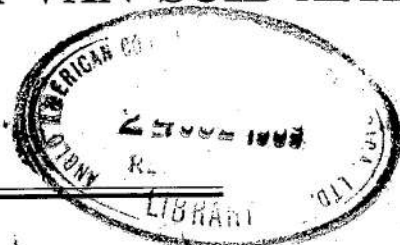




STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA



REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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CAPE TOWN, 9TH JULY, 1969.

DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 1159.

9 Julie 1969.

No. 1159.

9th July, 1969.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 103 van 1969: Wysigingswet op Inkomstewette, 1969.

No. 103 of 1969: Revenue Laws Amendment Act, 1969.

ACT

To amend the Marketable Securities Tax Act, 1948, so as to increase the rate of the marketable securities tax, to enable the Secretary for Inland Revenue to grant extensions of the time within which that tax is payable without penalty and to apply the said Act in the territory of South-West Africa; to amend the Transfer Duty Act, 1949, so as to enable the Secretary for Inland Revenue to re-determine the fair value of property in respect of which transfer duty is payable, to provide for certain exemptions, to make a textual change in section 9 (5) (b) (i) of the said Act, to alter the requirements in regard to the duties of deeds registration officers, and to apply the said Act in the territory of South-West Africa; to amend the Diamond Export Duty Act, 1957, so as to make certain textual changes; to amend the Cinematograph Films Tax Act, 1960, so as to provide for an exemption and to make certain textual changes; to amend the Stamp Duties Act, 1968, so as to provide a definition of "policy or certificate of marine insurance", to provide for certain exemptions in section 4 of the said Act, to amend the definition of "bank" in section 23 (1) of the said Act, to enable a bank to make an endorsement under section 23 (4) (b) (ii) of the said Act, to alter the requirements of section 24 (4) (a) of the said Act in regard to the quarterly statements made by certain insurers, to apply the said Act in the territory of South-West Africa, to exempt from the stamp duty payable under Item 1 of Schedule 1 of the said Act certain affidavits or declarations made to an officer in the service of the administration of the territory of South-West Africa, to increase the rate of stamp duty payable under Item 15 (3) of the said Schedule in respect of the registration of transfer of a marketable security, to impose a stamp duty in respect of the cancellation of company shares in certain circumstances, to provide for certain exemptions from certain stamp duties payable under Item 15 of the said Schedule, to provide in Item 18 of the said Schedule for the payment of stamp duty in respect of certain kinds of insurance provided for in a policy which is mainly a policy of life insurance, to provide in Item 18 (4) of the said Schedule for an increase in certain circumstances of the stamp duty on a policy or certificate of marine insurance, to impose under Item 18 (7) of the said Schedule a stamp duty on cessions of any policies of insurance, to provide for certain indemnities to be exempted from the stamp duty under Item 20 of the said Schedule and to provide that the stamp duty under Item 21 of the said Schedule in respect of a transfer deed shall, where the amount of the value differs from the amount of the consideration, be payable on the higher amount; to repeal certain laws of the territory of South-West Africa; and to provide for incidental matters.

WET

Tot wysiging van die Handelseffektebelastingwet, 1948, om die skaal van die handelseffektebelasting te verhoog, om die Sekretaris van Binnelandse Inkomste in staat te stel om verlengings van die tyd waarin daardie belasting sonder boete betaalbaar is, toe te staan en om bedoelde Wet in die gebied Suidwes-Afrika van toepassing te maak; tot wysiging van die Wet op Hereregte, 1949, om die Sekretaris van Binnelandse Inkomste in staat te stel om 'n herbepaling van die billike waarde van eiendom ten opsigte waarvan hereregte betaalbaar is, te maak, om voorsiening te maak vir sekere vrystellings, om 'n tekstuele verandering in artikel 9 (5) (b) (i) van bedoelde Wet aan te bring, om die vereistes met betrekking tot die pligte van registrasie-amptenare te verander, en om bedoelde Wet in die gebied Suidwes-Afrika van toepassing te maak; tot wysiging van die Wet op Uitvoerbelasting op Diamante, 1957, om sekere tekstuele veranderings aan te bring; tot wysiging van die Wet op Belasting van Kinematograaffilms, 1960, om voorsiening te maak vir 'n vrystelling en om sekere tekstuele veranderings aan te bring; tot wysiging van die Wet op Seëlregte, 1968, om 'n omskrywing van „polis of sertifikaat van seeversekering” te voorsien, om in artikel 4 van bedoelde Wet vir sekere vrystellings voorsiening te maak, om die omskrywing van „bank” in artikel 23 (1) van bedoelde Wet te wysig, om 'n bank in staat te stel om 'n endossement ingevolge artikel 23 (4) (b) (ii) van bedoelde Wet te maak, om die vereistes van artikel 24 (4) (a) van bedoelde Wet met betrekking tot die kwartaalopgawes deur sekere versekeraars gemaak, te verander, om bedoelde Wet in die gebied Suidwes-Afrika van toepassing te maak, om sekere beëdigde of ander verklarings aan 'n beampte in die diens van die administrasie van die gebied Suidwes-Afrika gemaak, van die seëlreg wat ingevolge Item 1 van Bylae 1 by bedoelde Wet betaalbaar is, vry te stel, om die skaal van die seëlreg wat ingevolge Item 15 (3) van genoemde Bylae ten opsigte van die registrasie van die oordrag van handelseffekte betaalbaar is, te verhoog, om 'n seëlreg in sekere omstandighede ten opsigte van die intrekking van maatskappyaandeel te hef, om voorsiening te maak vir sekere vrystellings van sekere seëlregte wat ingevolge Item 15 van bedoelde Bylae betaalbaar is, om in Item 18 van genoemde Bylae voorsiening te maak vir die betaling van seëlreg ten opsigte van sekere soorte versekering waarvoor in 'n polis wat hoofsaaklik 'n lewensversekeringspolis is, voorsiening gemaak word, om in Item 18 (4) van genoemde Bylae voorsiening te maak vir die verhoging in sekere omstandighede van die seëlreg op 'n polis of sertifikaat van seeversekering, om ingevolge Item 18 (7) van genoemde Bylae 'n seëlreg op te lê op sessies van versekeringspolisse, om daarvoor voorsiening te maak dat sekere skadeloosstellings van die seëlreg ingevolge Item 20 van genoemde Bylae vrygestel word en om te bepaal dat die seëlreg ingevolge Item 21 van genoemde Bylae ten opsigte van 'n transportakte, waar die bedrag van die waarde van die bedrag van die vergoeding verskil, op die grootste bedrag betaal word; om sekere wette van die gebied Suidwes-Afrika te herroep; en om vir bykomstige aangeleenthede voorsiening te maak.

Act No. 103, 1969

REVENUE LAWS AMENDMENT ACT, 1969.

(English text signed by the State President.)
(Assented to 20th June, 1969.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

Substitution of
section 2 of
Act 32 of 1948.

1. (1) The following section is hereby substituted for section 2 of the Marketable Securities Tax Act, 1948:

"Imposition
of market-
able securi-
ties tax.

2. There shall be paid for the benefit of the Consolidated Revenue Fund in respect of every purchase and of every sale of marketable securities by a stockbroker on behalf of any other person, a tax to be called the Marketable Securities Tax (hereinafter referred to as 'the tax'), at the rate of one per cent of the consideration for which such securities are so purchased or sold."

(2) The amendment effected by subsection (1) shall be deemed to have taken effect on the twenty-seventh day of March, 1969.

Substitution of
section 4 of
Act 32 of 1948.

2. The following section is hereby substituted for section 4 of the Marketable Securities Tax Act, 1948:

"Persons
liable for
tax, time of
payment
thereof and
declarations
to be fur-
nished in
connection
therewith.

4. (1) Every stockbroker shall, subject to the provisions of section 3, in respect of every month, and not later than fourteen days after the last day of that month or within such further period as the Secretary, having regard to the circumstances of the case, may allow, pay to the receiver of revenue for the area in which such stockbroker carries on business, the amount representing the tax payable on all purchases and sales of marketable securities effected by him, or at his instance by another stockbroker, on behalf of other persons during that month.

(2) Every such payment shall be accompanied by a declaration in such form as may be prescribed by the Secretary containing particulars of all purchases and sales of marketable securities by or at the instance of the stockbroker concerned during the month in respect of which the payment is made.

(3) A stockbroker who has not during any particular month effected, either directly or through another stockbroker, any purchase or sale of marketable securities, shall within fourteen days after the last day of that month or within such further period as the Secretary, having regard to the circumstances of the case, may allow, lodge a declaration to that effect with the receiver of revenue for the area in which that stockbroker carries on business."

Substitution of
section 5 of
Act 32 of 1948.

3. The following section is hereby substituted for section 5 of the Marketable Securities Tax Act, 1948:

"Penalty on
late pay-
ments.

5. If any tax remains unpaid at the expiration of the period of fourteen days or the further period within which payment thereof is in terms of section 4 (1) required to be made, a penalty at the rate of twelve per cent per annum, calculated from the last day of the said period or further period, as the case may be, to the date of payment, shall be payable on the amount which so remains unpaid."

Insertion of
section 11 in
Act 32 of 1948.

4. The following section is hereby inserted in the Marketable Securities Tax Act, 1948, after section 10:

WYSIGINGSWET OP INKOMSTEWETTE, 1969.

Wet No. 103, 1969

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 20 Junie 1969.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. (1) Artikel 2 van die Handelseffektebelastingwet, 1948, word hierby deur die volgende artikel vervang:
„Oplegging van handels-effekte-belasting. 2. Daar word ten opsigte van elke koop en van elke verkoop van handelseffekte deur 'n effektemakelaar ten behoeve van iemand anders, 'n belasting met die naam van die Belasting op Handelseffekte (hieronder 'die belasting' genoem) ten bate van die Gekonsolideerde Inkomstefonds betaal teen die skaal van een persent van die bedrag waarteen die handelseffekte aldus gekoop of verkoop word.”

Vervanging van artikel 2 van Wet 32 van 1948.

(2) Die wysiging deur subartikel (1) aangebring, word geag op die sewe-en-twintigste dag van Maart 1969 in werking te getree het.

2. Artikel 4 van die Handelseffektebelastingwet, 1948, word hierby deur die volgende artikel vervang:

Vervanging van artikel 4 van Wet 32 van 1948.

