

Binding

Republiek van Suid-Afrika

Republic of South Africa



Buitengewone
Staatskoerant
Government Gazette
Extraordinary

(As 'n Nuusblad by die Poskantoor Geregistreer)

(Registered at the Post Office as a Newspaper)

(REGULASIEKOERANT No. 850)

Prys 10c Price
Oorsee 15c Overseas
POSVRY - POST FREE

(REGULATION GAZETTE No. 850)

VOL. 27.]

PRETORIA, 29 SEPTEMBER 1967.
29 SEPTEMBER

[No. 1858.]

PROKLAMASIES

VAN DIE WAARNEMENDE STAATSPRESIDENT VAN DIE
REPUBLIEK VAN SUID-AFRIKA.

No. R. 240, 1967.]

KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE SWITSERSE KONFEDERASIE TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTING OP INKOMSTE.

Kragtens die bevoegdheid my verleen by subartikel (2) van artikel *eenhonderd-en-agt* van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), verklaar ek hierby dat die Konvensie wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Republiek van Suid-Afrika en die Switserse Konfederasie aangegaan is ter vermyding van dubbele belasting met betrekking tot belasting op inkomste.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Derde dag van Augustus Eenduisend Negehonderd Sewe-en-sestig.

J. F. NAUDÉ,

Waarnemende Staatspresident.

Op las van die Waarnemende Staatspresident-in-rade.
N. DIEDERICHs.

BYLAE.

KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE SWITSERSE KONFEDERASIE TER VERMYDING VAN DUBBELE BELASTING MET BETREKKING TOT BELASTING OP INKOMSTE.

Die Regering van die Republiek van Suid-Afrika en die Switserse Federale Raad,

Aangesien hulle begerig is om 'n Konvensie ter vermyding van dubbele belasting met betrekking tot belasting op inkomste aan te gaan,

Het vir daardie doel as hul onderskeie gevolmagtigdes benoem:

Die Regering van die Republiek van Suid-Afrika:

Dr. Nicolaas Diederichs, Minister van Finansies van die Republiek van Suid-Afrika.

Die Switserse Federale Raad:

Dr. Roy Hunziker, Buitengewone en Gevolmagtigde Ambassadeur van die Switserse Konfederasie in Suid-Afrika

PROCLAMATIONS

BY THE ACTING STATE PRESIDENT OF THE REPUBLIC OF
SOUTH AFRICA.

No. R. 240, 1967.]

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by subsection (2) of section *one hundred and eight* of the Income Tax Act, 1962 (Act No. 58 of 1962), I do hereby declare that the Convention set out in the schedule to this Proclamation has, under subsection (1) of the said section, been entered into between the Republic of South Africa and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Third day of August, One thousand Nine hundred and Sixty-seven.

J. F. NAUDÉ,

Acting State President.

By Order of the Acting State President-in-Council.
N. DIEDERICHs.

SCHEDULE.

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME.

The Government of the Republic of South Africa and the Swiss Federal Council,

Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

Have appointed for that purpose as their respective Plenipotentiaries:

The Government of the Republic of South Africa:

Dr. Nicolaas Diederichs, Minister of Finance of the Republic of South Africa

The Swiss Federal Council:

Dr. Roy Hunziker, Ambassador Extraordinary and Plenipotentiary of the Swiss Confederation in South Africa

Wat, nadat hulle hul volle bevoegdheid aan mekaar meegedeel het, wat in goeie en behoorlike vorm gevind is, soos volg ooreengekom het:

HOOFSTUK I.

OMVANG VAN DIE KONVENSIE.

ARTIKEL 1.

Persoonlike omvang.

Hierdie Konvensie is van toepassing op persone wat inwoners van een van of albei die Kontrakterende State is.

ARTIKEL 2.

Belastings gedek.

1. Hierdie Konvensie is van toepassing op belastings op inkomste, opgelê ten behoeve van elke Kontrakterende Staat of van sy staatkundige onderverdelings of plaaslike owerhede, ongeag die wyse waarop dit gehef word.

2. As belastings op inkomste word geag alle gewone en buitengewone belastings gehef op totale inkomste of op bestanddele van inkomste, met inbegrip van belastings op inkomste verkry uit die vervreemding van roerende of onroerende eiendom, belastings op die totale bedrae van lone of salarisse deur ondernemings betaal, asook belastings op kapitaalaappresiasie.

3. Die bestaande belastings waarop die Konvensie van toepassing is, is in die besonder:

(a) in die geval van Suid-Afrika:

- (1) die normale belasting;
- (2) die belasting op buitelandse aandeelhouders;
- (3) die belasting op onuitgekeerde winste;
- (4) die provinsiale inkomstebelasting; en
- (5) die provinsiale persoonlike belastings (hieronder „Suid-Afrikaanse belasting” genoem);

(b) in die geval van Switserland:

die federale, kantonale en gemeenskapsbelastings op inkomste (totale inkomste, verdiende inkomste, inkomste uit kapitaal, nywerheids- en handelswinste, kapitaalwinste, ens.) (hieronder „Switserse belasting” genoem).

4. Die Konvensie is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat hierna bykomend tot, of in plaas van, die bestaande belastings opgelê word. Aan die end van elke jaar stel die bevoegde owerhede van die Kontrakterende State mekaar in kennis van enige veranderings wat in hul onderskeie belastingwette aangebring is.

5. Die Konvensie is nie van toepassing op Federale afwagtingsbelasting wat by die bron ten opsigte van loterypryse teruggehou word nie.

HOOFSTUK II.

OMSKRYWINGS.

ARTIKEL 3.

Algemene omskrywings.

1. In hierdie Konvensie, tensy die sinsverband anders aandui:

- (a) beteken die uitdrukking „Suid-Afrika” die Republiek van Suid-Afrika;
- (b) beteken die uitdrukking „Switserland” die Switserse Konfederasie;

Who, having communicated to one another their full powers, found in good and due form, have agreed as follows:

CHAPTER I.

SCOPE OF THE CONVENTION.

ARTICLE 1.

Personal scope.

This Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2.

Taxes covered.

1. This Convention shall apply to taxes on income imposed on behalf of each Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all ordinary and extraordinary taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are, in particular:

(a) in the case of South Africa:

- (1) the normal tax;
- (2) the non-resident shareholders' tax;
- (3) the undistributed profits tax;
- (4) the provincial income tax; and
- (5) the provincial personal taxes (hereinafter referred to as “South African Tax”);

(b) in the case of Switzerland:

the federal, cantonal and communal taxes on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, etc.) (hereinafter referred to as “Swiss Tax”).

4. The Convention shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes. At the end of each year, the competent authorities of the Contracting States shall notify to each other any changes which have been made in their respective taxation laws.

5. The Convention shall not apply to Federal anticipatory tax withheld at the source on prizes in a lottery.

CHAPTER II.

DEFINITIONS.

ARTICLE 3.

General definitions.

1. In this Convention, unless the context otherwise requires:

- (a) the term “South Africa” means the Republic of South Africa;
- (b) the term “Switzerland” means the Swiss Confederation;

- (c) beteken die uitdrukkings „'n Kontrakterende Staat” en „die ander Kontrakterende Staat” Suid-Afrika of Switserland, na gelang die sinsverband dit vereis;
- (d) behels die uitdrukking „'n persoon” 'n individu, 'n maatskappy en enige ander liggaam van persone;
- (e) beteken die uitdrukking „maatskappy” enige liggaam met regspersoonlikheid of enige entiteit wat vir belastingdoeleindes as 'n liggaam met regspersoonlikheid beskou word;
- (f) beteken die uitdrukkings „onderneming van 'n Kontrakterende Staat” en „onderneming van die ander Kontrakterende Staat” onderskeidelik 'n onderneming gedryf deur 'n inwoner van 'n Kontrakterende Staat (insluitende sodanige Staat, sy staatkundige onderverdelings en plaaslike owerhede) en 'n onderneming gedryf deur 'n inwoner van die ander Kontrakterende Staat (insluitende sodanige Staat, sy staatkundige onderverdelings en plaaslike owerhede);
- (g) beteken die uitdrukking „bevoegde owerheid”:
 - (1) in Suid-Afrika: die Sekretaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger,
 - (2) in Switserland: die Direkteur van die Federale Belastingadministrasie, of sy gemagtigde verteenwoordiger.

2. Suid-Afrika behou hom die reg voor om die inkomste wat ledé van 'n Switserse vennootskap wat gewoonlik in Suid-Afrika woonagtig is, uit of deur sodanige vennootskap verkry, te belas.

3. Wat betref die toepassing van die Konvensie deur 'n Kontrakterende Staat, het 'n uitdrukking wat nie andersins omskryf is nie, tensy die sinsverband anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van daardie Kontrakterende Staat betreffende die belasting wat die onderwerp van die Konvensie uitmaak.

ARTIKEL 4.

Fiskale domisilie.

1. Vir die toepassing van hierdie Konvensie beteken die uitdrukking „inwoner van 'n Kontrakterende Staat” enige persoon wat, kragtens die wette van daardie Staat, daarin vir belasting aanspreeklik is uit hoofde van sy verblyf, woonplek, plek van bestuur of enige ander soortgelyke maatstaf.

2. Waar, as gevolg van die bepalings van paragraaf 1, 'n individu 'n inwoner van beide Kontrakterende State is, word die saak ooreenkomstig die volgende reëls beslis:

- (a) Hy word geag 'n inwoner te wees van die Kontrakterende Staat waarin hy 'n permanente tuiste tot sy beskikking het. Indien hy in beide Kontrakterende State 'n permanente tuiste tot sy beskikking het, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarmee sy persoonlike en ekonomiese verhoudings die nouste is (tuiste van lewensbelange);
- (b) Indien die Kontrakterende Staat waarin hy die tuiste van sy lewensbelange het, nie bepaal kan word nie, of indien hy nie 'n permanente tuiste in enigen van die Kontrakterende State tot sy beskikking het nie, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarin hy 'n gewoonteverblyfplek het;
- (c) Indien hy 'n gewoonteverblyfplek in beide Kontrakterende State het of in geen van beide State nie, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarvan hy 'n burger is;
- (d) Indien hy 'n burger van beide Kontrakterende State is of van geen van beide State nie, besleg die bevoegde owerhede van die Kontrakterende State die saak deur middel van onderlinge ooreenkoms.

3. Waar as gevolg van die bepalings van paragraaf 1 'n ander persoon as 'n individu 'n inwoner van beide Kontrakterende State is, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarin sy plek van effektiewe bestuur geleë is.

(c) the terms “a Contracting State” and “the other Contracting State” mean South Africa or Switzerland, as the context requires;

(d) the term “person” comprises an individual, a company and any other body of persons;

(e) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;

(f) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State (including that State itself, its political subdivisions and local authorities) and an enterprise carried on by a resident of the other Contracting State (including that State itself, its political subdivisions and local authorities);

(g) the term “competent authority” means:

(1) in South Africa: the Secretary for Inland Revenue or his authorised representative,

(2) in Switzerland: the Director of the Federal Tax Administration or his authorised representative.

2. South Africa reserves the right to tax the income which members of a Swiss partnership who are ordinarily resident in South Africa derive from or through such partnership.

3. As regards the application of the Convention by a Contracting State any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of the Convention.

ARTICLE 4.

Fiscal domicile.

1. For the purpose of this Convention, the term “resident of a Contracting State” means any person who, under the law of that State, is liable to taxation therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then this case shall be determined in accordance with the following rules:

- (a) He shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interests);
- (b) If the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;
- (c) If he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;
- (d) If he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated.

ARTIKEL 5.

Permanente saak.

1. Vir die toepassing van hierdie Konvensie beteken die uitdrukking „permanente saak” ’n vaste besigheidsplek waarin die besigheid van die onderneming uitsluitlik of gedeeltelik uitgeoefen word.

2. Die uitdrukking „permanente saak” sluit veral in:

- (a) ’n plek van bestuur,
- (b) ’n tak,
- (c) ’n kantoor,
- (d) ’n fabriek,
- (e) ’n werkwinkel,
- (f) ’n myn, steengroef of ander plek van ontginning van natuurlike hulpbronne,
- (g) ’n bouterrein of konstruksie- of monterprojek wat langer as twaalf maande bestaan.

3. Die uitdrukking „permanente saak” word nie geag die volgende in te sluit nie:—

- (a) Die aanwending van fasiliteite alleenlik vir die doel om goedere of handelsware wat aan die onderneming behoort, op te berg, te vertoon of af te lewer;
- (b) die instandhouding van ’n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik met die doel om dit op te berg, te vertoon of af te lewer.
- (c) die instandhouding van ’n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik vir doeleindes van verwerking deur ’n ander onderneming,
- (d) die instandhouding van ’n vaste besigheidsplek alleenlik met die doel om goedere of handelsware aan te koop, of vir die versameling van inligting, vir die onderneming,
- (e) die instandhouding van ’n vaste besigheidsplek alleenlik met die doel om te adverteer, vir die verskaffing van inligting, vir wetenskaplike navorsing of vir dergelike bedrywighede wat van ’n voorlopige of bykomstige aard is, vir die onderneming.

4. ’n Persoon wat in ’n Kontrakterende Staat namens ’n onderneming van die ander Kontrakterende Staat optree—uitgesonderd ’n agent met onafhanklike status op wie paragraaf 5 van toepassing is—word geag ’n permanente saak in eersgenoemde Staat te wees indien hy magtiging besit, en dit gewoonlik in daardie Staat uitoefen, om kontrakte op die naam van die onderneming te sluit, tensy sy bedrywighede beperk word tot die aankoop van goedere of handelsware vir die onderneming.

5. ’n Onderneming van ’n Kontrakterende Staat word nie geag ’n permanente saak in die ander Kontrakterende Staat te hê nie enkel omdat hy besigheid dryf in daardie ander Staat deur bemiddeling van ’n makelaar, algemene kommissie-agent of enige ander agent met onafhanklike status, waar sodanige persone in die gewone loop van hul besigheid optree.

6. Die feit dat ’n maatskappy wat ’n inwoner van ’n Kontrakterende Staat is, ’n maatskappy beheer of deur ’n maatskappy beheer word wat ’n inwoner van die ander Kontrakterende Staat is of wat in dié ander Staat besigheid dryf (hetsy deur bemiddeling van ’n permanente saak of andersins) beteken nie op sigself dat enigeen van die maatskappe ’n permanente saak van die ander is nie.

HOOFSTUK III.

BELASTING VAN INKOMSTE.

ARTIKEL 6.

Inkomste uit onroerende eiendom.

1. Inkomste uit onroerende eiendom mag belas word in die Kontrakterende Staat waarin sodanige eiendom geleë is.

ARTICLE 5.

Permanent establishment.

1. For the purposes of this Convention, the term “permanent establishment” means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

2. The term “permanent establishment” shall include especially:

- (a) a place of management,
- (b) a branch,
- (c) an office,
- (d) a factory,
- (e) a workshop,
- (f) a mine, quarry, or other place of extraction of natural resources,
- (g) a building site or construction or assembly project which exists for more than twelve months.

3. The term “permanent establishment” shall not be deemed to include:

- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise,
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery,
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise,
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise,
- (e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.

4. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State—other than an agent of an independent status to whom paragraph 5 applies—shall be deemed to be a permanent establishment in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise.

5. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

6. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise) shall not of itself constitute either company a permanent establishment of the other.

CHAPTER III.

TAXATION OF INCOME.

ARTICLE 6.

Income from immovable property.

1. Income from immovable property may be taxed in the Contracting State in which such property is situated.

2. Die uitdrukking „onroerende eiendom” word omskryf ooreenkomstig die wette van die Kontrakterende Staat waarin die onderhawige eiendom geleë is. Die uitdrukking sluit in elke geval die volgende in: eiendom wat bykomend by onroerende eiendom is, lewende hawe en landbou- en bosbou-uitrusting, regte waarop die bepalinge van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of die reg tot ontginning, van mineraalafsettings, bronne en ander natuurlike hulpbronne; skepe, bote en vliegtuie word nie geag onroerende eiendom te wees nie.

3. Die bepalinge van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik of uit die verhuur van onroerende eiendom of uit die gebruik in enige ander vorm van sodanige eiendom.

4. Die bepalinge van paragrawe 1 en 3 is ook van toepassing op die inkomste uit onroerende eiendom van 'n onderneming en op inkomste uit onroerende eiendom wat by die verrigting van professionele dienste gebruik word.

ARTIKEL 7.

Bedryfswinste.

1. Die winste van 'n onderneming van 'n Kontrakterende Staat is alleenlik in daardie Staat belasbaar, tensy die onderneming besigheid dryf in die ander Kontrakterende Staat deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming besigheid dryf soos voormeld, kan belasting in die ander Staat op die winste van die onderneming gehef word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

2. Wanneer 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat besigheid dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word daar in elke Kontrakterende Staat aan daardie permanente saak die winste toegeskryf wat hy na verwagting kan behaal as hy 'n afsonderlike en aparte onderneming sou wees wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke omstandighede besig hou en heeltemal onafhanklik met die onderneming waarvan hy 'n permanente saak is, handel dryf.

3. By die vasstelling van die winste van 'n permanente saak, word as aftrekkings toegelaat alle onkoste, vir sover dit redelikerwys aan die permanente saak toegewys kan word, wat aftrekbaar sou gewees het indien die permanente saak 'n onafhanklike onderneming was, met inbegrip van bestuurs- en algemene administrasiekoste aldus aftrekbaar en toewysbaar, hetsy in die gebied waarin die permanente saak geleë is of elders aangegaan.

4. Vir sover dit in 'n Kontrakterende Staat gebruiklik was om die winste wat aan 'n permanente saak toegeskryf moet word, vas te stel volgens die grondslag van 'n toedeling van die totale winste van die onderneming aan sy verskeie onderdele, belet niks in paragraaf 2 sodanige Kontrakterende Staat om die winste wat belas moet word, deur sodanige toedeling as wat gebruiklik mag wees, vas te stel nie; die metode van toedeling wat gebruik word, moet egter sodanig wees dat die resultaat in ooreenstemming met die beginsels is wat in hierdie artikel voorgeskryf word.

5. Geen winste word aan 'n permanente saak toegeskryf uit hoofde van bloot die aankoop deur daardie permanente saak van goedere of handelsware vir die onderneming nie.

6. Wanneer 'n onderneming van 'n Kontrakterende Staat ingevolge kontrakte in daardie Staat aangegaan, winste verkry uit verkope van goedere of handelsware wat in 'n pakhuis in die ander Kontrakterende Staat in voorraad gehou word om lewering te vergemaklik, word daardie winste nie toegeskryf aan 'n permanente saak van die onderneming in daardie ander Staat nie, ondanks die feit dat die aanbiedinge om te koop deur 'n agent in daardie ander Staat verkry is en deur hom aan die onderneming deurgestuur is vir aanneming.

2. The term “immovable property” shall be defined in accordance with the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of professional services.

ARTICLE 7.

Business profits.

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In the determination of the profits of a permanent establishment, there shall be allowed as deductions all expenses which would be deductible if the permanent establishment were an independent enterprise in so far as they are reasonably allocable to the permanent establishment including executive and general administrative expenses so deductible and allocable, whether incurred in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles laid down in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. Where an enterprise of a Contracting State derives profits, under contracts concluded in that State, from sales of goods or merchandise stocked in a warehouse in the other Contracting State for convenience of delivery, those profits shall not be attributed to a permanent establishment of the enterprise in that other State, notwithstanding that the offers of purchase have been obtained by an agent in that other State and transmitted by him to the enterprise for acceptance.

7. Vir die toepassing van voorgaande paragrawe word, tensy daar goeie en afdoende rede tot die teendeel is, die winste wat aan 'n permanente saak toegeskryf moet word, jaar na jaar volgens dieselfde metode vasgestel.

8. Wanneer winste items van inkomste insluit wat afsonderlik in ander artikels van hierdie Konvensie behandel word, word die bepalings van daardie artikels nie deur die bepalings van hierdie artikel geraak nie.

ARTIKEL 8.

Skeepvaart en lugvervoer.

1. Winste uit die in bedryf hou van skepe of vliegtuie in internasionale verkeer is belasbaar slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is.

2. Die bepalings van paragraaf 1 is ook van toepassing indien 'n onderneming van 'n Kontrakterende Staat wat vliegtuie eksploiteer, aan 'n poeldiens, in 'n gesamentlike lugvervoerbedryfsorganisasie of aan 'n agentskap wat internasionaal werk, deel het.

ARTIKEL 9.

Geassosieerde ondernemings.

Wanneer

- (a) 'n onderneming van 'n Kontrakterende Staat regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van die ander Kontrakterende Staat deel het, of
- (b) dieselfde persone regstreeks of onregstreeks in die bestuur, beheer of kapitaal van 'n onderneming van 'n Kontrakterende Staat en 'n onderneming van die ander Kontrakterende Staat deel het,

en, in elkeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële verhoudings gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel sou word, kan winste wat by ontstentenis van daardie voorwaardes een van die ondernemings sou toegeval het, maar as gevolg van daardie voorwaardes nie aldus toegeval het nie, by die winste van daardie onderneming ingesluit en dienooreenkomstig belas word.

ARTIKEL 10.

Dividende.

1. Dividende wat deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is aan 'n inwoner van die ander Kontrakterende Staat betaal word, mag in daardie ander Staat belas word.

2. Die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal, 'n inwoner is, het egter die reg om sodanige dividende ooreenkomstig sy eie wet te belas, maar die belasting wat aldus so opgelê word mag nie 7.5 persent van die bruto som van die dividende te bowe gaan nie.

Die bevoegde owerhede van die Kontrakterende State moet die wyse van toepassing van hierdie beperking deur middel van onderlinge ooreenkoms bepaal.

Hierdie paragraaf raak nie die belasting van die maatskappy ten opsigte van die winste waaruit die dividende betaal word nie.

3. Die uitdrukking „dividende” soos in hierdie artikel gebesig, beteken inkomste uit aandele, „jouissance”-aandele of „jouissance”-regte, mynaandele, stigtersaandele of ander winsdelende regte, wat nie skuldeise is nie, asook inkomste uit ander regspersoonsregte wat deur die belastingwetgewing van die Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is, met inkomste uit aandele gelykgemaak word.

7. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

8. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8.

Shipping and air transport.

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

2. The provisions of paragraph 1 shall also apply if an enterprise of a Contracting State operating aircraft participates in a pooled service, in a joint air transport operating organisation or in an international operating agency.

ARTICLE 9.

Associated enterprises.

Where

- (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE 10.

Dividends.

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may be taxed in the Contracting State of which the company paying the dividends is a resident, and according to the law of that State, but the tax so charged shall not exceed 7.5 per cent of the gross amount of the dividends.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term “dividends” as used in this Article means income from shares, “jouissance” shares or “jouissance” rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights assimilated to income from shares by the taxation law of the State of which the company making the distribution is a resident.

4. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die dividende 'n inwoner van 'n Kontrakterende Staat is, en in die ander Kontrakterende Staat, waarvan die maatskappy wat die dividende betaal 'n inwoner is, 'n permanente saak het waarmee die aandeelbesit uit hoofde waarvan die dividende betaal word, effektief verbind is. In so 'n geval is die bepalings van artikel 7 van toepassing.

5. Wanneer 'n maatskappy wat 'n inwoner is van 'n Kontrakterende Staat winste of inkomste uit die ander Kontrakterende Staat ontvang, mag sodanige ander Staat geen belasting hef op die dividende wat deur die maatskappy betaal word aan persone wat nie inwoners van daardie ander Staat is nie, of die maatskappy se onuitgekeerde winste aan 'n belasting op onuitgekeerde winste onderwerp nie, selfs al bestaan die betaalde dividende of onuitgekeerde winste uitsluitlik of gedeeltelik uit winste of inkomste wat in sodanige ander Staat ontstaan; met dien verstande dat Suid-Afrika hom die reg voorbehou om 'n belasting te hef op die onuitgekeerde winste van 'n maatskappy wat 'n inwoner van Switserland is en handel in Suid-Afrika dryf deur middel van 'n permanente saak wat daarin geleë is, mits dit meer as een helfte van sy totale netto winste uit bronne in Suid-Afrika, of wat geag word in Suid-Afrika te wees, verkry.

ARTIKEL 11.

Rente.

1. Rente afkomstig uit 'n Kontrakterende Staat en wat aan 'n inwoner van die ander Kontrakterende Staat betaal word, mag in daardie ander Staat belas word.

2. Sodanige rente mag egter in die Kontrakterende Staat waaruit dit afkomstig is en ooreenkomstig die wet van daardie Staat, belas word, maar die belasting van daardie Staat op rente wat betaal word aan 'n inwoner van die ander Kontrakterende Staat wat in daardie ander Staat ten opsigte daarvan vir belasting aanspreeklik is, mag nie tien persent van die som van die rente te bowe gaan nie.

Die bevoegde owerhede van die Kontrakterende State moet die wyse van toepassing van hierdie beperking deur middel van onderlinge ooreenkoms bepaal.

3. Die uitdrukking „rente”, soos in hierdie artikel gebesig, beteken inkomste uit Staatseffekte, uit obligasies of skuldbriewe, hetsy verseker deur verband al dan nie en hetsy dit 'n reg inhou om in winste te deel al dan nie, en uit alle soorte skuldeise, asook enige ander vorm van inkomste wat deur die belastingwet van die Staat waaruit die inkomste afkomstig is, met inkomste uit geleende geld gelykgemaak word.

4. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die rente 'n inwoner van 'n Kontrakterende Staat is en in die ander Kontrakterende Staat waaruit die rente afkomstig is, 'n permanente saak het waarmee die skuldeis waaruit die rente voortspruit, effektief verbind is. In so 'n geval is die bepalings van artikel 7 van toepassing.

5. Rente word geag in 'n Kontrakterende Staat te ontstaan wanneer daardie Staat self, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Staat die betaler is. Wanneer die persoon wat die rente betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is of andersins, egter 'n permanente saak in 'n Kontrakterende Staat het in verband waarmee die skuld waarop die rente betaal word, aangegaan is, en sodanige rente van die winste van sodanige permanente saak afgetrek word, word sodanige rente geag afkomstig te wees uit die Kontrakterende Staat waarin die permanente saak geleë is.

6. Waar, as gevolg van 'n besondere verband tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die rente wat betaal word, met inagneming van die skuldeis ten opsigte waarvan dit betaal word, die bedrag waaroor by onstentenis van sodanige verhouding tussen die betaler en die ontvanger ooreengekom sou gewees het, te bowe gaan, is die bepalings van hierdie artikel slegs op laasgenoemde bedrag van toepassing. In dié geval bly die oormatige gedeelte van die

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the dividends, being a resident of a Contracting State, has in the other Contracting State, of which the company paying the dividends is a resident, a permanent establishment with which the holding by virtue of which the dividends are paid is effectively connected. In such a case, the provisions of Article 7 shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company to persons who are not residents of that other State, or subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State; provided that South Africa reserves the right to levy a tax on the undistributed profits of a company which is a resident of Switzerland and carries on business in South Africa through a permanent establishment situated therein if it derives more than one-half of its total net profits from sources within or deemed to be within South Africa.

ARTICLE 11.

Interest.

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such interest may be taxed in the Contracting State in which it arises and according to the law of that State, but the tax of that State on interest paid to a resident of the other Contracting State who is subject to tax in that other State in respect thereof, shall not exceed ten per cent of the amount of the interest.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. The term “interest” as used in this Article means income from Government securities, from bonds or debentures whether or not secured by mortgage and whether or not carrying a right to participate in profits, and debt-claims of every kind as well as all other income assimilated to income from money lent by the taxation law of the State in which the income arises.

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the interest, being a resident of a Contracting State, has in the other Contracting State in which the interest arises a permanent establishment with which the debt claim from which the interest arises is effectively connected. In such a case, the provisions of Article 7 shall apply.

5. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

6. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the interest paid, having regard to the debt claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount.

betalings ooreenkomstig die wet van elkeen van die Kontrakterende State belasbaar, maar met behoorlike inagneming van die ander bepalinge van hierdie Konvensie.

ARTIKEL 12.

Tantième.

1. Tantième wat ontstaan in 'n Kontrakterende Staat en wat aan 'n inwoner van die ander Kontrakterende Staat betaal is, is slegs in daardie ander Staat belasbaar.

Die bevoegde owerhede van die Kontrakterende State bepaal die wyse van toepassing van hierdie paragraaf deur middel van onderlinge ooreenkoms.

2. Die uitdrukking „tantième”, soos in hierdie artikel gebesig, beteken betalings van enige aard ontvang as vergoeding vir die gebruik van, of die reg op die gebruik van enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk, met inbegrip van kinematograaf- of televisiefilms, enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir die gebruik van, of die reg op die gebruik van industriële, handels- of wetenskaplike uitrusting, of vir inligting aangaande industriële, handels- of wetenskaplike ondervinding.

3. Die bepalinge van paragraaf 1 is nie van toepassing nie indien die ontvanger van die tantième 'n inwoner van 'n Kontrakterende Staat is en in die ander Kontrakterende Staat waarin die tantième ontstaan, 'n permanente saak het waarmee die reg of eiendom wat aanleiding gee tot die tantième, effektief verbind is. In so 'n geval is die bepalinge van artikel 7 van toepassing.

