



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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PROKLAMASIE

van die Staatspresident van die Republiek van Suid-Afrika

No. R. 87, 1982

INKOMSTEBELASTINGWET, 1962

OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN CISKEI TER VERMYDING VAN DUBBELE BELASTING EN VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE

Kragtens die bevoegdheid my verleen by artikel 108 (2) van die Inkomstebelastingwet, 1962 (Wet 58 van 1962), verklaar ek hierby dat die Ooreenkoms wat in die Bylae van hierdie Proklamasie vervat is, kragtens artikel 108 (1) van genoemde Wet tussen die Regering van die Republiek van Suid-Afrika en die Regering van Ciskei aangegaan is ter vermyding van dubbele belasting en voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Ses-en-twintigste dag van April Eenduisend Negehonderd Twee-en-tagtig.

M. VILJOEN, Staatspresident.

Op las van die Staatspresident-in-rade:

O. P. F. HORWOOD.

BYLAE

OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN CISKEI TER VERMYDING VAN DUBBELE BELASTING EN VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE

Aanhel

Nademaal die Regering van die Republiek van Suid-Afrika en die Regering van Ciskei die vriendskaplike betrekkinge tussen die twee Regerings en hul mense erken; en

Nademaal die Regering van die Republiek van Suid-Afrika en die Regering van Ciskei begerig is om 'n ooreenkoms ter vermyding van dubbele belasting en voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste aan te gaan;

PROCLAMATION

by the State President of the Republic of South Africa

No. R. 87, 1982

INCOME TAX ACT, 1962

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF CISKEI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

Under the powers vested in me by section 108 (2) of the Income Tax Act, 1962 (Act 58 of 1962), I do hereby declare that the Agreement set out in the Schedule to this Proclamation has, under section 108 (1) of the said Act, been entered into between the Government of the Republic of South Africa and the Government of Ciskei for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town this Twenty-sixth day of April, One thousand Nine hundred and Eighty-two.

M. VILJOEN, State President.

By Order of the State President-in-Council:

O. P. F. HORWOOD.

SCHEDULE

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF CISKEI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

Preamble

Whereas the Government of the Republic of South Africa and the Government of Ciskei recognise the friendly relations existing between the two Governments and their peoples; and

Whereas the Government of the Republic of South Africa and the Government of Ciskei are desirous of concluding an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

So is dit dat die Regering van die Republiek van Suid-Afrika en die Regering van Ciskei hierby soos volg ooreenkom:

Artikel 1

Belastings gedek

1. Hierdie Ooreenkoms is van toepassing op belastings op inkomste opgelê ten behoeve van elk van die State of van hul staatkundige onderverdelings, ongeag die wyse waarop dit gehef word.
2. As belastings op inkomste word geag alle belastings gehef op totale inkomste of op inkomste-elemente.
3. Die bestaande belastings waarop die Ooreenkoms van toepassing is, is in die besonder—
 - (a) in die geval van Ciskei—
 - (1) die algemene en die normale belasting;
 - (2) die belasting op buitelandse aandeelhouders;
 - (3) die belasting op onuitgekeerde winste;
 (hieronder "Ciskei-belasting" genoem);
 - (b) in die geval van Suid-Afrika—
 - (1) die normale belasting;
 - (2) die belasting op buitelandse aandeelhouders;
 - (3) die rentebelasting op buitelanders;
 - (4) die belasting op onuitgekeerde winste;
 (hieronder "Suid-Afrikaanse belasting" genoem).
4. Dié Ooreenkoms is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat hierna bykomend by, of in plaas van, die bestaande belastings opgelê word, en verwysings in dié Ooreenkoms na "Ciskei-belasting", "Suid-Afrikaanse belasting" en "belasting" word uitgelê as sou dit sulke identiese of wesenlik soortgelyke belastings insluit. Die bevoegde owerhede van die State stel mekaar in kennis van enige wesenlike veranderinge wat in hul onderskeie belastingwette aangebring word.

Artikel 2

Algemene woordomskeywing

1. In hierdie Ooreenkoms, tensy die sinsverband anders aandui, beteken—
 - (a) die uitdrukking "Staat" Ciskei of Suid-Afrika, na gelang die sinsverband vereis; en beteken die uitdrukking "State" Ciskei en Suid-Afrika;
 - (b) die uitdrukking "Ciskei" die Republiek Ciskei en ook die seebodem en ondergrond van die ondersese gebiede wat verby sy territoriale waters strek en waaroor hy soewereine regte, ooreenkomstig die volkereg, uitoefen met die doel om dit te ondersoek en die natuurlike hulpbronne daarvan te ontgin;
 - (c) die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika en ook die seebodem en ondergrond van die ondersese gebiede wat verby sy territoriale waters strek en waaroor hy soewereine regte, ooreenkomstig die volkereg, uitoefen met die doel om dit te ondersoek en die natuurlike hulpbronne daarvan te ontgin;
 - (d) die uitdrukking "persoon" ook 'n individu, 'n maatskappy en enige ander liggaam van persone;
 - (e) die uitdrukking "maatskappy" enige liggaam met regspersoonlikheid of enige entiteit wat vir belastingdoeleindes as 'n liggaam met regspersoonlikheid behandel word;
 - (f) die uitdrukking "Ciskei-onderneming" en "Suid-Afrikaanse onderneming" onderskeidelik 'n nywerheids- of handelsaak of -onderneming wat deur 'n inwoner van Ciskei gedryf word en 'n nywerheids- of handelsaak of -onderneming wat deur 'n inwoner van Suid-Afrika gedryf word en beteken die uitdrukking "onderneming van

Now, therefore, the Government of the Republic of South Africa and the Government of Ciskei agree as follows:

Article 1

Taxes covered

1. This Agreement shall apply to taxes on income imposed on behalf of each of the States or of its political subdivisions irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income.
3. The existing taxes to which the Agreement shall apply are, in particular—
 - (a) in the case of Ciskei—
 - (1) the general and the normal tax;
 - (2) the non-resident shareholders' tax;
 - (3) the undistributed profits tax;
 (hereinafter referred to as "Ciskei tax");
 - (b) in the case of South Africa—
 - (1) the normal tax;
 - (2) the non-resident shareholders' tax;
 - (3) the non-residents tax on interest;
 - (4) the undistributed profits tax;
 (hereinafter referred to as "South African tax").
4. This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes, and references in this Agreement to "Ciskei tax", "South African tax" and "tax" shall be construed so as to include such identical or substantially similar taxes. The competent authorities of the States shall notify to each other any substantial changes which have been made in their respective taxation laws.

Article 2

General definitions

1. In this Agreement, unless the context otherwise requires—
 - (a) the term "State" means Ciskei or South Africa, as the context requires; the term "States" means Ciskei and South Africa;
 - (b) the term "Ciskei" means the Republic of Ciskei and includes the sea-bed and sub-soil of the submarine areas that extend beyond its territorial sea and over which it exercises sovereign rights, according to international law, for the purposes of exploring it and exploiting its natural resources;
 - (c) the term "South Africa" means the Republic of South Africa and includes the sea-bed and sub-soil of the submarine areas that extend beyond its territorial sea and over which it exercises sovereign rights, according to international law, for the purposes of exploring it and exploiting its natural resources;
 - (d) the term "person" comprises an individual, a company and any other body of persons;
 - (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (f) the terms "Ciskei enterprise" and "South African enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of Ciskei and an industrial or commercial enterprise or undertaking carried on by a resident of South Africa, and

een van die State" en "onderneming van die ander Staat" 'n Ciskei-onderneming of 'n Suid-Afrikaanse onderneming, na gelang die sinsverband vereis;

(g) die uitdrukking "bevoegde owerheid"—

(i) in Ciskei, die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger;

(ii) in Suid-Afrika, die Kommissaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger.

2. By die toepassing van hierdie Ooreenkoms deur enigeen van die State het 'n uitdrukking wat nie anders omskryf is nie, tensy die sinsverband anders vereis, die betekenis wat daaraan geheg word deur daardie Staat se wette betreffende die belastinge waaroor hierdie Ooreenkoms handel.

Artikel 3

Fiskale domisilie

1. Vir die toepassing van hierdie Ooreenkoms beteken die uitdrukking "inwoner van een van die State" 'n persoon wat, kragtens die wette van daardie Staat, daarin vir belasting aanspreeklik is uit hoofde van sy verblyf, plek van bestuur of enige ander soortgelyke maatstaf.

2. Vir die toepassing van hierdie Ooreenkoms word 'n individu wat 'n lid is van 'n diplomatieke of konsulêre sending van een van die State in die ander Staat of in 'n derde Staat en wat 'n burger is van die Staat wat hy verteenwoordig, geag 'n inwoner van laasgenoemde Staat te wees indien hy daarin aan dieselfde verpligtinge ten opsigte van belastinge op inkomste as inwoners van daardie Staat onderwerp word.

3. Waar 'n individu uit hoofde van die bepalinge van paragraaf 1 'n inwoner van beide State is, word dié aangeleentheid ooreenkomstig die volgende reëls beslis:

(a) Hy word geag 'n inwoner te wees van die Staat waarin hy 'n permanente tuiste tot sy beskikking het. Indien hy in beide State 'n permanente tuiste tot sy beskikking het, word hy geag 'n inwoner te wees van die Staat waarmee sy persoonlike en ekonomiese betrekkinge die nouste is (middelpunt van lewensbelange).

(b) Indien nie bepaal kan word in watter Staat hy sy middelpunt van lewensbelange het nie, of indien hy nie 'n permanente tuiste tot sy beskikking in een van die State het nie, word hy geag 'n inwoner te wees van die Staat waarin hy 'n gewoontelike verblyfplek het.

(c) Indien hy 'n gewoontelike verblyfplek in beide State het of in nie een van hulle het nie, word hy geag 'n inwoner te wees van die Staat waarvan hy 'n burger is.

(d) Indien hy 'n burger is van beide State of van nie een van hulle nie, maak die bevoegde owerhede van die State die saak uit deur onderlinge ooreenkoms.

4. Waar uit hoofde van die bepalinge van paragraaf 1 'n ander persoon as 'n individu, 'n inwoner van beide State is, word hy geag 'n inwoner te wees van die Staat waarin sy plek van effektiewe bestuur geleë is.

Artikel 4

Permanente saak

1. Vir die toepassing van hierdie Ooreenkoms beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waarin die besigheid van die onderneming uitsluitlik of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit veral in—

- (a) 'n plek van bestuur;
- (b) 'n tak;
- (c) 'n kantoor;
- (d) 'n fabriek;
- (e) 'n werkwinkel;

the terms "enterprise of one of the States" and "enterprise of the other State" mean a Ciskei enterprise or a South African enterprise, as the context requires;

(g) the term "competent authority" means—

(i) in Ciskei the Commissioner for Inland Revenue or his authorised representative;

(ii) in South Africa the Commissioner for Inland Revenue or his authorised representative.

2. As regards the application of the Agreement by either of the States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that State relating to the taxes which are the subject of this Agreement.

Article 3

Fiscal domicile

1. For the purposes of this Agreement, the term "resident of one of the States" means any person who, under the law of that State, is liable to taxation therein by reason of his residence, place of management or any other criterion of a similar nature.

2. For the purposes of this Agreement an individual who is a member of a diplomatic or consular mission of one of the States in the other State or in a third State and who is a national of the sending State, shall be deemed to be a resident of the sending State if he is submitted therein to the same obligations in respect of taxes on income as are residents of that State.

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

(a) He shall be deemed to be a resident of the State in which he has a permanent home available to him. If he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closest (centre of vital interests).

(b) If the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode.

(c) If he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national.

(d) If he is a national of both States or of neither of them, the competent authorities of the States shall settle the question by mutual agreement.

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

Article 4

Permanent establishment

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

2. The term "permanent establishment" shall include especially—

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;

(f) 'n myn, steengroef of ander plek van ontginning van natuurlike hulpbronne of enige gedeelte van sodanige myn, steengroef of plek van ontginning van natuurlike hulpbronne;

(g) 'n bouterrein of konstruksie- of monterprojek.

