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GOEWERMENSKENNISGEWING**DEPARTEMENT VAN BINNELANDSE INKOMSTE.**

KENNISGEWING No. 61 VAN 1962.

VOORSTELLE DEUR DIE KOMMISSARIS VAN BINNELANDSE INKOMSTE MET BETREK-KING TOT—

(1) Die instelling van 'n lopende Aftrekstelsel van belastinginvordering.

(2) Die verandering van die belastingjaar van persone (behalwe maatskappye) van 'n tydperk van twaalf maande eindigende op 30 Junie in 'n tydperk van twaalf maande eindigende op die laaste dag van Februarie.

(3) Die verandering van die tydperk van aanslag van 'n maatskappy van 'n tydperk van twaalf maande eindigende op 30 Junie in 'n tydperk van twaalf maande eindigende op die dag waarop die maatskappy sy rekeninge sluit.

Die inligting wat hierna verstrek word, is bedoel om die byvoegings en wysigings tot die wet, wat nodig geag word om bostaande voorstelle in werking te stel, aan te dui, en word gepubliseer om aan belanghebbende persone 'n geleentheid te bied om wysigings of byvoegings wat die skema sal verbeter of onreëlmathede sal verwyder, aan die hand te doen.

VOORGESTELDE BYVOEGINGS EN WYSIGINGS TOT DIE INKOMSTEBELASTINGWET.

1. (1) Artikel een van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), hierna die Hoofwet genoem, word hierby gewysig—

(a) deur na die omskrywing van „eksekuteur” die volgende omskrywing in te voeg:—

„beteken „finansiële jaar” met betrekking tot enige maatskappy, enige jaar of ander tydperk beginnende onmiddellik na die bepaalde datum van sodanige maatskappy vir die jaar van aanslag eindigende op die dertigste dag van Junie 1962 en eindigende op die verjaardag van sodanige bepaalde datum of op sodanige ander datum as wat die Kommissaris na gelang van die omstandighede van die geval mag goedkeur, of enige daaropvolgende jaar of ander tydperk beginnende onmiddellik na die bepaalde datum vir 'n finansiële jaar en eindigende op die verjaardag van sodanige laasgenoemde bepaalde datum of sodanige ander datum as wat die Kommissaris, na gelang van die omstandighede van die geval, mag goedkeur en sluit in, in die geval van enige maatskappy waarvan die bepaalde datum vir die jaar van aanslag wat op die dertigste dag van Junie 1962 eindig, later is as die agt-entwintigste dag van Februarie 1963, die tydperk beginnende die eerste dag van Maart 1963 en eindigende op die genoemde bepaalde datum;”

en

GOVERNMENT NOTICE.**DEPARTMENT OF INLAND REVENUE.**

NOTICE No. 61 OF 1962.

PROPOSALS BY THE COMMISSIONER FOR INLAND REVENUE IN REGARD TO—(1) The introduction of a Pay-As-You-Earn system of tax collection.

(2) Changing the tax year for persons other than companies from a period of twelve months ending on the 30th June to a period of twelve months ending on the last day of February.

(3) Changing the period of assessment of a company from a period of twelve months ending on the 30th June to a period of twelve months ending on the date the company closes its accounts.

The information which follows is intended to indicate the additions and amendments to the law considered necessary to implement the above proposals and is published to give interested persons the opportunity for suggesting any alterations or additions which would improve the scheme or remove anomalies.

PROPOSED ADDITIONS AND AMENDMENTS TO THE INCOME TAX ACT.

1. (1) Section one of the Income Tax Act, 1941 (Act No. 31 of 1941), hereinafter referred to as the principal Act, is hereby amended—

(a) by the insertion after the definition of „executor” of the following definition:—

“„financial year” in relation to any company means any year or other period commencing immediately after the specified date of such company for the year of assessment ending the thirtieth day of June, 1962, and terminating on the anniversary of such specified date or on such other date as the Commissioner in the circumstances of the case, may approve, or any subsequent year or other period commencing immediately after the specified date for a financial year and terminating on the anniversary of such last-mentioned specified date or such other date as the Commissioner, in the circumstances of the case, may approve and includes, in the case of any company the specified date of which for the year of assessment ending the thirtieth day of June, 1962, is later than the twenty-eighth day of February, 1963, the period commencing the first day of March, 1963, and ending on the said specified date”; and

(b) deur die omskrywing van „jaar van aanslag” met die volgende omskrywing te vervang:—

„beteken „jaar van aanslag” enige jaar of ander tydperk ten opsigte waarvan ’n belasting of reg, hefbaar ingevolge hierdie Wet, vorderbaar is en enige verwysing na enige jaar van aanslag moet, met betrekking tot enige maatskappy, uitgelê word as ’n verwysing na enige finansiële jaar van sodanige maatskappy wat op enige dag eindig wat binne die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember van enige jaar val gedurende welke die besondere jaar van aanslag eindig.”

(2) Die wysiging wat deur subartikel (1) aangebring is, sal vir die eerste keer in werking tree ten opsigte van die jaar van aanslag wat onmiddellik volg op die jaar van aanslag eindigende op die dertigste dag van Junie 1962.

2. Artikel vyf van die Hoofwet word deur die volgende artikel vervang:—

„Heffing van normale belasting en skale daarvan.

5. (1) Daar word jaarliks ten bate van die Gekonsolideerde Inkomstefonds ’n inkomstebelasting (in hierdie Wet die normale belasting genoem) betaal ten opsigte van die belasbare inkomste ontvang deur of toegeval aan of ten gunste van—

- (a) enige persoon, behalwe ’n maatskappy, gedurende—
- (i) die jaar van aanslag eindigende die dertigste dag van Junie 1962;
 - (ii) die tydperk van aanslag van agt maande eindigende die laaste dag van Februarie 1963 (welke tydperk vir doeleindes van hierdie Wet geag word ’n jaar van aanslag te wees); en
 - (iii) die jaar van aanslag eindigende die laaste dag van Februarie 1964 en elke daaropvolgende jaar van aanslag daarna;

(b) enige maatskappy gedurende—

- (i) die jaar van aanslag eindigende die dertigste dag van Junie 1962; en
- (ii) in die geval van enige maatskappy waarvan die bepaalde datum vir die jaar van aanslag wat op die dertigste dag van Junie 1962 eindig, later as die agt-en-twintigste dag van Februarie 1963 is, die finansiële jaar van daardie maatskappy beginnende op die eerste dag van Maart 1963 en eindigende op die genoemde bepaalde datum en, in die geval van enige ander maatskappy, die finansiële jaar van sodanige maatskappy beginnende onmiddellik na die bepaalde datum van daardie maatskappy vir die jaar van aanslag eindigende die dertigste dag van Junie 1962 en elke daaropvolgende finansiële jaar van albei sodanige maatskappye daarna.

(2) Die belastingskale hefbaar ten opsigte van elke jaar van aanslag word jaarliks deur die Parlement vasgestel maar die skale vasgestel deur ’n Parlements-wet ten opsigte van enige jaar van aanslag word geag van krag te bly tot die volgende sodanige vasstelling van belastingskale en word toegepas vir die doel van berekening van die belasting betaalbaar ten opsigte van enige belasbare inkomste ontvang deur of toegeval aan of ten gunste van enige persoon gedurende die daaropvolgende jaar van aanslag, indien, volgens die oordeel van die Kommissaris, die berekening en inordering van die belasting hefbaar ten opsigte van sodanige belasbare inkomste nie uitgestel kan word tot na die vasstelling van die skale vir daardie jaar sonder gevaar van verlies van inkomste nie: Met dien verstande dat alle belastinge wat ingevolge so ’n tussen-tydse toepassing betaal is, na die volgende sodanige vasstelling van belastingskale gewysig word ooreenkomstig sodanige volgende skale; vir watter doel te veel betaalde bedrae terugbetaal word en te min betaalde bedrae ingevorder kan word.”

(b) by the substitution for the definition of “year of assessment” of the following definition:—

“‘year of assessment’ means any year or other period in respect of which any tax or duty leviable under this Act is chargeable, and any reference to any year of assessment shall, in relation to any company, be construed as a reference to any financial year of such company which ends on any day falling within the twelve-month period ending on the thirty-first day of December of any year within which the particular year of assessment ends.”

(2) The amendment effected by sub-section (1) shall first come into operation in respect of the year of assessment which immediately succeeds the year of assessment ending the thirtieth day of June, 1962.

2. The following section is hereby substituted for section five of the principal Act:—

“Levy of Normal Tax and Rates Thereof.

5. (1) There shall be paid annually for the benefit of the Consolidated Revenue Fund, an income tax (in this Act referred to as the normal tax) in respect of the taxable income received by or accrued to or in favour of—

- (a) any person, other than a company, during—
- (i) the year of assessment ending the thirtieth day of June, 1962;
 - (ii) the period of assessment of eight months ending the last day of February, 1963 (which period shall for the purposes of this Act be deemed to be a year of assessment); and
 - (iii) the year of assessment ending the last day of February, 1964, and each succeeding year of assessment thereafter;
- (b) any company during—
- (i) the year of assessment ending the thirtieth day of June, 1962; and
 - (ii) in the case of any company the specified date of which for the year of assessment ending the thirtieth day of June, 1962, is later than the twenty-eighth day of February, 1963, the financial year of that company commencing on the first day of March, 1963, and ending on the said specified date and, in the case of any other company, the financial year of such company commencing immediately after the specified date of that company for the year of assessment ending the thirtieth day of June, 1962, and each subsequent financial year of either of such companies thereafter.

(2) The rates of tax chargeable in respect of each year of assessment shall be fixed annually by Parliament, but the rates fixed by any Act of Parliament in respect of any year of assessment shall be deemed to continue in force until the next such determination of rates and shall be applied for the purposes of calculating the tax payable in respect of any taxable income received by or accrued to or in favour of any person during the next succeeding year of assessment if, in the opinion of the Commissioner the calculation and collection of the tax chargeable in respect of such taxable income cannot be postponed until after the rates for that year have been determined without risk of loss of revenue: Provided that after the next such determination of rates any tax paid in pursuance of such interim application shall be adjusted in accordance with such subsequent rates; for which purpose amounts paid in excess shall be refunded and amounts shortpaid shall be recoverable.”

3. Artikel *tien* van die Hoofwet word hierby gewysig deur die byvoeging van die volgende subartikel:—

„(4) Daar sal, in plaas van die vrystelling vervat in subartikel (3), van die belasting hefbaar vrygestel wees ten opsigte van die jaar van aanslag wat op die laaste dag van Februarie 1963 eindig, elke persoon, behalwe 'n maatskappy, wie se belasbare inkomste vyf-en-sewentig persent van sy belasbare inkomste vir die jaar van aanslag eindigende die dertigste dag van Junie 1962 of tweeduisend tweehonderd rand, naamlik die grootste daarvan, gedurende die tydperk van agt maande eindigende op die laaste dag van Februarie 1963 nie te bowe gaan nie, of, waar die tydperk van aanslag nie agt maande is nie, 'n bedrag wat in dieselfde verhouding tot tweeduisend tweehonderd rand staan as wat die tydperk aangeslaan staan tot agt maande.”

4. Artikel *elf* van die Hoofwet word hierby gewysig deur—

(a) die invoeging in paragraaf (d) *sept* van subartikel (1), na die woord „bedryf” waar dit vir die eerste keer voorkom, van die woorde „nie later nie as die dertigste dag van Junie 1963” en die skraping van die woorde „(maar nie later nie as dié wat op die dertigste dag van Junie 1963 eindig)”;

(b) die skapping in paragraaf (d) *oct* van die genoemde subartikel van die woorde „(maar nie later nie as dié wat op die dertigste dag van Junie 1964 eindig)” en die byvoeging van die volgende verdere voorbehoudsbepaling: „Met dien verstande voorts dat die bepaling van hierdie subparagraaf nie van toepassing is nie ten opsigte van die koste van enige gebou wat vir die eerste maal deur die belastingpligtige gebruik is na die dertigste dag van Junie 1964 of die koste van enige verbeterings wat na die genoemde datum voltooi is;”.

5. Artikel *dertien* van die Hoofwet word hierby gewysig deur die byvoeging van die volgende subartikels:—

„(4) (a) Van die bedrag van die belasting betaalbaar in die geval van 'n persoon, behalwe 'n maatskappy, ten opsigte van die tydperk van aanslag waarna in item (ii) van paragraaf (a) van subartikel (1) van artikel vyf verwys word, word daar verder afgetrek 'n bedrag gelyk aan die bedrag belasting, bereken in ooreenstemming met die bepaling van paragraaf (b) van hierdie subartikel, op 'n belasbare inkomste gelyk aan twee-derdes van die belasbare inkomste van sodanige persoon vir die jaar van aanslag eindigende op die dertigste dag van Junie 1962.

(b) Die bedrag belasting wat ingevolge paragraaf (a) van hierdie subartikel ooreenkomstig die bepaling van hierdie paragraaf bereken moet word, moet soos volg bepaal word:—

(i) In die geval van 'n belastingpligtige wat gedurende die genoemde tydperk van aanslag 'n getroude persoon is, asof daardie belastingpligtige gedurende die genoemde jaar van aanslag 'n getroude persoon was;

(ii) in die geval van 'n belastingpligtige wat nie gedurende die genoemde tydperk van aanslag 'n getroude persoon was nie, asof daardie belastingpligtige gedurende die genoemde jaar van aanslag nie 'n getroude persoon was nie;

(iii) asof die belastingpligtige ten opsigte van die genoemde jaar van aanslag op dieselfde aftrekkings geregtig is as waarop hy ten opsigte van die genoemde tydperk van aanslag ingevolge subartikel (1) en paragrafe (a) en (c) van subartikel (2) geregtig is, in plaas van die aftrekkings waarop hy in werklikheid ingevolge die laasgenoemde bepaling ten opsigte van die genoemde jaar van aanslag geregtig is;

(iv) teen die belastingskale van krag vir die genoemde tydperk van aanslag”.

3. Section *ten* of the principal Act is hereby amended by the addition of the following sub-section:—

“ (4) There shall in lieu of the exemption provided in sub-section (3) be exempt from the tax chargeable in respect of the year of assessment ending the last day of February, 1963 every person, other than a company, whose taxable income does not exceed seventy-five per cent of his taxable income for the year of assessment ended the thirtieth day of June, 1962, or two thousand two hundred rand whichever is the greater during the period of eight months ending upon the last day of February, 1963, or, if the period of assessment is not eight months, an amount which bears to two thousand two hundred rand the same ratio as the period assessed bears to eight months.”

4. Section *eleven* of the principal Act is hereby amended—

(a) by the insertion in paragraph (d) *sept* of sub-section (1) after the word “trade” where it occurs for the first time of the words “not later than the thirtieth day of June, 1963”, and the deletion of the words “(but not later than that ending on the thirtieth day of June, 1963)”;

(b) by the deletion in paragraph (d) *oct* of the said sub-section of the words “but not later than that ending on the thirtieth day of June, 1964” and the addition of the following further proviso: “Provided further that the provisions of this sub-paragraph shall not apply in respect of the cost of any building which was first used by the taxpayer after the thirtieth day of June, 1964, or the cost of any improvements which were completed after the said date;”.

5. Section *thirteen* of the principal Act is hereby amended by the addition of the following sub-sections:—

“ (4) (a) From the amount of tax payable in the case of any person other than a company in respect of the period of assessment referred to in item (ii) of paragraph (a) of sub-section (1) of section *five* there shall further be deducted an amount equal to the amount of tax calculated in accordance with the provisions of paragraph (b) of this sub-section on a taxable income equal to two-thirds of the taxable income of such person for the year of assessment ending the 30th day of June, 1962.

(b) The amount of tax which in terms of paragraph (a) of this sub-section is required to be calculated in accordance with this paragraph shall be determined as follows:—

(i) In the case of a taxpayer who was a married person during the said period of assessment as though that taxpayer were a married person during the said year of assessment;

(ii) in the case of a taxpayer who was not a married person during the said period of assessment, as though that taxpayer were not a married person during the said year of assessment;

(iii) as though the taxpayer were in respect of the said year of assessment entitled to the same deductions to which he is entitled in respect of the said period of assessment in terms of sub-section (1) and paragraphs (a) and (c) of sub-section (2), in lieu of the deductions to which he is actually entitled under the last-mentioned provisions in respect of the said year of assessment;

(iv) at the rates in force for the said period of assessment.”

(5) (a) Van die bedrag van die belasting betaalbaar deur 'n maatskappy ten opsigte van sy finansiële jaar, waarna in subparagraaf (ii) van paragraaf (b) van subartikel (1) van artikel vyf verwys word, word daar verder afgetrek 'n bedrag wat in dieselfde verhouding staan tot die bedrag belasting, bereken ooreenkomstig die bepalinge van paragraaf (b) van hierdie subartikel, as wat die aantal maande, bereken soos bepaal in paragraaf (c) van hierdie subartikel staan tot twaalf maande.

(b) Die bedrag aan belasting wat ingevolge paragraaf (a) van hierdie subartikel ooreenkomstig hierdie paragraaf bereken moet word, sal 'n bedrag wees, bereken teen die belastingsskale van krag vir die betrokke tydperk van aanslag op 'n bedrag gelyk aan sodanige maatskappy se belasbare inkomste vir die jaar van aanslag eindigende op die dertigste dag van Junie 1962.