4. Waar, as gevolg van 'n besondere verband tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die tantième betaal, met inagneming van die gebruik, reg of inligting ten opsigte waarvan dit betaal word, die bedrag waaroor by ontstentenis van sodanige verband tussen die betaler en die ontvanger ooreengekom sou gewees het, te bowe gaan, is die bepalinge van hierdie artikel slegs op laasgenoemde bedrag van toepassing. In so 'n geval bly die oormatige gedeelte van die betalings ooreenkomstig die wet van elkeen van die Kontrakterende State belasbaar, maar met behoorlike inagneming van die ander bepalinge van hierdie Konvensie.

ARTIKEL 13.

Kapitaalwinste.

1. Winste uit die vervreemding van onroerende eiendom, soos in paragraaf 2 van artikel 6 omskryf, mag belas word in die Kontrakterende Staat waarin sodanige eiendom geleë is.

2. Winste uit die vervreemding van roerende eiendom wat deel uitmaak van die besigheidspersoneel van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, of van roerende eiendom wat betrekking het op 'n vaste basis wat vir 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat tot beskikking is vir die doel om professionele dienste te lewer, met inbegrip van sodanige winste uit die vervreemding van so 'n permanente saak (alleen of tesame met die onderneming in sy geheel), of van sodanige vaste basis, mag in die ander Staat belas word. Winste uit die vervreemding van skepe en vliegtuie wat in internasionale verkeer in bedryf gehou word, en roerende eiendom wat betrekking het op die in bedryf hou van sodanige skepe en vliegtuie is egter slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is, belasbaar.

3. Winste uit die vervreemding van enige ander eiendom as dié in paragrawe 1 en 2 genoem, is slegs in die Kontrakterende Staat waarvan die vervreemder 'n inwoner is, belasbaar.

ARTIKEL 14.

Selfstandige persoonlike dienste.

1. Inkomste wat deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van professionele dienste of ander onafhanklike werksaamhede van 'n soortgelyke aard verkry word, is slegs in daardie Staat belasbaar, tensy hy 'n vaste

In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

ARTICLE 12.

Royalties.

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this paragraph.

2. The term “royalties” as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph or television films, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment, or for information concerning industrial, commercial or scientific experience.

3. The provisions of paragraph 1 shall not apply if the recipient of the royalties, being a resident of a Contracting State, has in the other Contracting State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the provisions of Article 7 shall apply.

4. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

ARTICLE 13.

Capital Gains.

1. Gains from the alienation of immovable property, as defined in paragraph 2 of Article 6, may be taxed in the Contracting State in which such property is situated.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing professional services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such a fixed base, may be taxed in the other State. However, gains from the alienation of ships and aircraft operated in international traffic and movable property pertaining to the operation of such ships and aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

3. Gains from the alienation of any property other than those mentioned in paragraphs 1 and 2, shall be taxable only in the Contracting State of which the alienator is a resident.

ARTICLE 14.

Independent personal services.

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State unless he has a fixed base regularly available to him in

basis in die ander Kontrakterende Staat gereeld tot sy beskikking het vir doeleindes van die verrigting van sy werksaamhede. Indien hy so 'n vaste basis het, mag sodanige gedeelte van daardie inkomste as wat aan daardie basis toegeskryf kan word in daardie ander Staat belas word.

2. Die uitdrukking „professionele dienste” omvat uitdruklik onafhanklike wetenskaplike, letterkundige, kuns, opvoedkundige of onderrigaktiwiteite, asmede die onafhanklike aktiwiteite van geneeskundiges, prokureurs, ingenieurs, argitekte, tandartse en rekenmeesters.

ARTIKEL 15.

Ondergeskikte persoonlike dienste.

1. Behoudens die bepalinge van artikels 16, 18 en 19 is salarisse, lone en ander soortgelyke besoldiging wat deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking verkry word, slegs in daardie Staat belasbaar, tensy die diensbetrekking in die ander Kontrakterende Staat uitgeoefen word. Indien die diensbetrekking aldus uitgeoefen word, mag dié besoldiging wat daaruit verkry word in daardie ander Staat belas word.

2. Ondanks die bepalinge van paragraaf 1, is besoldiging wat deur 'n inwoner van 'n Kontrakterende Staat verkry word ten opsigte van 'n diensbetrekking wat in die ander Kontrakterende Staat uitgeoefen word, slegs in eersgenoemde Staat belasbaar as:

- (a) die ontvanger vir 'n tydperk of tydperke van hoogstens altesaam 183 dae gedurende die betrokke belastingjaar in die ander Staat is, en
- (b) die besoldiging betaal word deur of namens 'n werkgever wat nie 'n inwoner van die ander Staat is nie, en
- (c) die besoldiging nie afgetrek word van die winste van 'n permanente saak of 'n vaste basis wat die werkgever in die ander Staat het nie.

3. Ondanks die voorafgaande bepalinge van hierdie artikel, mag besoldiging ten opsigte van 'n diensbetrekking wat aan boord van 'n skip of vliegtuig in internasionale verkeer uitgeoefen word, in die Kontrakterende Staat belas word waarin die plek van effektiewe bestuur van die onderneming geleë is.

ARTIKEL 16.

Direkteursgelde.

Direkteursgelde en soortgelyke betalings wat verkry word deur 'n inwoner van 'n Kontrakterende Staat in sy hoedanigheid van lid van die raad van direkteure van 'n maatskappy wat 'n inwoner is van die ander Kontrakterende Staat, mag in daardie ander Staat belas word.

ARTIKEL 17.

Artieste en Atletes.

Ondanks die bepalinge van artikels 14 en 15 mag inkomste wat verkry word deur openbare verhoogkunstenaars, soos teater-, bioskoop-, radio- of televisieartieste, en musikante, en deur atlete, uit hul persoonlike bedrywighede as sodanig, belas word in die Kontrakterende Staat waarin hierdie bedrywighede uitgeoefen word. Dieselfde is, ondanks die bepalinge van artikel 7, van toepassing op die inkomste wat 'n persoon toeval wat die dienste van openbare verhoogkunstenaars of van atlete verskaf.

the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other Contracting State but only so much of it as is attributable to that fixed base.

2. The term “professional services” includes, especially, independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 15.

Dependent personal services.

1. Subject to the provisions of Articles 16, 18 and 19 salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- (a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the fiscal year concerned, and
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- (c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

ARTICLE 16.

Directors' fees.

Directors' fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE 17.

Artistes and Athletes.

Notwithstanding the provisions of Articles 14 and 15, income derived by public entertainers, such as theatre, motion picture, radio or television artistes, and musicians, and by athletes, from their personal activities as such may be taxed in the Contracting State in which these activities are exercised. The same shall apply, notwithstanding the provisions of Article 7, to the income accruing to a person who provides the services of public entertainers or of athletes.

ARTIKEL 18.

Pensioene.

Behoudens die bepalinge van artikel 19 is pensioene en ander soortgelyke besoldiging wat aan 'n inwoner van 'n Kontrakterende Staat betaal word as vergoeding vir 'n eertydse diens, slegs in daardie Staat belasbaar.

ARTIKEL 19.

Regeringsfunksies.

Besoldiging, met inbegrip van pensioene, wat deur 'n Kontrakterende Staat of 'n staatkundige onderverdeling of 'n plaaslike owerheid daarvan of deur 'n liggaam by 'n spesiale wet van sodanige Kontrakterende Staat in die lewe geroep, wat regstreeks of uit 'n fonds betaal word aan enige individu wat 'n burger van daardie Staat is, ten opsigte van huidige of eertydse gelewerde dienste, is slegs in die Staat waarin die besoldiging ontstaan, belasbaar.

ARTIKEL 20.

Studente.

Betalings wat vir die doeleindes van sy onderhoud, opvoeding of opleiding ontvang word deur 'n student of besigheidsvakleerling van een van die Kontrakterende State wat alleenlik vir die doel van sy opvoeding of opleiding in die ander Kontrakterende Staat is, word nie in daardie ander Staat belas nie, mits sodanige betalings aan hom uit bronne buite daardie ander Staat gedoen word.

ARTIKEL 21.

Inkomste nie uitdruklik genoem nie.

Items van inkomste van 'n inwoner van 'n Kontrakterende Staat wat nie uitdruklik in die voorafgaande artikels van hierdie Konvensie genoem is nie, is slegs in daardie Staat belasbaar.

HOOFSTUK IV.

WYSE VAN VERMYDING VAN DUBBELE BELASTING.

ARTIKEL 22.

1. Indien 'n inwoner van 'n Kontrakterende Staat inkomste (uitgesonderd dividende en rente) verkry wat ooreenkomstig die bepalinge van hierdie Konvensie in die ander Kontrakterende Staat belas mag word, stel eersgenoemde Staat sodanige inkomste vry van belasting, maar by die berekening van belasting op die oorblywende inkomste van daardie persoon, mag daardie Staat die belasting-skaal toepas wat van toepassing sou gewees het indien die vrygestelde inkomste nie aldus vrygestel was nie.

2. Wanneer 'n inwoner van Suid-Afrika inkomste verkry wat ooreenkomstig die bepalinge van artikels 10 en 11 in Switserland belas mag word, moet Suid-Afrika 'n bedrag gelyk aan die belasting wat in Switserland betaal is, as 'n aftrekking van die belasting op die inkomste van daardie persoon toelaat. Sodanige aftrekking moet egter nie daardie gedeelte van die belasting soos bereken voor die aftrekking, wat op die inkomste uit Switserland verkry, van toepassing is, te bowe nie.

3. Wanneer 'n inwoner van Switserland inkomste verkry wat ooreenkomstig die bepalinge van artikels 10 en 11 in Suid-Afrika belas mag word, verleen Switserland op versoek verligting aan so 'n persoon. Die verligting mag bestaan uit—

- (a) 'n aftrekking, van die Switserse belasting op die inkomste van daardie persoon, van 'n bedrag gelyk aan die belasting in Suid-Afrika gehef ooreenkomstig die bepalinge van artikels 10 en 11; sodanige aftrekking mag egter nie daardie gedeelte van die Switserse belasting, soos bereken voor die aftrekking, wat van toepassing is op die inkomste wat in Suid-Afrika belas mag word, te bowe nie, of

ARTICLE 18.

Pensions.

Subject to the provisions of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.

ARTICLE 19.

Governmental functions.

Remuneration, including pensions, paid by a Contracting State or a political subdivision or a local authority thereof or by an entity created and organised by a special law of such Contracting State, directly or out of a fund, to any individual who is a national of that State in respect of present or past services rendered shall be taxable only in the State where the remuneration originates.

ARTICLE 20.

Students.

Payments which a student or business apprentice from a Contracting State who is present in the other Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that other State, provided that such payments are made to him from sources outside that other State.

ARTICLE 21.

Income not expressly mentioned.

Items of income of a resident of a Contracting State which are not expressly mentioned in the foregoing Articles of this Convention shall be taxable only in that State.

CHAPTER IV.

METHOD FOR ELIMINATION OF DOUBLE TAXATION.

ARTICLE 22.

1. Where a resident of a Contracting State derives income (other than dividends and interest) which, in accordance with the provisions of this Convention, may be taxed in the other Contracting State, the first-mentioned State shall exempt such income from tax but may, in calculating tax on the remaining income of that person, apply the rate of tax which would have been applicable if the exempted income had not been so exempted.

2. Where a resident of South Africa derives income which, in accordance with the provisions of Articles 10 and 11, may be taxed in Switzerland, South Africa shall allow as a deduction from the tax on the income of that person an amount equal to the tax paid in Switzerland. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is appropriate to the income derived from Switzerland.

3. Where a resident of Switzerland derives income which, in accordance with the provisions of Articles 10 and 11, may be taxed in South Africa, Switzerland shall allow, upon request, a relief to such person. The relief may consist of:

- (a) a deduction from the Swiss tax on the income of that person of an amount equal to the tax levied in South Africa in accordance with the provisions of Articles 10 and 11; such deduction shall not, however, exceed that part of the Swiss income tax, as computed before the deduction is given, which is appropriate to the income which may be taxed in South Africa, or

- (b) 'n rondesomvermindering van die Switserse belasting of
- (c) 'n gedeeltelike vrystelling van sodanige inkomste van Switserse belasting, wat in enige geval minstens moet bestaan uit die aftrekking van die belasting wat in Suid-Afrika gehef is, van die bruto bedrag van die inkomste wat uit Suid-Afrika verkry is.

Switzerland bepaal die toepaslike verligting en reël die prosedure ooreenkomstig die Switserse bepalings met betrekking tot die uitvoering van internasionale konvensies van die Switserse Konfederasie vir die vermyding van dubbele belasting.

HOOFSTUK V.

SPEZIALE BEPALINGS.

ARTIKEL 23.

Nie-diskriminasie.

1. Die burgers van 'n Kontrakterende Staat mag nie in die ander Kontrakterende Staat onderwerp word nie aan enige belasting of enige vereiste wat daarmee in verband staan en wat anders of swaarder is as die belasting en die verbonde vereistes waaraan die burgers van daardie ander Staat onder dieselfde omstandighede onderworpe is of onderworpe gemaak mag word.

2. Die uitdrukking „burgers” beteken:

- (a) alle individue wat die burgerskap van 'n Kontrakterende Staat besit;
- (b) alle regspersone, vennootskappe en verenigings wat hul status as sodanig verkry ingevolge die wet wat in 'n Kontrakterende Staat van krag is.

3. Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, mag nie in daardie ander Staat op 'n minder gunstige wyse gehef word as die belasting wat op ondernemings van daardie ander Staat, wat dieselfde bedrywighede uitoefen, gehef word nie.

Hierdie bepaling word nie uitgelê nie as sou dit 'n Kontrakterende Staat verplig om aan inwoners van die ander Kontrakterende Staat enige persoonlike toelatings, verligtings en verminderings vir belastingdoeleindes toe te staan uit hoofde van burgerlike status of gesinsverantwoordelikhede wat hy aan sy eie inwoners toestaan.

4. Ondernemings van 'n Kontrakterende Staat, waarvan die kapitaal uitsluitlik of gedeeltelik, regstreeks of onregstreeks, deur een of meer inwoners van die ander Kontrakterende Staat besit of beheer word, mag nie in eersgenoemde Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders of swaarder is as die belasting en die betrokke vereistes waaraan ander soortgelyke ondernemings van daardie eersgenoemde Staat onderworpe is of onderworpe gemaak mag word nie.

ARTIKEL 24.

Onderlinge ooreenkoms-prosedure.

1. Wanneer 'n inwoner van 'n Kontrakterende Staat van mening is dat die optrede van een of albei Kontrakterende State tot gevolg het of tot gevolg sal hê dat hy nie ooreenkomstig hierdie Konvensie belas word nie, mag hy, ondanks die regsmiddels waarvoor deur die landswette van daardie State voorsiening gemaak is, sy saak stel by die bevoegde owerheid van die Kontrakterende Staat waarvan hy 'n inwoner is.

(b) a lump sum reduction of the Swiss tax, or

(c) a partial exemption of such income from Swiss tax, in any case consisting at least of the deduction of the tax levied in South Africa from the gross amount of the income derived from South Africa.

Switzerland shall determine the applicable relief and regulate the procedure in accordance with the Swiss provisions relating to the carrying out of international conventions of the Swiss Confederation for the avoidance of double taxation.

CHAPTER V.

SPECIAL PROVISIONS.

ARTICLE 23.

Non-discrimination.

1. The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected.

2. The term “nationals” means:

- (a) all individuals who are citizens of a Contracting State;
- (b) all legal persons, partnerships and associations deriving their status as such from the law in force in a Contracting State.

3. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned State are or may be subjected.

ARTICLE 24.

Mutual agreement procedure.

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Convention, he may, notwithstanding the remedies provided by the national laws of those States, present his case to the competent authority of the Contracting State of which he is a resident.

2. Daardie bevoegde owerheid moet, indien die beswaar vir hom geregverdig voorkom en indien hy self nie 'n geskikte oplossing kan vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Staat te besleg ten einde die oplegging van belasting wat nie in ooreenstemming met die Konvensie is nie, te vermy.

3. Die bevoegde owerhede van die Kontrakterende State moet probeer om enige moeilikhede of twyfel wat in verband met die uitleg of toepassing van die Konvensie mag ontstaan, deur onderlinge ooreenkoms uit die weg te ruim. Hulle mag mekaar ook raadpleeg met die doel om dubbele belasting in gevalle waarvoor daar nie in die Konvensie voorsiening gemaak is nie, uit te skakel.

4. Die bevoegde owerhede van die Kontrakterende State mag regstreeks met mekaar in verbinding tree ten einde tot 'n ooreenkoms soos in die voorafgaande paragrawe beoog, te geraak. Wanneer dit raadsaam blyk te wees om, ten einde ooreen te kom, 'n mondelinge wisseling van sienswyses te hê, mag sodanige wisseling plaasvind deur bemiddeling van 'n kommissie bestaande uit verteenwoordigers van die bevoegde owerhede van die Kontrakterende State.

ARTIKEL 25.

Diplomatieke en konsulêre beamptes.

1. Geen bepalings van hierdie Konvensie raak die fiskale voorregte van diplomatieke en konsulêre beamptes ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

2. Vir sover inkomste of kapitaal weens fiskale voorregte verleen aan diplomatieke of konsulêre beamptes ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale internasionale verdrae, nie in die Staat waarin dit ontvang word, belasbaar is nie, word die reg om belasting op te lê, voorbehou vir die Staat wat deur sodanige beamptes verteenwoordig word.

3. Vir die toepassing van die Konvensie word persone wat lede is van 'n diplomatieke of konsulêre sending van 'n Kontrakterende Staat in die ander Kontrakterende Staat, of in 'n derde Staat, en wat burgers is van die Staat wat deur hulle verteenwoordig word, geag inwoners van laasgenoemde Staat te wees indien hulle daarin aan dieselfde verpligtings ten opsigte van belasting op inkomste as inwoners van daardie Staat onderwerp word.

4. Die Konvensie is nie van toepassing nie op Internasionale Organisasies, op liggame of beamptes daarvan en op persone wat lede is van 'n diplomatieke of konsulêre sending van 'n derde Staat wat in 'n Kontrakterende Staat is en nie in beide Kontrakterende State ten opsigte van belasting op inkomste en kapitaal as inwoners behandel word nie.

ARTIKEL 26.

Territoriale uitbreiding.

1. Hierdie Konvensie mag of in sy geheel of met wysigings en ingevolge ooreenkoms tussen die Kontrakterende State uitgebrei word tot alle of enige gebiede vir die internasionale verhoudings waarvan Suid-Afrika verantwoordelik is en wat belasting op lê wat wesenlik van dieselfde aard is as dié waarop die Konvensie van toepassing is. Enige sodanige uitbreiding word van krag vanaf sodanige datum en behoudens sodanige wysigings en voorwaardes (met inbegrip van voorwaardes betreffende beëindiging) as wat deur die Kontrakterende State in notas wat hulle vir hierdie doel wissel, vermeld en ooreengekom mag word.

2. Die opsegging, ten opsigte van Suid-Afrika of Switserland, van die Konvensie ingevolge artikel 28 beëindig, tensy uitdruklik anders ooreengekom deur albei Kontrakterende State, die toepassing van die Konvensie op enige gebied waartoe die Konvensie ingevolge hierdie artikel uitgebrei is.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with the Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

ARTICLE 25.

Diplomatic and consular officials.

1. Nothing in this Convention shall affect the fiscal privileges of diplomatic and consular officials under the general rules of international law or under the provisions of special agreements.

2. Insofar as, due to fiscal privileges granted to diplomatic or consular officials under the general rules of international law or under the provisions of special international treaties, income or capital are not subject to tax in the receiving State, the right to tax shall be reserved to the sending State.

3. For the purpose of the Convention, persons who are members of a diplomatic or consular mission of a Contracting State in the other Contracting State, or in a third State and who are nationals of the sending State, shall be deemed to be residents of the sending State if they are submitted therein to the same obligations in respect of taxes on income and capital as are residents of that State.

4. The Convention shall not apply to International Organisations, to organs or officials thereof and to persons who are members of a diplomatic or consular mission of a third State, being present in a Contracting State and not treated in either Contracting State as residents in respect of taxes on income and capital.

ARTICLE 26.

Territorial extension.

1. This Convention may be extended either in entirety or with modifications, by agreement between the Contracting States, to all or any of the territories for whose international relations South Africa is responsible and which impose taxes substantially similar in character to those to which the Convention applies. Any such extension shall take effect from such date and subject to such modifications and conditions (including conditions as to termination) as may be specified and agreed between the Contracting States in Notes to be exchanged for this purpose.

2. The termination in respect of South Africa or Switzerland of the Convention under Article 28 shall, unless otherwise expressly agreed by both Contracting States, terminate the application of the Convention to any territory to which the Convention has been extended under this Article.

HOOFSTUK VI.

SLOTBEPALINGS.

ARTIKEL 27.

Inwerkingtreding.

1. Hierdie Konvensie word bekragtig, en die bekragtighingsdokumente word so spoedig moontlik te Bern uitgeruil.

2. Die Konvensie tree by uitruiling van bekragtighingsdokumente in werking, en die bepalinge daarvan word van krag:

- (a) in Suid-Afrika, vir enige jaar van aanslag wat op of na die eerste dag van Maart 1965 begin;
- (b) in Switserland, vir enige belasbare jaar wat op of na die eerste dag van Januarie 1965 begin.

3. Die Ooreenkoms wat by uitruiling van notas van 15 September/7 November 1955 tussen die Regering van die Unie van Suid-Afrika en die Switserse Federale Raad aangegaan is vir die vermyding van dubbele belasting ten opsigte van ondernemings wat skepe of vliegtuie in bedryf hou, verval en is nie meer van krag nie by die inwerkingtreding van die huidige Konvensie.

ARTIKEL 28.

Beëindiging.

Hierdie Konvensie bly van krag totdat dit deur een van die Kontrakterende State opgesê word. Enigee van beide Kontrakterende State mag die Konvensie langs diplomatieke weg opse deur minstens ses maande voor die einde van enige kalenderjaar ná die jaar 1969 kennis van beëindiging te gee. In so 'n geval is die Konvensie nie meer van krag nie:

- (a) in Suid-Afrika, vir enige jaar van aanslag wat begin op of na die eerste dag van Maart van die kalenderjaar wat onmiddellik volg op die jaar waarin die kennis gegee word;
- (b) in Switserland, vir enige belasbare jaar wat begin op of na die eerste dag van Januarie van die kalenderjaar wat onmiddellik volg op die jaar waarin die kennis gegee is.

Ten bewyse waarvan bovermelde gevolmagtigdes die huidige Konvensie onderteken het en hul seëls daaraan geheg het.

Gedoen in duplo te Pretoria in die Engelse, Afrikaanse en Duitse tale, waarvan al drie tekste ewe outentiek is, op die derde dag van Julie Eenduisend Negehoenderd Sewe-en-sestig.

Namens die Regering van die Republiek van Suid-Afrika:

N. DIEDERICHs.

Namens die Switserse Federale Raad:

R. HUNZIKER.

Nota.—Die Konvensie wat in die Proklamasie hierbo vervat is, sal in werking tree op die datum van die uitreiking van die bekragtighingsdokumente (sien artikel 27).

CHAPTER VI.

FINAL PROVISIONS.

ARTICLE 27.

Entry into force.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Berne as soon as possible.

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect:

- (a) in South Africa, for any year of assessment beginning on or after the first day of March, 1965;
- (b) in Switzerland, for any taxable year beginning on or after the first day of January, 1965.

3. The agreement concluded by exchange of notes of 15th September/7th November, 1955, between the Government of the Union of South Africa and the Swiss Federal Council for the avoidance of double taxation with respect to enterprises operating ships or aircraft shall be terminated upon the entry into force of the present Convention.

ARTICLE 28.

Termination.

This Convention shall remain in force until denounced by one of the Contracting States. Either Contracting State may denounce the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year after the year 1969. In such event, the Convention shall cease to have effect:

- (a) in South Africa, for any year of assessment beginning on or after the first day of March of the calendar year next following that in which the notice is given;
- (b) in Switzerland, for any taxable year beginning on or after the first day of January of the calendar year next following that in which the notice is given.

In witness whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done at Pretoria in duplicate in the English, Afrikaans and German languages, the three texts being equally authoritative, on the third day of July, One thousand Nine hundred and sixty-seven.

For the Government of the Republic of South Africa:

N. DIEDERICHs.

For the Swiss Federal Council:

R. HUNZIKER.

Note.—The Convention contained in the above Proclamation will enter into force on the date of exchange of the instruments of ratification (see Article 27).

No. R. 241, 1967.]

PROTOKOL TER WYSIGING VAN DIE KONVEN-SIE TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRIT-TANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOOR-KOMING VAN FISKALE ONTDUIKING TEN OP-SIGTE VAN BELASTING OP INKOMSTE.

Kragtens die bevoegheid my verleen by subartikel (2) van artikel *eenhonderd-en-agt* van die Inkomstebelasting-wet, 1962 (Wet No. 58 van 1962), verklaar ek hierby dat die protokol wat in die Bylae van hierdie Proklamasie vervat is, kragtens subartikel (1) van genoemde artikel tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland aangegaan is ter wysiging van die ooreenkoms wat aangegaan is tussen die genoemde partye ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking ten opsigte van belasting op inkomste.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Derde dag van Augustus Eenduisend Neghonderd Sewe-en-sestig.

J. F. NAUDÉ,

Waarnemende Staatspresident.

Op las van die Waarnemende Staatspresident-in-rade.

N. DIEDERICHs.

BYLAE.

PROTOKOL TER WYSIGING VAN DIE KONVEN-SIE TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE VERENIGDE KONINKRYK VAN GROOT-BRIT-TANJE EN NOORD-IERLAND TER VERMYDING VAN DUBBELE BELASTING EN DIE VOOR-KOMING VAN FISKALE ONTDUIKING TEN OP-SIGTE VAN BELASTING OP INKOMSTE, GETEKEN TE KAAPSTAD OP 28 MEI 1962.

Die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland het;

Uit 'n begeerte om 'n Protokol aan te gaan ter wysiging van die Konvensie tussen die kontrakterende partye ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking ten opsigte van belasting op inkomste, geteken te Kaapstad op 28 Mei 1962 (hieronder „die Konvensie” genoem);

Soos volg ooreengekom:

Artikel I.

Die tweede sin van paragraaf (1) van artikel XX van die Konvensie (naamlik die sin wat begin met die woorde „Waar sodanige inkomste 'n gewone dividend is” en eindig met die woorde „die dividend die vasgestelde skaal te bowe gaan”) moet geskrap en deur die volgende ver-vang word:—

„Waar sodanige inkomste 'n dividend is wat betaal word deur 'n maatskappy wat 'n inwoner van Suid-Afrika is aan 'n maatskappy wat 'n inwoner van die Verenigde Koninkryk is en wat regstreeks of onregstreeks beheer oor minstens een tiende van die stemkrag in eersgenoemde maatskappy uitoefen, moet die krediet (bo en behalwe enige Suid-Afrikaanse belasting ten opsigte van die dividend betaalbaar) die Suid-Afrikaanse belasting wat deur eersgenoemde maatskappy ten opsigte van sy winste betaalbaar is, in aanmerking neem.”

Artikel II.

(1) Hierdie Protokol moet bekragtig word en die bekrag-tigingsdokumente moet so spoedig moontlik te Londen uitgeruil word.

(2) Hierdie Protokol tree in werking op die datum waarop die bekragtigingsdokumente uitgeruil word en is daarna van krag met betrekking tot slegs—

(a) dividende betaalbaar ná die bepaalde datum, en

No. R. 241, 1967.]

PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Under and by virtue of the powers vested in me by sub-section (2) of section *one hundred and eight* of the Income Tax Act, 1962 (Act No. 58 of 1962), I do hereby declare that the protocol set out in the schedule to this Proclamation has, under subsection (1) of the said section, been entered into between the Government of the Republic of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland amending the agreement which was entered into between the aforesaid parties for the avoidance of double taxation and the pre-vention of fiscal evasion with respect to taxes on income.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Third day of August, One thousand Nine hundred and Sixty-seven.

J. F. NAUDÉ,
Acting State President.

By Order of the Acting State President-in-Council.

N. DIEDERICHs.

SCHEDULE.

PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME SIGNED AT CAPE TOWN ON THE 28th MAY, 1962.

The Government of the Republic of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland;

Desiring to conclude a Protocol to amend the Conven-tion between the Contracting Parties for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Cape Town on the 28th May, 1962 (hereinafter referred to as “the Convention”);

Have agreed as follows:—

Article I.

The second sentence of paragraph (1) of article XX of the Convention (which sentence begins with the words “Where such income is an ordinary dividend” and ends with the words “the dividend exceeds that fixed rate”) shall be deleted and the following substituted:—

“Where such income is a dividend paid by a company which is a resident of South Africa to a company which is a resident of the United Kingdom which controls directly or indirectly not less than one-tenth of the voting power in the former company, the credit shall take into account (in addition to any South African tax payable in respect of the dividend) the South African tax payable by that former company in respect of its profits.”

Article II.

(1) This Protocol shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible.

(2) This Protocol shall enter into force on the date on which the instruments of ratification are exchanged and shall thereupon have effect in relation only to—

(a) dividends payable after the specified date, and

(b) dividende betaalbaar op of voor die bepaalde datum, wat onderworpe is aan belasting in die Verenigde Koninkryk vir 'n aanslagjaar wat ná die bepaalde datum begin;

en met betrekking tot sodanige dividende moet hierdie Protokol as 'n integrerende deel van die Konvensie beskou word. In hierdie paragraaf beteken die uitdrukking „bepaalde datum” die datum van inwerkingtreding van hierdie Protokol.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig, hierdie Protokol geteken het.

