

EXTRAORDINARY



BUITENGEWONE

REPUBLIC OF SOUTH AFRICA
GOVERNMENT GAZETTE

STAATSKOERANT
VAN DIE REPUBLIEK VAN SUID-AFRIKA

REGULATION GAZETTE No. 1037

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18 OKTOBER 1968

[No. 2195

PROCLAMATION

by the

State President of the Republic of South Africa

No. R. 300, 1968

THE PAYMENT BY BANTU OF RENTALS FOR ARABLE AND RESIDENTIAL ALLOTMENTS AND OF FEES FOR GRAZING STOCK ON CERTAIN LAND OWNED BY THE SOUTH AFRICAN BANTU TRUST

Under and by virtue of the powers vested in me by section 25 (1) of the Bantu Administration Act, 1927 (Act No. 38 of 1927), read with sections 21 and 48 of the Bantu Trust and Land Act, 1936 (Act No. 18 of 1936), I hereby declare that the regulations contained in the Schedule hereto shall, from the date of publication hereof, take effect and have the force of law in respect of certain land owned by the South African Bantu Trust, and specified therein.

Given under my Hand and the Seal of the Republic of South Africa at Bloemfontein this Eleventh day of September, One thousand Nine hundred and Sixty-eight.

J. J. FOUCHÉ,

State President.

By Order of the State President-in-Council.

M. C. BOTHA.

SCHEDULE*Definitions*

1. In this Proclamation, unless inconsistent with the context—

“allotment” means a portion of Trust land lawfully occupied by a Bantu for arable or residential purposes;

“arable allotment” means an allotment used for the purpose of growing crops or fruit or both;

“Bantu Affairs Commissioner” means the Bantu Affairs Commissioner, or the Additional or Assistant Bantu Affairs Commissioner, appointed in terms of section 2 of the Bantu Administration Act, 1927 (Act No. 38 of 1927), having jurisdiction;

“Chief Bantu Affairs Commissioner” means the Chief Bantu Affairs Commissioner appointed in terms of section 2 of the Bantu Administration Act, 1927 (Act No. 38 of 1927), having jurisdiction;

PROKLAMASIE

van die

Staatspresident van die Republiek van Suid-Afrika

No. R. 300, 1968

BETALING DEUR BANTOES VAN HUURGELD VIR BEWERKBARE EN WOONPERSELE EN VAN WEIGELD VIR SEKERE GROND VAN DIE SUID-AFRIKAANSE BANTOETRUST

Kragtens die bevoegdheid my verleen by artikel 25 (1) van die Bantoe-administrasie Wet, 1927 (Wet No. 38 van 1927), gelees met artikels 21 en 48 van die Bantoe-trust en -grond Wet, 1936 (Wet No. 18 van 1936), verklaar ek hierby dat die regulasies vervat in die Bylae hiervan met ingang van die datum van afkondiging hiervan van krag en regsgeldig is ten opsigte van sekere grond wat die eiendom van die Suid-Afrikaanse Bantoe-trust is, en daarin gespesifiseer.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Bloemfontein, op hede die Elfde dag van September Eenduisend Negehoenderd Agt-en-sestig.

J. J. FOUCHÉ,

Staatspresident.

Op las van die Staatspresident-in-rade.

M. C. BOTHA.

BYLAE*Woordomskeywing*

1. In hierdie Proklamasie, tensy strydig met die sinverband, beteken—

„Bantoesakekommissaris” die Bantoesakekommissaris of die Addisionele of Assistent-Bantoesakekommissaris, kragtens artikel 2 van die Bantoe-administrasie Wet, 1927 (Wet No. 38 van 1927), aangestel, met regsbevoegdheid;

„bewerkbare perseel” ’n perseel wat vir die kweek van gesaaides of vrugte of albei gebruik word;

„eienaar”, met betrekking tot vee, ook iemand wat vee besit of beheer daarvoor het, en „die eiendom van” het ’n ooreenstemmende betekenis;

„gesinshoof” ’n Bantoe wat—

(a) die houer is van ’n woonperseel; of

(b) ’n manlike Bantoe is, wettiglik woonagtig op Trustgrond en wat getroud is, of in ’n gebruklike verbinding met een of meer deelgenote geassosieer is; of

"cattle unit" means a cattle unit as defined in the Betterment Areas Proclamation No. R. 196 of 1967;

"householder" means a Bantu who is—

(a) the holder of a residential allotment; or
(b) a male lawfully residing on Trust land and who is married or associated with one or more partners in a customary union; or

(c) the head of a household residing on Trust land, and includes any such head who is a woman with dependants;

"local tax" means the tax levied on Bantu in terms of section 2 (2) of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925);

"Minister" means the Minister of Bantu Administration and Development;

"owner" in relation to stock includes a person having possession of or control over stock, and "owned" has a corresponding meaning;

"residential allotment" means an allotment used for residential, building or other domestic purposes;

"stock" includes cattle, horses, donkeys, mules, sheep and goats;

"Trust" means the South African Bantu Trust constituted under section 4 of the Bantu Trust and Land Act, 1936 (Act No. 18 of 1936);

"Trust land" means any land outside the Transkei as defined in the Transkei Constitution Act, 1963 (Act No. 48 of 1963), which is owned by the Trust, other than any such land which is referred to in the Annexure to these regulations.

Rentals

2. A rental of one rand per annum shall be paid by every Bantu who is a householder: Provided that a householder who is the holder of more than one residential allotment shall pay such rental in respect of each such allotment: Provided further that any Bantu residing on Trust land which has been declared to be a Bantu location for the purposes of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925), in terms of section 19 of that Act and who is liable for local tax shall be exempt from the payment of rental under this regulation.

3. (1) A rental of two rand per annum shall be paid by every holder of an arable allotment: Provided that, if the area of such allotment exceeds five morgen, the rental shall be increased by 50 cents per annum for each complete morgen in excess of five.

(2) A rental of 50 cents per complete morgen per annum shall be paid by every householder who is associated in a customary union with more than one woman in respect of each additional arable allotment allotted to him for the purposes of his separate households.

(3) For the purposes of this section any reference to the extent of land shall be approximate.

Grazing Fees

4. Grazing fees as may be determined from time to time by the Secretary for Bantu Administration and Development shall be paid by every Bantu owner of stock lawfully grazed on Trust land: Provided that different tariffs of grazing fees may be determined for different classes of stock or for different areas: Provided further that every Bantu who is a householder shall be exempt from the payment of such fees for not more than five cattle units.

5. (1) The Bantu Affairs Commissioner shall during the period from October to December in each year by means of a count or some other reliable method cause to be determined the number of stock owned by every Bantu

(c) die hoof is van 'n huishouding woonagtig op Trustgrond en ook enige sodanige hoof wat 'n vrou met afhanklikes is;

„Hoofbantoesakekommissaris" die Hoofbantoesakekommissaris kragtens artikel 2 van die Bantoe-administrasie Wet, 1927 (Wet No. 38 van 1927), aangestel, met regsbevoegdheid;

„Minister" die Minister van Bantoe-administrasie en -ontwikkeling;

„perseel" 'n stuk Trustgrond wat 'n Bantoe as 'n bewerkbare of woonperseel wettiglik okkupeer;

„plaaslike belasting" die belasting wat by artikel 2 (2) van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925), van Bantoes gehef word;

„Trust" die Suid-Afrikaanse Bantoe-trust wat kragtens artikel 4 van die Bantoe-trust en -grond Wet, 1936 (Wet No. 18 van 1936), ingestel is;

„Trustgrond" alle grond buitekant die Transkei, soos in die Transkeise Grondwet, 1963 (Wet No. 48 van 1963), omskryf, wat die eiendom van die Trust is, uitgesonderd enige sodanige grond wat in die Aanhangel van hierdie regulasies na verwys word;

„vee" ook beeste, perde, donkies, muile, skape en bokke;

„vee-eenheid" 'n vee-eenheid soos in die Proklamasie op Verbeteringsgebiede No. R. 196 van 1967 omskryf;

„woonperseel" 'n perseel wat gebruik word vir woon-, bou of ander huishoudelike doeleindes.

Huurgelde

2. Elke Bantoe wat 'n gesinshoof is, moet 'n huurgeld van een rand per jaar betaal: Met dien verstande dat 'n gesinshoof wat die houer is van meer as een woonperseel, sodanige huur ten opsigte van elke sodanige perseel moet betaal: Met dien verstande verder dat iedere Bantoe wat op Trustgrond woon wat, vir die toepassing van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925), kragtens artikel 19 daarvan tot 'n Bantoe-lokasie verklaar is, en wat plaaslike belasting moet betaal, van die betaling van huurgeld ingevolge hierdie regulasies vrygestel word.

3. (1) Elke houer van 'n bewerkbare perseel moet 'n huurgeld van twee rand per jaar betaal: Met dien verstande dat indien sodanige perseel groter as vyf morg is, die huurgeld met 50 sent per jaar vir elke volle morg bo vyf vermeerder word.

(2) Elke gesinshoof wat met meer as een vrou in 'n gebruikelike verbinding geassosieer is, moet 'n huur van 50 sent per volle morg per jaar betaal ten opsigte van elke bykomende bewerkbare perseel wat vir doeleindes van sy afsonderlike huishoudings aan hom toegeken word.

(3) Vir die toepassing van hierdie artikel is enige vermelding van die grootte van die grond slegs by benadering.

Weigeld

4. Elke Bantoe-eienaar van vee wat wettig op Trustgrond wei, moet weigeld betaal soos van tyd tot tyd deur die Sekretaris van Bantoe-administrasie en -ontwikkeling bepaal: Met dien verstande dat verskillende weigeld-tariewe vir verskillende klasse vee of vir verskillende gebiede, bepaal kan word: Met dien verstande verder dat elke Bantoe wat 'n gesinshoof is van die betaling van sodanige weigeld ten opsigte van hoogstens vyf vee-eenhede vrygestel word.

5. (1) Die Bantoesakekommissaris moet jaarliks gedurende die tydperk Oktober tot Desember deur middel van 'n telling of die een of ander betroubare metode die getal vee laat bepaal wat die eiendom van elke Bantoe op Trustgrond binne sy gebied is, en

on Trust land within his area and shall thereafter cause to be assessed in terms of these regulations the amount of grazing fees for which each Bantu owner shall be liable in respect of such stock for the ensuing calendar year.

(2) Every owner of stock on Trust land shall produce all stock owned by him at the time and place fixed by the Bantu Affairs Commissioner in order that it may be inspected for the purpose of counting. Notice of the time and place so fixed shall be posted not less than 14 days in advance of the time so fixed in a conspicuous place at the office of the Bantu Affairs Commissioner and at such other places as in his opinion will serve to bring it to the notice of the Bantu affected thereby and every owner of stock shall thereafter be deemed to have had notice of the time and place so fixed.

(3) If the owner of any stock fails to produce such stock in accordance with any notice given in terms of subsection (2) he shall be guilty of an offence and liable on conviction to a fine not exceeding R20 or in default of payment to imprisonment for a period not exceeding 20 days.

6. (1) The Bantu Affairs Commissioner shall cause each Bantu owner of stock to be advised of his assessment in such manner as the Secretary for Bantu Administration and Development may direct and shall cause such assessment and all payments or exemption from the amount of such assessment to be suitably recorded.

(2) Any Bantu owner who is dissatisfied with his assessment may appeal to the Chief Bantu Affairs Commissioner against such assessment within one month of being advised thereof in terms of subsection (1).

(3) The Chief Bantu Affairs Commissioner, whose decision shall be final, may thereupon confirm, alter or vary the assessment.

General

7. All rentals and fees payable under the provisions of these regulations shall accrue to the South African Bantu Trust Fund established in terms of section 8 of the Bantu Trust and Land Act, 1936 (Act No. 18 of 1936), and shall become due and payable on the first day of January in each year.

8. (1) The Bantu Affairs Commissioner may exempt any Bantu from the payment of any or all rentals or fees due to the Trust under these regulations if he is satisfied that—

(a) such Bantu is indigent and is prevented from working by reason of age, chronic disease or other sufficient cause or that he is in necessitous circumstances and is prevented by causes not within his own control from earning sufficient to enable him to pay the rentals or fees; or

(b) such Bantu is, in consequence of his regular attendance at an educational institution approved by the Bantu Affairs Commission, precluded from earning wages which would enable him to pay the rentals or fees:

Provided that the Minister may direct that any Bantu or all Bantu in any specified area shall be so exempted on any grounds which to him may seem good and sufficient.

(2) Every Bantu exempted under the provisions of this regulation shall be furnished by the Bantu Affairs Commissioner with a certificate to that effect.

9. The Minister may by notice in the *Gazette* amend the Annexure to these regulations, with effect from the 1st day of January of the year following that in which such notice is published, by the addition thereto of any land owned by the Trust to which he is satisfied these

daarna die bedrag weigeld ooreenkomstig hierdie regulasies laat bereken waarvoor iedere Bantoe-eienaar aanspreeklik is ten opsigte van sodanige vee vir die volgende kalenderjaar.

(2) Elke eienaar van vee op Trustgrond moet op die tyd en plek wat deur die Bantoesakekommissaris bepaal word, al sy vee besorg sodat hulle vir die doel van 'n telling geïnspekteer kan word. 'n Kennisgewing van die vasgestelde tyd en plek moet minstens 14 dae voor die vasgestelde tyd op 'n ooglopende plek by die kantoor van die Bantoesakekommissaris aangeplak word en ook op sodanige ander plekke as wat na sy mening sal dien om dit onder die aandag van die Bantoes te bring op wie dit betrekking het en daarna word elke eienaar van vee geag van die vasgestelde tyd en plek verwittig te gewees het.

(3) Indien die eienaar van enige vee in gebreke bly om sodanige vee ooreenkomstig 'n kennisgewing ingevolge subartikel (2) te besorg, begaan hy 'n misdryf en is by skuldigbevinding strafbaar met 'n boete van hoogstens R20 of by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens 20 dae.

6. (1) Die Bantoesakekommissaris moet elke Bantoe-eienaar van vee op 'n wyse wat die Sekretaris van Bantoe-administrasie en -ontwikkeling gelas, van sy berekening in kennis laat stel, en moet sodanige berekening en alle betalings of vrystelling van die bedrag van sodanige berekening behoorlik laat opteken.

(2) Enige Bantoe-eienaar wat met sy berekening ontevrede is, kan na die Hoofbantoesakekommissaris daarteen appelleer binne 'n maand nadat hy ingevolge subartikel (1) daarvan in kennis gestel is.

(3) Die Hoofbantoesakekommissaris wie se beslissing finaal is, kan dan die berekening bekrachtig, wysig of verander.

Algemeen

7. Alle huurgelde of gelde wat ingevolge hierdie regulasies betaalbaar is, val aan die Suid-Afrikaanse Bantoe-trustfonds wat kragtens artikel 8 van die Bantoe-trust en -grond Wet, 1936 (Wet No. 18 van 1936), ingestel is, toe en is op die eerste dag van Januarie van elke jaar betaalbaar.

8. (1) Die Bantoesakekommissaris kan 'n Bantoe vrystel van die betaling van enige of alle huurgelde of gelde wat ingevolge hierdie regulasies aan die Trust verskuldig is, mits hy oortuig is dat—

(a) sodanige Bantoe behoefte is en weens ouderdom, chroniese siekte of ander voldoende rede verhinder word om te werk of dat hy in 'n behoefte toestand verkeer en weens oorsake buite sy beheer verhinder word om genoeg te verdien om die huurgelde of gelde te betaal; of

(b) sodanige Bantoe, deurdat hy gereeld 'n onderwys-inrigting deur die Bantoesakekommissie goedgekeur, besoek, verhinder word om geld te verdien wat hom in staat sou stel om die huurgelde of gelde te betaal:

Met dien verstande dat die Minister om redes wat vir hom goed en gegrond voorkom kan gelas dat enige Bantoe of alle Bantoes in enige gespesifiseerde gebied vrystelling ontvang.

(2) Elke Bantoe wat kragtens die bepalinge van hierdie regulasie vrystel word, moet deur die Bantoesakekommissaris van 'n sertifikaat in diër voege voorsien word.

9. Die Minister kan by kennisgewing in die *Staatkoerant* die Aanhangsel van hierdie regulasies met ingang van die 1ste dag van Januarie van die jaar wat volg op dié waarin sodanige kennisgewing gepubliseer word, wysig, deur die byvoeging daarby van enige Trustgrond ten opsigte waarvan hy oortuig is dat hierdie regulasies nie

regulations should no longer apply and by the deletion therefrom of any Trust land to which he is satisfied these regulations should apply.

10. (1) Proclamation No. 92 of 1949, as amended by Proclamations Nos. 29 of 1951, 85 of 1964 and Government Notices Nos. 52 of 1950, 1080 of 1950, 358 of 1951, 2028 of 1953, 1522 of 1957, 803 of 1963 and 316 of 1968, is hereby repealed except in so far as it is applicable to the Transkei as defined in the Transkei Constitution Act, 1963 (Act No. 48 of 1963).

(2) Every amount assessed as grazing fees or which accrued and is due and payable as rental by any person under any provision referred to in subsection (1) and every count of stock taken, determination made, notice given, exemption granted, appeal noted, penalty incurred or any other action taken under the said provisions shall be deemed to have been assessed or to have accrued and to be due and payable, or to have been taken, made, given, granted, noted or incurred in terms of the corresponding provisions of these regulations.

ANNEXURE

Land to which the Provisions of these Regulations shall not Apply

1. All land owned by the Trust and situate within—
 - (a) any scheduled Bantu area as defined in the Bantu Trust and Land Act, 1936 (Act No. 18 of 1936);
 - (b) any irrigation scheme or township;
 - (c) the Districts of Kuruman, Vryburg and Taung;
 - (d) the area to which the provisions of Proclamation No. 125 of 1942 apply.
2. All land owned by the Trust which is—
 - (a) held by Bantu under written lease from the Trust, while so held;
 - (b) held under permission to occupy issued by the Secretary for Bantu Administration and Development.
3. All land comprising the undermentioned properties owned by the Trust:—
 - (a) *In the District of Thaba Nchu.*—The farms Dassieshoek 666, Mammashoek 802, the remaining extent of Thaba Patchoa 106 and Thaba Patchoa Berg 668.
 - (b) *In the District of Mafeking.*—The farms known as Railway Grant and Steilhoogte.
 - (c) *In the District of Matatiele.*—The farms C41 named Hillside, C22 named Northbrook, C137 named Afzondering, the remaining extent of the farm C34 called Nuhah, C154 named The Bends, C24 named Mahainkwe, C124 named Rochdale, Tikatikong and the remaining extent of the farm named Nkadi.
 - (d) *In the District of Soutpansberg.*—The farms N'jelelepoort 1115, Kondoa 1136, Telema 1135 and Gray 1134.
 - (e) *In the District of Pietermaritzburg.*—Subdivisions 5, 6, D and the remainder of the farm Goedverwachting 1349, and subdivision 2 of the farm Windy Hill 13420.
 - (f) *In the Districts of Pietermaritzburg and New Hanover.*—Sub A, remainder of Sub. B, and remainder, all of Onverwacht 1225, remainder of Sub. D of Aasvogelkrans 1226, remainder of a, b, c, d of A, remainder of c, d, e and f of A and remainder of A, all of Aasvogelkrans 1223.

langer van toepassing moet wees nie, en deur die skapping daaruit van enige Trustgrond ten opsigte waarvan hy oortuig is dat hierdie regulasies van toepassing moet wees.