(c) Die aantal maande wat, ingevolge paragraaf (a) van hierdie subartikel, ooreenkomstig hierdie paragraaf bereken moet word, sal—

(i) in die geval van enige maatskappy waarvan die bepaalde datum vir die jaar van aanslag eindigende die dertigste dag van Junie 1962, laasgenoemde datum voorafgaan, die aantal maande wees, bereken deur by agt maande te tel die aantal maande waarmee die genoemde bepaalde datum die dertigste dag van Junie 1962 voorafgaan;

(ii) in die geval van enige maatskappy waarvan die bepaalde datum vir die jaar van aanslag eindigende die dertigste dag van Junie 1962, na laasgenoemde datum val, die aantal maande wees, bereken deur van agt maande die aantal maande (agt nie te bowe gaande nie) af te trek waarmee die dertigste dag van Junie 1962 die genoemde bepaalde datum voorafgaan; en

(iii) in die geval van enige maatskappy waarvan die bepaalde datum vir die jaar eindigende op die dertigste Junie 1962 op laasgenoemde datum val, agt maande wees.

(6) Indien, in die geval van enige persoon, die tydperk van aanslag, eindigende op die dertigste dag van Junie 1962, minder is as twaalf maande of die bedrag belasting betaalbaar ten opsigte van daardie genoemde tydperk verminder is as gevolg daarvan dat enige balans van 'n aangeslane verlies van 'n vorige tydperk van aanslag oorgebring is, of as gevolg van enige ander rede wat vir die Kommissaris aanneemlik is, kan die Kommissaris sodanige vermindering of ingevolge subartikel (4) of subartikel (5) toelaat soos dit vir hom billik en redelik skyn te wees.

(7) Indien, in die geval van enige persoon, die bedrag van die toelaatbare korting ingevolge of subartikel (4) of subartikel (5) die bedrag van die belasting waarvan dit afgetrek moet word, oorskry, moet die balans van sodanige korting oorgedra word en van die belasting wat deur so 'n persoon ten opsigte van daaropvolgende tydperke van aanslag betaalbaar is, afgetrek word totdat die bedrag van die korting uitgewis is.

6. Artikel *agtien* van die Hoofwet word hierby gewysig deur die vervanging, in paragraaf (v) van subartikel (2), van die woorde „dertigste dag van Junie 1963” met die woorde „agt-en-twintigste dag van Februarie 1963, of, in die geval van 'n maatskappy, vir die finansiële jaar van daardie maatskappy wat begin onmiddellik na die jaar van aanslag eindigende die dertigste dag van Junie 1962”.

7. Artikel *drie-en-dertig* van die Hoofwet word hierby gewysig deur in subartikel (4) die omskrywing van „bepaalde datum” te vervang met die volgende omskrywing:—

„bepaalde datum”, vir enige jaar van aanslag tot en met die jaar van aanslag eindigende die dertigste dag van Junie 1962, die dertigste dag van Junie of, indien die opgawes van 'n maatskappy ingevolge die voorbehoudsbepaling van subartikel (13) van artikel vyf-en-vyfzig tot op 'n ander datum aangeneem word,

(5) (a) From the amount of tax payable by any company in respect of its financial year referred to in sub-paragraph (ii) of paragraph (b) of sub-section (1) of section five there shall further be deducted an amount which bears to the amount of tax calculated in accordance with the provisions of paragraph (b) of this sub-section the same ratio as the number of months determined as provided in paragraph (c) of this sub-section bears to 12 months.

(b) The amount of tax which is in terms of paragraph (a) of this sub-section required to be calculated in accordance with this paragraph shall be an amount calculated at the rates of tax in force for the period of assessment in question on an amount equal to such company's taxable income for the year of assessment ending the thirtieth day of June, 1962.

(c) The number of months which in terms of paragraph (a) of this sub-section is required to be determined in accordance with this paragraph shall—

(i) in the case of any company the specified date of which for the year of assessment ending the thirtieth day of June, 1962, precedes the last-mentioned date, be the number of months arrived at by adding to eight months the number of months by which the said specified date precedes the thirtieth day of June, 1962;

(ii) in the case of any company the specified date of which for the year of assessment ending the thirtieth day of June, 1962, falls after the last-mentioned date, be the number of months arrived at by deducting from eight months the number of months (not exceeding eight) by which the thirtieth day of June, 1962, precedes the said specified date; and

(iii) in the case of any company the specified date of which for the year of assessment ending the thirtieth day of June, 1962, falls on the last-mentioned date, be eight months.

(6) If in the case of any person the period of assessment ending the thirtieth day of June, 1962, is less than 12 months or the amount of tax payable in respect of that said period has been reduced as the result of any balance of assessed loss brought forward from a previous period of assessment or because of any other reason satisfactory to the Commissioner, the Commissioner may allow such deduction under either sub-section (4) or sub-section (5) as to him appears fair and reasonable.

(7) If in the case of any person the amount of rebate allowable under either sub-section (4) or sub-section (5) exceeds the amount of tax from which it is deductible, the balance of such rebate shall be carried forward and be deducted from the tax payable by such person in respect of subsequent periods of assessment until the amount of the rebate is extinguished.

6. Section *eighteen* of the principal Act is hereby amended by the substitution in paragraph (v) of sub-section (2) for the words “thirtieth day of June, 1963” of the words “twenty-eighth day of February, 1963, or, in the case of a company, for the financial year of that company commencing immediately after the year of assessment ending the thirtieth day of June, 1962”.

7. Section *thirty-three* of the principal Act is hereby amended by the substitution in sub-section (4) for the definition of “specified date” of the following definition:—

“‘specified date’ for any year of assessment up to and including the year of assessment ending the thirtieth day of June, 1962, means the thirtieth day of June or, if the returns of the company are accepted under the proviso to sub-section (13) of section *fifty-*

dan daardie ander datum, of beteken vir enige finansiële jaar die laaste dag van daardie finansiële jaar, of in die geval van 'n maatskappy van wie ingevolge subartikel (4) van daardie artikel vereis is om tussen-tydse rekenings te verstrek, die datum tot op welke sodanige rekenings verstrek is;”.

8. Artikel vyftig van die Hoofwet word hierby gewysig—

(a) deur die vervanging van die woorde—

„die tydperk van twaalf maande”, in die omskrywing van „bepaalde tydperk” met die woorde „'n tydperk gelyk aan die tydperk van aanslag vir daardie jaar van aanslag”; en

(b) deur die byvoeging, aan die end van paragraaf (i) van die omskrywing van „uitkeerbare inkomste”, van die volgende voorbehoudsbepaling: „Met dien verstande dat by die toepassing van hierdie paragraaf die normale belasting betaalbaar deur die maatskappy geag word die bedrag betaalbaar te wees voor aftrekking van enige bedrag bepaal ooreenkomstig subartikel (4) van artikel dertien”.

9. Artikel vyf-en-vyftig van die Hoofwet word hierby gewysig—

(a) deur subartikel (13) met die volgende subartikel te vervang:—

„(13) Die opgaaf van inkomste gedoen te word deur 'n persoon ten opsigte van enige jaar van aanslag belasbaar ingevolge hierdie Wet tot en met die jaar van aanslag eindigende die dertigste dag van Junie 1962 en deur enige persoon, behalwe 'n maatskappy, ten opsigte van enige daaropvolgende jaar van aanslag moet 'n volledige en ware opgaaf wees vir die hele tydperk van twaalf maande eindigende op die laaste dag van die jaar van aanslag waarvoor die heffing geskied; behalwe dat, vir die jaar van aanslag wat op 28 Februarie 1963 eindig, die opgaaf wat deur enige persoon behalwe 'n maatskappy gedoen moet word, vir 'n tydperk van agt maande wat op daardie datum eindig, moet wees: Met dien verstande dat, wanneer dit tot bevrediging van die Kommissaris bewys word dat dit nie geleë is om 'n opgaaf van die hele of enige gedeelte van die inkomste van sodanige persoon vir sodanige jaar van aanslag te doen nie, die Kommissaris, onderhewig aan sodanige voorwaardes as wat hy mag ophê, rekenings, opgestel tot 'n datum deur hom ooreengekom hetsy vir twaalf maande of 'n langer of korter tydperk, ten opsigte van sodanige inkomste kan aanneem, en die inkomste in sodanige rekenings getoon, sal geag word die inkomste te wees van sodanige jaar van aanslag as wat die Kommissaris mag bepaal.

Met dien verstande voorts dat in die geval waar sodanige rekenings opgestel is tot op 'n later datum as die laaste dag van die jaar van aanslag, geen verdere ag op sodanige rekenings geslaan sal word vir doeleindes van enige daaropvolgende jaar van aanslag nie en in die geval waar sodanige rekenings opgestel word tot 'n vroeër datum as die laaste dag van sodanige jaar van aanslag en sodanige persoon gedurende die tydperk tussen die datum tot op welke die rekenings verstrek word en die laaste dag van die jaar van aanslag te sterwe kom of sy boedel gesekwestreer word, enige inkomste wat gedurende sodanige tydperk verdien word, geag sal word deel te wees van die inkomste vir sodanige jaar van aanslag;” en

(b) deur na subartikel (13) die volgende subartikel in te voeg:—

„(13) *bis*. Die opgaaf van inkomste wat deur 'n maatskappy gedoen moet word, moet 'n volledige en ware opgaaf wees vir die hele tydperk van enige finansiële jaar belasbaar ingevolge hierdie Wet”.

five to a different date, such different date, or for any financial year means the last day of that financial year or, in the case of any company which has been required to furnish interim accounts in terms of sub-section (4) of that section, the date up to which such accounts have been furnished;”.

8. Section fifty of the principal Act is hereby amended—

(a) by the addition at the end of paragraph (i) of the definition of “distributable income” of the following proviso:—

“Provided that for the purposes of this paragraph the normal tax payable by the company shall be deemed to be the amount payable before the deduction of any amount determined in accordance with sub-section (4) of section thirteen;” and

(b) by the substitution in the definition of “specified period” for the words “the period of twelve months” of the words “a period equal to the period of the assessment for that year of assessment.”

9. Section fifty-five of the principal Act is hereby amended—

(a) by the substitution for sub-section (13) of the following sub-section:—

“(13) The return of income to be made by any person in respect of any year of assessment chargeable under this Act up to and including the year of assessment ending the thirtieth day of June, 1962, and by any person other than a company in respect of any subsequent year of assessment shall be a full and true return for the whole period of 12 months ending upon the last day of the year of assessment under charge; save that for the year of assessment ending 28th February, 1963, the return of income to be made by any person other than a company shall be for a period of eight months ending on that date: Provided that where it is established to the satisfaction of the Commissioner that the whole or some portion of the income of such person cannot be conveniently returned for such year of assessment the Commissioner may subject to such conditions as he may impose accept accounts drawn to a date agreed to by him whether for twelve months or a greater or lesser period in respect of such income and the income disclosed in any such accounts shall be deemed to be income for such year of assessment as the Commissioner may determine.

Provided further that in the case where such accounts are drawn to a date later than the last day of the year of assessment no further regard shall be had to such accounts for purposes of any subsequent year of assessment and in the case where such accounts are drawn to a date earlier than the last day of such year of assessment and such person dies or his estate is sequestrated during the period between the date to which the accounts are rendered and the last day of the year of assessment any income earned during such period shall also be deemed to be part of the income for such year of assessment,” and

(b) by the insertion after sub-section (13) of the following sub-section:—

“(13) *bis*. The return of income to be made by any company shall be a full and true return for the whole period of any financial year chargeable under this Act.”

10. Artikel *sestig* van die Hoofwet word hierby, met ingang van die eerste dag van Maart 1963, gewysig deur in subartikels (1), (2) en (3) die woorde „dertigste dag van Junie”, waar dit ookal voorkom, te vervang met die woorde „laaste dag van Februarie”.

11. Artikel *vyf-en-sestig* van die Hoofwet word hierby gewysig—

(a) deur na paragraaf (c) van subartikel (1) die volgende paragraaf in te voeg:—

„(d) as die belastingpligtige, wanneer hy enige betaling waarna in subparagraaf (c) van paragraaf 19, of subparagraaf (b) van paragraaf 20, of subparagraaf (c) van paragraaf 21 van die Vyfde Bylae by hierdie Wet verwys word, doen, sy belasbare inkomste vir enige jaar van aanslag geskat het op 'n bedrag wat minder is as die bedrag van sy belasbare inkomste soos ten slotte vir daardie jaar bepaal en wat ook minder is as die bedrag van sy belasbare inkomste soos ten slotte vir die onmiddellik voorafgaande jaar van aanslag bepaal, 'n bedrag gelyk aan twee maal die verskil tussen die belasting soos bereken ten opsigte van die belasbare inkomste soos deur hom geskat; en

(i) die bedrag van die belasting bereken ten opsigte van sy belasbare inkomste soos ten slotte vir die onmiddellik voorafgaande jaar van aanslag bepaal, of

(ii) die bedrag van die behoorlik hefbare belasting ten opsigte van sy belasbare inkomste soos ten slotte vir die betrokke jaar van aanslag bepaal,

watter bedrag ookal die minste is.” en

(b) deur die byvoeging van die volgende paragrafe na paragraaf (ii) van die voorbehoudsbepaling by die genoemde subartikel:—

„(iii) die bepalings van paragraaf (d) sal nie van toepassing wees nie in enige geval waar die Kommissaris, ingevolge die bepalings van subparagraaf (3) van paragraaf 18 van die Vyfde Bylae by hierdie Wet, 'n skatting deur die belastingpligtige gemaak, vermeerder;

(iv) by die toepassing van paragraaf (d) word die onmiddellik voorafgaande jaar van aanslag, met betrekking tot die jaar van aanslag eindigende die laaste dag van Februarie 1964, geag die jaar van aanslag eindigende die dertigste dag van Junie 1962, te wees.”

12. Artikel *drie-en-tagtig* van die Hoofwet word hierby gewysig—

(a) deur na subartikel (1) die volgende subartikel in te voeg:—

„(1) *bis*. Betalings van normale belasting en, ondanks die bepalings van enige ordonnansie van 'n provinsiale raad, betalings van enige belasting gehef op persone of op die inkomste van persone ingevolge sodanige ordonnansie, moet op die wyse soos in die Vyfde Bylae by hierdie Wet bepaal, gedoen word nieteenstaande die feit dat aanspreeklikheid vir enige sodanige belasting nog nie bepaal of vasgestel mag gewees het nie soos op die datum van enige sodanige betaling en enige sodanige betaling sal gedoen word op sodanige plek as wat die Kommissaris mag bepaal”; en

(b) deur die byvoeging van die volgende subartikel:—

„(3) Indien 'n betaling waarna in subartikel (1) *bis* verwys word, nie op of voor die dag van betaling, soos bepaal in die Vyfde Bylae by hierdie Wet, ten volle betaal word nie, sal rente teen die koers van een en 'n kwart sent op elke voltooië twee rand van elke laat betaling vir elke maand of gedeelte van 'n maand, bereken vanaf die genoemde dag van betaling tot op die dag waarop die laat betaling geskied; deur die persoon wat onderhewig is om daardie betaling te doen, betaal word.”.

10. Section *sixty* of the principal Act is hereby amended, with effect from the first day of March, 1963, by the substitution in sub-sections (1), (2) and (3) for the words “thirtieth day of June” wherever they occur, of the words “last day of February”.

11. Section *sixty-five* of the principal Act is hereby amended—

(a) by the insertion after paragraph (c) of sub-section (1) of the following paragraph:—

“(d) if, at the time of making any payment referred to in sub-paragraph (c) of paragraph 19, or sub-paragraph (b) of paragraph 20, or sub-paragraph (c) of paragraph 21 of the Fifth Schedule to this Act, the taxpayer has estimated his taxable income for any year of assessment at an amount which is less than the amount of his taxable income as finally determined for that year and which is also less than the amount of his taxable income as finally determined for the immediately preceding year of assessment, an amount equal to twice the difference between the tax as calculated in respect of the taxable income as so estimated by him; and

(i) the amount of tax as calculated in respect of his taxable income as finally determined for the immediately preceding year of assessment; or

(ii) the amount of tax properly chargeable in respect of his taxable income as finally determined for the year of assessment in question,

whichever amount is the lesser.” and

(b) by the addition after paragraph (ii) of the proviso to the said sub-section of the following paragraphs:—

“(iii) the provisions of paragraph (d) shall not apply in any case where the Commissioner has under the provisions of sub-paragraph (3) of paragraph 18 of the Fifth Schedule to this Act, increased an estimate made by the taxpayer;

(iv) for the purposes of paragraph (d) the immediately preceding year of assessment in relation to the year of assessment ending the last day of February, 1964, shall be deemed to be the year of assessment ending the thirtieth day of June, 1962.”

12. Section *eighty-three* of the principal Act is hereby amended—

(a) by the insertion after sub-section (1) of the following sub-section:—

“(1) *bis*. Payments of normal tax and, notwithstanding the provisions of any ordinance of a provincial council, payments of any tax on persons or the incomes of persons levied under such ordinance, shall be made in the manner prescribed in the Fifth Schedule to this Act, notwithstanding the fact that liability for any such tax may not yet have been ascertained or determined as at the date of any such payment, and any such payment shall be made at such place as the Commissioner may determine.”; and

(b) by the addition of the following sub-section:—

“(3) If any payment referred to in sub-section (1) *bis* is not paid in full on or before the day for payment as provided in the Fifth Schedule to this Act, interest shall be paid by the person liable to make that payment at the rate of one and a quarter cents on every completed two rand of every late payment for every month or part of a month reckoned from the said day for payment to the day on which the late payment is made.”.

