



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

No. 435. 1 Maart 1984

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

No. 30 van 1984: Wysigingswet op Inkomstebelasting, 1984.

OFFICE OF THE PRIME MINISTER

No. 435. 1 March 1984

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

No. 30 of 1984: Income Tax Amendment Act, 1984.

Wet No. 30, 1984

WYSIGINGSWET OP INKOMSTEBELASTING, 1984

ALGEMENE VERDUIDELIKENDE NOTA:

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

WET

Tot wysiging van die Inkomstebelastingwet, 1962, om voorsiening te maak vir die harmonisering van inkomstebelasting betaalbaar deur lede van alle bevolkingsgroepe in die Republiek; en om die Kommissaris van Binnelandse Inkomste te magtig om sekere inligting te verstrek; om die Wet op Swart Belasting, 1969, te herroep; tot wysiging van die Grondwet van die Nasionale State, 1971, om voorsiening te maak vir die storting van sekere bedrae in die inkomstefonds van 'n gebied waarvoor 'n wetgewende vergadering ingestel is; en om voorsiening te maak vir bykomstige aangeleenthede.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 29 Februarie 1984.)

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

Wysiging van
artikel 1 van
Wet 58 van 1962,
soos gewysig deur
artikel 3 van
Wet 90 van 1962,
artikel 1 van
Wet 6 van 1963,
artikel 4 van
Wet 72 van 1963,
artikel 4 van
Wet 90 van 1964,
artikel 5 van
Wet 88 van 1965,
artikel 5 van
Wet 55 van 1966,
artikel 5 van
Wet 95 van 1967,
artikel 5 van
Wet 76 van 1968,
artikel 6 van
Wet 89 van 1969,
artikel 6 van
Wet 52 van 1970,
artikel 4 van
Wet 88 van 1971,
artikel 4 van
Wet 90 van 1972,
artikel 4 van
Wet 65 van 1973,
artikel 4 van
Wet 85 van 1974,
artikel 4 van
Wet 69 van 1975,
artikel 4 van
Wet 103 van 1976,
artikel 4 van
Wet 113 van 1977,
artikel 3 van
Wet 101 van 1978,
artikel 3 van
Wet 104 van 1979,
artikel 2 van
Wet 104 van 1980,
artikel 2 van
Wet 96 van 1981,
artikel 3 van
Wet 91 van 1982
en artikel 2 van
Wet 94 van 1983.

1. Artikel 1 van die Inkomstebelastingwet, 1962 (hieronder die Hoofwet genoem), word hierby gewysig deur paragraaf (a) van die omskrywing van "getroude persoon" deur die volgende paragraaf te vervang:

“(a) iemand (behalwe 'n getroude vrou) wat gedurende enige gedeelte van die tydperk ten opsigte waarvan 'n aanslag gemaak word, getroud was en nie apart van sy eggenoot gewoon het nie in omstandighede wat, volgens die oordeel van die Kommissaris, aandui dat die skeiding waarskynlik permanent sal wees, of 'n wewe-naar of weduwee was; of”.

INCOME TAX AMENDMENT ACT, 1984

Act No. 30, 1984

GENERAL EXPLANATORY NOTE:

Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Income Tax Act, 1962, so as to provide for the harmonization of income tax payable by members of all population groups in the Republic; and to authorize the Commissioner for Inland Revenue to furnish certain information; to repeal the Black Taxation Act, 1969; to amend the National States Constitution Act, 1971, so as to provide for the payment of certain amounts into the revenue fund of an area for which a legislative assembly has been established; and to provide for incidental matters.

*(Afrikaans text signed by the State President.)
(Assented to 29 February 1984.)*

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

1. Section 1 of the Income Tax Act, 1962 (hereinafter referred to as the principal Act), is hereby amended by the substitution
 - 5 for paragraph (a) of the definition of "married person" of the following paragraph:

10 "(a) any person (other than a married woman) who during any portion of the period in respect of which any assessment is made, was married and not living apart from his spouse in circumstances which, in the opinion of the Commissioner, indicate that the separation is likely to be permanent, or was a widower or widow; or".
- Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965, section 5 of Act 55 of 1966, section 5 of Act 95 of 1967, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104 of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982 and section 2 of Act 94 of 1983.