„Persone wat vir die belasting aanspreeklik is, tydstip van betaling daarvan en verklarings wat in verband daarmee verstrek moet word. 4. (1) Behoudens die bepalinge van artikel 3, betaal elke effektemakelaar, ten opsigte van elke maand en nie later nie dan veertien dae na die laaste dag van daardie maand, of binne die verdere tydperk wat die Sekretaris, met inagneming van die omstandighede van die geval, toelaat, aan die ontvanger van inkomste van die gebied waarin so 'n effektemakelaar sake doen, die bedrag wat die belasting verteenwoordig wat betaalbaar is ten opsigte van elke koop en verkoop van handelseffekte wat deur hom, of op sy versoek deur 'n ander effektemakelaar, ten behoeve van ander persone gedurende daardie maand bewerkstellig is.

(2) Elke sodanige betaling gaan vergesel van 'n verklaring in die vorm soos deur die Sekretaris voorgeskryf, wat besonderhede bevat van elke koop en elke verkoop van handelseffekte deur of op versoek van die betrokke effektemakelaar gedurende die maand ten opsigte waarvan die betaling gemaak word.

(3) 'n Effektemakelaar wat nie gedurende 'n bepaalde maand 'n koop of verkoop van handelseffekte, hetsy regstreeks of deur middel van 'n ander effektemakelaar, bewerkstellig het nie, lê binne veertien dae na die laaste dag van daardie maand of binne die verdere tydperk wat die Sekretaris, met inagneming van die omstandighede van die geval, toelaat, 'n verklaring tot dien effekte aan die ontvanger van inkomste van die gebied waarin daardie effektemakelaar sake doen, voor.”

3. Artikel 5 van die Handelseffektebelastingwet, 1948, word hierby deur die volgende artikel vervang:

Vervanging van artikel 5 van Wet 32 van 1948.

„Boete op laat betalings. 5. Indien enige belasting onbetaald is by afloop van die tydperk van veertien dae of die verdere tydperk waarin betaling daarvan ingevolge artikel 4 (1) moes geskied, is 'n boete van twaalf persent per jaar, bereken vanaf die laaste dag van genoemde tydperk of verdere tydperk, na gelang van die geval, tot die datum van betaling, betaalbaar op die aldus onbetaalde bedrag.”

4. Die volgende artikel word hierby in die Handelseffektebelastingwet, 1948, na artikel 10 ingevoeg:

Invoeging van artikel 11 in Wet 32 van 1948.

Act No. 103, 1969

REVENUE LAWS AMENDMENT ACT, 1969.

"This Act
to apply in
South-West
Africa.

11. The provisions of this Act shall, with effect from the first day of October, 1969, and the provisions of any Act amending this Act after the said date shall, apply also in the territory of South-West Africa."

Amendment of
section 1 of Act 40
of 1949, as
amended by
section 11 of
Act 80 of 1959
and section 1 of
Act 77 of 1964.

5. (1) Section 1 of the Transfer Duty Act, 1949, is hereby amended by the insertion after the definition of "registration officer" of the following definition:

"'Republic' includes the territory of South-West Africa (excluding the Eastern Caprivi Zipfel);"

(2) The amendment effected by subsection (1) shall take effect on the first day of October, 1969.

Amendment of
section 5 of
Act 40 of 1949,
as amended by
section 2 of
Act 31 of 1953.

6. Section 5 of the Transfer Duty Act, 1949, is hereby amended by the substitution for subsection (6) of the following subsection:

"(6) If the Secretary is of opinion that the consideration payable or the declared value is less than the fair value of the property in question he may determine the fair value of that property, and thereupon the duty payable in respect of the acquisition of that property shall be calculated in accordance with the fair value as so determined or the consideration payable or the declared value, whichever is the greatest: Provided that the provisions of this subsection shall not be construed as preventing the Secretary, after a determination of the fair value of the property in question has been made, from revising such determination or from making a further determination of the fair value of that property under this subsection, provided such revision or further determination is made not later than two years from the date on which duty was originally paid in respect of the said acquisition."

Amendment of
section 9 of
Act 40 of 1949,
as amended by
section 3 of
Act 31 of 1953,
section 12 of
Act 80 of 1959,
section 3 of
Act 70 of 1963,
section 3 of
Act 77 of 1964
and section 1 of
Act 81 of 1965.

7. (1) Section 9 of the Transfer Duty Act, 1949, is hereby amended—

(a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) the Government, including the railway administration, the administration of the territory of South-West Africa and a provincial administration;"

(b) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

"(b) any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or other committee of a similar nature, or any district council or any local or general council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act No. 55 of 1959), or the Evaton Bantu Township Liaison Committee as constituted under Part II of Schedule B to Proclamation No. 54 of 1959, or the Far West Rand Dolomitic Water Association formed on the sixth day of July, 1964, or the Rand Water Board or the body established under section 2 of the Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance No. 20 of 1943), of the Transvaal;"

(c) by the substitution in subparagraph (i) of paragraph (b) of subsection (5) for the expression "Precious and Base Metals Act, 1908 (Act No. 35 of 1908 of the Transvaal)" of the expression "Mining Rights Act, 1967 (Act No. 20 of 1967)";

WYSIGINGSWET OP INKOMSTEWETTE, 1969.

Wet No. 103, 1969

„Hierdie
Wet in
Suidwes-
Afrika van
toepassing.

11. Die bepalings van hierdie Wet is, met ingang van die eerste dag van Oktober 1969, en die bepalings van 'n Wet wat hierdie Wet na genoemde datum wysig is, ook in die gebied Suidwes-Afrika van toepassing.”

5. (1) Artikel 1 van die Wet op Hereregte, 1949, word hierby gewysig deur na die omskrywing van „registrasiekantoor” die volgende omskrywing in te voeg:

„Republiek’ ook die gebied Suidwes-Afrika (met uitsondering van die Oostelike Caprivi Zipfel);”.

Wysiging van
artikel 1 van
Wet 40 van 1949,
soos gewysig deur
artikel 11 van
Wet 80 van 1959
en artikel 1 van
Wet 77 van 1964.

(2) Die wysiging deur subartikel (1) aangebring, tree in werking op die eerste dag van Oktober 1969.

6. Artikel 5 van die Wet op Hereregte, 1949, word hierby gewysig deur subartikel (6) deur die volgende subartikel te vervang:

Wysiging van
artikel 5 van
Wet 40 van 1949,
soos gewysig deur
artikel 2 van
Wet 31 van 1953.

„(6) Indien die Sekretaris van oordeel is dat die betaalbare vergoeding of die verklaarde waarde minder dan die billike waarde van die betrokke eiendom is, kan hy die billike waarde van daardie eiendom bepaal, en daarop word die betaalbare hereregte ten opsigte van die verkryging van daardie eiendom ooreenkomstig die aldus bepaalde billike waarde of die betaalbare vergoeding of die verklaarde waarde, na gelang van watter bedrag die grootste is, bereken: Met dien verstande dat die bepalings van hierdie subartikel nie so uitgelê word nie dat dit die Sekretaris verhoed om, nadat 'n bepaling van die billike waarde van die betrokke eiendom gemaak is, daardie bepaling te hersien of 'n verdere bepaling van die billike waarde van daardie eiendom ingevolge hierdie subartikel te maak, mits sodanige hersiening of verdere bepaling gemaak word nie later nie as twee jaar vanaf die datum waarop hereregte ten opsigte van bedoelde verkryging oorspronklik betaal is.”

7. (1) Artikel 9 van die Wet op Hereregte, 1949, word hierby gewysig—

(a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

„(a) die Regering, met inbegrip van die spoorweg-administrasie, die administrasie van die gebied Suidwes-Afrika en 'n provinsiale administrasie;”;

(b) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) 'n afdelingsraad, landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of ander komitee van 'n soortgelyke aard, of 'n distriksraad of 'n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Bantoesake, 1959 (Wet No. 55 van 1959), of die Skakelkomitee vir Evaton-Bantoedorp soos ingestel kragtens Deel II van Bylae B by Proklamasie No. 54 van 1959, of die Verre Wesrandse Dolomietwaternvereniging wat op die sesde dag van Julie 1964 gestig is, of die Rand Waterraad of die liggaam ingestel ingevolge artikel 2 van die Ordonnansie op die Transvaalse Raad vir die Ontwikkeling van Buitestedelike Gebiede, 1943 (Ordonnansie No. 20 van 1943), van Transvaal;”;

(c) deur in subparagraaf (i) van paragraaf (b) van subartikel (5) die uitdrukking „Precious and Base Metals Act, 1908’ (Wet No. 35 van 1908 van Transvaal)” deur die uitdrukking „Wet op Mynregte, 1967 (Wet No. 20 van 1967)” te vervang;

Wysiging van
artikel 9 van
Wet 40 van 1949,
soos gewysig deur
artikel 3 van
Wet 31 van 1953,
artikel 12 van
Wet 80 van 1959,
artikel 3 van
Wet 70 van 1963,
artikel 3 van
Wet 77 van 1964
en artikel 1 van
Wet 81 van 1965.

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(d) by the addition to subsection (5) of the following paragraph:

“(c) No duty shall be payable in respect of the acquisition from any holder thereof of any right to mine for natural oil granted under the Mines, Works and Minerals Ordinance, 1968 (Ordinance No. 20 of 1968), of the territory of South-West Africa.”;

(e) by the substitution for subsection (9) of the following subsection:

“(9) If any property has by expropriation or compulsory sale under any law been acquired by the State (including the railway administration, the administration of the territory of South-West Africa and a provincial administration) or any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or other committee of a similar nature, or any district council or any local or general council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act No. 55 of 1959), or any board, body or institution of a public character established by law, and such property is, upon the cancellation or variation on or after the first day of January, 1964, of such expropriation or sale, re-acquired by the person from whom such property was expropriated or by whom such property was sold under such sale, no duty shall be payable in respect of such re-acquisition.”; and

(f) by the addition of the following subsection:

“(10) No duty shall be payable in respect of the acquisition by any member of the Rehoboth Baster community of any property situated within the boundaries, as defined in the First Schedule to the Agreement set out in the Schedule to Proclamation No. 28 of 1923 of the territory of South-West Africa and as altered from time to time, of the Rehoboth Gebiet referred to in that proclamation.”.

(2) The amendments effected by subsection (1) (a), (d), (e) and (f) shall take effect on the first day of October, 1969.

Substitution of
section 12 of
Act 40 of 1949.

8. The following section is hereby substituted for section 12 of the Transfer Duty Act, 1949:

“Registra-
tion of
acquisition
of property
prohibited
where duty
not paid.

12. (1) No registration officer shall make any record in his deeds registry of an acquisition of property acquired on or after the commencement of this Act unless proof that duty has been paid in respect of the acquisition, other than a receipt for a deposit on account of duty, has been produced to him, or unless he is satisfied that no duty is, under this Act or any other law, payable in respect of the acquisition.

(2) The provisions of subsection (1) shall not apply with reference to an acquisition of property in respect of which there is lodged with the registration officer a certificate issued in terms of section 11 (3) (a).

