat volg op die maand waarin enige verkoop per openbare vendusie deur sodanige vendu-afslaer of firma gehou is, die toepaslike inskrywings ten opsigte van sodanige verkoop in die Boek van Verkope in subregulasie (1) genoem.

(3) 'n Vendu-afslaer of firma behou en bewaar die Boek van Verkope genoem in subregulasie (1) vir 'n tydperk van minstens drie jaar nadat die laaste inskrywing ten opsigte van 'n verkoop in sodanige boek gemaak is en sodanige boek is in alle opsigte 'n register vir die toepassing van artikel ses van die Ordonnansie en onderworpe aan die bepalings daarvan.

2. (1) For the purposes of section *four* of the Ordinance—

- (a) in any case not covered by paragraph (b), a person or agent for a person, shall, when he authorises an auctioneer or firm to sell by public auction any immovable property, right of any other goods whatsoever, furnish such auctioneer or firm with his full name and address, or that of his principal, as the case may be;
- (b) where any livestock belonging to a Bantu person is sold by public auction at a sale held under the auspices of the South African Native Trust, a purchaser, or an agent for a purchaser, of any such livestock shall immediately after the sale concerned is concluded, furnish the auctioneer or firm who conducted such sale, with his full name and address, or that of his principal, as the case may be.

(2) Any person or his agent who wilfully fails to comply with any provision of sub-regulation (1) applicable to him, or who wilfully furnishes an auctioneer or firm with a false name or address, shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds or, in default of payment to imprisonment for a period not exceeding three months.

3. The following information shall be furnished by an auctioneer or firm in the sworn declaration which is required to be submitted to the Receiver of Revenue in terms of sub-section (3) of section *five* of the Ordinance:—

- (a) In the case of an auctioneer, his full name and his business address, or failing such business address, his home address, and in the case of such firm, the business name of such firm and its business address in the district of such Receiver of Revenue;
- (b) for the month concerned, the total taxable amount derived from each type of sale referred to in paragraphs (a), (b) and (c) of section *two* of the Ordinance; and
- (c) for the month concerned, the total tax payable on each type of sale referred to in paragraphs (a), (b) and (c) of section *two* of the Ordinance.

4. Any security required to be given in terms of section *seven* of the Ordinance shall be in the form of cash or shall be a bank guarantee or shall be an indemnity bond furnished by an insurance company approved of by the Receiver of Revenue concerned.

5. In calculating the tax payable in terms of the Ordinance any fraction of a penny not exceeding a half-penny shall be disregarded and any fraction of a penny exceeding a halfpenny shall be taken as one penny.

6. Any inspector appointed in terms of section *ten* of the Ordinance or any provincial inspector deemed to be appointed in terms thereof may—

- (a) examine and make extracts from or copies of any vendu roll, book, register, account, invoice or other document relating to a sale by public auction, which is in the possession of any auctioneer or firm or the agent of such auctioneer or firm; or
- (b) for the purposes of any proceedings against any person, seize any vendu roll, book, register, account, invoice or other document relating to a sale by public auction, which is in the possession of any auctioneer or firm, or the agent of such auctioneer or firm.

7. Any person who contravenes any provision of these regulations, or who fails to comply therewith, shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds or, in default of payment, to imprisonment for a period not exceeding three months.

2. (1) Vir die toepassing van artikel *vier* van die Ordonnansie—

- (a) verstrek 'n persoon of 'n agent vir 'n persoon, in enige geval wat nie deur paragraaf (b) gedek word nie, wanneer hy 'n vendu-afslaer of firma magtig om enige vaste eiendom, reg of enige ander goedere hoegenaamd per openbare vendusie te verkoop, aan sodanige vendu-afslaer of firma sy volle naam en adres of dié van sy prinsipaal, na gelang van die geval;
- (b) waar enige lewende hawe wat aan 'n Bantoe persoon behoort per openbare vendusie verkoop word op 'n verkoop gehou onder die beskerming van die Suid-Afrikaanse Naturellestrust, verstrek 'n koper, of 'n agent vir 'n koper, van enige sodanige lewende hawe aan die vendu-afslaer of firma wat sodanige verkoop gehou het sy volle naam en adres, of dié van sy prinsipaal, na gelang van die geval, onmiddellik nadat die betrokke verkoop afgesluit is.