10. (1) Proklamasie No. 92 van 1949, soos gewysig by Proklamasies Nos. 29 van 1951, 85 van 1964 en Goewermentskennisgewings Nos. 52 van 1950, 1080 van 1950, 358 van 1951, 2028 van 1953, 1522 van 1957, 803 van 1963 en 316 van 1968 word hierby herroep, behalwe vir sover dit in die Transkei, soos in die Transkeise Grondwet, 1963 (Wet No. 48 van 1963), omskryf, van toepassing is.

(2) Elke bedrag wat as weigeld bereken is, of wat opgeloopt het, en deur enige persoon as huurgeld verskuldig en betaalbaar is kragtens enige bepaling in subartikel (1) genoem, en elke veetelling geneem, bepaling gemaak, kennis gegee, vrystelling verleen, appèl aangeteken, straf opgeloopt, of enige ander optrede kragtens genoemde bepalings, word geag bereken te gewees het of op te geloopt het en verskuldig en betaalbaar te wees, of geneem, gemaak, gegee, verleen, aangeteken of opgeloopt te gewees het kragtens die ooreenstemmende bepalings van hierdie regulasies.

AANHANGSEL

Grond waarop die Bepalings van hierdie Regulasies nie van Toepassing is nie

1. Alle grond wat die eiendom van die Trust is en geleë is binne—
 - (a) enige afgesonderde Bantoegebied soos in die Bantoe-trust en -grond Wet, 1936 (Wet No. 18 van 1936), omskryf;
 - (b) enige besproeiingskema of dorp;
 - (c) die distrikte Kuruman, Vryburg en Taung;
 - (d) die gebied waarop die bepalings van Proklamasie No. 125 van 1942 van toepassing is.
2. Alle grond wat die eiendom van die Trust is en wat—
 - (a) deur Bantoes kragtens skriftelike huurkontrak van die Trust gehou word, terwyl aldus gehou;
 - (b) kragtens 'n vergunning tot okkupasie wat die Sekretaris van Bantoe-administrasie en -ontwikkeling uitgereik het, gehou word.
3. Alle grond bestaande uit ondergenoemde eiendomme van die Trust:—
 - (a) *In die distrik Thaba Nchu.*—Die plase Dassieshoek 666, Mammashoek 802, die resterende gedeelte van Thaba Patchoa 106 en Thaba Patchoa Berg 668.
 - (b) *In die distrik Mafeking.*—Die plase bekend as Railway Grant en Steilhoogte.
 - (c) *In die distrik Matatiele.*—Die plase C41 genoem Hillside, C22 genoem Northbrook, C137 genoem Afzondering, die resterende gedeelte van die plaas C34 genoem Nuhah, C154 genoem The Bends, C24 genoem Mahainkwe, C124 genoem Rochdale, Tikatikong en die resterend gedeelte van die plaas genoem Nkadi.
 - (d) *In die distrik Soutpansberg.*—Die plase N'jelelepoort 1115, Kondoa 1136, Telema 1135 en Gray 1134.
 - (e) *In die distrik Pietermaritzburg.*—Onderverdelings 5, 6, D en die restant van die plaas Goedverwachting 1349, en onderverdeling 2 van die plaas Windy Hill 13420.
 - (f) *In die distrikte Pietermaritzburg en New Hanover.*—Onderverdeling A, restant van Onderverdeling B, en restant, almal van Onverwacht 1225, restant van Onderverdeling D van Aasvogelkrans 1226, restant van a, b, c, d van A, restant van c, d, e en f van A en restant van A, almal van Aasvogelkrans 1223.

(g) *In the District of Msinga.*—The farm Allan Holm 8326.

(h) *In the District of Lower Umfolozi.*—Fuleni Reserve 14375.

(i) *In the District of Mahlabatini.*—Okuku Reserve 14376 and the farms Stedham 13089 and Welgevonden 29.

GOVERNMENT NOTICES

DEPARTMENT OF BANTU ADMINISTRATION AND DEVELOPMENT

No. R. 1883

18 October 1968

REGULATIONS RELATING TO THE PRODUCTION OF DOCUMENTS BY BANTU TAXPAYERS

I, Michiel Coenraad Botha, Minister of Bantu Administration and Development, under and by virtue of the powers vested in me by section 7 of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925), hereby—

(a) define the Republic as an area to which the provisions of the said section 7 shall apply;

(b) issue the instructions contained in the Schedule hereto in substitution for those contained in Government Notice No. 1712, dated 23 October 1931, as amended by Government Notices Nos. 838 of 1933 and 263 of 1934;

(c) repeal Government Notices Nos. 1065, dated 26 June 1931 and 1713, dated 23 October 1931.

M. C. BOTHA,
Minister of Bantu Administration
and Development.

SCHEDULE

MINISTER'S INSTRUCTIONS

1. All such persons as are entitled under or in terms of section 7 of the Act to demand the production of tax receipts shall exercise their powers of demand and of arrest in a reasonable manner, and in accordance with these instructions.

2. If any Bantu is unable to comply forthwith with a demand to produce his tax documents any reasonable explanation furnished by him which can be readily verified by the person making such demand shall, before he exercises his powers of arrest, be investigated by such person unless such Bantu refuses to accompany him for that purpose.

3. Unless *mala fides* can be established, a Bantu from whom the production of tax documents is demanded shall not be arrested for failure to pay tax if he produces a reference book issued in terms of the Bantu (Abolition of Passes and Co-ordination of Documents) Act, 1952 (Act No. 67 of 1952), or a passport or other document referred to in the Admission of Persons to the Union Regulation Act, 1913 (Act No. 22 of 1913), which establishes that he is then in the employ of an employer whose name and address are recorded in such reference book, passport or document: Provided that such Bantu may at any time be summoned or warned to appear before a court in the manner provided in section 309 or 310, respectively, of the Criminal Procedure Act, 1955 (Act No. 56 of 1955).

4. No demand for the production of any tax documents referred to in section 7 (1) of the Act in respect of any particular year's tax shall be made until after the 31st

(g) *In die distrik Msinga.*—Die plaas Allan Holm 8326.

(h) *In die distrik Lower Umfolozi.*—Fuleni-reservaat 14375.

(i) *In die distrik Mahlabatini.*—Okukureservaat 14376, en die plase Stedham 13089 en Welgevonden 29.

GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN BANTOE-ADMINISTRASIE EN -ONTWIKKELING

No. R. 1883

18 Oktober 1968

REGULASIES MET BETREKKING TOT DIE VERTONING VAN DOKUMENTE DEUR BANTOE-BELASTINGBETALERS

Ek, Michiel Coenraad Botha, Minister van Bantoe-administrasie en -ontwikkeling, handelende kragtens die bevoegdheid my verleen by artikel 7 van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925)—

(a) omskryf hierby die Republiek as 'n gebied waarop die bepalings van genoemde artikel 7 van toepassing is;

(b) reik hierby die opdrag uit wat vervat is in die Bylae hiervan ter vervanging van dié wat vervat is in Goewermenskennisgewing No. 1712 van 23 Oktober 1931, soos gewysig by Goewermenskennisgewings Nos. 838 van 1933 en 263 van 1934;

(c) herroep hierby Goewermenskennisgewings Nos. 1065 van 26 Junie 1931 en 1713 van 23 Oktober 1931.

M. C. BOTHA,
Minister van Bantoe-administrasie
en -ontwikkeling.

BYLAE

MINISTER SE VOORSKRIFTE

1. Alle persone wat ooreenkomstig of kragtens artikels 7 van die Wet geregtig is om die vertoning van belasting-kwitansies te beveel moet hulle bevoegdheid om te beveel en om in hegtenis te neem op 'n redelike wyse uitoefen, en ooreenkomstig hierdie opdrag.

2. Indien 'n Bantoe nie in staat is om onmiddellik te voldoen aan 'n bevel om sy belastingdokumente te vertoon nie, moet enige redelike verduideliking wat hy verstrek en wat gereedlik geverifieer kan word deur die persoon wat aldus beveel, deur dié persoon ondersoek word voordat hy sy bevoegdheid van inhegtenisname uitoefen, tensy sodanige Bantoe weier om hom vir dié doel te vergesel.

3. Tensy *mala fides* bewys kan word, mag 'n Bantoe wat beveel is om belastingdokumente te vertoon, nie in hegtenis geneem word weens versuim om belasting te betaal nie, indien hy 'n bewysboek vertoon, uitgereik ingevolge die Bantoes (Afskaffing van Passe en Koördinering van Dokumente) Wet, 1952 (Wet No. 67 van 1952), of 'n paspoort of ander dokument bedoel in die Wet tot Regeling van de Toelating van Personen tot de Unie, 1913 (Wet No. 22 van 1913), wat staaf dat hy op dié tydstip in die diens is van 'n werkgewer wie se naam en adres in sodanige bewysboek, paspoort of dokument aangeteken is: Met dien verstande dat sodanige Bantoe te eniger tyd gedagvaar of gewaarsku kan word om in 'n hof te verskyn op die wyse voorgeskryf by onderskeidelik artikel 309 of 310 van die Strafproseswet, 1955 (Wet No. 56 van 1955).

4. Geen bevel tot die vertoning van belastingdokumente bedoel in artikel 7 (1) van die Wet ten opsigte van 'n bepaalde jaar se belasting mag gegee word tot na 31 Maart

day of March of that year, nor shall the power, conferred by section 7 (2) of the Act, to arrest a Bantu in respect of tax for any particular year be exercised during that year prior to the 1st day of July of that year.

No. R. 1884

18 October 1968

BANTU TAXATION.—ASSESSING OFFICERS AND RECEIVERS OF BANTU TAX

It is hereby notified for general information that—

(a) the Minister of Bantu Administration and Development has in terms of paragraph (c) of the definition of "Bantu Affairs Commissioner" contained in section 19 of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925), approved the repeal of Government Notice No. 289 of 1946;

(b) the Secretary for Bantu Administration and Development has in terms of section 17 (2) and 19 of the said Bantu Taxation and Development Act, 1925—

(i) designated as assessing officers—

(aa) every Bantu Affairs Commissioner as defined in the said section 19, in respect of the area under his jurisdiction; and

(bb) any person duly authorised in writing by such Bantu Affairs Commissioner to act on his behalf and under his direction and control as assessing officer: Provided that no person shall be so authorised unless he is in the public service and occupies the rank of at least an Administrative Assistant and is in receipt of a salary of at least R1,560 per annum;

(ii) authorised all Bantu Affairs Commissioners to collect any tax imposed by the said Bantu Taxation and Development Act, 1925; and

(iii) approved the withdrawal of Government Notices Nos. 2234 of 1930 and 1616 of 1945.

No. R. 1885

18 October 1968

REGULATIONS RELATING TO BANTU TAXATION

It is hereby notified for general information that the State President has—

(a) in terms of section 16 of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925)—

(i) made the regulations set out in the Schedule hereto in substitution for the regulations contained in Government Notice No. 1596, dated 2 October 1931, as amended by Government Notices Nos. 1333 of 1933, 618 of 1934, 1135 of 1935, 2055 of 1939, 418 of 1945 and 1780 of 1945, and Government Notice No. 1384 dated 25 August 1944, as amended by Government Notice No. 2138 of 1945 and Government Notice No. 1360, dated 20 September 1935 and Government Notice No. 1863, dated 13 November 1959;

(ii) approved the repeal of the regulations contained in Government Notice No. 89, dated 22 January 1932, as amended by Government Notices Nos. 1738 of 1933 and 1313 of 1934;

(b) in terms of section 13 of the said Bantu Taxation and Development Act, 1925, approved the repeal of the regulations published in Government Notice No. 123, dated 2 February 1934, as amended by Government Notice No. 1164 of 1936.

No. R. 1884

18 Oktober 1968

BANTOEBELASTING.—AANSLAGBEAMPTES EN ONTVANGERS VAN BANTOEBELASTING

Hierby word vir algemene inligting bekendgemaak dat—

(a) die Minister van Bantoe-administrasie en -ontwikkeling, ingevolge paragraaf (c) van die Omskrywing van „Bantoesakekommissaris" vervat in artikel 19 van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925), sy goedkeuring geheg het aan die intrekking van Goewermentskennisgewing No. 289 van 1946;

(b) die Sekretaris van Bantoe-administrasie en -ontwikkeling, ingevolge artikels 17 (2) en 19 van genoemde Bantoe Belasting en Ontwikkeling Wet, 1925—

(i) as aanslagbeamptes aangewys het—

(aa) elke Bantoesakekommissaris, soos in genoemde artikel 19 omskryf, ten opsigte van die gebied onder sy regsmag; en

(bb) enige persoon behoorlik skriftelik daartoe gemagtig deur sodanige Bantoesakekommissaris om namens hom en onderhewig aan sy opdragte en beheer as aanslagbeampte op te tree: Met dien verstande dat niemand wat nie in die Staatsdiens is nie en 'n pos van ten minste 'n Administratiewe Assistent beklee en in ontvangs is van 'n salaris van ten minste R1,560 per jaar, aldus aangestel mag word nie;

(ii) alle Bantoesakekommissarisse gemagtig het om enige belasting wat by genoemde Bantoe Belasting en Ontwikkeling Wet opgelê is, in te vorder; en

(iii) die intrekking van Goewermentskennisgewings Nos. 2234 van 1930 en 1616 van 1945, goedgekeur het.

No. R. 1885

18 Oktober 1968

REGULASIES MET BETREKKING TOT BANTOEBELASTING

Hierby word vir algemene inligting bekendgemaak dat die Staatspresident—

(a) kragtens artikel 16 van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925)—

(i) die regulasies wat in die Bylae hiervan uiteengesit is, uitgevaardig het ter vervanging van die regulasies vervat in Goewermentskennisgewing No. 1596 van 2 Oktober 1931, soos gewysig by Goewermentskennisgewings Nos. 1333 van 1933, 618 van 1934, 1135 van 1935, 2055 van 1939, 418 van 1945 en 1780 van 1945, en Goewermentskennisgewing No. 1384 van 25 Augustus 1944, soos gewysig by Goewermentskennisgewing No. 2138 van 1945 en Goewermentskennisgewing No. 1360 van 20 September 1935 en Goewermentskennisgewing No. 1863 van 13 November 1959;

(ii) sy goedkeuring geheg het aan die herroeping van die regulasies vervat in Goewermentskennisgewing No. 89 van 22 Januarie 1932, soos gewysig by Goewermentskennisgewings Nos. 1738 van 1933 en 1313 van 1934;

(b) kragtens artikel 13 van genoemde Bantoe Belasting en Ontwikkeling Wet, 1925, sy goedkeuring geheg het aan die herroeping van die regulasies gepubliseer by Goewermentskennisgewing No. 123 van 2 Februarie 1934, soos gewysig by Goewermentskennisgewing No. 1164 van 1936.

SCHEDULE.

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Definitions

1. Unless inconsistent with the context, any expression used in these regulations to which a meaning has been assigned in the Act, bears the meaning so assigned thereto, and—

“Act” means the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925);

“additional general tax” means the general tax payable by males under section 2 (1) read with section 2 (1) bis (b) of the Act and by females under section 2 (1) ter of the Act;

“advice of determination” means the advice of determination referred to in regulation 7;

“Annexure” means an annexure to these regulations;

“Bantu Taxation Code” means the instructions, collectively, referred to in regulation 27;

“basic general tax” means the general tax payable under section 2 (1) read with section 2 (1) bis (a) of the Act;

“copy-right” means a copy-right as defined in the Copyright Act, 1965 (Act No. 63 of 1965);

“design” means a design as defined in the Designs Act, 1967 (Act No. 57 of 1967);

“hospital tax” means the hospital tax imposed by and due to any province;

“identity number” means the identity number assigned to a Bantu under the Population Registration Act, 1950 (Act No. 30 of 1950);

“local tax” means the local tax payable under section 2 (2) of the Act;

“messenger of the court” means the messenger of the magistrate's court having jurisdiction in the district or area concerned and includes any such messenger specially appointed as in regulation 19 provided;

“passport” means any passport, permit, document of identity or other travel document referred to in the Admission of Persons to the Union Regulation Act, 1913 (Act No. 22 of 1913);

BYLAE.

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Woordomskeywing

1. Tensy onbestaanbaar met die samehang, het alle uitdrukkings wat in hierdie regulasies gebesig word en waaraan 'n betekenis in die Wet geheg is, die betekenis wat aldus daaraan geheg is, en beteken—

„Aanhangsel” 'n aanhangsel van hierdie regulasies;

„addisionele algemene belasting” die algemene belasting betaalbaar deur mensepersone ingevolge artikel 2 (1) gelees met artikel 2 (1) bis (b) van die Wet en deur vroue ingevolge artikel 2 (1) ter van die Wet;

„Bantobelastingkode” die voorskrifte, gesamentlik, bedoel in regulasie 27;

„basiese algemene belasting” die algemene belasting betaalbaar ingevolge artikel 2 (1) gelees met artikel 2 (1) bis (a) van die Wet;

„bedryf” ook elke professie, ambag, besigheid, werk, beroep, nering of onderneming met inbegrip van die verhuur van eiendom, en die gebruik van of die verlening van toestemming tot die gebruik van 'n patent, model, handelsmerk of outeursreg;

„belasting” enige belasting ingevolge die Wet verskuldig en betaalbaar;

„belastinglasbrief” 'n lasbrief van eksekusie deur 'n Bantoesakekommissaris aan 'n geregsbode gerig;

„belastingseël” 'n belastingkwitansie of vrystellingsertifikaat wesenlik in die vorm voorgeskryf in Aanhangsels 8 tot 12 en 17 tot 18;

„bewysboek” 'n bewysboek bedoel in artikel 3 (1) (b) (i) van die Bantoes (Afskaffing van Passe en Koördinerings van Dokumente) Wet, 1952 (Wet No. 67 van 1952), of 'n duplikaat daarvan;

„geregsbode” die geregsbode van die landdroshof met jurisdiksie in die betrokke distrik of gebied en ook enige sodanige bode wat spesiaal aangestel is soos in regulasie 19 bepaal;

„handelsmerk” 'n handelsmerk soos omskryf in die Wet op Handelsmerke, 1963 (Wet No. 62 van 1963);

„hospitaalbelasting” die hospitaalbelasting opgelê deur en verskuldig aan 'n provinsie;

„inkennisstelling van bepaling” die inkennisstelling van bepaling bedoel in regulasie 7;

"patent" means a patent as defined in the Patents Act, 1952 (Act No. 37 of 1952);

"reference book" means a reference book referred to in section 3 (1) (b) (i) of the Bantu (Abolition of Passes and Co-ordination of Documents) Act, 1952 (Act No. 67 of 1952), or any duplicate thereof;

"Secretary" means the Secretary for Bantu Administration and Development or any person lawfully acting on his behalf;

"tax" means any tax due and payable under the Act;

"tax stamp" means a tax receipt or exemption certificate substantially in the form prescribed in Annexures 8 to 12 and 17 to 18;

"tax writ" means a warrant of execution directed by a Bantu Affairs Commissioner to a messenger of the court;

"trade" includes every profession, trade, business, employment, calling, occupation or venture including the letting of any property, and the use of or the grant of permission to use any patent, design, trade mark or copyright;

"trade mark" means a trade mark as defined in the Trade Marks Act, 1963 (Act No. 62 of 1963);

"tribal levy" means a special rate imposed under section 15 of the Act.