3. Die uitdrukking "permanente saak" word nie geag die volgende in te sluit nie:

(a) Die gebruik van fasiliteite alleenlik om goedere of handelsware wat aan die onderneming behoort, op te berg, te vertoon of af te lewer;

(b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik met die doel om dit op te berg, te vertoon of af te lewer;

(c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik met die oog op die verwerking daarvan deur 'n ander onderneming;

(d) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming goedere of handelsware aan te koop of inligting in te win;

(e) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming te adverteer, inligting te verskaf, wetenskaplike navorsing te doen of dergelike werk van 'n voorlopige of bykomstige aard te verrig.

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

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

6. Die feit dat 'n maatskappy wat 'n inwoner van een van die State is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Staat is of wat in daardie ander Staat sake doen, hetsy deur bemiddeling van 'n permanente saak of andersins, beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie.

7. By die toepassing van hierdie Artikel word enige plek (nie noodwendig by of naby 'n myn nie) waar enige gebou, konstruksie, uitrusting of masjinerie gebruik word of na voorneme gebruik sal word deur die onderneming wat die myn, steengroef of plek van ontginning van natuurlike hulpbronne vir enige van die volgende doeleindes eksploteer, of vir enige doel nodig of bykomende daarby, geag deel te vorm van sodanige myn, steengroef of plek van ontginning van natuurlike hulpbronne:

(a) Vergruising, reduksie, bereiding, konsentrering, smelting of raffinering van 'n delfstof; of

(b) ontginning, konsentrering of raffinering van enige bestanddeel van 'n delfstof.

Artikel 5

Inkomste uit onroerende eiendom

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

2. Die uitdrukking "onroerende eiendom" word omskryf ooreenkomstig die wette van die Staat waarin die betrokke eiendom geleë is. Die uitdrukking sluit in elk geval die

(f) a mine, quarry or other place of extraction of natural resources or any portion of such mine, quarry or place of extraction of natural resources;

(g) a building site or construction or assembly project.

3. The term "permanent establishment" shall not be deemed to include—

(a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise which is the property of the enterprise;

(b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

(c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.

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

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

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

7. In applying this Article, any place (not necessarily at or near a mine) where any building, construction, plant or machinery is used or intended to be used by the enterprise which operates the mine, quarry or place of extraction of natural resources for any of the following purposes, or for any purpose necessary or incidental thereto, shall be deemed to form part of such mine, quarry or place of extraction of natural resources:

(a) Crushing, reducing, dressing, concentrating, smelting or refining a mineral; or

(b) extracting, concentrating or refining any constituent of a mineral.

Article 5

Income from immovable property

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

2. The term "immovable property" shall be defined in accordance with the law of the State in which the property in question is situated. The term shall in any case include

volgende in: Eiendom wat bykomend by onroerende eiendom is, lewende hawe en uitrusting gebruik in landbou en bosbou, regte waarop die bepalings van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of reg op ontginning van mineraalafsettings, bronne en ander natuurlike hulpbronne; skepe, bote en lugvaartuie word nie geag onroerende eiendom te wees nie.

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

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

Artikel 6

Bedryfswinste

1. Die nywerheids- of handelswinste van 'n Ciskei-onderneming is nie aan Suid-Afrikaanse belasting onderhewig nie, tensy sodanige onderneming handel of besigheid dryf in Suid-Afrika deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming handel of besigheid dryf soos voormeld, kan belasting deur Suid-Afrika op dié winste van die onderneming gehef word, maar slegs op soveel daarvan as wat aan hierdie permanente saak toegeskryf kan word.

2. Die nywerheids- of handelswinste van 'n Suid-Afrikaanse onderneming is nie aan Ciskei-belasting onderhewig nie tensy sodanige onderneming handel of besigheid dryf in Ciskei deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming handel of besigheid dryf soos voormeld, kan belasting deur Ciskei op dié winste van die onderneming gehef word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

3. Wanneer 'n onderneming van een van die State, behalwe in die omstandighede in paragraaf 4 van hierdie Artikel beoog, besigheid in die ander Staat dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word daar aan sodanige permanente saak die nywerheids- of handelswinsts toegeskryf wat hy na verwagting kan verkry in daardie ander Staat as hy 'n onafhanklike onderneming is wat hom met dieselfde of soortgelyke bedrywighede op dieselfde of soortgelyke voorwaardes besig hou en op 'n afstand sake doen met die onderneming waarvan hy 'n permanente saak is.

4. Waar 'n onderneming van een van die State 'n besigheid dryf van die soort in Artikel 4 (2) (f) beoog en dié besigheid bestaan uit permanente sake in albei State geleë, wat ingevolge Artikel 4 (7) geag word een myn, steengroef of plek van ontginning van natuurlike hulpbronne te vorm, is die nywerheids- of handelswinste van elk sodanige permanente saak 'n som wat in dieselfde verhouding staan tot die totale nywerheids- of handelswinste van daardie myn, steengroef of plek van ontginning van natuurlike hulpbronne as waarin die waarde van die bates gebruik in die permanente saak gedurende die betrokke jaar of tydperk van aanslag staan tot die totale waarde van die bates gebruik deur voornoemde myn, steengroef of plek van ontginning van natuurlike hulpbronne gedurende daardie jaar of tydperk van aanslag.

Indien die bevoegde owerhede van een van albei die State egter van mening is dat voornoemde basis vir die vasstelling van die nywerheids- of handelswinste van een of meer van die permanente sake wat daardie myn, steengroef of plek van ontginning van natuurlike hulpbronne uitmaak nie 'n bevredigende resultaat oplewer nie kan hulle gesamentlik beraadslaag met die doel om 'n ander onderling aanvaarbare basis te formuleer vir die vasstelling van daardie winste.

property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable and fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

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

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

Article 6

Business profits

1. The industrial or commercial profits of a Ciskei enterprise shall not be subject to South African tax unless the enterprise carries on a trade or business in South Africa through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed on those profits by South Africa, but only on so much of them as is attributable to that permanent establishment.

2. The industrial or commercial profits of a South African enterprise shall not be subject to Ciskei tax unless the enterprise carries on a trade or business in Ciskei through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed on those profits by Ciskei, but only on so much of them as is attributable to that permanent establishment.

3. Except in the circumstances contemplated in paragraph 4 of this Article, where an enterprise of one of the States carries on business in the other State through a permanent establishment situated therein, there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other State if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

4. Where an enterprise of one of the States carries on a business of the type contemplated in Article 4 (2) (f) and that business consists of permanent establishments situated in both States which in terms of Article 4 (7) are deemed to form one mine, quarry or place of extraction of natural resources, the industrial or commercial profits of each such permanent establishment shall be a sum which bears to the total industrial or commercial profits of that mine, quarry or place of extraction of natural resources the same ratio as the value of the assets employed in the permanent establishment during the relevant year or period of assessment bears to the total value of the assets employed by the aforesaid mine, quarry or place of extraction of natural resources during that year or period of assessment.

If however the competent authorities of one or both of the States are of the opinion that the aforementioned basis of determining the industrial or commercial profits of one or more of the permanent establishments forming that mine, quarry or place of extraction of natural resources does not give a satisfactory result they may consult together for the purpose of formulating some other mutually acceptable basis on which to determine those profits.

5. By die vasstelling van die nywerheids- of handelswinste van 'n permanente saak, word as aftrekkings toegelaat uitgawes van die onderneming (met uitsondering van uitgawes wat nie aftrekbaar sou gewees het indien die permanente saak 'n onafhanklike onderneming was nie) wat vir die doeleindes van die permanente saak aangegaan is, met inbegrip van bestuurs- en algemene administrasiekoste aldus aangegaan, hetsy in die Staat waarin die permanente saak geleë is, of elders.

Hierdie paragraaf geld nie waar die winste wat aan 'n permanente saak toegeskryf kan word, vasgestel word op die basis waarvoor paragraaf 4 van hierdie Artikel voorsiening maak nie.

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

7. Die uitdrukking "nywerheids- of handelswinste" beteken inkomste deur 'n onderneming verkry uit die dryf van handel of besigheid, insluitende inkomste verkry deur 'n onderneming uit die lewering van dienste van werknemers of ander personeel, met uitsluiting van dividende, rente en tantiemes (soos omskryf in Artikels 9, 10 en 11) of huurgelde, uitgesonderd dividende, rente, tantiemes of huurgelde wat effektief verbonde is aan handel of besigheid wat gedryf word deur 'n onderneming van een van die State deur bemiddeling van 'n permanente saak wat dit in die ander Staat het; die uitdrukking sluit ook nie besoldiging ten opsigte van persoonlike (insluitende professionele) dienste in nie.

Artikel 7

Vervoerdienste

1. Wanneer—

(a) die Regering van een van die State winste uit die eksploitasie van vervoerdienste verkry; of

(b) 'n inwoner van een van die State winste verkry uit die eksploitasie van internasionale vervoerdienste (met inbegrip van verkeer tussen plekke in enige land in die loop van 'n vlug of reis wat oor meer as een land strek) en hy ten opsigte daarvan aan belasting in sodanige Staat onderhewig is;

word sodanige winste van belasting in die ander Staat vrygestel.

2. Ondanks die bepalings van item (b) van paragraaf 1, word winste wat verkry word deur 'n inwoner van een van die State uit die eksploitasie van vervoerdienste alleenlik in die ander Staat of tussen die ander Staat en 'n derde land (uitgesluit die eersgenoemde Staat) en ten opsigte waarvan hy aan belasting onderhewig is in daardie ander Staat, van belasting vrygestel in die eersgenoemde Staat.

Artikel 8

Verwante ondernemings

Wanneer—

(a) 'n onderneming van een van die State regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Staat deel het; of

(b) dieselfde persone regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van een van die State en 'n onderneming van die ander Staat deel het;

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

5. In the determination of the industrial or commercial profits of a permanent establishment, there shall be allowed as deductions expenses of the enterprise (other than expenses which would not be deductible if the permanent establishment were a separate enterprise) which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

This paragraph shall not apply where the profits attributable to a permanent establishment are determined on the basis provided for in paragraph 4 of this Article.

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

7. The term "industrial or commercial profits" means income derived by an enterprise from the conduct of a trade or business, including income derived by an enterprise from the furnishing of services of employees or other personnel, but it does not include dividends, interest, royalties (as defined in Articles 9, 10 and 11) or rents other than dividends, interest, royalties or rents effectively connected with a trade or business carried on through a permanent establishment which an enterprise of one of the States has in the other State; nor does the term include remuneration for personal (including professional) services.

Article 7

Transport services

1. Where—

(a) the Government of one of the States derives profits from operating transport services; or

(b) a resident of one of the States derives profits from operating an international transport service (including traffic between places in any country in the course of a flight, voyage or journey which extends over more than one country) and he is subject to tax in respect thereof in such State;

such profits shall be exempt from tax in the other State.

2. Notwithstanding the provisions of item (b) of paragraph 1, where a resident of one of the States derives profits from operating transport services solely in the other State, or between the other State and a third country (not including the first-mentioned State), and he is subject to tax in respect thereof in that other State, such profits shall be exempt from tax in the first-mentioned State.

Article 8

Associated enterprises

Where—

(a) an enterprise of one of the States participates directly or indirectly in the management, control or capital of an enterprise of the other State; or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the States and an enterprise of the other State;

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

Artikel 9**Dividende**

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

2. Die Staat waarvan die maatskappy wat die dividende betaal, 'n inwoner is, het egter die reg om sodanige dividende ooreenkomstig sy eie wette te belas, maar die belasting wat aldus opgelê word, mag nie 15 persent van die bruto bedrag van die dividende te bowe gaan nie.

3. Die bepalinge van paragraaf 2 raak nie die belasting van die maatskappy ten opsigte van die winste waaruit die dividende betaal word nie.

4. Die uitdrukking "dividend" soos in hierdie Artikel gebesig, beteken inkomste uit aandele of ander winsdelende regte, wat nie skuldeise is nie, asook inkomste uit ander regspersoonsregte wat deur die belastingwetgewing van die Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is, met inkomste uit aandele gelykgestel word, en sluit ook in enige ander bedrag (uitgesonderd tantièmes bedoel in Artikel 11 van hierdie Ooreenkoms) wat ingevolge die wette van die Staat waarvan die dividenduitkerende maatskappy 'n inwoner is, as 'n dividend of 'n uitkering van 'n maatskappy behandel word.

5. Die bepalinge van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die dividende 'n inwoner van een van die State is en in die ander Staat, waarvan die maatskappy wat die dividende betaal, 'n inwoner is, 'n permanente saak het wat effektief verbonde is aan die aandelebesit uit hoofde waarvan die dividende betaal word. In so 'n geval is die bepalinge van Artikel 6 van toepassing.