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Wysiging van artikel 7 van Wet 58 van 1962, soos gewysig deur artikel 5 van Wet 90 van 1962, artikel 8 van Wet 88 van 1965, artikel 9 van Wet 55 van 1966 en artikel 7 van Wet 94 van 1983.

Invoeging van artikel 37C in Wet 58 van 1962.

2. Artikel 7 van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by subartikel (2) te voeg:

"Met dien verstande dat, waar 'n man te eniger tyd met twee of meer vroue getroud is, die bepalings van hierdie subartikel slegs van toepassing is op inkomste ontvang deur of toegeval aan of ten gunste van die vrou uit sy langbestaande huwelik."

3. Die volgende artikel word hierby in die Hoofwet na artikel 37B ingevoeg:

37C. Waar 'n reël voorsien in hierdie Wet aan-
gaande die insluiting van 'n bedrag in die inkomste
van 'n belastingpligtige vir 'n jaar van aanslag wat op
of na 1 Maart 1984 eindig, of aangaande die aftrek-
king of verrekening van 'n bedrag van of teen sy in-
komste vir bedoelde jaar, in werklikheid vereis dat
rekening gehou moet word met enigiets wat gedoen
is of gebeur het in of met betrekking tot 'n vorige
jaar van aanslag, word enigiets wat inderdaad ge-
doen is of inderdaad gebeur het in of met betrekking
tot 'n jaar van aanslag ten opsigte waarvan die belas-
tingpligtige vir belastingdoeleindes ingevolge die Wet
op Swart Belasting, 1969 (Wet No. 92 van 1969), of 'n
wet van 'n wetgewende vergadering ingevolge artikel
1 van die Grondwet van die Nasionale State, 1971
(Wet No. 21 van 1971), ingestel wat 'n belasting op
inkomste oplê, belasbaar was, vir die doeleindes van
die toepassing van bedoelde reël, maar onderworpe
aan sodanige regstelling as wat die Kommissaris
maak, in aanmerking geneem."

Wysiging van artikel 56 van Wet 58 van 1962, soos gewysig deur artikel 18 van Wet 90 van 1964, artikel 25 van Wet 55 van 1966, artikel 33 van Wet 89 van 1969, artikel 38 van Wet 85 van 1974, artikel 21 van Wet 113 van 1977, artikel 13 van Wet 101 van 1978, artikel 23 van Wet 96 van 1981 en artikel 31 van Wet 94 van 1983.

4. (1) Artikel 56 van die Hoofwet word hierby gewysig deur 30
paragraaf (o) van subartikel (1) te skrap.

(2) Subartikel (1) is van toepassing op skenkings wat op of na 1 Maart 1984 gedoen word.

Wysiging van paragraaf 6 van 2de Bylae by Wet 58 van 1962, soos vervang deur artikel 26 van Wet 90 van 1964 en gewysig deur artikel 18 van Wet 104 van 1979.

5. Paragraaf 6 van die Tweede Bylae by die Hoofwet word hierby gewysig deur in subparagraaf (d) die woorde "seshonderd 35 rand" deur die uitdrukking "R1 800" te vervang.

Wysiging van paragraaf 1 van 4de Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963

6. Paragraaf 1 van die Vierde Bylae by die Hoofwet word hierby gewysig—

(a) deur in paragraaf (i) van die omskrywing van "besoldiging" die woorde "vierhonderd-en-tagtig rand" deur 40 die uitdrukking "R2 400" te vervang;

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2. Section 7 of the principal Act is hereby amended by the addition to subsection (2) of the following proviso:

5 "Provided that, where any husband is at any time married to two or more wives, the provisions of this subsection shall apply only to income received by or accrued to or in favour of the wife of his longest subsisting marriage."

Amendment of section 7 of Act 58 of 1962, as amended by section 5 of Act 90 of 1962, section 8 of Act 88 of 1965, section 9 of Act 55 of 1966 and section 7 of Act 94 of 1983.