WYSIGINGSWET OP INKOMSTEWETTE, 1969.

Wet No. 103, 1969

(d) deur die volgende paragraaf by subartikel (5) te voeg:

„(c) Geen hereregte is betaalbaar nie ten opsigte van die verkryging van 'n houer daarvan, van 'n reg om aardolie te ontgin wat ingevolge die Ordonnansie op Myne, Bedrywe en Minerale, 1968 (Ordonnansie No. 20 van 1968), van die gebied Suidwes-Afrika, verleen is.”;

(e) deur subartikel (9) deur die volgende subartikel te vervang:

„(9) Indien eiendom deur onteining of gedwonge verkoping ingevolge 'n wetsbepaling verkry is deur die Staat (met inbegrip van die spoorwegadministrasie, die administrasie van die gebied Suidwes-Afrika en 'n provinsiale administrasie) of 'n afdelingsraad, landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of ander komitee van 'n soortgelyke aard, of 'n distriksraad of 'n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Bantoesake, 1959 (Wet No. 55 van 1959), of 'n by wet ingestelde raad, liggaam of instelling van 'n openbare aard, en bedoelde eiendom, by intrekking of verandering van bedoelde onteining of verkoping op of na die eerste dag van Januarie 1964, deur die persoon van wie daardie eiendom onteien is of deur wie daardie eiendom ingevolge bedoelde verkoping verkoop is, teruggekry word, is geen hereregte ten opsigte van daardie terugverkryging betaalbaar nie.”; en

(f) deur die volgende subartikel by te voeg:

„(10) Geen hereregte is betaalbaar nie ten opsigte van die verkryging deur 'n lid van die Rehoboth-Bastergemeente van eiendom geleë binne die grense, soos omskryf in die Eerste Bylae by die Ooreenkoms uiteengesit in die Bylae by Proklamasie No. 28 van 1923 van die gebied Suidwes-Afrika, en soos van tyd tot tyd verander, van die in daardie proklamasie bedoelde Rehoboth Gebiet.”.

(2) Die wysigings deur subartikel (1) (a), (d), (e) en (f) aangebring, tree in werking op die eerste dag van Oktober 1969.

8. Artikel 12 van die Wet op Hereregte, 1949, word hierby deur die volgende artikel vervang:

Vervanging van
artikel 12 van
Wet 40 van 1949.

„Registrasie
van verkry-
ging van
eiendom
verbied
waar here-
regte nie
betaal is
nie.

12. (1) Geen registrasie-amptenaar maak enige aantekening in sy registrasiekantoor van 'n verkryging van eiendom wat op of na die inwerking-treding van hierdie Wet verkry is nie tensy 'n bewys dat hereregte ten opsigte van die verkryging betaal is, behalwe 'n kwitansie vir 'n deposito teen hereregte, aan hom voorgelê is of tensy hy oortuig is dat geen hereregte kragtens hierdie Wet of enige ander wet ten opsigte van die verkryging betaalbaar is nie.

(2) Die bepaling van subartikel (1) is nie van toepassing nie met betrekking tot 'n verkryging van eiendom ten opsigte waarvan daar by die registrasie-amptenaar 'n ingevolge artikel 11 (3) (a) uitgereikte sertifikaat ingedien word.

Act No. 103, 1969

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(3) Any dispute as to any person's right to exemption from the payment of duty or as to the amount of duty payable under this Act shall be referred by the registration officer to the Secretary."

Insertion of section 21A in Act 40 of 1949.

9. The following section is hereby inserted in the Transfer Duty Act, 1949, after section 21:

"This Act to apply in South-West Africa.

21A. The provisions of this Act shall, with effect from the first day of October, 1969, and the provisions of any Act amending this Act after the said date shall, apply also in the territory of South-West Africa, but nothing herein contained shall be construed as imposing duty under this Act in respect of the acquisition before the said date of any property situated in the said territory."

Amendment of section 1 of Act 16 of 1957.

10. Section 1 of the Diamond Export Duty Act, 1957, is hereby amended—

- (a) by the deletion of the definition of "commissioner"; and
- (b) by the insertion after the definition of "revenue officer" of the following definition:
" 'Secretary' means the Secretary for Inland Revenue;".

Amendment of section 11 of Act 16 of 1957.

11. Section 11 of the Diamond Export Duty Act, 1957, is hereby amended by the substitution in subsection (1) for the word "Governor-General" of the words "State President".

Substitution of certain words in Act 16 of 1957.

12. The Diamond Export Duty Act, 1957, is hereby amended—

- (a) by the substitution for the word "commissioner" wherever it occurs of the word "Secretary"; and
- (b) by the substitution for the word "Union" wherever it occurs of the word "Republic".

Amendment of section 1 of Act 56 of 1960.

13. Section 1 of the Cinematograph Films Tax Act, 1960, is hereby amended—

- (a) by the deletion of the definition of "Commissioner"; and
- (b) by the addition after the definition of "place of exhibition" of the following definition:
" 'Secretary' means the Secretary for Inland Revenue."

Amendment of section 5 of Act 56 of 1960, as amended by section 14 of Act 71 of 1961.

14. The following section is hereby substituted for section 5 of the Cinematograph Films Tax Act, 1960:

"Exemptions.

5. The tax shall not be payable in respect of the exhibition of any cinematograph film in any place of exhibition, if the Secretary is satisfied that the proceeds of such exhibition, less the amount which it is proved to the satisfaction of the Secretary was actually applied towards the payment of necessary expenses incurred in connection with the exhibition, are to be devoted wholly to cultural, charitable, educational, philanthropic or religious purposes or to amateur sporting activities."

Substitution of "Secretary" for "Commissioner" in Act 56 of 1960.

15. The Cinematograph Films Tax Act, 1960, is hereby amended by the substitution for the word "Commissioner" wherever it occurs of the word "Secretary".

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(3) Enige geskil in verband met enigiemand se reg op vrystelling van die betaling van hereregte of in verband met die bedrag wat volgens hierdie Wet aan hereregte betaalbaar is, word deur die registrasie-amptenaar na die Sekretaris verwys."

9. Die volgende artikel word hierby in die Wet op Hereregte, 1949, na artikel 21 ingevoeg: Invoeging van artikel 21A in Wet 40 van 1949.

„Hierdie Wet in Suidwes-Afrika van toepassing.

21A. Die bepalings van hierdie Wet is, met ingang van die eerste dag van Oktober 1969, en die bepalings van 'n Wet wat hierdie Wet na genoemde datum wysig is, ook in die gebied Suidwes-Afrika van toepassing, maar die bepalings van hierdie artikel word nie so uitgelê nie dat dit hereregte ingevolge hierdie Wet ten opsigte van die verkryging voor genoemde datum van eiendom in bedoelde gebied geleë, hef nie."

10. Artikel 1 van die Wet op Uitvoerbelasting op Diamante, 1957, word hierby gewysig: Wysiging van artikel 1 van Wet 16 van 1957.

- (a) deur die omskrywing van „kommissaris" te skrap; en
- (b) deur na die omskrywing van „regulasie" die volgende omskrywing by te voeg:
„„Sekretaris" die Sekretaris van Binnelandse Inkomste;"

11. Artikel 11 van die Wet op Uitvoerbelasting op Diamante, 1957, word hierby gewysig deur in subartikel (1) die woord „Goewerneur-generaal" deur die woord „Staatspresident" te vervang. Wysiging van artikel 11 van Wet 16 van 1957.

12. Die Wet op Uitvoerbelasting op Diamante, 1957, word hierby gewysig— Vervanging van sekere woorde in Wet 16 van 1957.

- (a) deur die woord „kommissaris" oral waar dit voorkom deur die woord „Sekretaris" te vervang; en
- (b) deur die woord „Unie" oral waar dit voorkom deur die woord „Republiek" te vervang.

13. Artikel 1 van die Wet op Belasting van Kinematograaf-films, 1960, word hierby gewysig— Wysiging van artikel 1 van Wet 56 van 1960.

- (a) deur die omskrywing van „Kommissaris" te skrap; en
- (b) deur in die plek van genoemde omskrywing van „„Kommissaris" die volgende omskrywing in te voeg:
„„Sekretaris" die Sekretaris van Binnelandse Inkomste;"

14. Artikel 5 van die Wet op Belasting op Kinematograaf-films, 1960, word hierby deur die volgende artikel vervang: Wysiging van artikel 5 van Wet 56 van 1960, soos gewysig deur artikel 14 van Wet 71 van 1961.

„Vrystel-
lings.

5. Die belasting is nie betaalbaar nie ten opsigte van die vertoning van 'n kinematograaffilm in 'n vertoonplek indien die Sekretaris oortuig is dat die opbrengs van so 'n vertoning, min die bedrag ten opsigte waarvan daar tot bevrediging van die Sekretaris bewys word dat dit werklik aangewend is vir die betaling van nodige onkoste met betrekking tot die vertoning aangegaan, uitsluitend vir kulturele, liefdadige, opvoedkundige, filantropiese of godsdienslike doeleindes of vir amateur-sportbedrywighede bestee gaan word."

15. Die Wet op Belasting van Kinematograaffilms, 1960, word hierby gewysig deur die woord „Kommissaris" oral waar dit voorkom deur die woord „Sekretaris" te vervang. Vervanging van „Kommissaris" deur „Sekretaris" in Wet 56 van 1960.

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Amendment of
section 1 of
Act 77 of 1968.

16. (1) Section 1 of the Stamp Duties Act, 1968, is hereby amended—

- (a) by the insertion after the definition of “policy of life insurance” of the following definition:
“‘policy or certificate of marine insurance’ means any policy or certificate of insurance which is executed in respect of marine business as contemplated in the definition of ‘marine business’ in section 1 of the Insurance Act, 1943 (Act No. 27 of 1943), but excluding any policy insuring any person solely against inland transit risks;”;
 - (b) by the substitution for the definition of “public officer” of the following definition:
“‘public officer’ means a person in the employ of the Government or a provincial administration or the administration of the territory and includes an authorised revenue officer;”;
 - (c) by the substitution for the definition of “public revenue” of the following definition:
“‘public revenue’ means the revenue of the State (including a provincial administration, the administration of the territory and the railway administration) received or accrued by way of any tax, fee, levy, duty or rate;”;
 - (d) by the insertion after the definition of “regulation” of the following definition:
“‘Republic’ includes the territory;”;
 - (e) by the insertion after the definition of “stamp” of the following definition:
“‘territory’ means the territory of South-West Africa, excluding the Eastern Caprivi Zipfel;”.
- (2) The amendments effected by subsection (1) (b), (c) (d) and (e) shall take effect on the first day of October, 1969.

Amendment of
section 4 of
Act 77 of 1968.