Gedoen in duplo te Kaapstad op hede die Veertiende dag van Junie, Eenduisend Negehoenderd Sewe-en-sestig in die Engelse en Afrikaanse tale, waarvan beide tekste ewe regsgeldig is.

Namens die Regering van die Republiek van Suid-Afrika:

H. MULLER.

Namens die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland:

JOHN NICHOLLS.

Nota.—Die Protokol in bostaande Proklamasie vervat is op 7 September 1967 kragtens artikel II van die Protokol bekragtig en het op daardie datum in werking getree.

No. R. 242, 1967.]

DATUM VAN INWERKINGTREDING VAN DIE BOEDELWET, 1965.

Kragtens die bevoegdheid my verleen by artikel 109 van die Boedelwet, 1965 (Wet No. 66 van 1965), verklaar ek hierby dat die bepalinge van genoemde Wet, uitgesonderd die bepalinge van hoofstuk III daarvan, op 2 Oktober 1967 in werking tree.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Negentiende dag van September Eenduisend Negehoenderd Sewe-en-sestig.

J. F. NAUDÉ,

Waarnemende Staatspresident.

Op las van die Waarnemende Staatspresident-in-rade.

P. C. PELSER.

No. R. 243, 1967.]

EIERBEHEERSKEMA.—WYSIGING.

Nademaal die Minister van Landbou-ekonomie en -bemarking, kragtens artikel 23 (4) gelees met artikel 17 (3) (c) van die Bemarkingswet, 1937 (No. 26 van 1937), die voorgestelde wysiging in die bylae hiervan uiteengesit, van die Eierbeheerskema, afgekondig by Proklamasie No. R. 64 van 1963, soos gewysig, aangeneem het, en kragtens artikel 21 (1) (b) van genoemde Wet goedkeuring van daardie voorgestelde wysiging aanbeveel het;

So is dit dat ek, kragtens die bevoegdheid my verleen by voornoemde artikel 23 (4), gelees met artikel 22 (1) (a) van genoemde Wet, hierby verklaar dat genoemde wysiging op die datum van publikasie hiervan in werking tree.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Negentiende dag van September Eenduisend Negehoenderd Sewe-en-sestig.

J. F. NAUDÉ,

Waarnemende Staatspresident.

Op las van die Waarnemende Staatspresident-in-rade.

J. J. FOUCHÉ.

BYLAE.

Die Eierbeheerskema afgekondig by Proklamasie No. R. 64 van 1963, soos gewysig, word hierby soos volg verder gewysig:—

1. Artikel 12 word hierby gewysig deur subartikels (2), (3) en (4) deur die volgende subartikels te vervang:—

„(2) Die raad moet ten opsigte van elke komitee wat hy aanstel, reëls neerlê met betrekking tot die hou van, en die prosedure op vergaderings (met inbegrip van die kworum), die wyse waarop vergaderings belê moet word en aangeleenthede in verband daarmee.

(b) dividends payable on or before the specified date which are chargeable to United Kingdom tax for a year of assessment which commences after the specified date, and in relation to such dividends this Protocol shall be regarded as an integral part of the Convention. In this paragraph the term “specified date” means the date of entry into force of this Protocol.

In witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

Done in duplicate at Cape Town this Fourteenth day of June, One thousand Nine hundred and Sixty-seven; in the Afrikaans and English languages, both texts being equally authoritative.

For the Government of the Republic of South Africa:

H. MULLER.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

JOHN NICHOLLS.

Note.—The Protocol contained in the above Proclamation was ratified on the 7th September 1967 in terms of article II of the Protocol and entered into force on that date.

No. R. 242, 1967.]

DATE OF COMING INTO OPERATION OF THE ADMINISTRATION OF ESTATES ACT, 1965.

By virtue of the powers vested in me by section 109 of the Administration of Estates Act, 1965 (Act No. 66 of 1965), I hereby declare that the provisions of the said Act, excluding the provisions of chapter III thereof, shall come into operation on 2 October 1967.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Nineteenth day of September, One thousand Nine hundred and Sixty-seven.

J. F. NAUDÉ,

Acting State President.

By Order of the Acting State President-in-Council.

P. C. PELSER.

No. R. 243, 1967.]

EGG CONTROL SCHEME.—AMENDMENT.

Whereas the Minister of Agricultural Economics and Marketing has, in terms of section 23 (4) read with section 17 (3) (c) of the Marketing Act, 1937 (No. 26 of 1937), accepted the proposed amendment specified in the schedule hereto, to the Egg Control Scheme, published by Proclamation No. R. 64 of 1963, as amended, and has, in terms of section 21 (1) (b) of the said Act, recommended the approval of the said proposed amendment;

Now, therefore, under the powers vested in me by the aforesaid section 23 (4), read with section 22 (1) (a) of the said Act, I do hereby declare that the said amendment shall come into operation on the date of publication hereof.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Nineteenth day of September, One thousand Nine hundred and Sixty-seven.

J. F. NAUDÉ,

Acting State President.

By Order of the Acting State President-in-Council.

J. J. FOUCHÉ.

SCHEDULE.

The Egg Control Scheme, published by Proclamation No. R. 64 of 1963, as amended, is hereby further amended as follows:—

1. Section 12 is hereby amended by the substitution for subsections (2), (3) and (4) of the following subsections:—

“(2) The board shall in respect of every committee appointed by it, make rules with regard to the conduct of and procedure at meetings (including the quorum), the manner in which meetings shall be called and matters incidental thereto.

(3) Die voorsitter van die raad is *ex officio* lid van elke komitee wat deur die raad benoem word—

(4) 'n Besluit van die meerderheid van al die lede van 'n komitee maak 'n besluit van die komitee uit, tensy die raad met goedkeuring van die Minister anders bepaal.”

2. Artikel 15 word hierby gewysig—

(a) deur paragrawe (h) en (i) deur die volgende paragrawe te vervang:—

„(h) met die Minister se goedkeuring enige persoon of enige persoon wat tot 'n klas of groep persone behoort of enige ander persoon as 'n persoon wat tot 'n klas of groep persone behoort, te gelas om aan die raad die inligting met betrekking tot eiers of iets waarvan eiers verkry word of iets wat van eiers verkry word, te verstrek, waaroor bedoelde persoon beskik en wat die raad spesifiseer;

(i) met die Minister se goedkeuring deur middel van toekenning of lening of op ander wyse hulp te verleen aan ondernemings vir die bewaring, verwerking, opberging of bewerking van eiers;”;

(b) deur na paragraaf (i) die volgende paragraaf in te voeg:—

„(iA) met die Minister se goedkeuring in verband met navorsingswerk met betrekking tot die verbetering, produksie, verwerking, opberging of bemarking van eiers deur middel van toekenning of lening of op ander wyse hulp te verleen;”;

(c) deur paragraaf (k) deur die volgende paragraaf te vervang:—

„(k) teen die prys of op die grondslag wat die Minister goedkeur, eiers te koop;”;

(d) deur paragrawe (m) en (n) deur die volgende paragrawe te vervang:—

„(m) eiers wat hy gekoop het, teen die prys of op die grondslag wat die Minister goedkeur, te verkoop, hetsy in die oorspronklike of in gedeeltelik of geheel en al verwerkte vorm, of 'n deel daarvan aan die mark te onthou;

(n) met die Minister se goedkeuring die rekords wat in verband met eiers of iets waarvan eiers verkry word of iets wat van eiers verkry word, gehou moet word, die tydperk waarvoor so 'n rekord behou moet word en die opgawes wat omtrent eiers of sodanige iets aan die raad verstrek moet word deur enige persoon of deur enige persoon wat tot 'n klas of groep persone behoort of deur enige ander persoon as 'n persoon wat tot 'n klas of groep persone behoort, voor te skryf, asook die tye waarop, die vorm waarin en die wyse waarop die opgawes aldus verstrek moet word;”;

(e) deur na paragraaf (r) die volgende paragraaf by te voeg:—

„(s) om die stappe te doen wat die Minister goedkeur ter aanmoediging of stimulering van die vraag na eiers hetsy binne of buite die Republiek.”

3. Artikel 22 word hierby deur die volgende artikel vervang:—

„22. Die raad het die bevoegdheid om vir die uitvoering van die bepalinge van die skema enigiemand in die algemeen of in 'n besondere geval te magtig om op alle redelike tye—

(a) 'n plek te betree wat geokkupeer word deur 'n persoon wat 'n produsent is of vermoed word 'n produsent te wees van, of 'n persoon wat as 'n besigheid handel of vermoed word as 'n besigheid te handel met, eiers of iets waarvan eiers verkry word, of iets wat van eiers verkry word, of 'n plek of voertuig waarin of waarop daar 'n hoeveelheid eiers of sodanige iets deur enige persoon gehou word of na vermoede gehou word;

(b) sodanige eiers of iets te inspekteer en alle boeke en stukke op bedoelde plek of in of op bedoelde voertuig na te gaan wat op redelike gronde vermoed word op eiers of sodanige iets betrekking te hê, en afskrifte van of uittreksels uit die boeke of stukke te maak;

(c) van die eienaar van sodanige eiers of iets of die persoon wat dit in sy bewaring het, inligting aangaande sodanige eiers of iets te eis;

(3) The chairman of the board shall *ex officio* be a member of any committee appointed by the board.

(4) The decision of the majority of all the members of a committee shall constitute a decision of the committee unless the board, with the consent of the Minister, determine otherwise.”

2. Section 15 is hereby amended—

(a) by the substitution for paragraphs (h) and (i) of the following paragraphs:—

“(h) with the approval of the Minister, to require any person or any person belonging to any class or group of persons or any person other than a person belonging to any class or group of persons, to furnish the board with such information relating to eggs or any thing from which eggs are derived or any thing which is derived from eggs as may be available to such person and as the board may specify;

(i) with the approval of the Minister to assist, by grant or loan or otherwise, any undertaking for preserving, processing, storing or conditioning eggs;”;

(b) by the insertion after paragraph (i) of the following paragraph:—

“(iA) with the approval of the Minister to assist, by grant, loan or otherwise, research work relating to the improvement, production, processing, storing or marketing of eggs;”;

(c) by the substitution for paragraph (k) of the following paragraph:—

“(k) at such a price or on such a basis as the Minister may approve, to buy eggs;”;

(d) by the substitution for paragraphs (m) and (n) of the following paragraphs:—

“(m) to sell, whether in its original form or processed wholly or in part, eggs which it has bought, at such a price or on such a basis as the Minister may approve, or to withhold any part thereof from the market;

(n) with the approval of the Minister to prescribe the records to be kept in connection with eggs or any thing from which eggs are derived or any thing which is derived from eggs, the period for which any such record shall be retained and the returns to be rendered in regard to eggs or such thing to the board by any person or by any person belonging to any class or group of persons or by any person other than a person belonging to any class or group of persons and the times at which and the form and manner in which such returns shall be so rendered;”;

(e) by the addition after paragraph (r) of the following paragraph:—

“(s) to take such steps as may be approved by the Minister for fostering or stimulating the demand for eggs, whether within or outside the Republic.”

3. The following section is hereby substituted for section 22:—

“22. The board shall have the power, for the purpose of the enforcement of the provisions of this scheme, to empower any person generally or in any particular case at all reasonable hours—

(a) to enter any place occupied by any person who is or is suspected to be a producer of, or person dealing in the course of trade with, eggs or any thing from which eggs are derived or any thing which is derived from eggs, or any place or vehicle in or upon which there is kept or is suspected to be kept any quantity of eggs or such thing by any person;

(b) to inspect such eggs or thing and to examine all books and documents at any such place or in or upon any such vehicle, which are believed upon reasonable grounds to relate to eggs or such thing, and to make copies of or take extracts from such books and documents;

(c) to demand from the owner or custodian of such eggs or thing any information concerning such eggs or thing;

(d) van die eienaar van so 'n boek of stuk of die persoon wat dit in sy bewaring het, 'n verklaring van aantekeninge daarin te eis;

(e) beslag te lê op boeke, stukke of artikels wat bewys kan lêwer van 'n misdryf ingevolge die Wet of hierdie skema of 'n kragtens die Wet uitgevaardigde regulasie gepleeg, of op enige hoeveelheid eiers ten opsigte waarvan so 'n misdryf vermoedelik gepleeg is, en om boeke, stukke of artikels of enige hoeveelheid eiers waarop aldus beslag gelê is, van die betrokke plek of voertuig te verwyder of dit op bedoelde plek of voertuig te laat, en na goëddunke op so 'n boek, stuk, artikel of eiers, of die houer daarvan, enige identifikasie-merk wat hy nodig ag, aan te bring;

(f) van eiers, met inbegrip van enige hoeveelheid van eiers waarop kragtens paragraaf (e) beslag gelê is, monsters te neem en sodanige monsters te ondersoek, te ontleed of te gradeer of te laat ondersoek, ontleed of gradeer."

(d) to demand from the owner or custodian of any such book or document an explanation of any entry therein;

(e) to seize any books, documents or articles which may afford evidence of the commission of an offence under the Act or this scheme or any regulation made under the Act, or any quantity of eggs in respect of which any such offence is suspected to have been committed, and to remove from the place or vehicle in question or to leave at such place or on such vehicle any books, documents or articles or any quantity of eggs which has been so seized, and if he deem fit to place on any such book, document, article or eggs or on the container thereof, any identification mark which he may consider necessary;

(f) to take samples of any eggs, including any quantity of eggs which has been seized in terms of paragraph (e) and to examine, analyse or grade such samples or cause them to be examined, analysed or graded."

No. R. 244, 1967.]

WYSIGING VAN DIE OMSKRYWING VAN DIE GEBIEDE WAARBINNE DIE ADMINISTRASIE VAN DIE SUID-AFRIKAANSE SPOORWEE EN HAWENS REGSMAG BY DIE HAWENS VAN DURBAN, OOS-LONDEN, SALDANHABAAI EN PORT NOLLOTH BESIT.

Ingevolge en uit hoofde van die bevoegdheid aan my verleen kragtens artikel 1 van die Konsolidasiewet op die Beheer en Bestuur van Spoorweë en Hawens, 1957, proklameer ek hierby dat die omskrywing van die gebiede waaroor die Administrasie van die Suid-Afrikaanse Spoorweë en Hawens regsmag by die hawens van Durban, Oos-Londen, Saldanhabaai en Port Nolloth besit, hierby gewysig word soos aangedui:—

Durbanhawe.

Die gebied waarbinne die genoemde Administrasie regsmag by Durbanhawe besit, is in die tweede bylae by die bedoelde Wet omskryf, en word hierby gewysig deur paragraaf (a) deur die volgende paragraaf te vervang:—

(a) Die seegebied begrens—

(1) aan die noordekant, deur 'n lyn getrek van die kus op 'n plek 29° 48' 42" suiderbreedte 31° 02' 32" oosterlengte in 'n rigting 090° (suiwer) tot op 'n plek 29° 48' 42" suiderbreedte 31° 7' 30" oosterlengte;

(2) aan die suidekant, deur 'n lyn getrek van die kus op 'n plek 29° 54' 06" suiderbreedte 31° 02' 30" oosterlengte in 'n rigting 090° (suiwer) tot op 'n plek 29° 54' 06" suiderbreedte 31° 7' 30" oosterlengte;

(3) aan die oostekant, deur 'n lyn wat die plekke aan die seekant genoem in subparagrafe (1) en (2) met mekaar verbind.

Oos-Londenhawe.

Die gebied waarbinne die genoemde Administrasie regsmag by Oos-Londenhawe besit, is in die tweede bylae by die bedoelde Wet omskryf, en word hierby gewysig deur paragraaf (a) deur die volgende paragraaf te vervang:—

(a) Die seegebied begrens deur 'n lyn getrek van die kus by Nahoonpunt op 'n plek 32° 59' 50" suiderbreedte 27° 57' 07½" oosterlengte in 'n rigting 114° vir een seemyl tot op 'n plek 33° 00' 13·9" suiderbreedte 27° 58' 12·8" oosterlengte, daarna in 'n rigting 216½° tot op 'n plek 33° 03' 14·46" suiderbreedte 27° 55' 37·18" oosterlengte en daarna in 'n rigting 295° na die kus tot op 'n plek 33° 02' 36" suiderbreedte 27° 53' 57" oosterlengte. (Alle peilings is suiwer.)

Saldanhabaaihawe.

Die gebied waarbinne die genoemde Administrasie regsmag by Saldanhabaaihawe besit, is in Proklamasie No. 69 van 1961 omskryf, en word hierby gewysig deur die woord „Vispunt” deur die woord „Langpunt” te vervang.

No. R. 244, 1967.]

AMENDMENT OF THE DESCRIPTION OF THE AREAS WITHIN WHICH THE SOUTH AFRICAN RAILWAYS AND HARBOURS ADMINISTRATION HAS JURISDICTION AT THE HARBOURS OF DURBAN, EAST LONDON, SALDANHA BAY AND PORT NOLLOTH.

Under and by virtue of the powers vested in me by section 1 of the Railways and Harbours Control and Management (Consolidation) Act, 1957, I do hereby proclaim that the description of the areas over which the South African Railways and Harbours Administration has jurisdiction at the harbours of Durban, East London, Saldanha Bay and Port Nolloth is hereby amended as indicated:—

Durban harbour.

The area within which the said Administration has jurisdiction at Durban harbour is described in the second schedule to the said Act and is hereby amended by the substitution, for paragraph (a), of the following paragraph:—

(a) The area of sea bounded by—

(1) to the north, a line drawn from the coast in position 29° 48' 42" S 31° 02' 32" E in a 090° (true) direction to position 29° 48' 42" S 31° 7' 30" E;

(2) to the south, a line drawn from the coast in position 29° 54' 06" S 31° 02' 30" E in a 090° (true) direction to position 29° 54' 06" S 31° 7' 30" E;

(3) to the east, a line joining the seaward positions in subparagraphs (1) and (2).

East London harbour.

The area within which the said Administration has jurisdiction at East London harbour is described in the second schedule to the said Act and is hereby amended by the substitution, for paragraph (a), of the following paragraph:—

(a) The area of sea bounded by a line drawn from the coast at Nahoon Point in position 32° 59' 50" S 27° 57' 07½" E in a 114° direction for one sea mile to a position 33° 00' 13·9" S 27° 58' 12·8" E, thence in a 216½° direction to a position 33° 03' 14·46" S 27° 55' 37·18" E and thence in a 295° direction to the coast in position 33° 02' 36" S 27° 53' 57" E. (All bearings are true.)

Saldanha Bay harbour.

The area within which the said Administration has jurisdiction at Saldanha Bay harbour is described in Proclamation No. 69 of 1961 and is hereby amended by the substitution, for the words "Fish Point", of the words "Long Point".

Port Nollothhawe.

Die gebied waarbinne die genoemde Administrasie regs-mag by Port Nollothhawe besit, is in Proklamasie No. 125 van 1917 omskryf, en word hierby gewysig deur die omskrywing van die gebied deur die volgende te ver-vang:—

Noordwaarts deur 'n lyn in 'n rigting 245° van North Point, na 'n punt 3 myl van die strand;

weswaarts deur 'n lyn in 'n rigting 155° van bogenoem-de punt waar dit met 'n lyn in westelike rigting 245° van Guap Point aansluit;

suidwaarts deur laasgenoemde lyn;

met inbegrip van die voorstrand daarbinne en alle hawehoofde, hawewerke en -gronde wat aan die Regering van die Republiek van Suid-Afrika behoort.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hierdie Vyfde dag van September Eenduisend Negehoonderd Sewe-en-sestig.

J. F. NAUDÉ,

Waarnemende Staatspresident.

Op las van die Waarnemende Staatspresident-in-rade.

B. J. SCHOEMAN.

No. R. 245, 1967.]

SAGTEVRUGTESKEMA.—WYSIGING.

Nademaal die Minister van Landbou-ekonomie en -bemarking kragtens artikel 23 (4) gelees met artikel 17 (3) (c) van die Bemarkingswet, 1937 (No. 26 van 1937), sekere voorgestelde wysigings, soos in die bylae hiervan uiteen-gesit, van die Sagtevrugteskema, afgekondig by Proklamasie No. R. 288 van 1962, soos gewysig, aangeneem het en kragtens artikel 21 (1) (b) van genoemde Wet, goedkeuring van daardie voorgestelde wysigings aanbeveel het;

So is dit dat ek, kragtens die bevoegdheid my verleen by artikel 22 (1) (a) gelees met artikel 23 (4) van genoemde Wet hierby verklaar dat genoemde wysigings op die datum van publikasie hiervan in werking tree.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Een-en-twintigste dag van September Eenduisend Negehoonderd Sewe-en-Sestig.

J. F. NAUDÉ,

Waarnemende Staatspresident.

Op las van die Waarnemende Staatspresident-in-rade.

D. C. H. UYS.

BYLAE.

Die Sagtevrugteskema, afgekondig by Proklamasie No. R. 288 van 1962, soos gewysig, word hierby soos volg verder gewysig:—

1. Artikel 15 word hierby deur die volgende artikel vervang:—

„15. Die boekjaar van die raad is die tydperk vanaf die 1ste dag van Augustus 1967 tot die 30ste dag van September 1968, albei dae ingesluit, en daarna die tydperk vanaf die 1ste dag van Oktober in enige jaar tot die 30ste dag van September in die daaropvolgende jaar, albei dae ingesluit.”

2. Artikel 17 word hierby gewysig deur na paragraaf (s) die volgende paragraaf in te voeg:—

„(s4) op 'n produsent wat 'n groter hoeveelheid sagte-vrugte aan die raad vir verkoop gelewer het as wat hy gemagtig was om aldus te lewer kragtens 'n permit uitge-reik ingevolge paragraaf (p) hiervan of artikel 29 (3) van die Bemarkingswet, 1937, 'n bedrag te verhaal wat volgens die oormaat aldus gelewer, bepaal word teen 'n koers deur die raad met goedkeuring van die Minister vasgestel, en om met die bedrag aldus verhaal, te handel op die wyse wat deur die Minister goedgekeur word;”

3. Artikel 23 word hierby gewysig deur die voorbe-houdsbepaling in subartikel (5) te skrap.

Port Nolloth harbour.

The area within which the said Administration has jurisdiction at Port Nolloth harbour is described in Proclamation No. 125 of 1917 and is hereby amended by the substitution, for the description of the area, of the following:—

Northward by a line drawn 245° from North Point to a point 3 miles from the shore;

westward by a line drawn 115° from the above point to the point where it meets a line drawn 245° from Guap Point;

southward by the latter line;

together with the foreshore therein and all jetties, har-bour works and harbour lands vested in the Government of the Republic of South Africa.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Fifth day of September One thousand Nine hundred and Sixty-seven.

J. F. NAUDÉ,

Acting State President.

By Order of the Acting State President-in-Council.

B. J. SCHOEMAN.

No. R. 245, 1967.]

DECIDUOUS FRUIT SCHEME.—AMENDMENT.

Whereas the Minister of Agricultural Economics and Marketing has, in terms of section 23 (4) read with section 17 (3) (c) of the Marketing Act, 1937 (No. 26 of 1937), accepted certain proposed amendments, as set out in the schedule hereto, to the Deciduous Fruit Scheme, published by Proclamation No. R. 288 of 1962, as amended, and has, in terms of section 21 (1) (b) of the said Act, recommended the approval of such proposed amendments;

Now, therefore, under the powers vested in me by section 22 (1) (a) read with section 23 (4) of the said Act, I do hereby declare that the said amendments shall come into operation on the date of publication hereof.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria on this Twenty-first day of September, One thousand Nine hundred and Sixty-seven.

J. F. NAUDÉ,

Acting State President.

By Order of the Acting State President-in-Council.

D. C. H. UYS.

SCHEDULE.

The Deciduous Fruit Scheme, published by Proclama-tion No. R. 288 of 1962, as amended, is hereby further amended as follows:—

1. The following section is hereby substituted for section 15:—

“15. The financial year of the board shall be the period from the 1st day of August 1967, to the 30th day of September 1968, both days inclusive, and thereafter the period from the 1st day of October in any year to the 30th day of September in the next succeeding year, both days inclusive.”

2. Section 17 is hereby amended by the insertion after paragraph (s) of the following paragraph:—

“(s4) to recover from a Producer who has delivered to the board for sale a larger quantity of deciduous fruit than he was authorised so to deliver under a permit issued in terms of paragraph (p) hereof or section 29 (3) of the Marketing Act, 1937, an amount assessed on the surplus so delivered at a rate determined by the board with the approval of the Minister and to deal with the amount so recovered in such manner as may be approved by the Minister;”

3. Section 23 is hereby amended by the deletion of the proviso in subsection (5).

GOEWERMENSKENNISGEWINGS.**DEPARTEMENT VAN ARBEID.**

No. R. 1514.] [29 September 1967.

WET OP NYWERHEIDSVERSOENING, 1956.**WASSERY-, DROOGSKOONMAAK- EN KLEUR-BEDRYF, TRANSVAAL.****VERLENGING VAN HOOF- EN GEBEURLIKHEIDSFONDSOOREENKOMSTE.**

Ek, Marais Viljoen, Minister van Arbeid, verleng hierby kragtens artikel 48 (4) (a) (i) van die Wet op Nywerheidsversoening, 1956, soos gewysig, die tydperke vasgestel in Goewermentskennisgewings No. R. 1760 van 30 Oktober 1964, No. R. 124 van 29 Januarie 1965, No. 1710 van 19 Oktober 1962, No. R. 123 van 29 Januarie 1965, No. R. 693 van 6 Mei 1966 en No. R. 302 van 10 Maart 1967, tot 31 Desember 1967.

M. VILJOEN,
Minister van Arbeid.

No. R. 1531.] [29 September 1967.

WET OP NYWERHEIDSVERSOENING, 1956.**ELEKTROTEGNIËSE AANNEMINGS- EN BEDIENINGSNYWERHEID, KAAP.****HERNUWING VAN GESONDHEIDSFONDSOOREENKOMST.**

Ek, Marais Viljoen, Minister van Arbeid, verklaar hierby kragtens artikel 48 (4) (a) (ii) van die Wet op Nywerheidsversoening, 1956, dat die bepalings van Goewermentskennisgewing No. 1215 van 27 Julie 1962 van krag is vanaf 1 Oktober 1967 en vir die tydperk wat op 30 September 1968 eindig.

M. VILJOEN,
Minister van Arbeid.

No. R. 1532.] [29 September 1967.

WET OP FABRIEKE, MASJINERIE EN BOUWERK, 1941, SOOS GEWYSIG.**VRYSTELLING VAN SIEKTEVERLOFBEPALINGS, SEKERE NYWERHEIDSGRADE.**

Ek, Marais Viljoen, Minister van Arbeid, stel hierby kragtens artikel 54 (1) van die Wet op Fabriek, Masjinerie en Bouwerk, 1941, soos gewysig, werkgewers wat onderhewig is aan die bepalings van die Nywerheidsraadooreenkomste aangegaan kragtens die bepalings van die Wet op Nywerheidsversoening, 1956, genoem in die bylae tot hierdie kennisgewing, met ingang van 1 Oktober 1967 en vir die duur van gemelde Nywerheidsraadooreenkomste, vry van die bepalings van artikel 21A van die Wet op Fabriek, Masjinerie en Bouwerk, 1941, ten opsigte van alle werknemers wat kragtens die betrokke ooreenkomste op siekteverlof geregtig is.

M. VILJOEN,
Minister van Arbeid.

BYLAE.

1. Hoofooreenkoms vir die Hoedenywerheid (Kaa), gepubliseer by Goewermentskennisgewing No. R. 959 van 2 Julie 1965.

2. Ooreenkoms vir die Bou- en Monumentklipmesselnywerheid, Bloemfontein, gepubliseer by Goewermentskennisgewing No. R. 1368 van 16 September 1966.

3. Hoofooreenkoms vir die Kamstoftekstielywerheid (Kaa), gepubliseer by Goewermentskennisgewing No. R. 1374 van 1 September 1967.

4. Ooreenkoms vir die Vleisbedryf, Oos-Londen, gepubliseer by Goewermentskennisgewing No. R. 145 van 3 Februarie 1967.

5. Hoofooreenkoms vir die Klerasielywerheid (Kaa), gepubliseer by Goewermentskennisgewing No. R. 651 van 5 Mei 1967; en die

GOVERNMENT NOTICES.**DEPARTMENT OF LABOUR.**

No. R. 1514.] [29 September 1967.

INDUSTRIAL CONCILIATION ACT, 1956.**LAUNDRY, DRY CLEANING AND DYEING TRADE, TRANSVAAL.****EXTENSION OF MAIN AND CONTINGENCY FUND AGREEMENTS.**

I, Marais Viljoen, Minister of Labour, hereby in terms of section 48 (4) (a) (i) of the Industrial Conciliation Act, 1956, as amended, extend the periods fixed in Government Notices No. R. 1760 of the 30th October 1964, No. R. 124 of the 29th January 1965, No. 1710 of the 19th October 1962, No. R. 123 of the 29th January 1965, No. R. 693 on the 6th May 1966, and No. R. 302 of the 10th March 1967, to the 31st December, 1967.