Compilation and Maintenance of Tax Registers

2. (1) Tax registers of all Bantu who are liable to pay basic general tax or additional general tax or hospital tax, or any two of or all such taxes shall be compiled and maintained by such person or persons as the Secretary may specify and in accordance with the Bantu Taxation Code.

(2) The receiver shall, in accordance with the instructions contained in the Bantu Taxation Code, compile and maintain separate tax registers of all Bantu whose liability to pay local tax, quitrent or tribal levy arises in his area of jurisdiction.

(3) Any chief or headman or head of a Bantu household shall, on request, furnish the receiver concerned with the names and, if known, the whereabouts of all adult Bantu in his area of jurisdiction or household, as the case may be, together with such further information as will enable such receiver to register or cause such Bantu to be registered as in this regulation provided.

(4) Every Bantu who changes his place of residence permanently shall forthwith upon such change report to and furnish such information as may be required by the receiver or receivers concerned who shall thereupon in accordance with the instructions contained in the Bantu Taxation Code, take such steps as may be necessary to amend or cause the relative tax register or registers to be amended or to effect the reregistration of such Bantu.

Returns by Land Owners, Employers etc.

3. (1) Returns furnished on demand in terms of section 6 of the Act by owners or occupiers of land on which Bantu reside, or by any employer of Bantu shall be substantially in the form prescribed in Annexure 1.

(2) Returns furnished on requirement under section 6 bis (1) (a) of the Act by any employer of Bantu shall be completed by him substantially in the form prescribed in Part A of Annexure 2, and shall be transmitted to the receiver concerned.

"model" 'n model soos omskryf in die Wet op Modelle, 1967 (Wet No. 57 van 1967);

"outeursreg" 'n outeursreg soos omskryf in die Wet op Outeursreg, 1965 (Wet No. 63 van 1965);

"paspoort" 'n paspoort, permit, identiteitsdokument of ander reisdokument bedoel in die Wet tot Regeling van die Toelating van Personen tot de Unie, 1913 (Wet No. 22 van 1913);

"patent" 'n patent soos omskryf in die Wet op Patente, 1952 (Wet No. 37 van 1952);

"persoonsnommer" die persoonsnommer aan 'n Bantoe toegewys ingevolge die bevolkingsregistrasiewet, 1950 (Wet No. 30 van 1950);

"plaaslike belasting" die plaaslike belasting betaalbaar ingevolge artikel 2 (2) van die Wet;

"Sekretaris" die Sekretaris van Bantoe-administrasie en -ontwikkeling of enige persoon wat wettiglik namens hom optree;

"stamheffing" 'n spesiale belasting ingevolge artikel 15 van die Wet opgelê.

"Wet" die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925);

Opstelling en Instandhouding van Belastingregisters

2. (1) Belastingregisters van alle Bantoes wat aanspreeklik is vir die betaling van basiese algemene belasting of addisionele algemene belasting of hospitaalbelasting, of enige twee van of al sodanige belasting, moet deur dié persoon of persone wat die Sekretaris aanwys en ooreenkomstig die Bantoebelastingkode opgestel en in stand gehou word.

(2) Die ontvanger moet, ooreenkomstig die voorskrifte vervat in die Bantoebelastingkode, aparte belastingregisters opstel en in stand hou van alle Bantoes wat aanspreeklik is om plaaslike belasting, erfpag of stamheffing in sy regsgebied te betaal.

(3) 'n Kaptein of hoofman of hoof van 'n Bantoe-huishouding moet op versoek die betrokke ontvanger voorsien van die name en, indien dit bekend is, die verblyfplek van alle volwasse Bantoes in sy regsgebied of huishouding, na gelang van die geval, asook van sodanige verdere inligting wat sodanige ontvanger in staat sal stel om sodanige Bantoes te registreer of te laat registreer, soos in hierdie regulasie bepaal.

(4) Elke Bantoe wat permanent van woonplek verander, moet hom onverwyld na sodanige verandering aanmeld by en sodanige inligting verstrek as wat vereis word deur die betrokke ontvanger of ontvangers wat daarna, ooreenkomstig die voorskrifte vervat in die Bantoebelastingkode, dié stappe doen wat nodig mag wees om die toepaslike belastingregister of belastingregisters te wysig of te laat wysig of om sodanige Bantoe te herregistreer.

Opgawes deur Grondeienaars, Werkgewers, ens.

3. (1) Opgawes wat op aanvraag ingevolge artikel 6 van die Wet verskaf word deur eienaars of besitters van grond waarop Bantoes woon, of deur 'n werkgewer van Bantoes, moet wesenlik in die vorm wees soos voorgeskryf in Aanhangsel 1.

(2) Opgawes wat ingevolge artikel 6 bis (1) (a) van die Wet deur 'n werkgewer van Bantoes verstrek moet word, moet deur hom wesenlik in die vorm voorgeskryf in Deel A van Aanhangsel 2 ingevul word, en moet aan die betrokke ontvanger gestuur word.

(3) Every person who is required to furnish a return under section 6 *bis* (1) (b) shall furnish such return substantially in the form prescribed in Annexure 3.

(4) Any returns referred to in this regulation shall be furnished by the person concerned within 30 days of the date of any notice issued to him demanding such return or requiring him to render it, or within such further period as the receiver or assessing officer, as the case may be, may allow.

Returns by Bantu Taxpayers

4. (1) Every Bantu who is required under or in terms of section 2 *ter* of the Act to furnish a return of his income for any year of assessment, shall furnish such return substantially in the form prescribed in part B of Annexure 2.

(2) A request made to a Bantu by a receiver or assessing officer in terms of section 2 *ter* (3) of the Act shall be substantially in the form prescribed in Annexure 4.

Determination of Taxable Income

5. Subject to the proviso to section 2 *bis* of the Act and regulation 6, the taxable income of an adult for any one year of assessment shall be determined by calculating the total amount in cash received by or accrued to or in favour of such adult from whatever source in such year, and deducting therefrom the amounts representing, in respect of such year—

(a) receipts or accruals of a capital nature;

(b) expenditure and losses actually incurred in the production of income: Provided that such expenditure or losses are not of a capital nature;

(c) expenditure actually incurred on the repairs of property occupied for the purpose of trade or in respect of which income is receivable, and sums expended for the repair of machinery, implements, utensils and other articles used for the production of income;

(d) such sums as the assessing officer may think just and reasonable as representing the amount by which the value of any machinery, implements, utensils and other articles used for the production of income has been diminished by reason of wear and tear: Provided that where a deduction has been allowed under paragraph (c) the assessing officer shall take into consideration the sum allowed under that paragraph in determining the sum to be allowed under this paragraph: Provided further that no allowance under this paragraph shall exceed 10 per cent of the value of such machinery, implements, utensils or other articles: Provided further that in no case shall any allowance be made for the depreciation of buildings or other structures or works of a permanent nature;

(e) rent paid for any land or premises occupied for the purpose of trade or in respect of which income is receivable, or sums paid for the hire of any other property used for the production of income, but excluding any sums paid in terms of a hire purchase agreement;

(3) Elke persoon van wie vereis word om 'n opgawe ingevolge artikel 6 *bis* (1) (b) te verskaf, moet sodanige opgawe wesenlik in die vorm voorgeskryf in Aanhangsel 3 verstrek.

(4) Alle opgawes wat in hierdie regulasie bedoel word, moet deur die betrokke persoon verstrek word binne 30 dae na die datum van 'n kennisgewing wat aan hom uitgereik is en waarin sodanige opgawe vereis word of van hom vereis om dit te verstrek, of binne dié verdere tydperk wat die ontvanger of aanslagbeampte, na gelang van die geval, toelaat.

Opgawes deur Bantoebelastingbetalers

4. (1) Elke Bantoe van wie daar ooreenkomstig of ingevolge artikel 2 *ter* van die Wet vereis word om 'n opgawe van sy inkomste ten opsigte van 'n aanslagjaar te verstrek, moet sodanige opgawe verstrek wesenlik in die vorm voorgeskryf in Deel B van Aanhangsel 2.

(2) 'n Versoek wat tot 'n Bantoe deur 'n ontvanger of aanslagbeampte ingevolge artikel 2 *ter* (3) van die Wet gerig word, moet wesenlik in die vorm wees soos voorgeskryf in Aanhangsel 4.

Bepaling van Belasbare Inkomste

5. Behoudens die voorbehoudsbepaling van artikel 2 *bis* van die Wet en regulasie 6, moet die belasbare inkomste van 'n volwassene ten opsigte van enige enkele aanslagjaar bepaal word deur die totale bedrag in kontant wat uit welke bron ook al gedurende sodanige jaar ontvang is deur of toegeval het aan of ten gunste van sodanige volwassene, te bereken en daarvan af te trek die bedrae wat ten opsigte van sodanige jaar die volgende verteenwoordig—

(a) ontvangste of toevallings van 'n kapitaalaard;

(b) uitgawe werklik aangegaan en verliese werklik gely by die voortbrenging van inkomste: Met dien verstande dat sodanige uitgawe of verliese nie van 'n kapitaalaard is nie;

(c) uitgawe werklik aangegaan in verband met herstelwerk aan eiendom wat vir doeleindes van 'n bedryf geokkupeer word of ten opsigte waarvan inkomste ontvangbaar is, en bedrae bestee aan die herstel van masjinerie, implemente, werktuie en ander artikels wat gebruik word by die voortbrenging van inkomste;

(d) dié bedrae wat die aanslagbeampte as reg en redelike beskou as verteenwoordigende die bedrag waarmee die waarde van masjinerie, implemente, werktuie en ander artikels wat by die voortbrenging van inkomste gebruik word, verminder het as gevolg van slytasie: Met dien verstande dat waar 'n aftrekking ooreenkomstig paragraaf (c) toegelaat is, die aanslagbeampte die bedrag wat ooreenkomstig daardie paragraaf toegelaat is, in aanmerking moet neem by die bepaling van die bedrag wat kragtens hierdie paragraaf toegelaat moet word: Voorts met dien verstande dat geen toelating ooreenkomstig hierdie paragraaf 10 per sent van die waarde van sodanige masjinerie, implemente, werktuie of ander artikels te bowe mag gaan nie: Voorts met dien verstande dat daar in geen geval 'n toelating gemaak mag word ten opsigte van die waardevermindering van geboue of ander strukture of werke van 'n permanente aard nie;

(e) huurgeld betaal vir grond of persele wat vir doeleindes van 'n bedryf geokkupeer word of ten opsigte waarvan inkomste ontvangbaar is, of bedrae betaal vir die huur van ander eiendom wat by die voortbrenging van inkomste gebruik word, maar uitgesonderd bedrae wat ooreenkomstig 'n huurkoop-ooreenkoms betaal word;

(f) the amount of any debts due to the taxpayer to the extent to which they are proved to the satisfaction of the assessing officer to be bad, provided such amount is included in the current year of assessment or was included in previous years of assessment in the taxpayer's income;

(g) any sum contributed by way of current contribution to any pension fund or benefit fund by any person holding any office or employment where the making of such a contribution is a condition of the holding of such office or employment;

(h) any amount contributed by the taxpayer to an unemployment insurance fund in terms of any law;

(i) in the case of employment any payment received by the employee to meet expenditure incurred by such employee in connection with his duties.

6. Nothing in regulation 5 contained shall be construed as authorising any deduction in respect of—

(a) the cost incurred in the maintenance of any taxpayer, his family or establishment;

(b) domestic or private expenses including the rent of or cost of repairs of or expenses in connection with any premises not occupied for the purpose of trade or of any dwelling house or domestic premises, except in respect of such part as may be occupied for the purpose of trade;

(c) any loss or expense, the deduction of which would otherwise be allowable to the extent to which it is recoverable under any contract of insurance, guarantee, security or indemnity;

(d) any taxation, levy or licence fee save as is provided in section 2 (1) *quat* of the Act;

(e) any insurance premium;

(f) any moneys carried to any reserve fund, invested or capitalised in any way;

(g) any moneys which are not wholly or exclusively laid out or expended for the purpose of trade;

(h) interest which might have been made on any capital employed in any trade;

(i) any donation, gift or other disposition of a similar nature made by a taxpayer to any other person.

Advice of Determination

7. (1) Every advice, in terms of section 2 *quat*, of a determination of a Bantu's taxable income and the amount of additional tax payable by such Bantu, or of any variation thereof, shall be substantially in the form prescribed in Annexure 5.

(2) For the purposes of the proviso to section 3 (1) of the Act the date of issue of any advice of determination shall be deemed to be the date on which the Bantu referred to therein was advised of the amount of tax payable by him.

Objection to Determination

8. Any objection in terms of section 2 *quat* (3) of the Act by a taxpayer to any determination in any advice of determination shall be made substantially in the form prescribed in Annexure 6 and shall within 30 days of the date of such advice be lodged with the assessing officer who made the determination. The objection shall clearly indicate in what respects and on what grounds the determination is objected to.

(f) die bedrag van skulde aan die belastingbetaler verskuldig in dié mate waarin hulle tot tevredenheid van die aanslagbeampte as oninvorderbaar bewys is: Met dien verstande dat sodanige bedrag in die belastingbetaler se inkomste in die lopende aanslagjaar ingesluit is of in vorige aanslagjare ingesluit was;

(g) 'n bedrag wat as lopende bydrae tot 'n pensioenfonds of bystandsfonds bygedra is deur 'n persoon wat in 'n betrekking of werk is waar die doen van sodanige bydrae as 'n voorwaarde aan sodanige betrekking of werk verbonde is;

(h) 'n bedrag deur die belastingbetaler bygedra tot 'n werkloosheidsversekeringsfonds ingevolge enige wet;

(i) in die geval van werk, betaling wat deur die werknemer ontvang is ter bestryding van uitgawe wat deur sodanige werknemer aangegaan is in verband met sy pligte.

6. Niks wat in regulasie 5 vervat is, word vertolk as sou dit magtiging verleen tot aftrekkings ten opsigte van die volgende nie—

(a) die koste aangegaan vir die onderhoud van 'n belastingbetaler, sy gesin of opstal;

(b) huishoudelike of private uitgawes, met inbegrip van die huur van, of koste van herstelwerk aan, of uitgawes in verband met 'n perseel wat nie vir doeleindes van 'n bedryf geokkupeer word nie of van 'n woonhuis of woonperseel, uitgesonderd ten opsigte van sodanige deel wat vir doeleindes van 'n bedryf geokkupeer word;

(c) 'n verlies of uitgawe, waarvan die aftrekking andersins toelaatbaar sou gewees het in dié mate waarin dit ooreenkomstig 'n versekeringsooreenkoms, waarborg, sekuriteit of vrywaring verhaalbaar is;

(d) belasting, heffing of lisensiegeld, uitgesonderd soos bepaal in artikel 2 (1) *quat* van die Wet;

(e) versekeringspremies;

(f) gelde wat op enige wyse na 'n reserwefonds oorgedra, belê of gekapitaliseer is;

(g) gelde wat nie geheel of uitsluitlik uitgegee of bestee word vir doeleindes van 'n bedryf nie;

(h) rente wat verdien mag gewees het op kapitaal wat in 'n bedryf gebruik word;

(i) 'n donasie, geskenk of ander soortgelyke beskikking deur 'n belastingbetaler aan 'n ander persoon.

Inkennisstelling van Bepaling

7. (1) Elke inkennisstelling ingevolge artikel 2 *quat* van 'n bepaling van 'n Bantoe se belasbare inkomste en die bedrag van addisionele belasting betaalbaar deur sodanige Bantoe, of van 'n wysiging daarvan, moet wesenlik in die vorm wees soos voorgeskryf in Aanhangsel 5.

(2) Vir die toepassing van die voorbehoudsbepaling van artikel 3 (1) van die Wet, word die datum van uitreiking van 'n inkennisstelling van bepaling geag die datum te wees waarop die Bantoe wat daarin genoem word, in kennis gestel is van die bedrag van die belasting wat deur hom betaalbaar is.

Beswaar teen Bepaling

8. 'n Beswaar kragtens artikel 2 *quat* (3) van die Wet deur 'n belastingbetaler teen 'n bepaling in 'n inkennisstelling van bepaling moet wesenlik in die vorm voorgeskryf in Aanhangsel 6 gemaak word en moet binne 30 dae na die datum van sodanige inkennisstelling ingedien word by die aanslagbeampte wat die bepaling gemaak het. Die beswaar moet duidelik aantoon in welke opsigte en op watter gronde daar teen die bepaling beswaar gemaak word.

When and where Taxes are Payable

9. (1) Basic general and local taxes in respect of any year shall be payable on the first day of January of that year.

(2) Additional general tax specified in any advice of determination shall be payable by the Bantu concerned on the date of such advice.

(3) Tribal levies shall be due and payable on such dates and by such persons as may be specified in any Proclamation in terms of which such levy is imposed: Provided that if no date is so specified the levy imposed by such Proclamation shall be deemed to be payable on the first day of January of each year in respect of which it is imposed.

(4) All taxes referred to in this regulation shall be payable at the office of any receiver, or at any other place where payment to any other person is specially authorised under or in terms of the Act or these regulations or where payment is demanded under the authority of such receiver or in terms of any tax writ.

Acceptance of Tax Tendered

10. (1) Whenever any person tenders payment of any tax payable by any Bantu, other than additional general tax, he shall produce to the receiver such Bantu's receipt or receipts for or other documentary proof of discharge of the tax for the preceding year, or shall explain his inability to do so to the satisfaction of such receiver.

(2) A tender of payment of additional general tax referred to in any advice of determination may be refused by the receiver if such tender is not accompanied by such advice or, in the event of its having been lost, an official copy thereof.

(3) Amounts accepted by a receiver as tax in respect of any Bantu shall, in accordance with the provisions of section 3 (2) of the Act, be applied to the discharge of such Bantu's tax which has been longest in arrear.