(2) 'n Persoon of sy agent wat moedswillig versuim om 'n bepaling van subregulasie (1) wat op hom van toepassing is, na te kom, of wat moedswillig aan 'n vendu-afslaer of firma 'n vals naam of adres verstrek, is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete van hoogstens vyftig pond of, by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens drie maande.

3. Die volgende inligting word deur 'n vendu-afslaer of firma verstrek in die beëdigde verklaring wat aan die Ontvanger van Inkomste gelewer moet word kragtens sub-artikel (3) van artikel *vyf* van die Ordonnansie:—

- (a) In die geval van 'n vendu-afslaer, sy volle naam en sy besigheidsadres of, by ontstentenis van sy besigheidsadres, sy huisadres, en, in die geval van sodanige firma, die besigheidsnaam van sodanige firma en sy besigheidsadres in die distrik van sodanige Ontvanger van Inkomste;
- (b) vir die betrokke maand, die totale belasbare bedrag verkry uit iedere tipe verkoop in paragraaf (a), (b) en (c) van artikel *twee* van die Ordonnansie genoem; en
- (c) vir die betrokke maand, die totale belasting betaalbaar op iedere tipe verkoop in paragrafe (a), (b) en (c) van artikel *twee* van die Ordonnansie genoem.

4. Alle sekuriteit wat kragtens artikel *sewe* van die Ordonnansie gegee moet word, moet wees in die vorm van kontant of moet 'n bankwaarborg wees of moet 'n verband van skadeloosstelling wees voorsien deur 'n versekeringsmaatskappy goedgekeur deur die betrokke Ontvanger van Inkomste.

5. By berekening van die belasting betaalbaar kragtens die Ordonnansie word enige breuk van 'n pennie wat nie meer as 'n halfpennie is nie buite rekening gelaat en enige breuk van 'n pennie wat meer as 'n helfpennie is as een pennie gereken.

6. 'n Inspekteur aangestel kragtens artikel *tien* van die Ordonnansie of enige provinsiale inspekteur geag daar-kragtens aangestel te wees, kan—

- (a) enige vendurol, boek, register, rekening, faktuur of ander stuk wat betrekking het op 'n verkoop per openbare vendusie, wat in die besit is van 'n vendu-afslaer of 'n firma, of die agent van sodanige vendu-afslaer of firma ondersoek of uittreksels daaruit maak; of
- (b) vir die doeleindes van enige regsproses teen enige persoon, beslag lê op enige vendurol, boek, register, rekening, faktuur of ander stuk wat betrekking het op 'n verkoop per openbare vendusie, wat in die besit is van enige vendu-afslaer of firma, of van die agent van sodanige vendu-afslaer of firma.

7. Iedereen wat 'n bepaling van hierdie regulasies oortree, of wat versuim om daaraan te voldoen, is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete van hoogstens vyftig pond of, by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens drie maande.

SCHEDULE.

Date of sale.	Name of seller.	Name of purchaser in case of sale contemplated by section 3 (2) of the Ordinance.	Gross amount of sales referred to in section 2 (a) of the Ordinance.	Amount exempt under section 9 of the Ordinance.	Gross amount of sales referred to in section 2 (b) of the Ordinance.	Amount exempt under section 9 of the Ordinance.	Net amount liable to tax at 1 per cent.	Gross amount of sales referred to in section 2 (c) of the Ordinance.	Amount exempt under section 9 of the Ordinance.	Net amount liable to tax at 2½ per cent.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.

BYLAË.

Datum van verkoop.	Naam van verkoper.	Naam van koper ingeval van verkoop beoog by artikel 3 (2) van die Ordonnansie	Bruto bedrag van verkope genoem in artikel 2 (a) van die Ordonnansie.	Bedrag vrygestel kragtens artikel 9 van die Ordonnansie.	Bruto bedrag van verkope genoem in artikel 2 (b) van die Ordonnansie.	Bedrag vrygestel kragtens artikel 9 van die Ordonnansie.	Netto bedrag onderworpe aan belasting teen 1 persent.	Bruto bedrag van verkope genoem in artikel 2 (c) van die Ordonnansie.	Bedrag vrygestel kragtens artikel 9 van die Ordonnansie.	Netto bedrag onderworpe aan belasting teen 2½ persent.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.

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