M. VILJOEN,
Minister of Labour.

No. R. 1531.] [29 September 1967.

INDUSTRIAL CONCILIATION ACT, 1956.**ELECTRICAL CONTRACTING AND SERVICING INDUSTRY, CAPE.****RENEWAL OF HEALTH FUND AGREEMENT.**

I, Marais Viljoen, Minister of Labour, hereby in terms of section 48 (4) (a) (ii) of the Industrial Conciliation Act, 1956, declare the provisions of Government Notice No. 1215 of the 27th July 1962 to be effective as from the 1st October 1967 and for the period ending the 30th September 1968.

M. VILJOEN,
Minister of Labour.

No. R. 1532.] [29 September 1967.

FACTORIES, MACHINERY AND BUILDING WORK ACT, 1941, AS AMENDED.**EXEMPTION FROM SICK LEAVE PROVISIONS, CERTAIN INDUSTRIAL COUNCILS.**

I, Marais Viljoen, Minister of Labour, hereby in terms of section 54 (1) of the Factories, Machinery and Building Work Act, 1941, as amended, exempt employers who are subject to the provisions of Industrial Council Agreements entered into in terms of the Industrial Conciliation Act, 1956, as set out in the schedule hereto, with effect from the 1st October 1967 and for the duration of the said Industrial Council Agreements, from the provisions of section 21A of the Factories, Machinery and Building Work Act, 1941, in respect of all employees who are entitled to sick leave in terms of the Agreements concerned.

M. VILJOEN,
Minister of Labour.

SCHEDULE.

1. Main Agreement for the Millinery Industry (Cape), published under Government Notice No. R. 959 of the 2nd July 1965.

2. Agreement for the Building and Monumental Masonry Industries, Bloemfontein, published under Government Notice No. R. 1368 of the 16th September 1966.

3. Main Agreement for the Worsted Textile Manufacturing Industry (Cape), published under Government Notice No. R. 1374 of the 1st September 1967.

4. Agreement for the Meat Trade, East London, published under Government Notice No. R. 145 of the 3rd February 1967.

5. Main Agreement for the Clothing Industry (Cape), published under Government Notice No. R. 651 of the 5th May 1967; and the

Ooreenkoms vir die Klerasienywerheid (Kaa), ten opsigte van die Dameskousafdeling, gepubliseer by Goewermentskennisgewing No. R. 690 van 14 Mei 1965.

6. Misa-Gesondheidsfondsooreenkoms van die Motornywerheid, gepubliseer by Goewermentskennisgewing No. R. 117 van 27 Januarie 1967; en die

Nasionale Gesondheidsfondsooreenkoms van die Motornywerheid, gepubliseer by Goewermentskennisgewing No. R. 786 van 30 Mei 1967.

7. Siektebystandsfondsooreenkoms van die Leernywerheid, gepubliseer by Goewermentskennisgewing No. R. 1016 van 3 Julie 1964 en verleng by Goewermentskennisgewing No. R. 1027 van 7 Julie 1967.

No. R. 1533.] [29 September 1967.

WET OP WINKELS EN KANTORE, 1964.

VRYSTELLING VAN DIE SIEKTEVERLOFBEPALINGS, SEKERE NYWERHEIDSRADE.

Ek, Marais Viljoen, Minister van Arbeid, stel hierby kragtens artikel 14 (1) en (3) van die Wet op Winkels en Kantore, 1964, werkgewers wat onderhewig is aan die bepalings van die Nywerheidsraadooreenkomste aangegaan kragtens die bepalings van die Wet op Nywerheidsversoenig, 1956, genoem in die bylae tot hierdie kennisgewing, met ingang van 1 Oktober 1967, en vir die duur van gemelde Nywerheidsraadooreenkomste, vry van die bepalings van artikel 7 van die Wet op Winkels en Kantore, 1964, ten opsigte van alle werknemers wat kragtens die betrokke ooreenkomste op siekteverlof geregtig is.

M. VILJOEN,
Minister van Arbeid.

BYLAE.

1. Misa-Gesondheidsfondsooreenkoms vir die Motornywerheid gepubliseer by Goewermentskennisgewing No. R. 117 van 27 Januarie 1967.

2. Nywerheidsraadooreenkoms vir die Vleisbedryf, Oos-Londen, gepubliseer by Goewermentskennisgewing No. R. 145 van 3 Februarie 1967.

DEPARTEMENT VAN JUSTISIE.

No. R. 1534.] [29 September 1967.

REGULASIES KRAGTENS ARTIKEL 103 VAN DIE BOEDELWET, 1965.

Dit het die Waarnemende Staatspresident behaag om kragtens artikel 103 van die Boedelwet, 1965 (Wet No. 66 van 1965), die volgende regulasies uit te vaardig:—

Woordomskrywing.

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

“persoonsnommer” die persoonsnommer wat ingevolge artikel 6 van die Bevolkingsregistrasiewet, 1950 (Wet No. 30 van 1950), aan iemand toegewys is;

“Wet” die Boedelwet, 1965 (Wet No. 66 van 1965); en
het ’n woord of uitdrukking waaraan ’n betekenis in die Wet geheg is, daardie betekenis.

Sterfkennis.

2. Die sterfkennis in artikel 7 van die Wet genoem, moet wesenlik in die vorm uiteengesit in Vorm A in Bylae 1 wees.

Inventaris.

3. Vorm B in Bylae 1 word, deur die skraping daarin van inhoud wat in die ter sake dienende omstandighede nie van toepassing is nie, aangewend om ’n inventaris ingevolge artikel 9, 27 of 78 van die Wet op te stel.

Agreement for the Clothing Industry (Cape) in respect of the Ladies' Hosiery Division, published under Government Notice No. R. 690 of the 14th May 1965.

6. Misa Medical Aid Fund Agreement for the Motor Industry, published under Government Notice No. R. 117 of the 27th January, 1967; and the

National Industrial Health Fund Agreement for the Motor Industry, published under Government Notice No. R. 786 of the 30th May 1967.

7. Sick Benefit Fund for the Leather Industry, published under Government Notice No. R. 1016 of the 3rd July 1964, and extended by Government Notice No. R. 1027 of the 7th July 1967.

No. R. 1533.] [29 September 1967.

SHOPS AND OFFICES ACT, 1964.

EXEMPTION FROM SICK LEAVE PROVISIONS, CERTAIN INDUSTRIAL COUNCILS.

I, Marais Viljoen, Minister of Labour, hereby in terms of section 14 (1) and (3) of the Shops and Offices Act, 1964, exempt employers who are subject to the provisions of Industrial Council Agreements entered into in terms of the Industrial Conciliation Act, 1956, as set out in the Schedule hereto, with effect from the 1st October 1967 and for the duration of the said Industrial Council Agreements, from the provisions of section 7 of the Shops and Offices Act, 1964, in respect of all employees who are entitled to sick leave in terms of the Agreements concerned.

M. VILJOEN,
Minister of Labour.

SCHEDULE.

1. Misa Medical Aid Fund Agreement for the Motor Industry, published under Government Notice No. R. 117 of the 27th January 1967.

2. Industrial Council Agreement for the Meat Trade, East London, published under Government Notice No. R. 145 of the 3rd February 1967.

DEPARTMENT OF JUSTICE.

No. R. 1534.] [29 September 1967.

REGULATIONS IN TERMS OF SECTION 103 OF THE ADMINISTRATION OF ESTATES ACT, 1965.

The Acting State President has been pleased to make the following regulations in terms of section 103 of the Administration of Estates Act, 1965 (Act No. 66 of 1965):—

Definitions.

1. In these regulations, unless the context otherwise indicates—

“Act” means the Administration of Estates Act, 1965 (Act No. 66 of 1965);

“identity number” means the identity number assigned to a person in terms of section 6 of the Population Registration Act, 1950 (Act No. 30 of 1950); and
a word or expression to which a meaning has been assigned in the Act, shall bear that meaning.

Notice of Death.

2. The notice of death referred to in section 7 of the Act shall be substantially in the form set out in Form A in Schedule 1.

Inventory.

3. Form B in Schedule 1 shall, by deleting therefrom matter which is not applicable in the relevant circumstances, be applied to make an inventory in pursuance of section 9, 27 or 78 of the Act.

Beëdigde verklaring kragtens artikel 25 van die Wet.

4. Die beëdigde verklaring by artikel 25 van die Wet vereis, word afgelê deur die persoon in artikel 21 van die Wet bedoel ten gunste van wie 'n eksekuteursbrief uitgereik is en vermeld—

(a) dat dit 'n beëdigde verklaring kragtens artikel 25 van die Wet is;

(b) die volle naam van die oorledene;

(c) die volle naam en adres van die verklaarder;

(d) die plek en land of gebied waar die oorledene ten tyde van sy dood gewoonlik woonagtig was;

(e) die plek, land of gebied en datum van oorlyde van die oorledene en of sy oorlyde deur die owerhede van die betrokke land of gebied geregistreer is;

(f) of 'n eksekuteursbrief uitgereik is en, indien wel, ten gunste van wie en waar sodanige brief uitgereik is;

(g) of die oorledene intestaat gesterf het of 'n testament nagelaat het en, in laasgenoemde geval, of sodanige testament as 'n geldige testament aanvaar is;

(h) dat die oorledene nie die eienaar van enige ander goed in die Republiek as aandele, effekte of 'n reg op diwidende daarop verskuldig, of 'n kreditsaldo by 'n bank of ander finansiële instelling, of obligasies of 'n reg op rente daarop verskuldig, was nie;

(i) besonderhede van sodanige aandele, effekte of 'n reg op diwidende daarop verskuldig, obligasies of 'n reg op rente daarop verskuldig waarvan die oorledene die eienaar in die Republiek was en die naam van enige bank of ander finansiële instelling in die Republiek waar sodanige saldo in die krediet van die oorledene staan en die bedrag van sodanige saldo;

(j) of enige vruggebruik, fidusiêre of fideikommis-sêre of soortgelyke reg op goed binne die Republiek ten gunste van die oorledene by sy oorlyde beëindig is en, indien dit die geval is, besonderhede daarvan;

(k) die volle naam en adres van enige begunstigde in die boedel van die oorledene wat in die Republiek woonagtig is;

(l) die volle naam en adres van enige persoon in die Republiek wat 'n vordering teen die boedel van die oorledene het en besonderhede van sodanige vordering, of dat, na die wete van die verklaarder, geen persoon in die Republiek enige vordering teen die boedel van die oorledene het nie;

(m) dat na die wete van die verklaarder niemand in die Republiek deur die oordrag van goed in die boedel van die oorledene aan die persoon ten gunste van wie 'n eksekuteursbrief uitgereik is, of aan sy behoorlik gemagtigde verteenwoordiger, benadeel kan word nie;

(n) die volle naam en adres van enige behoorlik gemagtigde verteenwoordiger in die Republiek wat namens die persoon ten gunste van wie 'n eksekuteurs-brief uitgereik is, optree.

Likwidasië-en-distribusierekening.

5. (1) Die rekening in artikel 35 (1) van die Wet genoem, moet—

(a) 'n opskrif bevat wat—

(i) dit as 'n likwidasië-en-distribusierekening beskryf;

(ii) die ranggetal van sodanige rekening weerspieël;

(iii) vermeld of dit 'n finale of aanvullende of 'n gewysigde finale of aanvullende likwidasië-en-distribusierekening, na gelang van die geval, is;

(iv) die volle naam en van, persoonsnommer en datum van oorlyde van die oorledene vermeld;

(v) die huwelikstaat van die oorledene ten tyde van sy oorlyde vermeld;

(vi) indien die oorledene 'n getroude persoon op die datum van sy oorlyde was, vermeld of die huwelik in of buite gemeenskap van goed was, en, indien die huwelik in gemeenskap van goed was, die volle naam (met inbegrip van 'n nooiensvan indien van toepassing) en persoonsnommer van die persoon met wie hy aldus getroud was;

Affidavit in terms of Section 25 of the Act.

4. The affidavit required by section 25 of the Act shall be made by the person referred to in section 21 of the Act in whose favour letters of executorship have been granted and shall specify—

(a) that it is an affidavit in terms of section 25 of the Act;

(b) the full name of the deceased;

(c) the full name and address of the deponent;

(d) the place and country or territory wherein the deceased was ordinarily resident at the time of his death;

(e) the place, country or territory and date of death of the deceased and whether the death has been registered by the authorities of the country or territory concerned;

(f) whether letters of executorship have been granted and, if so, in whose favour and where such letters have been granted;

(g) whether the deceased died intestate or left a will and, in the latter event, whether such will has been accepted as a valid will;

(h) that the deceased was not the owner of any property in the Republic other than shares, stocks or any right to dividends due thereon, or any credit balance at any bank or other financial institution, or debentures or any right to interest due thereon;

(i) particulars of such shares, stocks or any right to dividends due thereon, debentures or any right to interest due thereon of which the deceased was the owner in the Republic and the name of any bank or other financial institution at which any such balance stands to the credit of the deceased in the Republic and the amount of such balance;

(j) whether any usufructuary, fiduciary or fideicommissary or other like interest in property within the Republic in favour of the deceased has ceased upon his death and, if that be the case, particulars thereof;

(k) the full name and address of any beneficiary in the estate of the deceased resident in the Republic;

(l) the full name and address of any person in the Republic having any claim against the estate of the deceased and details of such claim, or that, to the knowledge of the deponent, no person in the Republic has any claim against the estate of the deceased;

(m) that to the knowledge of the deponent no person in the Republic can be prejudiced by the transmission of property in the estate of the deceased to the person in whose favour letters of executorship have been granted or to his duly authorised agent; and

(n) the full name and address of any duly authorised agent in the Republic acting on behalf of the person in whose favour letters of executorship have been granted.

Liquidation and Distribution Account.

5. (1) The account referred to in section 35 (1) of the Act shall—

(a) contain a heading which shall—

(i) describe it as a liquidation and distribution account;

(ii) reflect the ordinal number of such account;

(iii) specify whether it is a final or supplementary or an amended final or supplementary liquidation and distribution account, as the case may be;

(iv) state the full name and surname, identity number and date of death of the deceased;

(v) state the marital status of the deceased at the date of his death;

(vi) if the deceased was a married person at the date of his death, state whether the marriage was in or out of community of property and, if the marriage was in community of property, the full name (including a maiden name, if applicable) and identity number of the person to whom he was so married;

(vii) indien aanvaarding plaasgevind het, vermeld dat dit die saamgevoegde boedel van die oorledene en die persoon wat aldus aanvaar het, is; en

(viii) die Meester se verwysingsnommer vermeld;

(b) 'n geldkolom bevat;

(c) onder 'n ondertitel „Likwidasierekening” —

(i) die onroerende goed (uitgesonderd goed wat aan 'n fideikommis onderworpe is), wat deel van die boedel uitmaak, vermeld, soos in die titelbewys daarvan beskryf en die nommer en datum van die titelbewys aandui en, in die geval van 'n gewysigde beskrywing van sodanige goed, ook sodanige gewysigde beskrywing vermeld;

(ii) 'n noukeurige en bondige beskrywing van die roerende goed (wat nie aan 'n fideikommis onderworpe is nie) wat deel van die boedel uitmaak, vermeld;

(iii) tussen hakies naas die geldkolom van die rekening 'n volgnummer ten opsigte van elke item onder hierdie ondertitel vermeld, welke nommer, waar toepaslik, ooreen moet stem met die reeksnommer van die bewysstuk, kwitansie of kwitering in subregulasie (3) genoem, wat op sodanige item betrekking het;

(iv) in die geldkolom van die rekening, die waarde van elke bate of 'n aantal bates wat saamgroepeer is of die totale opbrengs van elke bate of 'n aantal bates wat saamgroepeer is en deur die eksekuteur verkoop is, vermeld;

(v) die wyse aandui waarop die eksekuteur voornemens is om met enige bate of groep bates, uitgesonderd kontant wat in die boedel gevind is of die kontantopbrengs van bates wat te gelde gemaak is, te handel of die boedel van enige bate of groep bates te ontdoen,

en dan word die geldkolom opgetel en daarna vermeld die rekening, onder hierdie ondertitel, verder —

(vi) in die geldkolom, die administrasiekoste in verband met die bereddering en verdeling van die boedel aangegaan;

(vii) die naam van elke skuldeiser, tesame met die bedrag van sy vordering wat in die geldkolom van die rekening aangetoon moet word;

(viii) in die geldkolom, enige boedelbelasting deur die boedel verskuldig,

en die bedrae wat in die geldkolom ten opsigte van subparagrafe (vi) tot en met (viii) aangetoon word, word opgetel en enige saldo wat vir verdeling na die distribusierekening oorgedra moet word, moet in die geldkolom aangetoon word;

(d) onder 'n ondertitel „Rekapitulatie-opgawe” 'n kontantopgawe bevat wat aandui —

(i) die totaal van die items wat uit kantant bestaan of goed wat te gelde gemaak is;

(ii) die totaal van skulde en laste wat onder die ondertitel „Likwidasierekening” vermeld word en enige legaat wat kontant betaalbaar is;

(iii) enige kontanttekort en hoe sodanige tekort verreken sal word;

(e) onder 'n ondertitel „Distribusierekening” —

(i) die saldo vir verdeling en besonderhede van enige regte wat ingevolge die bepalinge van artikel 37 van die Wet verkry is, vermeld;

(ii) die volle name van die erfgename vermeld asook of 'n erfgenaam 'n meerderjarige of minderjarige is en in die geval van —

(a) 'n minderjarige, ook die geboortedatum en persoonsonommer;

(b) 'n vrou, ook haar huwelikstaats, en indien in gemeenskap van goed getroud, die volle naam van haar eggenoot en indien buite gemeenskap van goed getroud of die maritale mag uitgesluit is;

(vii) specify, if adiation has taken place, that it is the massed estate of the deceased and the person who has so adiated; and

(viii) state the Master's reference number;

(b) contain a money column;

(c) specify under a sub-heading “Liquidation Account” —

(i) the immovable property (other than property subject to a fideicommissum), forming part of the estate as described in the title deed thereof and reflect the number and date of the title deed and, in the case of an amended description of such property, also specify such amended description;

(ii) an accurate and concise description of the movable property (not subject to a fideicommissum) forming part of the estate;

(iii) in parentheses next to the money column of the account a consecutive number in respect of each item under this sub-heading, such number to correspond, where applicable, to the serial number of the voucher, receipt or acquittance referred to in subregulation (3), relating to such item;

(iv) in the money column of the account, the value of each asset or a number of assets grouped together or the gross proceeds of each asset or a number of assets grouped together and sold by the executor;

(v) the manner in which the executor intends dealing with or divesting the estate of any asset or group of assets, other than cash found in the estate or cash proceeds from assets realised,

and then the money column shall be totalled and thereafter the account shall, under this sub-heading, further specify —

(vi) in the money column, the administration charges incurred in connection with the liquidation and distribution of the estate;

(vii) the name of each creditor, together with the amount of his claim which shall be reflected in the money column of the account;

(viii) in the money column, any estate duty payable by the estate,

and the amounts reflected in the money column in respect of subparagraphs (vi) to (viii), inclusive, shall be totalled and any balance for distribution to be carried forward to the distribution account shall be reflected in such column;

(d) specify under a sub-heading “Recapitulation Statement” a cash statement reflecting —

(i) the total of the items comprising cash or property reduced to cash;

(ii) the total debts and charges appearing under the sub-heading “Liquidation Account” and any legacy payable in cash; and

(iii) the cash deficiency, if any, and how such deficiency will be settled;

(e) specify under a sub-heading “Distribution Account” —

(i) the balance for distribution and particulars of any rights conferred under the provisions of section 37 of the Act;

(ii) the full names of the heirs and whether an heir is a major or a minor, and in the case of —

(a) a minor, also the date of birth and identity number;

(b) a woman, also her marital status and if married in community of property, the full name of her husband and if married out of community of property, whether the marital power has been excluded;

(iii) kortliks besonderhede van die goed wat by elke toekenning ingesluit is en die rede vir elke toekenning vermeld, en indien die toekenning aan enige begunstigde of administrateur aan 'n voorwaarde in die testament onderworpe is, aandui dat dit gedoen is behoudens en ingevolge sodanige voorwaarde sonder om die bepaling van die voorwaarde te vermeld of op te som: en waar 'n herverdelingsooreenkoms deur die erfgename aangegaan is en verdeling deur die eksekuteur ingevolge sodanige ooreenkoms gedoen moet word, moet die rekening vergesel gaan van die herverdelingsooreenkoms;

(f) onder 'n ondertitel "Inkomste-en-uitgawe-rekening"—

(i) enige ingevorderde inkomste wat na die dood van die oorledene tot die datum van die rekening opgehoop het, vermeld;

(ii) enige uitgawes uit sodanige inkomste betaal, vermeld;

(iii) tussen hakies naas die geldkolom van die rekening, 'n volgnummer ten opsigte van elke inskrywing vermeld;

(iv) die saldo wat vir verdeling beskikbaar is en aan wie dit toegeken is, vermeld;

en indien geen inkomste ingevorder is nie, moet daardie feit vermeld word;

(g) onder 'n ondertitel "Rekening van Fidusiêre Bates" vermeld—

(i) *mutatis mutandis* op die wyse in subparagraaf (c) van hierdie regulasie aangedui, die fidusiêre bates wat die oorledene as 'n fidusiêre erfgenaam ingevolge 'n testament, of ander dokument besit het;

(ii) die oorsprong van die fidusiêre reg in sodanige bates met inbegrip van die Meester se verwysingsnummer van die boedel, testament of dokument ingevolge waarvan sodanige reg geskep was;

(iii) enige skulde, laste en administrasiekoste wat teen die fidusiêre bates ten laste gelê kan word;

(iv) vir sover die bepaling van subparagrafe (e) en (f) van hierdie regulasie op die rekening van fidusiêre bates toegepas kan word, die inligting by daardie bepaling verlang;

(h) onder 'n ondertitel „Boedelbelasting" vermeld—

(i) die berekenings om vas te stel of boedelbelasting betaalbaar is en die bedrag boedelbelasting betaalbaar, indien wel; en

(ii) die toedeling daarvan ten opsigte van die persone wat vir sodanige belasting ooreenkomstig die Boedelbelastingwet, 1955 (Wet No. 45 van 1955), aanspreeklik is;

(i) afsluit met 'n sertifikaat deur die eksekuteur onderteken en gedateer waarin hy—

(i) verklaar dat die rekening na sy beste wete en oortuiging 'n ware en juiste rekening van die bereddering en die verdeling van die boedel is;

(ii) verklaar, indien dit 'n finale rekening is, dat na sy beste wete en oortuiging al die bates en inkomste wat na die dood van die oorledene tot die datum van die rekening ingevorder is daarin geopenbaar is; en

(iii) indien die rekening nie 'n finale rekening is nie, volle besonderhede uiteengesit van al die skulde aan die boedel verskuldig en nog uitstaande en alle bates, met benaderde waarde van elke bate, nog nie te gelde gemaak nie met 'n verduideliking waarom sodanige skulde en bates nog nie ingevorder of te gelde gemaak is nie;

(2) Waar die boedel ooreenkomstig die bepaling van artikel 34 van die Wet beredder en verdeel of die bates van die boedel te gelde gemaak en die opbrengs verdeel is, bestaan die rekening, behoudens die bepaling van artikel 34 (5) (b) van die Wet, uit—

(i) 'n likwidasierekening ooreenkomstig die bepaling van artikel 92 van die Insolvensiewet, 1936 (Wet No. 24 van 1936), opgestel;

(iii) briefly details of the property included in every award and the reason for every award and if the award to any beneficiary or administrator is subject to any condition in the will, stating that it is made subject to and in terms of such condition without specifying or summarising the terms of the condition,

and where any redistribution agreement was entered into by the heirs and distribution has to be made by the executor pursuant to such agreement, the redistribution agreement shall accompany the account;

(f) specify under a sub-heading "Income and Expenditure Account"—

(i) any income collected which has accrued subsequent to the death of the deceased to the date of the account;

(ii) any expenses paid from such income;

(iii) in parentheses next to the money column of the account, a consecutive number in respect of each entry;

(iv) the balance available for distribution and to whom it was awarded,

and if no income was collected, that fact shall be stated;

(g) specify under a sub-heading "Fiduciary Assets Account"—

(i) *mutatis mutandis* in the manner set out in subparagraph (c) of this regulation, the fiduciary assets held by the deceased as a fiduciary heir pursuant to any will or other instrument;

(ii) the origin of the fiduciary interest in such assets, including the Master's reference number of the estate, will or instrument in terms of which such interest was created;

(iii) any debts, charges and administration expenses which are chargeable against such fiduciary assets;

(iv) in so far as the provisions of subparagraphs (e) and (f) of this regulation may be applied to the fiduciary assets account, the information required by those provisions;

(h) specify under a sub-heading "Estate Duty"—

(i) the calculations to establish whether estate duty is payable and the amount of estate duty payable, if any; and

(ii) the apportionment thereof in respect of the persons liable for such duty in terms of the Estate Duty Act, 1955 (Act No. 45 of 1955);

(i) conclude with a certificate signed and dated by the executor in which he—

(i) declares that the account is to the best of his knowledge and belief a true and proper account of the liquidation and distribution of the estate;

(ii) declares, if it is a final account, that to the best of his knowledge and belief all the assets and income collected subsequent to the death of the deceased to the date of the account have been disclosed therein; and

(iii) sets forth, if the account is not a final account, full particulars of all the debts due to the estate and still outstanding and all assets, stating the approximate value of each asset, still unrealised with an explanation why such debts and assets have not been collected or realised.

(2) Where the estate has been liquidated and distributed or the assets in the estate have been realised and the proceeds distributed under the provisions of section 34 of the Act, the account shall, subject to the provisions of section 34 (5) (b) of the Act, consist of—

(i) a liquidation account framed in accordance with the provisions of section 92 of the Insolvency Act, 1936 (Act No. 24 of 1936);

(ii) 'n handelsrekening, waarin vermeld word die besonderhede in artikel 93 van die Insolvensiewet, 1936, genoem, indien enige besigheid namens die boedel gedryf is;

(iii) 'n distribusierekening in die vorm soos in artikel 94 van die Insolvensiewet, 1936, genoem;

(iv) 'n sertifikaat deur die eksekuteur dat die vereiste meerderheid in getal en waarde van die skuldeisers hom nie opdrag gegee het om die boedel kragtens die Insolvensiewet, 1936, oor te gee nie;

(v) 'n likwidasië-en-distribusierekening ten opsigte van beskermde bates wat nie aan die regte van skuldeisers onderworpe is nie, *mutatis mutandis* in die vorm by subregulasie (1) (c), (e), (f) en (g), vir sover genoemde subregulasie toegepas kan word, voorgeskryf;

(vi) 'n sertifikaat waarin die besonderhede in subregulasie (1) (i) genoem, vermeld word.

(3) Elke bewysstuk, kwitansie of kwitering ter staving van enige bate of aantal bates wat saamgroepeer is of van elke vordering of las teen die boedel moet van 'n nommer voorsien word wat met die nommer van die item waarop dit betrekking het, ooreenstem.

(4) Die rekening in artikel 35 (2) van die Wet genoem, moet, vir sover dit toepaslik is, die besonderhede in subregulasie (1) en (2) genoem, bevat.

Verlenging van tydperk vir indiening van rekening.

6. 'n Eksekuteur wat om gegronde rede nie in staat is om die rekening in artikel 35 (1) van die Wet genoem binne die tydperk in daardie artikel genoem in te dien nie moet, voor die verstryking van sodanige tydperk, by die Meester skriftelik aansoek doen om 'n verdere tydperk waarin sodanige rekening ingedien kan word, en moet in sodanige aansoek vermeld—

(a) waarom die rekening nie binne die tydperk in daardie artikel genoem, ingedien kan word nie;

(b) die stappe deur hom gedoen om die voorlegging van die rekening te bespoedig en watter vordering gemaak is;

(c) watter vordering ten opsigte van die bereddering of tegeldemaking van die boedel gemaak is;

(d) watter gelde hy voorhande het of in 'n rekening of spaarrekening op naam van die boedel geopen, gestort of oorbetal het en waarom 'n tussentydse rekening in artikel 35 (2) van die Wet genoem nie aan die Meester voorgelê moet word nie;

(e) indien 'n skriftelike verslag nie kragtens artikel 34 (1) van die Wet aan die Meester gedoen is nie, of die boedel solvent is.

Tarief van vergoeding van eksekuteurs, kurators (uitgesonderd tussentydse kurators) en voogde.

7. Elke eksekuteur, kurator (uitgesonderd 'n tussentydse kurator) of voog is geregtig op vergoeding ooreenkomstig die volgende tarief:—

(a) Op die opbrengs van verkoopte roerende goed, skuldbewyse, boekskulde, ingevorderde rente en huishuur of ander inkomste, 5 persent.

(b) Op die opbrengs van verkoopte onroerende goed, ingevorde lewenspolisse en verbande, aandele en ander sekuriteite in geld omgesit, roerende goed en boekskulde oorgeneem teen waardasie deur of spesiaal bemaak of toegeken aan enige persoon, 2½ persent.

(c) Op die waarde van onroerende goed, verbande, aandele en ander sekuriteite oorgeneem deur of spesiaal bemaak of toegeken aan enige persoon, 1½ persent.

(d) Op gelde in spaar- of ander banke en bouverenigings ingevorder, kontantgeld in die boedel gevind en skulde verskuldig deur erfgename wat teen hulle erfpories in rekening gebring is, 1 persent.