Part-payments of Tax

11. (1) Except as in these regulations or in the Act expressly otherwise provided no part-payment made by a Bantu in respect of his liability in any particular year to pay basic general tax or any tribal levy or local tax in respect of any one hut or dwelling, as the case may be, shall serve in any way as a lawful discharge of such liability until the full amount due for that year in respect of such tax or levy shall have been paid to the receiver.

(2) No part-payment of the amount due as additional general tax tendered in respect of any one financial year shall be accepted by any collector of taxes unless the receiver shall have endorsed his approval therefor on the relative advice of determination.

Extension of time to Pay Tax

12. (1) Every certificate of extension of time in which to pay tax, granted in terms of section 5 or 9 (3) of the Act, shall be substantially in the form prescribed in Annexure 7, and shall be dated and signed over his designation by the person authorised to grant it.

Waar en wanneer Belasting Betaalbaar is

9. (1) Basiese algemene en plaaslike belasting ten opsigte van enige jaar is op die eerste dag van Januarie van daardie jaar betaalbaar.

(2) Addisionele algemene belasting wat in 'n in kennisstelling van bepaling aangegee is, is deur die betrokke Bantoe betaalbaar op die datum van sodanige in kennisstelling.

(3) Stamheffings is verskuldig en betaalbaar op dié datums en deur dié persone vermeld in 'n proklamasie waarby sodanige heffing opgelê word: Met dien verstande dat indien geen datum aldus vermeld word nie, die heffing wat by sodanige proklamasie opgelê word, geag word betaalbaar te wees op die eerste dag van Januarie in elke jaar ten opsigte waarvan dit opgelê is.

(4) Alle belasting in hierdie regulasie bedoel, is betaalbaar by die kantoor van enige ontvanger of by enige ander plek waar betaling aan 'n ander persoon ingevolge of kragtens die Wet of hierdie regulasies spesiaal gemagtig is of waar betaling geëis word ingevolge die bevoegdheid van sodanige ontvanger of kragtens 'n belastinglasbrief.

Aanname van Aangebode Belasting

10. (1) Wanneer enigeen betaling aanbied van belasting wat deur 'n Bantoe betaalbaar is, uitgesonderd addisionele algemene belasting, moet hy sodanige Bantoe se kwitansie of kwitansies vir of ander dokumentêre bewys van vereffening van die belasting vir die voorafgaande jaar aan die ontvanger vertoon, of sy onvermoë om dit te doen tot tevredenheid van sodanige ontvanger verduidelik.

(2) 'n Aanbod van betaling van addisionele algemene belasting in 'n in kennisstelling van bepaling genoem, kan deur die ontvanger geweier word indien sodanige aanbod nie van sodanige in kennisstelling vergesel gaan nie of, ingeval dit verlore geraak het, 'n amptelike kopie daarvan.

(3) Bedrae wat deur 'n ontvanger as belasting ten opsigte van 'n Bantoe ontvang is, moet, ingevolge die bepaling van artikel 3 (2) van die Wet, gebruik word ter vereffening van sodanige Bantoe se belasting wat die langste agterstallig is.

Gedeeltelike Betalings van Belasting

11. (1) Behoudens uitdruklik andersluidende bepaling in hierdie regulasies of in die Wet, mag geen gedeeltelike betaling deur 'n Bantoe gedoen ten opsigte van sy aanspreeklikheid in 'n bepaalde jaar om basiese algemene belasting of stamheffing of plaaslike belasting ten opsigte van enige enkele hut of woning te betaal, na gelang van die geval, op enige wyse dien as 'n wettige vereffening van sodanige aanspreeklikheid nie, totdat die volle bedrag wat vir daardie jaar ten opsigte van sodanige belasting of heffing verskuldig is, aan die ontvanger betaal is.

(2) Geen gedeeltelike betaling van die bedrag verskuldig as addisionele algemene belasting wat ten opsigte van enige boekjaar aangebied word, mag deur 'n belastinginvorderaar aangeneem word nie tensy die ontvanger sy goedkeuring daarvan op die betrokke in kennisstelling van bepaling onder sy handtekening aangebring het.

Uitstel van Betaling van Belasting

12. (1) Elke sertifikaat van uitstel vir die betaling van belasting, toegestaan kragtens artikel 5 of 9 (3) van die Wet, moet wesenlik in die vorm voorgeskryf in Aanhangsel 7 wees, en moet deur die persoon wat gemagtig is om dit toe te staan, gedateer en onderteken wees onder sy ampstitel.

(2) Such certificate shall, if granted—

(a) in the case of a Bantu in possession of a reference book, be endorsed in the tax section of such book;

(b) in the case of a Bantu holding any other document satisfactorily establishing his identity and liability for tax purposes, be endorsed on such document:

Provided that such endorsement may, if granted by a court, be made by the presiding officer or clerk of such court but no endorsement referred to in this regulation shall be made in or on the passport of any person.

Form of Tax Receipts

13. (1) Subject to the provisions of subregulation (2) receipts issued in respect of moneys accepted in payment of any tax due under this Act shall—

(a) in the case of local tax, be substantially in the form prescribed in Annexure 8;

(b) in the case of basic general tax due in respect of any year up to and including 1959, be substantially in the form prescribed in Annexure 9;

(c) in the case of basic general tax due in respect of the year 1960 or any year thereafter, be substantially in the form prescribed in Annexure 10;

(d) in the case of hospital tax, be substantially in the form prescribed in Annexure 11;

(e) in the case of basic general tax for any year and hospital tax for the same year, be substantially in the form prescribed in Annexure 12;

(f) in the case of additional general tax, be substantially in the form prescribed in Annexure 13;

(g) in the case of Bantu quitrent, be substantially in the form prescribed in Annexure 14;

(h) in the case of any tax or fees collected by or accruing to any messenger of the court by virtue of the the execution of a tax writ, be substantially in the form prescribed in Annexure 15;

(i) in the case of any tribal levy, be substantially in the form prescribed in Annexure 16: Provided that the receipt issued in respect of any such levy which is collected under authority granted in terms of section 15 (3) of the Act may be in the form prescribed for receipt forms in the relevant regulations relating to Bantu Authorities, issued in terms of the Bantu Authorities Act, 1951 (Act No. 68 of 1951).

(2) Notwithstanding anything in subregulation (1) contained the receipt issued to a Bantu who holds or is required to hold a passport, or to any other Bantu at any time prior to the assignment to him of an identity number, in respect of moneys referred to in the said subregulation, which are tendered by such Bantu, shall be in the form of a Revenue 8 receipt: Provided that separate receipts shall be issued in respect of basic general tax, additional general tax, local tax and any tribal levy, as the case may be, paid by any such Bantu.

(2) Sodanige sertifikaat moet, indien toegestaan—

(a) in die geval van 'n Bantoe in besit van 'n bewysboek, in die belastingafdeling van sodanige boek geëndosseer word;

(b) in die geval van 'n Bantoe wat 'n ander dokument besit wat op bevredigende wyse sy identiteit en aanspreeklikheid vir belastingdoeleindes bewys, op sodanige dokument geëndosseer word:

Met dien verstande dat sodanige endossement, indien dit deur 'n hof toegestaan word, deur die voorsittende beampte of klerk van sodanige hof aangebring mag word, maar geen endossement in hierdie regulasie bedoel mag in of op die paspoort van enigeen gemaak word nie.

Vorm van Belastingkwitansies

13. (1) Behoudens die bepalings van subregulasie (2), moet kwitansies uitgereik ten opsigte van gelde ontvang in betaling van belasting verskuldig, ingevolge hierdie Wet—

(a) in die geval van plaaslike belasting, wesenlik in die vorm voorgeskryf in Aanhangsel 8 wees;

(b) in die geval van basiese algemene belasting verskuldig ten opsigte van enige jaar tot en met 1959, wesenlik in die vorm voorgeskryf in Aanhangsel 9 wees;

(c) in die geval van basiese algemene belasting verskuldig ten opsigte van die jaar 1960 of enige daaropvolgende jaar, wesenlik in die vorm voorgeskryf in Aanhangsel 10 wees;

(d) in die geval van hospitaalbelasting, wesenlik in die vorm voorgeskryf in Aanhangsel 11 wees;

(e) in die geval van basiese algemene belasting vir enige jaar en hospitaalbelasting vir dieselfde jaar, wesenlik in die vorm voorgeskryf in Aanhangsel 12 wees;

(f) in die geval van addisionele algemene belasting, wesenlik in die vorm voorgeskryf in Aanhangsel 13 wees;

(g) in die geval van Bantoe-erfpag, wesenlik in die vorm voorgeskryf in Aanhangsel 14 wees;

(h) in die geval van belasting of gelde wat ingevorder word deur of toeval aan 'n geregsbode kragtens die uitvoering van 'n belastinglasbrief, wesenlik in die vorm voorgeskryf in Aanhangsel 15 wees;

(i) in die geval van stamheffing, wesenlik in die vorm voorgeskryf in Aanhangsel 16 wees: Met dien verstande dat die kwitansie uitgereik ten opsigte van sodanige heffing wat ingevorder word ooreenkomstig magtiging verleen kragtens artikel 15 (3) van die Wet, in die vorm kan wees wat voorgeskryf is vir kwitansievorms in die toepaslike regulasies wat betrekking het op Bantoe-owerhede, uitgereik kragtens die Wet op Bantoe-owerhede, 1951 (Wet No. 68 van 1951).

(2) Ondanks enigiets in subregulasie (1) vervat, moet die kwitansie wat uitgereik word aan 'n Bantoe wat 'n paspoort besit of moet besit, of aan 'n ander Bantoe te eniger tyd voor die toewysing van 'n persoonsnommer aan hom, ten opsigte van gelde bedoel in genoemde subregulasie, wat deur sodanige Bantoe aangebied word, in die vorm van 'n Inkomste 8-kwitansie wees: Met dien verstande dat aparte kwitansies uitgereik moet word ten opsigte van basiese algemene belasting, addisionele algemene belasting, plaaslike belasting en stamheffing, na gelang van die geval, wat deur sodanige Bantoe betaal word.

Certificates of Exemption

14. (1) Certificates of exemption issued under section 4 of the Act shall—

(a) in the case of temporary or permanent exemption from the payment of basic general tax by a Bantu to whom a reference book has been issued, be substantially in the form prescribed in Annexure 17 or 18, respectively;

(b) in the case of temporary or permanent exemption from the payment of any other tax by any Bantu, or the payment of basic general tax by a Bantu who holds or is required to hold a passport, be substantially in the form prescribed in Annexure 19 or 20, respectively:

Provided that a separate certificate of temporary exemption in the form of Annexure 17 shall be issued in respect of each year for which the holder is so exempted.

(2) No exemption from the payment of additional general tax shall be granted by any receiver.

(3) Permanent exemption from the payment of local tax shall be granted only by the receiver within whose area the Bantu concerned is registered as a local taxpayer.

(4) No application for temporary exemption in terms of section 4 (1) (a) of the Act from the payment of tax for any particular year shall be granted before the expiration of that year.

(5) No exemption certificate shall be withdrawn by any receiver unless the holder has been called on to show cause why such certificate should not be withdrawn.

Manner of Dealing with Tax Receipts or Exemption Certificates

15. (1) Whenever any Bantu pays or is exempted from the payment of any category of tax for a particular year, the receipt or exemption certificate issued to him in respect of such tax for such year shall supersede all receipts and exemption certificates issued to him in respect of the same category of tax for any prior year.

(2) The receiver shall endorse the word "superseded" in bold letters across the face of the original of every such superseded receipt or exemption certificate. Every such endorsement which is not made by means of a rubber stamp impression shall be dated and signed over his designation by the person making it.

16. (1) The receiver shall affix the original of any tax stamp issued by him in the relative tax section of the reference book of the Bantu concerned, or cause it to be so affixed: Provided that—

(a) if such Bantu, other than one who is required to hold a passport, is not at the time of such issue in possession of a reference book such tax stamp may be affixed to any document which satisfactorily establishes such Bantu's identity and liability for tax purposes;

Vrystellingsertifikate

14. (1) Vrystellingsertifikate uitgereik kragtens artikel 4 van die Wet, moet—

(a) in die geval van tydelike of permanente vrystelling van die betaling van basiese algemene belasting deur 'n Bantoe aan wie 'n bewysboek uitgereik is, wesenlik in die vorm voorgeskryf in onderskeidelik Aanhangsel 17 of 18 wees;

(b) in die geval van tydelike of permanente vrystelling van die betaling van ander belasting deur 'n Bantoe, of die betaling van basiese algemene belasting deur 'n Bantoe wat 'n paspoort besit of moet besit, wesenlik in die vorm voorgeskryf in onderskeidelik Aanhangsel 19 of 20 wees:

Met dien verstande dat 'n aparte sertifikaat van tydelike vrystelling in die vorm van Aanhangsel 17 uitgereik moet word ten opsigte van elke jaar wat die houer aldus vrystel is.

(2) Geen ontvanger mag vrystelling van die betaling van addisionele algemene belasting verleen nie.

(3) Permanente vrystelling van die betaling van plaaslike belasting mag slegs verleen word deur die ontvanger in wie se gebied die betrokke Bantoe as 'n plaaslike belastingbetaler geregistreer is.

(4) Geen aansoek om tydelike vrystelling kragtens artikel 4 (1) (a) van die Wet van die betaling van belasting vir 'n bepaalde jaar mag voor die verstryking van dié jaar verleen word nie.

(5) Geen vrystellingsertifikaat mag deur 'n ontvanger ingetrek word nie tensy die houer versoek is om redes aan te voer waarom sodanige sertifikaat nie ingetrek moet word nie.

Wyse waarop met Belastingkwitansies of Vrystellingsertifikate Gehandel moet word

15. (1) Wanneer 'n Bantoe enige kategorie van belasting ten opsigte van 'n bepaalde jaar betaal of vrygestel word van die betaling daarvan, vervang die kwitansie of vrystellingsertifikaat wat aan hom ten opsigte van sodanige belasting vir sodanige jaar uitgereik is, alle kwitansies en vrystellingsertifikate wat aan hom ten opsigte van dieselfde kategorie van belasting vir 'n voorafgaande jaar uitgereik is.

(2) Die ontvanger moet die woord „vervang” in groot letters oor die voorkant van die oorspronklike van elke sodanige vervangde kwitansie of vrystellingsertifikaat endosseer. Elk sodanige endossement wat nie deur middel van 'n rubberstempelafdruk aangebring word nie, moet deur die persoon wat dit aanbring, gedateer en onderteken word onder sy ampstitel.

16. (1) Die ontvanger moet die oorspronklike van 'n belastingseël wat deur hom uitgereik is, in die toepaslike belastingafdeling van die bewysboek van die betrokke Bantoe plak, of dit aldus laat plak: Met dien verstande dat—

(a) indien sodanige Bantoe, uitgesonderd 'n Bantoe wat 'n paspoort moet besit, nie ten tye van sodanige uitreiking 'n bewysboek besit nie, sodanige belastingseël op enige dokument geplak kan word wat op 'n bevredigende wyse sodanige Bantoe se identiteit en aanspreeklikheid vir belastingdoeleindes bewys;

(b) the receipt for the payment of additional general tax shall be affixed to the advice of determination produced by the Bantu in respect of such payment.

(2) A tax receipt or exemption certificate which is not in the form of a tax stamp shall not be pasted into or otherwise permanently affixed to any reference book. Details of such receipt or certificate and of any tax stamp dealt with in accordance with proviso (a) to subregulation (1) shall on production to any receiver of such receipt or certificate or stamp and of the reference book of the Bantu concerned be endorsed by such receiver, free of charge, in the relative tax section thereof. Such endorsement shall be substantially in the form prescribed in Annexure 21.

Loss of Tax Receipt or Exemption Certificate

17. (1) Any Bantu who has lost a tax receipt or a certificate of exemption issued to him, may apply to any receiver for a certificate to the effect that he has paid such tax or been exempted from payment. If the receiver is satisfied as to the applicant's *bona fides*, he shall—

(a) if such lost receipt or exemption certificate was in the form of a tax stamp endorse details thereof, free of charge, in the relative tax section of such Bantu's reference book, substantially in the form prescribed in Annexure 21;

(b) if such lost receipt was not in the form of a tax stamp or if the applicant is not at the time of application in possession of a reference book, issue to the Bantu concerned a certificate of revenue received in the form Revenue 180: Provided that—

(i) the receiver may require any such Bantu to furnish a statement, duly witnessed, as to the loss of such receipt or exemption certificate;

(ii) no such certificate shall be issued after the 30th June of any one year in respect of any tax paid or exemption granted for the preceding year, nor shall any such certificate be issued at any time in respect of any tax paid for any year prior thereto;

(iii) should the receiver deem it necessary to institute enquiries regarding the application he may, pending his decision, issue to the applicant a document stating that his request for a certificate is under consideration and specifying the tax year in respect of which such certificate is required. Such document shall not be valid for a longer period than 30 days but may be renewed by the receiver for further periods of not more than 30 days pending the completion of his enquiries and on production during its period of validity shall have the effect of a certificate of extension in respect of his tax liability for the year stated therein.

(2) Any endorsement made as in subregulation (1) (a) provided and every certificate of revenue issued in terms of subregulation (1) (b) shall, for the purposes of section 8 (g) of the Act, be deemed to be a certificate of payment of the tax referred to in such endorsement or certificate of revenue.

(b) die kwitansie vir die betaling van addisionele algemene belasting op die in kennisstelling van bepaling wat deur die Bantoe ten opsigte van sodanige betaling vertoon word, aangebring moet word.

(2) 'n Belastingkwitansie of vrystellingsertifikaat wat nie in die vorm van 'n belastingseël is nie, mag nie geplak word in of op 'n ander wyse permanent aangebring word in 'n bewysboek nie. Besonderhede van sodanige kwitansie of sertifikaat en van 'n belastingseël waarmee ooreenkomstig voorbehoudsbepaling (a) van subregulasie (1) gehandel is, moet na vertoning van sodanige kwitansie of sertifikaat of seël en van die bewysboek van die betrokke Bantoe aan 'n ontvanger, deur sodanige ontvanger gratis in die toepaslike belastingafdeling daarvan geëndosseer word. Sodanige endossement moet wesenlik in die vorm voorgeskryf in Aanhangsel 21 wees.