3. The following section is hereby inserted in the principal Act after section 37B:

Insertion of section 37C in Act 58 of 1962.

10 37C. Where any rule provided in this Act as to the inclusion of any amount in the income of a taxpayer for any year of assessment ending on or after 1 March 1984, or as to the deduction or set-off of any amount from or against his income for such year, in effect requires that regard shall be had to anything that has been done or has occurred in or in relation to a previous year of assessment, anything that has in fact been done or has in fact occurred in or in relation to a year of assessment in respect of which the taxpayer was assessable for taxation purposes under the Black Taxation Act, 1969 (Act No. 92 of 1969), or any law of a legislative assembly established under the provisions of section 1 of the National States Constitution Act, 1971 (Act No. 21 of 1971), imposing a tax on income, shall for the purposes of applying such rule but subject to such adjustments as the Commissioner may make, be taken into account."

4. (1) Section 56 of the principal Act is hereby amended by the deletion of paragraph (o) of subsection (1).

(2) Subsection (1) shall apply in respect of donations made on or after 1 March 1984.

Amendment of section 56 of Act 58 of 1962, as amended by section 18 of Act 90 of 1964, section 25 of Act 55 of 1966, section 33 of Act 89 of 1969, section 38 of Act 85 of 1974, section 21 of Act 113 of 1977, section 13 of Act 101 of 1978, section 23 of Act 96 of 1981 and section 31 of Act 94 of 1983.

30 5. Paragraph 6 of the Second Schedule to the principal Act is hereby amended by the substitution in subparagraph (d) for the words "six hundred rand" of the expression "R1 800".

Amendment of paragraph 6 of 2nd Schedule to Act 58 of 1962, as substituted by section 26 of Act 90 of 1964 and amended by section 18 of Act 104 of 1979.

35 6. Paragraph 1 of the Fourth Schedule to the principal Act is hereby amended—

(a) by the deletion of the definition of "Black person";

Amendment of paragraph 1 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963

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en gewysig deur
artikel 22 van
Wet 72 van 1963,
artikel 44 van
Wet 89 van 1969,
artikel 24 van
Wet 52 van 1970,
artikel 37 van
Wet 88 van 1971
en artikel 47 van
Wet 85 van 1974.

- (b) deur paragraaf (v) van die omskrywing van "besoldiging" te skrap; en
(c) deur die omskrywing van "Swart persoon" te skrap.

Wysiging van
paragraaf 15 van
4de Bylae by
Wet 58 van 1962,
soos bygevoeg deur
artikel 19 van
Wet 6 van 1963.

7. Paragraaf 15 van die Vierde Bylae by die Hoofwet word hierby gewysig deur na subparagraaf (1) die volgende subparagraaf in te voeg:

"(1A) 'n Werkgewer wat deur middel van 'n permanente saak in 'n gebied waarvoor 'n wetgewende vergadering ingevolge die bepalings van artikel 1 van die Grondwet van die Nasionale State, 1971 (Wet No. 21 van 1971), ingestel is, besigheid dryf in die loop waarvan hy werknemers emplojeer wat burgers van dié gebied is, doen, tensy die Kommissaris anders gelas, by die Kommissaris aansoek om afsonderlike registrasie as werkgewer ten opsigte van bedoelde werknemers, en in dié geval word die werkgewer se pligte ingevolge hierdie Bylae met betrekking tot bedoelde werknemers afsonderlik nagekom van sy pligte ingevolge hierdie Bylae met betrekking tot enige ander van sy werknemers."

Kommissaris mag
sekere inligting
verskaf.

8. Ondanks die bepalings van artikel 4 van die Hoofwet mag die Kommissaris van Binnelandse Inkomste aan 'n aanslagbeampte beoog in die Wet op Swart Belasting, 1969 (Wet No. 92 van 1969), enige inligting verskaf wat volgens die oordeel van genoemde Kommissaris bedoelde aanslagbeampte in staat sal stel om enige onbetaalde bedrag van belasting in artikel 10 (2) van hierdie Wet bedoel, in te vorder.