Vergoeding aan tussentydse kurator.

8. 'n Tussentydse kurator wat kragtens artikel 12 van die Wet aangestel is, is geregtig op 'n vergoeding van een agste persent van die totale waarde van die boedel in sy bewaring op die datum wanneer 'n eksekuteursbrief uitgereik of onder ampseël onderteken is of aan iemand opdrag gegee is om die boedel te beredder en te verdeel.

(ii) a trading account containing the particulars referred to in section 93 of the Insolvency Act, 1936, if any business is carried on on behalf of the estate;

(iii) a distribution account in the form referred to in section 94 of the Insolvency Act, 1936;

(iv) a certificate by the executor that the requisite majority in number and value of the creditors did not instruct him to surrender the estate under the Insolvency Act, 1936;

(v) a liquidation and distribution account in respect of protected assets which are not subject to the rights of creditors *mutatis mutandis* in the form prescribed by subregulation (1) (c), (e), (f) and (g) in so far as the said subregulation can be applied;

(vi) a certificate containing the particulars referred to in subregulation (1) (i).

(3) Every voucher, receipt or acquittance in support of any asset or number of assets grouped together or of each claim or charge against the estate shall be numbered with a number corresponding to the number of the item to which it relates.

(4) The account referred to in section 35 (2) of the Act shall, in so far as it is appropriate, contain the particulars referred to in subregulation (1) and (2).

Extension of Period for Lodgment of Account.

6. Any executor who for good reason is unable to lodge the account referred to in section 35 (1) of the Act within the period referred to in that section shall, before expiry of such period, make application in writing to the Master for a further period within which to lodge such account and shall specify in such application—

(a) why the account cannot be rendered within the period stated in that section;

(b) the steps taken by him to expedite submission of the account and what progress has been made;

(c) what progress has been made in the liquidation or realisation of the estate;

(d) what moneys he has in hand or have been deposited in an account or savings account in the name of the estate and why an interim account referred to in section 35 (2) of the Act should not be submitted to the Master;

(e) where a report has not been made to the Master in terms of section 34 (1) of the Act, whether the estate is solvent.

Tariff of Remuneration of Executors, Curators (Other than Interim Curators) and Tutors.

7. Every executor, curator (other than an interim curator) or tutor shall be entitled to remuneration according to the following tariff:—

(a) On the proceeds of movables sold, promissory notes, book debts, interest and house rent collected, or other income, 5 per cent.

(b) On the proceeds of immovables sold, life policies and mortgage bonds recovered, shares and other securities realised, movables and book debts taken over at a valuation by or specially bequeathed or awarded to any person, 2½ per cent.

(c) On the value of immovables, mortgage bonds, shares and other securities taken over by or specially bequeathed or awarded to any person, 1½ per cent.

(d) On moneys in savings or other banks and building societies collected, cash found in the estate and debts owing by heirs and set off against their inheritance, 1 per cent.

Remuneration of Interim Curator.

8. An interim curator appointed under section 12 of the Act shall be entitled to a remuneration of one eighth per cent on the gross value of the estate under his custody on the date letters of executorship are granted or signed and sealed or upon which any person is directed to liquidate and distribute the estate.

Tarief van gelde en toelaes betaalbaar aan taksateurs.

9. (1) Elke taksateur is ten aansien van elke afsonderlike of deurlopende waardering wat hy vir die doeleindes van die Wet doen, geregtig op vergoeding ooreenkomstig die volgende tarief:—

	R	c
(a) Waardasies van R200 of minder...	2.00	
(b) Waardasies van meer as R200 tot en met R1,000	5.00	
(c) Waardasies van meer as R1,000 tot en met R2,000	7.00	
(d) Waardasies van meer as R2,000 tot en met R4,000	9.50	
(e) Waardasies van meer as R4,000 tot en met R20,000	9.50	vir die eerste R4,000.
	4.00	per R2,000 of gedeelte daarvan daarbo.
(f) Waardasies van meer as R20,000 tot en met R30,000	41.50	vir die eerste R20,000.
	2.00	per R2,000 of gedeelte daarvan daarbo.
(g) Waardasies van meer as R30,000 tot en met R200,000	51.50	vir die eerste R30,000.
	1.75	per R2,000 of gedeelte daarvan daarbo.
(h) Waardasies van meer as R200,000 tot en met R400,000	200.25	vir die eerste R200,000.
	1.00	per R2,000 of gedeelte daarvan daarbo.
(i) Waardasies van meer as R400,000 tot en met R800,000	300.25	vir die eerste R400,000.
	0.87½	per R2,000 of gedeelte daarvan daarbo.
(j) Waardasies van meer as R800,000	475.25	vir die eerste R800,000.
	0.50	per R2,000 of gedeelte daarvan daarbo.

(2) Die tariefgeld word met 20 persent verhoog, onderworpe aan 'n maksimum van R10 vir elke afsonderlike of deurlopende waardering, wanneer 'n taksateur eiendom waardeer en die Meester of die Sekretaris van Binnelandse Inkomste besonderhede van daardie eiendom met inbegrip van die invulling van enige voorgeskrewe vorm verlang.

(3) „Deurlopende waardering” beteken 'n waardering van 2 of meer eiendomme wat in dieselfde omgewing of streek geleë is, waar die feite en eienskappe wat by die waardering van een van hulle in ag geneem is, wesenlik van waarde by die waardering van die ander of andere is.

10. (1) Benewens die vergoeding in regulasie 9 uiteengesit, kan die volgende vervoertoeleae in alle gevalle waar die waardering op 'n plek meer as 1 myl van die besigheidsplek van die taksateur gedoen word, geëis word:—

- (a) Wanneer eie vervoer gebruik word, 15 sent per myl.
- (b) Wanneer openbare vervoer gebruik word, die werklike koste.
- (c) Wanneer vervoer gehuur word, die werklike koste.

(2) Wanneer daar in die loop van een reis waardasies in opdrag van twee of meer persone gedoen word, word die vervoertoeleae wat ten opsigte van daardie reis geëis word, *pro rata* op die betrokke persone verhaal.

(3) Geen vervoertoeleae word geëis nie indien die persoon wat die waardering verlang geskikte en veilige vervoer verskaf: Met dien verstande dat wanneer 'n vervoermiddel wat nie teen derdepartyrisiko, uitgesonderd verpligte derdepartyrisiko, verseker is nie, aangebied word, die taksateur sodanige vervoer nie hoef aan te neem nie maar dit hom vrystaan om te handel asof geen vervoergeriewe aangebied is nie.

11. Benewens die vergoeding en vervoertoeleae in regulasies 9 en 10 genoem, kan die volgende verblyftoeleae geëis word:—

- (a) Vir tyd bestee aan reis na en van die plek van waardering 50 sent per volle uur, maar hoogstens R4 per dag.
- (b) Vir noodsaaklike oponthoud terwyl die taksateur nie met die waardering besig is nie 50 sent per volle uur, maar hoogstens R4 per dag.

Tariff of Remuneration and Allowances Payable to Appraisers.

9. (1) Every appraiser is entitled to receive remuneration according to the following tariff in respect of every separate or continuous appraisal made by him for the purposes of the Act:—

	R	c	
(a) Valuations of R200 or less.....	2.00		
(b) Valuations over R200 up to and including R1,000.	5.00		
(c) Valuation over R1,000 up to and including R2,000.	7.00		
(d) Valuation over R2,000 up to and including R4,000.	9.50		
(e) Valuations over R4,000 up to and including R20,000.	9.50		for the first R4,000.
	4.00		per R2,000 or part thereof thereafter.
(f) Valuations over R20,000 up to and including R30,000.	41.50		for the first R20,000.
	2.00		per R2,000 or part thereof thereafter.
(g) Valuations over R30,000 up to and including R200,000.	51.50		for the first R30,000.
	1.75		per R2,000 or part thereof thereafter.
(h) Valuations over R200,000 up to and including R400,000.	200.25		for the first R200,000.
	1.00		per R2,000 or part thereof thereafter.
(i) Valuations over R400,000 up to and including R800,000.	300.25		for the first R400,000.
	0.87½		per R2,000 or part thereof thereafter.
(j) Valuations over R800,000.....	475.25		for the first R800,000.
	0.50		per R2,000 or part thereof thereafter.

(2) The tariff fee shall be increased by 20 per cent subject to a maximum of R10 for every separate or continuous appraisal when an appraiser values any property and the Master or the Secretary for Inland Revenue desires particulars of the property including the completion of any prescribed form.

(3) “Continuous appraisal” means an appraisal of 2 or more properties situated in the same locality or region where the facts and features considered in valuing one of them are of substantial assistance in valuing the other or others.

10. (1) In addition to the remuneration set out in regulation 9 the following transport allowance may be claimed in all cases in which the appraisal is made at a place more than 1 mile from the place of business of the appraiser:—

- (a) When own conveyance is used, 15 cents per mile.
- (b) When public transport is used, the actual cost.
- (c) When conveyance is hired, the actual cost.

(2) Where, in the course of one journey, appraisements are made on the instructions of two or more persons, the transport allowance claimed in respect of that journey shall be recovered *pro rata* from the persons concerned.

(3) No transport allowance shall be claimed when the person desiring the appraisal provides suitable and safe transport: Provided that, where transport which is uninsured in respect of third party risk, other than compulsory third party risk, is offered, the appraiser need not accept such conveyance but shall be free to proceed as if no transport facilities have been offered.

11. In addition to the remuneration and transport allowance set out in regulations 9 and 10, the following subsistence allowance may be claimed:—

- (a) For time spent in travelling to and from the place of appraisal. 50 cents per completed hour, but not exceeding R4 per day.
- (b) For necessary detention while not engaged on the appraisal. 50 cents per completed hour, but not exceeding R4 per day.

12. (1) Die rekening van 'n taksateur ten opsigte van 'n waardering wat hy vir die doeleindes van die Wet doen, moet, voordat betaling geëis word, deur die Meester getakseer word.

(2) 'n Afskrif van die waardering waarop die rekening betrekking het, moet daaraan geheg word.

(3) Volledige besonderhede van die afstand werklik en noodsaaklikerwys afgelê, moet vermeld word indien vervoertoelae geëis word.

(4) Daar moet vermeld word dat die reis vir doeleindes van die waardering onderneem is.

(5) Die tyd wat die reis in beslag geneem het en die duur van oonthoud, as daar is, moet vermeld word indien verblyftoelae geëis word.

Rekenings deur Voogde en Kurators.

13. Die rekening in artikel 83 (1) en (2) van die Wet genoem, moet—

(1) 'n opskrif bevat wat—

(i) dit as 'n rekening deur 'n voog of kurator, na gelang van die geval, beskryf;

(ii) die ranggetal van sodanige rekening vermeld en, wanneer dit 'n finale rekening is, moet sodanige feit vermeld word;

(iii) die volle naam van die minderjarige of ander betrokke persoon vermeld en, in die geval van 'n minderjarige, ook die geboortedatum;

(iv) die tydperk ten opsigte waarvan die rekening gelewer word en of dit 'n rekening ingevolge artikel 83 (1) of (2) van die Wet is, vermeld; en

(v) die Meester se verwysingsnommer aandui;

(2) 'n geldkolom bevat;

(3) onder 'n ondertitel „Inkomste-en-uitgawerekening, vermeld—

(a) enige kreditsaldo van inkomste of 'n tekort wat van 'n vorige rekening ten opsigte van die administrasie van die betrokke goed by die Meester ingelewer is, oorgedra is;

(b) alle inkomste werklik ingevorder met vermelding van die bron waarvan dit afkomstig is;

(c) enige geld wat uit die „Kapitaalrekening” in subregulasie (4) bedoel, oorgedra is om skulde en laste te dek;

(d) alle skulde en onderhoudskoste wat deur die voog of kurator gedurende die tydperk ten opsigte waarvan die rekening gelewer word, betaal is, met vermelding van die aard daarvan;

(e) alle administrasiekoste, afsonderlik aangedui, die naam van die ontvanger en die aard van die las;

(f) die debet- of kreditsaldo, na gelang van die geval, wat, in die geval van 'n debetsaldo 'n verklaring bevat of dit vanuit die „Kapitaalrekening” in subregulasie (4) genoem, betaal is of na die volgende rekening oorgedra word;

(g) of enige kreditsaldo na die aldus vermelde „Kapitaalrekening” oorgedra moet word of vir onmiddellike gebruik nodig sal wees; en

(h) 'n volgnommer, tussen hakies, naas elke item;

(4) onder 'n ondertitel „Kapitaalrekening” vermeld—

(a) 'n juiste beskrywing van alle goed onder die beheer van die voog of kurator aan die einde van die tydperk ten opsigte waarvan die rekening gelewer word;

(b) die rentekoers op alle beleggings met 'n vooraf bepaalde rentekoers;

(c) enige kreditsaldo onder die ondertitel „Inkomste-en-uitgawerekening” aangedui en oorgebring soos in subregulasie (3) (g) bepaal;

(d) 'n beskrywing van enige goed verhuur, met 'n verwysing na die huurkontrak, die volle naam van die huurder, die tydperk van die huurkontrak en die jaarlikse huurgeld daarvan;

12. (1) The account of an appraiser in respect of any appraisal which he does for the purposes of the Act, shall be taxed by the Master before payment thereof is claimed.

(2) A copy of the appraisal to which the account refers shall be attached thereto.

(3) Full particulars of the distance actually and necessarily travelled shall be given if transport allowance is claimed.

(4) It shall be stated that the journey was undertaken for the purpose of the appraisal.

(5) The time occupied in travelling and the time of detention, if any, shall be stated if subsistence allowance is claimed.

Tutors' and Curators' Account.

13. The account referred to in section 83 (1) and (2) of the Act shall—

(1) contain a heading which shall—

(i) describe it as a tutor's or curator's account as the case may be;

(ii) reflect the ordinal number of such account and, when it is a final account, state such fact;

(iii) specify the full name of the minor or other person concerned and, in the case of a minor, also the date of birth;

(iv) specify the period in respect of which the account is rendered and whether it is an account in terms of section 83 (1) or (2) of the Act; and

(v) reflect the Master's reference number;

(2) contain a money column;

(3) specify under a sub-heading “Income and Expenditure Account”—

(a) any credit balance of income or a deficiency brought forward from a previous account lodged with the Master in respect of the administration of the property concerned;

(b) all income actually collected reflecting the source from which it is derived;

(c) any money transferred from the “Capital Account” referred to in subregulation (4) to meet debts and charges;

(d) all debts and maintenance charges paid by the tutor or curator during the period in respect of which the account is rendered, specifying the nature thereof;

(e) all administration expenses, separately reflected, the name of the payee and nature of the charge;

(f) the debit or credit balance, as the case may be, which shall, in the case of a debit balance, contain a statement whether this has been paid out of the “Capital Account” referred to in subregulation (4) or is being carried forward to the next account;

(g) whether any credit balance has to be carried forward to the “Capital Account”, so referred to, or will be required for immediate use; and

(h) in parentheses next to each item a consecutive number;

(4) specify under a sub-heading “Capital Account”—

(a) an accurate description of all property under the control of the tutor or curator at the end of the period in respect of which the account is rendered;

(b) the rate of interest on all investments bearing a predetermined rate of interest;

(c) any credit balance shown under the sub-heading “Income and Expenditure Account” and brought forward as provided in subregulation (3) (g);

(d) a description of any property leased, with a reference to the lease, the full name of the lessee, the period of the lease and the annual rental thereof;

(e) die bedrag van enige kapitaalbate of gedeelte daarvan te gelde gemaak, met 'n beskrywing van sodanige bate, en die bedrag van enige geld na die "Inkomste-en-uitgawerekening", soos in subregulasie (3) (c) bepaal, oorgedra met vermelding van redes vir sodanige oordrag;

(f) alle kapitaalskulde verskuldig deur die persoon vir die administrasie van wie se goed die voog of kurator aangestel is.

(g) in 'n voetnoot onder hierdie ondertitel, enige inkomste verskuldig maar nie ingevorder nie, die rede waarom sodanige inkomste nie ingevorder is nie en die stappe wat deur die voog of kurator gedoen is om sodanige inkomste in te vorder;

(5) onder 'n ondertitel "Kontantaanpassingstaat" die kontant aangedui onder die ondertitels "Inkomste-en-uitgawerekening" en "Kapitaalrekening", met die bankrekening soos aan die einde van die tydperk ten opsigte waarvan die rekening ingedien word, rekon-silieer,

en elke bewysstuk, kwitansie of kwitering wat sodanige rekening staaf, moet van 'n nommer voorsien word wat met die nommer van die item in die rekening ter staving waarvan dit ingelewer word, ooreenstem;

(6) afsluit met 'n sertifikaat deur die voog of kurator waarin hy verklaar dat—

(a) die rekening na sy beste wete en oortuiging 'n ware en juiste verslag van sy administrasie van die goed van die minderjarige of ander persoon gedurende die bepaalde tydperk ten opsigte waarvan die rekening ingelewer word, is; en

(b) na sy beste wete en oortuiging die rekening alle goed van en skulde verskuldig deur die persoon vir die administrasie van wie se goed hy aangestel is en alle inkomste ingevorder en skulde, koste en vorderings deur homself betaal gedurende die tydperk wat deur die rekening gedek is, weerspieël en dat hy nie van enige betwiste reg op bates of laste bewus is nie.

State van sekere onopgeëiste gelde.

14. Die state in artikel 93 (1) van die Wet genoem, moet in die vorm uiteengesit in Vorm C in Bylae 1 opgestel word.

15. Die staat en beëdigde verklaring in artikel 93 (3) van die Wet genoem moet in die vorm uiteengesit in onderskeidelik Vorms D en E in Bylae 1 opgestel word.

16. Die vanne en voorname van regmatige eienaars in daardie volgorde, alfabeties gerangskik, en hul jongs bekende adresse moet, sover doenlik, in die state in regulasies 14 en 15 genoem, verstrek word.

Meestersgelde.

17. Die aangeleenthede ten opsigte waarvan Meesters-gelde betaalbaar is, die tarief van sodanige gelde en die wyse waarop sodanige gelde betaal moet word, is soos in Bylae 2 van hierdie regulasies vermeld.

Herroeping van regulasies.

18. Die regulasies by Goewermenskennisgewing No. R. 2025 van 7 Desember 1962 en Goewermenskennis-gewing No. R. 427 van 20 Maart 1964 afgekondig, word hierby herroep.

BYLAE 1

VORM A

STERFKENNIS

Kragtens artikel 7 van die Boedelwet, 1965

1. Van van oorledene: _____
2. Voorname: _____
3. Persoonsnommer: _____ 4. Ras: _____
5. Nasionaliteit: _____ 6. Beroep: _____
7. Gewone verblyfplek(ke) gedurende die 12 maande wat die dood voorafgegaan het: _____
8. Geboorte datum: _____ 9. Geboorteplek: _____
10. Datum van dood: _____ 11. Plek van dood: _____

12. Het oorlede- ne nagelaat—(dui aan met kruisje waar toe- paslik)	Roe- rende goed	Onroe- rende goed	'n Tes- tament	'n Boe- del wat R2,000 te bo- we gaan
--	-----------------------	-------------------------	-------------------	--

(e) the amount of any capital asset or part thereof realised, with a description of such asset, and the amount of any money transferred to the "Income and Expenditure Account" as provided in subregulation (3) (c), with reasons for such transfer;

(f) all capital debts owing by the person for the administration of whose property the tutor or curator has been appointed; and

(g) in a footnote under this sub-heading any income due but not collected, the reason why such income has not been collected and the steps taken by the tutor or curator to collect such income;

(5) under a sub-heading "Cash Reconciliation State-ment" reconcile the cash reflected under the sub-headings "Income and Expenditure Account" and "Capital Account" with the banking account as at the end of the period in respect of which the account is rendered,

and every voucher, receipt or acquittance supporting such account shall bear a number corresponding to the number of the item in the account in support of which it is lodged;

(6) conclude with a certificate by the tutor or curator in which he declares that—

(a) the account is to the best of his knowledge and belief a true and proper account of his administration of the property of the minor or other person during the specified period in respect of which the account is rendered; and

(b) to the best of his knowledge and belief the account reflects all property of and debts owing by the person for the administration of whose property he has been appointed and all income collected and debts, expenses and charges paid by him during the period covered by the account and that he is not aware of any disputed right to assets or liabilities.

Statements of Certain Unclaimed Moneys.

14. The statements referred to in section 93 (1) of the Act shall be prepared in the form set out in Form C in Schedule 1.

15. The statement and affidavit referred to in section 93 (3) of the Act shall be prepared in the form set out in Forms D and E, respectively, in Schedule 1.

16. The surnames and first names of the rightful owners, in that order, alphabetically arranged, and their last known addresses shall, as far as practicable, be furnished in the statements referred to in regulations 14 and 15.

Master's Fees.

17. The matters in respect of which Master's fees shall be payable, the tariff of such fees and the manner in which such fees shall be payable shall be as specified in Schedule 2 to these regulations.

Repeal of Regulations.

18. The regulations published under Government Notice No. R. 2025, dated 7 December 1962, and Government Notice No. R. 427, dated 20 March 1964, are hereby repealed.

SCHEDULE 1

DEATH NOTICE

FORM A

In terms of section 7 of the Administration of Estates Act, 1965.

1. Surname of deceased: _____
2. First names: _____
3. Identity number: _____ 4. Race: _____
5. Nationality: _____ 6. Occupation: _____
7. Ordinary place(s) of residence during the 12 months prior to death: _____
8. Date of birth: _____ 9. Place of birth: _____
10. Date of death: _____ 11. Place of death: _____
12. Has the deceased left (mark with a cross where applicable)

Movable property	Im- movable	A will	An estate exceeding R2,000 in value
---------------------	----------------	--------	--

* Skrap wat nie van toepassing is nie.

* Delete which is NOT applicable.

1. Onroerende goed

Beskrywing van goed volgens die titelbewys (meld ook nommer en datum daarvan)	Waarde R	c
TOTAAL	R	

2. Roerende goed

Beskrywing.	Waarde	
	R	c
TOTAAL.....R		

3. Vorderings ten gunste van boedel

Beskrywing	R	c
TOTAAL.....R		

OPSOMMING

OPSOMMING	R	c
1. Onroerende goed		
2. Roerende goed		
3. Vorderings ten gunste van boedel		
TOTAAL.....R		

VORM C

STAAT VAN ONOPGEËISTE GELDE

[Afsonderlike state moet verstrek word ten opsigte van—

- (a) bedrae van R1.00 of meer, maar minder as R20.00;
(b) bedrae van R20.00 of meer].

Ingevolge artikel 93 (1) van die Boedelwet, 1965, word hierby kennis gegee dat ondergenoemde bedrae wat op 31 Desember 19..... in die besit van.....

of van enige agent namens hom was, vir 'n tydperk van 5 jaar of langer nie deur die regmatige eienaars opgeëis is nie. Indien die bedrae nie binne 3 maande na die datum van publikasie hiervan opgeëis word nie, sal dit na aftrekking van die koste van publikasie in die *Voogdyfonds van die Meester van die Hooggeregshof te _____

*Voogdyfonds van die Meester van die Hooggeregshof te _____ / die Suid-Afrikaanse Bantoetrustfonds gestort word in die kredit van die regmatige eienaars.

1. Immovable property

Description of property according to title deed (also state number and date thereof)	Value	
	R	c
TOTAL.....R		

2. Movable property

Description	Value.	
	R	c
TOTAL.....R		

3. Claims in favour of the estate

Description	Value	
	R	c
TOTAL.....R		

SUMMARY

SUMMARY	R	c
1. Immovable property		
2. Movable property		
3. Claims in favour of estate		
TOTAL.....	R	

FORM C

STATEMENT OF UNCLAIMED MONEYS

[Seperate statements must be furnished in respect of—

- (a) amounts of R1.00 or more but less than R20.00;
(b) amounts of R20.00 or more].

In terms of section 93 (1) of the Administration of Estates Act, 1965, notice is hereby given that the undermentioned amounts which were held by _____

or by any agent on his behalf, on 31st December, 19_____, have remained unclaimed for a period of 5 years or more by the rightful owners. Should these amounts not be claimed within 3 months of the date of publication hereof, they will be deposited in the *Guardian's

Fund of the Master of the Supreme Court of _____/
the South African Bantu Trust Fund to the credit of the rightful
owners, after deduction of the costs of publication.

Naam en jongsbekende adres van regmatige eienaar	Bedrag

Datum _____
Handtekening _____
Hoedanigheid _____

*Skrap wat nie van toepassing is nie.

VORM D

STAAT VAN ONOPGEËISTE GELDE WAT IN *VOOGDY-
FONDS/DIE SUID-AFRIKAANSE BANTOETRUSTFONDS
GESTORT WORD

*Die Meester van die Hooggeregshof, Die Sekretaris van Bantoe-
administrasie en -ontwikke-
ling, PRETORIA.

Ingevolge artikel 93 (3) van die Boedelwet, 1965, verstrek ek _____, van _____, hieronder besonderhede van bedrae wat nie my eiendom is of aan 'n geldige retensiereg onderworpe is nie, en wat op 31 Desember 19____ is *my besit/die besit van enige agent namens my was en nie binne 3 maande na die datum van publikasie van die *staat/state in artikel 93 (1) van genoemde Wet genoem, opgeëis is nie. Dié bedrae waarvan die koste van genoemde publikasie afgetrek is, word hierby in *u Voogdyfonds/die Suid-Afrikaanse Bantoe-trustfonds gestort in die krediet van die regmatige eienaars.

1. Bedrae van R1.00 of meer, maar minder as R20.00

Naam en jongsbekende adres van regmatige eienaar (van in blokletters)	Bedrag

2. Bedrae van R20.00 of meer

Naam en jongsbekende adres van regmatige eienaar (van in blokletters)	Bedrag

Datum _____
Handtekening _____
Hoedanigheid _____

*Skrap wat nie van toepassing is nie.

BEËDIGDE VERKLARING

VORM E

Ek, _____, van _____, verklaar onder eed dat die aangehegte staat van onopgeëiste gelde, gedateer _____ 19____ en deur my onderteken, na my beste wete en oortuiging 'n ware en volledige uiteensetting bevat van die bedrae wat ingevolge artikel 93 (3) van die Boedelwet, 1965, in die *Voogdyfonds van die Meester van die Hooggeregshof te _____/die Suid-Afrikaanse Bantoe-trustfonds gestort moet word.

Handtekening.

Die verklaarder erken dat hy vertrouwd is met die inhoud van die beëdigde verklaring en dit begryp.

Name and last known address of rightful owner	Amount

Date _____
Signature _____
Capacity _____

*Delete which is NOT applicable.

FORM D

STATEMENT OF UNCLAIMED MONEYS PAID INTO *GUAR-
DIAN'S FUND/THE SOUTH AFRICAN BANTU TRUST FUND

*The Master of the Supreme Court, The Secretary for Bantu
Administration and
Development,
PRETORIA.

In terms of section 93 (3) of the Administration of Estates Act, 1965, I, _____, hereby furnish the undermentioned particulars of amounts which are not my property or subject to any valid lien, which were held by *me/an agent on my behalf on 31st December 19____, and have not been claimed within 3 months of the date of publication of the *statement/statements referred to in section 93 (1) of the said Act. These amounts, from which the cost of the said publication has been deducted, are hereby deposited in *your Guardian's Fund/the South African Bantu Trust Fund to the credit of the rightful owners.

1. Amounts of R1.00 or more but less than R20.00.

Name and last known address of rightful owner (surname in block letters)	Amount

2. Amounts of R20.00 or more

Name and last known address of rightful owner (surname in block letters)	Amount

Date _____
Signature _____
Capacity _____

*Delete which is NOT applicable.

AFFIDAVIT

FORM E

I, _____, of _____, declare under oath that the attached statement of unclaimed moneys, dated _____ 19____, and signed by me, contains to the best of my knowledge and belief a true and complete exposition of the amounts which are to be deposited in the *Guardian's Fund of the Master of the Supreme Court at _____/the South African Bantu Trust Fund in terms of section 93 (3) of the Administration of Estates Act, 1965.

Signature

The deponent has acknowledged that he knows and understands the contents of this affidavit.

Geteken en beëdig voor my te _____ op
hede die _____ dag van _____ 19____

Kommissaris van Ede

Gebied

Amp indien aanstelling ex officio
gehou word.

Signed and sworn to before me at _____ this
day of _____ 19____

Commissioner of Oaths

Area

Office held if appointment held ex
officio

*Skrap wat nie van toepassing is nie.

BYLAE 2

TARIEF VAN MEESTERSGELDE

1. (1) Op alle boedels van oorlede persone of op boedels onder kuratele (uitgesonderd boedels wat in afwagting van die aanstelling van 'n eksekuteur in die bewaring van 'n tussentydse kurator is) waarvan die bruto waarde—

	R	c
(a) R1,000 of hoër maar minder as R4,000 is.....	6.00	
(b) R4,000 of hoër is vir elke volle R2,000	6.00	
met 'n maksimum geld van.....	600.00	

Waar die oorledene een van twee eggenote was wat in gemeenskap van goed getroud was, word voormelde gelde op die brutobates van die gesamentlike boedel gehef.

(2) Die gelde in subparagraaf (1) vermeld, word deur die Meester vasgestel en moet by enige ontvanger van inkomste betaal word. Bewys van sodanige betaling moet deur die eksekuteur of kurator aan die Meester gelewer word.