Verlies van Belastingkwitansie of Vrystellingsertifikaat

17. (1) 'n Bantoe wat 'n belastingkwitansie of 'n vrystellingsertifikaat wat aan hom uitgereik is, verloor het, kan by 'n ontvanger aansoek doen om 'n sertifikaat ten effekte dat hy sodanige belasting betaal het of van betaling vrygestel is. Indien die ontvanger oortuig is van die aansoeker se *bona fides*, moet hy—

(a) indien sodanige verlore kwitansie of vrystellingsertifikaat in die vorm van 'n belastingseël was, besonderhede daarvan in die toepaslike belastingafdeling van sodanige Bantoe se bewysboek gratis endosseer, wesenlik in die vorm voorgeskryf in Aanhangsel 21;

(b) indien sodanige verlore kwitansie nie in die vorm van 'n belastingseël was nie of indien die aansoeker ten tye van die aansoek nie 'n bewysboek besit nie, aan die betrokke Bantoe 'n sertifikaat van inkomste ontvang op die vorm Inkomste 180 uitreik; Met dien verstande dat—

(i) die ontvanger van sodanige Bantoe kan vereis om 'n behoorlik geattesteerde verklaring voor te lê aangaande die verlies van sodanige kwitansie of vrystellingsertifikaat;

(ii) geen sodanige sertifikaat uitgereik mag word na 30 Junie van 'n besondere jaar ten opsigte van belasting betaal of vrystelling verleen vir die voorafgaande jaar nie, en ook dat geen sodanige sertifikaat te eniger tyd uitgereik mag word ten opsigte van belasting betaal vir enige jaar wat dit voorafgaan nie;

(iii) indien die ontvanger dit nodig ag om ondersoek in te stel na die aansoek, hy, in afwagting van sy besluit, aan die aansoeker 'n dokument kan uitreik waarin gemeld word dat sy versoek om 'n sertifikaat oorweeg word en waarin die belastingjaar ten opsigte waarvan sodanige sertifikaat vereis word, aangedui word. Sodanige dokument is nie geldig vir 'n tydperk van meer as 30 dae nie, maar kan deur die ontvanger vir verdere tydperke van hoogstens 30 dae hernuwe word in afwagting van die voltooiing van sy ondersoek, en wanneer dit gedurende sy geldigheidstydperk vertoon word, het dit die krag van 'n sertifikaat van uitstel ten opsigte van sy aanspreeklikheid vir belasting vir die jaar wat daarop gemeld word.

(2) 'n Endossement wat aangebring is soos in subregulasie (1) (a) bepaal en elke sertifikaat van inkomste uitgereik ooreenkomstig subregulasie (1) (b), word, vir die toepassing van artikel 8 (g) van die Wet, geag 'n sertifikaat van betaling van die belasting genoem in sodanige endossement of sertifikaat van inkomste te wees.

Tax Tours

18. (1) The receiver may in accordance with the Secretary's approval conduct tax-collecting tours in any area under his jurisdiction. Such receiver shall in such manner and to such persons as he may in his discretion decide, give notice of the date and destination of the collector's visit.

(2) Every chief or headman appointed or recognised in terms of section 2 of the Bantu Administration Act, 1927 (Act No. 38 of 1927), shall on receipt of such notice forthwith cause all adult male Bantu resident in the area of his jurisdiction to be advised of the contents of such notice, and shall gather with such Bantu at the time and place specified to render the collecting officer such reasonable assistance as may be required.

Tax Writs

19. (1) A tax writ shall be substantially in the form prescribed in Annexure 22 and may be directed for execution to the messenger of the court or such other person as may with the concurrence of the Secretary be specially appointed as messenger of the court for the execution of tax writs.

(2) Every messenger of the court shall before executing any tax writ furnish security in an amount equivalent to one-third of the full amount of tax collected under tax writs during the preceding financial year subject to a minimum of R500 and a maximum of R2,000. Such security shall be additional to any security which such messenger of the court is required to furnish in terms of any other law.

(3) The messenger of the court shall in the execution of any tax writ comply with all relevant instructions contained in the Bantu Taxation Code and all such instructions relating to sub-receivers of revenue as may be issued from time to time in terms of section 61 of the Exchequer and Audit Act, 1956 (Act No. 23 of 1956).

20. (1) The messenger of the court may, notwithstanding anything in the Rules of Court for Magistrates' Courts, recover as costs from each tax defaulter named in any tax writ directed to him a composite fee of 25c for each year of default and no other costs: Provided that if in execution of such writ he attaches or sells any property, he shall in addition be allowed—

(a) driving fees at the rate of 5c per mile subject to a maximum of 75c for all kinds or any number of animals attached in respect of the liability of any one defaulter;

(b) necessary herding fees of any stock so attached, on the scale for the time being laid down in the pound laws applicable in the district concerned;

(c) auction fees for the sale of any property so attached, on the scale for the time being laid down for sales in execution of movable property by the said Rules of Court:

Provided further that if service of such writ is effected in more than one magisterial district such composite and other fees, herein referred to, may be charged in respect of each such additional district.

Belastingtoere

18. (1) Ooreenkomstig die Sekretaris se goedkeuring, kan die ontvanger toere vir die invordering van belasting in enige gebied in sy regsgebied onderneem. Sodanige ontvanger moet op dié wyse en aan dié persone waarop hy na goedvinde besluit, kennis gee van die datum en bestemming van die belastinginvorderaar se besoek.

(2) Elke kaptein of hoofman wat aangestel of erken is kragtens die bepalings van artikel 2 van die Bantoe-administrasie Wet, 1927 (Wet No. 38 van 1927), moet by ontvangs van sodanige kennisgewing onmiddellik alle volwasse manlike Bantoes wat in sy regsgebied woonagtig is, in kennis laat stel van die inhoud van sodanige kennisgewing en moet saam met sodanige Bantoes bymekaarkom op die tyd en plek wat aangegee is ten einde die invorderingsbeampte dié redelike hulp te verleen wat nodig mag wees.

Belastinglasbriewe

19. (1) 'n Belastinglasbrief moet wesenlik in die vorm voorgeskryf in Aanhangsel 22 wees en kan vir uitvoering gerig word aan die geregsbode of sodanige ander persoon wat, met die instemming van die Sekretaris, spesiaal aangestel kan word as geregsbode vir die uitvoering van belastinglasbriewe.

(2) Elke geregsbode moet voor die uitvoering van 'n belastinglasbrief sekuriteit stel tot 'n bedrag gelykstaande met een-derde van die volle bedrag van belasting wat gedurende die voorafgaande boekjaar ingevolge belastinglasbriewe ingevorder is, behoudens 'n minimum van R500 en 'n maksimum van R2,000. Sodanige sekuriteit moet bykomend wees by enige sekuriteit wat sodanige geregsbode ingevolge enige ander wet moet stel.

(3) Die geregsbode moet, by die tenuitvoerlegging van 'n belastinglasbrief, voldoen aan al die toepaslike voorskrifte wat in die Bantoebelastingkode vervat is en aan alle sodanige voorskrifte wat betrekking het op subontvangers van inkomste wat van tyd tot tyd uitgereik mag word ingevolge die bepalings van artikel 61 van die Skatkis- en Ouditwet, 1956 (Wet No. 23 van 1956).

20. (1) Ondanks enigiets in die Reëls van die Hof vir Landdroshowe, kan die geregsbode op elke belastingwanbetaler in 'n belastinglasbrief genoem wat aan hom gerig is, as koste 'n samegestelde geld van 25c verhaal ten opsigte van elke jaar van wanbetaling en geen ander koste nie: Met dien verstande dat indien hy in die uitvoering van sodanige lasbrief op eiendom beslag lê of dit verkoop, hy daarbenewens geregtig is op—

(a) aanjagelde teen 5c per myl, behoudens 'n maksimum van 75c vir alle soorte of enige aantal diere waarop beslag gelê is ten opsigte van die aanspreeklikheid van enige enkele wanbetaler;

(b) die nodige oppasgelden van vee waarop aldus beslag gelê is, volgens die skaal vasgestel in die skutwette dan van toepassing in die betrokke distrik;

(c) veilingsgeld vir die verkoop van eiendom waarop aldus beslag gelê is, volgens die skaal wat op dié stadium vasgestel is ten opsigte van eksekusieverkopings van roerende eiendom deur genoemde Reëls van die Hof:

Voorts met dien verstande dat indien betekening van sodanige lasbrief in meer as een landdrosdistrik plaasvind, sodanige samegestelde en ander gelde, hierin genoem, ten opsigte van elke sodanige addisionele distrik gevra kan word.

(2) No liability shall attach to the State or any statutory body entitled according to law to any taxes collected by virtue of any tax writ in respect of any fees which the messenger of the court shall fail to recover.

Payment of Tax and Costs on Court Order

21. (1) If any Bantu, whilst serving any period of imprisonment imposed for failing to comply with an order of court to pay any tax or costs, tenders payment of the full amount of such tax or any portion thereof he shall, if he is imprisoned at any centre where a receiver is stationed be escorted to such receiver's office at his request, or if he is imprisoned at any other centre, to the clerk of the court's office at such centre: Provided that no amount so tendered need be accepted otherwise than during ordinary office hours.

(2) Upon payment to any receiver or clerk of the court referred to in subregulation (1), as the case may be, of the full amount ordered by the court to be paid as tax and costs, or of any portion thereof which, in so far as it represents tax is not less than the minimum amount specified in section 9 (3) (b) of the Act—

(a) such receiver shall issue to such Bantu the necessary receipts for such tax in accordance with these regulations and a separate receipt for costs paid, and furnish the escort with a certificate substantially in the form prescribed in Annexure 23; or

(b) such clerk of the court or his assistant shall issue to such Bantu a receipt substantially in the form prescribed in Annexure 24 for such tax and a separate receipt in the same form in respect of any costs and transmit the amount paid to the receiver of the district in which the court making the order is situate, in accordance with instructions contained in the Bantu Taxation Code.

(3) Every certificate or receipt referred to in subregulation 2 (a) and (b) respectively, shall on its production to the person in charge of the prison or place where the Bantu concerned is undergoing any term of imprisonment imposed as an alternative to the payment of any tax and costs to which such certificate or receipt relates, serve as a warrant of liberation to the extent of the payment indicated thereon.

(4) All payments of tax and costs made to a clerk of the court in terms of this regulation shall be transmitted by him to the receiver concerned and the receipts issued by such receiver in respect thereof dealt with in accordance with the instructions contained in the Bantu Taxation Code, and all amounts representing costs shall be transmitted by the receiver to whom they are paid to the messenger of the court entitled thereto.

Proceedings in Terms of Section 9 bis of the Act

22. Any Bantu Affairs Commissioner before whom a Bantu is brought in terms of section 9 bis of the Act, shall keep a record of any proceedings under the provisions of the said section, and shall endorse on such record any orders made in terms of that section for the prosecution, release, detention or arrest of such Bantu.

23. (1) No Bantu shall be detained in terms of section 9 bis (3) of the Act for any purpose other than to permit of employment being found for him, and no order for

(2) Die Staat of enige statutêre liggaam wat volgens wet geregtig is op belasting wat ingevolge 'n belastinglasbrief ingevorder word, kan nie aanspreeklik gehou word vir enige gelde wat die geregsbode nie kan invorder nie.

Betaling van Belasting en Koste op Hofbevel

21. (1) Indien 'n Bantoe, terwyl hy gevangenisstraf uitdien wat opgelê is weens versuim om te voldoen aan 'n hofbevel om belasting of koste te betaal, aanbied om die volle bedrag van sodanige belasting of 'n gedeelte daarvan te betaal, moet hy, indien hy gevangenisstraf uitdien in 'n sentrum waar 'n ontvanger gestasioneer is, op sy versoek na sodanige ontvanger se kantoor onder eskort geneem word, of indien hy gevangenisstraf uitdien in 'n ander sentrum, na die kantoor van die klerk van die hof in sodanige sentrum: Met dien verstande dat 'n bedrag wat aldus aangebied word, slegs gedurende gewone kantoorure aangeneem hoef te word.

(2) Na betaling aan 'n ontvanger of klerk van die hof bedoel in subregulasie (1), na gelang van die geval, van die volle bedrag wat volgens die hofbevel as belasting en koste betaal moet word, of van 'n gedeelte daarvan wat, vir sover dit belasting verteenwoordig, nie minder is nie as die minimum bedrag vermeld in artikel 9 (3) (b) van die Wet—

(a) moet sodanige ontvanger aan sodanige Bantoe die nodige kwitansies uitreik ten opsigte van sodanige belasting ooreenkomstig hierdie regulasies en 'n aparte kwitansie vir koste wat betaal is, en die eskort van 'n sertifikaat voorsien wesenlik in die vorm voorgeskryf in Aanhangsel 23; of

(b) moet sodanige klerk van die hof of sy assistent aan sodanige Bantoe 'n kwitansie uitreik wesenlik in die vorm voorgeskryf in Aanhangsel 24 ten opsigte van sodanige belasting en 'n aparte kwitansie in dieselfde vorm ten opsigte van koste, en die bedrag wat betaal is aanstuur aan die ontvanger van die distrik waarin die hof geleë is wat die bevel uitgereik het, ooreenkomstig die voorskrifte vervat in die Bantoebelastingkode.

(3) Elke sertifikaat of kwitansie bedoel in onderskeidelik subregulasies 2 (a) en (b), moet by vertoning daarvan aan die persoon in bevel van die gevangenis of plek waar die betrokke Bantoe 'n termyn van gevangenisstraf uitdien as 'n alternatief vir die betaling van belasting en koste waarop sodanige sertifikaat of kwitansie betrekking het, as 'n magtiging tot invryheidstelling dien in dié mate van die betaling wat daarop aangetoon word.

(4) Alle belasting en koste wat aan 'n klerk van die hof ooreenkomstig die bepalings van hierdie regulasie betaal word, moet deur hom aan die betrokke ontvanger aangestuur word, en met die kwitansies wat deur sodanige ontvanger ten opsigte daarvan uitgereik word, moet daar ooreenkomstig die voorskrifte vervat in die Bantoebelastingkode gehandel word, en all bedrae wat koste verteenwoordig moet deur die ontvanger aan wie hulle betaal is aan die geregsbode wat daarop geregtig is, aangestuur word.

Optrede Ooreenkomstig Artikel 9 bis van die Wet

22. 'n Bantoesakekommissaris voor wie 'n Bantoe ooreenkomstig artikel 9 bis van die Wet gebring word, moet aantekeninge hou van die optrede ingevolge die bepalings van genoemde artikel, en moet bevel ooreenkomstig daardie artikel vir die vervolging, vrylating, aanhouding of inhegtenisname van sodanige Bantoe in sodanige aantekeninge opteken.

detention shall be for an initial period exceeding seven days: Provided that such order may be extended from time to time for periods which, together with the initial period, shall not exceed fourteen days.

(2) The place for the detention of a Bantu in terms of section 9 *bis* (3) of the Act shall be the gaol established for the district in which is situated the office of the Bantu Affairs Commissioner making the order for detention.

(3) Any Bantu Affairs Commissioner who makes an order for the detention of a Bantu, shall furnish the gaoler with warrant substantially in the form prescribed in Annexure 25 and any Bantu so detained shall be dealt with as an awaiting-trial prisoner.

(4) Should employment be found for a Bantu before the period of detention fixed in any order has expired, the Bantu Affairs Commissioner shall vary his order and furnish the gaoler with a warrant of release substantially in the form prescribed in Annexure 26.

24. Any person required to execute an order for arrest made in terms of section 9 *bis* (4) or (7) of the Act, shall be furnished with a warrant substantially in the form prescribed in Annexure 27.

25. An order made by a Bantu Affairs Commissioner in terms of section 9 *bis* (8) of the Act shall be substantially in the form prescribed in Annexure 28.

Receivers not in Employ of the State

26. (1) Any person, not being a member of the public service, who, by virtue of any authority granted thereto by the Secretary, undertakes the collection of any tax or levy, other than any tribal levy which is collected by any treasurer or employee of any body referred to in section 15 (3) of the Act, shall comply with all such instructions as are referred to in regulation 19 (3), and shall before collecting any such tax or levy furnish to the Bantu Affairs Commissioner security in the form and for an amount as may be approved by the Secretary.

(2) For the purposes of this regulation any security or fidelity bond which is in the form prescribed in, and for an amount calculated in accordance with instructions contained in the Bantu Taxation Code, shall be deemed to have been approved by the Secretary.

Bantu Taxation Code

27. Every instruction issued from time to time by the Secretary under section 17 of the Act, which relates to the manner in which any power, duty or function imposed by or under the provisions of the Act or of these regulations on any person is to be exercised or performed shall, in so far as it is not inconsistent with the said provisions, be complied with by the person concerned.

Offences and Penalties

28. (1) Any person who—

(a) fails to comply with any request made in terms of regulation 2 (3);

(b) contravenes the provisions of regulation 2 (4);

(c) in any return rendered on demand in terms of section 6 of the Act, knowingly inserts any false particulars or makes any false statement therein, or who

23. (1) Geen Bantoe mag kragtens artikel 9 *bis* (3) van die Wet vir enige ander doel aangehou word nie as om vir hom werk te vind, en geen aanhoudingsbevel mag vir 'n aanvanklike tydperk van meer as sewe dae wees nie: Met dien verstande dat sodanige bevel van tyd tot tyd verleng kan word vir tydperke wat met inbegrip van die aanvanklike tydperk, nie veertien dae te bowe mag gaan nie.

(2) Die plek waar 'n Bantoe kragtens artikel 9 *bis* van die Wet aangehou moet word, is die tronk ingestel vir die distrik waarin die kantoor van die Bantoesakekommissaris wat die aanhoudingsbevel uitgereik het, geleë is.

(3) 'n Bantoesakekommissaris wat 'n bevel vir die aanhouding van 'n Bantoe uitreik, moet die sipier van 'n lasbrief voorsien, wesenlik in die vorm voorgeskryf in Aanhangsel 25, en 'n Bantoe wat aldus aangehou word, moet op dieselfde wyse as 'n verhoorafwagende gevangene behandel word.

(4) Indien werk vir 'n Bantoe gevind word voor die verstryking van die aanhoudingstydperk in 'n bevel bepaal, moet die Bantoesakekommissaris sy bevel wysig en die sipier voorsien van 'n lasbrief vir vrylating, wesenlik in die vorm voorgeskryf in Aanhangsel 26.

24. Enigeen wat 'n bevel tot inhegtenisname, uitgereik ingevolge artikel 9 *bis* (4) of (7) van die Wet, ten uitvoer moet bring, moet voorsien word van 'n lasbrief wesenlik in die vorm voorgeskryf in Aanhangsel 27.

25. 'n Bevel deur 'n Bantoesakekommissaris uitgereik, kragtens artikel 9 *bis* (8) van die Wet, moet wesenlik in die vorm voorgeskryf in Aanhangsel 28 wees.

Ontvangers nie in Diens van die Staat nie

26. (1) Enigeen wat nie 'n lid van die Staatsdiens is nie, wat kragtens bevoegdheid hom verleen deur die Sekretaris, belasting of heffing invorder, uitgesonderd stamheffing wat deur 'n tesourier of 'n werknemer van 'n liggaam bedoel in artikel 15 (3) van die Wet ingevorder word, moet aan al die voorskrifte voldoen bedoel in regulasie 19 (3) en moet voor die invordering van sodanige belasting of heffing, die Bantoesakekommissaris voorsien van sekuriteit in die vorm en tot 'n bedrag soos deur die Sekretaris goedgekeur mag word.