13. Artikel vier-en-tagtig van die Hoofwet word hierby gewysig deur die byvoeging van die volgende voorbehoudsbepaling:—

„Met dien verstande voorts dat niks wat hierin vervat is so uitgelê sal word om die werkgewer van enige aanspreeklikheid, verantwoordelikheid of plig wat deur hierdie Wet op hom gelê is, te onthef nie.”

14. Die Bylae by hierdie Wet word hierby as die Vyfde Bylae van die Hoofwet daarby gevoeg.

15. Artikel honderd-en-een van die Insolvensiewet, 1936 (Wet No. 24 van 1936), word hierby met ingang van die eerste dag van Maart 1963 gewysig deur in paragraaf (a) die woorde „'n belasting” te vervang met die woorde „enige belasting wat vereis word om deur 'n werkgewer van die besoldiging van werknemers afgetrek of teruggehou te word of 'n belasting”.

BYLAE.

(Vyfde Bylae by Wet No. 31 van 1941.)

VOORUITBETALINGS VAN NORMALE BELASTING EN PROVINSIALE BELASTINGS [SUB-ARTIKEL (1) BIS VAN ARTIKEL DRIE-EN-TAGTIG VAN HIERDIE WET].

DEEL I.

WOORDBEPALINGS.

1. By die toepassing van hierdie Bylae, beteken—

„Bantoe”, 'n natuereel soos omskryf in artikel *negentien* van die Naturelebelasting en Ontwikkeling Wet, 1925 (Wet No. 41 van 1925);

„besoldiging”, die bruto bedrag [minus sodanige bydrae tot 'n pensioenfonds of uittredingsannuïteitsfonds wat onderskeidelik ingevolge paragrawe (i) of (i) *quat* van subartikel (2) van artikel *elf* van hierdie Wet vir aftrekking in aanmerking kom] van enige salaris, toelae, loon, besoldiging vir oortyd, bonus, gratifikasie, kommissie, gelde, vergoeding, pensioen, pensioentoelae of aftreetoelae, hetsy in kontant of andersins, wat as inkomste toeval aan of ontvang is deur enige persoon, en sluit in—

(1) enige bedrag in paragraaf (b), (b) *bis*, (b) *ter*, of (c) van die omskrywing van „bruto-inkomste” in artikel *sewe* van hierdie Wet bedoel;

(2) die waarde van enige voordeel of bate in paragraaf (e) van daardie omskrywing bedoel;

(3) die bedrag van enige pensioen, jaargeld of ander toelae wat ontvang is deur of toegeval het aan die eggenote, boedel, weduwee, kind, afhanklike, of benoemde van enige persoon ten opsigte van dienste deur daardie persoon bewys;

maar sluit nie in nie—

(a) enige bedrag wat ontvang is deur of toeval aan enige werknemer ten opsigte van dienste deur hom bewys of wat nog deur hom bewys moet word as 'n huisbediende of plaasarbeider, indien sodanige bedrag teen 'n koers wat nie driehonderd rand per jaar te bowe gaan nie, bereken word;

(b) enige bedrag wat, ten opsigte van bewese dienste of dienste wat nog bewys moet word, betaal of verskuldig is aan 'n persoon wat op eie rekening sake doen in die loop van 'n bedryf deur hom beoefen vir sy eie voordeel of ten voordeel van 'n vennootskap waarvan hy lid is, anders as in die loop van sy pligte as dienaar van enige werkgewer;

13. Section *eighty-four* of the principal Act is hereby amended by the addition of the following proviso:—

“Provided further that nothing herein contained shall be construed as relieving any employer from any liability, responsibility or duty imposed upon him by this Act.”

14. The Schedule to this Act is hereby added to the principal Act as the Fifth Schedule thereto.

15. Section *one hundred and one* of the Insolvency Act, 1936 (Act No. 24 of 1936), is hereby amended with effect from the first day of March, 1963, by the substitution in paragraph (a) for the words “any tax” of the words “any tax required to be deducted or withheld by any employer from remuneration of employees or any tax”.

SCHEDULE.

(Fifth Schedule to Act No. 31 of 1941.)

ADVANCE PAYMENTS OF NORMAL TAX AND PROVINCIAL TAXES [SUB-SECTION (1) BIS OF SECTION *EIGHTY-THREE* OF THIS ACT].

PART I.

DEFINITIONS.

1. For the purposes of this Schedule—

“Bantu” means a Native as defined in section *nineteen* of the Natives Taxation and Development Act, 1925 (Act No. 41 of 1925);

“employee” means any person (other than a company) who receives any remuneration or to whom any remuneration accrues;

“employees’ tax” means the tax required to be deducted or withheld by an employer in terms of paragraph 2 from remuneration paid or due to an employee;

“employees’ tax certificate” means a certificate issued by an employer in terms of paragraph 13;

“employer” means any person who pays, or is liable to pay remuneration to any employee;

“provincial income tax” means any tax on the incomes of persons levied by any provincial council;

“provincial taxes” means the taxes on persons and on the incomes of persons levied by any provincial council;

“provisional tax” means any advance payment required to be made in terms of paragraph 17;

“provisional taxpayer” means—

(a) any company other than a company deriving income from mining for gold;

(b) any person other than a company who derives income otherwise than by way of or in addition to remuneration;

(c) any person who is entitled to be separately assessed from his or her spouse in terms of sub-section (6) of section *sixty-seven* of this Act, if either spouse derives income otherwise than by way of or in addition to remuneration;

(d) any shareholder in any private company who has at any time during the current or any preceding year of assessment derived any amount from that company which is excluded from “remuneration” under the provisions of paragraph (d) of the definition of that term;

(e) any person who is notified by the Commissioner that he is a provisional taxpayer;

- (c) enige ouderdomspensioen wat ingevolge die Ouderdomspensioenwet, 1928 (Wet No. 22 van 1928), ontvang word of toeval;
- (d) enige bedrag wat deur enige aandeelhouer van 'n private maatskappy ontvang word of aan hom toeval ten opsigte van bewese dienste of dienste wat nog bewys moet word deur sodanige aandeelhouer aan sodanige maatskappy, indien genoemde bedrag nie ontvang is of toeval nie ten opsigte van enige tydperk waarvoor sodanige aandeelhouer geregtig is om 'n gereelde herhalende betaling van salaris of loon te ontvang;
- (e) enige bedrag ontvang deur of toegeval aan enige Bantowerknemer ten opsigte van bewese dienste of dienste wat nog bewys moet word deur sodanige werknemer indien sodanige bedrag bereken word teen 'n koers wat nie seshonderd rand te bowe gaan nie;
- „provinsiale belasting”, die belasting deur enige provinsiale raad gehef op persone en op die inkomste van persone;
- „provinsiale inkomstebelasting”, enige belasting deur 'n provinsiale raad op die inkomste van persone gehef;
- „verteenwoordigende werkgewer” —

- (1) in die geval van 'n maatskappy, die openbare amptenaar van daardie maatskappy;
- (2) in die geval van 'n oningelyfde liggaam van persone, behalwe 'n vennootskap, enige bestuurder of hoofbeampte van daardie liggaam;
- (3) in die geval van 'n trust, 'n maatskappy wat gelikwedeer word, 'n insolvente boedel of 'n persoon sonder regsbevoegdheid, die trustee, likwidateur, voog, kurator of enige ander persoon wat die sake van sodanige trust, maatskappy, insolvente boedel of persoon sonder regsbevoegdheid bestuur of beheer;
- (4) in die geval van 'n afgestorwe persoon of die boedel van enige afgestorwe persoon, enige eksekuteur van die boedel van sodanige afgestorwe persoon;
- (5) in die geval van enige bystandsfonds, pensioenfonds, voorsorgsfonds of uitredingannuïteitsfonds, enige administrateur of trustee van sodanige fonds;
- (6) in die geval van enige werkgewer, enige agent van daardie werkgewer wat gemagtig is om besoldiging te betaal of enige agent deur die Kommissaris ingevolge artikel vier-en-sewentig van hierdie Wet aangestel,

maar die bepalings hierin vervat word nie uitgelê om enige werkgewer van enige aanspreeklikheid, verantwoordelikheid of verpligting deur hierdie Bylae aan hom opgelê, te onthef nie;

„voorlopige belasting” enige vooruitbetaling wat ingevolge paragraaf 17 gemaak moet word;

„voorlopige belastingpligtige” —

- (a) enige maatskappy, behalwe 'n maatskappy wat inkomste uit die myn van goud verkry;
- (b) enige persoon, behalwe 'n maatskappy, wat inkomste anders dan by wyse van of benewens besoldiging verkry;
- (c) enige persoon wat ingevolge subartikel (6) van artikel sewe-en-sestig van hierdie Wet geregtig is om afsonderlik van sy of haar eggenote of eggenoot aangeslaan te word, indien of die man of die vrou inkomste anders dan by wyse van of benewens besoldiging verkry;
- (d) enige aandeelhouer in enige private maatskappy wie te enige tyd gedurende die lopende of enige voorafgaande jaar van aanslag enige bedrag van daardie maatskappy verkry het wat, ingevolge die bepalings van paragraaf (d) van die omskrywing van „besoldiging”, uit daardie begrip uitgesluit is;
- (e) enige persoon wat deur die Kommissaris in kennis gestel is dat hy 'n voorlopige belastingpligtige is;

“remuneration” means the gross amount (less such contributions to any pension fund or retirement annuity fund as qualify for deduction in terms respectively of paragraph (i) or (i) *quat* of sub-section (2) of section eleven of this Act) of any salary, allowance, wage, overtime pay, bonus, gratuity, commission, fee, emolument, pension, superannuation allowance or retiring allowance, whether in cash or otherwise, which accrues to or is received by any person as income, and includes—

- (1) any amount referred to in paragraph (b), (b) *bis*, (b) *ter* or (c) of the definition of “gross income” in section seven of this Act;
- (2) the value of any benefit or advantage referred to in paragraph (e) of that definition;
- (3) the amount of any pension, annuity or other allowance which is received by or accrues to the wife, estate, widow, child, dependant or nominee of any person as income in respect of services rendered by that person;

but does not include—

- (a) any amount received by or accruing to any employee in respect of services rendered or to be rendered by him as a domestic servant or farm labourer if such amount is calculated at a rate not exceeding three hundred rand per annum;
- (b) any amount paid or due in respect of services rendered or to be rendered by any independent contractor or self-employed person in the course of a trade conducted by him for his own benefit or for the benefit of a partnership of which he is a member, otherwise than in the course of his duties as the servant of any employer;
- (c) any old age pension received or accruing under the Old Age Pensions Act, 1928 (Act No. 22 of 1928);
- (d) any amount received by or accruing to any shareholder in any private company in respect of services rendered or to be rendered by such shareholder to such company, if such amount is not received or does not accrue in respect of any period for which such shareholder is entitled to receive a regular, recurrent payment of salary or wages;
- (e) any amount received by or accrued to any Bantu employee in respect of services rendered or to be rendered by such employee, if such amount is calculated at a rate not exceeding six hundred rand per annum;

“representative employer” means—

- (1) in the case of a company, the public officer of that company;
- (2) in the case of an unincorporated body of persons other than a partnership, any manager or principal officer of that body;
- (3) in the case of a trust, a company in liquidation, an insolvent estate, or a person under legal disability, any trustee, liquidator, guardian, curator, administrator or other person having the management or control of the affairs of such trust, company, insolvent estate or person under legal disability;
- (4) in the case of any deceased person or the estate of any deceased person, any executor of the estate of such deceased person;

„werkgever”, enige persoon wat aan ’n werknemer besoldiging betaal of aanspreeklik is om sodanige besoldiging te betaal;
 „werknemer”, enige persoon (behalwe ’n maatskappy) wat enige besoldiging ontvang of aan wie enige besoldiging toeval;
 „werknemersbelasting”, die belasting wat ingevolge paragraaf 2 deur ’n werkgever afgetrek of teruggehou moet word van die besoldiging wat aan die werknemer betaal of verskuldig is;
 „werknemersbelastingssertifikaat”, ’n sertifikaat wat ingevolge paragraaf 13 deur ’n werkgever uitgereik word.

DEEL II.

WERKNEMERSBELASTING.

WERKGEWERS MOET BELASTING AFTREK.

2. (1) Elke werkgever (ongeach of hy ingevolge paragraaf 15 geregistreer is al dan nie) wat op of na die eerste dag van Maart 1963 aan enige werknemer enige bedrag aan besoldiging betaal of verskuldig word, moet van daardie bedrag sodanige bedrag werknemersbelasting aftrek of terughou as wat deur die Kommissaris voorgeskryf mag word (of sodanige ander bedrag as wat ingevolge die bepalings van paragraaf 7, 8 of 12 bepaal mag word) ten opsigte van die aanspreeklikheid van daardie werknemer vir normale en provinsiale belastinge, of, in die geval van ’n werknemer wat ’n getroude vrou is en nie afsonderlik van haar man, ingevolge subartikel (6) van artikel sewen-estig van hierdie Wet aangeslaan word nie, ten opsigte van sodanige aanspreeklikheid van haar man, en moet die bedrag aldus afgetrek of teruggehou binne vyftien dae na die end van die maand gedurende welke die bedrag afgetrek of teruggehou is, aan die Kommissaris betaal: Met dien verstande dat ’n werkgever wat ophou om besigheid te dryf binne sewe dae na die dag waarop hy ophou om besigheid te dryf, enige bedrag aldus afgetrek of teruggehou wat hy nie alreeds betaal het nie, aan die Kommissaris moet betaal.

(2) Op versoek van enige werknemer kan ’n werkgever die bedrag van werknemersbelasting wat ingevolge subparagraaf (1) afgetrek of teruggehou en aan die Kommissaris betaal moet word, vermeerder.

3. (1) Die aanspreeklikheid van enige werkgever om enige bedrag werknemersbelasting ingevolge paragraaf 2 af te trek, word nie verminder of uitgewis uit hoofde van die feit dat die werkgever ’n reg besit of onder ’n verpligting staan, wat nie ingevolge ’n ander wet opgelê is nie, om enige ander bedrag van die werknemer se besoldiging af te trek of terug te hou en ondanks enigiets in ’n ander wet vervat, sal sodanige reg of verpligting geag word om slegs op die bedrag van die besoldiging wat oorbly nadat werknemersbelasting afgetrek of teruggehou is, betrekking te hê.

(2) Ondanks die bepalings van enige wet wat neerlê dat enige bedrag van besoldiging nie verminder kan word of aan beslaglegging onderworpe sal wees nie, sal die bepalings van paragraaf 2 van toepassing wees op alle bedrae van sodanige besoldiging.

4. (1) Enige bedrag van werknemersbelasting wat ingevolge paragraaf 2 afgetrek of teruggehou is, moet deur die werkgever in trust vir die Kommissaris gehou word.

(2) Elke werkgever wat kragtens hierdie paragraaf gelde in trust vir die Kommissaris hou, moet sodanige gelde afsonderlik en apart van sy eie gelde hou en sal absoluut vir die behoorlike betaling daarvan aan die Kommissaris aanspreeklik wees.

(3) Indien ’n werkgever sterf, likwideer of sy boedel gesekwestreer word, sal gelde wat deur hom ingevolge subparagraaf (2) in trust vir die Kommissaris gehou word, op die datum van sy dood, die datum van likwidasië of die datum waarop sy boedel gesekwestreer word, apart bly van en geen deel uitmaak van die boedel van daardie werkgever nie en sal deur die eksekuteur, likwidateur of trustee binne sewe dae na sy aanstelling, of binne sodanige verdere tydperk as wat die Kommissaris mag toestaan, aan die Kommissaris betaal word.

(5) in the case of any benefit fund, pension fund, provident fund or retirement annuity fund any administrator or trustee of such fund;

(6) in the case of any employer, any agent of that employer having authority to pay remuneration or any agent appointed by the Commissioner in terms of section seventy-four of this Act;

but nothing herein contained shall be construed as relieving any person from any liability, responsibility or duty imposed upon him by this Schedule.

PART II.

EMPLOYEES' TAX.

EMPLOYERS TO DEDUCT TAX.

2. (1) Every employer (whether or not registered under paragraph 15) who pays or becomes liable to pay any amount of remuneration to any employee on or after the first day of March, 1963, shall deduct or withhold from that amount such amount of employees' tax as may be prescribed by the Commissioner (or such other amount as may be determined under the provisions of paragraph 7, 8 or 12) in respect of the liability for normal and provincial taxes of that employee, or, in the case of an employee who is a married woman and is not separately assessed from her husband in terms of sub-section (6) of section sixty-seven of this Act, in respect of such liability of her husband, and shall pay the amount so deducted or withheld to the Commissioner within fifteen days after the end of the month during which the amount was deducted or withheld: Provided that an employer who ceases to carry on business shall, within seven days after the day on which he ceases to carry on business, pay to the Commissioner any amount so deducted or withheld which he has not already paid.

(2) Any employer may, at the request of any employee, increase any amount of employees' tax to be deducted or withheld and paid to the Commissioner in terms of sub-paragraph (1).