Artikel 10**Rente**

1. Rente wat belasbaar is ooreenkomstig die wette van albei State en wat betaal of betaalbaar is aan 'n inwoner van een van die State, kan in daardie Staat belas word.

2. Sodanige rente kan ook in die ander Staat belas word, maar die belasting wat deur daardie Staat opgelê word, mag nie 15 persent van die bruto bedrag van die rente te bowe gaan nie. Die eersgenoemde Staat verleen krediet vir soveel van die belasting van die ander Staat as wat nie die bedrag van sy eie belasting te bowe gaan nie.

3. Die uitdrukking "rente" soos in hierdie Artikel gebesig, beteken inkomste uit geld uitgeleën en sluit ook inkomste in wat deur die belastingwette van die State geag word inkomste te wees uit geld uitgeleën.

4. Die bepalinge van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die rente 'n inwoner van een van die State is en hy 'n permanente saak in die ander Staat het en die verpligting ten opsigte waarvan die rente betaal word of betaalbaar is effektief verbonde is aan 'n besigheid wat deur bemiddeling van daardie permanente saak gedryf word. In so 'n geval is die bepalinge van Artikel 6 van toepassing.

5. Waar as gevolg van 'n besondere verband tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die rente wat betaal word of betaalbaar is, met inagneming van die skuldeise ten opsigte waarvan dit betaal word, die bedrag te bowe gaan waaroor die betaler en die ontvanger van die rente by ontstentenis van sodanige verband sou ooreengekom het, is die bepalinge van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In dié geval bly die deel van die betalings wat die bedrag te bowe gaan, ooreenkomstig die wette van elke Staat belasbaar, maar met behoorlike inagneming van die ander bepalinge van hierdie Ooreenkoms.

Article 9**Dividends**

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

2. However, such dividends may be taxed in the State of which the company paying the dividends is a resident, and according to the law of that State, but the tax so charged shall not exceed 15 per cent of the gross amount of the dividends.

3. The provisions of paragraph 2 shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

4. The term "dividend" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights assimilated to income from shares by the taxation law of the State of which the company making the distribution is a resident and also includes any other amount (other than royalties referred to in Article 11 of this Agreement) which, under the law of the State of which the company paying the dividends is a resident, is treated as a dividend or distribution of a company.

5. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the dividends, being a resident of one of the States, has in the other State, of which the company paying the dividends is a resident, a permanent establishment effectively connected with the holding by virtue of which the dividends are paid. In such a case, the provisions of Article 6 shall apply.

Article 10**Interest**

1. Interest which is taxable according to the law of both States, and is paid or payable to a resident of one of the States, may be taxed in that State.

2. Such interest may also be taxed in the other State, but the tax charged by that State shall not exceed 15 per cent of the gross amount of the interest. The first-mentioned State shall allow credit for so much of the tax of the other State as does not exceed the amount of its own tax.

3. The term "interest" as used in this Article means income from money lent and shall include income deemed by the taxation law of the States to be income from money lent.

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the interest, being a resident of one of the States, has in the other State a permanent establishment, and the indebtedness on which the interest is paid or payable is effectively connected with a business carried on through that permanent establishment. In such a case, the provisions of Article 6 shall apply.

5. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the interest paid or payable, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient of the interest in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case the excess part of the payments shall remain taxable according to the law of each State, due regard being had to the other provisions of this Agreement.

6. Die bepalinge van hierdie Artikel is nie van toepassing nie indien die verpligting ten opsigte waarvan die rente betaal of betaalbaar is, ontstaan het of oorgemaak is hoofsaaklik met die doel om voordeel uit hierdie Artikel te trek en nie om bona fide-handelsredes nie.

Artikel 11

Tantièmes

1. Tantièmes wat belasbaar is ooreenkomstig die wette van een Staat, maar wat hul bron in die ander Staat het, kan in daardie ander Staat belas word.

2. Sodanige tantièmes kan ook in die eersgenoemde Staat belas word, maar die belasting deur daardie Staat gehef, mag nie 15 persent van die bruto bedrag van sodanige tantièmes te bowe gaan nie. Die Staat waarin die tantièmes hul bron het, verleen krediet vir soveel van die belasting van die ander Staat as wat die bedrag van sy eie belasting nie te bowe gaan nie.

3. Die uitdrukking "tantièmes" soos in hierdie Artikel gebesig—

(a) beteken betalings van enige aard ontvang as vergoeding vir die gebruik van, of reg op die gebruik van, enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk (met inbegrip van kinematograaffilms en films of bande vir radio- of televisie-uitsendings), enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses, of vir die gebruik van, of die reg op die gebruik van nywerheids-, handels- of wetenskaplike uitrusting, of vir inligting aangaande nywerheids-, handels- of wetenskaplike ondervinding; maar

(b) sluit nie enige bedrag in wat ten opsigte van die eksploitasie van 'n myn, oliebron of steengroef of enige ander ontginning van natuurlike hulpbronne betaal is nie.

4. Die bepalinge van paragraaf 1 is nie van toepassing nie indien die ontvanger van die tantièmes 'n inwoner van een van die State is en in die ander Staat waarin die tantièmes ontstaan 'n permanente saak het waaraan die reg of eiendom wat aanleiding gee tot die tantièmes, effektief verbonde is. In so 'n geval is die bepalinge van Artikel 6 van toepassing.

5. Waar, as gevolg van 'n besondere verband tussen die betaler en ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die tantièmes betaal, met inagneming van die gebruik, reg of inligting ten opsigte waarvan dit betaal word, die bedrag te bowe gaan waaroor die betaler en die ontvanger by ontstentenis van sodanige verband sou ooreengekom het, is die bepalinge van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In dié geval bly die deel van die betalings wat die bedrag te bowe gaan, ooreenkomstig die wette van elke Staat belasbaar, maar met behoorlike inagneming van die ander bepalinge van hierdie Ooreenkoms.

Artikel 12

Beperking van Artikels 9, 10 en 11

Internasionale organisasies, liggame en beamptes daarvan en lede van 'n diplomatieke of konsulêre sending van 'n derde Staat wat in een van die State aanwesig is, is nie in die ander Staat geregtig op die verminderings of vrystellings van belasting waarvoor daar in Artikels 9, 10 en 11 voorsiening gemaak word nie ten opsigte van dividende, rente en tantièmes wat in daardie ander Staat ontstaan indien genoemde inkomste-items nie in eersgenoemde Staat aan belasting op inkomste onderhewig is nie.

Artikel 13

Onafhanklike persoonlike dienste

1. Inkomste verkry deur 'n inwoner van een van die State ten opsigte van professionele dienste of ander onafhanklike bedrywighede van 'n soortgelyke aard deur hom in die ander Staat verrig, kan in daardie ander Staat belas word.

6. The provisions of this Article shall not apply if the indebtedness in respect of which the interest is paid or payable was created or assigned mainly for the purpose of taking advantage of this Article and not for bona fide commercial reasons.

Article 11

Royalties

1. Royalties which are taxable according to the law of one State, but which have their source in the other State, may be taxed in that other State.

2. Such royalties may also be taxed in the first-mentioned State, but the tax charged by that State shall not exceed 15 per cent of the gross amount of such royalties. The State in which the royalties have their source shall allow credit for so much of the tax of the other State as does not exceed the amount of its own tax.

3. The term "royalties" as used in this Article—

(a) means payment of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work (including cinematograph films and films or tapes for radio or television broadcasting), any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience; but

(b) does not include any amount paid in respect of the operation of a mine, oil well or quarry or of any other extraction of natural resources.

4. The provisions of paragraph 1 shall not apply if the recipient of the royalties, being a resident of one of the States, has in the other State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the provisions of Article 6 shall apply.

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

Article 12

Limitation of Articles 9, 10 and 11

International organisations, organs and officials thereof and members of a diplomatic or consular mission of a third State, being present in one of the States, are not entitled, in the other State, to the reductions of or exemptions from tax provided for in Articles 9, 10 and 11 in respect of dividends, interest and royalties arising in that other State, if the said items of income are not liable to a tax on income in the first-mentioned State.

Article 13

Independent personal services

1. Income derived by a resident of one of the States in respect of professional services or other independent activities of a similar character performed by him in the other State may be subjected to tax in that other State.

2. Die uitdrukking "professieel dienste" behels onafhanklike, wetenskaplike, letterkundige, kuns-, opvoedkundige of onderwysbedrywighede, asook die onafhanklike bedrywighede van geneeshere, regspraktisyne, ingenieurs, argitekte, tandartse en rekenmeesters.

Artikel 14

Afhanklike persoonlike dienste

1. Behoudens die bepalings van Artikels 15, 17, 18 en 19 is salarisse, lone en ander soortgelyke besoldiging wat deur 'n inwoner van een van die State ten opsigte van 'n diensbetrekking verkry word, slegs in daardie Staat belasbaar, tensy die diensbetrekking in die ander Staat beklee word. Indien die diensbetrekking aldus beklee word, kan die besoldiging wat daaruit verkry word, in daardie ander Staat belas word.

2. Ondanks die bepalings van paragraaf 1 van hierdie Artikel, is besoldiging verkry deur 'n inwoner van een van die State ten opsigte van 'n diensbetrekking wat aan boord van 'n skip of lugvaartuig in internasionale verkeer beklee word, slegs in daardie Staat belasbaar.

Artikel 15

Direkteursgelde

Direkteursgelde en soortgelyke gelde wat verkry word deur 'n inwoner van een Staat in sy hoedanigheid van lid van die direksie van 'n maatskappy wat 'n inwoner van die ander Staat is, kan in daardie ander Staat belas word.

Artikel 16

Artieste en atlete

Ondanks die bepalings van Artikels 14 en 15 kan inkomste wat verkry word deur openbare verhoogkunsteenaars, soos teater-, bioskoop-, radio- of televisie-artieste en musikante, en deur atlete, uit hul persoonlike bedrywighede as sodanig, belas word in die Staat waarin hierdie bedrywighede uitgeoefen word.

Artikel 17

Pensioene

1. Enige pensioen (uitgesonderd 'n pensioen van die soort in paragraaf 2 van Artikel 18 bedoel) en enige jaargeld verkry uit bronne in Suid-Afrika deur 'n individu wat 'n inwoner van Ciskei is en onderworpe is aan Ciskei-belasting op die hele bedrag of 'n gedeelte daarvan, is vrygestel van Suid-Afrikaanse belasting in die mate waarin dit ingesluit word by inkomste vir Ciskei-belastingdoeleindes.

2. Enige pensioen (uitgesonderd 'n pensioen van die soort in paragraaf 2 van Artikel 18 bedoel) en enige jaargeld verkry uit bronne in Ciskei deur 'n individu wat 'n inwoner van Suid-Afrika is en onderworpe is aan Suid-Afrikaanse belasting op die hele bedrag of 'n gedeelte daarvan, is vrygestel van Ciskei-belasting in die mate waarin dit ingesluit word by inkomste vir Suid-Afrikaanse belastingdoeleindes.

3. Die uitdrukking "jaargeld" beteken 'n vermeldde som wat periodiek op vermeldde tye, gedurende lewe of gedurende 'n vermeldde of vasstelbare tydperk, betaalbaar is ingevolge 'n verpligting om die betalings te doen as vergoeding vir geld wat betaal is.

Artikel 18

Regeringsfunksies

1. Besoldiging (uitgesonderd pensioene) betaal deur een van die State aan 'n individu vir dienste gelewer aan daardie Staat by die uitoefening van regeringsfunksies word in die ander Staat van belasting vrygestel indien die individu nie gewoonlik in daardie Staat woonagtig is nie, of gewoonlik in daardie Staat woonagtig is slegs met die doel om sodanige dienste te lewer.

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

Article 14

Dependent personal services

1. Subject to the provisions of Articles 15, 17, 18 and 19, salaries, wages and other similar remuneration derived by a resident of one of the States in respect of an employment shall be taxable only in that State unless the employment is exercised in the other State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration derived by a resident of one of the States in respect of an employment exercised aboard a ship or aircraft in international traffic shall be taxable only in that State.