17. (1) Section 4 of the Stamp Duties Act, 1968, is hereby amended—

- (a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:
“(a) any instrument if the duty thereon would be legally payable and borne by the Government (including any provincial administration, the administration of the territory and the railway administration) or by the government of any other country;”;
- (b) by the substitution for paragraph (b) of the said subsection of the following paragraph:
“(b) any instrument if the duty thereon would be legally payable and borne by any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or other committee of a similar nature, or any district council or any local or general council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act No. 55 of 1959), or the Evaton Bantu Township Liaison Committee as constituted under Part II of Schedule B to Proclamation No. 54 of 1959, or the body established under section 2 of the Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance No. 20 of 1943), of the Transvaal;”;
- (c) by the substitution for paragraph (e) of the said subsection of the following paragraph:

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16. (1) Artikel 1 van die Wet op Seëlregte, 1968, word hierby gewysig— Wysiging van artikel 1 van Wet 77 van 1968.

- (a) deur na die omskrywing van „bevoegde belasting-beampte” die volgende omskrywing in te voeg:
„gebied’ die gebied Suidwes-Afrika, met uitsondering van die Oostelike Caprivi Zipfel;”;
- (b) deur die omskrywing van „openbare amptenaar” deur die volgende omskrywing te vervang:
„openbare amptenaar’ iemand wat by die Regering of ’n provinsiale administrasie of die administrasie van die gebied in diens is en ook ’n bevoegde belastingbeampte;”;
- (c) deur na die omskrywing van „openbare amptenaar” die volgende omskrywing in te voeg:
„polis of sertifikaat van seeversekering’ ’n polis of sertifikaat van versekering wat ten opsigte van seebesigheid soos beoog in die omskrywing van „seebesigheid’ in artikel 1 van die Versekeringswet, 1943 (Wet No. 27 van 1943), verly word, maar met uitsondering van ’n polis waarby iemand slegs teen binnelandse vervoerrisiko’s verseker word;”;
- (d) deur na die omskrywing van „regulasie” die volgende omskrywing in te voeg:
„Republiek’ ook die gebied;”;
- (e) deur die omskrywing van „Staatsinkomste” deur die volgende omskrywing te vervang:
„Staatsinkomste’ die inkomste van die Staat (met inbegrip van ’n provinsiale administrasie, die administrasie van die gebied en die spoorweg-administrasie) by wyse van belasting, gelde, heffing, reg of tarief ontvang of toegeval;”.

(2) Die wysigings deur subartikel (1) (a), (b), (d) en (e) aanbring, tree in werking op die eerste dag van Oktober 1969.

17. (1) Artikel 4 van die Wet op Seëlregte, 1968, word hierby gewysig— Wysiging van artikel 4 van Wet 77 van 1968.

- (a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:
„(a) ’n stuk indien die seëlreg daarop wettiglik deur die Regering (met inbegrip van ’n provinsiale administrasie, die administrasie van die gebied en die spoorwegadministrasie) of deur die regering van ’n ander land betaalbaar sou wees en gedra sou moet word;”;
- (b) deur paragraaf (b) van genoemde subartikel deur die volgende paragraaf te vervang:
„(b) ’n stuk indien die seëlreg daarop wettiglik deur ’n afdelingsraad, landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of ander komitee van ’n soortgelyke aard, of ’n distriksraad of ’n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Bantoesake, 1959 (Wet No. 55 van 1959), of die Skakelkomitee vir Evaton-Bantodorp soos ingestel kragtens Deel II van Bylae B by Proklamasie No. 54 van 1959, of die liggaam ingestel ingevolge artikel 2 van die Ordonnansie op die Transvaalse Raad vir die Ontwikkeling van Buitestedelike Gebiede, 1943 (Ordonnansie No. 20 van 1943), van Transvaal, betaalbaar sou wees en gedra sou moet word;”;
- (c) deur paragraaf (e) van genoemde subartikel deur die volgende paragraaf te vervang:

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“(e) any instrument, other than an instrument referred to in Item 15 of Schedule 1, executed in the territory before the first day of October, 1969, and relating to the transfer or hypothecation of any property in the Republic (excluding the territory) or to any matter or thing to be performed or done in the Republic (excluding the territory), if such instrument at the time of its introduction into the Republic (excluding the territory) is duly stamped under the laws of the territory, or is exempt from duty under those laws;”.

(2) The amendments effected by subsection (1) (a) and (c) shall take effect on the first day of October, 1969.

Amendment of
section 7 of
Act 77 of 1968.

18. (1) Section 7 of the Stamp Duties Act, 1968, is hereby amended by the insertion after paragraph (h) of the following paragraph:

“(hA) in the case of the cancellation of company shares, as contemplated in Item 15 (4) of Schedule 1, the company of which the shares are cancelled;”.

(2) The amendment effected by subsection (1) shall be deemed to have taken effect on the second day of June, 1969.

Amendment of
section 22 of
Act 77 of 1968.

19. (1) Section 22 of the Stamp Duties Act, 1968, is hereby amended by the substitution for paragraph (a) of subsection (4) of the following paragraph:

“(a) Any instrument whereby a lease (including any lease or agreement of lease chargeable with stamp duty under any previous Act of Parliament or under any law of the territory) is continued, renewed or extended beyond the period for which such lease (or any previous continuance, renewal or extension thereof) was required to be stamped, shall be chargeable with the duty payable in respect of a lease for a period equal to the entire period of the aforesaid lease (including any periods for which it has been continued, renewed or extended), less the sum of the amounts of stamp duty previously payable in respect of such lease and any earlier continuations, renewals or extensions thereof, whether under this Act, any previous Act of Parliament or any law of the territory.”.

(2) The amendments effected by subsection (1) shall take effect on the first day of October, 1969.

Amendment of
section 23 of
Act 77 of 1968.

20. (1) Section 23 of the Stamp Duties Act, 1968, is hereby amended—

(a) by the substitution for the definition of “bank” in subsection (1) of the following definition:

“‘bank’ means any banking institution registered under the Banks Act, 1965 (Act No. 23 of 1965), any person lawfully carrying on the occupation of a stock and share broker, or a trustee under a unit trust scheme who is registered as such under section 20 of the Unit Trusts Control Act, 1947 (Act No. 18 of 1947), and includes the State or any person approved by the Secretary in writing;”.

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„(e) 'n stuk, behalwe 'n stuk in Item 15 van Bylae 1 bedoel, wat voor die eerste dag van Oktober 1969 in die gebied verly is met betrekking tot die oordrag of verhipotekering van eiendom in die Republiek (behalwe die gebied) of tot 'n aangeleentheid of iets wat in die Republiek (behalwe die gebied) verrig of gedoen moet word, indien so 'n stuk by invoering in die Republiek (behalwe die gebied) behoorlik kragtens die wette van die gebied geseël is of ingevolge daardie wette van seëlreg vrygestel is;”.

(2) Die wysigings deur subartikel (1) (a) en (c) aangebring, tree in werking op die eerste dag van Oktober 1969.

18. (1) Artikel 7 van die Wet op Seëlregte, 1968, word hierby gewysig deur na paragraaf (h) die volgende paragraaf in te voeg: Wysiging van artikel 7 van Wet 77 van 1968.

„(hA) in die geval van die intrekking van maatskappy-aandeel, soos in Item 15 (4) van Bylae 1 beoog, die maatskappy waarvan die aandeel ingetrek word;”.

(2) Die wysiging deur subartikel (1) aangebring, word geag in werking te getree het op die tweede dag van Junie 1969.

19. (1) Artikel 22 van die Wet op Seëlregte, 1968, word hierby gewysig, deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang: Wysiging van artikel 22 van Wet 77 van 1968.

„(a) 'n Stuk waarvolgens 'n huurooreenkoms (met inbegrip van 'n huur of huurooreenkoms wat ingevolge 'n vorige Parlements wet of 'n wet van die gebied aan seëlreg onderhewig was) voortgesit, hernieu of verleng word ná die tydperk waarvoor dié huurooreenkoms (of enige vorige voortsetting, hernuwing of verlenging daarvan) geseël moes word, is onderhewig aan die seëlreg wat betaalbaar is ten opsigte van 'n huurooreenkoms vir 'n tydperk gelyk aan die hele tydperk van bedoelde huurooreenkoms (met inbegrip van enige tydperke waarvoor dit voortgesit, hernieu of verleng is), min die som van die bedrae aan seëlreg voorheen betaalbaar ten opsigte van die huurooreenkoms en enige vroeër voortsettings, hernuwings of verlengings daarvan, hetsy ingevolge hierdie Wet, 'n vorige Parlements wet of 'n wet van die gebied.”.

(2) Die wysigings deur subartikel (1) aangebring, tree in werking op die eerste dag van Oktober 1969.

20. (1) Artikel 23 van die Wet op Seëlregte, 1968, word hierby gewysig— Wysiging van artikel 23 van Wet 77 van 1968.

(a) deur die omskrywing van „bank” in subartikel (1) deur die volgende omskrywing te vervang:

„„bank” 'n bankinstelling wat ingevolge die Bankwet, 1965 (Wet No. 23 van 1965), geregistreer is, iemand wat wettiglik die bedryf van makelaar in effekte en aandeel voortsit, of 'n trustee ingevolge 'n effekte-trustskema wat as sodanig ingevolge artikel 20 van die Wet op Beheer van Effekte-trustskemas, 1947 (Wet No. 18 van 1947), geregistreer is, en ook die Staat of iemand deur die Sekretaris skriftelik goedgekeur;”;