3. (1) The liability of any employer to deduct or withhold any amount of employees' tax in terms of paragraph 2 shall not be reduced or extinguished by reason of the fact that the employer has a right, or is under an obligation not imposed in terms of any law, to deduct or withhold any other amount from the employee's remuneration, and such right or obligation shall for all purposes, notwithstanding anything to the contrary in any other law contained, be deemed to have reference only to the amount of the remuneration remaining after deducting or withholding employees' tax.

(2) The provisions of paragraph 2 shall apply in respect of all amounts of remuneration, notwithstanding the provisions of any law which provide that any such amount shall not be reduced or shall not be subject to attachment.

4. (1) Any amount of employees' tax which is deducted or withheld in terms of paragraph 2 shall be held by the employer in trust for the Commissioner.

(2) Every employer holding moneys in trust for the Commissioner under this paragraph shall keep such moneys separate and apart from his own moneys and shall be absolutely liable for the due payment thereof to the Commissioner.

(3) If an employer dies, goes into liquidation or his estate is sequestrated, moneys held by him at the date of his death, the date of liquidation or the date on which his estate is sequestrated, in trust for the Commissioner as provided in sub-paragraph (2) shall remain apart from and form no part of the estate of that employer and shall be paid by the executor, liquidator or trustee to the Commissioner within seven days of his appointment or within such further period as the Commissioner may allow.

5. (1) Behoudens die bepalinge van subparagraaf (6), sal enige werkgewer wat versuim om die volle bedrag van die werknemersbelasting af te trek of terug te hou, soos in paragraaf 2 bepaal, persoonlik aanspreeklik wees vir betaling aan die Kommissaris van die bedrag wat hy versuim het om af te trek en moet hy, behoudens die bepalinge van subparagraaf (2), daardie bedrag nie later nie as die datum waarop betaling moes geskied het indien die belasting wel ingevolge paragraaf 2 afgetrek of teruggehou is, aan die Kommissaris betaal.

(2) Indien die Kommissaris oortuig is dat die werkgewer se versuim om werknemersbelasting ingevolge paragraaf 2 af te trek of terug te hou nie te wyte is aan 'n bedoeling om die betaling van die belasting te vertraag of om die werkgewer se verpligtinge kragtens hierdie Bylae te ontduik nie, kan die Kommissaris die werkgewer van sy verpligting kragtens subparagraaf (1) onthef, mits hy tevrede is dat daar 'n redelike vooruitsig is om die belasting uiteindelik van die werknemer te verhaal.

(3) Indien die werkgewer nie, soos in subparagraaf (2) bepaal, van betaling onthef is nie, sal die werkgewer die reg hê om die bedrag wat deur hom ingevolge subparagraaf (1) ten opsigte van die werknemer betaal is, van sodanige werknemer te verhaal en sodanige bedrag kan, in plaas van enige ander wyse van verhaal, van die toekomstige besoldiging wat deur die werkgewer aan die werknemer betaalbaar word, op sodanige wyse afgetrek word soos die Kommissaris mag bepaal.

(4) Tensy en tot tyd en wyl enige werknemer enige bedrag wat ingevolge subparagraaf (3) aan sy werkgewer verskuldig is, aan sodanige werkgewer betaal, sal sodanige werknemer nie geregtig wees om van die werkgewer 'n werknemersbelastingcertifikaat ten opsigte van daardie bedrag te verkry nie.

(5) Enige bedrag wat die werkgewer ingevolge subparagraaf (1) vereis word om te betaal en wat hy ingevolge subparagraaf (3) geregtig is om van die werknemer te verhaal, sal, vir sover dit slegs die werkgewer betref, as 'n boete beskou word wat deur daardie werkgewer verskuldig en betaalbaar is.

(6) Die bepalinge van subparagraaf (1) sal nie van toepassing wees nie ten opsigte van enige bedrag of enige gedeelte van enige bedrag aan werknemersbelasting wat 'n werkgewer versuim het om af te trek of terug te hou en waarop die bepalinge van subparagraaf (2) van paragraaf 24 van toepassing is.

6. (1) Indien 'n werkgewer versuim om enige bedrag van werknemersbelasting waarvoor hy aanspreeklik is binne die tydperk wat ingevolge paragraaf 2 vir die betaling daarvan toegestaan is, te betaal, moet hy benewens enige ander boete of heffing waaraan hy homself ingevolge hierdie Wet blootstel, 'n boete gelyk aan tien persent van sodanige bedrag betaal.

(2) Die Kommissaris kan, indien hy van mening is dat die werkgewer se versuim om die werknemersbelasting te betaal nie enkel en alleen te wyte is aan 'n bedoeling om betaling uit te stel of andersins sy verpligtinge kragtens hierdie Bylae te ontduik nie, die boete kragtens subparagraaf (1) opgelê, geheel of ten dele kwytsteld.

(3) Die boete wat kragtens subparagraaf (1) opgelê is, moet aan die Kommissaris betaal word wanneer betaling van die werknemersbelasting waarop dit betrekking het, geskied, of binne sodanige langer tydperk as wat die Kommissaris mag goedkeur.

7. (1) Indien die Kommissaris in die geval van enige werkgewer oortuig is dat omstandighede 'n afwyking regverdig van die grondslag vir die bepaling van die bedrae van werknemersbelasting wat van besoldiging van die werknemers van daardie werkgewer afgetrek of teruggehou moet word, mag hy met die werkgewer ooreenkom oor die grondslag van bepaling van die genoemde bedrae wat deur daardie werkgewer toegepas moet word en die bedrae wat deur daardie werkgewer ingevolge paragraaf 2 afgetrek of teruggehou moet word, sal dienooreenkomstig bepaal word.

(2) 'n Ooreenkoms wat ingevolge subparagraaf (1) aangegaan word, sal vir 'n onbepaalde tyd van krag bly, maar of die Kommissaris of die betrokke werkgewer mag kennis gee van die beëindiging daarvan en sodanige ooreenkoms sal na verloop van 'n tydperk van drie maande vanaf die datum van sodanige kennisgewing eindig.

5. (1) Subject to the provisions of sub-paragraph (6), any employer who fails to deduct or withhold the full amount of employees' tax as provided in paragraph 2 shall be personally liable for the payment to the Commissioner of the amount which he fails to deduct, and he shall, subject to the provisions of sub-paragraph (2), pay that amount to the Commissioner not later than the date on which payment should have been made if the employees' tax had in fact been deducted or withheld in terms of paragraph 2.

(2) If the Commissioner is satisfied that the employer's failure to deduct or withhold employees' tax in terms of paragraph 2 was not due to an intent to postpone payment of the tax or to evade the employer's obligations under this Schedule, the Commissioner may, if he is satisfied that there is a reasonable prospect of ultimately recovering the tax from the employee, absolve the employer from his liability under sub-paragraph (1).

(3) If the employer has not been absolved from payment as provided in sub-paragraph (2) the employer shall have a right of recovery against the employee in respect of the amount paid by the employer in terms of sub-paragraph (1) in respect of that employee, and such amount may in lieu of any other method of recovery be deducted from future remuneration payable by the employer to that employee in such manner as the Commissioner may determine.

(4) Unless and until any employee pays to his employer any amount which is due to the employer in terms of sub-paragraph (3), any such employee shall not be entitled to receive from the employer an employees' tax certificate in respect of that amount.

(5) Any amount which an employer is required to pay in terms of sub-paragraph (1) and which he is entitled to recover from the employee in terms of sub-paragraph (3) shall, insofar as the employer only is concerned be regarded as a penalty due and payable by that employer.

(6) The provisions of sub-paragraph (1) shall not apply in respect of any amount or any portion of any amount of employees' tax which an employer has failed to deduct or withhold and to which the provisions of sub-paragraph (2) of paragraph 24 apply.

6. (1) If an employer fails to pay any amount of employees' tax for which he is liable within the period allowed for payment thereof in terms of paragraph 2 he shall, in addition to any other penalty or charge incurred by him under this Act, pay a penalty equal to ten per centum of such amount.

(2) The Commissioner may, if he is of opinion that the employer's failure to pay the amount of employees' tax was not due to an intent to postpone payment or otherwise evade his obligations under this Schedule, remit the whole or part of the penalty imposed under sub-paragraph (1).

(3) The penalty imposed under sub-paragraph (1) shall be paid to the Commissioner when payment is made of the amount of employees' tax to which it refers or within such further period as the Commissioner may approve.

7. (1) If, in the case of any employer, the Commissioner is satisfied that the circumstances warrant a variation of the basis for the determination of amounts of employees' tax to be deducted or withheld from remuneration of employees of that employer he may agree with that employer as to the basis of determination of the said amounts to be applied by that employer, and the amounts deducted or withheld by that employer in terms of paragraph 2 shall be determined accordingly.

(2) Any agreement made in terms of sub-paragraph (1) shall remain in force indefinitely, but either the Commissioner or the employer concerned may give notice of termination thereof and upon the expiration of a period of three months from the date of such notice, such agreement shall terminate.

8. Ten einde ontbering aan enige werknemer as gevolg van siekte of ander omstandighede, te verlig, of om oorbetalings van belasting te vermy, of om berekeningfoute te korrigeer, kan die Kommissaris die bedrag van werknemersbelasting wat van daardie werknemer se besoldiging ingevolge paragraaf 2 afgetrek moet word, tot sodanige mindere bedrag soos wat hy mag bepaal, verminder en die werkgever skriftelik in kennis stel van die bedrag wat afgetrek moet word.

9. Enige ooreenkoms tussen 'n werkgever en 'n werknemer waarkragtens die werkgever onderneem om nie werknemersbelasting af te trek of terug te hou nie, sal ongeldig wees.

10. 'n Werknemer sal nie geregtig wees om enige bedrag wat ingevolge paragraaf 2 van enige besoldiging afgetrek of teruggehou is, van 'n werkgever te verhaal nie.

11. (1) Met inagneming van die skale van normale belasting soos deur die Parlement bepaal of deur die Minister van Finansies in sy begrotingsrede in vooruitsig gestel, die skale van provinsiale belasting wat van krag is, die kortings wat ingevolge subartikel (i) van paragraaf (a) van subartikel (2) van artikel *dertien* van die Wet van toepassing is en van enige ander faktore wat in verband staan met die waarskynlike aanspreeklikheid van belastingpligtiges vir hierdie belasting, kan die Kommissaris van tyd tot tyd tabelle voorskryf wat van toepassing sal wees op sodanige kategorië van werknemers soos deur hom bepaal mag word en kan ook die wyse waarop sodanige tabelle toegepas moet word, voorskryf.

(2) Enige tabelle wat ooreenkomstig subparagraaf (1) deur die Kommissaris voorgeskryf word, sal vanaf die datum van hul publikasie in die *Staatskoerant* van krag wees en sal tot op die datum waarop hulle deur ander tabelle wat die Kommissaris mag voorskryf, vervang word, van krag bly.

(3) Die werknemersbelasting wat afgetrek moet word van enige jaarlikse bonus of van enige ander besoldiging wat nie gereeld by wyse van 'n vaste daaglikse, weeklikse of maandelikse bedrag betaal word nie, sal bepaal word teen 'n bedrag gelykstaande aan die verskil tussen die som van die normale belasting en die provinsiale belasting betaalbaar op die geskatte jaarlikse besoldiging van die werknemer, insluitende sodanige jaarlikse bonus of ander betaling, en die som van die normale belasting en die provinsiale belasting betaalbaar op sodanige jaarlikse besoldiging, uitsluitende sodanige jaarlikse bonus of ander betaling.

(4) Die bedrag ten opsigte van werknemersbelasting wat van enige enkel bedrag, waarna in die voorbehoudsbepaling by paragraaf (b), (b) *bis* of (b) *ter* van die omskrywing van „bruto inkomste” in artikel *sewe* van die Wet verwys word, afgetrek moet word, sal deur die werkgever, alvorens hy daardie bedrag uitbetaal van die Kommissaris vasgestel word.

(5) By die toepassing van hierdie paragraaf beteken „jaarlikse bonus” enige vakansie- of Kersfeesbonus of enige bonus wat jaarliks betaalbaar is.

WERKNEMERS MOET BESONDERHEDE AAN WERKGEWERS VERSTREK.

12. (1) Behoudens die bepalings van subparagrafe (2) en (3), moet elke werknemer 'n opgawe aan sy werkgever verstrek van sodanige besonderhede met betrekking tot sy huwelikstaat, kinders en ander besonderhede wat verlang word om die bedrag van werknemersbelasting wat in sy geval afgetrek moet word, te bepaal en 'n nuwe opgawe moet binne sewe dae vanaf die datum waarop 'n verandering van die besonderhede plaasvind, ingedien word: Met dien verstande dat, totdat 'n nuwe opgawe ontvang word of 'n opdrag ingevolge subparagraaf (2) of (3) van die Kommissaris ontvang word, die werkgever die jongste opgawe wat deur die betrokke werknemer aan hom verstrek is as korrek moet beskou en voortgaan om werknemersbelasting-aftrekkings of terughoudings ooreenkomstig die besonderhede wat daarin verstrek is, te bepaal.

8. The Commissioner may, in order to alleviate hardship to any employee due to illness or other circumstances or to prevent overpayments of tax or to correct calculation errors, reduce the amount of employees' tax which will be deducted from that employee's remuneration in terms of paragraph 2 to such lesser amount as he may determine, and shall notify the employer, in writing, of the amount to be deducted.

9. Any agreement between an employer and an employee whereby the employer undertakes not to deduct or withhold employees' tax shall be void.

10. An employee shall not be entitled to recover from an employer any amount which was deducted or withheld from any remuneration in terms of paragraph 2.

11. (1) The Commissioner may from time to time, having regard to the rates of normal tax as fixed by Parliament or as foreshadowed by the Minister of Finance in his budget statement, and to the rates of provincial taxes in force, to the rebates applicable in terms of sub-section (1) and paragraph (a) of sub-section (2) of section *thirteen* of the Act, and to any other factors having a bearing upon the probable liability of taxpayers for those taxes, prescribe tables applicable to such classes of employees as may be determined by him, and may also prescribe the manner in which such tables shall be applied.

(2) Any tables prescribed by the Commissioner, in accordance with sub-paragraph (1) shall come into force as from the date of their publication in the *Gazette* and shall remain in force until the date on which they are replaced by other tables which the Commissioner may prescribe.

(3) The employees' tax which must be deducted from any annual bonus or from any other remuneration which is not paid regularly by way of a fixed daily, weekly, or monthly amount shall be determined at an amount equivalent to the difference between the sum of the normal tax and the provincial tax payable on the estimated annual remuneration of the employee including such annual bonus or other payment and the sum of the normal tax and the provincial tax payable on such estimated annual remuneration excluding such annual bonus or other payment.

(4) The amount to be deducted in respect of employees' tax from any lump sum referred to in the proviso to paragraph (b), (b) *bis* or (b) *ter* of the definition of „gross income” in section *seven* of the Act, shall be ascertained by the employer from the Commissioner before paying out that amount.

(5) For the purposes of this paragraph „annual bonus” means any holiday or Christmas bonus or any other bonus which is payable annually.

EMPLOYEES TO FURNISH PARTICULARS TO EMPLOYERS.

12. (1) Subject to the provisions of sub-paragraphs (2) and (3) every employee shall furnish his employer with a return of such particulars in relation to his marital status, children, and other matters as are required to determine the amount of employees' tax to be deducted in his case, and a new return shall be furnished within seven days of the date on which any change in the particulars occurs: Provided that until a new return is received or an instruction is received from the Commissioner in terms of sub-paragraph (2) or (3) the employer shall regard the latest return submitted to him by the employee concerned as correct and shall continue to determine employees' tax deductions or withholdings in accordance with the particulars disclosed therein.

(2) Indien die Kommissaris oortuig is dat dit onwenslik of onprakties vir 'n werknemer is om die opgawe, waarna in subparagraaf (1) verwys word, aan sy werkgever te verstrek, mag die werknemer in plaas daarvan die opgawe aan die Kommissaris verstrek en die Kommissaris moet die werkgever opdrag gee met betrekking tot die skaal of koers of bedrag van aftrekking wat ten opsigte van die besoldiging van die betrokke werknemer van toepassing sal wees.

(3) Ondanks die feit dat enige werknemer 'n opgawe ingevolge subparagraaf (1) aan sy werkgever mag verstrek het, mag die Kommissaris van sodanige werknemer vereis om 'n opgawe van die besonderhede waarna in subparagraaf (1) verwys word, aan hom te verstrek en kan die Kommissaris, ongeag of sodanige opgawe aan hom verstrek is, die werkgever opdrag gee met betrekking tot die skaal, koers of bedrag van aftrekking wat ten opsigte van sodanige werknemer se besoldiging van toepassing is.

(4) Indien 'n werkgever glad nie 'n opgawe soos bepaal in subparagraaf (1) van enige werknemer ontvang het nie of indien hy nie 'n opdrag, soos in subparagraaf (2) of (3) bepaal, van die Kommissaris ontvang het nie, moet hy, totdat 'n opgawe of opdrag ontvang word, werknemersbelasting teen die skaal wat op 'n persoon wat nie getroud is en wat nie op enige korting vir kinders geregtig is nie, van toepassing is, aftrek of terughou.

WEGGEWERS MOET SERTIFIKATE AAN WERKNEMERS VERSTREK.