(2) Vir die toepassing van hierdie regulasie word 'n sekuriteit of getrouheidswaarborg, in die vorm voorgeskryf in en vir 'n bedrag bereken ooreenkomstig die voorskrifte vervat in die Bantoebelastingkode, geag deur die Sekretaris goedgekeur te gewees het.

Bantoebelastingkode

27. Elke voorskrif wat van tyd tot tyd kragtens artikel 17 van die Wet deur die Sekretaris uitgereik word en wat betrekking het op die wyse waarop 'n bevoegdheid, plig of funksie aan enigeen opgelê by of ooreenkomstig die bepalinge van die Wet of van hierdie regulasies, uitgeoefen of verrig moet word, moet, vir sover dit nie onbestaanbaar met genoemde bepalinge is nie, deur die betrokke persoon nagekom word.

Misdrywe en Strawwe

28. (1) Iemand wat—

(a) versuim om aan 'n versoek ingevolge regulasie 2 (3) te voldoen;

(b) die bepalinge van regulasie 2 (4) oortree;

(c) in 'n opgawe op aanvraag ingevolge artikel 6 van die Wet, wetens vals besonderhede invul of 'n vals verklaring daarin doen of wat nalaat om sodanige opgawe

fails to render such return within the time specified therein or within such further period as may in the discretion of the receiver concerned be allowed;

(d) in any statement referred to in proviso (i) to regulation 17 (1) wilfully makes a false or misleading statement;

(e) without having been duly authorised thereto under or in terms of the Act or of these regulations or of any other law demands or accepts from any Bantu any payment of any tax or issues any tax receipt or certificate whether in the prescribed form or otherwise or makes any endorsement relating to tax in any reference book or on any tax document, or who is found in unlawful possession of any rubber stamp used by receivers in connection with the discharge of their duties or functions under the Act or these regulations;

shall be guilty of an offence and liable on conviction to a fine not exceeding R50 or in default of payment to imprisonment for a period not exceeding 50 days.

LIST OF FORMS

Annexure No.	B.A. No.	Description of Form.	Regulation No.
1	—	Return by landowners, etc..	3 (1)
2	591	A. Employer's Return.....	3 (2)
		B. Taxpayer's Return.....	4 (1)
3	595	Return of certain payments.	3 (3)
4	590	Request for return of documents.....	4 (2)
5	593	Advice of determination.....	7 (1)
6	596	Objection to determination...	8
7	—	Certificate of extension.....	12 (1)
8	53	Receipt: Local Tax (R1)...	13 (1) (a)
9	52	General Tax (R2).....	(b)
10	580	General Tax (R3.50).....	(c)
11	55	Hospital Tax (25c).....	(d)
12	583	Gen. & Hosp. Tax (R3.75)	(e)
13	59	Additional General Tax...	(f)
14	353	Quitrent.....	(g)
15	346	Messenger of Court.....	(h)
16	—	Tribal levy.....	(i)
17	333	Temp. Exemption: Gen. Tax	14 (1) (a)
18	338	Perm. Exemption: Gen. Tax	(a)
19	230	Temp. Exemption: Other....	14 (1) (b)
20	231	Perm. Exemption: Other....	(b)
21	—	Tax Discharge Certificate....	16 (2), 17 (1)
22	345	Tax Writ.....	19 (1)
23	342	Certificate of payment made on Court order.....	21 (2) (a)
24	343	Temporary Certificate of payment on Court order.....	(b)
25	274	Warrant of detention.....	23 (3)
26	275	Warrant of release.....	23 (4)
27	276	Warrant of arrest.....	24
28	367	Stop order.....	25

ANNEXURE 1

REPUBLIC OF SOUTH AFRICA

BANTU TAXATION AND DEVELOPMENT ACT, 1925
(ACT No. 41 OF 1925)

To _____

You are hereby required in terms of section 6 of the above-mentioned Act to complete the return on the back hereof and send it to this office within 30 days of the above date.

NOTES REGARDING COMPLETION OF RETURN

1. If no Bantu reside on your property or you do not employ any Bantu write "Nil" across the return, sign it and return it.
2. All the information which must be furnished can be obtained from the Bantus' reference books which you should, therefore, ask them to produce for your inspection.

in te dien binne die voorgeskrewe tydperk daarin vermeld of binne sodanige verdere tydperk wat na goedvinde van die betrokke ontvanger toegelaat word;

(d) in 'n verklaring bedoel in voorbehoudsbepaling (i) van regulasie 17 (1) opsetlik 'n vals of misleidende verklaring doen;

(e) sonder dat hy behoorlik daartoe gemagtig is ooreenkomstig of kragtens die Wet of hierdie regulasies of 'n ander wet, van 'n Bantoe betaling van belasting eis of aanneem of 'n belastingkwitansie of -sertifikaat uitreik in die voorgeskrewe vorm al dan nie of 'n endossement met betrekking tot belasting in 'n bewysboek of op 'n belastingdokument maak, of wat in onregmatige besit gevind word van 'n rubberstempel wat deur ontvangers gebruik word in verband met die uitvoering van hulle pligte of funksies ingevolge die Wet of hierdie regulasies;

begaan 'n misdryf en is by skuldigbevinding strafbaar met 'n boete van hoogstens R50 of by wanbetaling met gevangenisstraf vir 'n tydperk van hoogstens 50 dae.

LYS VAN VORMS

Aanhangsel no.	B.A. no.	Beskrywing van vorm.	Regulasie-no.
1	—	Opgawe deur grondeienaars, ens.	3 (1)
2	591	A. Werkgewer se opgawe... ..	3 (2)
		B. Belastingbetaler se opgawe...	4 (1)
3	595	Opgawe van sekere betalings...	3 (3)
4	590	Versoek vir opgawe of dokumente	4 (2)
5	593	Inkennisstelling van bepaling...	7 (1)
6	596	Beswaar teen bepaling.....	8
7	—	Uitstelsertifikaat.....	12 (1)
8	53	Kwitansie: Plaaslike Belasting (R1)	13 (1) (a)
9	52	Algemene Belasting (R2).....	(b)
10	580	Algemene Belasting (R3.50)...	(c)
11	55	Hospitaalbelasting (25c).....	(d)
12	583	Algemene en Hospitaalbelasting (R3.75).....	(e)
13	59	Addisionele Algemene Belasting	(f)
14	353	Erpags.....	(g)
15	346	Geregshode.....	(h)
16	—	Stamheffing.....	(i)
17	333	Tydlike Vrystelling: Algemene Belasting.....	14 (1) (a)
18	338	Permanente Vrystelling: Algemene Belasting.....	(a)
19	230	Tydlike Vrystelling: Ander....	14 (1) (b)
20	231	Permanente Vrystelling: Ander..	(b)
21	—	Belastingkwytingsertifikaat.....	16 (2), 17 (1)
22	345	Belastinglasbrief.....	19 (1)
23	342	Sertifikaat van betaling op hofbevel	21 (2) (a)
24	343	Tydlike Sertifikaat van Betaling op hofbevel.....	(b)
25	274	Lasbrief vir aanhouding.....	23 (3)
26	275	Lasbrief vir vrylating.....	23 (4)
27	276	Lasbrief vir inhegtenisname.....	24
28	367	Aftrekorder.....	25

AANHANGSEL 1

REPUBLIEK VAN SUID-AFRIKA

BANTOE BELASTING EN ONTWIKKELING WET, 1925
(WET No. 41 VAN 1925)

Aan _____

U moet kragtens artikel 6 van bogenoemde Wet die opgawe op die agterkant hiervan invul en aan hierdie kantoor terugstuur binne 30 dae na bostaande datum.

OPMERKINGS AANGAANDE INVULLING VAN OPGAWE

1. Indien geen Bantoes op u eiendom woonagtig is of by u in diens is nie, skryf „Nul” oor die opgawe, teken dit en stuur dit terug.
2. Al die besonderhede wat verstrekk moet word, kan van die Bantoes se bewysboeke verkry word, en u moet dus die Bantoes versoek om hul bewysboeke vir u insae voor te lê.

3. If any Bantu has no reference book this may be due to—
 (a) failure to apply therefor;
 (b) the loss of the reference book;
 (c) the fact that the Bantu is not 16 years old or is in possession of a passport.

One of these reasons should be stated in the return against the name of each Bantu who has no reference book; the Bantu should be carefully questioned so as to enable you to furnish the fullest possible information.

4. The return should include all Bantu who are 16 years old or older.

Penalty for failure to comply with this demand is R50 or 50 days' imprisonment.

Receiver of Bantu Tax.

3. Indien 'n Bantoe nie 'n bewysboek besit nie, kan dit toegeskryf word aan—

- (a) versuim om aansoek daarom te doen;
 (b) verlies van die bewysboek;
 (c) die feit dat die Bantoe nie 16 jaar oud is nie, of in besit van 'n paspoort is.

Een van hierdie redes moet vermeld word teenoor die naam van elke Bantoe wat nie 'n bewysboek het nie; die Bantoe moet noukeurig ondervra word om u in staat te stel om die besonderhede so volledig moontlik te verstrek.

4. Die opgawe moet alle Bantoes van 16 jaar of ouer insluit.

Boete by versuim om aan hierdie versoek te voldoen, is R50 of 50 dae gevangenisstraf.

Ontvanger van Bantoebelasting.

RETURN OF BANTU RESIDING ON PROPERTY OR EMPLOYED

NOTE.—Before the completion of this return the notes on the front hereof should be carefully studied.

These particulars to be copied from reference book if available.

Identity No.	Name of Bantu	Father's name or Chief's name	Number of tax receipt	Year for which tax paid	If Bantu not in possession of reference book state reason in this column. (See Note 3)

I, the undersigned, declare that the information given above is true and correct and that all Bantu resident on the property or employed by me have been included in the return.

Date 19

Signature of owner, occupier or employer.

OPGAWE VAN BANTOES WOONAGTIG OP EIENDOM OF IN DIENS GENEEM

OPMERKING.—Voordat hierdie opgawe ingevul word, moet die opmerkings op die voorkant hiervan noukeurig bestudeer word.

Hierdie besonderhede moet van die bewysboek verkry word, indien beskikbaar.

Persoonsnommer	Naam van Bantoe	Naam van vader of naam van kaptein	Belastingkwintansienommer	Jaar waarvoor belasting betaal is	Indien 'n Bantoe nie in besit van 'n bewysboek is nie, meld rede in hierdie kolom (sien opmerking 3)

Ek, die ondergetekende, verklaar dat die besonderhede hierbo uiteengesit waar en juis is en dat al die Bantoes wat op die eiendom woon of by my in diens is, in hierdie opgawe ingesluit is.

Datum 19

Handtekening van eienaar, okkupeerder of werkgewer.

ANNEXURE 2

B.A. 591

REPUBLIC OF SOUTH AFRICA

Identity number of employee (see Reference Book)

BANTU TAXATION: RETURN OF INCOME

In terms of section 6 *bis* of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925)

PART—A. RETURN BY EMPLOYER

Year of Assessment 1st March, 19 to end February, 19

INFORMATION REGARDING EMPLOYEE

Insert identity number in top right-hand corner.

Full names and surname Sex

Name and address of employer

Magisterial district

Type of work done by employee (e.g. teacher, clerk, etc.)

N.B.—See instructions overleaf.

AANHANGSEL 2

B.A. 591

REPUBLIEK VAN SUID-AFRIKA

Werknemer se persoonsnommer (Sien bewysboek)

BANTOEBELASTING: OPGAWE VAN INKOMSTE

Ingevolge die bepalings van artikel 6 *bis* van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925)

DEEL A.—WERKGEWER SE OPGAWE

Jaar van aanslag 1 Maart 19 tot einde Februarie 19

INLIGTING BETREFFENDE WERKNEMER

Skrif persoonsnommer bo in regterkantse hoek.

Volle name en van Geslag

Naam en adres van werkgewer

Landdrosdistrik

Soort werk deur werknemer verrig (bv. onderwyser, klerk, ens.)

L.W.—Sien voorskrifte agterop.

Period of service during year of assessment from _____ to _____
 Gross salary (other cash allowances included)..... R _____
 Deductions (specify)..... R _____
 Remarks _____

Date _____ Signature _____

PART B.—DECLARATION BY TAXPAYER

RETURN OF INCOME

Salary or wages (employees)——

(1) According to Part A..... R _____
 (2) Other employers during year of assessment..... R _____
 Other sources (specify)..... R _____

Total income..... R _____

Total deductions claimed (e.g. Pension contributions, expenditure incurred to produce income)..... R _____

N.B.—See instructions overleaf.

Did you submit a return for the previous year? (Yes or No) _____
 If "Yes" to which office and what amount was paid? _____
 If "No" what was the amount of your income? _____
 Name and address of previous employer(s) during year of assessment _____

I, _____ (name and surname)
 declare that the information contained in this return is true and correct and that the income reflected is my total income for the period 1st March, 19____ to the end of February, 19____

Date _____ Signature _____

Place _____

FOR OFFICIAL USE

	R	c
Total income.....		
Deduction allowed.....		
Amount payable.....		
Date of notice.....		

Assessing Officer.

INSTRUCTIONS

PART A

1. The employer must insert the identity number, shown in the Bantu's reference book, on the front portion of this form.

2. Part A must be completed by every EMPLOYER in respect of every Bantu (male or female) in his employ during any period in the year of assessment whose earnings exceed R360 or an average amount of R30 per month, and the form sent to the local Bantu Affairs Commissioner.

N.B.—If the Bantu left the service of the employer during the year of assessment this fact should be endorsed on the form before it is sent to the Bantu Affairs Commissioner.

3. Income includes all amounts which are paid to an employee in cash. The value of food and quarters supplied by the employer should not be included.

4. Deductions allowed include current contributions to pension funds and Government Employees' Provident Fund and any deductions which are a condition of service, e.g. contributions to Industrial Council, etc. Contributions to a tea club, etc., are excluded.

5. If envelopes containing such returns are marked "Official: Bantu Taxation", no postage is payable.

Please note that further supplies of this form are available from your local Bantu Affairs Commissioner on application.

PART B

1. To be completed by every Bantu (male or female) of 18 years or over whose income exceeded R360 or an average of R30 per month during the year of assessment.

2. *N.B.*—All gross income received or accrued, from whatever source except income in kind and the value of livestock or agricultural produce which has not been realised, must be included.

Tydpers van diens gedurende jaar van aanslag van _____ tot _____
 Brutosalaris (ander kontanttoelaes ingereken)..... R _____
 Aftrekkings (spesifiseer)..... R _____
 Opmerkings _____

Datum _____ Handtekening _____

DEEL B.—VERKLARING DEUR BELASTINGBETALER OPGAWE VAN INKOMSTE

Salaris of loon (werknemers):—

(1) Volgens Deel A..... R _____
 (2) Ander werkgewers gedurende jaar van aanslag.. R _____
 Ander bronne (spesifiseer)..... R _____

Totale inkomste..... R _____

Totale aftrekkings geëis (bv. pensioenbydraes, uitgawe aangegaan i.v.m. voortbrenging van inkomste).... R _____

L.W.—Sien voorskrifte agterop.

Het u 'n opgawe vir die vorige jaar ingedien? (Ja of Nee) _____
 Indien „Ja”, by watter kantoor en watter bedrag is betaal? _____

Indien „Nee”, wat was die bedrag van u inkomste? R _____
 Naam en adres van vorige werkgewer(s) in jaar van aanslag _____

Ek (naam en van) _____
 verklaar dat die inligting in hierdie opgawe vervat waar en juis is en dat die inkomste aangetoon my hele inkomste is vir die tydperk 1 Maart 19____ tot einde Februarie 19____

Datum _____ Handtekening _____

Plek _____

VIR AMPTELIKE GEBRUIK

	R	c
Totale inkomste.....		
Aftrekkings toegelaat.....		
Bedrag betaalbaar.....		
Datum van kennisgewing.....		

Aanslagbeampte.

VOORSKRIFTE

DEEL A

1. Die persoonsnommer, soos dit in die Bantoe se bewysboek verskyn, moet deur die werkgewer op die voorblad van hierdie vorm ingevoeg word.

2. Deel A moet deur die WERKGEWER ingevul word ten opsigte van elke Bantoe (man of vrou) wat vir enige tydperk gedurende die jaar van aanslag in sy diens was en meer as R360 of gemiddeld R30 per maand verdien het, en die vorm moet aan die plaaslike Bantoesakekommissaris gestuur word.

L.W.—Indien die Bantoe alreeds die werkgewer se diens gedurende jaar van aanslag verlaat het, moet hierdie feit op die vorm geëndosseer word alvorens dit aan die Bantoesakekommissaris gestuur word.

3. Inkomste sluit in alle bedrae wat kontant aan die werknemer oorbetal word. Die waarde van kos en inwoning wat deur die werkgewer verskaf word, moet nie ingereken word nie.

4. Aftrekkings toegelaat, sluit in lopende bydraes tot pensioenfonds en Regeringswerknemersondersteuningsfonds en enige aftrekkings wat 'n voorwaarde van diens is, bv. bydraes tot Nywerheidsraad, ens. Bydraes tot 'n teekklub, ens., word nie ingesluit nie.

5. Indien koeverte wat sulke opgawes bevat „Amptelik: Bantoe-belasting” gemerk is, is geen posgeld betaalbaar nie.

Geliewe daarop te let dat verdere voorrade van hierdie vorm op aanvraag by u plaaslike Bantoesakekommissaris beskikbaar is.

DEEL B

1. Moet deur elke Bantoe (man of vrou) van 18 jaar of ouer, wie se inkomste vir die jaar van aanslag meer as R360 of 'n gemiddelde bedrag van R30 per maand bedra het, ingevul word.

2. *L.W.*—Alle bruto inkomste ontvang of toegeval, van welke bron ook al, uitgesonderd inkomste in *natura* en die waarde van lewende hawe of landbouprodukte wat nie tot geld gemaak is nie, moet ingesluit word.

3. Deductions in respect of maintenance of taxpayer or his family, travelling expenses or insurance premiums are not allowed. In the case of traders any moneys wholly laid out for purposes of trade are allowed but not amounts expended on any taxation, levies or licence fees.

4. Traders and other business men must present a profit and loss statement together with this return.

TAX TABLE

Males.		Amount Payable.
Annual Income.		
Over p.a.	To p.a.	p.a.
R	R	R
360	480	0.50
480	600	2.00
600	720	3.50
720	840	5.00
840	—	5.00

in respect of such amount of R840, and R2 in respect of every amount of R120 or portion of R120 of such income in excess of such amount of R840.

Females.		Amount Payable.
Annual Income.		
Over p.a.	To p.a.	p.a.
R	R	R
360	480	2.00
480	—	2.00

in respect of such amount of R480, and R2 in respect of every amount of R120 or portion of R120 of such income in excess of such amount of R480.

