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[No. 7084]

OFFICE OF THE PRIME MINISTER

KANTOOR VAN DIE EERSTE MINISTER

No. 1303.

25 June 1980.

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

No. 79 of 1980: Taxation of Blacks Amendment Act, 1980.

No. 1303.

25 Junie 1980.

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

No. 79 van 1980: Wysigingswet op die Heffing van Belasting op Swartes, 1980.

Wet No. 79, 1980

WYSIGINGSWET OP DIE HEFFING VAN BELASTING OP
SWARTES, 1980**ALGEMENE VERDUIDELIKENDE NOTA:**

[] Woorde in vet druk tussen vierkantige hake dui skappings uit bestaande verordenings aan.

Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die bepalings van die Wet op Swart Belasting, 1969, ten einde enige verwysing na algemene belasting bestaande uit 'n vasgestelde bedrag en na plaaslike belasting te skrap; en nuwe skale vir die betaling van algemene belasting in te stel; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 12 Junie 1980.)

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

Herroeping van sekere artikels van Wet 21 van 1979.

1. Artikels 1, 2, 3, 4, 5 en 8 van die Wysigingswet op Swart Belasting, 1979, word hierby herroep en word geag nie aangeneem te gewees het nie. 5

Wysiging van artikel 1 van Wet 92 van 1969.

2. Artikel 1 van die Wet op Swart Belasting, 1969 (hieronder die Hoofwet genoem), word hierby gewysig—
(a) deur in subartikel (1) die omskrywings van die uitdrukkings „Swart lokasie” en „woning of hut” te skrap; en 10
(b) deur subartikels (2) en (3) te skrap.

Vervanging van opskrif by Hoofstuk II van Wet 92 van 1969.

3. Die opskrif by Hoofstuk II van die Hoofwet word hierby deur die volgende opskrif vervang:

„**ALGEMENE [EN PLAASLIKE BELASTINGS] BELASTING**”. 15

Vervanging van artikel 5 van Wet 92 van 1969.

4. Artikel 5 van die Hoofwet word hierby deur die volgende artikel vervang:

„Heffing van algemene belasting. 5. Daar word ten bate van die Staatsinkomstefonds en ooreenkomstig die bepalings van hierdie Hoofstuk 'n algemene **[en 'n plaaslike]** belasting betaal.”. 20

Vervanging van artikel 6 van Wet 92 van 1969, soos vervang deur artikel 10 van Wet 98 van 1979.

5. (1) Artikel 6 van die Hoofwet word hierby deur die volgende artikel vervang:

„Algemene belasting. 6. Algemene belasting word betaal met ingang van die eerste dag van Maart 1970 en ten opsigte van elke jaar van aanslag en bestaan uit 'n bedrag betaalbaar 25 deur 'n Swarte ten opsigte van die belasbare inkomste ontvang deur of toegeval aan of ten gunste van bedoelde Swarte gedurende die jaar van aanslag, teen die volgende skale:—

TAXATION OF BLACKS AMENDMENT ACT, 1980

Act No. 79, 1980

GENERAL EXPLANATORY NOTE:

Words in bold type in square brackets indicate omissions from existing enactments.

Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the provisions of the Black Taxation Act, 1969, so as to delete any reference to general tax consisting of a fixed amount and to local tax; and to introduce new scales for the payment of general tax; and to provide for matters connected therewith.

(Afrikaans text signed by the State President.)
(Assented to 12 June 1980.)

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

1. Sections 1, 2, 3, 4, 5 and 8 of the Black Taxation Repeal of
5 Amendment Act, 1979, are hereby repealed and shall be deemed certain sections of
not to have been passed. Act 21 of 1979.

2. Section 1 of the Black Taxation Act, 1969 (hereinafter referred to as the principal Act), is hereby amended—
- (a) by the deletion in subsection (1) of the definitions of the expressions “Black location” and “dwelling or hut”; and
- (b) by the deletion of subsections (2) and (3).
- Amendment of section 1 of Act 92 of 1969.

3. The following heading is hereby substituted for the heading to Chapter II of the principal Act:
- 15 “GENERAL [AND LOCAL TAXES] TAX”.
- Substitution of heading to Chapter II of Act 92 of 1969.