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- (b) by the substitution for subparagraph (ii) of paragraph (b) of subsection (4) of the following subparagraph:
 - “(ii) where exemption from duty is claimed under paragraph (f) of the Exemptions to Item 15 of Schedule 1, such instrument bears an endorsement made by the buying broker or a bank acting on behalf of the transferee in connection with the relevant purchase, in such form as the Secretary may approve, to the effect that the tax referred to in section 2 of the Marketable Securities Tax Act, 1948 (Act No. 32 of 1948), has on or after the date of commencement of this Act become payable in respect of the purchase by the transferee of such marketable security; or”;
- (c) by the addition at the end of subparagraph (iii) of paragraph (b) of the said subsection of the word “or”;
- (d) by the addition to paragraph (b) of the said subsection of the following subparagraph:
 - “(iv) where exemption from duty is claimed under paragraph (i) of the Exemptions to Item 15 of Schedule 1, there is produced a certificate by the Secretary to the effect that the exemption is applicable.”;
- (e) by the substitution for subsection (5) of the following subsection:
 - “(5) No endorsement shall be made by any broker or bank for the purposes of subsection (4) (b) (ii) unless the transferee's name appears in the relevant instrument of transfer.”;
- (f) by the insertion after subsection (7) of the following subsection:
 - “(7A) (a) Where any marketable security was sold or disposed of in the territory before the first day of October, 1969, stamp duty shall, notwithstanding the fact that the consequent registration of transfer of such marketable security is effected on or after the said date, be paid in respect of the registration of transfer under the stamp duty laws of the territory but subject to the relevant exemptions provided for in the said laws, and for the purposes of such duty the provisions of those laws shall be applied as though they had not been repealed.
 - (b) For the purposes of this subsection, where it appears that any instrument used for the purpose of transferring any marketable security in the territory or obtaining the registration of transfer in the territory of any marketable security, has been signed by the transferor before the first day of October, 1969, such marketable security shall be deemed to have been sold or disposed of before that date unless the actual date of such sale or disposal, being a date falling on or after the first-mentioned date, has been noted on such instrument and such note has been signed by the transferee or his agent.”;
- (g) by the substitution for paragraphs (b) and (c) of subsection (8) of the following paragraphs:
 - “(b) makes any endorsement on any instrument of transfer for the purposes of subsection (4) (b) (ii) which is false or incorrect or fails to comply with the provisions of subsection (5); or

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- (b) deur subparagraaf (ii) van paragraaf (b) van subartikel (4) deur die volgende subparagraaf te vervang:
- „(ii) waar aanspraak gemaak word op vrystelling van seëlreg ingevolge paragraaf (f) van die Vrystellings by Item 15 van Bylae 1, die oordragstuk 'n endossement dra wat deur die kopende makelaar of 'n bank wat ten behoeve van die oordragnemer in verband met die betrokke koop optree, in die vorm deur die Sekretaris goedgekeur, aangebring is, ten effekte dat die in artikel 2 van die Handelseffektebelastingwet, 1948 (Wet No. 32 van 1948), bedoelde belasting op of na die datum van inwerkingtreding van hierdie Wet ten opsigte van die koop van bedoelde handelseffekte deur die oordragnemer betaalbaar geword het; of”;
- (c) deur aan die end van subparagraaf (iii) van paragraaf (b) van genoemde subartikel die woord „of” by te voeg;
- (d) deur by paragraaf (b) van genoemde subartikel die volgende subparagraaf te voeg:
- „(iv) waar aanspraak gemaak word op 'n vrystelling van seëlreg ingevolge paragraaf (i) van die Vrystellings by Item 15 van Bylae 1, 'n sertifikaat deur die Sekretaris ten effekte dat die vrystelling van toepassing is, getoon word.”;
- (e) deur subartikel (5) deur die volgende subartikel te vervang:
- „(5) Geen endossement word deur 'n makelaar of bank vir die doeleindes van subartikel (4) (b) (ii) aangebring nie tensy die oordragnemer se naam in die betrokke oordragstuk voorkom.”;
- (f) deur na subartikel (7) die volgende subartikel in te voeg:
- „(7A) (a) Waar handelseffekte voor die eerste dag van Oktober 1969 in die gebied verkoop of vervreem is, word, ondanks die feit dat die gevolglike registrasie van die oordrag van die handelseffekte op of na daardie datum bewerkstellig is, seëlreg ten opsigte van die registrasie van die oordrag ingevolge die seëlregwette van die gebied betaal, maar onderworpe aan die toepaslike vrystellings waarvoor in daardie wette voorsiening gemaak word, en die bepalings van daardie wette word vir die doeleindes van bedoelde seëlreg toegepas asof daardie wette nie herroep was nie.
- (b) Waar dit blyk dat 'n stuk wat gebruik word vir die doel om handelseffekte in die gebied oor te dra of om die registrasie van die oordrag van handelseffekte in die gebied te verkry, deur die oordraggewer voor die eerste dag van Oktober 1969 onderteken is, word, by die toepassing van hierdie subartikel, daardie handelseffekte geag voor daardie datum verkoop of vervreem te gewees het, tensy die oordragnemer of sy verteenwoordiger die werklike datum van die verkoop of vervreemding, synde 'n datum wat op of na eersbedoelde datum val, op bedoelde stuk aangeteken het en daardie aantekening onderteken het.”;
- (g) deur paragrawe (b) en (c) van subartikel (8) deur die volgende paragrawe te vervang:
- „(b) 'n endossement op 'n oordragstuk vir die doeleindes van subartikel (4) (b) (ii) aanbring wat vals of onjuis is of versuim om die bepalings van subartikel (5) na te kom; of

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- (c) as the transferee in respect of any marketable security or as the agent of such transferee, makes any note for the purposes of subsection (7) (b) or (7A) (b) or Item 15 (3) (a) of Schedule 1, which is false or incorrect;"; and
- (h) by the addition of the following subsections:
- "(10) If any scheme of arrangement or reconstruction of any company or its affairs (including a scheme for the amalgamation of two or more companies) has been sanctioned by any order of court, and under that scheme any shares issued by any company are cancelled with or without return of capital and—
- (a) any shares in any other company are, with or without subscription, issued or to be issued to the person holding the first-mentioned shares at the time of cancellation thereof; or
- (b) such person receives or is to receive any cash or other asset from anybody,
- the said person shall, for the purposes of the duty under Item 15 (4) of Schedule 1, be deemed to have disposed of the shares cancelled as aforesaid and to have disposed of such shares for a consideration equal in value to the market value of those shares immediately prior to their cancellation, such value being determined as though such shares had not been and were not about to be cancelled.

(11) The duty payable under Item 15 (4) of Schedule 1 shall be denoted on a copy of the application to court in respect of the scheme referred to in subsection (10) and the company of which the shares in question are cancelled shall endorse on such copy the market value of such shares as determined in accordance with the said subsection and shall retain such copy, which shall at all reasonable times during a period of three years after the date of the order of court referred to in the said subsection be open for inspection by any person acting under the authority of the Secretary.

(12) Where, in terms of the scheme referred to in subsection (10), a capital reserve is created in any company by reason of the cancellation of shares, and other shares are issued by that company under that scheme and are subscribed for out of such reserve, the duty payable under Item 15 (4) of Schedule 1 in respect of the said cancellation shall be reduced by the amount of duty paid under Item 15 (1) or (2) in respect of the issue of the said other shares.

(13) The copy of the application to court referred to in subsection (11) shall be stamped in accordance with the provisions of this Act as though it were an instrument which had been executed on the date of the order of court referred to in subsection (10) or on such later date as the Secretary, having regard to the circumstances of the case, may approve."

(2) The amendment effected by subsection (1) (b) shall be deemed to have taken effect on the first day of October 1968, and the amendment effected by subsection (1) (h) shall be deemed to have taken effect on the second day of June, 1969.

Amendment of
section 24 of
Act 77 of 1968.

21. (1) Section 24 of the Stamp Duties Act, 1968, is hereby amended—

(a) by the substitution for paragraph (a) of subsection (4) of the following paragraph:

"(a) deliver to a receiver of revenue a statement in such form as the Secretary may prescribe, reflecting dutiable premiums for the said period of three months, being—

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- (c) as die oordragner ten opsigte van handels-effekte of as die verteenwoordiger van so 'n oordragner, 'n aantekening vir die doeleindes van subartikel (7) (b) of (7A) (b) of Item 15 (3) (a) van Bylae 1 maak wat vals of onjuis is,"; en
- (h) deur die volgende subartikels by te voeg:

„(10) Indien 'n plan vir die reëling of rekonstruksie van 'n maatskappy of sy sake (met inbegrip van 'n plan vir die amalgamasie van twee of meer maatskappye) deur 'n hofbevel goedgekeur is, en ingevolge daardie skema uitgereikte aandele van 'n maatskappy ingetrek word met of sonder terugbetaling van kapitaal en—

- (a) aandele in 'n ander maatskappy met of sonder inskrywing uitgereik word of uitgereik moet word aan die persoon wat eersbedoelde aandele besit ten tyde van die intrekking daarvan; of

- (b) bedoelde persoon kontant of 'n ander bate van iemand ontvang of moet ontvang,

word, vir die doeleindes van die seëlreg ingevolge Item 15 (4) van Bylae 1, bedoelde persoon geag die aldus ingetrekke aandele te vervreem het en dié aandele te vervreem het teen 'n vergoeding waarvan die waarde gelyk is aan die markwaarde van daardie aandele onmiddellik voor die intrekking daarvan, maar daardie waarde word vasgestel asof bedoelde aandele nie ingetrek was nie en asof hulle nie op die punt gestaan het om ingetrek te word nie.

(11) Die seëlreg wat ingevolge Item 15 (4) van Bylae 1 betaalbaar is, word aangedui op 'n afskrif van die aansoek aan die hof ten opsigte van die in subartikel (10) bedoelde plan en die maatskappy waarvan die betrokke aandele ingetrek word, endosseer op bedoelde afskrif die markwaarde van daardie aandele, soos volgens voorskrif van genoemde subartikel vasgestel, en behou daardie afskrif, wat te alle redelike tye gedurende 'n tydperk van drie jaar na die datum van die in genoemde subartikel bedoelde hofbevel beskikbaar moet wees vir insae deur iemand wat op gesag van die Sekretaris handel.

(12) Waar, ingevolge die plan in subartikel (10) bedoel, 'n kapitaalreserwe in 'n maatskappy geskep word omrede van die intrekking van aandele en ander aandele ingevolge daardie plan deur daardie maatskappy uitgereik word en uit daardie reserwe ingeskryf word, word die seëlreg wat ingevolge Item 15 (4) van Bylae 1 ten opsigte van bedoelde intrekking betaalbaar is, met die bedrag van die seëlreg wat ingevolge Item 15 (1) of (2) ten opsigte van die uitreiking van bedoelde ander aandele betaal is, verminder.

(13) Die afskrif van die aansoek aan die hof in subartikel (11) bedoel, word ooreenkomstig die bepalinge van hierdie Wet geseël asof dit 'n stuk was wat verly is op die datum van die hofbevel in subartikel (10) bedoel of op die latere datum wat die Sekretaris, met inagneming van die omstandighede van die geval, goedkeur.”.

(2) Die wysiging deur subartikel (1) (b) aangebring, word geag in werking te getree het op die eerste dag van Oktober 1968 en die wysiging deur subartikel (1) (h) aangebring, word geag in werking te getree het op die tweede dag van Junie 1969.

21. (1) Artikel 24 van die Wet op Seëlregte, 1968, word hierby gewysig—

- (a) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:

„(a) aan 'n ontvanger van inkomste 'n opgawe in die deur die Sekretaris voorgeskrewe vorm verstrek, wat belasbare premies aantoon vir bedoelde tydperk van drie maande, synde—

Wysiging van
artikel 24 van
Wet 77 van 1968.