Wysiging van
artikel 6 van
Wet 21 van 1971,
soos gewysig deur
artikel 7 van
Wet 9 van 1975
en artikel 11 van
Wet 98 van 1979.

9. (1) Artikel 6 van die Grondwet van die Nasionale State, 1971, word hierby gewysig—

- (a) deur subparagraaf (i) van paragraaf (a) van subartikel (2) deur die volgende subparagraaf te vervang:

"(i) deur 'n burger ten opsigte van belasting, heffings en gelde opgelê ingevolge die Wet op Swart Belasting, 1969 (Wet No. 92 van 1969), in die mate bepaal deur die Minister in oorleg met die Minister van Finansies van die Republiek, of die Ontwikkelingstrust en Grond Wet, 1936 (Wet No. 18 van 1936), en ten opsigte van belasting, heffings en tariewe (behalwe enige belasting, rente of boete in subparagraaf (iA) bedoel) opgelê deur of kragtens 'n wet van die wetgewende vergadering, behalwe vir sover die wetgewende vergadering anders bepaal;"

- (b) deur na genoemde subparagraaf (i) die volgende subparagraaf in te voeg:

"(iA) ingevolge 'n ooreenkoms tussen die Regering van die Republiek en die Regering van die betrokke gebied gesluit ten opsigte van enige belasting, rente of boete wat deur 'n burger betaalbaar is ingevolge die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), of, na gelang van die geval, daardie Wet soos ingevolge 'n wet van die wetgewende vergadering toegepas;" en

- (c) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:

"(b) alle inkomste, met inbegrip van lisensiegelde, belasting, kantoorgelde, boetes, verbeurings, huurgelde en ander gelde (behalwe enige belasting, rente of boete in paragraaf (a) (iA) bedoel) verkry uit of in die loop van die administrasie van die aan-

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- (b) by the substitution in paragraph (i) of the definition of "remuneration" for the words "four hundred and eighty rand" of the expression "R2 400"; and
- (c) by the deletion of paragraph (v) of the definition of "remuneration".
- and amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971 and section 47 of Act 85 of 1974.

7. Paragraph 15 of the Fourth Schedule to the principal Act is hereby amended by the insertion after subparagraph (1) of the following subparagraph:

- "(1A) Any employer who carries on business through a permanent establishment in an area for which a legislative assembly has been established under the provisions of section 1 of the National States Constitution Act, 1971 (Act No. 21 of 1971), in the course of which he employs employees who are citizens of that area, shall, unless the Commissioner otherwise directs, apply to the Commissioner for separate registration as an employer in respect of such employees, and in such case the employer's duties under this Schedule shall, as respects such employees, be performed separately from his duties under this Schedule as respects any other of his employees."
- Amendment of paragraph 15 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963.

8. Notwithstanding the provisions of section 4 of the principal Act, the Commissioner for Inland Revenue may furnish any assessing officer contemplated in the Black Taxation Act, 1969 (Act No. 92 of 1969), with any information which the said Commissioner considers will enable such assessing officer to recover any unpaid amount of tax referred to in section 10 (2) of this Act.
- Commissioner may furnish certain information.

9. (1) Section 6 of the National States Constitution Act, 1971, is hereby amended—

- (a) by the substitution for subparagraph (i) of paragraph (a) of subsection (2) of the following subparagraph:
- "(i) by any citizen in respect of taxes, levies and rates imposed in terms of the Black Taxation Act, 1969 (Act No. 92 of 1969), to the extent determined by the Minister in consultation with the Minister of Finance of the Republic, or the Development Trust and Land Act, 1936 (Act No 18 of 1936), and in respect of taxes, levies and rates (other than any tax, interest or penalty contemplated in subparagraph (iA)) imposed by or under any law of the legislative assembly, except in so far as the legislative assembly may otherwise determine;"
- (b) by the insertion after the said subparagraph (i) of the following subparagraph:
- "(iA) under any agreement concluded between the Government of the Republic and the Government of the area concerned in respect of any tax, interest or penalty payable by any citizen under the Income Tax Act, 1962 (Act No. 58 of 1962), or, as the case may be, that Act as applied in terms of any law of the legislative assembly;" and
- (c) by the substitution for paragraph (b) of subsection (2) of the following paragraph:
- "(b) all revenue and income, including licence fees, taxes, fees of office, fines, forfeitures, rents and other moneys (other than any tax, interest or penalty contemplated in paragraph (a) (iA)) deriving from or in the course of the administration of
- Amendment of section 6 of Act 21 of 1971, as amended by section 7 of Act 9 of 1975 and section 11 of Act 98 of 1979.