4. The following section is hereby substituted for section 5 of the principal Act:

- 20 "Levy of
 general tax. 5. There shall be paid for the benefit of the State
 Revenue Fund and in accordance with the provisions
 of this Chapter a general **[and a local]** tax."

5. (1) The following section is hereby substituted for section 6 of the principal Act:

- 25 "General tax. 6. General tax shall be paid with effect from the first day of March, 1970, and in respect of each year of assessment and shall consist of an amount payable by any Black in respect of the taxable income received by or accrued to or in favour of such Black during the year of assessment, at the following rates:—
- as substituted by section 10 of Act 98 of 1979.

Wet No. 79, 1980

WYSIGINGSWET OP DIE HEFFING VAN BELASTING OP
SWARTES, 1980

Waar die belasbare inkomste— R1 800 nie te bowe gaan nie		Nul
R1 800 te bowe gaan, maar nie	R2 100 nie	R0,24 vir elke volle bedrag van R30 waarmee die belasbare inkomste R1 800 oorskry;
R2 100	" " R3 120 "	R2,40 plus R0,72 vir elke volle bedrag van R30 waarmee die belasbare inkomste R2 100 oorskry;
R3 120	" " R4 140 "	R26,88 plus R1,68 vir elke volle bedrag van R30 waarmee die belasbare inkomste R3 120 oorskry;
R4 140	" " R5 160 "	R84,00 plus R2,40 vir elke volle bedrag van R30 waarmee die belasbare inkomste R4 140 oorskry;
R5 160	" " R6 180 "	R165,60 plus R3,12 vir elke volle bedrag van R30 waarmee die belasbare inkomste R5 160 oorskry;
R6 180	" " R7 200 "	R271,68 plus R3,36 vir elke volle bedrag van R30 waarmee die belasbare inkomste R6 180 oorskry;
R7 200	" " R8 220 "	R385,92 plus R3,84 vir elke volle bedrag van R30 waarmee die belasbare inkomste R7 200 oorskry;
R8 220	" " R9 240 "	R516,48 plus R4,80 vir elke volle bedrag van R30 waarmee die belasbare inkomste R8 220 oorskry;
R9 240	" " R10 260 "	R679,68 plus R5,28 vir elke volle bedrag van R30 waarmee die belasbare inkomste R9 240 oorskry;
R10 260	" " R11 280 "	R859,20 plus R6,24 vir elke volle bedrag van R30 waarmee die belasbare inkomste R10 260 oorskry;
R11 280	" " R12 300 "	R1 071,36 plus R6,72 vir elke volle bedrag van R30 waarmee die belasbare inkomste R11 280 oorskry;
R12 300	" " R13 320 "	R1 299,84 plus R7,68 vir elke volle bedrag van R30 waarmee die belasbare inkomste R12 300 oorskry;
R13 320	" " R14 340 "	R1 560,96 plus R8,16 vir elke volle bedrag van R30 waarmee die belasbare inkomste R13 320 oorskry;
R14 340	" " R15 360 "	R1 838,40 plus R8,88 vir elke volle bedrag van R30 waarmee die belasbare inkomste R14 340 oorskry;
R15 360	" " R16 380 "	R2 140,32 plus R9,60 vir elke volle bedrag van R30 waarmee die belasbare inkomste R15 360 oorskry;
R16 380	" " R17 400 "	R2 466,72 plus R10,32 vir elke volle bedrag van R30 waarmee die belasbare inkomste R16 380 oorskry;
R17 400	" " R18 420 "	R2 817,60 plus R10,80 vir elke volle bedrag van R30 waarmee die belasbare inkomste R17 400 oorskry;
R18 420	" " R19 440 "	R3 184,80 plus R10,80 vir elke volle bedrag van R30 waarmee die belasbare inkomste R18 420 oorskry;
R19 440	" " R20 460 "	R3 552,00 plus R10,80 vir elke volle bedrag van R30 waarmee die belasbare inkomste R19 440 oorskry;
R20 460	" " R21 480 "	R3 919,20 plus R11,04 vir elke volle bedrag van R30 waarmee die belasbare inkomste R20 460 oorskry;
R21 480	" " R22 500 "	R4 294,56 plus R11,04 vir elke volle bedrag van R30 waarmee die belasbare inkomste R21 480 oorskry;
R22 500	" " R23 520 "	R4 669,92 plus R12,00 vir elke volle bedrag van R30 waarmee die belasbare inkomste R22 500 oorskry;
R23 520	" " R24 540 "	R5 077,92 plus R12,00 vir elke volle bedrag van R30 waarmee die belasbare inkomste R23 520 oorskry;
R24 540	" " R25 560 "	R5 485,92 plus R12,72 vir elke volle bedrag van R30 waarmee die belasbare inkomste R24 540 oorskry;
R25 560	" " R26 580 "	R5 918,40 plus R13,20 vir elke volle bedrag van R30 waarmee die belasbare inkomste R25 560 oorskry;
R26 580	" " R27 600 "	R6 367,20 plus R13,68 vir elke volle bedrag van R30 waarmee die belasbare inkomste R26 580 oorskry;
R27 600	" " R28 020 "	R6 832,32 plus R13,92 vir elke volle bedrag van R30 waarmee die belasbare inkomste R27 600 oorskry;
R28 020 te bowe gaan		R7 027,20 plus R14,40 vir elke volle bedrag van R30 waarmee die belasbare inkomste R28 020 oorskry."