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(i) the sum of the premiums (hereinafter referred to as total premiums) on all such policies, certificates of insurance and endorsements executed and all such renewals falling due during the said period, less premiums in respect of any such policies, certificates or endorsements which have not been in force or of effect and renewal premiums in respect of policies which have not been renewed and have during the said period ceased to be renewable, provided the premiums so deducted have been included in total premiums in the said statement or in any statement delivered under this paragraph in respect of any previous period; or

(ii) if the Secretary, having regard to the circumstances of the case, consents and subject to such conditions as the Secretary may impose, the sum of the premiums received by the said insurer during the said period in respect of all such policies, certificates of insurance, endorsements and renewals:

Provided that where the aggregate of the premiums on any aforesaid policy, certificate of insurance or renewal thereof and any additional premiums payable in terms of any endorsements to such policy, certificate or renewal in respect of the same period of insurance exceeds five thousand rand, the amount by which such aggregate exceeds five thousand rand shall be disregarded in the determination of such dutiable premiums; and”;

(b) by the insertion after subsection (8) of the following subsection:

“(8A) Notwithstanding anything to the contrary in this Act contained, any renewal of any policy or certificate of insurance referred to in Item 18 (6) of Schedule 1 which relates to any property or insurable interest in the territory and falls due before the first day of October, 1969, shall, if such renewal is executed in the territory and notwithstanding the fact that such renewal is executed on or after that date, not be chargeable with duty under the said Item but shall be chargeable with the stamp duty, if any, which would have been payable under the stamp duty laws of the territory if such renewal had been executed before the said date and shall be stamped accordingly.”.

(2) The amendment effected by subsection (1) (a) shall be deemed to have taken effect on the first day of October, 1968.

Insertion of
section 37A in
Act 77 of 1968.

22. The following section is hereby inserted in the Stamp Duties Act, 1968, after section 37:

“This Act to
apply in
South-West
Africa. 37A. The provisions of this Act shall, with effect from the first day of October, 1969, and the provisions of any law amending this Act after the said date shall, apply also in the territory.”.

Amendment of
Item 1 of
Schedule 1 to
Act 77 of 1968.

23. (1) Item 1 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the substitution for the Exemption of the following Exemption:

“Exemption: Any affidavit or declaration required to be made in connection with any payment to or refund from the public revenue or required to be furnished to a Minister or an administrator or an officer (other than

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- (i) die som van die premies (hieronder totale premies genoem) op alle bedoelde polisse, sertifikate van versekering en endossemente gedurende bedoelde tydperk verly en alle bedoelde hernuwings waarop die premies gedurende bedoelde tydperk betaalbaar geword het, min premies ten opsigte van enige bedoelde polisse, sertifikate of endossemente wat nie van krag was of enige uitwerking gehad het nie en hernuwingspremies ten opsigte van polisse wat nie hernieu is nie en gedurende bedoelde tydperk opgehou het om hernieubaar te wees, mits die premies aldus afgetrek, ingesluit is by totale premies in bedoelde opgawe of in 'n opgawe ingevolge hierdie paragraaf ten opsigte van 'n vorige tydperk verstrek; of
- (ii) indien die Sekretaris, met inagneming van die omstandighede van die geval, instem en onderworpe aan die voorwaardes deur die Sekretaris opgelê, die som van die premies wat ten opsigte van alle bedoelde polisse, sertifikate van versekering, endossemente en hernuwings deur bedoelde versekeraar gedurende bedoelde tydperk ontvang is:

Met dien verstande dat waar die totaal van die premies op 'n bedoelde polis, sertifikaat van versekering of hernuwing daarvan en enige addisionele premies wat ingevolge endossemente by sodanige polis, sertifikaat of hernuwing ten opsigte van dieselfde versekeringstydperk betaalbaar is, vyfduisend rand te bowe gaan, die bedrag waarmee bedoelde totaal vyfduisend rand te bowe gaan by die vasstelling van bedoelde belasbare premies buite rekening gelaat word; en";

- (b) deur na subartikel (8) die volgende subartikel in te voeg:

„(8A) 'n Hernuwing van 'n in Item 18 (6) van Bylae 1 bedoelde polis of sertifikaat van versekering wat op eiendom of 'n versekerbare belang in die gebied betrekking het en waarop die premie voor die eerste dag van Oktober 1969 betaalbaar word, is, ondanks andersluidende bepalings van hierdie Wet, indien daardie hernuwing in die gebied verly word en ondanks die feit dat die hernuwing op of na bedoelde datum verly is, nie ingevolge bedoelde Item aan seëlreg onderhewig nie maar is onderhewig aan die seëlreg (indien enige) wat ingevolge die seëlregwette van die gebied betaalbaar sou gewees het indien bedoelde hernuwing voor genoemde datum verly was en moet dienoreenkomstig geseël word.”

- (2) Die wysiging deur subartikel (1) (a) aangebring, word geag in werking te getree het op die eerste dag van Oktober 1968.

22. Die volgende artikel word hierby in die Wet op Seëlregte, 1968, na artikel 37 ingevoeg:

„Hierdie 37A. Die bepalings van hierdie Wet is, met ingang Wet in van die eerste dag van Oktober 1969, en die bepalings Suidwes- van 'n wet wat hierdie Wet na genoemde datum Afrika van toepassing. wysig is, ook in die gebied van toepassing.”

Invoeging van artikel 37A in Wet 77 van 1968.

23. (1) Item 1 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur die Vrystelling deur die volgende Vrystelling te vervang:

„Vrystelling: 'n Beëdigde of ander verklaring wat vereis word in verband met 'n betaling aan of terugbetaling uit Staatsinkomste of wat aan 'n Minister of 'n administrateur of 'n beamppte (behalwe 'n griffier van 'n

Wysiging van Item 1 van Bylae 1 by Wet 77 van 1968.

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a registrar of any division of the Supreme Court or a clerk of an inferior court) in the service of the State (including a provincial administration, the administration of the territory and the railway administration).”.

(2) The amendment effected by subsection (1) shall take effect on the first day of October, 1969.

Amendment of
Item 5 of
Schedule 1 to
Act 77 of 1968.

24. (1) Item 5 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the substitution for paragraph (f) of the Exemptions of the following paragraph:

“(f) Cheque drawn on a bank in the territory if stamp duty in respect of such cheque has before the first day of October, 1969, been paid under the stamp duty laws of the territory.”.

(2) The amendment effected by subsection (1) shall take effect on the first day of October, 1969.

Amendment of
Item 15 of
Schedule 1 to
Act 77 of 1968.

25. (1) Item 15 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended—

(a) by the substitution for paragraph (3) of the following paragraph:

“(3) In respect of the registration of transfer of any such marketable security:

(a) if the marketable security was sold or disposed of not later than the twenty-sixth day of March, 1969, and the date of the sale or disposal is noted on the relevant instrument of transfer referred to in section 23 of this Act by the transferee or his agent and such note is signed by the transferee or his agent:

(i) if transfer is registered before the expiry of a period of six months from the date of execution of such instrument of transfer: for every R100 or part thereof of the amount or value of the consideration given, or where no consideration is given, of the value of the marketable security transferred

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(ii) if transfer is registered after the expiry of the said period

Three times the duty which would have been payable under (a) (i) if transfer had been registered before the expiry of the said period of six months.

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afdeling van die Hooggeregshof of 'n klerk van 'n laerhof) in diens van die Staat (met inbegrip van 'n provinsiale administrasie, die administrasie van die gebied en die spoorwegadministrasie) verstrek moet word."

(2) Die wysiging deur subartikel (1) aangebring, tree in werking op die eerste dag van Oktober 1969.

24. (1) Item 5 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur paragraaf (f) van die Vrystellings deur die volgende paragraaf te vervang:

Wysiging van
Item 5 van
Bylae 1 by
Wet 77 van 1968.

„(f) Tjek getrek op 'n bank in die gebied indien seëlreg ten opsigte van dié tjek voor die eerste dag van Oktober 1969 ingevolge die seëlregwette van die gebied betaal is."

(2) Die wysiging deur subartikel (1) aangebring, tree in werking op die eerste dag van Oktober 1969.

25. (1) Item 15 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig—

Wysiging van
Item 15 van
Bylae 1 by
Wet 77 van 1968.

(a) deur paragraaf (3) deur die volgende paragraaf te vervang:

„(3) Ten opsigte van die registrasie van die oordrag van sodanige handelseffekte:

(a) indien die handelseffekte verkoop of vervreem is nie later nie as die ses-en-twintigste dag van Maart 1969 en die datum van die verkoop of vervreemding op die betrokke oordragstuk in artikel 23 van hierdie Wet bedoel, aangeteken is deur die oordragnemer of sy verteenwoordiger en daardie aantekening deur die oordragnemer of sy verteenwoordiger onderteken is:

(i) indien oordrag geregistreer word binne 'n tydperk van ses maande vanaf die datum van verlyding van bedoelde oordragstuk: vir elke R100 of deel daarvan van die bedrag of waarde van die vergoeding gegee, of, waar geen vergoeding gegee word nie, van die waarde van die handelseffekte wat oorgedra word . . .

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(ii) indien oordrag na verstryking van genoemde tydperk geregistreer word

Drie maal die seëlreg wat ingevolge (a) (i) betaalbaar sou gewees het indien oordrag binne bedoelde tydperk van ses maande geregistreer was.

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(b) in any other case:

- (i) if transfer is registered before the expiry of a period of six months from the date of execution of the relevant instrument of transfer referred to in section 23 of this Act: for every R100 or part thereof of the amount or value of the consideration given, or where no consideration is given, of the value of the marketable security transferred . . .