B.A. 595

ANNEXURE 3

REPUBLIC OF SOUTH AFRICA

BANTU TAXATION

RETURN OF PAYMENTS made to a Bantu, rendered in terms of section 6 bis (1) (b) of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925)

YEAR OF ASSESSMENT ended last day of February, 19____
Particulars of person to whom payments made:—

Identity Number.....

Name and surname.....

Postal address.....

Particulars of payments (specify below, e.g. livestock or produce purchased from or sold on behalf of above-mentioned person):—

	Amount.
	R
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

Remarks.....

Information supplied by:

Date.....

Signature.....

B.A. 590

ANNEXURE 4.

REPUBLIC OF SOUTH AFRICA.

BANTU TAXATION AND DEVELOPMENT ACT, 1925
(ACT No. 41 OF 1925)

REQUEST FOR RETURN OF INCOME/PRODUCTION OF DOCUMENTS

To—

Identity Number.....

In terms of section 2 ter (3) of the Bantu Taxation and Development Act, 1925, I hereby request:—

*(a) that you render within _____ days a return on the attached form (B.A. 591) of your income during the year of assessment 1st March, 19____ to end of February, 19____;

3. Aftrekkings ten opsigte van die onderhoud van belasting-betaler of sy gesin, reiskoste of assuransiëpremies word nie toegelaat nie. In die geval van handelaars word gelde wat uitsluitlik vir bedryfsdoeleindes uitgegee word, toegelaat, maar nie gelde wat aan belasting, heffings of lisensiegelde uitgegee is nie.

4. Handelaars en ander sakelui moet 'n wins-en-verliesstaat tesame met hierdie opgawes voorlê.

BELASTINGTABEL

Mans.		Bedrag betaalbaar
Jaarlikse inkomste.		
Bo Tot	per jaar.	per jaar.
R	R	R
360	480	0.50
480	600	2.00
600	720	3.50
720	840	5.00
840	—	5.00

ten opsigte van die bedrag van R840, en R2.00 ten opsigte van elke bedrag van R120 of gedeelte van R120 van sodanige inkomste bo die bedrag van R840.

Vroue.		Bedrag betaalbaar
Jaarlikse inkomste.		
Bo Tot	per jaar.	per jaar.
R	R	R
360	480	2.00
480	—	2.00

ten opsigte van die bedrag van R480, en R2.00 ten opsigte van elke bedrag van R120 of gedeelte van R120 van sodanige inkomste bo die bedrag van R480.

BA. 595

AANHANGSEL 3

REPUBLIEK VAN SUID-AFRIKA

BANTOE BELASTING

OPGAWE VAN BETALINGS gemaak aan 'n Bantoe, verstrek ingevolge artikel 6 bis (1) (b) van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925)

JAAR VAN AANSLAG geëindig laaste dag van Februarie 19____
Besonderhede van persoon aan wie betalings gemaak:

Persoonsnommer.....

Naam en van.....

Posadres.....

Besonderhede van betalings (spesifiseer hieronder, bv. lewende hawe of landbouprodukte gekoop van of verkoop ten behoeve van voornoemde persoon).

	Bedrag.
	R c
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

Opmerkings:.....

Inligting verskaf deur:

Datum.....

Handtekening.....

BA. 590

AANHANGSEL 4

REPUBLIEK VAN SUID-AFRIKA

BANTOE BELASTING EN ONTWIKKELING WET, 1925
(WET No. 41 VAN 1925)

VERSOEK OM OPGAWE VAN INKOMSTE/VOORLEGGING VAN DOKUMENTE

Aan

Persoonsnommer.....

Ingevolge artikel 2 ter (3) van die Bantoe Belasting en Ontwikkeling Wet, 1925, versoek ek hierby—

*(a) dat u binne _____ dae 'n opgawe op die aangehegte vorm (BA. 591) indien van u inkomste gedurende die jaar van aanslag op 1 Maart 19____ tot einde Februarie 19____;

*(b) you to produce for examination by me at the hour of _____
on the _____ at _____

(i) the following books, accounts or other documents _____

(ii) the notice of assessment issued under the Income Tax Act or a certificate by the Secretary for Inland Revenue stating the amount of your income or the amount of the tax paid or payable by you under the Income Tax Act in respect of the year of assessment 1st March, 19____ to end of February, 19____.

Your attention is invited to the fact that, in terms of section 2 *ter* (4), failure to comply with the above request or the furnishing of false information is punishable by a fine not exceeding R100 or imprisonment for a period not exceeding three months.

Place _____ Receiver/Assessing Officer.
Date _____

* Delete what is not applicable.

B.A. 593

ANNEXURE 5

REPUBLIC OF SOUTH AFRICA

ADVICE OF DETERMINATION

[In terms of section 2 *quat* (1) of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925)]

To:

Identity Number.....

Year of assessment ended last day of February, 19____

Taxable income determined R_____

Amount payable in terms of section 2 (1) *bis* (b)/2 (1) *ter* R_____

Date _____

Place _____

Receipt
Stamp.

Assessing Officer.

B.A. 596

ANNEXURE 6

REPUBLIC OF SOUTH AFRICA

OBJECTION TO DETERMINATION

To _____

Please take notice that I object, on the following grounds, to your determination of the _____ (date)

in terms of which I have been assessed to pay additional general tax amounting to R_____ :-

1. _____
2. _____
3. _____
4. _____

Taxpayer.

The Secretary for Bantu Administration and Development,
P.O. Box 384,
Pretoria.

Forwarded. See covering minute attached.

Bantu Affairs Commissioner/
Magistrate.

The Bantu Affairs Commissioner/Magistrate,

Decision _____

Please advise the taxpayer accordingly.

Secretary for Bantu Adminis-
tration and Development.

*(b) dat u aan my vir ondersoek om _____ op die
te _____ :

(i) die volgende boeke, rekeninge of ander dokumente voorlê: _____

(ii) die kennisgewing van aanslag wat ingevolge die Inkomste-belastingwet uitgereik is of 'n sertifikaat deur die Sekretaris van Binnelandse Inkomste waarin vermeld word wat die bedrag van u inkomste is of die bedrag deur u betaal of betaalbaar ingevolge die Inkomstebelastingwet ten opsigte van die jaar van aanslag 1 Maart 19____ tot einde Februarie 19____.

U aandag word gevestig op die feit dat ingevolge artikel 2 *ter* (4) versuim om te voldoen aan hierdie versoek of die verstrekking van valse inligting strafbaar is met 'n boete van hoogstens R100 of gevangenisstraf vir 'n tydperk van hoogstens drie maande.

Plek _____ Ontvanger/Aanslagbeampte.
Datum _____

* Skrap wat nie van toepassing is nie.

BA. 593

AANHANGSEL 5

REPUBLIEK VAN SUID-AFRIKA

INKENNISSTELLING VAN BEPALING

[Ingevolge artikel 2 *quat* (1) van die Bantoe Belasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925)]

Aan:

Persoonsnommer.....

Jaar van aanslag geëindig laaste dag van Februarie 19____

Belasbare inkomste bepaal R_____

Bedrag betaalbaar ingevolge artikel 2 (1) *bis* (b)/2 (1) *ter* R_____

Datum _____

Plek _____

Kwitansie-
seël.

Aanslagbeampte

BA. 596

AANHANGSEL 6

REPUBLIEK VAN SUID-AFRIKA

BESWAAR TEEN BEPALING

Aan _____

Neem asseblief kennis dat ek, om die volgende redes, beswaar maak teen u bepaling van (datum) _____ waarvolgens ek aangeslaan is om addisionele algemene belasting ten bedrae van R_____ te betaal:-

1. _____
2. _____
3. _____
4. _____

Belastingbetaler.

Die Sekretaris van Bantoe-administrasie en -ontwikkeling,
Posbus 384,
Pretoria.

Aangestuur. Sien aangehegte begeleidendes diensbrief.

Bantoesakekommissaris/Landdros.

Die Bantoesakekommissaris/Landdros,

Besluit _____

Geliewe die belastingbetaler dienooreenkomstig te verwittig.

Sekretaris van Bantoe-administrasie
en -ontwikkeling.

ANNEXURE 7

CERTIFICATE OF EXTENSION TO PAY TAX

Extension to pay tax for 19____ granted to____
 Date____ Receiver of Bantu Tax.

ANNEXURE 8

B.A. 53

LOCAL TAX

R1.00

Identity Number.....
 Name and surname____
 Home District and Code No.____
 Year____ Previous Receipt No.____
 Date____ Place Issued____
 Old Tax Identity Number____

ANNEXURE 9

B.A. 52

GENERAL TAX

R2.00

Identity Number.....
 Name and surname____
 Year____
 Previous Receipt No.____
 Date____
 Place issued____

ANNEXURE 10

B.A. 580

GENERAL TAX

R3.50

Identity Number.....
 Name and surname____
 Year____
 Previous Receipt No.____
 Date____
 Place issued____

ANNEXURE 11

B.A. 55

HOSPITAL TAX

R0.25

Identity Number.....
 Name and surname____
 Year____
 Previous Receipt No.____
 Date____
 Place issued____

ANNEXURE 12

B.A. 583

GENERAL AND HOSPITAL TAX

R3.75

Identity Number.....
 Name and surname____
 Year____
 Previous Receipt No.____
 Date____
 Place issued____

ANNEXURE 13

B.A. 59

ADDITIONAL GENERAL TAX

Identity Number.....

AANHANGSEL 7

UITSTELCERTIFIKAAT VIR BETALING VAN BELASTING

Uitstel vir betaling van belasting vir 19____ verleen tot____
 Datum____ Ontvanger van Bantoebelasting.

AANHANGSEL 8

BA. 53

PLAASLIKE BELASTING

R1.00.

Persoonsnommer.....
 Naam en van____
 Tuisdistrik en kodeno.____
 Jaar____
 Vorige kwitansieno.____
 Datum____
 Plek uitgereik____
 Ou Belastingidentiteitsnommer____

AANHANGSEL 9

BA. 52

ALGEMENE BELASTING

R2.00.

Persoonsnommer.....
 Naam en van____
 Jaar____
 Vorige kwitansieno.____
 Datum____
 Plek uitgereik____

AANHANGSEL 10

BA. 580

ALGEMENE BELASTING

R3.50.

Persoonsnommer.....
 Naam en van____
 Jaar____
 Vorige kwitansieno.____
 Datum____
 Plek uitgereik____

AANHANGSEL 11

BA. 55

HOSPITAALBELASTING

R0.25.

Persoonsnommer.....
 Naam en van____
 Jaar____
 Vorige kwitansieno.____
 Datum____
 Plek uitgereik____

AANHANGSEL 12

BA. 583

ALGEMENE EN HOSPITAALBELASTING

R3.75.

Persoonsnommer.....
 Naam en van____
 Jaar____
 Vorige kwitansieno.____
 Datum____
 Plek uitgereik____

AANHANGSEL 13

BA. 59

ADDISIONELE ALGEMENE BELASTING

Persoonsnommer.....

Name and surname _____
 Period for which payment is made _____
 Where assessed _____
 Where issued _____
 Date issued _____
 Amount R _____ Amount in words _____

Signature

B.A. 353

ANNEXURE 14
 BANTU QUITRENT RECEIPT

Office Date Stamp.

Identity Number.....

Received from _____
 the sum of _____ Rand _____ Cents
 in connection with quitrent on building lot(s) No. _____
 garden lot(s) No. _____ in location _____
 District of _____ for the year(s) 19 _____
 Amount received (in figures) R _____

Receiver.

B.A. 346

ANNEXURE 15
 MESSENGER OF THE COURT RECEIPT

Previous Year's Receipt. _____ District of _____
 No. _____ Date _____ 19 _____
 Date _____ Identity No. _____
 Where issued _____

Received from _____
 Location _____ Chief/Headman _____
 the sum of _____ Rand _____ cents
 in payment of:— R c

1. General tax for _____ years, viz. 19 _____ to 19 _____
2. Local tax for _____ years, viz. 19 _____ to 19 _____
3. Quitrent for _____ years, viz. 19 _____ to 19 _____
4. Garden Lot No. _____ Building Lot No. _____
5. Survey Expenses.....
6. Stock Rate for _____ years, viz. 19 _____ to 19 _____
7. State Land Rent for _____ years, viz. 19 _____ to 19 _____
8. Tribal Levy for _____ years, viz. 19 _____ to 19 _____
9. Miscellaneous (specify) _____

TOTAL.....

Messenger's Fees:—

- (i) Composite Fees.....
- (ii) Driving Fees.....
- (iii) Herding Fees.....
- (iv) Auction Fees.....

GRAND TOTAL.....

No. of Writ.	Page No.	Serial No.

Messenger of Court/Deputy-Messenger.

ANNEXURE 16
 TRIBAL LEVY RECEIPT

Office Date Stamp.

Name of Levy _____
 Tribal Levy Trust Account No. _____
 Proclamation No. _____
 Received from _____ the sum of _____
 Identity Number _____ Rand _____ cents being for the year 19 _____

R _____

Collector.

Naam en van _____
 Tydperk waarvoor betaling gemaak word _____
 Waar aangeslaan _____
 Waar uitgereik _____
 Datum uitgereik _____
 Bedrag R _____ c _____
 Bedrag in woorde _____

Handtekening

BA. 353

AANHANGSEL 14
 BANTOE-ERFPAGKWITANSIE

Kantoordatumstempel.

Persoonsnommer.....

Ontvang van _____
 die som van _____ rand _____ sent
 in verband met erfpag of bouperseel (persele) No. _____
 tuinperseel(persele) _____ in lokasie _____
 distrik _____ vir die jaar (jare) 19 _____
 Bedrag ontvang (in syfers) R _____

Ontvanger.

BA. 346

AANHANGSEL 15
 KWITANSIE VAN DIE GEREGBODE

Vorige jaar se kwitansie: _____ Distrik _____
 No. _____ Datum _____ 19 _____
 Datum _____ Persoonsnommer _____

Waar uitgereik _____
 Ontvang van _____
 lokasie _____ kaptein/hoofman _____
 die som van _____ rand _____ sent in betaling
 van:— R c

1. Algemene Belasting vir _____ jare t.w. 19 _____ tot 19 _____
2. Plaaslike Belasting vir _____ jare t.w. 19 _____ tot 19 _____
3. Erfpag vir _____ jare t.w. 19 _____ tot 19 _____
4. Tuinperseelno. _____ Bouperseelno. _____
5. Opmetingskoste.....
6. Veebelasting vir _____ jare t.w. 19 _____ tot 19 _____
7. Staatsgrondhuur vir _____ jare t.w. 19 _____ tot 19 _____
8. Stamheffing vir _____ jare t.w. 19 _____ tot 19 _____
9. Diverse (vermeld besonderhede).....

TOTAAL.....

Bodegelde:—

- (i) Saamgestelde bedrag.....
- (ii) Aanjagelde.....
- (iii) Oppasgelde.....
- (iv) Opveiligingsgelde.....

GROOTTOTAAL.....

No. van lasbrief.	Bladsynommer.	Volgnommer.

Geregsbode/Adjunk-bode.

AANHANGSEL 16
 STAMHEFFINGKWITANSIE

Kantoordatumstempel.

Naam van heffing _____
 Stamheffingstrustrekeningno. _____
 Proklamasieno. _____

Ontvang van _____
 Persoonsnommer _____ die som van _____ rand _____
 sent, synde vir die jaar 19 _____
 R _____

Invorderaar.

B.A. 333

ANNEXURE 17

CERTIFICATE OF TEMPORARY EXEMPTION FROM GENERAL TAX

Identity Number.....
 Year for which granted
 Name and surname
 Reason

Receiver of Bantu Tax.

B.A. 338

ANNEXURE 18

CERTIFICATE OF PERMANENT EXEMPTION FROM GENERAL TAX

Identity Number.....
 Exempted w.e.f.
 Name and surname
 Reasons

Receiver of Bantu Tax.

B.A. 230

ANNEXURE 19

REPUBLIC OF SOUTH AFRICA

CERTIFICATE OF TEMPORARY EXEMPTION

Issued under sections 4 (3) and (4) of the Bantu Taxation and Development Act, No. 41 of 1925.

Identity Number.....
 Name and surname
 Chief/Headman
 Country of origin
 Home District
 The above-described Bantu has been exempted from payment of * tax for the year ended 31st December, 19__, for the reason that.

Receiver of Bantu Tax.

* Insert type of tax.

B.A. 231

ANNEXURE 20

REPUBLIC OF SOUTH AFRICA

CERTIFICATE OF PERMANENT EXEMPTION

In terms of section 4 of Act No. 41 of 1925 the undernoted Bantu is permanently exempted from payment of * Tax.

Identity Number.....
 Name and surname
 Chief/Headman
 Country of origin
 Home District
 Reasons for exemption

Receiver of Bantu Tax.

* Insert type of tax.

ANNEXURE 21

TAX DISCHARGE CERTIFICATE

tax receipt/exemption No.
 i.r.o. 19__ issued at__ on__
 by__ produced/lost.
 Date__

Receiver.

BA. 333

AANHANGSEL 17

SERTIFIKAAT VAN TYDELIKE VRYSTELLING VAN ALGEMENE BELASTING

Persoonsnommer.....
 Jaar waarvoor verleen
 Naam en van
 Redes

Ontvanger van Bantoebelasting.

BA 338

AANHANGSEL 18

SERTIFIKAAT VAN PERMANENTE VRYSTELLING VAN ALGEMENE BELASTING

Persoonsnommer.....
 Vrygestel m.i.v.
 Naam en van
 Redes

Ontvanger van Bantoebelasting.

BA. 230

AANHANGSEL 19

REPUBLIEK VAN SUID-AFRIKA

SERTIFIKAAT VAN TYDELIKE VRYSTELLING

Ingevolge artikels 4 (3) en (4) van die Bantoebelasting en Ontwikkelingwet, No. 41 van 1925, uitgereik.

Persoonsnommer.....
 Naam en van
 Kaptein/Hoofman
 Land van herkoms
 Tuisdistrik
 Bovermelde Bantoe is vrygestei van betaling van * belasting ten opsigte van jaar geëindig 31 Desember 19__ omrede

Ontvanger van Bantoebelasting.

* Dui soort belasting aan.

BA. 231

AANHANGSEL 20

REPUBLIEK VAN SUID-AFRIKA

SERTIFIKAAT VAN PERMANENTE VRYSTELLING

Kragtens artikel 4 van Wet No. 41 van 1925 is ondervermelde Bantoe permanent vrygestel van die betaling van *-belasting.

Persoonsnommer.....
 Naam en van
 Kaptein/Hoofman
 Land van herkoms
 Tuisdistrik
 Redes vir vrystelling

Ontvanger van Bantoebelasting.

* Dui soort belasting aan.

AANHANGSEL 21

BELASTINGKWYTINGSERTIFIKAAT

belastingkwitansie/vrystellingno.
 t.o.v. 19__ uitgereik te__ op__
 deur__ getoon/verloor.