13. (1) Behoudens die bepalings van paragrawe (5) en (24), moet elke werkgever wat werknemersbelasting ingevolge paragraaf 2 aftrek of terughou—

(a) binne veertien dae of sodanige langer tydperk as wat die Kommissaris mag goedkeur, na die einde van die jaar van aanslag wat op die laaste dag van Februarie 1964 eindig en elke daaropvolgende jaar van aanslag, 'n werknemersbelastingssertifikaat aan elke werknemer wat met betrekking tot daardie werkgever 'n werknemer op daardie datum was, oorhandig, geteken deur die werkgever of sy gemagtigde agent en aantonende die totale besoldiging van sodanige werknemer vir die betrokke jaar van aanslag en die bedrae van werknemersbelasting wat ten opsigte van daardie werknemer gedurende daardie jaar deur die werkgever afgetrek of teruggehou is, maar uitsluitende enige besoldiging of bedrag van werknemersbelasting wat in enige vorige werknemersbelastingssertifikaat wat deur sodanige werkgever ten opsigte van sodanige werknemer uitgereik is, ingesluit is, of

(b) binne sewe dae vanaf die datum van die laaste aftrekking of terughouding van werknemersbelasting deur die werkgever van die besoldiging van enige werknemer wie se dienste beëindig is, 'n werknemersbelastingssertifikaat aan sodanige werknemer verstrek, geteken deur sodanige werkgever of sy gemagtigde agent en aantonende die totale besoldiging van sodanige werknemer gedurende die betrokke jaar van aanslag en die bedrag van werknemersbelasting wat deur die werkgever ten opsigte van daardie werknemer gedurende daardie jaar afgetrek of teruggehou is, maar uitsluitende enige besoldiging of enige bedrag van werknemersbelasting wat in enige vorige werknemersbelastingssertifikaat wat deur sodanige werkgever ten opsigte van sodanige werknemer uitgereik is, ingesluit is.

(2) Die sertifikaat waarna in subparagraaf (1) verwys word, moet in sodanige vorm wees as wat die Kommissaris mag voorskryf of goedkeur.

(3) Op versoek van 'n werknemer mag 'n werkgever 'n duplikaat-werknemersbelastingssertifikaat uitreik maar enige sodanige duplikaat moet duidelik as duplikaat gemerk word en volle besonderhede van die oorspronklike sertifikaat aanton.

(4) Elke werknemer moet, wanneer hy 'n opgawe van inkomste ingevolge die bepalings van artikel vyf-en-vyftig van die Wet verstrek, alle werknemersbelastingssertifikate wat ten opsigte van die jaar van aanslag waarop die opgawe betrekking het aan hom gegee is, aan sodanige opgawe heg.

(2) If the Commissioner is satisfied that it is undesirable or impracticable for an employee to furnish to his employer the return referred to in sub-paragraph (1) the employee may, instead, furnish the return to the Commissioner and the Commissioner shall instruct the employer as to what rate or scale or amount of deduction is applicable in respect of the remuneration of the employee concerned.

(3) Notwithstanding the fact that any employee may have furnished a return to his employer in terms of sub-paragraph (1), the Commissioner may require such employee to furnish a return to him of the particulars referred to in sub-paragraph (1), and the Commissioner may, whether or not such return has been furnished to him, instruct the employer as to what rate or scale or amount of deduction is applicable in respect of the remuneration of such employee.

(4) If an employer has not received from any employee, any return at all as provided in sub-paragraph (1), or he has not received an instruction from the Commissioner as provided in sub-paragraph (2) or (3) he shall, until a return or an instruction is received, deduct or withhold employees' tax at the rate applicable to a person who is not a married person and who is not entitled to any allowance for children.

EMPLOYERS TO FURNISH CERTIFICATES TO EMPLOYEES.

13. (1) Subject to the provisions of paragraphs 5 and 24, every employer who deducts or withholds employees' tax in terms of paragraph 2 shall—

(a) within fourteen days after the end of the year of assessment ending on the last day of February, 1964, and each subsequent year of assessment, or within such longer period as the Commissioner may approve, deliver to each employee, who in relation to such employer was an employee on that date, an employees' tax certificate signed by such employer, or his authorised agent which shall show the total remuneration of such employee for the year of assessment in question and the sum of the amounts of employees' tax deducted or withheld by the employer in respect of that employee during that year but not including any remuneration or amount of employees' tax included in any previous employees' tax certificate issued by such employer in respect of such employee, or

(b) within seven days of the date of the last deduction or withholding by the employer of employees' tax from the remuneration of any employee whose employment has ended, deliver to such employee an employees' tax certificate signed by such employer, or his authorised agent, which shall show the total remuneration of such employee during the year of assessment in question and the sum of the amounts of employees' tax deducted or withheld by the employer in respect of that employee during that year but not including any remuneration or any amount of employees' tax included in any previous employees' tax certificate issued by such employer in respect of such employee.

(2) The certificate referred to in sub-paragraph (1) shall be in such form as the Commissioner may prescribe or approve.

(3) An employer may, at the request of an employee, issue a duplicate employees' tax certificate but any such duplicate shall be clearly marked as a duplicate and shall disclose full details of the original certificate.

(4) Every employee shall, when rendering a return of income under the provisions of section fifty-five of the Act, attach to such return all employees' tax certificates delivered to him in respect of the year of assessment to which the return refers.

(5) Indien enige werknemersbelastingcertifikaat wat vereis word om aan 'n werknemer gegee te word, na die jongsbekende adres van daardie werknemer per aange-tekende pos versend word, sal dit genoegsame voldoening wees aan die bepalings van subparagraaf (1).

(6) Tensy hy daartoe deur die Kommissaris gemagtig is, mag geen duplikaat-werknemersbelastingcertifikaat deur enige werkgever uitgereik word nie behalwe soos in subparagraaf (3) bepaal.

WERKGEWERS MOET REGISTERS HOU EN OPGAWES VERSTREK.

14. (1) Elke werkgever moet 'n register hou aantonende die bedrae van besoldiging wat deur hom aan elke werknemer betaal of verskuldig is en van die bedrae van werknemersbelasting wat van elke sodanige bedrag afgetrek of teruggehou is en sodanige register moet behou word en moet beskikbaar wees vir ondersoek deur die Kommissaris vir 'n tydperk van vyf jaar vanaf die datum van die laaste inskrywing daarin en die bepalings van subartikel (1) van artikel drie-en-sestig van hierdie Wet sal *mutatis mutandis* van toepassing wees.

(2) Wanneer hy enige betaling van werknemersbelasting doen, moet elke werkgever 'n verklaring aan die Kommissaris verstrek in sodanige vorm as wat die Kommissaris mag voorskryf, aantonende, benewens enige ander inligting wat vereis mag word, die bedrag wat in sodanige betaling ingesluit is en wat na werknemers wat in elk van die vier provinsies van die Republiek en na werknemers wat buite die Republiek woonagtig is, verwys.

(3) Binne veertien dae, of binne sodanige langer tydperk as wat die Kommissaris mag goedkeur, na die einde van die jaar van aanslag wat op die laaste dag van Februarie 1964 eindig en elke daaropvolgende jaar van aanslag, moet elke werkgever 'n lys verstrek, in sodanige vorm as wat die Kommissaris mag voorskryf, van die werknemers ten opsigte van wie die werkgever gedurende die betrokke jaar van aanslag werknemersbelasting afgetrek het en moet teenoor die naam van elke sodanige werknemer die totale bedrag van werknemersbelasting afgetrek of teruggehou, aandui.

REGISTRASIE VAN PERSONE VERANTWOORDELIK VIR BETALING VAN BESOLDIGING.

15. (1) Elke persoon wat op die een-en-dertigste dag van Julie 1962 'n werkgever is, moet op of voor die veertiende dag van Augustus 1962, of binne veertien dae vanaf die datum waarop hy 'n werkgever word, registreer, en moet vir hierdie doeleinde 'n verklaring in sodanige vorm as wat die Kommissaris mag voorskryf, aan die aanslag-beampte vir die gebied waarin sy besigheid geleë is, verstrek.

(2) Elke werkgever wat 'n verklaring ingevolge subparagraaf (1) verstrek het, moet, wanneer hy van adres verander of ophou om besigheid te dryf, die aanslag-beampte aan wie die verklaring verstrek is, binne veertien dae nadat sodanige gebeure plaasgevind het, in kennis stel.

(3) By die toepassing van hierdie paragraaf—

(a) sluit „werkgever” in—

(i) in die geval van enige tak van 'n besigheid, organisasie of inrigting waar betaling van besoldiging, onafhanklik van die hoofkantoor van sodanige besigheid, organisasie of inrigting, geskied; die persoon in bevel van sodanige tak;

(ii) in die geval van Staatsdepartemente, die Suid-Afrikaanse spoorwegadministrasie en provinsiale administrasies, die beampte in bevel van enige kantoor waar betaalstate opgestel word met betrekking tot enige werknemers vir daardie besondere gebied.

(b) beteken „aanslagbeampte” die ontvanger van inkomste wat vir die aanslag van inkomstebelasting verantwoordelik is.

(5) It shall be sufficient compliance with the provisions of sub-paragraph (1) if any employees' tax certificate which is required to be delivered to any employee is despatched to the last-known address of that employee by registered post.

(6) Unless authorised thereto by the Commissioner no duplicate employees' tax certificate may be issued by any employer otherwise than as provided in sub-paragraph (3).

EMPLOYERS TO KEEP RECORDS AND FURNISH RETURNS.

14. (1) Every employer shall maintain a record showing the amounts of remuneration paid or due by him to each employee and of the amounts of employees' tax deducted or withheld from each such amount, and such record shall be retained and shall be available for scrutiny by the Commissioner for a period of five years from the date of the last entry therein, and the provisions of sub-section (1) of section sixty-three of this Act shall *mutatis mutandis* apply.

(2) Every employer shall, when making any payment of employees' tax, submit to the Commissioner a declaration in such form as the Commissioner may prescribe showing, in addition to any other information that may be required, the amount included in such payment which relates to employees resident in each of the four provinces of the Republic and to employees resident outside the Republic.

(3) Every employer shall within fourteen days after the end of the year of assessment ending on the last day of February, 1964, and each subsequent year of assessment, or within such longer period as the Commissioner may approve, furnish a list, in such form as the Commissioner may prescribe, of the employees in respect of whom the employer has, during the year of assessment in question, made deductions of employees' tax and shall indicate opposite the name of each such employee the total amount of employees' tax deducted or withheld.

REGISTRATION OF PERSONS RESPONSIBLE FOR PAYING REMUNERATION.

15. (1) Every person who as at the thirty-first day of July, 1962, is an employer shall register on or before the fourteenth day of August, 1962, or within fourteen days of the date on which he becomes an employer and for this purpose shall furnish a declaration in such form as the Commissioner may prescribe to the assessing officer for the area in which his business is situated.

(2) Every employer who has furnished a declaration as provided in sub-paragraph (1) shall, when he changes his address or ceases to carry on business, notify the assessing officer to whom the declaration was furnished, of such event within fourteen days of such event taking place.

(3) For the purpose of this paragraph—

(a) “employer” includes

(i) in the case of any branch of a business, organization or institution at which payment of remuneration is made independently from the head office of such business, organization or institution, the person in charge of such branch;

(ii) in the case of government departments, the South African Railways Administration and provincial administrations, the officer in charge of any office at which paysheets are compiled in relation to any employees for any particular area.

(b) “assessing officer” means the receiver of revenue who is responsible for the assessment of income tax.

AANSPEERLIKHEID VAN VERTEENWOORDIGENDE WERKGEWERS.

16. (1) Elke verteenwoordigende werkgewer sal, wat betref die besoldiging wat hy in sy verteenwoordigende hoedanigheid aan enige werknemer betaal of verplig is om te betaal, in alle opsigte aan dieselfde pligte, verantwoordelikhede en aanspreeklikhede onderworpe wees asof daardie besoldiging wat hy aan hom in sy persoonlike hoedanigheid betaal is of verplig is om te betaal.

(2) Behalwe in die geval van 'n openbare amptenaar van 'n maatskappy, sal enige werknemersbelasting of rente op werknemersbelasting of enige boete wat deur hierdie Bylae opgelê word, verhaalbaar wees van die verteenwoordigende werkgewer, maar slegs tot die mate van enige bates wat aan die persoon, liggaam, trust of fonds wat deur hom verteenwoordig word, behoort, en wat in sy besit of onder sy bestuur, beskikking of beheer mag wees.

(3) Enige werknemersbelasting of rente op werknemersbelasting of enige boete wat deur hierdie Bylae opgelê word, wat deur enige maatskappy betaalbaar is, sal van daardie maatskappy verhaalbaar wees.

(4) Die bepalinge van artikels *een-en-sewentig, twee-en-sewentig, vier-en-sewentig en vyf-en-sewentig* van hierdie Wet sal *mutatis mutandis* in die geval van enige verteenwoordigende werkgewer van toepassing wees asof hy 'n verteenwoordigende belastingpligtige is.

DEEL III.

VOORLOPIGE BELASTING.

BETALING VAN VOORLOPIGE BELASTING.

17. (1) Behoudens die bepalinge van subparagraaf (2), moet elke voorlopige belastingpligtige, ten opsigte van sy aanspreeklikheid vir normale en provinsiale belastinge vir elke jaar van aanslag eindigende na die laaste dag van Februarie 1963, vooruitbetalings (genoem voorlopige belasting) aan die Kommissaris maak op die wyse soos bepaal in hierdie Deel.

(2) Daar sal van die betaling van voorlopige belasting vrygestel wees—

(a) enige persoon wat ten opsigte van die jaar van aanslag, tot bevrediging van die Kommissaris bewys dat—

(i) sy belasbare inkomste nie enige bedrag, afgesien van besoldiging, huurgelde, rente of dividende sal insluit nie of, in die geval van 'n persoon wat geregtig is om afsonderlik van sy eggenote aangeslaan te word ingevolge subartikel (6) van artikel *sewe-en-sestig* van hierdie Wet, dat nóg sy nóg sy eggenote se belasbare inkomste enige bedrag, afgesien van besoldiging, huurgelde, rente of dividende sal insluit nie; en

(ii) sy belasbare inkomste uit huurgelde, rente of dividende, of, in die geval van 'n persoon wat geregtig is om soos voormeld afsonderlik aangeslaan te word, dat die gesamentlike belasbare inkomste van sodanige persoon en sy eggenote uit huurgelde, rente of dividende nie in totaal vierhonderd rand sal oorskry nie;

(b) enige persoon, ten opsigte van wie se aanspreeklikheid vir normale belasting, betalings ingevolge die bepalinge van artikel *vyftien* of *sestien* ter van hierdie Wet gemaak word.

SKATTINGS VAN BELASBARE INKOMSTE.

18. (1) Elke voorlopige belastingpligtige moet, wanneer hy elke betaling van voorlopige belasting maak soos in hierdie Deel bepaal, 'n skatting van sy belasbare inkomste wat deur hom uit alle bronne vir die betrokke jaar van aanslag verkry sal word, aan die Kommissaris, in sodanige vorm as wat die Kommissaris mag voorskryf, voorlê: Met dien verstande dat die bedrag van enige skatting wat deur die voorlopige belastingpligtige voorgelê word wanneer hy betaling van enige bedrag aanbied waarna in subparagraaf (a) of (b) van paragraaf 19, of subparagraaf (a) van paragraaf 20, of subparagraaf (a)

LIABILITY OF REPRESENTATIVE EMPLOYERS.

16. (1) Every representative employer shall, as regards the remuneration which he pays or is liable to pay to any employee in his representative capacity, be subject in all respects to the same duties, responsibilities and liabilities as if that remuneration were remuneration paid or liable to be paid by him in his personal capacity.

(2) Any employees' tax or interest on employees' tax or any penalty imposed by this Schedule shall, save in the case of the public officer of a company, be recoverable from the representative employer, but to the extent only of any assets belonging to the person, body, trust or fund represented by him which may be in his possession or under his management, disposal or control.

(3) Any employees' tax or interest on employees' tax or any penalty imposed by this Schedule which is payable by any company shall be recoverable from that company.

(4) The provisions of sections *seventy-one, seventy-two, seventy-four and seventy-five* of this Act shall *mutatis mutandis* apply in the case of any representative employer as if he were a representative taxpayer.

PART III.

PROVISIONAL TAX.

PAYMENT OF PROVISIONAL TAX.

17. (1) Subject to the provisions of sub-paragraph (2), every provisional taxpayer shall, in respect of his liability for normal and provincial taxes for every year of assessment ending after the last day of February, 1963, make advance payments (called provisional tax) to the Commissioner in the manner provided in this Part.

(2) There shall be exempt from paying provisional tax—

(a) any person who in respect of any year of assessment proves to the satisfaction of the Commissioner—

(i) that his taxable income will not include any amount apart from remuneration, rents, interest or dividends, or, in the case of a person who is entitled to be separately assessed from his spouse in terms of sub-section (6) of section *sixty-seven* of this Act, that neither his nor his spouse's taxable income will include any amount apart from remuneration, rents, interest or dividends; and

(ii) that his taxable income from rents, interest or dividends, or, in the case of a person who is entitled to be separately assessed as aforesaid, that the combined taxable income of such person and his spouse from rents, interest or dividends, will not, in the aggregate exceed four hundred rand;

(b) any person in respect of whose liability for normal tax payments are made under the provisions of section *fifteen* or *sixteen* of this Act.