TAXATION OF BLACKS AMENDMENT ACT, 1980

Act No. 79, 1980

Where the taxable income— does not exceed R1 800		Nil
exceeds R1 800 but does not exceed	R2 100	R0,24 for each completed amount of R30 by which the taxable income exceeds R1 800;
„ R2 100 „ „	R3 120	R2,40 plus R0,72 for each completed amount of R30 by which the taxable income exceeds R2 100;
„ R3 120 „ „	R4 140	R26,88 plus R1,68 for each completed amount of R30 by which the taxable income exceeds R3 120;
„ R4 140 „ „	R5 160	R84,00 plus R2,40 for each completed amount of R30 by which the taxable income exceeds R4 140;
„ R5 160 „ „	R6 180	R165,60 plus R3,12 for each completed amount of R30 by which the taxable income exceeds R5 160;
„ R6 180 „ „	R7 200	R271,68 plus R3,36 for each completed amount of R30 by which the taxable income exceeds R6 180;
„ R7 200 „ „	R8 220	R385,92 plus R3,84 for each completed amount of R30 by which the taxable income exceeds R7 200;
„ R8 220 „ „	R9 240	R516,48 plus R4,80 for each completed amount of R30 by which the taxable income exceeds R8 220;
„ R9 240 „ „	R10 260	R679,68 plus R5,28 for each completed amount of R30 by which the taxable income exceeds R9 240;
„ R10 260 „ „	R11 280	R859,20 plus R6,24 for each completed amount of R30 by which the taxable income exceeds R10 260;
„ R11 280 „ „	R12 300	R1 071,36 plus R6,72 for each completed amount of R30 by which the taxable income exceeds R11 280;
„ R12 300 „ „	R13 320	R1 299,84 plus R7,68 for each completed amount of R30 by which the taxable income exceeds R12 300;
„ R13 320 „ „	R14 340	R1 560,96 plus R8,16 for each completed amount of R30 by which the taxable income exceeds R13 320;
„ R14 340 „ „	R15 360	R1 838,40 plus R8,88 for each completed amount of R30 by which the taxable income exceeds R14 340;
„ R15 360 „ „	R16 380	R2 140,32 plus R9,60 for each completed amount of R30 by which the taxable income exceeds R15 360;
„ R16 380 „ „	R17 400	R2 466,72 plus R10,32 for each completed amount of R30 by which the taxable income exceeds R16 380;
„ R17 400 „ „	R18 420	R2 817,60 plus R10,80 for each completed amount of R30 by which the taxable income exceeds R17 400;
„ R18 420 „ „	R19 440	R3 184,80 plus R10,80 for each completed amount of R30 by which the taxable income exceeds R18 420;
„ R19 440 „ „	R20 460	R3 552,00 plus R10,80 for each completed amount of R30 by which the taxable income exceeds R19 440;
„ R20 460 „ „	R21 480	R3 919,20 plus R11,04 for each completed amount of R30 by which the taxable income exceeds R20 460;
„ R21 480 „ „	R22 500	R4 294,56 plus R11,04 for each completed amount of R30 by which the taxable income exceeds R21 480;
„ R22 500 „ „	R23 520	R4 669,92 plus R12,00 for each completed amount of R30 by which the taxable income exceeds R22 500;
„ R23 520 „ „	R24 540	R5 077,92 plus R12,00 for each completed amount of R30 by which the taxable income exceeds R23 520;
„ R24 540 „ „	R25 560	R5 485,92 plus R12,72 for each completed amount of R30 by which the taxable income exceeds R24 540;
„ R25 560 „ „	R26 580	R5 918,40 plus R13,20 for each completed amount of R30 by which the taxable income exceeds R25 560;
„ R26 580 „ „	R27 600	R6 367,20 plus R13,68 for each completed amount of R30 by which the taxable income exceeds R26 580;
„ R27 600 „ „	R28 020	R6 832,32 plus R13,92 for each completed amount of R30 by which the taxable income exceeds R27 600;
„ R28 020		R7 027,20 plus R14,40 for each completed amount of R30 by which the taxable income exceeds R28 020.”