Article 15

Directors' fees

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

Article 16

Artistes and athletes

Notwithstanding the provisions of Articles 14 and 15, income derived by public entertainers, such as theatre, motion picture, radio, or television artistes, and musicians and by athletes, from their personal activities as such, may be taxed in the State in which these activities are exercised.

Article 17

Pensions

1. Any pension (other than a pension of the kind referred to in paragraph 2 of Article 18) and any annuity, derived from sources within South Africa by an individual who is a resident of Ciskei and subject to Ciskei tax on the whole or a portion thereof, shall be exempt from South African tax to the extent that it is included in income for Ciskei tax purposes.

2. Any pension (other than a pension of the kind referred to in paragraph 2 of Article 18) and any annuity derived from sources within Ciskei by an individual who is a resident of South Africa and subject to South African tax on the whole or a portion thereof, shall be exempt from Ciskei tax to the extent that it is included in income for South African tax purposes.

3. The term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

Article 18

Governmental functions

1. Remuneration (other than pensions) paid by one of the States to any individual for services rendered to that State in the discharge of governmental functions shall be exempt from tax in the other State if the individual is not ordinarily resident in that State or is ordinarily resident in that State solely for the purpose of rendering those services.

2. Enige pensioen betaal deur een van die State aan 'n individu vir dienste gelewer aan daardie Staat by die uitoefening van regeringsfunksies word in die ander Staat van belasting vrygestel in dieselfde mate waarin die besoldiging vir sodanige dienste van belasting vrygestel was in daardie Staat ingevolge paragraaf 1 van hierdie Artikel of aldus vrygestel sou gewees het indien hierdie Ooreenkoms van krag was ten tyde van betaling van die besoldiging.

3. Die bepalings van hierdie Artikel is nie van toepassing op betalings ten opsigte van dienste gelewer in verband met enige handel of besigheid wat deur een van die State gedryf word met die doel om wins te maak nie.

4. Vir die toepassing van hierdie Artikel sluit die uitdrukking "Staat", in die geval van Suid-Afrika, die Administrasies van die Provinsies van Suid-Afrika, die Suid-Afrikaanse Spoorweë en die Departement van Pos- en Telekomunikasiewese in.

Artikel 19

Studente

As 'n student of besigheidsvakkleerling van een van die State, wat slegs vir sy opvoeding of opleiding in die ander Staat aanwesig is, geld ontvang vir sy onderhoud, opvoeding of opleiding, word dié geld nie in daardie ander Staat belas nie, mits dit uit bronne buite daardie ander Staat aan hom betaal word.

Artikel 20

Inkomste nie uitdruklik genoem nie

Inkomste wat nie in die voorafgaande bepalings van hierdie Ooreenkoms behandel is nie en wat deur 'n inwoner van een van die State verkry word en waarop hy in daardie Staat belasbaar is, is slegs in daardie Staat belasbaar.

Artikel 21

Metodes ter vermyding van dubbele belasting

1. Wanneer Suid-Afrikaanse belasting kragtens die wette van Suid-Afrika en in ooreenstemming met hierdie Ooreenkoms, hetsy regstreeks of deur aftrekking, betaalbaar is op inkomste verkry uit bronne in Suid-Afrika deur 'n inwoner van Ciskei en die belasting deur hom gedra word, hef Ciskei of geen belasting op daardie inkomste nie of laat hy, behoudens sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) as wat in Ciskei uitgevaardig kan word, as 'n krediet teen enige Ciskei-belasting wat ten opsigte van dié inkomste betaalbaar is, soveel van die Suid-Afrikaanse belasting toe as wat nie die Ciskei-belasting te bowe gaan nie.

2. Wanneer Ciskei-belasting kragtens die wette van Ciskei en in ooreenstemming met hierdie Ooreenkoms, hetsy regstreeks of deur aftrekking, betaalbaar is op inkomste verkry uit bronne in Ciskei deur 'n inwoner van Suid-Afrika en dié belasting deur hom gedra word, hef Suid-Afrika of geen belasting op daardie inkomste nie of laat hy, behoudens sodanige bepalings (wat nie die algemene beginsel hiervan mag raak nie) as wat in Suid-Afrika uitgevaardig kan word, as 'n krediet teen enige Suid-Afrikaanse belasting wat ten opsigte van dié inkomste betaalbaar is, soveel van die Ciskei-belasting toe as wat nie die Suid-Afrikaanse belasting te bowe gaan nie.

Artikel 22

Nie-diskriminasie

1. Die burgers van een van die State, hetsy hulle inwoners van daardie Staat is of nie, mag nie in die ander Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan die burgers van daardie Staat onder dieselfde omstandighede onderworpe is of onderwerp kan word nie.

2. Any pension paid by one of the States to any individual for services rendered to that State in the discharge of governmental functions shall be exempt from tax in the other State, in so far as the remuneration for those services was exempt from tax in that State under paragraph 1 of this Article or would have been so exempt if this Agreement had been in force at the time when the remuneration was paid.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the States for purposes of profit.

4. For the purposes of this Article, the term "State", in the case of South Africa, includes the Administrations of the Provinces of South Africa, the South African Railways and the Department of Posts and Telecommunications.

Article 19

Students

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

Article 20

Income not expressly mentioned

Items of income not dealt with in the foregoing provisions of this Agreement derived by a resident of one of the States who is subject to tax in that State in respect thereof shall be subjected to tax only in that State.

Article 21

Methods for elimination of double taxation

1. Where South African tax is payable under the law of South Africa and in accordance with this Agreement, whether directly or by deduction, on income derived from sources in South Africa by a resident of Ciskei, and that tax is borne by him, Ciskei shall either impose no tax on that income or shall, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Ciskei, allow as a credit against any Ciskei tax payable in respect of that income so much of the South African tax as does not exceed the Ciskei tax.

2. Where Ciskei tax is payable under the law of Ciskei and in accordance with this Agreement, whether directly or by deduction, on income derived from sources within Ciskei by a resident of South Africa, and that tax is borne by him, South Africa shall either impose no tax on that income or shall, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in South Africa, allow as a credit against any South African tax payable in respect of that income so much of the Ciskei tax as does not exceed the South African tax.

Article 22

Non-discrimination

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

2. Die uitdrukking "burgers" beteken—

(a) alle individue wat die burgerskap van een van die State besit;

(b) alle regspersone, vennootskappe en verenigings wat hulle status as sodanig ontleen aan die wette wat in een van die State van krag is.

3. Die belasting op 'n permanente saak wat 'n onderneming van een van die State in die ander Staat het, mag nie in daardie ander Staat op 'n minder gunstige wyse gehef word nie as die belasting wat gehef word op ondernemings van daardie ander Staat wat dieselfde bedrywighede beoefen. Hierdie bepaling word nie uitgelê as sou dit een van die State verplig om, vir belastingdoeleindes, aan inwoners van die ander Staat uit hoofde van burgerlike status of gesinsverantwoordelikhede persoonlike toelatings, verligtings en verminderings toe te staan wat hy aan sy eie inwoners toestaan nie.

4. Ondernemings van een van die State, waarvan die kapitaal uitsluitlik of gedeeltelik regstreeks of onregstreeks, die eiendom is van of beheer word deur een of meer inwoners van die ander Staat, mag nie in die eersgenoemde Staat onderwerp word aan belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan ander soortgelyke ondernemings van daardie eersgenoemde Staat onderworpe is of onderwerp kan word nie.

Artikel 23***Prosedure vir onderlinge ooreenkoms***

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

2. Die bevoegde owerheid moet, indien die beswaar vir hom geregtig voorkom en hy nie self 'n geskikte oplossing kan vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Staat uit te maak ten einde belasting te vermy wat nie in ooreenstemming met hierdie Ooreenkoms is nie.

3. Die bevoegde owerheid van die State moet probeer om enige moeilikhede of twyfel wat in verband met die uitleg of toepassing van hierdie Ooreenkoms ontstaan, deur onderlinge ooreenkoms uit die weg te ruim. Hulle kan mekaar ook raadpleeg met die oog op die vermyding van dubbele belasting in gevalle waarvoor daar nie in hierdie Ooreenkoms voorsiening gemaak word nie.

4. Die bevoegde owerhede van die State kan regstreeks met mekaar in verbinding tree ten einde tot 'n ooreenkoms te geraak soos in die voorafgaande paragrafe beoog. Wanneer dit blyk dat die mondelinge wisseling van menings raadsaam is ten einde tot 'n ooreenkoms te geraak, kan sodanige meningswisseling plaasvind deur 'n kommissie bestaande uit die bevoegde owerhede van albei State.

Artikel 24***Uitruil van inligting***

Die bevoegde owerhede van die State ruil sodanige inligting uit (dit wil sê inligting wat ingevolge hul onderskeie belastingwette tot hul beskikking is of wat hulle ingevolge hul eie wette kan inwin) as wat nodig is vir die uitvoering van die bepalinge van hierdie Ooreenkoms, veral ter voorkoming van bedrog, of vir die toepassing van wetsbepalinge teen wetsonduiking in verband met die belastinge waarvoor hierdie Ooreenkoms handel. Aldus uitgeruilde inligting moet as geheim behandel word maar kan openbaar gemaak word aan persone (met inbegrip van 'n hof of administratiewe liggaam) betrokke by die aanslaan, invordering of

2. The term "nationals" means—

(a) all individuals possessing the nationality of one of the States;

(b) all legal persons, partnerships and associations deriving their status as such from the laws in force in one of the States.

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

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

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

Article 23***Mutual agreement procedure***

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

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

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

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

Article 24***Exchange of information***

The competent authorities of the States shall exchange such information (being information which is at their disposal under their respective taxation laws or which they are in a position to obtain under their own law) as is necessary for carrying out the provisions of this Agreement, in particular for the prevention of fraud, or for the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret but may be disclosed to persons (including a court or administrative

afdwing van of vervolgings met betrekking tot belastingen waarvoor hierdie Ooreenkoms handel. Geen inligting mag uitgeruil word wat enige handels-, besigheids-, nywerheids- of professionele geheim of enige handelsproses aan die lig sou bring nie.

Artikel 25

Diplomatiese en konsulêre beamptes

Niks in hierdie Ooreenkoms raak die fiskale voorregte van diplomatiese of konsulêre beamptes ingevolge die algemene reëls van die volkereg of ingevolge die bepalings van spesiale ooreenkomste nie.

Artikel 26

Inwerkingtreding

Hierdie Ooreenkoms tree in werking op die datum waarop albei State daardie prosedures wat noodsaaklik is om hierdie Ooreenkoms regsgeldigheid in elke Staat te gee, voltooi het, en word dan van krag—

(a) in Ciskei—

(i) met betrekking tot belasting op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart 1981;

(ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 4 Desember 1981;

(b) in Suid-Afrika—

(i) met betrekking tot belasting op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart 1981;

(ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 4 Desember 1981; en

(iii) met betrekking tot rentebelasting op buitelanders, op rente betaalbaar op of na 4 Desember 1981.

Artikel 27

Opsegging

Hierdie Ooreenkoms bly van krag totdat dit deur een van die State opgesê word. Enigeen van die State kan die Ooreenkoms langs die diplomatieke kanaal opseë deur minstens ses maande voor die einde van die kalenderjaar na die jaar 1986 kennis van beëindiging te gee. In so 'n geval hou die Ooreenkoms op om van krag te wees—

(a) in Ciskei—

(i) met betrekking tot belasting op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word;

(ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word;

(b) in Suid-Afrika—

(i) met betrekking tot belasting op inkomste, vir enige aanslagjaar wat begin op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word;

(ii) met betrekking tot belasting op buitelandse aandeelhouders, op dividende betaalbaar op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word; en

(iii) met betrekking tot rentebelasting op buitelanders, op rente wat betaalbaar is op of na 1 Maart in die kalenderjaar wat volg op dié waarin die kennis gegee word.

Artikel 28

Wysiging

Enige wysiging van hierdie Ooreenkoms waarvoor albei partye onderling ooreengekom het, word aangebring deur Diplomatieke Notawisseling tussen hulle.

body) concerned with assessment, collection, enforcement or prosecution in respect of taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade, business, industrial or professional secret or any trade process.