2. (1) (a) Vir 'n afskrif van of uittreksel uit enige dokument in die kantoor van 'n Meester bewaar wanneer in sodanige kantoor gemaak (met inbegrip van waarmerking van sodanige afskrif of uittreksel) R1.00.

(b) Vir waarmerking van sodanige afskrif of uittreksel wanneer nie in sodanige kantoor gemaak nie.....R2.00.

(2) Die gelde in subparagraaf (1) vermeld, word betaal deur middel van inkomstescëls geheg aan 'n skriftelike aanvraag aan die Meester gerig om die verlangde diens.

3. Op alle onopgeëiste gelde wat ingevolge artikel 93 van die Wet of vir rekening van afwesige of onbekende skuldeisers van 'n boedel of vir rekening van afwesige of onbekende skuldeisers of kontribuant van enige maatskappy in die hande van 'n Meester inbetaal word, is kommissie van vyf persent op die bedrag wat inbetaal word kontant betaalbaar, wat van die onopgeëiste gelde wat aldus in die hande van die Meester inbetaal word, afgetrek word.

DEPARTEMENT VAN KLEURLINGSAKE.

No. R. 1528.] [29 September 1967.

WYSIGING VAN REGULASIES INGEVOLGE DIE KINDERWET, 1960 (WET NO. 33 VAN 1960).

Die Minister van Kleurlingsake het kragtens die bevoegdheid hom verleen by artikel 92 van die Kinderwet, 1960 (Wet No. 33 van 1960), met ingang van 1 Oktober 1967 die regulasies gepubliseer by Goewermentskennisgewing No. R. 236 van 21 Februarie 1964 (soos gewysig deur Goewermentskennisgewings Nos. 1071 van 17 Julie 1964, R. 1285 van 21 Augustus 1964, R. 1457 van 24 September 1965, R. 1640 van 22 Oktober 1965 en R. 648 van 29 April 1966), soos volg gewysig:—

1. Deur die vervanging in regulasie 26 (1) (d) van die uitdrukking „30.00” en „26.00” deur onderskeidelik „31.00” en „27.00”.

2. Deur die byvoeging van die volgende nuwe subregulasie by regulasie 27:—

„(4) Aan enige persoon wat in ontvangs is van 'n onderhoudstoelae, kan benewens sodanige onderhoudstoelae en enige bykombende bonusse of toelae 'n verdere bykomende toelae van 50 sent per maand betaal word.”.

DEPARTEMENT VAN LANDBOU-EKONOMIE EN -BEMARKING.

No. R. 1527.] [29 September 1967.

REGULASIES MET BETREKKING TOT DIE GRADERING EN MERK VAN VLEIS WAT IN SEKERE GEBIEDE VERKOOP WORD.

Die Waarnemende Staatspresident het, kragtens die bevoegdheid hom verleen by artikel 43 van die Bemakingswet, 1937 (No. 26 van 1937), die regulasies met betrekking tot die gradering en merk van vleis wat in sekere gebiede verkoop word, soos afgekondig by Goewermentskennisgewing No. R. 412 van 18 Maart 1966, verder gewysig soos in die bylae hiervan uiteengesit.

SCHEDULE 2

TARIFF OF MASTER'S FEES

1. (1) On all estates of deceased persons or estates under curatorship (except estates under the custody of an interim curator pending the appointment of an executor) the gross value of which—

	R	c
(a) is R1,000 or more but less than R4,000.....	6	00
(b) is R4,000 or more for each completed R2,000	6	00
subject to a maximum fee of.....	600	00

Where the deceased was one of two spouses married in community of property the said fees shall be assessed upon the gross assets of the joint estate.

(2) The fees referred to in subparagraph (1) shall be assessed by the Master and shall be payable to any receiver of revenue. Proof of such payment shall be submitted by the executor or curator to the Master.

2. (1) (a) For a copy of or an extract from any document preserved of record in the office of a Master when made in such office (including certification of such copy or extract).....R1.00.

(b) For certifying such copy or extract when not made in such office.....R2.00

(2) The fees referred to in subparagraph (1) shall be payable by means of revenue stamps affixed to an application made to the Master in writing for the required service.

3. Upon all unclaimed moneys being paid into the hands of a Master in pursuance of section 93 of the Act or for account of absent or unknown creditors of any estate or for account of absent or unknown creditors or contributories of any company a commission upon the amount paid in of five per cent shall be payable in cash and be deducted from the unclaimed moneys so paid into the hands of the Master.

DEPARTMENT OF COLOURED AFFAIRS.

No. R. 1528.] [29 September 1967.

AMENDMENT OF REGULATIONS IN TERMS OF THE CHILDREN'S ACT, 1960 (ACT NO. 33 OF 1960).

The Minister of Coloured Affairs has, under the powers vested in him by section 92 of the Children's Act, 1960 (Act No. 33 of 1960), amended with effect from 1st October 1967 the regulations published by Government Notice No. R. 236 dated 21 February 1964 (as amended by Government Notices Nos. 1071, dated 17 July 1964, R. 1285 dated 21 August 1964, R. 1457 dated 24 September 1965, R. 1640 dated 22 October 1965 and R. 648 dated 29 April 1966) as follows:—

1. By the substitution in regulation 26 (1) (d) of the expressions “31.00” and “27.00” for “30.00” and “26.00” respectively.

2. By the addition of the following new subregulation to regulation 27:—

“(4) Any person who is in receipt of a maintenance grant, may in addition to such maintenance grant and any additional bonuses or grants be paid a further additional grant of 50 cents per month.”.

DEPARTMENT OF AGRICULTURAL ECONOMICS AND MARKETING.

No. R. 1527.] [29 September 1967.

REGULATIONS RELATING TO THE GRADING AND MARKING OF MEAT SOLD IN CERTAIN AREAS.

The Acting State President has, under the powers vested in him by section 43 of the Marketing Act, 1937 (No. 26 of 1937), further amended the regulations relating to the grading and marking of meat sold in certain areas, as published under Government Notice No. R. 412 of the 18th March 1966, as set out in the schedule hereto.

BYLAE.

Die bylae van Goewermentskennisgewing No. R. 412 van 18 Maart 1966, soos gewysig, word hierby verder gewysig deur—

1. Subparagrafe (i) en (ii) van regulasie 3 (2) (b) deur die volgende subparagrafe te vervang:—

„(i) *Klas A.*—Die karkasse moet goed markklaar, van 'n redelike goeie bouvorm, van 'n goeie gehalte en afkomstig van osse of verse wat minder as 6 permanente snytande of van bulle waarvan die karkasse geen opvallende sekondêre manlike eienskappe in die voorkwarte toon en ook geen permanente snytande het nie, wees; of die karkasse moet redelik goed markklaar, van 'n goeie bouvorm, van 'n goeie gehalte en afkomstig van osse of verse met minder as 6 permanente snytande of van bulle waarvan die karkasse geen opvallende sekondêre manlike kenmerke in die voorkwarte toon en ook geen permanente snytande het nie, wees; of die karkasse moet redelik markklaar, van 'n baie goeie bouvorm, van 'n goeie gehalte en afkomstig van osse of verse met minder as 6 permanente snytande, of van bulle waarvan die karkasse geen opvallende sekondêre manlike kenmerke in die voorkwarte toon en ook geen permanente snytande het nie, wees: Met dien verstande dat geen karkas waarvan die uier, behalwe om gesondheidsredes, voor gradering beskadig of verwyder is by hierdie klas ingesluit mag word nie.

(ii) *Klas B.*—Die karkasse moet goed markklaar, van 'n goeie bouvorm, van 'n goeie gehalte en afkomstig van osse of verse met meer as 5 maar minder as 8 permanente snytande, wees; of die karkasse moet redelik goed markklaar, van 'n baie goeie bouvorm, van 'n goeie gehalte en afkomstig van osse of verse met meer as 5 maar minder as 8 permanente snytande wees: Met dien verstande dat geen karkas waarvan die uier, behalwe om gesondheidsredes, voor gradering beskadig of verwyder is by hierdie klas ingesluit mag word nie.”;

2. paragraaf (c) van regulasie 3 (2) deur die volgende paragraaf te vervang:—

„(c) *Graad 1.*—Die karkasse moet redelik markklaar, van 'n goeie bouvorm, van 'n redelik goeie gehalte en afkomstig van osse, verse of koeie met minder as 8 permanente snytande of van bulle met geen permanente snytande nie, wees; of die karkasse moet redelik goed markklaar, van 'n redelik goeie bouvorm, van 'n redelik goeie gehalte en afkomstig van osse, verse of koeie hoogstens 5 jaar oud, of van bulle met geen permanente snytande nie, wees; of die karkasse moet goed markklaar, van 'n goeie bouvorm, van 'n redelik goeie gehalte en afkomstig van osse, verse of koeie ouer as 5 jaar, wees.”;

3. subparagraaf (aa) en (bb) van regulasie 9 (3) (b) (ii) deur die volgende subparagrafe te vervang:—

„(aa) *Supergraad.*—Die karkasse moet van 'n baie goeie bouvorm, van 'n goeie gehalte, van 'n aantreklike voorkoms, van 'n warm skoongewig van hoogstens 80 lb en afkomstig van goed uitgegroeide varke waarvan die rugvet met inbegrip van die vel 'n dikte van hoogstens 15 millimeters het, wees.

(bb) *Graad 1.*—Die karkasse moet 'n goeie bouvorm, van 'n goeie gehalte, van 'n aantreklike voorkoms, van 'n warm skoongewig van hoogstens 100 lb en afkomstig van goed uitgegroeide varke waarvan die rugvet met inbegrip van die vel 'n dikte van hoogstens 17 millimeters het, wees.”;

4. subparagraaf (aa) van regulasie 9 (3) (c) (ii) deur die volgende subparagraaf te vervang:—

„(aa) *Graad 1.*—Die karkasse moet van 'n goeie bouvorm, van 'n goeie gehalte en afkomstig van goed uitgegroeide burge of nedragtige jongsde met 'n warm skoongewig van minstens 131 lb en hoogstens 170 lb en waarvan die rugvet met inbegrip van die vel 'n dikte van minstens 30 millimeters of hoogstens 55 millimeters het, wees: Met dien verstande dat karkasse in hierdie graad geen swartsaad mag toon nie.”; en

SCHEDULE.

The schedule to Government Notice No. R. 412 of the 18th March 1966, as amended, is hereby further amended by—

1. the substitution for subparagraphs (i) and (ii) of regulation 3 (2) (b) of the following subparagraphs:—

“(i) *Class A.*—The carcasses shall be of a good finish, of a fairly good conformation, of a good quality and derived from steers or heifers with less than 6 permanent incisors or from bulls whose carcasses show no marked secondary masculine character in the forequarter and also have no permanent incisors; or the carcasses shall be of fairly good finish, of good conformation, of a good quality and derived from steers or heifers with less than 6 permanent incisors or from bulls whose carcasses show no marked secondary masculine character in the forequarter and also have no permanent incisors; or the carcasses shall be of fair finish, of very good conformation, of a good quality and derived from steers or heifers with less than 6 permanent incisors or from bulls whose carcasses show no marked secondary masculine character in the forequarter and also have no permanent incisors: Provided that no carcase of which the udder has been mutilated or removed before grading, except for health reasons, shall be included in this class.

(ii) *Class B.*—The carcasses shall be of a good finish, of a good conformation, of a good quality and derived from steers or heifers having more than 5 but less than 8 permanent incisors; or the carcasses shall be of a fairly good finish, of a very good conformation, of a good quality and derived from steers or heifers having more than 5 but less than 8 permanent incisors: Provided that no carcase of which the udder has been mutilated or removed before grading, except for health reasons, shall be included in this class.”;

2. the substitution for subparagraph (c) of regulation 3 (2) of the following subparagraph:—

“(c) *Grade 1.*—The carcasses shall be of a fair finish, of a good conformation, of a fairly good quality and derived from steers, heifers or cows having less than 8 permanent incisors or from bulls with no permanent incisors; or the carcasses shall be of a fairly good finish, of a fairly good conformation, of a fairly good quality and derived from steers, heifers or cows of an age not exceeding 5 years or from bulls with no permanent incisors; or the carcasses shall be of a good finish, of a good conformation, of a fairly good quality and derived from steers, heifers or cows of an age exceeding 5 years.”;

3. the substitution for subparagraphs (aa) and (bb) of regulation 9 (3) (b) (ii) of the following subparagraphs:—

“(aa) *Super Grade.*—The carcasses shall be of a very good conformation, of a good quality, of an attractive appearance and derived from well-grown pigs with a warm dressed weight not exceeding 80 lb and having backfat measuring together with the skin not more than 15 millimetres.

(bb) *Grade 1.*—The carcasses shall be of a good conformation, of a good quality, of an attractive appearance and derived from well-grown pigs with a warm dressed weight not exceeding 100 lb and having backfat measuring together with the skin not more than 17 millimetres.”;

4. the substitution for subparagraph (aa) of regulation 9 (3) (c) (ii) of the following subparagraph:—

“(aa) *Grade 1.*—The carcasses shall be of a good conformation, of a good quality and derived from well-grown barrows or not-pregnant gilts with a warm dressed weight of not less than 131 lb and not more than 170 lb and having backfat measuring together with the skin not less than 30 millimetres or more than 55 millimetres: Provided that carcasses in this grade shall show no black seed.”; and

5. subregulasie (5) van regulasie 9 deur die volgende subregulasie te vervang:—

„(5) By die toepassing van hierdie regulasie word die rugvettikte by vleisvark- en spekvarkkarkasse in die hangende posisie in die *longissimus dorsi* spierstreek op punte horisontaal teenoor die afwaartse end van die laaste rib geneem. (Mate word deur middel van 'n meetinstrument geneem.) In die geval van vleisvarke word 1 rugvettikte bekend as C, en in die geval van spekvarke word 2 rugvettiktes bekend as C en K, geneem. Oor die oppervlakte van die rug gemeet, word C op 'n punt $4\frac{1}{2}$ sentimeters van die middellyn van die rug geneem en K op 'n punt aan dieselfde kant, 9 sentimeters van die middellyn van die rug. Die rugvettikte waarna in regulasie 9 (3) (c) (ii) (aa) tot en met (cc) verwys word is die totaal van die C- en K-diktes.”.

No. R. 1529.]

[29 September 1967.]

SYBOKHAARSKEMA.

HEFFING EN SPESIALE HEFFING OP SYBOKHAAR.

Kragtens artikel 29 (1) van die Bemarkingswet, 1937 (No. 26 van 1937), maak ek, Jacobus Johannes Fouché, Waarnemende Minister van Landbou-ekonomie en -bemarking, hiermee bekend dat die Sybokhaarskema, afgekondig by Proklamasie No. R. 238 van 1965, soos gewysig, kragtens artikels 15 en 16 van genoemde skema, en met my goedkeuring, die heffing en spesiale heffing op sybokhaar soos in die bylae hiervan uiteengesit, opgelê het, ter vervanging van die heffing en spesiale heffing bekendgemaak by Goewermmentskennisgewing No. R. 2090 van 23 Desember 1966.

Voorts maak ek hiermee bekend dat die genoemde heffing en spesiale heffing op 1 Januarie 1968 in werking tree.

J. J. FOUCHÉ,

Waarnemende Minister van Landbou-ekonomie en -bemarking.

BYLAE.

1. In hierdie bylae het elke woord of uitdrukking waaraan 'n betekenis geheg is in die Sybokhaarskema, afgekondig by Proklamasie No. R. 238 van 1965, soos gewysig, dieselfde betekenis en het elke woord of uitdrukking waaraan 'n betekenis geheg is in die Bemarkingswet, 1937 (No. 26 van 1937), maar waaraan 'n betekenis nie geheg is in die genoemde skema nie, dieselfde betekenis wat daaraan in die genoemde Wet geheg is.

2. 'n Heffing van 0.5 sent per lb en 'n spesiale heffing van 1.0 sent per lb, bereken op die basis van onverwerkte sybokhaar, word hiermee ingestel—

(a) op alle sybokhaar, behalwe sybokhaar aan velle, deur 'n agent te koop aangebied of in die Republiek ingevoer; en

(b) op alle sybokhaar aan velle deur enige persoon ontvang of op 'n ander wyse verkry met die doel om dit te verwerk of uit die Republiek uit te voer.

No. R. 1530.]

[29 September 1967.]

REGULASIES MET BETREKKING TOT DIE KLASSERING, VERPAKKING EN MERK VAN WOL WAT BEDOEL IS VIR VERKOOP IN DIE REPUBLIEK.—WYSIGING.

Die Waarnemende Staatspresident het kragtens die bevoegdheid hom verleen by artikel 43 van die Bemarkingswet, 1937 (No. 26 van 1937), die regulasies met betrekking tot die klassering, verpakking en merk van wol wat bedoel is vir verkoop in die Republiek, afgekondig by Goewermmentskennisgewing No. R. 756 van 28 Mei 1965, soos gewysig, verder gewysig soos in die bylae hiervan uiteengesit.

B—20471

5. the substitution for subregulation (5) of regulation 9 of the following subregulation:—

“(5) For purposes of these regulations the backfat measurements of porker and baconer carcasses shall be taken on the carcass in a hanging position over the regions of the *longissimus dorsi* muscle at points lying horizontally opposite the distal end of the last rib. (Measurements shall be taken by means of a measuring instrument.) In the case of porkers 1 backfat measurement known as C, and in the case of baconers 2 backfat measurements known as C and K, shall be taken. Measuring along the surface of the back, C shall be taken at a point $4\frac{1}{2}$ centimetres lateral from the centre line of the back and K at a point on the same side, 9 centimetres lateral from the centre line of the back. The backfat measurements referred to in regulation 9 (3) (c) (ii) (aa) up to and including (cc) shall be the sum of the C and K measurements.”.

No. R. 1529.]

[29 September 1967.]

MOHAIR SCHEME.

LEVY AND SPECIAL LEVY ON MOHAIR.

In terms of section 29 (1) of the Marketing Act, 1937 (No. 26 of 1937), I, Jacobus Johannes Fouché, Acting Minister of Agricultural Economics and Marketing, do hereby make known that the Mohair Scheme, referred to in section 3 of the Mohair Scheme, published by Proclamation No. R. 238 of 1965, as amended, has, in terms of sections 15 and 16 of that scheme, and with my approval, imposed the levy and special levy on mohair as set out in the schedule hereto, in substitution for the levy and special levy made known by Government Notice No. R. 2090 of the 23rd December 1966.

I do hereby further make known that the said levy and special levy shall come into operation on the 1st January 1968.

J. J. FOUCHÉ,

Acting Minister of Agricultural Economics and Marketing.

SCHEDULE.

1. In this schedule any word or expression to which a meaning has been assigned in the Mohair Scheme, published by Proclamation No. R. 238 of 1965, as amended, has the same meaning, and any word or expression to which a meaning has been assigned in the Marketing Act, 1937 (No. 26 of 1937), but to which a meaning has not been assigned in the said scheme, has the meaning assigned to it in the said Act.

2. A levy of 0.5 cent per lb and a special levy of 1.0 cent per lb, calculated on the basis of unprocessed mohair, are hereby imposed—

(a) on all mohair, other than mohair on skins, offered for sale by an agent or imported into the Republic; and

(b) on all mohair on skins received or otherwise acquired by any person for the purpose of processing or intended for export from the Republic.

No. R. 1530.]

[29 September 1967.]

REGULATIONS RELATING TO THE CLASSING, PACKING AND MARKING OF WOOL INTENDED FOR SALE IN THE REPUBLIC.—AMENDMENT.

The Acting State President has, under the powers vested in him by section 43 of the Marketing Act, 1937 (No. 26 of 1937), further amended the regulations relating to the classing, packing and marking of wool, intended for sale in the Republic, published by Government Notice No. R. 756 of 28 May 1965, as amended, as set out in the schedule hereto.

2—1858

BYLAE.

Die bylae van Goewermentskennisgewing No. R. 756 van 28 Mei 1965, soos gewysig, word hierby verder gewysig deur na regulasie 13 die volgende regulasie in te voeg:—

„13A (1) Wanneer by die verhoor van iemand op aanklag weens 'n oortreding van 'n bepaling van hierdie regulasies, die vraag ontstaan of die beskuldigde die eienaar van die wol was in verband waarmee en op die tydstip toe die oortreding beweer te gepleeg is, word dit, tensy die teen-deel bewys word, geag dat die beskuldigde die eienaar van sodanige wol op daardie tydstip was, indien dit bewys word dat die houer waarin sodanige wol verpak was, gemerk was met die naam van 'n bepaalde persoon of met 'n bepaalde handelsmerk en dat daardie bepaalde naam of handelsmerk, na gelang van die geval, ooreenstem met die naam van die beskuldigde of sy geregistreerde handelsmerk.

(2) Die bepaalde naam of handelsmerk waarmee sodanige houer gemerk was, word bewys deur die blote voorlegging by sodanige verhoor van 'n geskrif wat 'n beëdigde verklaring heet te wees deur 'n persoon wat in daardie beëdigde verklaring beweer dat hy 'n inspekteur is en dat sodanige houer met daardie bepaalde naam of handelsmerk, gemerk was.”

DEPARTEMENT VAN POLISIE.

No. R. 1513.]

[29 September 1967.]

ERRATA.

Die volgende verbeterings moet aangebring word aan Goewermentskennisgewing No. R. 1390, in *Buitengewone Staatskoerant* No. 1837 (Regulasiekoerant No. 836), gedateer 8 September 1967:—

(a) *Artikel 2.*—Regulasie 33A (7), paragraaf (c), Blad-sy 15: subparagraaf „(ii)” waar dit vir die tweede maal in die opskrif voorkom moet lees „(iii)”;

(b) *Artikel 2.*—Regulasie 33A (8) (vi), Blad-sy 16: die woord „the” in die laaste reël van die Engelse teks van subregulasie (5A) moet lees „this”.

BURO VIR STATISTIEKE.

No. R. 1506.]

[29 September 1967.]

REGULASIES KRAGTENS ARTIKEL 12 VAN DIE WET OP STATISTIEKE, 1957 (WET No. 73 VAN 1957), SOOS GEWYSIG.

REGULASIES IN VERBAND MET DIE VERSAMELING VAN STATISTIEKE BETREFFENDE AFDELINGSRADE.

Die Waarnemende Staatspresident het kragtens die bepalings van artikel 12 van die Wet op Statistieke, 1957 (Wet No. 73 van 1957), soos gewysig by die Wysigingswet op Statistieke, 1965 (Wet No. 36 van 1965), die volgende regulasies in verband met die versameling van statistieke van afdelingsrade uitgevaardig:—

(1) In hierdie regulasies, tensy uit die samehang anders blyk, het enige uitdrukking waaraan in die Wet op Statistieke, 1957 (Wet No. 73 van 1957), soos gewysig, 'n betekenis geheg word, die betekenis aldus daaraan geheg en beteken—„afdelingsraad” 'n afdelingsraad soos bedoel by Ordonnansie No. 15 van 1952 van die Provinsie Kaap die Goeie Hoop.

(2) Voor of op 31 Julie elke jaar moet die sekretaris van elke afdelingsraad op 'n afskrif van die vorm waarvoor in Aanhangsel A hiervan voorsiening gemaak word, aan die Direkteur van Statistiek, Pretoria, die toepaslike inligting ten opsigte van die afdelingsraad en sy plaaslike gebiede vir die voorafgaande finansiële jaar verstrek.

SCHEDULE.

The schedule to Government Notice No. R. 756 of the 28th May, 1965, as amended, is hereby further amended by the insertion after regulation 13 of the following regulation:—

“13A (1) Whenever upon the trial of any person charged with a contravention of any provision of these regulations, the question arises whether the accused was the owner of the wool in respect of which and at the time when the contravention was allegedly committed, it shall, unless the contrary is proved, be deemed that the accused was the owner of such wool at such time, provided it is proved that the container in which such wool was packed, was marked with the name of a particular person or with a particular trade mark and that that particular name or trade mark, as the case may be, correspond with the name of the accused or his registered trade mark.

(2) The particular name or trade mark with which such container was marked, shall be proved by the mere production at that trial of a document purporting to be an affidavit made by a person who in that affidavit alleges that he is an inspector and that such container was marked with that particular name or trade mark.”

DEPARTMENT OF POLICE.

No. R. 1513.]

[29 September 1967.]

ERRATA.

The following corrections should be made to Government Notice No. R. 1390 in *Government Gazette Extraordinary* No. 1837 (Regulation Gazette No. 836), dated 8 September 1967:—

(a) *Section 2.*—Regulation 33A (7), paragraph (c), Page 15: subparagraph “(ii)” where it appears for the second time in the heading of the Afrikaans version should read “(iii)”;

(b) *Section 2.*—Regulation 33A (8) (vi)—Page 16: The word “the” in the last line of subregulation (5A) should read “this”.

BUREAU OF STATISTICS.

No. R. 1506.]

[29 September 1967.]

REGULATIONS UNDER SECTION 12 OF THE STATISTICS ACT, 1957 (ACT No. 73 OF 1957), AS AMENDED.

REGULATIONS IN REGARD TO THE COLLECTION OF STATISTICS RELATING TO DIVISIONAL COUNCILS.

The Acting State President has, under the provisions of section 12 of the Statistics Act, 1957 (Act No. 73 of 1957), as amended by the Statistics Amendment Act, 1965 (Act No. 36 of 1965), made the following regulations in regard to the collection of statistics from divisional councils:—

(1) In these regulations, unless the context otherwise indicates, any expression to which a meaning is assigned in the Statistics Act, 1957 (Act No. 73 of 1957), as amended, shall have the meaning so assigned thereto, and—“divisional council” means a divisional council as contemplated by Ordinance No. 15 of 1952 of the Province of the Cape of Good Hope.

(2) On or before 31st July each year the secretary of each divisional council shall on a copy of the form provided for in Annexure A hereto, furnish to the Director of Statistics, Pretoria, the relevant information in respect of the divisional council and its local areas for the preceding financial year.

- (3) Die sekretaris van 'n afdelingsraad wat, sonder redelike oorsaak, versuim om aan die bepalings van regulasie 2 te voldoen, is aan 'n misdryf skuldig en by veroordeling strafbaar met 'n boete van hoogstens vyftig rand.

AANHANGSEL A.
REPUBLIEK VAN SUID-AFRIKA.
BURO VIR STATISTIEK.

REKENINGS VAN AFDELINGSRADE.

1. Hierdie opgawe dek die boekjaar geëindig 31 Desember 19....
2. Twee vorms word ingesluit, een vir indiening van 'n opgawe aan die Direkteur van Statistiek en een wat as duplikaat deur u kantoor gehou moet word. 'n Gefrankeerde amptelike kovert word ook ingesluit vir terugsending van die opgawe.
3. 'n Sensus van afdelingsrade word gehou ooreenkomstig die regulasies deur die Waarnemende Staatspresident uitgevaardig kragtens die bepalings van artikel 12 van die Wet op Statistiek, 1957 (Wet No. 73 van 1957).

D. P. J. BOTHA,
Direkteur van Statistiek.

VERDUDELIKENDE OPMERKINGS.

1. Hierdie opname dek alle afdelingsrade, asook plaaslike gebiede binne die regsgebied van afdelingsrade.
2. Afdelings 1, 2, 3, 4 en 8 dek die Afdelingsraad en sy plaaslike gebiede. Afdeling 5 handel oor die inkomsterekening van slegs die Afdelingsraad, terwyl Afdeling 7 in verband staan met die inkomste rekenings van plaaslike gebiede. In Afdeling 5 moet bydraes uit die Algemene Inkomstefonds van afdelingsrade aan plaaslike gebiede vir tekorte, ens., afsonderlik getoon word. In die geval van Afdeling 7 kan 'n afsonderlike opgawe ten opsigte van elke plaaslike gebied ingedien word.
3. *Interne lenings.*—Beskou alle lenings uit fondse van die verslaggewende Afdelingsraad aan enige ander fonds of rekening van daardie Afdelingsraad of aan plaaslike gebied binne die regsgebied van daardie Afdelingsraad as interne lenings.
4. *Waterskemas en ander handelsafdelings.*—Slegs besigheids-aktiwiteite ten opsigte waarvan afsonderlike fondse/rekenings bestaan (bv. waterskemas van die Kaap en Stellenbosch) moet as handelsafdelings (fondse) beskou word. Die Bantoebier- en Ander Drankrekening moet as 'n handelsafdeling behandel word.
5. *Omvang van die sensus.*—Hierdie opgawe dek nie pensioenfondse van afdelingsrade nie.
6. *Algemeen—*
 - (a) Indien u rekeninge nog nie geouditeer is nie, *sal ongeouditeerde gegewens aanvaar word.*
 - (b) Gee bedrae tot die naaste R aan. Sent moet nie getoon word nie.
 - (c) Indien gedetailleerde gegewens nie beskikbaar is nie, *sal ramings aanvaar word.*

AFDELING 1.—GESAMENTLIKE BALANSSTAAT (KAPITAAL-, TRUST-, EN INKOMSTEADELINGS) SOOS OP 31 DESEMBER 19....

(Indien presiese gegewens nie beskikbaar is nie, sal ramings aanvaar word.)

L.W. SLUIT PLAASLIKE GEBIEDE IN.