ESTIMATES OF TAXABLE INCOME.

18. (1) Every provisional taxpayer shall, at the time of making every payment of provisional tax as provided in this Part, submit to the Commissioner, in such form as the Commissioner may prescribe, an estimate of the taxable income which will be derived by him from all sources for the year of assessment in question: Provided that the amount of any estimate submitted by a provisional taxpayer at the time of making payment of any amount referred to in sub-paragraph (a) or (b) of paragraph 19, or sub-paragraph (a) of paragraph 20, or sub-paragraph (a) or (b) of paragraph 21, shall not be less than the

of (b) van paragraaf 21 verwys word, nie minder sal wees nie as die bedrag van sodanige voorlopige belastingpligtige se belasbare inkomste vir die onmiddellik voorafgaande jaar van aanslag tensy die Kommissaris, met inagneming van die omstandighede van die geval, instem om 'n skatting van 'n laer bedrag te aanvaar.

(2) Indien die voorlopige belastingpligtige versuim om 'n skatting te maak soos bepaal in subparagraaf (1), kan die Kommissaris die genoemde belasbare inkomste skat en sodanige skatting sal finaal en beslissend wees.

(3) Die Kommissaris kan enige voorlopige belastingpligtige versoek om enige skatting wat ingevolge subparagraaf (1) deur hom gemaak is, te bewys of om besonderhede van sy inkomste en uitgawe of enige ander besonderhede wat verlang mag word, te verstrek en, indien die Kommissaris nie met die genoemde skatting tevrede is nie, mag hy die bedrag daarvan vermeerder tot so 'n bedrag as wat hy redelik ag en die skatting, soos vermeerder, sal finaal en beslissend wees.

(4) By die toepassing van hierdie paragraaf word die onmiddellik voorafgaande jaar van aanslag, met betrekking tot die jaar van aanslag wat op die laaste dag van Februarie 1964 eindig en met betrekking tot die eerste finansiële jaar van 'n maatskappy wat na die agt-entwintigste dag van Februarie 1963 eindig, geag die jaar van aanslag wat op die dertigste dag van Junie 1962 eindig, te wees.

(5) Enige skatting wat deur die Kommissaris ingevolge die bepalings van subparagrafe (2) en (3) gemaak word, word geag van krag te word op die toepaslike tyd wanneer die voorlopige belastingpligtige verlang word om betaling van voorlopige belasting te maak ingevolge paragrafe 19, 20 en 21 of te enige tyd wat kragtens paragraaf 22, deur die Kommissaris bepaal word.

BETALING VAN VOORLOPIGE BELASTING DEUR INDIVIDUE WIE SE INKOMSTE NIE UITSLUITEND OF HOOFSAAKLIK UIT BOERDERY, VISSERY OF DIAMANTDELWERY VERKRY WORD NIE.

19. Voorlopige belasting moet op die volgende wyse deur elke voorlopige belastingpligtige (behalwe 'n maatskappy) wie se inkomste nie uitsluitend of hoofsaaklik uit boerdery, vissery of diamantdelwery, verkry is nie, betaal word, naamlik—

- (a) binne vier maande vanaf die begin van die betrokke jaar van aanslag, een-kwart van die totale bedrag van normale en provinsiale belastinge wat, bereken teen die skale deur die Parlement bepaal of deur die Minister van Finansies in sy begrotingsrede in vooruitsig gestel en die skale wat in die verskeie provinsies van krag is, betaalbaar sal wees ten opsigte van die bedrag van die inkomste, geskat ingevolge paragraaf 18, min die totale bedrag van werknemersbelasting (as daar is) wat deur die voorlopige belastingpligtige se werkgever gedurende die drie maande vanaf die begin van die betrokke jaar van aanslag afgetrek is;
- (b) binne sewe maande vanaf die begin van die betrokke jaar van aanslag, 'n helfte van die totale bedrag van normale en provinsiale belastinge, bereken op die wyse soos in subparagraaf (a) beskryf, min die som van die bedrae van werknemersbelasting (as daar is) wat deur die voorlopige belastingpligtige se werkgever gedurende die ses maande vanaf die begin van die betrokke jaar van aanslag afgetrek is en die bedrag wat ingevolge subparagraaf (a) betaal is; en
- (c) nie later nie as die laaste dag van die betrokke jaar van aanslag, die totale bedrag van normale en provinsiale belastinge; bereken op die wyse soos in subparagraaf (a) beskryf, min die som van die bedrae van werknemersbelasting (as daar is) wat deur die voorlopige belastingpligtige se werkgever gedurende die betrokke jaar van aanslag afgetrek is en die bedrae wat ingevolge subparagrafe (a) en (b) betaal is.

amount of such provisional taxpayer's taxable income for the immediately preceding year of assessment, unless the Commissioner, having regard to the circumstances of the case, agrees to accept an estimate of a lower amount.

(2) If the provisional taxpayer fails to submit an estimate as provided in sub-paragraph (1) the Commissioner may estimate the said taxable income, and such estimate shall be final and conclusive.

(3) The Commissioner may call upon any provisional taxpayer to justify any estimate made by him in terms of sub-paragraph (1), or to furnish particulars of his income and expenditure or any other particulars that may be required, and, if the Commissioner is dissatisfied with the said estimate, he may increase the amount thereof to such amount as he considers reasonable, and the estimate as increased shall be final and conclusive.

(4) For the purposes of this paragraph the immediately preceding year of assessment in relation to the year of assessment ending the last day of February, 1964, and in relation to the first financial year of any company ending after the twenty-eighth day of February, 1963, shall be deemed to be the year of assessment ending the thirtieth day of June, 1962.

(5) Any estimate made by the Commissioner under the provisions of sub-paragraphs (2) and (3) shall be deemed to take effect at the relevant time when the provisional taxpayer is required to make payment of provisional tax in terms of paragraphs 19, 20 or 21, or at any time determined by the Commissioner in terms of paragraph 22.

PROVISIONAL TAX PAYMENTS BY INDIVIDUALS WHOSE INCOME IS NOT SOLELY OR MAINLY DERIVED FROM FARMING, FISHING OR DIAMOND DIGGING.

19. Provisional tax shall be paid by every provisional taxpayer (other than a company) whose income is not derived solely or mainly from farming, fishing or diamond digging in the following manner, namely—

- (a) within four months of the commencement of the year of assessment in question, one-quarter of the total amount of normal and provincial taxes which, calculated at the rates fixed by Parliament or fore-shadowed by the Minister of Finance in his budget statement and the rates in force in the various provinces, would be payable in respect of the amount of taxable income estimated in terms of paragraph 18, less the total amount of employees' tax (if any) deducted by the provisional taxpayer's employer during the period of three months from the commencement of the year of assessment in question;
- (b) within seven months of the commencement of the year of assessment in question, one-half of the total amount of normal and provincial taxes, calculated in the manner described in sub-paragraph (a), less the sum of the amounts of employees' tax (if any) deducted by the provisional taxpayer's employer during the period of six months from the commencement of the year of assessment in question and the amount paid in terms of sub-paragraph (a); and
- (c) not later than the last day of the year of assessment in question, the total amount of normal and provincial taxes, calculated in the manner described in sub-paragraph (a), less the sum of the amounts of employees' tax (if any) deducted by the provisional taxpayer's employer during the year of assessment in question and the amounts paid in terms of sub-paragraphs (a) and (b).

BETALING VAN VOORLOPIGE BELASTING DEUR BOERE, VISSERS EN DIAMANTDELWERS (BEHALWE MAATSKAPPE).

20. Voorlopige belasting moet op die volgende wyse deur elke voorlopige belastingpligtige (behalwe 'n maatskappy) wie se inkomste uitsluitend of hoofsaaklik uit boerdery, vissery of diamantdelwery verkry word, betaal word, naamlik—

- (a) binne nege maande vanaf die begin van die betrokke jaar van aanslag, twee-derdes van die totale bedrag van normale en provinsiale belastinge wat, bereken teen die skale van belasting waarna in paragraaf 19 (a) verwys word, betaalbaar sal wees ten opsigte van die bedrag van die belasbare inkomste, geskat ingevolge paragraaf 18, min die totale bedrag van werknemersbelasting (as daar is) wat deur die voorlopige belastingpligtige se werkgever gedurende die tydperk van agt maande vanaf die begin van die betrokke jaar van aanslag afgetrek is; en
- (b) nie later nie as die laaste dag van die betrokke jaar van aanslag, die totale bedrag van normale en en provinsiale belastinge, bereken op die wyse soos in subparagraaf (a) beskryf, min die som van die bedrae van werknemersbelasting (as daar is), wat deur die voorlopige belastingpligtige se werkgever gedurende die betrokke jaar van aanslag afgetrek is en die bedrag wat ingevolge subparagraaf (a) betaal is.

BETALING VAN VOORLOPIGE BELASTING DEUR MAATSKAPPE.

21. Voorlopige belasting moet op die volgende wyse deur elke maatskappy wat 'n voorlopige belastingpligtige is, betaal word, naamlik—

- (a) binne vier maande vanaf die begin van die betrokke jaar van aanslag, een-kwart van die bedrag van normale belasting wat, bereken teen die skale van belasting waarna in paragraaf 19 (a) verwys word, betaalbaar sal wees ten opsigte van die bedrag van die belasbare inkomste, geskat ingevolge paragraaf 18;
- (b) binne sewe maande vanaf die begin van die betrokke jaar van aanslag, 'n helfte van die bedrag van normale belasting, bereken op die wyse soos in subparagraaf (a) beskryf, min die bedrag wat ingevolge subparagraaf (a) betaal is; en
- (c) nie later nie as die laaste dag van die betrokke jaar van aanslag, die bedrag van normale belasting, bereken op die wyse soos in subparagraaf (a) beskryf, min die som van die bedrae wat ingevolge subparagrafe (a) en (b) betaal is.

VERLENGING VAN TYD VIR BETALING VAN VOORLOPIGE BELASTING.

22. (1) Die Kommissaris kan, met inagneming van die omstandighede van die geval, die tydperk waarin enige bedrag van voorlopige belasting betaal moet word, verleng, of hy kan instem om betaling van enige sodanige bedrag in gelyke of wisselende bedrae aan te neem.

(2) Geen rente ingevolge artikel drie-en-tagtig van die Wet, sal op enige bedrag voorlopige belasting wat binne sodanige verlengde tydperk betaal word, ingevorder word nie.

MAN EN VROU WAT AFSONDERLIK AANGESLAAN WORD.

23. In enige geval waar 'n man en vrou afsonderlik aangeslaan word ingevolge subartikel (6) van artikel sewe-en-sestig, sal die Kommissaris se beslissing met betrekking tot die volgende sake finaal en beslissend wees:—

- (a) Waar een of albei die eggenotes inkomste uit boerdery, vissery, of diamantdelwery verkry, die kwessie of voorlopige belasting op die wyse bepaal in paragraaf 19 of paragraaf 20, betaal moet word;
- (b) die kwessie van watter bedrag normale en provinsiale belastinge vir doeleindes van paragraaf 19 of paragraaf 20, deur elke eggenoot betaal moet word.

PROVISIONAL TAX PAYMENTS BY FARMERS, FISHERMEN OR DIAMOND DIGGERS (OTHER THAN COMPANIES).

20. Provisional tax shall be paid by every provisional taxpayer (other than a company) whose income is derived solely or mainly from farming, fishing or diamond digging, in the following manner, namely—

- (a) within nine months of the commencement of the year of assessment in question, two-thirds of the total amount of normal and provincial taxes which, calculated at the rates of tax referred to in paragraph 19 (a) would be payable in respect of the amount of taxable income estimated in terms of paragraph 18, less the total amount of employees' tax (if any) deducted by the provisional taxpayer's employer during the period of eight months from the commencement of the year of assessment in question; and
- (b) not later than the last day of the year of assessment in question, the total amount of normal and provincial taxes, calculated in the manner described in sub-paragraph (a), less the sum of the amounts of employees tax (if any) deducted by the provisional taxpayer's employer during the year of assessment in question and the amount paid in terms of sub-paragraph (a).

PROVISIONAL TAX PAYMENTS BY COMPANIES.

21. Provisional tax shall be paid by every company which is a provisional taxpayer in the following manner, namely—

- (a) within four months of the commencement of the year of assessment in question, one-quarter of the amount of normal tax which, calculated at the rates of tax referred to in paragraph 19 (a), would be payable in respect of the amount of taxable income estimated in terms of paragraph 18;
- (b) within seven months of the commencement of the year of assessment in question, one-half of the amount of normal tax calculated in the manner described in sub-paragraph (a) less the amount paid in terms of sub-paragraph (a); and
- (c) not later than the last day of the year of assessment in question, the amount of normal tax calculated in the manner described in sub-paragraph (a) less the sum of the amounts paid in terms of sub-paragraphs (a) and (b).

EXTENSIONS OF TIME FOR PAYMENT OF PROVISIONAL TAX.

22. (1) The Commissioner may, having regard to the circumstances of the case, extend the period within which any amount of provisional tax is to be paid, or may agree to accept payment of any such amount in equal or varying amounts.

(2) No interest shall be collected in terms of section eighty-three of the Act on any amount of provisional tax paid within such extended period.

SPOUSES WHO ARE SEPARATELY ASSESSED.

23. In any case where spouses are, in terms of subsection (6) of section sixty-seven, separately assessed, the Commissioner's decision in regard to the following matters shall be final and conclusive:—

- (a) Where one or both of the spouses derive income from farming, fishing or diamond digging, the question as to whether provisional tax shall be paid in the manner provided in paragraph 19 or paragraph 20;
- (b) the question as to what amount of normal and provincial taxes should, for the purposes of paragraph 19 or paragraph 20, be payable by each spouse.

DEEL IV.

ALGEMEEN.

WERKNEMERSBELASTING EN VOORLOPIGE BELASTING SAL
TEEN BELASTINGAANSPEEKLIKHEID VERREKEN WORD.

24. (1) By die aanslaan van enige belastingpligtige se aanspreeklikheid vir normale en provinsiale belasting (insluitende enige addisionele bedrae wat ingevolge die bepalings van artikel vyf-en-sestig van die Wet gehef is) ten opsigte van enige jaar van aanslag, moet die Kommissaris die bedrae van werknemersbelasting wat gedurende daardie jaar afgetrek is en die bedrae van voorlopige belasting wat ten opsigte van sodanige aanspreeklikheid betaal is, teen sodanige aanspreeklikheid verreken, en—

- (a) indien die som van die genoemde bedrae van werknemersbelasting en voorlopige belasting die som van die bedrae verskuldig ten opsigte van die genoemde aanspreeklikheid oorskry, moet die oormaat aan die belastingpligtige terugbetaal word; of
- (b) indien die som van die bedrae verskuldig ten opsigte van die genoemde aanspreeklikheid die som van die genoemde bedrae van werknemersbelasting en voorlopige belasting oorskry, moet die oormaat deur die belastingpligtige betaal word.

(2) Die bewyslas dat enige bedrag van werknemersbelasting afgetrek is, sal op die belastingpligtige rus en enige werknemersbelastingstifikaat sal *prima facie* bewys wees dat die bedrag van werknemersbelasting wat daarop getoon is, afgetrek is.

(3) Indien die Kommissaris oortuig is dat die hele of enige gedeelte van 'n bedrag werknemersbelasting wat op enige werknemersbelastingstifikaat aangetoon is nie deur die werkgewer afgetrek of teruggehou is nie en die volle bedrag werknemersbelasting aangedui op sodanige belastingstifikaat aangewend is soos bepaal in subparagraaf (1), sal die werkgewer en werknemer gesamentlik en afsonderlik aanspreeklik wees om die bedrag wat nie aldus aangewend moes gewees het nie aan die Kommissaris te betaal en sodanige bedrag sal verhaalbaar wees asof dit 'n belasting is.

(4) Indien die werkgewer die bedrag wat nie aangewend moes gewees het nie, waarna in subparagraaf (3) verwys word, aan die Kommissaris betaal, kan hy, indien die bedrag aangetoon op die stifikaat aan 'n *bona fide* fout te wyte is, die bedrag aldus betaal van die betrokke werknemer verhaal en sal die bepalings van subparagraaf (3) van paragraaf 5 *mutatis mutandis* van toepassing wees.

(5) 'n Werknemersbelastingstifikaat moet nie deur die werkgewer ten opsigte van enige bedrag wat ingevolge subparagraaf (4) deur hom van die werknemer verhaal word, uitgereik word nie en die bedrag moet ook nie in enige opgawe, ingedien ingevolge subparagraaf (3) van paragraaf 14, ingesluit word nie.

(6) Indien die Kommissaris oortuig is dat die werknemer regstreeks of onregstreeks verantwoordelik is dat 'n foutiewe bedrag op die werknemersbelastingstifikaat aangetoon is, kan hy die werkgewer van die aanspreeklikheid, wat ingevolge subparagraaf (3) op hom gelê is, onthef.

25. Geen terugbetaling van enige bedrag van werknemersbelasting of voorlopige belasting sal op 'n ander wyse as dié wat in paragraaf 24 bepaal word, gemaak word nie.