Article 25

Diplomatic and consular officials

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

Article 26

Entry into force

This Agreement shall enter into force on the date on which both States shall have completed such procedures as are necessary to give this Agreement the force of law in each State and shall thereupon have effect—

(a) in Ciskei—

(i) as respects taxes on income, for any year of assessment beginning on or after 1 March 1981;

(ii) as respects non-resident shareholders' tax, on dividends payable on or after 4 December 1981;

(b) in South Africa—

(i) as respects taxes on income, for any year of assessment beginning on or after 1 March 1981;

(ii) as respects non-resident shareholders' tax, on dividends payable on or after 4 December 1981; and

(iii) as respects non-residents tax on interest, on interest payable on or after 4 December 1981.

Article 27

Termination

This Agreement shall remain in force until denounced by one of the States. Either State may denounce the Agreement, through the diplomatic channel, by giving notice of termination at least six months before the end of any calendar year after the year 1986. In such event the Agreement shall cease to be effective—

(a) in Ciskei—

(i) as respects taxes on income, for any year of assessment beginning on or after 1 March in the calendar year next following that in which the notice is given;

(ii) as respects non-resident shareholders' tax, on dividends payable on or after 1 March in the calendar year next following that in which the notice is given;

(b) in South Africa—

(i) as respects taxes on income, for any year of assessment beginning on or after 1 March in the calendar year next following that in which the notice is given;

(ii) as respects non-resident shareholders' tax, on dividends payable on or after 1 March in the calendar year next following that in which the notice is given; and

(iii) as respects non-residents tax on interest, on interest payable on or after 1 March in the calendar year next following that in which the notice is given.

Article 28

Amendment

Any amendment of this Agreement mutually agreed upon by both Parties shall be effected by the exchange of Diplomatic Notes between them.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig deur hulle onderskeie Regerings, hierdie Ooreenkoms onderteken en geseel het.

Gedoen te Kaapstad, in tweevoud, in die Engelse taal, op die 20ste dag van November 1981.

R. F. BOTHA.

Namens die Regering van die Republiek van Suid-Afrika.

L. L. SEBE.

Namens die Regering van Ciskei.

In witness whereof the undersigned, being duly authorised by their respective Governments, have signed and sealed the present Agreement.

Done at Cape Town, in duplicate, in the English language on the 20th day of November 1981.

R. F. BOTHA.

For the Government of the Republic of South Africa.

L. L. SEBE.

For the Government of Ciskei.

DEPARTEMENT VAN FINANSIES

No. R. 975

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/829)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

DEPARTMENT OF FINANCE

No. R. 975

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/829)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Tariefpos	II Statistiese Eenheid	III Skaal van Reg	
		Algemeen	M.B.N.
85.01 Deur subpos No. 85.01.70.20 deur die volgende te vervang:			
".20 Met 'n gelamelleerde yster- of staalkern, met 'n berekende vermoë van minder as 500 V.A en 'n berekende sekondêre spanning van minder as 1 000 V (uitgesonderd spannings- en stroomtransformatore geskik vir meting- en beskermingsdoeleindes)	getal	15%	
.80 Ander, met ferrietkerns	getal	5%"	

Opmerking.—Subpos No. 85.01.70.20 word beperk tot dié transformatore met 'n gelamelleerde yster- of staalkern en 'n berekende sekondêre spanning van minder as 1 000 V. Daar word ook spesifieke voorsiening gemaak vir sekere transformatore met ferrietkerns.

SCHEDULE

I Tariff Heading	II Statistical Unit	III Rate of Duty	
		General	M.F.N.
85.01 By the substitution for subheading No. 85.01.70.20 of the following:			
".20 With a laminated iron or steel core, rated at less than 500 V.A and a rated secondary voltage of less than 1 000 V (excluding voltage and current transformers suitable for metering and protective purposes)	no.	15%	
.80 Other, with ferrite cores	no.	5%"	

Note.—Subheading No. 85.01.70.20 is restricted to those transformers with a laminated iron or steel core and a rated secondary voltage of less than 1 000 V. Specific provision is also made for certain transformers with ferrite cores.

No. R. 976

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/830)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

No. R. 976

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/830)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Tariefpos	II Statistiese Eenheid	III Skaal van Reg		IV M.B.N.
		Algemeen		
29.22 Deur na subpos No. 29.22.80 die volgende in te voeg: "29.22.85 Ander amienfunksieverbindinge met 'n koolstofkettinglengte van C ₈ tot C ₂₂	kg	20%"		

- Opmerkings.*—1. Spesifieke voorsiening word gemaak vir sekere amienfunksieverbindinge en die skaal van reg daarop word van 10% na 20% verhoog.
2. Goedere wat aan die vereistes van item 460.22 voldoen kan by dié item met korting op reg geklaar word.

SCHEDULE

I Tariff Heading	II Statistical Unit	III Rate of Duty		IV M.F.N.
		General		
29.22 By the insertion after subheading No. 29.22.80 of the following: "29.22.85 Other amine-function compounds of a carbon chain length of C ₈ to C ₂₂	kg	20%"		

- Notes.*—1. Specific provision is made for certain amine-function compounds and the rate of duty thereon is increased from 10% to 20%.
2. Goods which comply with the conditions of item 460.22 may be allowed under rebate of duty under that item.

No. R. 977

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/831)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

No. R. 977

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/831)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Tariefpos	II Statistiese Eenheid	III Skaal van Reg		IV M.B.N.
		Algemeen		
41.02 Deur subpos No. 41.02.20 deur die volgende te vervang: "41.02.20 Vleiskanthuidsplitse	m ²	20%"		
Deur subpos No. 41.02.40.90 deur die volgende te vervang: "90 Ander	m ²	20%"		
Deur subpos No. 41.02.90 deur die volgende te vervang: "41.02.90 Ander	m ²	20%"		

- Opmerkings.*—1. Die skaal van reg op sekere leer van beersrasiere en leer van perdersrasiere word van 10% na 20% verhoog.
2. Goedere wat aan die vereistes van item 460.22 voldoen, kan by dié item met korting op reg geklaar word.

SCHEDULE

I Tariff Heading	II Statistical Unit	III Rate of Duty		IV M.F.N.
		General		
41.02 By the substitution for subheading No. 41.02.20 of the following: "41.02.20 Flesh splits	m ²	20%"		
By the substitution for subheading No. 41.02.40.90 of the following: "90 Other	m ²	20%"		
By the substitution for subheading No. 41.02.90 of the following: "41.02.90 Other	m ²	20%"		

- Notes.*—1. The rate of duty on certain bovine cattle leather and equine leather is increased from 10% to 20%.
2. Goods which comply with the conditions of item 460.22 may be allowed under rebate of duty under that item.

No. R. 978

21 Mei 1982

No. R. 978

21 May 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE I (No. 1/1/832)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae I by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/832)

Under section 48 of the Customs and Excise Act, 1964, Part I of Schedule I to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Tariefpos	II Statistiese Eenheid	III Skaal van Reg	
		Algemeen	M.B.N.
43.02 Deur subposte Nos. 43.02.10 en 43.02.20 deur die volgende te vervang: "43.02.10 In die enkele oorspronklike vel: .10 Karakoel .90 Ander 43.02.20 In reghoeke, kruise en dergelike vorms: .10 Karakoel .90 Ander	kg kg kg kg	vry 15% vry 20%"	
85.18 Deur tariefpos No. 85.18 deur die volgende te vervang: "85.18 Elektriese kapasitors, vas of reëlbaar: 85.18.10 Vaste kapasitors: .03 Keramiek-, glas- of tantaalkapasitors .60 Ander, met 'n kapasitansie van meer as 50 mikrofarad, vir spannings van hoogstens 1 000 V (ws.) of 2 000 V (gs.) (uitgesonderd elektrolitiese kapasitors) .75 Ander, vir spannings van meer as 1 000 V (ws.) of 2 000 V (gs.) .90 Ander 85.18.50 Reëlbare of stelbare kapasitors 85.18.80 Onderdele	getal getal getal getal getal	5% 5% 5% 25% of 4c elk 5% 5%"	

Opmerkings.—1. Die skale van reg op karakoelpelsvelle, in die enkele oorspronklike vel of in reghoeke, kruise en dergelike vorms, word na vry verlaag.

2. Tariefpos 85.18 word herskryf en die skaal van reg op sekere kapasitors word gewysig.

SCHEDULE

I Tariff Heading	II Statistical Unit	III Rate of Duty	
		General	M.F.N.
43.02 By the substitution for subheadings Nos. 43.02.10 and 43.02.20 of the following: "43.02.10 In the single original pelt: .10 Karakul .90 Other 43.02.20 In plates, crosses and similar forms: .10 Karakul .90 Other	kg kg kg kg	free 15% free 20%"	
85.18 By the substitution for tariff heading No. 85.18 of the following: "85.18 Electrical capacitors, fixed or variable: 85.18.10 Fixed capacitors: .03 Ceramic capacitors, glass capacitors or tantalum capacitors .60 Other, of a capacitance exceeding 50 microfarads, for voltages not exceeding 1 000 V (a.c.) or 2 000 V (d.c.) (excluding electrolytic capacitors) .75 Other, for voltages exceeding 1 000 V (a.c.) or 2 000 V (d.c.) .90 Other 85.18.50 Variable or adjustable capacitors 85.18.80 Parts	no. no. no. no. no.	5% 5% 5% 25% or 4c each 5% 5%"	

Notes.—1. The rates of duty on karakul furskins, in the single original pelt or in plates, crosses and similar forms, are reduced to free.

2. Tariff heading 85.18 is restated and the rate of duty on certain capacitors is amended.

No. R. 979

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/833)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

No. R. 979

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/833)

Under section 48 of the Customs and Excise Act, 1964, Part I of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV Skaal van Reg	
		Algemeen	M.B.N.
29.01 Deur subpos No. 29.01.70 deur die volgende te vervang: "29.01.70 Stireen	kg	15% of 71c per kg min 85%"	

Opmerking.—Die skaal van reg op stireen word van 10% na 15% of 71c per kg min 85% verhoog.

SCHEDULE

I Tariff Heading	II Statistical Unit	III IV Rate of Duty	
		General	M.F.N.
29.01 By the substitution for subheading No. 29.01.70 of the following: "29.01.70 Styrene	kg	15% or 71c per kg less 85%"	

Note.—The rate of duty on styrene is increased from 10% to 15% or 71c per kg less 85%.

No. R. 980

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 3 (No. 3/703)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 3 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

No. R. 980

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 3 (No. 3/703)

Under section 75 of the Customs and Excise Act, 1964, Schedule 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
316.10	Deur paragraaf (1) van tariefpos No. 85.00 deur die volgende te vervang: "(1) Gelykrygters en onderdele daarvan	Volle reg min 5%"

Opmerking.—Die uitwerking van hierdie kennisgewing is dat die voorsiening vir 'n korting op reg op transformatore en onderdele daarvan vir die vervaardiging van radio's, grammofoon en magnetiese klankopnemers en -weergewers en komponente, ingetrek word.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
316.10	By the substitution for paragraph (1) of tariff heading No. 85.00 of the following: "(1) Rectifiers and parts thereof	Full duty less 5%"

Note.—The effect of this notice is that the provision for a rebate of duty on transformers and parts thereof for the manufacture of radios, gramophones and magnetic sound recording and reproducing apparatus and components, is withdrawn.

No. R. 981

21 Mei 1982

No. R. 981

21 May 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 3 (No. 3/704)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 3 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 3 (No. 3/704)

Under section 75 of the Customs and Excise Act, 1964, Schedule 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
306.01	Deur paragraaf (2) van tariefpos No. 29.22 deur die volgende te vervang: “(2) Tersiëre amiene en mengsels daarvan, in die hoeveelhede en op die tye wat die Direkteur-generaal: Nywerheidswese, Handel en Toerisme by bepaalde permit toelaat vir die vervaardiging van kwaterneë ammoniumsoute en -hidroksiede	Volle reg”
306.10	Deur paragraaf (5) van tariefpos No. 38.19 deur die volgende te vervang: “(5) Preparete wat, volgens massa, minstens 75 persent vetamienes bevat, in die hoeveelhede en op die tye wat die Direkteur-generaal: Nywerheidswese, Handel en Toerisme by bepaalde permit toelaat, vir die vervaardiging van teenkoekmiddels	Volle reg”

Opmerking.—Die voorsienings vir 'n korting van reg op tertiëre amiene en mengsels daarvan vir die vervaardiging van kwaterneë ammoniumsoute en -hidroksiede en op sekere preparete vir die vervaardiging van teenkoekmiddels word onderworpe gemaak aan die voorlegging van 'n bepaalde permit uitgereik deur die Direkteur-generaal: Nywerheidswese, Handel en Toerisme.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
306.01	By the substitution for paragraph (2) of tariff heading No. 29.22 of the following: “(2) Tertiary amines and mixtures thereof, in such quantities and at such times as the Director-General: Industries, Commerce and Tourism may allow by specific permit, for the manufacture of quaternary ammonium salts and hydroxides	Full duty”
306.10	By the substitution for paragraph (5) of tariff heading No. 38.19 of the following: “(5) Preparations containing, by mass, not less than 75 per cent fatty amines, in such quantities and at such times as the Director-General: Industries, Commerce and Tourism may allow by specific permit, for the manufacture of anti-caking agents	Full duty”

Note.—The provisions for a rebate of duty on tertiary amines and mixtures thereof for the manufacture of quaternary ammonium salts and hydroxides and on certain preparations for the manufacture of anti-caking agents are made subject to the production of a specific permit issued by the Director-General: Industries, Commerce and Tourism.