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- (ii) if transfer is registered after the expiry of the said period

Three times the duty which would have been payable under (b) (i) if transfer had been registered before the expiry of the said period of six months.”;

(b) by the insertion after paragraph (3) of the following paragraph:

“(4) In respect of the cancellation of any company shares which any person is in terms of section 23 (10) of this Act deemed to have disposed of: for every R100 or part thereof of the value of the consideration referred to in the said section 23 (10)

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(c) by the substitution for paragraph (a) of the Exemptions to that Item of the following paragraph:

“(a) The registration of transfer of shares of any company incorporated or managed and controlled in the territory if the sale or disposal of such shares was made in the territory before the first day of October, 1969, and stamp duty has been paid in respect of such registration of transfer under the stamp duty laws of the territory.”;

(d) by the substitution for paragraph (d) of the Exemptions to that Item of the following paragraph:

“(d) The issue or registration of transfer of any negotiable certificate in respect of any deposit made with any banking institution registered under the Banks Act, 1965 (Act No. 23 of 1965), if such certificate is subject to duty under Item 13.”; and

(e) by the addition to the Exemptions to that Item of the following paragraph:

“(i) Any registration of transfer effected on or after the date of commencement of the Revenue Laws Amendment Act, 1969, in respect of any marketable security sold or disposed of to any company (hereinafter referred to as the subsidiary company) which is registered, managed and controlled in the Republic by any other company (hereinafter referred to as the foreign company) which is

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(b) in enige ander geval:

- (i) indien oordrag geregistreer word binne 'n tydperk van ses maande vanaf die datum van verlyding van die betrokke oordragstuk in artikel 23 van hierdie Wet bedoel: vir elke R100 of deel daarvan van die bedrag of waarde van die vergoeding gegee, of, waar geen vergoeding gegee word nie, van die waarde van die handelseffekte wat oorge- dra word

R c
1 00

- (ii) indien oordrag na verstryking van genoemde tydperk geregistreer word

Drie maal die seëlreg wat ingevolge (b) (i) betaalbaar sou gewees het indien oordrag binne bedoelde tydperk van ses maande geregistreer was.”;

(b) deur na paragraaf (3) die volgende paragraaf in te voeg:

„(4) Ten opsigte van die intrekking van maatskappy-aandeel wat 'n persoon ingevolge artikel 23 (10) van hierdie Wet geag word te vervreem het: vir elke R100 of deel daarvan van die vergoeding in genoemde artikel 23 (10) bedoel . . .

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1 00”;

(c) deur paragraaf (a) van die Vrystellings by daardie Item deur die volgende paragraaf te vervang:

„(a) Die registrasie van oordrag van aandeel van 'n maatskappy wat in die gebied opgerig is of daar bestuur en beheer word indien die verkoop of vervreemding van daardie aandeel voor die eerste dag van Oktober 1969 in die gebied plaasgevind het en seëlreg ten opsigte van bedoelde registrasie van oordrag ingevolge die seëlregwette van die gebied betaal is.”;

(d) deur paragraaf (d) van die Vrystellings by daardie Item deur die volgende paragraaf te vervang:

„(d) Die uitreiking of registrasie van oordrag van 'n verhandelbare sertifikaat ten opsigte van 'n deposito gestort by 'n bankinstelling wat ingevolge die Bankwet, 1965 (Wet No. 23 van 1965) geregistreer is, indien dié sertifikaat aan seëlreg ingevolge Item 13 onderhewig is.”; en

(e) deur by die Vrystellings by bedoelde Item die volgende paragraaf te voeg:

„(i) 'n Registrasie van oordrag op of na die datum van inwerkingtreding van die Wysigingswet op Inkomstewette, 1969, bewerkstellig ten opsigte van handelseffekte verkoop of vervreem aan 'n maatskappy (hieronder die filiaalmaatskappy genoem) wat in die Republiek geregistreer is en bestuur en beheer word, deur 'n ander maatskappy (hieronder die buitelandse maatskappy genoem) wat buite

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registered, managed and controlled outside the Republic, if it is proved to the satisfaction of the Secretary—

- (i) that at the time of such sale or disposal all the issued shares of the subsidiary company were held for its own benefit by the foreign company or a company which was registered, managed and controlled outside the Republic and was controlled by or controlled the foreign company; and
 - (ii) that the subsidiary company has under an arrangement with the foreign company acquired from the foreign company all the assets, including the said marketable security, relating to any industrial or commercial or other business undertaking of the foreign company in the Republic.”
- (2) (a) The amendment effected by subsection (1) (a) shall be deemed to have taken effect on the twenty-seventh day of March, 1969.
- (b) The amendment effected by subsection (1) (b) shall be deemed to have taken effect on the second day of June, 1969.
- (c) The amendment effected by subsection (1) (c) shall take effect on the first day of October, 1969.
- (d) The amendment effected by subsection (1) (d) shall be deemed to have taken effect on the first day of October, 1968.

Amendment of
Item 18 of
Schedule 1 to
Act 77 of 1968.

26. (1) Item 18 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended—

(a) by the insertion after paragraph (2) of the following paragraph:

“(2A) Policy of insurance against accident to a person or in respect of any bodily injury to or any incapacity or sickness of any person or the like, if such insurance is provided for in a policy which is mainly a policy of life insurance subject to duty under paragraph (1) or (2):

(a) where such policy of life insurance is a funeral policy or industrial policy as contemplated in the Insurance Act, 1943 (Act No. 27 of 1943) . . .

R	c
0	20
0	50

(b) in any other case
The duty under this paragraph shall be payable in addition to the duty payable under paragraph (1) or (2).”;

(b) by the substitution for paragraph (4) of the following paragraph:

“(4) Policy or certificate of marine insurance (including voyage and time policies and floating and declaration policies) or any renewal thereof or any endorsement thereto involving an additional premium:

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(a) if third-party cover is included therein

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(b) in any other case
and

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die Republiek geregistreer is en bestuur en beheer word, indien daar tot bevrediging van die Sekretaris bewys word—

- (i) dat ten tyde van bedoelde verkoop of ver-vreemding al die uitgereikte aandele van die filiaalmaatskappy vir sy eie voordeel besit is deur die buitelandse maatskappy of 'n maatskappy wat buite die Republiek geregistreer, bestuur en beheer was en deur die buitelandse maatskappy beheer was of dit beheer het; en
- (ii) dat die filiaalmaatskappy ingevolge 'n reëling met die buitelandse maatskappy al die bates, met inbegrip van bedoelde handelseffekte, wat met enige industriële of kommersiële of ander besigheidsonderneming van die buite-landse maatskappy in die Republiek in ver-band staan, van die buitelandse maatskappy verkry het.”.

- (2) (a) Die wysiging deur subartikel (1) (a) aangebring, word geag in werking te getree het op die sewe-en-twintigste dag van Maart 1969.
- (b) Die wysiging deur subartikel (1) (b) aangebring, word geag in werking te getree het op die tweede dag van Junie 1969.
- (c) Die wysiging deur subartikel (1) (c) aangebring, tree in werking op die eerste dag van Oktober 1969.
- (d) Die wysiging deur subartikel (1) (d) aangebring, word geag in werking te getree het op die eerste dag van Oktober 1968.

26. (1) Item 18 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig—

Wysiging van
Item 18 van
Bylae 1 by
Wet 77 van 1968.

- (a) deur na paragraaf (2) die volgende paragraaf in te voeg:

„(2A) Polis van versekering waarby iemand teen 'n ongeluk verseker word of ten opsigte van liggaamlike besering aan of ongeskiktheid of siekte van iemand of iets dergeliks, indien voorsiening vir dié versekering gemaak word in 'n polis wat hoofsaaklik 'n lewens-versekeringspolis is wat ingevolge paragraaf (1) of (2) aan seëlreg onderhewig is:

- (a) waar bedoelde lewensversekeringspolis 'n begrafnispolis of nywerheidspolis is soos beoog in die Versekeringswet, 1943 (Wet No. 27 van 1943)

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- (b) in enige ander geval
- Die seëlreg ingevolge hierdie paragraaf is betaalbaar benewens die seëlreg wat ingevolge paragraaf (1) of (2) betaalbaar is.”;

- (b) deur paragraaf (4) deur die volgende paragraaf te ver-vang:

„(4) Polis of sertifikaat van see-versekering (met inbegrip van reis-en tydpolis en vlottende en verklaringspolisse) of 'n hernuwing daarvan of 'n endossement daarby wat 'n addisionele premie mee-bring:

R c

- (a) indien derde-party dekking daarby ingesluit word
 - (b) in enige ander geval
- en

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0 05”;

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- (c) by the substitution for paragraph (7) of the following paragraph:

“(7) Cession of any policy of insurance or of any interest under such policy	R	c
Provided that the duty on any cession of a policy referred to in paragraph (1) or of any interest thereunder shall not exceed the duty to which the policy which is ceded or under which an interest is ceded would be liable under that paragraph.”.	0	50

- (2) The amendment effected by subsection (1) (a) shall take effect on the first day of July, 1969, and the amendments effected by subsection (1) (b) shall be deemed to have taken effect on the first day of April, 1969.

Amendment of
Item 20 of
Schedule 1 to
Act 77 of 1968.

27. (1) Item 20 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended—

- (a) by the substitution for paragraph (c) of the Exemptions to that Item of the following paragraph:

“(c) Indemnity by any person solely in respect of loss or damage caused by or suffered in consequence of the death of or any personal injury to such person or any child or dependant of such person.”; and

- (b) by the addition of the following paragraphs to the said Exemptions:

“(d) Indemnity in respect of loss or damage caused by or suffered in consequence of the death of or any personal injury to any person while being taken up or conveyed in or put down from any vehicle, aircraft, ship or boat owned, operated or hired by the Government (including any provincial administration, the administration of the territory and the railway administration) or in respect of the loss of or any damage to any property of such person arising from any accident or other cause while or as a result of being so taken up, conveyed or put down.

- (e) Indemnity given to the State in connection with a lost or missing stock certificate, Treasury bond, tax bond, tax redemption certificate, loan levy certificate, warrant voucher or interest voucher or in connection with any certificate, voucher or document of a similar nature.”.

- (2) The amendment effected by subsection (1) (b) shall be deemed to have taken effect on the first day of October, 1968.

Amendment of
Item 21 of
Schedule 1 to
Act 77 of 1968.

28. (1) The following Item is hereby substituted for Item 21 of Schedule 1 to the Stamp Duties Act, 1968:

“21. *Transfer deed* relating to immovable property:

- | | | |
|---|----|----|
| (1) Where the value or consideration does not exceed R7,000: for every R100 or part thereof of the value or consideration | R | c |
| | 0 | 25 |
| (2) Where the value or consideration exceeds R7,000 | 17 | 50 |
| and for every R100 or part thereof of the value or consideration in excess of R7,000 | 0 | 75 |

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- (c) deur paragraaf (7) deur die volgende paragraaf te vervang:

„(7) Sessie van 'n versekeringspolis of van 'n belang ingevolge so 'n polis R c
0 50

Met dien verstande dat die seëlreg op 'n sessie van 'n polis in paragraaf (1) bedoel of van 'n belang ingevolge so 'n polis, nie meer bedra nie as die seëlreg waaraan die polis wat gesedeer word of waarin 'n belang gesedeer word, ingevolge daardie paragraaf onderhewig sou gewees het.”.

- (2) Die wysiging deur subartikel (1) (a) aangebring, tree in werking op die eerste dag van Julie 1969, en die wysigings deur subartikel (1) (b) aangebring, word geag in werking te getree het op die eerste dag van April 1969.

27. (1) Item 20 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig—

Wysiging van
Item 20 van
Bylae 1 by
Wet 77 van 1968.