26. (1) Indien enige voorlopige belastingpligtige versuim om enige bedrag voorlopige belasting waarvoor hy aanspreeklik is binne die tydperk toegestaan vir die betaling daarvan ingevolge paragraaf 19, 20 of 21 of sodanige langer tydperk as wat die Kommissaris ingevolge paragraaf 22 mag toestaan, te betaal, moet hy benewens enige ander boete of heffing waaraan hy homself ingevolge hierdie Wet blootstel, 'n boete gelyk aan tien persent van sodanige bedrag betaal.

(2) In enige geval waar die versuim om enige bedrag voorlopige belasting betyds te betaal te wyte is aan die voorlopige belastingpligtige se versuim om 'n skatting, soos vereis ingevolge subparagraaf (1) van paragraaf 18, in te dien, of 'n skatting ingedien het wat deur die Kommissaris ingevolge subparagraaf (3) van paragraaf 18 vermeerder is, en die Kommissaris oortuig is dat die voor-

PART IV.

GENERAL.

EMPLOYERS' TAX AND PROVISIONAL TAX TO BE SET OFF
AGAINST TAX LIABILITY.

24. (1) The Commissioner shall, in assessing any taxpayer's liability in respect of any year of assessment for normal and provincial taxes (including any additional amounts levied under the provisions of section sixty-five of the Act), set off against such liability the amounts of employees' tax deducted during that year and the amounts of provisional tax paid in respect of such liability, and—

- (a) if the sum of the said amounts of employees' tax and provisional tax exceeds the sum of the amounts due in respect of the said liability, the excess shall be refunded to the taxpayer; or
- (b) if the sum of the amounts due in respect of the said liability exceeds the sum of the said amounts of employees' tax and provisional tax, the excess shall be payable by the taxpayer.

(2) The burden of proof that any amount of employees' tax has been deducted shall be upon the taxpayer and any employees' tax certificate shall be *prima facie* evidence that the amount of employees' tax reflected therein has been deducted.

(3) If the Commissioner is satisfied that the whole or any portion of an amount of employees' tax shown in any employees' tax certificate was not deducted or withheld by the employer and the whole of the amount of employees' tax shown in such tax certificate was utilised as provided in sub-paragraph (1) the employer and employee shall be jointly and severally liable to pay to the Commissioner the amount which should not have been so utilised and such amount shall be recoverable as if it were a tax.

(4) If the employer pays to the Commissioner the amount which should not have been utilised referred to in sub-paragraph (3) he may, if the amount shown on the certificate was due to a *bona fide* error, recover the amount so paid from the employee concerned, and the provisions of sub-paragraph (3) of paragraph 5 shall *mutatis mutandis* apply.

(5) No employees' tax certificate shall be issued by the employer in respect of any amount recovered by him from the employee in terms of sub-paragraph (4) nor shall the amount be included in any return rendered in terms of sub-paragraph (3) of paragraph 14.

(6) If the Commissioner is satisfied that the employee was directly or indirectly responsible for the incorrect amount being shown on the employees' tax certificate he may absolve the employer from the liability imposed on him by sub-paragraph (3).

25. No refund of any amount of employees' tax or provisional tax shall be made otherwise than as provided in paragraph 24.

26. (1) If any provisional taxpayer fails to pay any amount of provisional tax for which he is liable, within the period allowed for payment thereof in terms of paragraph 19, 20 or 21, or within such extended period as the Commissioner may allow in terms of paragraph 22, he shall, in addition to any other penalty or charge incurred by him under this Act, pay a penalty equal to ten per centum of such amount.

(2) In any case in which the failure to pay any amount of provisional tax timeously is attributable to the provisional taxpayer having failed to submit any estimate as required by sub-paragraph (1) of paragraph 18 or having made an estimate which was increased by the Commissioner in terms of sub-paragraph (3) of paragraph 18, and the Commissioner is satisfied that the provisional taxpayer

lopige belastingpligtige, deur te versuim om 'n skatting te maak of nadat hy 'n skatting gemaak het en dit aldus vermeerder is, na gelang van die geval, geen bedoeling gehad het om belasting te ontduik of uit te stel nie, mag die Kommissaris die addisionele heffing wat ingevolge subparagraaf (1) opgelê is ten volle of gedeeltelik kwyt-skeld of terugbetaal soos wat hy in die omstandighede dienstig mag ag.

(3) Enige addisionele heffing wat ingevolge subparagraaf (1) ten opsigte van provinsiale belasting opgelê word, sal ten voordeel van die onderskeie provinsiale inkomstefondse toeval asof dit 'n belasting is wat deur die provinsiale raad van die betrokke provinsie gehef is.

MISDRYWE DEUR WERKGEWERS.

27. Enige werkgewer wat—

- (a) enige betaling van besoldiging maak of aanspreeklik word om sodanige betaling te maak en versuim om die bedrag werknemersbelasting of enige gedeelte van sodanige bedrag daarvan af te trek of terug te hou ooreenkomstig die bepalings van hierdie Bylae;
- (b) die bedrag van werknemersbelasting deur hom afgetrek gebruik of aanwend vir enige doeleinde, behalwe vir die betaling van daardie bedrag aan die Kommissaris, of versuim om die bedrag aldus afgetrek afsonderlik en apart van sy eie gelde te hou, soos bepaal in paragraaf 4;
- (c) versuim om 'n werknemersbelastingssertifikaat ooreenkomstig die bepalings van paragraaf 13 te verskaf;
- (d) versuim om enige verklarings te verstrek of die bedrae besoldiging deur hom aan elke werknemer betaal of verskuldig en die bedrae werknemersbelasting afgetrek of teruggehou van elke sodanige bedrag aan te teken ooreenkomstig die bepalings van paragraaf 14; of
- (e) versuim om enige verklaring, soos vereis ingevolge subparagraaf (1) van paragraaf 15, in te dien of om die aanslagbeampte, aan wie sodanige verklaring verstrek is, van enige adresverandering of dat hy opgehou het om handel te dryf of dat sy magtiging om besoldiging te betaal beëindig is, soos in subparagraaf (2) van die genoemde paragraaf bepaal, te verwittig.

is aan 'n misdryf skuldig en strafbaar met 'n boete van hoogstens vierhonderd rand of met gevangenisstraf vir 'n tydperk van hoogstens ses maande of met beide sodanige boete en gevangenisstraf.

MISDRYWE DEUR WERKNEMERS OF VOORLOPIGE BELASTINGPLIGTIGES.

28. (a) Enige werknemer wat versuim om 'n opgawe, soos ingevolge paragraaf 12 vereis, aan sy werkgewer of aan die Kommissaris te verstrek; of

(b) enige voorlopige belastingpligtige wat versuim om enige skatting van sy belasbare inkomste, soos vereis ingevolge paragraaf 18, aan die Kommissaris te verstrek, is aan 'n misdryf skuldig en is strafbaar met 'n boete van hoogstens vierhonderd rand of met gevangenisstraf vir 'n tydperk van hoogstens ses maande of met beide sodanige boete en gevangenisstraf.

INVORDERING VAN WERKNEMERSBELASTING EN VOORLOPIGE BELASTING.

29. Enige bedrag werknemersbelasting of voorlopige belasting word, wanneer dit verskuldig word of betaalbaar is, geag 'n skuld te wees verskuldig aan die Regering van die Republiek en kan deur die Kommissaris verhaal word op die wyse soos in artikel vyf-en-tagtig van hierdie Wet bepaal.

in failing to make any estimate or in making an estimate which was so increased as the case may be, had no intent to evade or postpone taxation, the Commissioner may remit or refund in whole or in part the additional charges imposed under sub-paragraph (1) as in the circumstances he may think fit.

(3) Any additional charge imposed under sub-paragraph (1) in respect of provincial tax shall accrue for the benefit of the respective provincial revenue fund as though it were a tax imposed by the provincial council of the province concerned.

OFFENCES BY EMPLOYERS.

27. Any employer who—

- (a) makes or becomes liable to make any payment of remuneration and fails to deduct or withhold therefrom the amount of employees' tax or any portion of such amount in accordance with the provisions of this Schedule;
- (b) uses or applies any amount of employees' tax deducted by him for any purpose other than the payment of that amount to the Commissioner, or fails to keep the amount so deducted separate and apart from his own moneys as provided in paragraph 4;
- (c) fails to furnish an employees' tax certificate in accordance with the provisions of paragraph 13;
- (d) fails to furnish any declarations or record the amounts of remuneration paid or due by him to each employee and the amounts of employees' tax deducted or withheld from each such amount in accordance with the provisions of paragraph 14; or
- (e) fails to furnish any declaration as required in terms of sub-paragraph (1) of paragraph 15 or to notify the assessing officer to whom such declaration has been furnished, of any change in his address or of the fact that he has ceased to carry on business or that his authority to pay remuneration has been terminated, as provided in sub-paragraph (2) of the said paragraph,

shall be guilty of an offence and shall be liable to a fine not exceeding four hundred rand or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

OFFENCES BY EMPLOYEES OR PROVISIONAL TAXPAYERS.

28. (a) Any employee who fails to furnish to his employer or the Commissioner a return as required in terms of paragraph 12; or

(b) any provisional taxpayer who fails to submit to the Commissioner any estimate of his taxable income as required in terms of paragraph 18,

shall be guilty of an offence and shall be liable to a fine not exceeding four hundred rand or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

RECOVERY OF EMPLOYEES' TAX AND PROVISIONAL TAX.

29. Any amount of employees' tax or provisional tax shall, when it becomes due or is payable, be deemed to be a debt due to the Government of the Republic and may be recovered by the Commissioner in the manner prescribed in section eighty-five of this Act.

BETALING VAN GEDEELTE VAN WERKNEMERSBELASTING EN
VOORLOPIGE BELASTING AAN PROVINSIES.

30. Ondanks enige bepalinge in hierdie Wet of in enige ander Wet vervat—

(1) sal enige betalings wat aan die Kommissaris gemaak word ten opsigte van werknemersbelasting en voorlopige belasting (behalwe voorlopige belasting wat deur maatskappye betaal is) hetsy ingevolge die bepalinge van paragrawe 2 (1) of 17 (1) gemaak, sowel as enige betalings wat ten opsigte van boetes, opgelê ingevolge paragrawe 6 en 27, gemaak is, geag word toe te val ten voordeel van die Gekonsolideerde Inkomstefonds en die provinsiale inkomstefonds van die provinsie waarin die betrokke werknemer of die voorlopige belastingpligtige woonagtig is op die tydstip wanneer elke onderskeie betaling gemaak is, in sodanige verhouding as wat die Kommissaris mag bepaal met inagneming van—

(a) die skale van belasting op persone en op die inkomstes van persone wat onderskeidelik deur die Staat en die provinsie opgelê is; en

(b) die totale inkomste wat in sodanige provinsie deur die Staat en die provinsie onderskeidelik verkry is uit belastinge wat op persone en op die inkomstes van persone gehef is gedurende die jongste voorafgaande jaar van aanslag waarvoor volledige statistiese gegewens beskikbaar is;

(2) by die aanslaan van enige belastingpligtige se aanspreeklikheid vir normale en provinsiale belastinge ingevolge subparagraaf (1) van paragraaf 24, moet enige saldo betaalbaar of bedrag terugbetaalbaar tussen die Gekonsolideerde Inkomstefonds en die provinsiale inkomstefonds van die provinsie ten opsigte waarvan die hefbare provinsiale belastinge aangeslaan is, verdeel word in die verhouding bepaalbaar op die tydstip van aanslag ooreenkomstig die bepalinge van subparagraaf (1) van hierdie paragraaf;

(3) die bedrae deur die Kommissaris ingevolge subparagrawe (1) en (2) bepaal, sal geag word die volle bedrae te wees waarop die Gekonsolideerde Inkomstefonds en die betrokke provinsiale inkomstefondse geregtig is en geen aansuiwering, behalwe soos in subparagraaf (4) bepaal, sal gemaak word nie;

(4) slegs vir die doeleindes om enige belastingpligtige se aanspreeklikheid vir provinsiale belastinge te bepaal, sal alle bedrae werknemersbelasting en voorlopige belasting wat sodanige belastingpligtige geregtig is om ingevolge paragraaf 24 teen sy aanspreeklikheid vir normale en provinsiale belastinge in verrekening te bring, teen die normale en provinsiale belastinge waarvoor die belastingpligtige werklik aanspreeklik is, verreken word, nieteenstaande die feit dat sodanige bedrae ten volle of gedeeltelik ingevolge subparagraaf (1) vir die voordeel van die provinsiale inkomstefonds van 'n ander provinsie as die provinsie deur wie die provinsiale belastinge waarvoor sodanige belastingpligtige aanspreeklik is, gehef is, mag toegeval het en indien enige terugbetaling van provinsiale belastinge aan die belastingpligtige verskuldig is ingevolge item (a) van subparagraaf (1) van paragraaf 24, sal sodanige terugbetaling gemaak word uit die provinsiale inkomstefonds van die provinsie deur wie die provinsiale belastinge waarvoor die belastingpligtige aanspreeklik is, gehef word.

PAYMENT OF PORTION OF EMPLOYEES' TAX AND
PROVISIONAL TAX TO PROVINCES.

30. Notwithstanding anything contained in this Act or any other law—

(1) any payments made to the Commissioner in respect of employees' tax and provisional tax (other than provisional tax paid by companies), whether made pursuant to the provisions of paragraphs 2 (1) or 17 (1) as well as any payments made in respect of any penalty imposed in terms of paragraphs 6 and 27, shall be deemed to accrue for the benefit of the Consolidated Revenue Fund and the provincial revenue fund of the province in which the employee or provisional taxpayer concerned is resident at the time when each respective payment is made, in such ratio as the Commissioner may determine having regard to—

(a) the rates of tax on persons and on the incomes of persons imposed by the State and the province respectively; and

(b) the total revenue derived within such province by the State and the province respectively from taxes imposed on persons and on the incomes of persons during the nearest preceding year of assessment for which full statistical information is available;

(2) upon assessment of any taxpayer's liability for normal and provincial taxes in terms of sub-paragraph (1) of paragraph 24 any balance due or amount refundable shall be divided between the Consolidated Revenue Fund and the provincial revenue fund of the province in respect of which the provincial taxes imposable have been assessed, in the ratio determinable in accordance with the provisions of sub-paragraph (1) of this paragraph at the time of assessment;

(3) the amounts determined by the Commissioner in terms of sub-paragraphs (1) and (2) shall be deemed to represent the full amounts to which the Consolidated Revenue Fund and the provincial revenue funds concerned are entitled and no adjustment shall be made save as is provided in sub-paragraph (4);

(4) for the purpose only of determining any taxpayer's liability for provincial taxes all amounts of employees' tax and provisional tax which such taxpayer is, in terms of paragraph 24, entitled to have set off against his liability for normal and provincial taxes shall be set off against the normal and provincial taxes for which the taxpayer is actually liable notwithstanding the fact that such amounts may, in whole or in part, have accrued in terms of sub-paragraph (1) for the benefit of the provincial revenue fund of a province other than the province by which the provincial taxes for which such taxpayer is liable are levied, and, if any refund of provincial taxes is due to the taxpayer in terms of item (a) of sub-paragraph (1) of paragraph 24, such refund shall be made from the provincial revenue fund of the province by which the provincial taxes for which such taxpayer is liable are levied.

AANHANGSEL.

Voorgestelde vorms vir gebruik in verband met die Lopende Aftrekselsel van belastinginvordering.

I.R.P. 1.

REPUBLIEK VAN SUID-AFRIKA.

DEPARTEMENT VAN BINNELANDSE INKOMSTE.

REGISTRASIE VAN WERKGEWER.

VIR AMPTELIKE GEBRUIK.

Verwys. No. _____

Aangeteken in Register.

1. _____

2. _____

Voorletters.

Naam van werkgewer _____ Handelsnaam _____
 Besigheidsadres _____
 Verantwoordelike amptenaar(e) _____
 Posadres _____ Telefoonnommer _____
 Adres vir diening van kennisgewings _____
 Indien tak, meld adres van Hoofkantoor _____
 Aantal werknemers vir wie I.R.P. 2 vorms benodig sal word _____

Handtekening van Werkgewer of
 Verantwoordelike Amptenaar.

ONTVANGSBEWYS.

I.R.P. 1.

Aan _____

Kantoordatumstempel.

Meneer/Menere,

U is as Werkgewer geregistreer ingevolge _____

Meld asseblief die onderstaande verwysingsnommer wanneer u „Werknemersbelasting” betaal:—

VERWYSINGNOMMER.

Vorms ingesluit:—

- (1) Persoonlike besonderhede van werknemers _____
- (2) Maandelikse betaling van afrekkings _____
- (3) _____

Die uwe,

Ontvanger van Inkomste.

ANNEXURE.

Proposed forms for use in connection with the P.A.Y.E. system of tax collection.

REPUBLIC OF SOUTH AFRICA.

I.R.P. 1.

DEPARTMENT OF INLAND REVENUE.

REGISTRATION OF EMPLOYER.

FOR OFFICIAL USE.

Ref. No. _____

Noted on Register.

1. _____

2. _____

Initials.

Name of Employer _____ Trading as _____
 Business Address _____
 Responsible Officer(s) _____
 Postal Address _____ Telephone Number _____
 Address for Service of Notices _____
 If Branch, state Address of Head Office _____
 Number of Employees for whom Forms I.R.P. 2 will be required _____

Signature of Employer or Responsible Officer.