No. R. 982

21 Mei 1982

No. R. 982

21 May 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 3 (No. 3/705)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 3 (No. 3/705)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
306.10	Deur tariefpos No. 15.08 deur die volgende te vervang: “15.08 Geoksideerde sojaboonolie, vir die vervaardiging van emulgeermiddels Deur na tariefpos No. 29.14 die volgende in te voeg: “29.16 Kasteroliesuur, vir die vervaardiging van emulgeermiddels Deur na paragraaf (5) van tariefpos No. 38.19 die volgende in te voeg: “(6) Chemiese preparete, vir die vervaardiging van blokke van kunsgrafië	Volle reg” Volle reg” Volle reg”

Opmerkings.—1. Die voorsiening vir 'n korting op reg op gepolimeriseerde kasterolie vir die vervaardiging van emulgeermiddels, word ingetrek.
2. Voorsiening word gemaak vir 'n volle korting op reg op kasteroliesuur vir die vervaardiging van emulgeermiddels.
3. Voorsiening word gemaak vir 'n volle korting op reg op chemiese preparete, vir die vervaardiging van blokke van kunsgrafië.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
306.10	By the substitution for tariff heading No. 15.08 of the following: "15.08 Oxidised soya bean oil, for the manufacture of emulsifiers By the insertion after tariff heading No. 29.14 of the following: "29.16 Ricinoleic acid, for the manufacture of emulsifiers By the insertion after paragraph (5) of tariff heading No. 38.19 of the following: "(6) Chemical preparations, for the manufacture of blocks of artificial graphite	Full duty" Full duty" Full duty"

Notes.—1. The provision for a rebate of duty on polymerised castor oil for the manufacture of emulsifiers, is withdrawn.

2. Provision is made for a rebate of the full duty on ricinoleic acid for the manufacture of emulsifiers.

3. Provision is made for a rebate of the full duty on chemical preparations, for the manufacture of blocks of artificial graphite.

No. R. 983

21 Mei 1982

No. R. 983

21 May 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 4 (No. 4/299)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 4 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 4 (No. 4/299)

Under section 75 of the Customs and Excise Act, 1964, Schedule 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
460.06	Deur na tariefpos No. 29.16 die volgende in te voeg: "29.22 Amienfunksieverbindings met 'n koolstofkettinglengte van C ₈ tot C ₂₂ , in die hoeveelhede en op die tye wat die Direkteur-generaal: Nywerheidswese, Handel en Toerisme by bepaalde permit toelaat	Volle reg min 10%"

Opmerking.—Voorsiening word gemaak vir 'n gedeeltelike korting op reg op sekere amienfunksieverbindings in die hoeveelhede en op die tye wat die Direkteur-generaal: Nywerheidswese, Handel en Toerisme by bepaalde permit toelaat.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
460.06	By the insertion after tariff heading No. 29.16 of the following: "29.22 Amine-function compounds of a carbon chain length of C ₈ to C ₂₂ , in such quantities and at such times as the Director-General: Industries, Commerce and Tourism may allow by specific permit	Full duty less 10%"

Note.—Provision is made for a partial rebate of duty on certain amine-function compounds in such quantities and at such times as the Director-General: Industries, Commerce and Tourism may allow by specific permit.

No. R. 984

21 Mei 1982

No. R. 984

21 May 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 4 (No. 4/300)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 4 by genoemde Wet hierby gewysig, met terugwerkende krag tot 23 Oktober 1981, in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 4 (No. 4/300)

Under section 75 of the Customs and Excise Act, 1964, Schedule 4 to the said Act is hereby amended, with retrospective effect to 23 October 1981, to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
407.00	Deur Opmerking (4) deur die volgende te vervang: "(4) Die korting op reg in item 407.02 (2) vermeld, is slegs van toepassing indien die totale waarde van die goedere wat as passasiersbagasie (uitgesonderd goedere in item 407.01 en 407.02 (1) vermeld) ingevoer word, hoogstens R200 is."	

Opmerking.—Opmerking (4) by item 407.00 en die voorsiening by item 407.02 word op een lyn gestel.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
407.00	By the substitution for Note (4) of the following: (4) The rebate of duty specified in item 407.02 (2) is only applicable if the total value of the goods imported as passengers' baggage (excluding goods specified in items 407.01 and 407.02 (1)), does not exceed R200."	

Note.—Note (4) to item 407.00 is aligned with the provisions of item 407.02.

No. R. 985

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 4 (No. 4/301)

Kragtens artikel 75 an die Doeane- en Aksynswet, 1964, word Bylae 4 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

D. W. STEYN, Adjunk-minister van Finansies en van Nywerheidswese, Handel en Toerisme.

No. R. 985

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 4 (No. 4/301)

Under section 75 of the Customs and Excise Act, 1964, Schedule 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

D. W. STEYN, Deputy Minister of Finance and of Industries, Commerce and Tourism.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
412.13	Deur item 412.13 deur die volgende te vervang: "412.13 Kolostomie-, ileostomie-, ureterostomie- en ileumblaastoestelle, en onderdele daarvan; wegdoenbare kolostomie- of ileostomiedreineringsakkies; velkleefstowwe en -beskermingspreparate spesiaal voorberei vir gebruik met die voormelde artikels	Volle reg"

Opmerking.—Voorsiening word gemaak vir 'n volle korting op reg op velbeskermingspreparate spesiaal voorberei vir gebruik met kolostomie-, ileostomie-, ureterostomie- en ileumblaastoestelle en wegdoenbare kolostomie- of ileostomiedreineringsakkies.

SCHEDULE

I Item	II Tariff Heading and Description	III Mate van Rebate
412.13	By the substitution for item 412.13 of the following: "412.13 Colostomy, ileostomy, ureterostomy and ileal bladder appliances, and parts thereof; disposable colostomy or ileostomy drainage bags; specially prepared skin adhesives and skin protective preparations for use with the aforesaid articles	Full duty"

Note.—Provision is made for a rebate of the full duty on specially prepared skin protective preparations for use with colostomy, ileostomy, ureterostomy and ileal bladder appliances, and disposable colostomy or ileostomy drainage bags.

No. R. 990

21 Mei 1982

DOEANE- EN AKSYNSWET, 1964

BEPALINGS VAN TARIEFINDELING EN VERSTREKKING DAARVAN OP KLARINGSBRIEWE (LYS TAR/51)

Die volgende wysigings van bepalings word kragtens artikel 47 (9) van die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), gepubliseer.

D. ODENDAL, Kommissaris van Doeane en Aksyns.

Opmerking.—Lys TAR/50 is in Goewermentskennisgewing R. 942 van 14 Mei 1982 gepubliseer.

No. R. 990

21 May 1982

CUSTOMS AND EXCISE ACT, 1964

DETERMINATIONS OF TARIFF CLASSIFICATION AND FURNISHING THEREOF ON BILLS OF ENTRY (LIST TAR/51)

The following amendments to determinations are published in terms of section 47 (9) of the Customs and Excise Act, 1964 (Act 91 of 1964).

D. ODENDAL, Commissioner for Customs and Excise.

Note.—List TAR/50 was published in Government Notice R. 942 of 14 May 1982.

WYSIGINGS VAN GEPUBLISEERDE BEPALINGS

Beskrywing van goedere

Tariefpos/
subposBepaling
No.

Wysigings van bepalinge as gevolg van wysigings van Deel 1 van Bylae No. 1 by die Doeane- en Aksynswet (Wet 91 van 1964).

Die volgende vervang die bestaande bepalinge met ingang van 21 Mei 1982:

100 V Lynaanpastransformator—'n transformator met 'n gelamelleerde yster- of staalkern, met 'n berekende vermoë van minder as 500 VA en 'n berekende sekondêre spanning van minder as 1 000 V	85.01.70.20	6
Kragtransformator AM-TS-646—'n transformator met 'n gelamelleerde yster- of staalkern, met 'n berekende vermoë van minder as 500 VA en 'n berekende sekondêre spanning van minder as 1 000 V	85.01.70.20	15
Boogsweltransformatore KRC 500, KR 500 en KR 300—transformatore, ander	85.01.70.90	41
Jeison gemetalliseerde papierkapasitors geïmpregneer met was—vaste kapasitors, ander	85.18.10.90	1
Wima-kapasitors tipes MKS10, MKP10, MKC10 en FKPI—vaste kapasitors, ander	85.18.10.90	2
MWB-drukaskapasitor model CLP 800—'n vaste kapasitor vir spannings van meer as 1 000 V (ws.)	85.18.10.75	4
Matsushita-keramiekkapasitors tipe ECC-D2H150JP—vaste keramiekkapasitors	85.18.10.03	6
Siemens gemetalliseerde plastiek (MK)-laag kapasitors—vaste kapasitors, ander	85.18.10.90	7
LCR-polistireenkapasitors—vaste kapasitors, ander	85.18.10.90	11
Drukaskapasitor 120 kV—'n vaste kapasitor vir spannings van meer as 1 000 V (ws.)	85.18.10.75	13

AMENDMENTS TO PUBLISHED DETERMINATIONS

Description of goods

Tariff heading/
subheadingDetermin-
ation No.

Amendments to determinations resulting from amendments to Part 1 of Schedule No. 1 to the Customs and Excise Act (Act 91 of 1964).

The following are substituted for the existing determinations with effect from 21 May 1982:

100 V Line matching transformer—a transformer with a laminated iron or steel core, rated at less than 500 VA and a rated secondary voltage of less than 1 000 V	85.01.70.20	6
Power transformer AM-TS-646—a transformer with a laminated iron or steel core, rated at less than 500 VA and a rated secondary voltage of less than 1 000 V	85.01.70.20	15
Arc welding transformers KRC 500, KR 500 and KR 300—transformers, other	85.01.70.90	41
Jeison metallised paper capacitors impregnated with wax—fixed capacitors, other	85.18.10.90	1
Wima capacitors types MKS10, MKP10, MKC10 and FKPI—fixed capacitors, other	85.18.10.90	2
MWB compressed gas capacitor model CLP 800—a fixed capacitor for voltages exceeding 1 000 V (a.c.)	85.18.10.75	4
Matsushita ceramic capacitors type ECC-D2H150JP—fixed ceramic capacitors	85.18.10.03	6
Siemens metallised plastic (MK) layer capacitors—fixed capacitors, other	85.18.10.90	7
LCR polystyrene capacitors—fixed capacitors, other	85.18.10.90	11
Compressed gas capacitor 120 kV—a fixed capacitor for voltages exceeding 1 000 V (a.c.)	85.18.10.75	13

DEPARTEMENT VAN LANDBOU EN
VISSERIE

No. R. 1007 21 Mei 1982

MIELIERAAD.—PRODUSENTEPRYSE VAN MIELIES
IN GEBIED A—VERBETERING

Goewermentskennisgewing R. 913 van 7 Mei 1982 word hierby verbeter deur in die Engelse teks, in die vierde reël van paragraaf een, die jaartal "1981" te vervang deur die jaartal "1982".

DEPARTMENT OF AGRICULTURE AND
FISHERIES

No. R. 1007 21 May 1982

MAIZE BOARD.—PRODUCERS' PRICES OF MAIZE
IN AREA A—CORRECTION

The English text of Government Notice R. 913 of 7 May 1982 is hereby corrected by the substitution of the year "1982", in the fourth line of paragraph one, for the year "1981".