A. LASTE.

- | | R |
|---|-------|
| 1. Totale woningboulenings van die Departement van Gemeenskapsbou/Nasionale Behuisingsfonds (met uitsondering van item 2)..... | _____ |
| 2. Staatswoningboulenings aan welsynsorganisasies en nutsmaatskappye en individue (geborg deur die Afdelingsraad)..... | _____ |
| 3. Langtermyn- en annuïteitslenings toegestaan deur:
(Lenings wat na minstens 30 dae gedeelg of terugbetaal sal word of aan minstens 30 dae kennisgewing van opsegging onderworpe is.) | _____ |
| S.A. Regering (item 1 en 2 hierbo uitgesluit) en Plaaslike Leningsfondse..... | _____ |
| Provinsiale Administrasies..... | _____ |
| Ander plaaslike owerhede..... | _____ |
| Bouverenigings..... | _____ |
| Banke en ander geregistreerde bankinstellings..... | _____ |
| Lewens- en ander langtermynversekeringsmaatskappye | _____ |
| Pensioenfondse..... | _____ |
| 4. Interne lenings en interne voorskotte (moet ooreenstem met item 17 onder Bates)..... | _____ |
| 5. Diverse krediteure (insluitende deposito's op lig- en waterrekenings maar uitgesonderd item 2 hierbo)..... | _____ |
| 6. Oortrokke bankrekening..... | _____ |
| 7. Daggeld en deposito's deur (terugbetaalbaar binne 30 dae):— | _____ |
| Ander plaaslike owerhede..... | _____ |
| Bouverenigings, banke, diskontohuise, ander geregi- | _____ |
| streerde bankinstellings, versekeringsmaatskappye, | _____ |
| pensioenfondse en openbare korporasies (EVKOM, | _____ |
| N.O.K., ens.)..... | _____ |
| Ander (eksekuteurskamers, ens.)..... | _____ |

- (3) The secretary of a divisional council who, without reasonable cause, fails to comply with the requirements of regulation 2 shall be guilty of an offence and liable on conviction to a fine not exceeding fifty rand.

ANNEXURE A.
REPUBLIC OF SOUTH AFRICA.
BUREAU OF STATISTICS.
DIVISIONAL COUNCIL ACCOUNTS.

1. This return covers the financial year ended 31st December, 19....
2. Two forms are enclosed, one to be returned to the Director of Statistics and one for retention as a duplicate by your office. A stamped addressed official envelope is also enclosed for returning the form.
3. A census of divisional councils is conducted in terms of the regulations made by the Acting State President under the provisions of section 12 of the Statistics Act, 1957 (Act No. 73 of 1957).

D. P. J. BOTHA,
Director of Statistics.

EXPLANATORY NOTES.

1. This survey covers all divisional councils, as well as local areas under the jurisdiction of divisional councils.
2. Sections 1, 2, 3, 4 and 8 cover the Divisional Council and its local areas. Section 5 deals with the Revenue Account of the Divisional Council only, while Section 7 relates to the Revenue Accounts of local areas. In Section 5 the contributions from the General Revenue Fund of the Divisional Council to local areas for deficits, etc., must be shown separately. In the case of Section 7 a separate return may be rendered in respect of each local area.
3. *Internal Loans.*—Regard all loans from funds of the reporting Divisional Council to any other fund or account of that Divisional Council or to local areas under the jurisdiction of that Divisional Council as internal loans.
4. *Water Schemes and other Trading Departments.*—Only enterprise activities for which separate funds/accounts exist (e.g. water schemes of the Cape and Stellenbosch) must be regarded as trading departments (funds). The Bantu Beer and Other Liquor Account should be treated as a Trading Department.
5. *Scope of the census.*—This return does not cover the pension funds of divisional councils.
6. *General.*—
 - (a) If your accounts have not yet been audited, *unaudited figures will be accepted.*
 - (b) Give figures to the nearest R. Do not show cents.
 - (c) If detailed information is not available, *estimates will be acceptable.*

SECTION 1.—AGGREGATE BALANCE SHEET (CAPITAL, TRUST AND REVENUE SECTIONS) AS AT 31st DECEMBER, 19....

(Where exact information is not available, estimates will be accepted.)
N.B. INCLUDE LOCAL AREAS.

A. LIABILITIES.

- | | R |
|--|-------|
| 1. Total housing loans from Department of Community Development/National Housing Fund (excluding Item 2)..... | _____ |
| 2. Government housing loans to Welfare organisations and utility companies and individuals (sponsored by the Divisional Council)..... | _____ |
| 3. Long-term and annuity loans provided by:—
(To be redeemed or repaid after at least 30 days or subject to at least 30 days notice before becoming repayable.)..... | _____ |
| S.A. Government (excluding Items 1 and 2 above) and Local Loans Fund..... | _____ |
| Provincial Administration..... | _____ |
| Other local authorities..... | _____ |
| Building societies..... | _____ |
| Banks and other registered banking institutions..... | _____ |
| Life and other long-term insurance companies..... | _____ |
| Pension funds..... | _____ |
| Other..... | _____ |
| 4. Internal loans and internal advances (should correspond to Item 17 of assets)..... | _____ |
| 5. Sundry creditors (including deposits on light and water accounts, but excluding Item 2 above)..... | _____ |
| 6. Bank overdraft..... | _____ |
| 7. Loans at call and deposits by (repayable within 30 days):— | _____ |
| Other local authorities..... | _____ |
| Building societies, banks, discount houses, other registered banking institutions, insurance companies, pension funds and public corporations (ESCOM, I.D.C., etc.)..... | _____ |
| Other (boards of executors, etc.)..... | _____ |

8. Kapitaalsurplus, opgehoopte fondse en trustrekenings:	R
Terugbetaalde lenings.....	
Bydraes uit inkomste.....	
Grondverkooprekening, Begiftigingstrustfonds en soortgelyke fondse.....	
Delgingsfondse.....	
Opgehoopte fondse vir depresiasie en ander reserwefondse bv. Hernuwings- en Herstellingsfondse, ens. en Padherseelingsfondse.....	
Alle ander opgehoopte fondse en trustrekenings.....	
9. Opgehoopte surplusse op inkomsterekenings.....	
10. Afwagtingsrekenings en ander laste.....	
TOTAAL.....	

B. BATES.

R

11. Kapitaalbesteding/Kapitaalbates:	
[Hierdie bedrag moet ooreenstem met die totaal, uitgesonderd onbestede leningsfondse, van Afdeling 2(A)]	
Grond, eiendomsontwikkeling, paaie en ander permanente werke (met uitsondering van masjinerie).....	
Masjinerie en uitrusting.....	
Onbestede leningsfondse.....	
12. Verhandelbare beleggings in:	
Munisipale effekte.....	
Regeringseffekte (nominale waarde R.....)	
Effekte van openbare korporasies en nutsmaatskappye (EVKOM, N.O.K., Landbank, Randwateraad, S.A.U.K. en S.A. Reserwebank).....	
Ander leningseffekte, skuldbewyse en sekuriteite.....	
13. Voorrade:	
Handelsafdelings (waterskemas, ens.).....	
Alle ander afdelings.....	
14. Diverse debiteure:	
Staatswoningboulenings aan openbare liggame en individue.....	
Ander afdelingsrade en plaaslike owerhede.....	
Provinsiale Administrasie (subsidies, ontvangbare terugbetalings, ens.).....	
S.A. Regering (subsidies, ontvangbare terugbetalings, ens.).....	
Ander.....	
15. Kontant en onmiddellik opeisbare deposito's by handelsbanke.....	
16. Ander lenings aan en deposito's by:	
Plaaslike owerhede.....	
Bouverenigings.....	
Handelsbanke.....	
Diskontohuise en Nasionale Finansiële korporasie.....	
Ander geregistreerde bankinstellings.....	
Ander (eksekuteurskamers en trustmaatskappye, ens.).....	
17. Interne beleggings, lenings en voorskotte (moet ooreenstem met item 4 onder Laste).....	
18. Opgehoopte tekorte op inkomsterekenings.....	
19. Afwagtingsrekenings en ander bates.....	
TOTAAL.....	

8. Capital surplus, accumulated funds and trust accounts:—	R
Loan redeemed.....	
Contributions from revenue.....	
Land Sales Account, Endowment Trust Fund and similar funds.....	
Sinking or redemption funds.....	
Funds accumulated for depreciation and other reserve funds, e.g. Renewals and Repair Funds, etc., and Road Resealing Fund.....	
All other accumulated funds and trust accounts.....	
9. Accumulated surplus on revenue accounts.....	
10. Suspense accounts and other liabilities.....	
TOTAL.....	

B. ASSETS.

R

11. Capital outlay/capital assets:	
[This amount should correspond with the total, excluding unexpended loan funds, of Section 2 (A)]	
Land, property development, roads and other permanent works (excluding machinery).....	
Machinery and equipment.....	
Unexpended loan funds.....	
12. Negotiable investments in:—	
Municipal stock.....	
Government stock (nominal value R.....)	
Public corporation and utility stock (ESCOM, I.D.C., Land Bank, Rand Water Board, S.A.B.C. and S.A. Reserve Bank).....	
Other loan stock, debentures and securities.....	
13. Stores:—	
Trading departments (Water Schemes, etc.).....	
All other departments.....	
14. Sundry debtors:—	
Government housing loans to public organisations and individuals.....	
Other divisional councils and local authorities.....	
Provincial Administration (subsidies, refunds receivable, etc.).....	
S.A. Government (subsidies, refunds receivable, etc.).....	
Other.....	
15. Cash and demand deposits with commercial banks.....	
16. Other loans to and deposits with:—	
Local authorities.....	
Building societies.....	
Commercial banks.....	
Discount houses and National Finance Corporation..	
Other registered banking institutions.....	
Other (boards of executors and trust companies, etc.)..	
17. Internal investments, loans and advances (should correspond to Item 4 of liabilities).....	
18. Accumulated deficits on revenue accounts.....	
19. Suspense accounts and other assets.....	
TOTAL.....	

AFDELING 2.—KAPITAALUITGAWE GEDURENDE DIE JAAR.

(A) KAPITAALUITGAWE, INSUITLENDE KONSTRUKSIE, GEDURENDE DIE JAAR.

	Afdelingsraad.					Plaaslike Gebiede.	Totaal.
	Algemene Inkomste-fonds.	Behuising-skema-fonds (uitge-sonderd Bantoe-behuising.	Bantoe-inkomste/ administrasiefonds.*		Water-skemas en ander handels-fondse.		
			Inkomste en behuising).	Bantoe-bier en ander drank.			
	R	R	R	R	R	R	R
Kapitaalbesteding en bates aan die begin van die jaar.....							
Plus:							
Oordragte-in (inkorporasie van ander plaaslike owerhede, ens.).....							
Aankoop van:—							
Grond en bestaande geboue.....							
Masjinerie en uitrusting †.....							
Konstruksie en uitbreidings:—							
Eie konstruksie †.....							
Deur buitekontrakteurs.....							
Opwaartse herwaardasie van:—							
Grond, bestaande geboue en werke.....							
Masjinerie en uitrusting.....							
SUBTOTAAL.....							
Min:							
Verkoop van:—							
Grond, geboue en werke.....							
Masjinerie en uitrusting.....							
Afwaartse herwaardasie van:—							
Grond, bestaande geboue en werke.....							
Masjinerie en uitrusting.....							
Bedrae afgeskryf.....							
Oordragte-uit (inkorporasie van plaaslike gebiede, ens.)							
Kapitaalbesteding en bates aan die einde van die jaar (moet ooreenstem met die balansstaat).....							

(B) BESONDERHEDE VAN KONSTRUKSIE GEDURENDE DIE JAAR

(deur eie werknemers en buitekontraakteurs).

	Afdelingsraad.					Plaaslike Gebiede.	Totaal.
	Algemene Inkomste- fonds.	Behuising- skema- fonds (uitge- sonderd Bantoe- behuising).	Bantoe-inkomste/ administrasiefonds.*		Water- skemas en ander handels- fondse.		
			Inkomste en behuising.	Bantoe- bier en ander drank.			
	R	R	R	R	R	R	R
Geboue:							
Woongeboue:—							
Behuisingskemas.....							
Ander woongeboue.....							
Nie-woongeboue (kantore, biersale, ens.).....							
Ander konstruksie:							
Strate, paaie, brêe, ens.....							
TOTAAL §.....							

*Afdelingsrade wat nie afsonderlike rekenings t.o.v. die afdeling Bantoe-administrasie hou nie, moet hierdie inligting onder die Algemene Inkomstefonds insluit.

†Sluit in voertuie, kantooruitrusting, ens., maar sluit uit transformators wat onder konstruksie ingesluit moet word.

‡Konstruksie onderneem deur die Afdelingsraad of plaaslike gebiede met eie werknemers.

§Totale moet ooreenstem met die totale van „Konstruksie en uitbreidings” getoon in Afdeling 2.A.

SECTION 2.—CAPITAL EXPENDITURE DURING THE YEAR.

(A) CAPITAL EXPENDITURE, INCLUDING CONSTRUCTION, DURING THE YEAR.

	Divisional Council.					Local Areas.	Total.
	General Revenue Fund.	Housing Schemes Fund (excluding Bantu housing).	Bantu Revenue/ Administration Fund *		Water Schemes and other Trading Funds.		
			Revenue and Housing.	Bantu Beer and Other Liquor.			
	R	R	R	R	R	R	R
Capital outlay and assets at beginning of year.							
Add:							
Transfers-in (incorporation of other local authorities, etc.).....							
Purchases of:—							
Land and existing buildings.							
Machinery and equipment †.....							
Construction and extensions:—							
Own construction ‡.....							
By outside contractors.....							
Upward revaluation of:—							
Land, existing buildings and works.....							
Machinery and equipment.....							
SUBTOTAL.....							
Less:							
Sales of:—							
Land, buildings and works.....							
Machinery and equipment.....							
Downward revaluation of:—							
Land, existing buildings and works.....							
Machinery and equipment.....							
Amounts written off.....							
Transfers-out (incorporation of local areas, etc.).....							
Capital outlay and assets at end of year (Should agree with the balance sheet).....							

(B) DETAILS OF CONSTRUCTION DURING THE YEAR
(by own Employees and Outside Contractors).

	Divisional Council.					Local Areas.	Total.
	General Revenue Fund.	Housing Schemes Fund (excluding Bantu Housing).	Bantu Revenue/ Administration Fund.*		Water Schemes and other Trading Funds.		
			Revenue and Housing.	Bantu Beer and Other Liquor.			
	R	R	R	R	R	R	R
Buildings:							
Residential:—							
Housing schemes.....							
Others residential.....							
Non-residential (offices, beer-halls, etc.).....							
Other construction:							
Streets, roads, bridges, etc.....							
TOTAL \$.....							

*Divisional councils which do not keep separate accounts for their Bantu Administration Departments, should include these data under General Revenue Fund.

†Include vehicles, office equipment, etc., but exclude transformers which must be included under construction.

‡Construction undertaken by the Divisional Council or local areas with own employees.

§Total to agree with total "Construction and extensions" shown in Section 2(A).

AFDELING 3.—GRONDVERKOPEREKENING, BEGIFTIGINGSTRUSTFONDSE EN RESERWEFONDSE.

(A) GRONDVERKOPEREKENING.

Let Wel: Sluit uit alle transaksies in verband met lenings toegestaan en terugbetaal, deposito's en beleggings.

	R
Saldo aan die begin van die jaar.....	
Plus: Inkomste gedurende die jaar:—	
Verkoop van grond en standplase:	
Woonpersele.....	
Handelspersele.....	
Nywerheidspersele, ens.....	
Rente.....	
Bydraes uit Inkomsterekening.....	
Ander inkomste.....	
SUBTOTAAL.....	
Min: Uitgawe gedurende die jaar:—	
Aankoop van grond.....	
Ander uitgawes.....	
Saldo aan die einde van die jaar.....	

(B) BEGIFTIGINGSTRUSTFONDSE.

Let Wel: Sluit uit alle transaksies in verband met lenings toegestaan en terugbetaal, deposito's en beleggings.

	R
Saldo aan die begin van die jaar.....	
Plus: Inkomste gedurende die jaar:—	
Begiftigingsgelde.....	
Rente.....	
Ander inkomste.....	
SUBTOTAAL.....	
Min: Uitgawe gedurende die jaar:	
Oordragte aan ander owerhede.....	
Ander uitgawes.....	
Saldo aan die einde van die jaar.....	

(C) RESERWEFONDSE: HERSTELLINGS-, ONDERHOUDS-, VERNUWINGS-, PADHERSEELINGS-, NIE-VERHAALBARE HUUR EN ANDER RESERWEFONDSE.

	Padher-seelings-fonds. R	Ander fondse. R
Saldo aan die begin van die jaar.....		
Plus: Inkomste gedurende die jaar:—		
Bydraes uit Inkomsterekenings.....		
Rente.....		
Ander inkomste.....		
SUBTOTAAL.....		
Min: Uitgawe gedurende die jaar:—		
Nie-verhaalbare huurgelde afgeskryf.....		
Ander uitgawes.....		
Saldo aan die einde van die jaar.....		

SECTION 3.—LAND SALES ACCOUNT, ENDOWMENT TRUST FUNDS AND RESERVE FUNDS.

(A) LAND SALES ACCOUNT.

Please note: Exclude all transactions relating to loans granted and repaid, deposits and investments.

	R
Balance at <i>beginning</i> of year.....	
Add: Income during year:—	
Sale of land and stands:	
Residential sites.....	
Trading sites.....	
Industrial sites, etc.....	
Interest.....	
Contributions from Revenue Account.....	
Other income.....	
SUBTOTAL.....	
Less: Expenditure during year:—	
Purchases of land.....	
Other expenditure.....	
Balance at <i>end</i> of year.....	

(B) ENDOWMENT TRUST FUNDS.

Please note: Exclude all transactions relating to loans granted and repaid, deposits and investments.

	R
Balance at <i>beginning</i> of year.....	
Add: Income during year:—	
Endowment fees.....	
Interest.....	
Other income.....	
SUBTOTAL.....	
Less: Expenditure during year:—	
Transfers to other authorities.....	
Other expenditure.....	
Balance at <i>end</i> of year.....	

(C) RESERVE FUNDS: RÉPAIRS, MAINTENANCE, RENEWALS, ROAD RESEALING, IRRECOVERABLE RENTALS AND OTHER RESERVE FUNDS.

	Roads resealing fund.	Other funds.
	R	R
Balance at <i>beginning</i> of year.....		
Add: Income during year:—		
Contributions from Revenue Accounts.....		
Interest.....		
Other income.....		
SUBTOTAL.....		
Less: Expenditure during year:—		
Irrecoverable rentals written off.....		
Other expenditure.....		
Balance at <i>end</i> of year.....		

AFDELING 4.—HEFFINGSFONDS VIR BANTOEDIENSTE (TRUSTREKENING) INKOMSTE-EN-UITGAWEREKENING VIR DIE JAAR.

UITGAWE.	R	INKOMSTE.	R
Salarisse, lone, toelaes en bydraes tot pensioenfondse.....		Saldo aan die <i>begin</i> van die jaar.....	
Ander lopende administratiewe uitgawes.....		Heffings ingevorder (totaal).....	
Lenings vir kapitaalwerke.....		Bedrag oorbetaal deur ander plaaslike owerhede.....	
Bydraes tot kapitaalfondsrekenings.....		Rente:	
Bedrae ingevorder ten behoeve van ander plaaslike owerhede en oorbetaal.....		Interne (van ander fondse van die verslaggewende Afdelingsraad en sy plaaslike gebiede).....	
Ander uitgawes.....		Eksterne (van bouverenigings, handelsbanke, ens.).....	
Saldo aan die <i>einde</i> van die jaar.....		Ander (boetes, ens.).....	
TOTAAL.....		TOTAAL.....	

SECTION 4.—BANTU SERVICES LEVY FUND (TRUST ACCOUNT) REVENUE AND EXPENDITURE ACCOUNT FOR THE YEAR

EXPENDITURE.	R	INCOME.	R
Salaries, wages, allowances and contributions to pension funds.....		Balance at <i>beginning</i> of year.....	
Other current administration expenditure.....		Levy collections (gross).....	
Loans for capital works.....		Amount paid over by other local authorities.....	
Contributions to capital fund accounts.....		Interest:	
Amounts collected for other local authorities and paid over		Internal (from other funds of the reporting Divisional Council and its local areas).....	
Other expenditure.....		External (from building societies, commercial banks, etc.).....	
Balance at <i>end</i> of year.....		Other (fines, etc.).....	
TOTAL.....		TOTAL.....	

AFDELING 5.—INKOMSTE- EN UITGAWE-/INKOMSTEREKENINGS VIR DIE JAAR GEËINDIG 31 DESEMBER 19...: SLEGS AFDELINGSRAAD.

(Die inligting ten opsigte van die inkomsterekenings van plaaslike gebiede moet onder Afdeling 7 verstrek word.)

(A) ALGEMENE REKENING: INKOMSTE-EN-UITGAWEREKENING/ALGEMENE INKOMSTEREKENING.

Sluit uit die Behuisingskema-fondsinkomsterekening, Bantoe-inkomsterekening, Bantoe-bierrekening, Waterskema-fondsinkomsterekening en die inkomsterekenings van enige ander handelsafdeling in alle gevalle waar *afsonderlike* boeke of inkomsterekenings gehou word. Indien hierdie aktiwiteite ingesluit is by die Algemene Inkomsterekening van die Afdelingsraad, moet die betrokke inligting hier [Afdeling 5 (A)] ingesluit word en nie onder Afdeling 5 (B), (C), (D), (E) of (F) nie.

UITGAWE.	R	INKOMSTE.	R
Administrasie, kantoorgeboue, uitgawes van die Raad, sekretariële uitgawes en algemene uitgawes.....	_____	Eiendomsbelasting (min kortings en bedrae afgeskryf).....	_____
Kampeer- en ontspanningsterreine, uitspannings, natuurreservate en natuurbewaring en bebossing.....	_____	Riolerings- en sanitasiegelde.....	_____
Kapitaaluitgawe uit inkomste *.....	_____	Provinsiale Administrasie: Subsidies, terugbetalings, hulptoeleas, bydraes, ens., vir:	_____
Hulptoeleas en skenkings.....	_____	Paaië en strate.....	_____
Behuisingskemas: †	_____	Ander.....	_____
Rente en delging.....	_____	S.A. Regering: Subsidies, terugbetalings, hulptoeleas, bydraes, ens.:	_____
Belasting.....	_____	Departement van Gesondheid.....	_____
Ander.....	_____	Ander staatsdepartemente, ens.....	_____
Lisensiering.....	_____	S.A. Spoorweë en Hawens:	_____
Armesorg.....	_____	Subsidie t.o.v. busroetes.....	_____
Openbare gesondheid:	_____	Ander plaaslike owerhede en afdelingsrade:	_____
Eie klinieke, sanatoria, hospitale en ander gesondheidsuitgawes.....	_____	Bydraes en betalings t.o.v. gesamentlike gesondheidsdienste.....	_____
Betalings vir die behandeling, ens., van pasiënte (tuberkulose en ander aansteeklike siektes) deur (ramings sal aanvaar word):	_____	Kampeerterreine en uitspannings.....	_____
S.A.N.T.V., sending- en ander nie-wins-soekende instellings.....	_____	Verhuur van vaste bates:	_____
Provinsiale Administrasie en Departement van Gesondheid.....	_____	Woonhuise.....	_____
Ander (plaaslike owerhede, afdelingsrade, ens.).....	_____	Geboue, sale, sportterreine, uitspannings, steengroewe, ens.....	_____
Ambulans.....	_____	Lisensies (handel, honde, voertuie, fietse, ens.).....	_____
Uitgawes op paaië (insluitende busroetes).....	_____	Boetes en verbeurdverklarings (verkeersregulasies, ens.).....	_____
Waarderingsuitgawes.....	_____	Registrasies, permitte en aansoeke.....	_____
Uitroeiing van ongedierte.....	_____	Rente op agterstallige belastinge.....	_____
Begraafplase.....	_____	Rente, ander:	_____
Verkeersbeheer.....	_____	Eksterne.....	_____
Kommissie aan munisipaliteite vir die invordering van belastinge.....	_____	Interne.....	_____
Ander lopende uitgawes.....	_____	Ander lopende inkomste.....	_____
Totale lopende uitgawes.....	_____	Totale lopende inkomste.....	_____
Plus:—Tekorte, ens., oorgedra:—	_____	Plus: Oordragte van:—	_____
Behuisingskema-fondsinkomsterekening.....	_____	Reserwes.....	_____
Bantoe-inkomsterekening.....	_____	Handelsafdelings-inkomsterekenings (Waterskemas, ens.)	_____
Handelsafdelingsinkomsterekenings (Waterskemas, ens.)	_____	Ander (spesifiseer).....	_____
Plaaslike gebiede.....	_____		_____
Surplus vir die jaar.....	_____	Tekort vir die jaar.....	_____
TOTAAL.....	_____	TOTAAL.....	_____

*Enige kapitaaluitgawe uit inkomste, wat nie aan die toepaslike items toegedeel kan word nie, kan teen hierdie item getoon word. Indien moontlik, wys die kapitaaluitgawe aan die toepaslike items toe.

†Slegs van toepassing indien daar nie 'n afsonderlike Behuisingskema-fondsinkomsterekening bestaan nie.

(B) BEHUISINGSKEMAFONDSINKOMSTEREKENING (SLUIT IN BEHUISINGSLENINGS AAN INDIVIDUE) VIR BLANKES, KLEURLINGE EN ASIATE.

Van toepassing op slegs afdelingsrade wat afsonderlike boeke/inkomsterekeninge hou t.o.v. behuisingskemas.

UITGAWE.	R	INKOMSTE.	R
Lopende uitgawe:		Staatstoelae en subsidies vir:	
Behuising vir Blankes.....	_____	Behuisingsverliese.....	_____
Behuising vir Kleurlinge en Asiëte.....	_____	Ander.....	_____
		Rente:	
		Interne.....	_____
		Eksterne.....	_____
		Huur.....	_____
		Ander lopende inkomste.....	_____
Lenings aan individue:		Lenings aan individue:	
Rente en delging.....	_____	Rente en delging.....	_____
Verliese.....	_____	Ander inkomste.....	_____
Totale lopende uitgawe.....	_____	Oorgedra na Algemene Inkomsterekening.....	_____
		Totale lopende inkomste.....	_____
Surplus vir die jaar.....	_____	Plus:	
		Oordrag—Algemene Inkomsterekening (tekorte/verliese)	_____
		Tekort vir die jaar.....	_____
TOTAAL.....	_____	TOTAAL.....	_____

(C) BANTOE-INKOMSTE-/ADMINISTRASIEREKENING, INSLUITENDE BEHUISINGSKEMAS VIR BANTOES.

Van toepassing op slegs afdelingsrade wat afsonderlike boeke/inkomsterekeninge vir die Bantoe-administrasiedepartement hou.

UITGAWE.	R	INKOMSTE.	R
<i>Bantoebehuisingskemas</i> (Sluit tydelike behuisingskemas vir Bantoes in):		<i>Bantoebehuisingskemas</i> (Sluit tydelike behuisingskemas vir Bantoes in):	
Totale uitgawe.....		Huurgelde.....	
		Staatstoelaes vir behuisingsverliese, ens.....	
		Rente.....	
		Boetes.....	
		Ander lopende inkomste (gelde, ens.).....	
		Verliese oorgedra na Algemene Inkomsterekening.....	
<i>Ander Bantoe-administrasie:</i>		<i>Ander Bantoe-administrasie:</i> Koop en verkoop van buskaartjies (Kaapse Afdelingsraad):—	
Openbare gesondheid:		Verkoop van buskaartjies.....	
Eie klinieke, sanatoria, hospitale en ander gesondheidsuitgawes.....		Subsidie van die Dept. van Vervoer:—	
Betaling vir die behandeling, ens., van pasiënte (tuberkulose en ander aansteeklike siektes) deur (ramings sal aanvaar word):		Buskaartjies.....	
S.A.N.T.V., sending- en ander nie-winssoekende instellings.....		Administrasie.....	
Provinsiale Administrasie en Dept. van Gesondheid.....		Toelaes, bydraes en terugbetalings:	
Ander (plaaslike owerhede, afdelingsrade, ens.).....		S.A. Regering:	
Ander lopende uitgawe.....		Dept. van Gesondheid.....	
		Ander staatsdepartemente.....	
		Provinsiale Administrasie.....	
		Bantoeregistrasiegelde.....	
		Bantoe-arbeidsburogelde.....	
		Lisensies en permitte.....	
		Loseerdersgelde.....	
		Boetes en verbeurdverklarings.....	
		Huur (kantore, winkels, ens.).....	
		Standplaashuur/erfpag.....	
		Sanitasie- en vuilisverwyderingsgelde en water- en elektrisiteitsverkope.....	
		Rente op beleggings/deposito's.....	
		Ander lopende inkomste.....	
		Totale lopende inkomste.....	
		Plus:	
		Oordrag—Algemene Inkomsterekening.....	
		Oordrag—Bantoebierrekening.....	
		Tekort vir die jaar.....	
Totale lopende uitgawe.....			
Surplus vir die jaar.....			
TOTAAL.....		TOTAAL.....	

(D) BANTOEBIER EN ANDER DRANK.