Datum__

Ontvanger.

B.A. 345

ANNEXURE 22

REPUBLIC OF SOUTH AFRICA

Warrant No. _____

WARRANT OF EXECUTION FOR ATTACHMENT AND SALE
OF MOVABLE PROPERTY

[Issued in terms of section 9 (2) of Act No. 41 of 1925]

To _____

District of _____

Area _____

Whereas the taxpayers, resident in the above-mentioned area, whose names appear in the attached list, consisting of pages numbered 1 to _____, have failed to pay the amount of tax shown opposite their respective names, and whereas more than three months have elapsed since the date such tax became due and payable; this is, therefore, to require you that you attach and seize of the movable property of each of the said persons to pay the sum due by him and your costs of this execution; and in each case on the expiration of fourteen days after such attachment and seizure shall have been made, unless payment is made in full of the amount due including your costs, or unless some person shall claim such movable property and shall commence in a competent Court an action for the recovery of such property and give security to prosecute such action without delay, that you cause to be sold, by public auction, sufficient of such property for the payment as above stated; and that thereafter you account to me for what you have done by virtue of this Warrant not later than the _____ 19____, for which this shall be your warrant.

Given under my hand at _____
this _____ day of _____, 19____

Bantu Affairs Commissioner.

This is to certify that I duly executed this warrant and otherwise performed the services required of me with the results indicated thereon and that receipts have been issued by me to the persons named therein for the amounts collected from them.

Date _____ 19____
Messenger.

ANNEXURE TO WARRANT No. _____

LIST OF TAXPAYERS

Serial Number	Messenger's Fees	Page No.
Identity Number	Total Amount Payable	
Name	Collections:	
Year	Tax	
Nature of Tax and amount due:	Messenger's Fees	
	Receipt No.	
	Serial Number	
	Remarks	

Bantu Affairs Commissioner.

Date Stamp.

B.A. 342

ANNEXURE 23

REPUBLIC OF SOUTH AFRICA

CERTIFICATE OF THE PAYMENT OF TAXES AS ORDERED
BY THE COURT

The Officer in Charge, _____
*Gaol/Lockup.

BANTU PRISONER.

Court Case No. _____
Date of Sentence _____
Identity No. _____
Name _____

BA. 345

AANHANGSEL 22

REPUBLIEK VAN SUID-AFRIKA

Lasbriefno. _____

LASBRIEF VAN EKSEKUSIE VIR BESLAGLEGGING OP EN
VERKOOP VAN ROERENDE GOED

[Uitgereik ooreenkomstig artikel 9 (2) van Wet No. 41 van 1925]

Aan _____

Distrik _____ Gebied _____

Nademaal die belastingbetalers woonagtig in bogenoemde gebied, wie se name in die aangehegte lys, bestaande uit bladsye nommers 1 tot _____, verskyn, versuim het om die bedrag aan belasting wat teenoor hul onderskeie name vermeld word, te betaal, en nademaal meer as drie maande verloop het sedert die datum waarop sodanige belasting verskuldig en betaalbaar geword het; so is dit dat u hierby gelas word om op die roerende goed van elkeen van genoemde persone beslag te lê en dit in besit te neem vir die betaling van die bedrag wat deur hom verskuldig is en u koste in verband met die eksekusie; en om in iedere geval aan die einde van veertien dae na sodanige beslaglegging en inbesitneming, genoeg van sodanige goed vir die betaling soos hierbo gemeld, by openbare veiling te laat verkoop, tensy die verskuldigde bedrag, tesame met u koste, ten volle betaal word of tensy iemand op sodanige roerende goed aanspraak maak en in 'n bevoegde hof 'n aksie vir die terugkryging van sodanige goed instel en sekerheid stel vir die voortsetting van sodanige aksie sonder versuim; en om daarna by my verslag te doen oor wat u kragtens hierdie lasbrief gedoen het, maar nie later nie as _____ 19____, en dit is u lasbrief daarvoor.

Gegee onder my hand te _____ op hede die
dag van _____ 19____

Bantoesakekommissaris.

Hierby word gesertifiseer dat ek hierdie lasbrief behoorlik ten uitvoer gelê het en andersins die dienste wat van my vereis is, verrig het met die resultate daarop aangedui en dat ek kwitansies aan die persone daarin vermeld uitgereik het vir die bedrae wat van hulle ingevorder is.

Datum _____ 19____ Bode.

AANHANGSEL VAN LASBRIEF No. _____

LYS VAN BELASTINGBETALERS

Volgnommer	Bodegelde	Bladsyno.
Persoonsnommer	Totale bedrag betaalbaar R	
Naam	Invorderings:	
Jaar	Belasting	
Aard van belasting en bedrag verskuldig:	Bodegelde	
	Kwitansieno.	
	Volgnommer	
	Opmerkings	

Datumstempel.

Bantoesakekommissaris.

AANHANGSEL 23

BA. 342

REPUBLIEK VAN SUID-AFRIKA

SERTIFIKAAT VAN DIE BETALING VAN BELASTING OP
HOFBEVEL

Die Verantwoordelike Beampte, _____
*Gevangenis/Opsluitplek.

BANTOEGEVANGENE.

Hofsaakno. _____
Datum van vonnis _____
Persoonsnommer _____
Naam _____

Head of Revenue	Years		Receipt No	Amount R
	From	To		
General Tax for.....	19	19		
Local Tax for.....	19	19		
Quitrent for.....	19	19		
Levies under Act No. 41 of 1925 (specify).....				
Other Rates and Taxes (specify).....				
Messenger's Fees.....				
Total.....				

I hereby certify that the above amount was paid by the above-named in respect of the whole/a portion* of the amount of taxes and costs due as ordered by the court.

Date _____ Receiver of Bantu Tax.
Place _____

* Delete inapplicable word.

B.A. 343

ANNEXURE 24

REPUBLIC OF SOUTH AFRICA

BANTU TAXATION AND DEVELOPMENT ACT
(ACT No. 41 OF 1925)

TEMPORARY CERTIFICATE OF PAYMENT OF TAX TO
CLERK OF THE COURT

In respect of a Bantu convicted for failure to pay tax.
Particulars regarding convicted Bantu:—

Identity Number.....

Name and surname _____
Address _____
Chief/Headman _____
Home District _____

Outstanding Tax(es) for non-payment of which Bantu was convicted:—

*Tax _____

Year(s) for which outstanding _____

Date of sentence _____

Details regarding payment made to Clerk of the Court:—

Amount paid Rand _____

Cents _____

R _____

Receiver of Bantu Tax to whom remitted _____

Date on which the validity of this certificate expires _____

I acknowledge receipt of the amount stated above, and I certify that the information detailed herein is true and correct and that

I have explained to the Bantu concerned that—

- (i) this certificate is not a tax receipt; and
- (ii) he should exchange this certificate for an official tax receipt on or before the date of expiry of this certificate.

Place _____ Clerk of the Court.
Date _____

EXTENSION OF PERIOD OF VALIDITY OF CERTIFICATE
The validity of this certificate is hereby extended for a further period up to the:—

Place _____ Clerk of the Court.
Date _____

* General, Local, etc.

Hoof van inkomste	Jare		Kwi- tansie No.	Be- drag R
	Van	Tot		
Algemene Belasting vir.....	19	19		
Plaaslike Belasting vir.....	19	19		
Erfpag vir.....	19	19		
Heffings kragtens Wet No. 41 van 1925 (spesifiseer)				
Ander belastinge (spesifiseer)				
Geregsbodegelde.....				
TOTAAL				

Ek sertifiseer hierby dat bogenelde bedrag deur bogenoemde betaal is ten opsigte van die *hele bedrag/n gedeelte van die bedrag verskuldig as belasting en koste soos deur die hof gelas.

Datum _____ Ontvanger van Bantoebelasting.
Plek _____

* Skrap wat nie van toepassing is nie.

BA. 343

AANHANGSEL 24

REPUBLIEK VAN SUID-AFRIKA

BANTOE BELASTING EN -ONTWIKKELING WET
(WET No. 41 VAN 1925)

TYDELIKE SERTIFIKAAT VAN BETALING VAN BELASTING
AAN DIE KLERK VAN DIE HOF

Ten opsigte van 'n Bantoe wat skuldig bevind is aan versuim om belasting te betaal.

Besonderhede betreffende Bantoe wat skuldig bevind is:—

Persoonsnommer.....

Naam en van _____
Adres _____

Kaptein/Hoofman _____
Tuisdistrik _____

Verskuldigde belasting(s) vir nie-betaling waaraan Bantoe skuldig bevind is:—

*Belasting _____

Jaar(jare) waarvoor verskuldig _____

Datum van vonnis _____

Besonderhede van betaling gemaak aan Klerk van die Hof:—

Bedrag betaal _____ rand
sent.

R _____

Ontvanger van Bantoebelasting aan wie gestuur _____

Datum waarop die geldigheid van hierdie sertifikaat verval _____

Ek erken ontvangs van die bedrag hierbo vermeld, en ek sertifiseer dat die inligting hierin uiteengesit waar en juis is, en dat ek aan die betrokke Bantoe verduidelik het dat—

- (i) hierdie sertifikaat nie 'n belastingkwitansie is nie; en
- (ii) hy hierdie sertifikaat moet inruil vir 'n amptelike belastingkwitansie op of voor die vervaldatum van hierdie sertifikaat.

Plek _____ Klerk van die Hof.
Datum _____

VERLENGING VAN TYDPERK VAN GELDIGHEID VAN
SERTIFIKAAT

Die geldigheid van hierdie sertifikaat word hierby verleng vir 'n verdere tydperk tot _____

Plek _____ Klerk van die Hof.
Datum _____

* Algemene, Plaaslike, ens.

B.A. 274

ANNEXURE 25

REPUBLIC OF SOUTH AFRICA

WARRANT OF DETENTION OF BANTU TAX DEFAULTER

To the Officer in Charge of the _____ Prison.

WHEREAS an order has this day been made by me in terms of section 9 *bis* (3) of the Bantu Taxation and Development Act, 1925, as added by section 3 of the Bantu Taxation (Amendment) Act, 1939, for the detention of the undermentioned Bantu tax defaulter, this is to command you that you receive him into your custody and there safely keep him for a period of _____ days or until he shall be otherwise lawfully discharged or removed from prison.

Name _____

Identity Number _____

Given under my hand at _____ day of _____ 19 _____

Bantu Affairs Commissioner.

B.A. 275

ANNEXURE 26

REPUBLIC OF SOUTH AFRICA

WARRANT OF RELEASE OF BANTU TAX DEFAULTER

To the Officer in charge of the _____ Prison for the District of _____

WHEREAS the order made by me on the _____ for the detention of the undermentioned Bantu tax defaulter has this day been varied by me, this is to require you to release him from custody.

Name _____

Identity No. _____

Given under my hand at _____ day of _____ 19 _____

Bantu Affairs Commissioner.

B.A. 276

ANNEXURE 27

REPUBLIC OF SOUTH AFRICA

WARRANT OF ARREST OF BANTU TAX DEFAULTER

To _____

WHEREAS the undermentioned Bantu—

* was released from custody in pursuance of a direction made by me under section 9 *bis* (3); or has lost or left the employment found for him in terms of section 9 *bis* (5) of the Bantu Taxation and Development Act, 1925 (Act No. 41 of 1925);

AND whereas I deem it expedient that he should again be brought before me;

This is therefore to direct you, under the powers vested in me by section* 9 *bis* (4)/(7) of this said Act that you arrest the said Bantu and bring him before me or cause him to be arrested and brought before me.

Identity No. _____

Name _____

Chief/Headman _____

District _____

Last known address _____

Given under my hand at _____ day of _____ 19 _____

Bantu Affairs Commissioner.

* Delete inapplicable words or figures.

BA. 274

AANHANGSEL 25

REPUBLIEK VAN SUID-AFRIKA

LASBRIEF VIR AANHOUDING VAN 'N BANTOEWANBETALER VAN BELASTING

Aan die Bevelvoerende Offisier van die _____-gevangenis.

NADEMAAL ek vandag 'n bevel uitgevaardig het ingevolge artikel 9*bis* (3) van die Bantoe Belasting en Ontwikkeling Wet, 1925, soos bygevoeg by artikel 3 van die Wysigingswet op Bantoebelasting 1939, vir die aanhouding van ondergenoemde Bantoevanbeter van belasting, word u hierby gelas om hom in u bewaring te ontvang en daar veilig te hou vir 'n tydperk van _____ dae of totdat hy andersins wettiglik uit die gevangenis ontslaan of verwyder word.

Naam _____

Persoonsnommer _____

Gegee onder my hand te _____ op hede die _____ dag van _____ 19 _____

Bantoesakekommissaris.

BA. 275

AANHANGSEL 26

REPUBLIEK VAN SUID-AFRIKA

LASBRIEF TOT VRYLATING VAN BANTOEWANBETALER VAN BELASTING

Aan die Bevelvoerende Offisier van die _____-gevangenis vir die distrik _____

NADEMAAL die bevel deur my uitgevaardig op _____ vir die aanhouding van ondergenoemde Bantoevanbeter van belasting vandag deur my gewysig is, word u hierby gelas om hom uit bewaring vry te laat.

Naam _____

Persoonsnommer _____

Gegee onder my hand te _____ op hede die _____ dag van _____ 19 _____

Bantoesakekommissaris.

BA. 276

AANHANGSEL 27

REPUBLIEK VAN SUID-AFRIKA

LASBRIEF VIR INHEGTENISNAME VAN BANTOEWANBETALER VAN BELASTING

Aan _____

NADEMAAL ondergenoemde Bantoe—

*uit bewaring vrygelaat is ooreenkomstig 'n bevel deur my uitgevaardig ingevolge artikel 9*bis* (3); of die werk wat vir hom ingevolge artikel 9*bis* (5) van die Bantoe Belasting en Ontwikkeling Wet, 1925, (Wet No. 41 van 1925) gevind is, verloor of verlaat het,

EN nademaal ek dit dienstig ag dat hy weer voor my gebring word;

So is dit dat ek hierby gelas ingevolge die bevoegdheid my verleen by artikel *9*bis* (4)/(7) van genoemde Wet dat u genoemde Bantoe in hegtenis neem en voor my bring of hom in hegtenis laat neem en voor my laat bring.

Persoonsnommer _____

Naam _____

Kaptein/Hoofman _____

Distrik _____

Jongste bekende adres _____

Gegee onder my hand te _____ op hede die _____ dag van _____ 19 _____

Bantoesakekommissaris.

*Skrap woorde of syfers wat nie van toepassing is nie.

B.A. 367

ANNEXURE 28

REPUBLIC OF SOUTH AFRICA

BANTU TAXATION AND DEVELOPMENT ACT, 1925
 (ACT No. 41 OF 1925)

ORDER UPON EMPLOYER TO DEDUCT TAX FROM BANTU
 WAGES

Serial Number of record of proceedings

To _____ of _____ Date Stamp.

WHEREAS you are the employer of Bantu _____
 Identity No. _____
 hereinafter referred to as the "employee":

AND WHEREAS the employee owes the following amounts in
 respect of General and Local Tax for the years stated and for costs
 incurred under section 9 of Act No. 41 of 1925, viz:—

R

Year(s) _____	
General Tax.....	_____
Local Tax.....	_____
Costs.....	_____
Total.....	_____

NOW, therefore, in my capacity as _____
 Bantu Affairs Commissioner for the District or area of _____

I hereby order, in terms of section 9 *bis* (8) of Act No. 41 of 1925,
 as amended by Act No. 25 of 1939, that you deduct *monthly/weekly
 from the wages due to the above-named employee the sum of
 R _____
 and—

*(A) pay over the said sum to _____
 not later than the _____
 day of each month _____
 *(B) pay over to _____
 not later than the _____
 day of _____ 19 _____
 the sum of R _____

being the total of the *monthly/weekly deductions made from the
 employee's wages up to that date.

This order shall remain of full force and effect until the sum of
 R _____ has been paid.

Place _____
 Date _____ Bantu Affairs Commissioner.

* Delete inapplicable words.

BA. 367

AANHANGSEL 28

REPUBLIEK VAN SUID-AFRIKA

BANTOEBELASTING EN ONTWIKKELING WET, 1925
 (WET No. 41 VAN 1925)

BEVEL AAN WERKGEWER OM BELASTING VAN BANTOE
 SE LOON AF TE TREK

Volgnommer van oorkonde van verrigtinge

Aan _____ Datumstempel.
 Van _____

NADEMAAL u die werkgewer is van Bantoe _____
 Persoonsnommer _____
 hieronder „die werknemer” genoem:

EN NADEMAAL die werknemer onderstaande bedrae ten opsigte
 van algemene en plaaslike belasting vir die jare vermeld en gelde
 ingevolge artikel 9 van Wet No. 41 van 1925 verskuldig is, naamlik:—

R

Jaar(jare) _____	
Algemene belasting.....	_____
Plaaslike belasting.....	_____
Uitgawes.....	_____
TOTAAL.....	_____

SO IS DIT dat ek in my hoedanigheid van Bantoesakekommissaris
 vir die distrik of gebied _____

hierby kragtens die bepalings van artikel 9*bis* (8) van Wet No. 41
 van 1925, soos by Wet No. 25 van 1939 gewysig, beveel dat u *maande-
 liks/weekliks van die loon van bogenoemde werknemer die bedrag
 van R _____ aftrek en—

*(A) genoemde bedrag aan _____
 nie later nie as die _____
 dag van elke maand betaal;
 *(B) aan _____
 nie later nie as die _____
 dag van _____ 19 _____
 die bedrag van R _____

synde die totaal van die *maandelikse/weeklikse aftrekkings wat van
 die werknemer se loon gedoen is, betaal.

Hierdie bevel bly van volle krag totdat die bedrag van R _____
 betaal is.

Plek _____ Bantoesakekommissaris.
 Datum _____

* Skrap wat nie van toepassing is nie.

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3. Do not enclose coins or other hard objects in letters.
4. Send remittances by Postal Order or Money Order.
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7. Place postage stamps in the upper right hand corner of the envelope or wrapper.
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10. Give your correspondents your correct post office address including your box number where applicable.

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3. Moenie muntstukke of ander harde artikels in briewe insluit nie.
4. Gebruik posorders of poswissels wanneer geld deur die pos gestuur word.
5. Verpak pakkette behoorlik. Gebruik sterk houters en dik papier en bind dit stewig vas.
6. Maak seker dat die posgeld ten volle vooruitbetaal is.
7. Plak die posseëls in die boonste regterhoek van die koevert of omslag.
8. Verseker u pakkette en registreer waardevolle briewe. Dokumente wat slegs teen hoë koste vervang kan word, moet verkieslik verseker word.
9. Pos vroegtydig en dikwels gedurende die dag. Posstukke wat tot op die laaste oomblik teruggehou word kan vertraging veroorsaak.
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