DEPARTEMENT VAN MANNEKRAG

No. R. 986 21 Mei 1982

WET OP ARBEIDSVERHOUDINGE, 1956

BEDDEGOEDNYWERHEID, TRANSVAAL.—VER-
LENGING VAN BYSTANDSFONDSE-OOREENKOMS

Ek, Michael Helgard van Noordwyk, Direkteur: Mannekrag, behoorlik daartoe gemagtig deur die Minister van Mannekrag, verleng hierby, kragtens artikel 48 (4) (a) (i) van die Wet op Arbeidsverhoudinge, 1956, die tydperke vasgestel in Goewermentskennisgewings R. 366 van 27 Februarie 1981, R. 2365 van 30 Oktober 1981 en R. 2678 van 4 Desember 1981, met 'n verdere tydperk wat op 31 Desember 1982 eindig.

M. H. VAN NOORDWYK, Direkteur: Mannekrag.

DEPARTMENT OF MANPOWER

No. R. 986 21 May 1982

LABOUR RELATIONS ACT, 1956

BEDDING MANUFACTURING INDUSTRY,
TRANSVAAL.—EXTENSION OF BENEFIT FUNDS
AGREEMENT

I, Michael Helgard van Noordwyk, Director: Manpower, duly authorised thereto by the Minister of Manpower, hereby, in terms of section 48 (4) (a) (i) of the Labour Relations Act, 1956, extend the periods fixed in Government Notices R. 366 of 27 February 1981, R. 2365 of 30 October 1981 and R. 2678 of 4 December 1981, by a further period ending 31 December 1982.

M. H. VAN NOORDWYK, Director: Manpower.

No. R. 987

21 Mei 1982

WET OP ARBEIDSVERHOUDINGE, 1956

MEUBELNYWERHEID, TRANSVAAL.—VERLENGING VAN BYSTANDSFONDSE-OOREENKOMS

Ek, Michael Helgard van Noordwyk, Direkteur: Mannekrag, behoorlik daartoe gemagtig deur die Minister van Mannekrag, verleng hierby, kragtens artikel 48 (4) (a) (i) van die Wet op Arbeidsverhoudinge, 1956, die tydperke vasgestel in Goewermentskennisgewings R. 363 van 27 Februarie 1981, R. 2364 van 30 Oktober 1981 en R. 2674 van 4 Desember 1981, met 'n verdere tydperk wat op 31 Desember 1982 eindig.

M. H. VAN NOORDWYK, Direkteur: Mannekrag.

No. R. 988

21 Mei 1982

WET OP ARBEIDSVERHOUDINGE, 1956

MEUBELNYWERHEID, SUIDWESTELIKE DISTRIKTE.—HERNUWING VAN VOORSORGFONDS-OOREENKOMS

Ek Michael Helgard van Noordwyk, Direkteur: Mannekrag, behoorlik daartoe gemagtig deur die Minister van Mannekrag, verklaar hierby, kragtens artikel 48 (4) (a) (ii) van die Wet op Arbeidsverhoudinge, 1956, dat die bepalings van Goewermentskennisgewings R. 1595 van 17 September 1971, R. 103 van 28 Januarie 1977 en R. 603 van 20 Maart 1981 van krag is vanaf die datum van publikasie van hierdie kennisgewing en vir die tydperk wat op 6 Februarie 1983 eindig.

M. H. VAN NOORDWYK, Direkteur: Mannekrag.

No. R. 991

21 Mei 1982

LOONWET, 1957

WYSIGING VAN LOONVASSTELLING 388.—DAMESKOUSNYWERHEID, SEKERE GEBIEDE

Ek, Stephanus Petrus Botha, Minister van Mannekrag, wysig hierby kragtens artikel 15 (6) van die Loonwet, 1957, Loonvasstelling 388, Dameskousnywerheid, Sekere Gebiede, gepubliseer by Goewermentskennisgewing R. 268 van 15 Februarie 1980, ooreenkomstig die Bylae hiervan en bepaal die derde Maandag na die datum van publikasie van hierdie kennisgewing as die datum waarop genoemde wysigings bindend word.

S. P. BOTHA, Minister van Mannekrag.

No. R. 987

21 May 1982

LABOUR RELATIONS ACT, 1956

FURNITURE MANUFACTURING INDUSTRY, TRANSVAAL.—EXTENSION OF BENEFIT FUNDS AGREEMENT

I, Michael Helgard van Noordwyk, Director: Manpower, duly authorised thereto by the Minister of Manpower, hereby, in terms of section 48 (4) (a) (i) of the Labour Relations Act, 1956, extend the periods fixed in Government Notices R. 363 of 27 February 1981, R. 2364 of 30 October 1981 and R. 2674 of 4 December 1981, by a further period ending 31 December 1982.

M. H. VAN NOORDWYK, Director: Manpower.

No. R. 988

21 May 1982

LABOUR RELATIONS ACT, 1956

FURNITURE MANUFACTURING INDUSTRY, SOUTH WESTERN DISTRICTS.—RENEWAL OF PROVIDENT FUND AGREEMENT

I, Michael Helgard van Noordwyk, Director: Manpower, duly authorised thereto by the Minister of Manpower, hereby, in terms of section 48 (4) (a) (ii) of the Labour Relations Act, 1956, declare the provisions of Government Notices R. 1595 of 17 September 1971, R. 103 of 28 January 1977 and R. 603 of 20 March 1981 to be effective from the date of publication of this notice and for the period ending 6 February 1983.

M. H. VAN NOORDWYK, Director: Manpower.

No. R. 991

21 May 1982

WAGE ACT, 1957

AMENDMENT OF WAGE DETERMINATION 388.—LADIES' STOCKINGS INDUSTRY, CERTAIN AREAS

I, Stephanus Petrus Botha, Minister of Manpower, hereby, in terms of section 15 (6) of the Wage Act, 1957, amend Wage Determination 388, Ladies' Stockings Industry, Certain Areas, published under Government Notice R. 268 of 15 February 1980, in accordance with the Schedule hereto and fix the third Monday after the date of publication of this notice as the date from which the said amendments shall be binding.

S. P. BOTHA, Minister of Manpower.

BYLAE

1. Vervang klousule 3 (1) (a) deur die volgende:

“(a) *Werknemers, uitgesonderd los werknemers:*

	In die landdrosdistrik Oos-Londen		In die landdrosdistrik Parys			In die landdrosdistrik Estcourt		
	Gedurende die eerste ses maande nadat hier- die wysi- ging van krag geword het	Daarna	(a)	(b)	(c)	(a)	(b)	(c)
	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week
Ambagsman	112,00	116,00	102,00	104,50	107,00	99,00	101,50	104,00
Vormer—								
gedurende die eerste ses maande ondervinding.....	33,50	36,50	26,00	28,80	31,60	22,50	25,00	27,50
gedurende die tweede ses maande ondervinding	35,25	38,25	27,30	30,25	33,20	23,65	26,25	28,90
daarna	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
Ketelbediener.....	37,50	42,00	29,00	32,50	36,00	25,00	28,25	31,50
Chauffeur	47,50	49,50	37,00	40,00	43,00	33,50	35,50	38,00

SCHEDULE

1. Substitute the following for paragraph (a) of clause 3 (1):

“(a) Employees other than casual employees.”

	In the Magisterial District of East London		In the Magisterial District of Parys			In the Magisterial District of Estcourt		
	During the first six months after this amendment becomes binding	Thereafter	(a)	(b)	(c)	(a)	(b)	(c)
	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week
Artisan.....	112,00	116,00	102,00	104,50	107,00	99,00	101,50	104,00
Boarder—								
during the first six months of experience.....	33,50	36,50	26,00	28,80	31,60	22,50	25,00	27,50
during the second six months of experience.....	35,25	38,25	27,30	30,25	33,20	23,65	26,25	28,90
thereafter.....	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
Boiler Attendant.....	37,50	42,00	29,00	32,50	36,00	25,00	28,25	31,50
Chauffeur.....	47,50	49,50	37,00	40,00	43,00	33,50	35,50	38,00
Clerk—								
during the first year of experience.....	47,31	49,62	40,38	41,54	42,69	36,92	38,08	39,23
during the second year of experience.....	61,38	64,15	52,15	53,31	54,46	48,69	49,85	51,00
during the third year of experience.....	75,46	78,69	63,92	65,08	66,23	60,46	61,62	62,77
thereafter.....	89,54	93,23	75,69	76,85	78,00	72,23	73,38	74,54
Driver of a motor vehicle the unladen mass of which together with the unladen mass of any trailer or trailers drawn by such vehicle—								
(i) does not exceed 450 kg.....	42,00	45,50	33,00	36,00	39,00	29,00	31,50	34,00
(ii) exceeds 450 kg but not 2 700 kg.....	50,50	54,00	41,00	44,00	47,00	38,00	40,00	42,00
(iii) exceeds 2 700 kg but not 4 500 kg.....	59,00	62,50	49,00	52,00	55,00	47,00	48,50	50,00
(iv) exceeds 4 500 kg.....	67,50	71,00	57,00	60,00	63,00	56,00	57,00	58,00
Dyer.....	112,00	116,00	102,00	104,50	107,00	99,00	101,50	104,00
Dyer's Assistant—								
during the first six months of experience.....	33,50	36,50	26,00	28,80	31,60	22,50	25,00	27,50
during the second six months of experience.....	35,25	38,25	27,30	30,25	33,20	23,65	26,25	28,90
thereafter.....	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
Factory clerk—								
during the first six months of experience.....	36,00	40,00	28,00	31,80	35,50	24,00	27,50	31,00
during the second six months of experience.....	39,20	43,20	30,30	34,20	38,00	26,20	29,70	33,00
during the third six months of experience.....	42,40	46,40	32,60	36,60	40,50	28,40	31,90	35,00
thereafter.....	45,60	49,60	35,00	39,00	43,00	30,50	34,00	37,00
First-Aid Assistant.....	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
First-Aid Attendant.....	43,00	47,00	33,50	37,00	41,00	29,00	32,00	35,50
Foreman.....	116,00	120,00	105,00	107,50	110,00	102,00	104,50	107,00
General Worker.....	33,50	36,50	26,00	28,75	31,60	22,50	25,00	27,50
Grade I Employee—								
during the first six months of experience.....	35,00	38,00	27,00	30,00	33,00	23,50	26,00	28,50
during the second six months of experience.....	37,40	40,60	28,90	32,10	35,25	25,10	27,75	30,50
during the third six months of experience.....	39,80	43,20	30,80	34,20	37,50	26,70	29,50	32,50
during the fourth six months of experience.....	42,20	45,80	32,70	36,30	39,75	28,30	31,25	34,50
thereafter.....	44,60	48,40	34,60	38,40	42,00	30,00	33,00	36,50
Grade II Employee—								
during the first six months of experience.....	33,50	36,50	26,00	28,80	31,60	22,50	25,00	27,50
during the second six months of experience.....	35,25	38,25	27,30	30,25	33,20	23,65	26,25	28,90
thereafter.....	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
Handyman.....	52,00	55,00	42,00	45,00	48,00	38,00	40,00	42,00
Knitter—								
during the first six months of experience.....	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
during the second six months of experience.....	41,70	45,00	32,60	35,85	39,10	28,80	31,40	34,05
during the third six months of experience.....	46,40	50,00	36,60	40,00	43,40	32,80	35,30	37,80
during the fourth six months of experience.....	51,10	55,00	40,60	44,15	47,70	36,80	39,20	41,55
during the fifth six months of experience.....	55,80	60,00	44,60	48,30	52,00	40,80	43,10	45,30
during the sixth six months of experience.....	60,50	65,00	48,60	52,45	56,30	44,80	47,00	49,05
thereafter.....	65,20	70,00	52,60	56,60	60,60	48,80	50,80	52,80
Knitter's Assistant.....	35,00	38,00	27,00	30,00	33,00	23,50	26,00	28,50
Maintenance Handyman.....	61,00	66,00	47,00	52,00	57,00	42,00	46,00	50,00
Mobile Hoist Operator—								
during the first six months of experience.....	37,00	40,00	28,60	31,70	34,80	24,80	27,50	30,30
thereafter.....	40,50	44,00	31,50	35,00	38,50	27,00	30,00	33,00
Supervisor.....	61,00	66,00	47,00	52,00	57,00	42,00	46,00	50,00

	In the Magisterial District of East London		In the Magisterial District of Parys			In the Magisterial District of Estcourt		
	During the first six months after this amendment becomes binding	Thereafter	(a)	(b)	(c)	(a)	(b)	(c)
	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week	R Per week
Traveller—								
during the first year of experience.....	75,46	84,00	60,23	66,46	72,69	53,54	58,38	63,23
during the second year of experience.....	83,77	91,85	66,92	73,38	79,62	59,54	64,38	69,23
during the third year of experience.....	92,08	99,69	73,62	80,31	86,54	65,54	70,38	75,23
during the fourth year of experience.....	100,38	107,54	80,31	87,23	93,46	71,54	76,38	81,23
thereafter.....	108,69	115,38	87,00	94,15	100,38	77,54	82,38	87,23
Traveller's Assistant.....	47,50	49,50	37,00	40,00	43,00	33,50	35,50	38,00
Watchman.....	37,50	42,00	29,00	32,50	36,00	25,00	28,25	31,50
Employee not specifically mentioned elsewhere is this subclause.....	37,50	42,00	29,00	32,50	36,00	25,00	28,25	31,50

(a) During the first six months after this amendment becomes binding.