Wet No. 79, 1980

WYSIGINGSWET OP DIE HEFFING VAN BELASTING OP
SWARTES, 1980

(2) Iemand wat as gevolg van die wysiging van artikel 6 van die Wet op Swart Belasting, 1969, deur subartikel (1) van hierdie artikel nie vir die betaling van algemene belasting vir die jaar eindigende 28 Februarie 1981 aanspreeklik is nie, is ondanks andersluidende wetsbepalings nie geregtig op die terugbetaling van 'n bedrag wat as werknemersbelasting vir die maande Maart en April 1980 op hom ooreenkomstig tabelle of 'n ooreenkoms of 'n opdrag bedoel in onderskeidelik artikels 25, 26 en 27 van bedoelde Wet verhaal is nie.

(3) Die bepalinge van subartikels (1) en (2) word geag op 1 10 Maart 1980 in werking te getree het.

Herroeping van
artikel 7 van
Wet 92 van 1969.

6. Artikel 7 van die Hoofwet word hierby herroep.

Wysiging van
artikel 11 van
Wet 92 van 1969.

7. Artikel 11 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (1) te skrap;
- (b) deur subartikel (3) deur die volgende subartikel te 15
vervang:

„(3) Algemene belasting **[en plaaslike belasting]** moet, behoudens die voorafgaande bepalinge van hierdie artikel, betaal word op die plekke en op die wyse en gedurende die ure wat by regulasie voorgeskryf word.”; 20
en

- (c) deur subartikel (4) te skrap.

Wysiging van
artikel 13 van
Wet 92 van 1969.

8. Artikel 13 van die Hoofwet word hierby gewysig deur subartikel (2) te skrap.

Herroeping van
artikel 14 van
Wet 92 van 1969.

9. Artikel 14 van die Hoofwet word hierby herroep.

25

Wysiging van
artikel 15 van
Wet 92 van 1969.

10. Artikel 15 van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

„(1) Indien 'n beampte wat 'n Kommissaris, aanslag-beampte of ontvanger is, te eniger tyd oortuig is dat 30
[algemene belasting bestaande uit 'n vasgestelde bedrag of plaaslike] belasting deur 'n Swarte ingevolge hierdie Wet of 'n by hierdie Wet herroepe wet betaalbaar, agterstallig is, kan bedoelde beampte, behoudens die bepalinge van subartikels (2) en (3)—”.

35

Wysiging van
artikel 17 van
Wet 92 van 1969.

11. Artikel 17 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (1) deur die volgende subartikel te 40
vervang:

„(1) 'n Ingevolge hierdie Hoofstuk of Hoofstuk III betaalbare bedrag van belasting of boete **[(met inbe- 40
grip van 'n bedrag van algemene belasting bestaande uit 'n vasgestelde bedrag en plaaslike belasting ingevolge 'n by hierdie Wet herroepe wet betaalbaar),]** wat agterstallig is en 'n bedrag wat ingevolge artikel 15 afgetrek of teruggehou is, is 'n skuld aan die 45
Staat verskuldig en kan op die in subartikel (2) **[of (3)]** uiteengesette wyse verhaal word.”;