I.R.P. 1.

ACKNOWLEDGMENT.

OFFICE DATE STAMP.

To _____

Sir/Gentlemen,

You have been registered as an Employer in terms of _____

Please quote the following reference number when remitting "Employees Tax":—

REFERENCE NUMBER.

Forms enclosed:—

(1) Personal Details of Employees _____

(2) Monthly Remittance of Deductions _____

(3) _____

Yours faithfully,

Receiver of Revenue.

I.R.P. 2.

REPUBLIEK VAN SUID-AFRIKA.

DEPARTEMENT VAN BINNELANDSE INKOMSTE.

VIR GEBRUIK DEUR WERKGEWER.
Belastingaftrekkingskode—

PERSOONLIKE GEGEWENS VAN WERKNEMER.

(Werkgewer moet hierdie vorm vir inspeksie deur amptenare van die Departement behou.)

Van (blokletters) _____

Voorname (voluit) _____

Datum van geboorte _____

Woonadres _____

Posadres _____

Provinsie waarin woonagtig _____

Vorige Inkomstebelastingopgawes verstrek aan:—

Ontvanger van Inkomste te _____

Verwysingsnommer _____

Meld of getroud of ongetroud _____

Name en datums van geboorte van kinders ten opsigte van wie korting geëis word:—

Naam.

Datum van geboorte.

GETROUDE VROUE moet die volgende bykomstige inligting verstrek:—

Eggenoot se volle naam _____

Kantoor waaraan Inkomstebelastingopgawes deur hom ingedien word _____

Sy Inkomstebelastingverwysingsnommer _____

Hiermee sertifiseer ek dat die inligting wat in hierdie opgawe verstrek is, in elke opsig waar, juis en volledig is.

Datum _____

Handtekening van Werknemer.

OPMERKINGS.

Hierdie vorm, volledig voltooi, moet by die werkgewer voor 1 Februarie 1963 ingedien word. Daarna moet 'n nuwe vorm deur die werknemer voltooi en by sy/haar werkgewer ingedien word onmiddellik—

(1) by aanvaarding van nuwe werk;

(2) wanneer daar 'n verandering in sy/haar huwelikstaat of die aantal kinders waarvoor korting geëis word, plaasvind.

REPUBLIC OF SOUTH AFRICA.
DEPARTMENT OF INLAND REVENUE.

I.R.P. 2.

FOR USE BY EMPLOYER.
Tax deduction code—

PERSONAL DETAILS OF EMPLOYEE.

(Employer must retain this form for inspection by officers of the Department.)

Surname (Capital letters) _____
First Names (in full) _____
Date of Birth _____
Residential Address _____
Postal Address _____
Province in which Resident _____
Previous Income Tax Returns rendered to—

Receiver of Revenue at _____
Under Reference Number _____

State whether Married or Unmarried _____

Names and dates of birth of children for whom rebates claimed:—

Name.

Date of Birth.

MARRIED WOMEN must furnish the following additional information:—

Husband's full name _____
Office to which income tax returns are rendered by him _____
His Income Tax Reference Number _____

I hereby certify that the information given in this return is true, correct and complete in every respect.

Date _____

Signature of Employee. _____

NOTES.

This form, fully completed, must be lodged with the employer before 1st February, 1963. Thereafter a new form must be completed by the employee and lodged with his/her employer immediately—

- (1) upon taking up new employment;
- (2) whenever there is a change in his/her marital status or the number of children for whom rebates are claimed.

REPUBLIEK VAN SUID-AFRIKA.

I.R.P. 3.

DEPARTEMENT VAN BINNELANDSE INKOMSTE.
BEPALING VAN BELASTINGAFTREKKING.

Serienommer _____

Werkgewer se L/A Verwysingsnommer. _____

Kantoordatumstempel. _____

WERKNEMER.

Volle naam _____
Adres _____
Provinsie _____
I.B. Verwysingsnommer _____ Kantoor _____

Meneer/Menere,

Hierdie bepaling, uitgereik kragtens artikel XX van die Inkomstebelastingwet, magtig u om die aanwysing, gemerk „X” hieronder toe te pas op die besoldiging van die bogenoemde werknemer:—

Hierdie bepaling is geldig vir die tydperk _____ tot _____

- ☐ Moenie belasting aftrek nie.
- ☐ Trek belasting af onder Belastingkode _____ en gebruik tabel _____
- ☐ Trek belasting af teen die koers van _____ per R1.
- ☐ Trek belasting af van _____ persent van enige bedrag betaalbaar teen 'n koers van _____

LIASSEER ASSEBLIEF HIERDIE AFSCRIF SAAM MET DIE WERKNEMER SE OPGAWE VAN PERSOONLIKE
GEGEWENS OF IN DIE PLEK DAARVAN INDIEN GEEN OPGAWE BY U INGEDIEN IS NIE.

Die uwe, _____

Kommissaris van Binnelandse Inkomste/
Ontvanger van Inkomste.

REPUBLIC OF SOUTH AFRICA.
DEPARTMENT OF INLAND REVENUE.
TAX DEDUCTION DETERMINATION.

I.R.P. 3.

Serial No. _____

Employer's P.A.Y.E. Reference Number. _____

Office Date Stamp. _____

EMPLOYEE.	
Full name	_____
Address	_____
Province	_____
I.T. Reference No.	Office _____

Sir/Gentlemen,

This determination, issued under section XX of the Income Tax Act, authorises you to apply the direction marked "X" below to the remuneration of the abovenamed employee.

This determination is valid for the period _____ to _____

- ☐ Do not deduct tax.
- ☐ Deduct tax under Tax Code _____ using _____ Tables.
- ☐ Deduct tax at the rate of _____ per R1.
- ☐ Deduct tax from _____ per cent of any amount payable at the rate _____

PLEASE FILE THIS COPY WITH THE RETURN OF PERSONAL DETAILS OF EMPLOYEE OR IN LIEU THEREOF IF NO RETURN HAS BEEN SUBMITTED TO YOU.

Yours faithfully,

Commissioner for Inland Revenue/Receiver of Revenue.
I.R.P. 4.

REPUBLIEK VAN SUID-AFRIKA.
DEPARTEMENT VAN BINNELANDSE INKOMSTE.
OPGAWE VIR BETALING VAN BELASTINGAFTREKKINGS.

Naam en adres van
werkgever en verwysings-
nommer.

Werknemersbelasting afgetrek vir die maand _____ 19 _____

Totale belasting afgetrek en betaling hierby ingesluit:—

Belastingaftrekkings.....	R _____
Rente.....	R _____
Boete.....	R _____
Totale betaling.....	R _____

Ek sertifiseer dat die bogemelde belastingaftrekkings gemaak is soos voorgeskryf deur die Inkomstebelastingwet en dat die invorderings wat hierby ingesluit is, gemaak is ten opsigte van werknemers woonagtig in—

Kaaprovinsie.....	R _____
Natal.....	R _____
Oranje-Vrystaat.....	R _____
Transvaal.....	R _____
Buite Suid-Afrika.....	R _____
Totale betaling.....	R _____

Datum _____

Handtekening van Werkgever. _____

WERKGEWER SE ADVIES VAN VERANDERING VAN GEREГИSTREERDE BESONDERHEDE.

I.R.P. 4.

Maak 'n „X" in die toepaslike blok en skryf nuwe besonderhede in die spase hieronder voorsien:—

- | | |
|--|---|
| ☐ Verandering van handelsnaam. | ☐ Verandering van adres. |
| ☐ Verandering van verantwoordelike amptenaar. | ☐ Staking van besigheid. |
| ☐ Oorplasing van besigheid. | ☐ Ander. |

Nuwe besonderhede, datum van staking of naam van persoon aan wie besigheid oorgemaak is _____

REPUBLIC OF SOUTH AFRICA.
DEPARTMENT OF INLAND REVENUE.
TAX REDUCTION REMITTANCE RETURN.

I.R.P. 4

Name and address
of Employer and
Reference Number

Employee's Tax deducted for the month of _____ 19 ____
Total tax deducted and remitted herewith:—

Tax deductions.....	R _____
Interest.....	R _____
Penalty.....	R _____
Total of remittance.....	R _____

I certify that the above tax deductions have been made as required by the Income Tax Act and that the collections remitted herewith are in respect of employees resident in—

Cape Province.....	R _____
Natal.....	R _____
Orange Free State.....	R _____
Transvaal.....	R _____
Outside South Africa.....	R _____
Total Remittance.....	R _____

Date _____

Signature of Employer.

EMPLOYER'S ADVICE OF CHANGE OF REGISTERED PARTICULARS.

I.R.P. 4.

Make an "X" in the applicable block and insert new particulars in the space provided below:—

☐ Change of Trade Name. ☐ Change of Responsible Officer. ☐ Transfer of Business.	☐ Change of Address. ☐ Cessation of Business. ☐ Other.
---	---

New particulars, date of cessation or name of transferee _____

No. A. 000001.

REPUBLIEK VAN SUID-AFRIKA.

I.R.P. 5.

DEPARTEMENT VAN BINNELANDSE INKOMSTE.

CERTIFIKAAT VAN BELASTING AFGETREK.

Belastingjaar 19 ____

Van _____
 Voornamen (voluit) _____
 Adres _____
 Datum van geboorte _____
 Huwelikstaat _____
 Eggenoot se voornamen (voluit) _____
 Tydperk in diens: Vanaf _____ tot _____

Belasting no.	Bruto besoldiging.	Pensioenfonds.	Bystand- en Voorsieningsfonds.	M.B.F.	Assuransie.	Werknemers- belasting.
Kantoor.						

Naam van werkgever _____
 Adres _____

L.W.—HIERDIE CERTIFIKAAT MOET AAN U INKOMSTEBELASTINGOPGAWE GEHEG WORD.

Handtekening van Werkgever.

No. A. 000001.

REPUBLIC OF SOUTH AFRICA.
DEPARTMENT OF INLAND REVENUE.
TAX DEDUCTION CERTIFICATE.
TAX YEAR 19_____

I.R.P. 5.

Surname _____
First names (in full) _____
Address _____
Date of birth _____
Marital status _____
Husband's first names (in full) _____
Period employed: From _____ to _____

Tax No.	Gross Remuneration.	Pension Fund.	Benefit and Provident Fund.	M.B.F.	Insurance.	Employees Tax.
Office.						

Name of Employer _____
Address _____

N.B.—THIS CERTIFICATE MUST BE ATTACHED TO YOUR INCOME TAX RETURN.

Signature of Employer.

I.R.P. 5 (a).

REPUBLIEK VAN SUID-AFRIKA.
DEPARTEMENT VAN BINNELANDSE INKOMSTE.
SERTIFIKAAT VAN BELASTINGAFTREKKINGS GEMAAK.
JAAR GEËINDIG 28 FEBRUARIE 19_____

I.R.P. Verwysingsnommer _____

Naam van Werkgever _____
Adres _____

Die Ontvanger van Inkomste, _____

Ingesluit is 'n lys van werknemers, wat in elke geval die besoldiging betaal en die bedrag van „Werknemersbelasting” afgetrek gedurende die jaar geëindig 28 Februarie 19_____, aantoon.

REKONSILIASIE VAN WERKNEMERSBELASTING AFGETREK.

A. Totale Werknemersbelasting soos per aangehegte lys I.R.P. 5. R _____
B. Totale Werknemersbelasting vir die jaar aan die Kommissaris van Binnelandse Inkomste oorbetaal R _____
Verskil. R _____

Die verskil is as volg in rekening gebring:—

Ek sertifiseer dat bostaande staat in alle opsigte waar en korrek is.
Datum _____

Handtekening van Werkgever.

REPUBLIC OF SOUTH AFRICA.
DEPARTMENT OF INLAND REVENUE.
CERTIFICATE OF TAX DEDUCTIONS MADE.
Year ended 28th February, 19_____

I.R.P. 5 (a).

Employer's Name _____
Address _____

I.R.P. Reference No. _____

The Receiver of Revenue, _____

Enclosed is a list of employees showing in each case, remuneration paid and the amount of "Employees Tax" deducted during the year ended 28th February, 19_____.

RECONCILIATION OF EMPLOYEES TAX DEDUCTED.

A. Total Employees Tax as per list I.R.P. 5 attached. R _____
B. Total Employees Tax paid over to Commissioner for Inland Revenue for the year. R _____
Difference. R _____

The difference is accounted for as follows:—

I certify that the above statement is true and correct in every respect.
Date _____

Signature of Employer.

REPUBLIEK VAN SUID-AFRIKA.

I.R.P. 6.

DEPARTEMENT VAN BINNELANDSE INKOMSTE.

A. OPGAWE VIR BETALING VAN VOORLOPIGE BELASTING.

- Hierdie opgawe moet deur Voorlopige Belastingpligtiges, soos in die Vyfde Bylae by die Inkomstebelastingwet omskryf, voltooi word.
- Die bedrag belasting verskuldig moet gelyktydig met die indiening van hierdie vorm, betaal word.
- Enige verandering van posadres moet in die ruimte hieronder voorsien, aangedui word.

B. Naam, adres en verwysingsnommer.

Adresverandering.

C.

BELASTINGJAAR 19_____

Voorlopige belasting ten opsigte van die tydperk _____ tot _____
 Provinsie waarin woonagtig _____
 Totale belasbare inkomste soos vasgestel vir voorafgaande jaar R _____

D. SKATTING VAN BELASBARE INKOMSTE.

Geskatte totale belasbare inkomste vir lopende jaar R _____ (a)
 Indien die geskatte belasbare inkomste minder is as die belasbare inkomste vir die voorafgaande jaar, meld redes vir die laer skatting _____

E. BEREKENING VAN VOORLOPIGE BELASTING BETAALBAAR.

Belasting op R _____ (a) vir volle jaar R _____ (b)
 Voorlopige belasting vir die tydperk van _____ maande, $\frac{\quad}{12} \times \frac{\quad}{1}$ (b) R _____
 Min: Voorlopige belasting reeds vir hierdie jaar betaal R _____
 Werknemersbelasting vanaf begin van jaar tot datum afgetrek... R _____
 Voorlopige belasting nou betaalbaar en hierby ingesluit R _____

F.

Ek verklaar dat R _____ 'n redelike skatting van my verwagte belasbare inkomste vir die Belastingjaar eindigende _____ is.

Datum _____

Voorlopige Belastingpligtige.

REPUBLIC OF SOUTH AFRICA.

I.R.P. 6.

DEPARTMENT OF INLAND REVENUE.

RETURN FOR PAYMENT OF PROVISIONAL TAX.

- This form must be completed by Provisional Taxpayers as defined in the fifth schedule of the Income Tax Act.
- The amount of tax due must be paid when this form is submitted.
- Any change in postal address must be indicated in the space provided.

B. Name, address and reference No.

Change of address.

C.

TAX YEAR 19_____

Provisional tax in respect of period _____ to _____
 Province in which resident _____
 Total Taxable income as determined for preceding year R _____

D. ESTIMATE OF TAXABLE INCOME.

Estimated total taxable income for current year R _____ (a)
 If estimated taxable income is less than the taxable income of the preceding year, state reasons for lower estimate _____

E. CALCULATION OF PROVISIONAL TAX PAYABLE.

Tax on R _____ (a) for full year R _____ (b)
 Provisional Tax for the period of _____ months $\frac{\quad}{12} \times \frac{\quad}{1}$ (b) R _____
 Less: Provisional Tax previously paid in respect of this tax year R _____
 Employees tax deducted from beginning of tax year to date R _____
 Provisional Tax now payable (Remittance herewith) R _____

F. I declare R _____ to be a reasonable estimate of my expected taxable income for the Tax Year ending _____

Date _____

Provisional Taxpayer.

INVOERDERS UITVOERDERS NYWERAARS

teken in op



„HANDEL EN NYWERHEID”

*Die maandblad
van die Departement van Handel en Nywerheid*

INTEKENGELD: In die Republiek van S.A., Suidwes-Afrika, Betsjoeanaland-Protectoraat, Swasieland, Basutoland, die Federasie van Rhodesië en Njassaland, Mosambiek, Angola, die Republieke Kongo, Tanganjika, Kenja en Uganda teen R0.05 per eksemplaar, of teen R0.50 per jaar (R0.75 elders) vooruitbetaalbaar aan die Staatsdrukker, Pretoria

VERSKYN IN ALLE AMPTELIKE TALE

Hierdie tydskrif bevat o.a. 'n maandelikse ekonomiese oorsig (met statistiek) van besigheids- en nywerheidstoestande in Suid-Afrika, die jongste departementele inligting oor afsetmoontlikhede vir Suid-Afrikaanse produkte in lande waar Suid-Afrika oorsese handelsverteenwoordigers het, lysie van handelsnavrae, besonderhede in verband met nywerheidsbedrywighede in Suid-Afrika, die jongste aspekte van prys- en voorradebeheer, en artikels van 'n algemene aard oor die handel en nywerheid

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DIT BETAAL U OM TE SPAAR!

SPAAR

- ★ VIR U FAMILIE SE TOEKOMS!
- ★ VIR U EIE HUIS!
- ★ VIR U AFTREDE!
- ★ VIR ALLE GEVALLE VAN NOOD!

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Die Posspaarbank verdien 3% rente op die maandelikse balans, waarvan tot R100 per jaar van die rente van *Inkomstebelasting Vrygestel* is.

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