(b) During the second six months after this amendment becomes binding.

(c) Thereafter.

2. In clause 3 (1) (b) delete the words "and of the same sex".

3. In clause 3 (3) delete the words "age" and "or sex" where they appear in the first proviso.

4. In clause 3 (5) (b) substitute the amounts "15c", "19c" and "22c" for the amounts "10c", "12c" and "14c", respectively.

5. In clause 3 (6) (a) substitute the amount "R16,00" for the amount "R12".

6. In clause 3 (6) (b) substitute the amount "R7,00" for the amount "R5,50".

7. In clause 5 delete subclause (6).

8. In clause 5 (9) (a) substitute the amounts "R850", "R775" and "R700" for the amounts "R600", "R550" and "R500", respectively.

9. In clause 11 substitute the amount "90c" for the amount "30c".

No. R. 992

21 Mei 1982

LOONWET, 1957

WYSIGING VAN LOONVASSTELLING 392.—
HAARKAPPERSBEDRYF, ORANJE-VRYSTAAT,
BEACON BAY EN OOS-LONDEN

Ek, Stephanus Petrus Botha, Minister van Mannekrag, wysig hierby kragtens artikel 15 (6) van die Loonwet, 1957, Loonvasstelling 392, Haarkappersbedryf, Oranje-Vrystaat, Beacon Bay en Oos-Londen, gepubliseer by Goewermentskennisgewing R. 896 van 2 Mei 1980, ooreenkomstig die Bylae hiervan en bepaal die derde Maandag na die datum van publikasie van hierdie kennisgewing as die datum waarop genoemde wysigings bindend word.

S. P. BOTHA, Minister van Mannekrag.

No. R. 992

21 May 1982

WAGE ACT, 1957

AMENDMENT OF WAGE DETERMINATION 392.—
HAIRDRESSING TRADE, ORANGE FREE STATE,
BEACON BAY AND EAST LONDON

I, Stephanus Petrus Botha, Minister of Manpower, hereby, in terms of section 15 (6) of the Wage Act, 1957, amend Wage Determination 392, Hairdressing Trade, Orange Free State, Beacon Bay and East London, published under Government Notice R. 896 of 2 May 1980, in accordance with the Schedule hereto and fix the third Monday after the date of publication of this notice as the date from which the said amendments shall be binding.

S. P. BOTHA, Minister of Manpower.

BYLAE

1. Vervang paragraaf (a) van klousule 3 (1) deur die volgende:

“(a) *Werknemers uitgesonderd los werknemers:*

	In die munisipale gebiede Beacon Bay, Bloemfontein, Oos-Londen, Odendaalsrus, Welkom en die dorpsbestuursgebied Virginia	In die munisipale gebied Kroonstad	In die munisipale gebied Bethlehem	In die munisipale gebied Harrismith
	Per week R	Per week R	Per week R	Per week R
Algemene assistent.....	27,48	26,31	23,77	22,38
Dames/Manshaarkapper— ongekwalifiseerd—				
gedurende die eerste jaar ondervinding.....	30,23	28,85	26,08	24,69
gedurende die tweede jaar ondervinding.....	44,31	42,23	38,31	36,23
gedurende die derde jaar ondervinding.....	63,00	60,23	54,46	51,46
gekwalifiseerd.....	86,31	82,38	74,54	70,62

	In die munisipale gebiede Beacon Bay, Bloemfontein, Oos-Londen, Odendaalsrus, Welkom en die dorpsbestuursgebied Virginia	In die munisipale gebied Kroonstad	In die munisipale gebied Bethlehem	In die munisipale gebied Harrismith
	Per week R	Per week R	Per week R	Per week R
Deeltydse algemene assistent.....	17,54	16,85	16,15	14,31
Deeltydse haarkapper.....	46,15	44,08	39,92	37,85
Manikuris.....	54,69	52,15	47,31	44,77
Ontvangsklerk—				
gedurende die eerste jaar ondervinding daarna.....	40,38	38,54	34,85	33,00
daarna.....	61,62	58,85	53,31	50,31
Sjampoer—				
gedurende die eerste ses maande ondervinding daarna.....	30,23	28,85	26,08	24,69
daarna.....	33,00	31,38	28,62	27,00
Werknemers nie elders in hierdie subklousule uitdruklik vermeld nie.....	31,38	30,00	27,00	25,62

2. In klousule 3 (3) (b) skrap die woorde "ouderdom" en "of geslag" waar dit in die eerste voorbehoudsbepaling voorkom.

3. Vervang klousule 6 (7) (a) deur die volgende:

"(a) minstens R850 per maand in die munisipale gebiede Beacon Bay, Bloemfontein, Odendaalsrus, Oos-Londen en Welkom en die dorpsbestuursgebied van Virginia.

4. Vervang klousule 6 (7) (b) deur die volgende:

"(b) minstens R700 per maand in die munisipale gebiede Bethlehem, Harrismith en Kroonstad."

5. In klousule 10 (2) vervang die bedrag "60c" deur die bedrag "90c".

SCHEDULE

1. Substitute the following for clause 3 (1) (a):

"(a) *Employees other than casual employees:*

	In the municipal areas of Beacon Bay, Bloemfontein, East London, Odendaalsrus, Welkom and the Village management area of Virginia	In the municipal area of Kroonstad	In the municipal area of Bethlehem	In the municipal area of Harrismith
	Per week R	Per week R	Per week R	Per week R
General assistant.....	27,48	26,31	23,77	22,38
Ladies'/Men's hairdresser—				
unqualified—				
during the first year of experience.....	30,23	28,85	26,08	24,69
during the second year of experience.....	44,31	42,23	38,31	36,23
during the third year of experience.....	63,00	60,23	54,46	51,46
qualified.....	86,31	82,38	74,54	70,62
Part-time general assistant.....	17,54	16,85	16,15	14,31
Part-time hairdresser.....	46,15	44,08	39,92	37,85
Manicurist.....	54,69	52,15	47,31	44,77
Receptionist—				
during the first year of experience.....	40,38	38,54	34,85	33,00
thereafter.....	61,62	58,85	53,31	50,31
Shampooist—				
during the first six months of experience.....	30,23	28,85	26,08	24,69
thereafter.....	33,00	31,38	28,62	27,00
Employees not otherwise specifically mentioned in this subclause.....	31,38	30,00	27,00	25,62

2. In clause 3 (3) (b) delete the words "age" and "or sex" where they appear in the first proviso.

3. Substitute the following for clause 6 (7) (a):

"(a) not less than R850 per month in the municipal areas of Beacon Bay, Bloemfontein, Odendaalsrus, East London and Welkom and the village management area of Virginia."

4. Substitute the following for clause 6 (7) (b):

"(b) not less than R700 per month in the municipal areas of Bethlehem, Harrismith and Kroonstad."

No. R. 1008

21 Mei 1982

ONGEVALLEWET, 1941 (WET 30 VAN 1941), SOOS GEWYSIG

"TARIEF VIR TANDHEELKUNDIGE BEHANDELING" TEN OPSIGTE VAN MEDIESE DIENSTE GELEWER AAN BESEERDE WERKSMENSE VERSEKER ONDER DIE WET.—VERBETERINGSKENNISGEWING

Die volgende verbeterings moet aangebring word aan Goewermentskennisgewing R. 121 van 29 Januarie 1982 gepubliseer op bladsye 1 tot 12 van *Staatskoerant* 8005, gedateer 29 Januarie 1982.

1. Onder die opskrif "VI SPESIALIS KAAKGESIGSEN MONDCHIRURGE" op bladsye 9 en 10 wysig die kolom onder die opskrif "R" teenoor die ondervermelde items tot die volgende:

Item	R
8107	4,40
8108	35,00
8113	5,65
8115	22,50
8117	7,50 + L
8119	12,50 + L
8121	4,40
8201	7,25
8202	9,75
8203	12,25
8204	14,75
8205	17,25
8206	19,75
8207	22,25
8208	24,75
8209	27,25
8210	29,75
8211	32,25
8212	34,75
8213	37,25
8214	39,75
8215	42,25
8216	44,75
8217	47,25
8218	49,75

2. Wysig die kolom onder die opskrif "R" teenoor die ondervermelde item tot die volgende:

Bladsy	Item	R
5	8572	64,05 + L

No. R. 1008

21 May 1982

WORKMEN'S COMPENSATION ACT, 1941 (ACT 30 OF 1941), AS AMENDED

"SCALE OF FEES OF CHARGES FOR DENTAL AID" FOR MEDICAL SERVICES RENDERED TO INJURED WORKMEN COVERED UNDER THE ACT.—CORRECTION NOTICE

The following corrections should be made to Government Notice R. 121 of 29 January 1982 published on pages 1 to 12 of *Government Gazette* 8005, dated 29 January 1982.

1. Under the heading "VI SPECIALIST MAXILLO-FACIAL AND ORAL SURGEONS" on pages 9 and 10 amend the column under the heading "R" opposite the undernoted items to read as follows:

Item	R
8107	4,40
8108	35,00
8113	5,65
8115	22,50
8117	7,50 + L
8119	12,50 + L
8121	4,40
8201	7,25
8202	9,75
8203	12,25
8204	14,75
8205	17,25
8206	19,75
8207	22,25
8208	24,75
8209	27,25
8210	29,75
8211	32,25
8212	34,75
8213	37,25
8214	39,75
8215	42,25
8216	44,75
8217	47,25
8218	49,75

2. Amend the column under the heading "R" opposite the undernoted item to read as follows:

Page	Item	R
5	8572	64,05 + L

AGROPLANTAE

Hierdie publikasie is 'n voortsetting van die Suid-Afrikaanse Tydskrif vir Landbouwetenskap Jaargang 1 tot 11, 1958-1968 en bevat artikels oor Akkerbou, Ekologie, Graskunde, Genetika, Landbouplantkunde, Landskapbestuur, Onkruidmiddels, Plantfisiologie, Plantproduksie en -tegnologie, Pomologie, Tuinbou, Weiding en Wynbou. Vier dele van die tydskrif word per jaar gepubliseer.

Verdienstelike landboukundige bydraes van oorspronklike wetenskaplike navorsing word vir plasing in hierdie tydskrif verwelkom. Voorskrifte vir die opstel van sulke bydraes is verkrygbaar van die Direkteur, Landbou-inligting, Privaatsak X144, Pretoria, aan wie ook alle navrae in verband met die tydskrif gerig moet word.

Die tydskrif is verkrygbaar van bogenoemde adres teen R1,50 per eksemplaar of R6 per jaar, posvry (Buitelands R1,75 per eksemplaar of R7 per jaar).

Verkoopbelasting moet by binnelandse bestellings ingesluit word.

AGROPLANTAE

This publication is a continuation of the South African Journal of Agricultural Science Vol. 1 to 11, 1958-1968 and deals with Agronomy, Ecology, Agrostology, Genetics, Agricultural Botany, Landscape Management, Herbicides, Plant Physiology, Plant Production and Technology, Pomology, Horticulture, Pasture Science and Viticulture. Four parts of the journal are published annually.

Contributions of scientific merit on agricultural research are invited for publication in this journal. Directions for the preparation of such contributions are obtainable from the Director, Agricultural Information, Private Bag X144, Pretoria, to whom all communications in connection with the journal should be addressed.

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