- (b) deur subartikel (2) deur die volgende subartikel te 50
vervang:

„(2) 'n In subartikel (1) bedoelde bedrag **[met 50
uitsondering van 'n bedrag van algemene belasting bestaande uit 'n vasgestelde bedrag of plaaslike belasting,]** kan deur die Sekretaris verhaal word op die wyse in artikel 91 van die Inkomstebelastingwet voor- 55
geskryf vir die verhaal van belasting of rente wat ingevolge daardie Wet verskuldig of betaalbaar is, en vir daardie doel is die bepalinge van bedoelde artikel *mutatis mutandis* van toepassing.”; en

- (c) deur subartikels (3) en (4) te skrap.

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- (2) Any person who, as a consequence of the amendment of section 6 of the Black Taxation Act, 1969, by subsection (1) of this section, is not liable for the payment of general tax for the year ending 28 February 1981, shall, notwithstanding anything to the contrary contained in any law, not be entitled to a refund of an amount recovered from him as employees' tax for the months of March and April 1980 in accordance with tables or an agreement or a directive referred to in sections 25, 26 and 27, respectively, of the said Act.
- (3) The provisions of subsections (1) and (2) shall be deemed to have come into operation on 1 March 1980.

6. Section 7 of the principal Act is hereby repealed.

Repeal of
section 7 of
Act 92 of 1969.

7. Section 11 of the principal Act is hereby amended—

- (a) by the deletion of subsection (1);
- (b) by the substitution for subsection (3) of the following subsection:
- “(3) General tax **[and local tax]** shall, subject to the foregoing provisions of this section, be paid at such places and in such manner and during such hours as may be prescribed by regulation.”; and
- (c) by the deletion of subsection (4).

Amendment of
section 11 of
Act 92 of 1969.

8. Section 13 of the principal Act is hereby amended by the deletion of subsection (2).

Amendment of
section 13 of
Act 92 of 1969.

9. Section 14 of the principal Act is hereby repealed.

Repeal of
section 14 of
Act 92 of 1969.

10. Section 15 of the principal Act is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

Amendment of
section 15 of
Act 92 of 1969.

- “(1) If at any time any officer being a Commissioner, an assessing officer or receiver, is satisfied that any **[general tax consisting of a fixed amount or local]** tax payable by any Black under this Act or any law repealed by this Act is in arrear, such officer may, subject to the provisions of subsections (2) and (3)—”

11. Section 17 of the principal Act is hereby amended—

Amendment of
section 17 of
Act 92 of 1969.

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

“(1) Any amount of tax or penalty payable in terms of this Chapter or Chapter III **[(including any amount of general tax consisting of a fixed amount and local tax payable under any law repealed by this Act)]** and which is in arrear, and any amount deducted or withheld in terms of section 15, shall be a debt due to the State and may be recovered in the manner set forth in subsection (2) **[or (3)]**.”

- (b) by the substitution for subsection (2) of the following subsection:

“(2) Any amount referred to in subsection (1) **[, other than an amount of general tax consisting of a fixed amount or local tax,]** may be recovered by the Secretary in the manner prescribed in section 91 of the Income Tax Act for the recovery of tax and interest due or payable under that Act, and for that purpose the provisions of the said section shall *mutatis mutandis* apply.”; and

- (c) by the deletion of subsections (3) and (4).

Wet No. 79, 1980

WYSIGINGSWET OP DIE HEFFING VAN BELASTING OP
SWARTES, 1980

Wysiging van
artikel 43 van
Wet 92 van 1969.

12. Artikel 43 van die Hoofwet word hierby gewysig—
- (a) deur paragraaf (d) van subartikel (1) deur die volgende paragraaf te vervang:
- „(d) 'n persoon is deur wie **[algemene belasting bestaande uit 'n vasgestelde bedrag of plaaslike belasting of]** 'n spesiale belasting ingevolge hierdie Wet of 'n by hierdie Wet herroepe wet betaalbaar is en wat versuim of versuim het om so 'n belasting te betaal op of voor die laaste dag toegelaat vir betaling van bedoelde belasting ingevolge die Wet waarkragtens dit betaalbaar is;”;
- (b) deur paragraaf (e) tot en met (k) van subartikel (1) te skrap; en
- (c) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:
- „(b) in die geval van 'n in subartikel (1) (d) **[, (e)]** of (z) bedoelde misdryf, met 'n boete van hoogstens honderd rand of met gevangenisstraf vir 'n tydperk van hoogstens drie maande.”.