UITGAWE.	R	INKOMSTE.	R
Totale lopende uitgawe.....		Verkope van Bantoebier en ander drank.....	
Oordrag aan Bantoe-inkomsterekening.....		Ander verkope, huur, ens.....	
Oordrag aan die Dept. van Bantoe-administrasie en -ontwikkeling.....		Totale lopende inkomste.....	
Surplus vir die jaar.....		Tekort vir die jaar.....	
TOTAAL.....		TOTAAL.....	

(E) WATERSKEMAFONDSINKOMSTEREKENING.

Van toepassing op slegs afdelingsrade wat 'n afsonderlike Waterskemafonds het.

UITGAWE.	R	INKOMSTE.	R
Aankoop van water.....		Spesiale waterbelasting.....	
Meterhuurgelde.....		Verkoop van water en meterhuurgelde:	
Ander lopende uitgawe.....		Ander plaaslike owerhede.....	
		Private verbruikers.....	
		Rente op beleggings, ens.....	
		Ander lopende inkomste.....	
		Totale lopende inkomste.....	
Totale lopende uitgawe.....		Plus:	
Oordrag—Algemene Inkomsterekening.....		Oordrag—Algemene Inkomsterekening vir tekort.....	
		Oordrag van Tariwereserwe- en ander reserwefondse.....	
Surplus vir die jaar.....		Tekort vir die jaar.....	
TOTAAL.....		TOTAAL.....	

(F) ANDER HANDELSAFDELINGSINKOMSTEREKENING.

Sluit slegs handelsafdelings in waarvoor afsonderlike rekeninge of fondse gehou word.

UITGAWE.	R	INKOMSTE.	R
Totale lopende uitgawe.....		Rente op beleggings, ens.....	
Oordrag—Algemene Inkomsterekening.....		Ander lopende inkomste.....	
		Totale lopende inkomste.....	
		Plus:	
		Oordrag—Algemene Inkomsterekening vir tekort.....	
Surplus vir die jaar.....		Tekort vir die jaar.....	
TOTAAL.....		TOTAAL.....	

SECTION 5.—INCOME AND EXPENDITURE/REVENUE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 19...:
DIVISIONAL COUNCIL ONLY.

(The information relating to the revenue accounts of local areas must be furnished in Section 7.)

(A) GENERAL ACCOUNT: INCOME AND EXPENDITURE ACCOUNT/GENERAL REVENUE ACCOUNT.

Exclude the Housing Schemes Fund Revenue Account, the Bantu Revenue Account, Bantu Beer Account, the Water Schemes Fund Revenue Account and the revenue accounts of any other trading department, in all cases where *separate* books or revenue accounts are kept. If these activities are included in the General Revenue Account of the Divisional Council, the relative information must be included here [Section 5(A)], and not in Section 5 (B), (C), (D), (E) or (F).

EXPENDITURE.	R	INCOME.	R
Administration, office buildings, Council's expenses, secretarial expenses and general expenses.....		Rates (less rebates and amounts written off).....	
Camping sites, recreation areas, outspans, nature reserves, nature conservation and afforestation.....		Sewerage and sanitation fees.....	
Capital expenditure from Revenue *.....		Provincial Administration: Subsidies, refunds, grants, contributions, etc., for:	
Grants-in-aid and donations.....		Roads and streets.....	
Housing schemes: †		Other.....	
Interest and redemption.....		S.A. Government: Subsidies, refunds, grants, contributions, etc.:	
Rates.....		Dept. of Health.....	
Other.....		Other Government departments, etc.....	
Licensing expenses.....		S.A. Railways and Harbours:	
Poor relief.....		Bus routes subsidy.....	
Public health:—		Other local authorities and divisional councils:	
Own clinics, sanatoria, hospitals and other health expenses		Contributions and payments in respect of combined health services.....	
Payment for treatment, etc., of patients (tuberculosis and other infectious diseases) by (estimates will be accepted):		Camping sites and outspans.....	
S.A.N.T.A., mission and other non-profit institutions		Rental of fixed assets:	
Provincial Administration and Department of Health		Dwelling houses.....	
Other (local authorities, div. councils, etc.).....		Buildings, halls, sports grounds, outspans, quarries, etc.	
Ambulance.....		Licences (trading, dogs, vehicles, bicycles, etc.).....	
Roads expenditure (including bus routes).....		Fines and forfeitures (traffic, etc.).....	
Valuation expenses.....		Registrations, permits and applications.....	
Vermin extermination.....		Interest on arrear rates.....	
Cemeteries.....		Interest, other:	
Traffic control.....		External.....	
Commission paid to municipalities for collection of rates.....		Internal.....	
Other current expenditure.....		Other current income.....	
Total current expenditure.....		Total current income.....	
Add:—Deficits, etc., transferred:—		Add: Transfers:—	
Housing Fund Revenue Account.....		Reserves.....	
Bantu Revenue Account.....		Trading departments revenue accounts (Water Schemes, etc.).....	
Trading departments revenue accounts (Water Schemes, etc.).....		Other (specify).....	
Local areas.....			
Surplus for year.....		Deficit for year.....	
TOTAL.....		TOTAL.....	

*Any capital expenditure from revenue that cannot be allocated to the appropriate items, may be shown against this item. If possible, allocate the capital expenditure to the appropriate items.

†Applicable only if a separate Housing Schemes Fund Revenue Account does not exist.

(B) HOUSING SCHEMES FUND REVENUE ACCOUNT (INCLUDING HOUSING LOANS TO INDIVIDUALS) FOR WHITES, COLOURED AND ASIATICS.

Applicable only to divisional councils which keep separate books/revenue accounts in respect of their housing schemes.

EXPENDITURE.	R	INCOME.	R
Current expenditure:		Government grants and subsidies for:	
Housing for Whites.....		Housing losses.....	
Housing for Coloureds and Asiatics.....		Other.....	
Loans- to individuals:		Interest:	
Interest and redemption.....		Internal.....	
Losses.....		External.....	
Total current expenditure.....		Rentals.....	
Surplus for year.....		Other current income.....	
TOTAL.....		Loans to individuals:	
		Interest and redemption.....	
		Other revenue.....	
		Transferred to General Revenue Account.....	
		Total current income.....	
		Add:	
		Transfer—General Revenue Account (deficits/losses)....	
		Deficit for year.....	
		TOTAL.....	

(C) BANTU REVENUE/ADMINISTRATION ACCOUNT, INCLUDING BANTU HOUSING SCHEMES.

Applicable only to divisional councils which keep separate books/revenue accounts for their Bantu Administration Department.

EXPENDITURE.	R	INCOME.	R
<i>Bantu Housing Schemes</i> (Include temporary housing schemes for Bantu):		<i>Bantu Housing Schemes</i> (Include temporary housing schemes for Bantu):	
Total expenditure.....	_____	Rentals.....	_____
		Government grants for housing losses, etc.....	_____
		Interest.....	_____
		Fines.....	_____
		Other current income (fees, etc.).....	_____
		Losses transferred to General Revenue Account.....	_____
<i>Other Bantu Administration:</i>		<i>Other Bantu Administration:</i> Purchase and sale of bus tickets (Cape Divisional Council):—	
Public health:		Sale of bus tickets.....	_____
Own clinics, sanatoria, hospitals and other health expenses.....	_____	Subsidy from Dept. of Transport:—	
Payment for treatment, etc., of patients (tuberculosis and other infectious diseases) by (estimates will be accepted):		Bus tickets.....	_____
S.A.N.T.A., mission and other non-profit institutions.....	_____	Administration.....	_____
Provincial Administration and Dept. of Health.....	_____	Grants, contributions and refunds:—	
Other (local authorities, div. councils, etc.).....	_____	S.A. Government:	
Other current expenditure.....	_____	Dept. of health.....	_____
		Other Government departments.....	_____
		Provincial Administration.....	_____
		Bantu registration fees.....	_____
		Bantu Labour Bureau fees.....	_____
		Licences and permits.....	_____
		Lodgers' fees.....	_____
		Fines and forfeitures.....	_____
		Rentals (offices, shops, etc.).....	_____
		Stand rental/quittrent.....	_____
		Sanitation and refuse removal fees and water and electricity sales.....	_____
		Interest on investments/deposits.....	_____
		Other current income.....	_____
		Total current income.....	_____
		Add:	
		Transfer—General Revenue Account.....	_____
		Transfer—Bantu Beer Account.....	_____
Total current expenditure.....	_____	Deficit for year.....	_____
Surplus for year.....	_____		
TOTAL.....	=====	TOTAL.....	=====

(D) BANTU BEER AND OTHER LIQUOR.

EXPENDITURE.	R	INCOME.	R
Total current expenditure.....	_____	Sale of Bantu beer and other liquor.....	_____
Transfer to Bantu Revenue Account.....	_____	Other sales, rentals, etc.....	_____
Transfer to Dept. of Bantu Admin. and Development.....	_____	Total current income.....	_____
Surplus for year.....	_____	Deficit for year.....	_____
TOTAL.....	=====	TOTAL.....	=====

(E) WATER SCHEMES FUND REVENUE ACCOUNT.

Applicable only to divisional councils having a separate Water Schemes Fund.

EXPENDITURE.	R	INCOME.	R
Purchase of water.....	_____	Special water rate.....	_____
Meter rentals.....	_____	Sales of water and meter rentals:	
Other current expenditure.....	_____	Other local authorities.....	_____
		Private consumers.....	_____
		Interest on investments, etc.....	_____
		Other current income.....	_____
Total current expenditure.....	_____	Total current income.....	_____
Transfer—General Revenue Account.....	_____	Add:	
		Transfer—General Revenue Account for deficit.....	_____
		Transfer from Tariffs Reserve and other reserve funds.....	_____
Surplus for year.....	_____	Deficit for year.....	_____
TOTAL.....	=====	TOTAL.....	=====

(F) OTHER TRADING DEPARTMENTS REVENUE ACCOUNT.

Include only trading departments for which separate accounts or separate funds are kept.

Specify.....			
EXPENDITURE.	R	INCOME.	R
Total current expenditure.....	_____	Interest on investments, etc.....	_____
Transfer—General Revenue Account.....	_____	Other current income.....	_____
		Total current income.....	_____
		Add:	
		Transfer—General Revenue Account for deficit.....	_____
Surplus for year.....	_____	Deficit for year.....	_____
TOTAL.....	=====	TOTAL.....	=====

AFDELING 6.—UITGAWE OP INKOMSTE- EN UITGAWE-/INKOMSTEREKENING.
SLEGS AFDELINGSRAAD.—Hierdie inligting word nie ten opsigte van plaaslike gebiede verlang nie.

Sekere uitgaweposte ingesluit onder "TOTALE LOPENDE UITGAWES" in Afdeling 5 (A), (B), (C), (D), (E) en (F) van hierdie opgawe.	Algemene Inkomste- rekening.	Behuisingskema- fondsinkomste- rekening (uit- gesonderd Bantoe- behuisings).	Bantoe-inkomste-/ -administrasierekening *.		Waterskema- fonds en ander handels- afdelings- inkomstereke- nings.	Totaal.
			Inkomste en behuisings.	Bantoebier en ander drank.		
	R	R	R	R	R	R
Huur van vaste bates (geboue, grond, ens.)....						
Pensioene en gratifikasies uit Inkomste betaal						
Bantoe-registrasiegelde (eie werknemers).....						
Slegte skulde (afgeskryf teen Inkomstereken- ings).....						
Versekeringspremies.....						
Skadevergoeding en eise betaal uit Inkomste- rekenings (d.w.s. sluit uit versekerde risiko's)						
Skenkings en hulpotoelaes aan:—						
Private en nie-winssoekende instellings (insluitende Citizens' Housing League Utility Co., Rooikruis, ens.), uitge- sonderd universiteite.....						
Ander sentrale en plaaslike owerheids- instellings en universiteite.....						
Rente betaal/opgeloop:						
Provinsiale Administrasie (Provinsiale Padfonds, ens.).....						
S.A. Regering en plaaslike owerhede.....						
Ander eksterne.....						
Interne (Grondverkooperekening, Begiftig- ingstrustfonds, ens.).....						
Delging van lenings (slegs kapitaal) *.....						
Bydraes tot Herstellings-, Onderhouds-, Her- nuwings-, Huur- en ander reserwefondse en Padherseelingsfonds.....						
Bydraes tot kapitaalbesteding uit Inkomste- rekenings/Kapitaaluitgawe uit Inkomste..						
TOTAAL.....						

*Afdelingsrade wat nie afsonderlike rekenings vir die Afdeling Bantoe-administrasie hou nie, moet die inligting onder die Algemene Inkomste-rekening insluit.

†Toon alle rentebetelings onder rente.

SECTION 6.—EXPENDITURE ON INCOME AND EXPENDITURE/REVENUE ACCOUNTS.
DIVISIONAL COUNCIL ONLY.—This information is not required in respect of local areas.

Certain expenditure items included in "TOTAL CURRENT EXPENDITURE" in Section 5 (A), (B), (C), (D), (E) and (F) of this return.	General Revenue Account.	Housing Schemes Fund Revenue Account (excluding Bantu Housing).	Bantu Revenue/ Administration Account*.		Water Schemes Fund and other Trading Departments Revenue Accounts.	Total.
			Revenue and Housing.	Bantu Beer and Other Liquor.		
	R	R	R	R	R	R
Rental of fixed assets (buildings, land, etc.)....						
Pensions and gratuities ex Revenue.....						
Bantu registration fees (own employees).....						
Bad debts (written off against Revenue Accounts).....						
Insurance premiums.....						
Compensation and claims paid ex Revenue Accounts (i.e. excluding insured risks).....						
Donations and grants:—						
Private non-profit institutions (including Citizens' Housing League Utility Co., Red Cross, etc.) excluding universities...						
Other central and local government institutions and universities.....						
Interest paid/accrued:						
Provincial Administration (Provincial Road Fund, etc.).....						
S.A. Government and local authorities						
Other external.....						
Internal (Land Sales Account, Endowment Trust Fund, etc.).....						
Redemption of loans (capital only) †.....						
Contributions to Repairs, Maintenance, Renewals, Rentals and other Reserve Funds and Roads Resealing Fund.....						
Contributions to Capital Outlay from Revenue Accounts/Capital Expenditure ex Revenue..						
TOTAL.....						

*Divisional councils which do not keep separate accounts for the Bantu Administration Department should include the data under General Revenue Account.

†Show all interest payments under interest.

AFDELING 7.—GESAMENTLIKE INKOMSTEREKENING VAN PLAASLIKE GEBIEDE.

OPGAWE VIR DIE JAAR GEËINDIG 31 DESEMBER 19....

L.W.—Hierdie opgawe moet alle plaaslike gebiede van die Afdelingsraad dek.

UITGAWE.	R	INKOMSTE.	R
Huur van geboue, ens.....	_____	Belastings (min kortings).....	_____
Rente:	_____	Bydraes deur aangrensende eienaars.....	_____
S.A. Regering.....	_____	Sanitasiedienste (nagvuil- en vuilisverwydering, ens.).....	_____
Provinsiale Administrasie.....	_____	Kampeerpermitgelde.....	_____
Afdelingsraad.....	_____	Huurgelde (grond, sportterreine, ens.).....	_____
Ander.....	_____	Waterskaffing (verkoop van water, ens.).....	_____
Delging.....	_____	Behuisingskemas:	_____
Bydrae tot kapitaalbesteding.....	_____	Huurgelde.....	_____
Bydraes to Hernuwigings- en Reserwefondse.....	_____	Ander inkomste.....	_____
Water aangekoop vir verkoop (waterskemas).....	_____	Subsidies en terugbetalings van uitgawes van:	_____
Ander lopende uitgawes.....	_____	S.A. Regering en Provinsiale Administrasie.....	_____
	_____	Afdelingsraad.....	_____
	_____	Oordrag van reserwes.....	_____
	_____	Ander lopende inkomste.....	_____
	_____	Plus:	_____
Surplus vir die jaar.....	_____	Oordrag—Algemene Inkomsterekening (Afdelingsraad).....	_____
	_____	Tekort vir die jaar.....	_____
TOTAAL.....	=====	TOTAAL.....	=====

Verstrek die name van al die plaaslike gebiede van die Afdelingsraad:

1. _____	12. _____
2. _____	13. _____
3. _____	14. _____
4. _____	15. _____
5. _____	16. _____
6. _____	17. _____
7. _____	18. _____
8. _____	19. _____
9. _____	20. _____
10. _____	21. _____
11. _____	22. _____

SECTION 7.—AGGREGATE REVENUE ACCOUNT OF LOCAL AREAS.

RETURN FOR YEAR ENDED 31st DECEMBER, 19....

N.B.—This return should cover all local areas of the Divisional Council.

EXPENDITURE.	R	INCOME.	R
Rental of buildings, etc.....	_____	Rates (less rebates).....	_____
Interest:	_____	Contributions by abutting owners.....	_____
S.A. Government.....	_____	Sanitation services (night soil and refuse removal, etc.).....	_____
Provincial Administration.....	_____	Camping permit fees.....	_____
Divisional Council.....	_____	Rental (land, sport grounds, etc.).....	_____
Other.....	_____	Water supply (sale of water, etc.).....	_____
Redemption.....	_____	Housing schemes:	_____
Contribution to capital outlay.....	_____	Rentals.....	_____
Contribution to Renewals and Reserve Funds.....	_____	Other income.....	_____
Water purchased for sale (water schemes).....	_____	Subsidies and refunds of expenditure from:	_____
Other current expenditure.....	_____	S.A. Government and Provincial Administration.....	_____
	_____	Divisional Council.....	_____
	_____	Transfers from reserves.....	_____
	_____	Other current income.....	_____
Surplus for year.....	_____	Add:	_____
	_____	Transfer—General Revenue Account (Divisional Council).....	_____
	_____	Deficit for year.....	_____
TOTAL.....	=====	TOTAL.....	=====

Furnish the names of all local areas of the Divisional Council:

1. _____	12. _____
2. _____	13. _____
3. _____	14. _____
4. _____	15. _____
5. _____	16. _____
6. _____	17. _____
7. _____	18. _____
8. _____	19. _____
9. _____	20. _____
10. _____	21. _____
11. _____	22. _____

AFDELING 8.—TOTALE VERGOEDING VAN WERKNEMERS.

Die doel van hierdie Afdeling is om die totale vergoeding, volgens die verskillende afdelings, van alle werknemers van afdelingsrade en plaaslike gebiede te bepaal.

*Instruksies.**Salarisse, lone en toelaes:*

Sluit in—Totale kontantsalarisse, lone, lewenskostetoelaes en bonusse.

Sluit uit—Toelaes aan raadslede, werkgewer se bydraes tot personeelfondse en Werkloosheidsversekeringsfonds, Ongevallefonds, Heffingsfonds vir Bantoe dienste en Bantoe vervoer rekening, registrasie en arbeidsburogelde en vergoeding in natura.

Vergoeding in natura: Sluit die totale netto koste in vir die Afdelingsraad of plaaslike gebied van werknemersvoordele in natura (gratis uniforms, voedsel, behuising, ens.), d.w.s. totale koste min bedrae afgetrek van die salarisse en lone van werknemers.

Rekening/Fondse: Toon die bedrae vir elke afdeling voor die aftrekking van bedrae oorgeboek na ander afdelings.

Inkomste- en Kapitaal- (Leningswerke) en alle ander Rekeninge en Fondse.	Afdelingsraad.					Plaaslike gebiede.	Totaal.
	Algemene Inkomste-rekening.	Behuising-skemarekenings (uitgesonderd Bantoebehuising).	Bantoe-inkomste/ administrasiefonds *.		Waterskema-fonds en ander handelsfondse.		
			Inkomste en behuising.	Bantoebier en ander drank.			
	R	R	R	R	R	R	R
Salarisse, lone en toelaes.....							
Afdelingsraad of plaaslike gebied se bydraes tot:							
Personeelfondse (pensioen-, voor-sorg-, mediese, bystand-, groeps-versekeringskema-, ens.).....							
Ongevallefonds en Werkloosheid-versekeringsfonds.....							
Heffingsfonds vir Bantoe dienste en Bantoe vervoer rekening.....							
TOTAAL.....							
Geskatte netto koste van vergoeding in natura.....							

*Afdelingsrade wat nie afsonderlike rekeninge vir die Afdeling Bantoe-administrasie hou nie, moet die inligting onder die Algemene Inkomste-rekening insluit.

SECTION 8.—TOTAL REMUNERATION OF EMPLOYEES.

The purpose of this Section is to determine the total remuneration, according to the various departments, of all persons employed by divisional councils and local areas.

*Instructions.**Salaries, wages and allowances:*

Include—Total cash salaries, wages, cost-of-living allowances and bonuses.

Exclude—Allowances to councillors, employer's contributions to staff funds and to Unemployment Insurance Fund, Workmen's Compensation Fund, Bantu Services Levy Fund and Transport Account, registration and Labour Bureau fees and payments in kind.

Payments in kind: Include the total net cost to the Divisional Council or local area of employee benefits in kind (free uniforms, food, housing, etc.), i.e. total cost less amounts deducted from the salaries and wages of employees.

Accounts/Funds: Show the amount for each department before deducting amounts recharged to other departments.

Revenue and Capital (Loan Works) and all other Accounts and Funds.	Divisional Council.					Local Areas.	Total.
	General Revenue Account.	Housing Schemes Account (ex- cluding Bantu Housing).	Bantu Revenue/ Administration Funds *.		Water Schemes Fund and other Trading Funds.		
			Revenue and Housing.	Bantu Beer and Other Liquor.			
	R	R	R	R	R	R	R
Salaries, wages and allowances.....							
Divisional Council's or local area's con- tribution to:							
Staff funds (pension, provident, medical aid, group insurance schemes, etc.).....							
Workmen's Compensation and Un- employment Insurance Funds...							
Bantu Services Levy Fund and Transport Account.....							
TOTAL.....							
Estimated net cost of payments in kind.							

*Divisional councils which do not keep separate accounts for the Bantu Administration Department, should include the data under General Revenue Account.

AFDELING 9.—WERKGELEENTHEID.

Totale getal persone in diens soos op 30 Junie 19....

Blankes.	Kleurlinge.	Asiate.	Bantoes.	Totaal.

Plek.

Datum.

Handtekening.

Ampstittel.

SECTION 9.—EMPLOYMENT.

Total number of persons employed as at 30th June, 19....

Whites.	Coloureds.	Asiatics.	Bantu.	Total.

Place.

Date.

Signature.

Designation.

DEPARTEMENT VAN VERVOER.

No. R. 1515.] [29 September 1967.
WYSIGING VAN DIE REGULASIES IN VERBAND
MET DIE WELSYN VAN SEELUI, 1961.

Die Minister van Vervoer het die regulasies in bygaande Bylae vervat, kragtens die bepalings van artikel 356 (1) van die Handelskeepvaartwet, 1951 (Wet No. 57 van 1951), soos gewysig, gemaak.

BYLAE.

(No. 3.)

Die Regulasies in verband met die Welsyn van Seelui, 1961, soos afgekondig by Goewermentskennisgewing No. R. 898 van 27 Oktober 1961, en soos gewysig,* word soos verder gewysig:—

Regulasie 3 (1) word hierby gewysig deur die woord „twee-en-twintig” deur die woord „drie-en-twintig” te vervang.

* By Goewermentskennisgewings Nos. R. 1367 van 24 Augustus 1962, en R. 545 van 7 April 1966.

DEPARTMENT OF TRANSPORT.

No. R. 1515.] [29 September 1967.
AMENDMENTS TO THE SEAMAN'S WELFARE
REGULATIONS, 1961.

The Minister of Transport has in terms of section 356 (1) of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), as amended, made the regulations contained in the schedule hereto.

SCHEDULE.

(No. 3.)

The Seaman's Welfare Regulations, 1961, as promulgated by Government Notice No. R. 898 of 27 October, 1961, and as amended,* are further amended as follows:—

Regulation 3 (1) is hereby amended by the substitution for the word “twenty-two” of the word “twenty-three”.

* By Government Notices Nos. R. 1367 of 24 August, 1962, and R. 545 of 7 April, 1966.

INHOUD.

No.

BLADSY

PROKLAMASIES.

- R. 240. Konvensie Tussen die Republiek van Suid-Afrika en die Switserse Konfederasie ter Vermydning van Dubbele Belasting met Betrekking tot Belasting op Inkomste 1
- R. 241. Protokol ter Wysiging van die Konvensie Tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland ter Vermydning van Dubbele Belasting en die Voorkoming van Fiskale Ontduiking ten Opsigte van Belasting op Inkomste 14
- R. 242. Datum van Inwerkingtreding van die Boedelwet, 1965 ... 15
- R. 243. Eierbeheerskema: Wysiging ... 15
- R. 244. Wysiging van die Omskrywing van die Gebiede Waarbinne die Administrasie van die Suid-Afrikaanse Spoorweë en Hawens Regsmag by die Hawens van Durban, Oos-Londen, Saldanhabaai en Port Nolloth Besit ... 17
- R. 245. Sagtevrugteskema: Wysiging ... 18

CONTENTS.

No.

PAGE

PROCLAMATIONS.

- R. 240. Convention Between the Republic of South Africa and the Swiss Confederation for the Avoidance of Double Taxation with Respect to Taxes on Income ... 1
- R. 241. Protocol Amending the Convention Between the Government of the Republic of South Africa and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income ... 14
- R. 242. Date of Coming into Operation of the Administration of Estates Act, 1965 ... 15
- R. 243. Egg Control Scheme: Amendment ... 15
- R. 244. Amendment of the Description of the Areas within which the South African Railways and Harbours Administration has Jurisdiction at the Harbours of Durban, East London, Saldanha Bay and Port Nolloth ... 17
- R. 245. Deciduous Fruit Scheme: Amendment ... 18

No.	BLADSY
Departement van Arbeid.	
GOEWERMENSKENNISGEWINGS.	
R.1514. Wet op Nywerheidsversoening, 1956: Wassery-, Droogskoonmaak- en Kleurbedryf, Transvaal	19
R.1531. Wet op Nywerheidsversoening, 1956: Elektrotegniese Aannemings- en Bedieningsnywerheid, Kaap	19
R.1532. Wet op Fabrieke, Masjinerie en Bouwerk, 1941, Soos Gewysig	19
R.1533. Wet op Winkels en Kantore, 1964	20
Departement van Justisie.	
GOEWERMENSKENNISGEWING.	
R.1534. Regulasies Kragtens Artikel 103 van die Boedelwet, 1965	20
Departement van Kleurlingsake.	
GOEWERMENSKENNISGEWING.	
R.1528. Wysiging van Regulasies Ingevolge die Kinderwet, 1960	31
Departement van Landbou-ekonomie en -bemarking.	
GOEWERMENSKENNISGEWINGS.	
R.1527. Regulasies met Betrekking tot die Gradering en Merk van Vleis wat in Sekere Gebiede Verkoop Word	31
R.1529. Sybokhaarskema: Heffing en Spesiale Heffing op Sybokhaar	33
R.1530. Regulasies met Betrekking tot die Klassering, Verpakking en Merk van Wol wat Bedoel is vir Verkoop in die Republiek: Wysiging	33
Departement van Polisie.	
GOEWERMENSKENNISGEWING.	
R.1513. Errata	34
Buro vir Statistiek.	
GOEWERMENSKENNISGEWING.	
R.1506. Regulasies Kragtens Artikel 12 van die Wet op Statistieke, 1957	34
Departement van Vervoer.	
GOEWERMENSKENNISGEWING.	
R.1515. Wysiging van die Regulasies in Verband met die Welsyn van Seelui, 1961	47

No.	PAGE
Department of Agricultural Economics and Marketing.	
GOVERNMENT NOTICES.	
R.1527. Regulations Relating to the Grading and Marking of Meat Sold in Certain Areas	31
R.1529. Mohair Scheme: Levy and Special Levy on Mohair	33
R.1530. Regulations Relating to the Classing, Packing and Marking of Wool Intended for Sale in the Republic: Amendment	33
Department of Coloured Affairs.	
GOVERNMENT NOTICE.	
R.1528. Amendment of Regulations in Terms of the Children's Act, 1960	31
Department of Justice.	
GOVERNMENT NOTICE.	
R.1534. Regulations in Terms of Section 103 of the Administration of Estates Act, 1965	20
Department of Labour.	
GOVERNMENT NOTICES.	
R.1514. Industrial Conciliation Act, 1956: Laundry, Dry Cleaning and Dyeing Trade, Transvaal	19
R.1531. Industrial Conciliation Act, 1956: Electrical Contracting and Servicing Industry, Cape	19
R.1532. Factories, Machinery and Building Work Act, 1941, as Amended	19
R.1533. Shops and Offices Act, 1964	20
Department of Police.	
GOVERNMENT NOTICE.	
R.1513. Errata	34
Bureau of Statistics.	
GOVERNMENT NOTICE.	
R.1506. Regulations under Section 12 of the Statistics Act, 1957	34
Department of Transport.	
GOVERNMENT NOTICE.	
R.1515. Amendments to the Seamen's Welfare Regulations, 1961	47



Wapen van die Provinsie Transbaal

In Kleure

Groot ongeveer 11 duim by 9 duim

PRYS:

12c per eksemplaar, posgeld ekstra.

Verkrygbaar by die Provinsiale Publikasiesmagasyn,
Posbus 2346, Pretoria.



The Province of Transbaal Coat of Arms In Colours

Size approximately 11 inches by 9 inches

PRICE:

12c per copy, postage extra.

Obtainable from the Provincial Publications Store,
P.O. Box 2346, Pretoria.