- (a) deur paragraaf (c) van die Vrystellings by daardie Item deur die volgende paragraaf te vervang:

„(c) Skadeloosstelling deur 'n persoon uitsluitlik ten opsigte van verlies of skade veroorsaak deur of gely as gevolg van die dood van of 'n persoonlike besering aan daardie persoon of 'n kind of afhanklike van sodanige persoon.”; en

- (b) deur die volgende paragrawe by genoemde Vrystellings te voeg:

„(d) Skadeloosstelling ten opsigte van verlies of skade veroorsaak deur of gely as gevolg van die dood van of 'n persoonlike besering aan iemand terwyl hy opgeneem of vervoer word in of afgelaai word van 'n voertuig, lugvaartuig, skip of boot wat deur die Regering (met inbegrip van 'n provinsiale administrasie of die administrasie van die gebied of die spoorwegadministrasie) besit, geëksploiteer of gehuur word, of ten opsigte van die verlies van of skade aan eiendom van daardie persoon wat voortspruit uit 'n ongeluk of ander oorsaak terwyl hy aldus opgeneem, vervoer of afgelaai word of as gevolg daarvan.

- (e) Skadeloosstelling aan die Staat gegee in verband met 'n verlore of vermiste effektesertifikaat, Tesourie-obligasie, belastingobligasie, belastingdelgingsertifikaat, leningsheffingsertifikaat, skatkisorder of rentebewys of in verband met 'n sertifikaat, bewys of dokument van dergelike aard.”.

- (2) Die wysiging deur subartikel (1) (b) aangebring, word geag op die eerste dag van Oktober 1968 in werking te getree het.

28. (1) Item 21 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby deur die volgende Item vervang:

Wysiging van
Item 21 van
Bylae 1 by
Wet 77 van 1968.

„21. *Transportakte* met betrekking tot onroerende goed:

- | | |
|--|-------------|
| (1) Waar die waarde of vergoeding nie meer as R7,000 bedra nie: vir elke R100 of deel daarvan van die waarde of vergoeding | R c
0 25 |
| (2) Waar die waarde of vergoeding meer as R7,000 bedra | 17 50 |
| en vir elke R100 of deel daarvan van die waarde of vergoeding wat meer as R7,000 bedra | 0 75 |

Act No. 103, 1969

REVENUE LAWS AMENDMENT ACT, 1969.

Where the amount of such value differs from the amount of such consideration, the duty under this Item shall be payable on the higher amount.

Exemptions:

- (1) Partition transfers, except in respect of consideration paid by one of the parties thereto to another such party.
- (2) Transfers which bring about no alteration in the legal rights in the property transferred."
- (2) The amendment effected by subsection (1) shall be deemed to have taken effect on the twenty-seventh day of March, 1969, and shall apply in respect of transfer deeds executed on or after that date.

Repeal of laws.

29. Subject to the provisions of sections 23 (7A) and 24 (8A) of the Stamp Duties Act, 1968 (Act No. 77 of 1968), the laws of the territory of South-West Africa which are specified in the Schedule to this Act are hereby repealed with effect from the first day of October, 1969, to the extent set out in the third column of that Schedule: Provided that any duty which has at the said date become payable under any law so repealed, but which has not at that date been paid, shall be recovered in accordance with and subject to the provisions of the said law.

Short title.

30. This Act shall be called the Revenue Laws Amendment Act, 1969.

WYSIGINGSWET OP INKOMSTEWETTE, 1969.

Wet No. 103, 1969

Waar die bedrag van bedoelde waarde verskil van die bedrag van bedoelde vergoeding, word die seëlreg ingevolge hierdie Item op die grootste bedrag betaal.

Vrystellings:

- (1) Verdelingstransporte behalwe ten opsigte van vergoeding deur een van die partye daarby aan 'n ander party daarby betaal.
- (2) Transporte waardeur geen verandering in die regte op die eiendom wat oorgedra word, teweeggebring word nie."

(2) Die wysiging deur subartikel (1) aangebring, word geag op die sewe-en-twintigste dag van Maart 1969 in werking te getree het en is van toepassing ten opsigte van transportaktes op of na daardie datum verly.

29. Die wette van die gebied Suidwes-Afrika wat in die Bylae by hierdie Wet vermeld word, word, behoudens die bepalinge van artikels 23 (7A) en 24 (8A) van die Wet op Seëlregte, 1968 (Wet No. 77 van 1968), hierby met ingang van die eerste dag van Oktober 1969 herroep vir sover in die derde kolom van daardie Bylae aangedui word: Met dien verstande dat 'n reg wat op bedoelde datum ingevolge 'n aldus herroepe wet betaalbaar geword het, maar nog nie op daardie datum betaal is nie, ooreenkomstig en onderworpe aan die bepalinge van daardie wet ingevorder word.

Herroeping van wette.

30. Hierdie Wet heet die Wysigingswet op Inkomstewette, Kort titel. 1969.

Act No. 103, 1969

REVENUE LAWS AMENDMENT ACT, 1969.

Schedule.

REPEAL OF LAWS OF THE TERRITORY OF SOUTH-WEST AFRICA.
(Section 29 of this Act).

No. and Year of Law.	Title or Subject.	Extent of Repeal.
Proclamation No. 13 of 1915	Stamp Duties and Fees	The whole.
Proclamation No. 43 of 1921	Stamp Duties and Fees Amendment	The whole.
Ordinance No. 6 of 1931 ..	Stamp Duties and Fees Amendment Ordinance, 1931.	The whole.
Ordinance No. 4 of 1935 ..	Stamp Duties and Fees Amendment Ordinance, 1935.	The whole.
Ordinance No. 7 of 1936 ..	Stamp Duties and Fees Amendment Ordinance, 1936.	The whole.
Ordinance No. 7 of 1939 ..	Stamp Duties and Fees Amendment Ordinance, 1939.	The whole.
Ordinance No. 9 of 1941 ..	Stamp Duties and Fees Amendment Ordinance, 1941.	The whole.
Ordinance No. 8 of 1945 ..	Stamp Duties and Fees Amendment Ordinance, 1945.	The whole.
Ordinance No. 9 of 1947 ..	Stamp Duties and Fees Amendment Ordinance, 1947.	The whole.
Ordinance No. 5 of 1948 ..	Stamp Duties and Fees Amendment Ordinance, 1948.	The whole.
Ordinance No. 12 of 1951	Transfer Duty Ordinance, 1951	The whole.
Ordinance No. 16 of 1954	Stamp Duties and Fees Amendment Ordinance, 1954.	The whole.
Ordinance No. 18 of 1956	Stamp Duties and Fees Amendment Ordinance, 1956.	The whole.
Ordinance No. 33 of 1957	Stamp Duties and Fees Amendment Ordinance, 1957.	The whole.
Ordinance No. 23 of 1958	Transfer Duty Amendment Ordinance, 1958 ..	The whole.
Ordinance No. 32 of 1958	Stamp Duties and Fees Amendment Ordinance, 1958.	The whole.
Ordinance No. 12 of 1959	Stamp Duties and Fees Amendment Ordinance, 1959.	The whole.
Ordinance No. 5 of 1961	Stamp Duty and Fees Amendment Ordinance, 1961.	The whole.
Ordinance No. 21 of 1962	Stamp Duties and Fees Amendment Ordinance, 1962.	The whole.
Ordinance No. 7 of 1965	Stamp Duties and Fees Amendment Ordinance, 1965.	The whole.
Ordinance No. 5 of 1966	Stamp Duties and Fees Amendment Ordinance, 1966.	The whole.
Ordinance No. 18 of 1966	Stamp Duties and Fees Further Amendment Ordinance, 1966.	The whole.

WYSIGINGSWET OP INKOMSTEWETTE, 1969.

Wet No. 103, 1969

Bylae.

HERROEPING VAN WETTE VAN DIE GEBIED SUIDWES-AFRIKA.
(Artikel 29 van hierdie Wet).

No. en Jaar van Wet.	Titel of Onderwerp.	In hoeverre herroep.
Proklamasie No. 13 van 1915	Seëlregte en gelde	Die geheel.
Proklamasie No. 43 van 1921	Wysiging van Seëlregte en gelde	Die geheel.
Ordonnansie No. 6 van 1931	Seëlregte en Fooie Wysigingsordonnansie, 1931	Die geheel.
Ordonnansie No. 4 van 1935	Wysigingsordonnansie betreffende Seëlregte en Fooie, 1935.	Die geheel.
Ordonnansie No. 7 van 1936	Wysigingsordonnansie betreffende Seëlregte en Fooie, 1936.	Die geheel.
Ordonnansie No. 7 van 1939	Seëlregte en Fooie Wysigingsordonnansie, 1939	Die geheel.
Ordonnansie No. 9 van 1941	Seëlregte en Fooie Wysigingsordonnansie, 1941	Die geheel.
Ordonnansie No. 8 van 1945	Wysigingsordonnansie op Seëlregte, 1945 ..	Die geheel.
Ordonnansie No. 9 van 1947	Seëlwet-Wysigingsordonnansie, 1947	Die geheel.
Ordonnansie No. 5 van 1948	Wysigings-Ordonnansie op Seëlregte en fooie, 1948.	Die geheel.
Ordonnansie No. 12 van 1951.	Ordonnansie op Hereregte, 1951	Die geheel.
Ordonnansie No. 16 van 1954.	Wysigingsordonnansie op Seëlregte, 1954 ..	Die geheel.
Ordonnansie No. 18 van 1956	Wysigingsordonnansie op Seëlregte, 1956 ..	Die geheel.
Ordonnansie No. 33 van 1957.	Wysigingsordonnansie op Seëlregte, 1957 ..	Die geheel.
Ordonnansie No. 23 van 1958.	Wysigingsordonnansie op Hereregte, 1958 ..	Die geheel.
Ordonnansie No. 32 van 1958.	Wysigingsordonnansie op Seëlregte, 1958 ..	Die geheel.
Ordonnansie No. 12 van 1959.	Wysigingsordonnansie op Seëlregte, 1959 ..	Die geheel.
Ordonnansie No. 5 van 1961	Wysigingsordonnansie op Seëlregte, 1961 ..	Die geheel.
Ordonnansie No. 21 van 1962.	Wysigingsordonnansie op Seëlregte, 1962 ..	Die geheel.
Ordonnansie No. 7 van 1965	Wysigingsordonnansie op Seëlregte, 1965 ..	Die geheel.
Ordonnansie No. 5 van 1966	Wysigingsordonnansie op Seëlregte en -gelde, 1966.	Die geheel.
Ordonnansie No. 18 van 1966.	Verdere Wysigingsordonnansie op Seëlreg en -gelde, 1966.	Die geheel.