Wysiging van
artikel 44 van
Wet 92 van 1969.

13. Artikel 44 van die Hoofwet word hierby gewysig deur 20
paragraaf (d) van subartikel (1) te skrap.

Wysiging van
artikel 45 van
Wet 92 van 1969.

14. Artikel 45 van die Hoofwet word hierby gewysig deur
paragraaf (f) en (g) van subartikel (1) te skrap.

Vervanging van
artikel 50 van
Wet 92 van 1969.

15. Artikel 50 van die Hoofwet word hierby deur die volgende
artikel vervang: 25

„Kort titel en inwerking-treding. 50. Hierdie Wet heet die Wet op **[Swart] die Heffing van Belasting op Swartes**, 1969, en tree op die eerste dag van Januarie 1970 in werking.”.

Vervanging van
lang titel van
Wet 92 van 1969.

16. Die lang titel van die Hoofwet word hierby deur die
volgende lang titel vervang: 30

„WET

Tot samevatting en wysiging van die wetsbepalings met betrekking tot **[Swart] die heffing van belasting op Swartes** en tot wysiging van die bepalinge van die Ontwikkelingstrust en Grond Wet, 1936, met betrekking tot die 35
Suid-Afrikaanse Ontwikkelingstrustfonde.”.

Kort titel en
inwerkingtreding.

17. (1) Hierdie Wet heet die Wysigingswet op die Heffing van Belasting op Swartes, 1980, en tree, behoudens die bepalinge van subartikel (2) en van artikel 5 (3), in werking op die datum wat die Staatspresident ingevolge die bepalinge van artikel 9 van die 40
Wysigingswet op Swart Belasting, 1979 (Wet No. 21 van 1979), bepaal.

(2) Die bepalinge van artikel 6 tree op 1 Maart 1981 in werking.

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12. Section 43 of the principal Act is hereby amended—
- (a) by the substitution for paragraph (d) of subsection (1) of the following paragraph:
- 5 “(d) being a person by whom any **[general tax consisting of a fixed amount or local tax or]** special rate is payable under this Act or any law repealed by this Act, fails or failed to pay any such **[tax or]** rate on or before the last day permitted for payment of such **[tax] rate** in terms of the
- 10 law under which it is payable;”;
- (b) by the deletion of paragraphs (e) to (k), inclusive, of subsection (1); and
- (c) by the substitution for paragraph (b) of subsection (2) of the following paragraph:
- 15 “(b) in the case of an offence referred to in subsection (1) (d) **[, (e)]** or (z), to a fine not exceeding one hundred rand or to imprisonment for a period not exceeding three months.”.
13. Section 44 of the principal Act is hereby amended by the deletion of paragraph (d) of subsection (1).
14. Section 45 of the principal Act is hereby amended by the deletion of paragraphs (f) and (g) of subsection (1).
15. The following section is hereby substituted for section 50 of the principal Act:
- 25 “Short title and commencement. **50.** This Act shall be called the **[Black] Taxation of Blacks Act, 1969**, and shall come into operation on the first day of January, 1970.”.
16. The following long title is hereby substituted for the long title of the principal Act:
- 30 “ACT
- To consolidate and amend the laws relating to **[Black] taxation of Blacks** and to amend the provisions of the Development Trust and Land Act, 1936, relating to the South African Development Trust Fund.”.
- 35 17. (1) This Act shall be called the Taxation of Blacks Amendment Act, 1980, and shall, subject to the provisions of subsection (2) and of section 5 (3), come into operation on the date fixed by the State President in terms of the provisions of section 9 of the Black Taxation Amendment Act, 1979 (Act No. 40 21 of 1979).
- (2) The provisions of section 6 shall come into operation on 1 March 1981.

Amendment of
section 43 of
Act 92 of 1969.Amendment of
section 44 of
Act 92 of 1969.Amendment of
section 45 of
Act 92 of 1969.Substitution of
section 50 of
Act 92 of 1969.Substitution of
long title of
Act 92 of 1969.Short title and
commencement.