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geleenthede ten opsigte waarvan die wetgewende vergadering ingevolge hierdie Wet wette kan maak, of enige ander bykomende bronne van inkomste wat uitdruklik deur die Staatspresident by proklamasie in die *Staatskoerant* bepaal word, behalwe sodanige inkomste wat 'n stam- of streeksowerheid toeval en behalwe vir sover die wetgewende vergadering anders bepaal ten opsigte van 'n instelling, owerheid of liggaam bedoel in item 30 van Bylae 1;".

(2) Subartikel (1) tree op 1 April 1984 in werking.

Herroeping van wette.

10. (1) Die wette genoem in die Bylae by hierdie Wet word behoudens die bepalings van subartikel (2) hierby met ingang van 1 Maart 1984 herroep vir sover in die derde kolom van daardie Bylae bepaal word.

(2) Waar, as dit nie was dat die Wet op Swart Belasting, 1969 (Wet No. 92 van 1969), herroep is nie, enige algemene belasting of voorlopige belasting betaalbaar of verhaalbaar sou gewees het ten opsigte van belasbare inkomste wat voor 1 Maart 1984 deur iemand ontvang is of aan iemand toegeval het, of enige werknemersbelasting betaalbaar of verhaalbaar sou gewees het ten opsigte van besoldiging wat 'n werkgewer voor daardie datum aan 'n werknemer betaal of verskuldig geword het, of enige opgawe, inligting, dokument of sertifikaat in verband met enige sodanige belasting ingedien of verstrek sou moes gewees het, is bedoelde belasting betaalbaar of verhaalbaar en word bedoelde opgawe, inligting, dokument of sertifikaat ingedien of verstrek asof daardie Wet nie herroep is nie: Met dien verstande dat, ondanks die bepalings van artikel 26 van die Konsolidasiewet op Finansie- en Finansiële Reëlinswette, 1977 (Wet No. 11 van 1977), geen persoon of werkgewer aanspreeklik is nie vir die betaling van enige onbetaalde bedrag van enige sodanige belasting tensy 'n aanslagbeampte binne drie jaar na voornoemde datum bedoelde persoon of werkgewer by skriftelike kennisgewing van die bedrag van bedoelde belasting betaalbaar, in kennis gestel het.

Inwerkingtreding van sekere wysigings.

11. Behalwe vir sover daarin anders bepaal word of uit die samehang anders blyk, tree die wysigings deur hierdie Wet aan die Hoofwet aangebring, in werking vanaf die begin van jare van aanslag wat op of na 1 Maart 1984 eindig.

Kort titel.

12. Hierdie Wet heet die Wysigingswet op Inkomstebelasting, 1984.

Bylae

WETTE HERROEP

Nommer en jaar	Kort titel	In hoeverre herroep
Wet No. 92 van 1969	Wet op Swart Belasting, 1969	Die geheel
Wet No. 12 van 1978	Wysigingswet op Swart Wetgewing, 1978	Artikel 13
Wet No. 94 van 1978	Finansiewet, 1978	Artikel 9
Wet No. 21 van 1979	Wysigingswet op Swart Belasting, 1979	Die geheel
Wet No. 98 van 1979	Tweede Wysigingswet op Wetgewing op Plurale Betrekkinge en Ontwikkeling, 1979	Artikel 10
Wet No. 79 van 1980	Wysigingswet op die Heffing van Belasting op Swartes, 1980	Die geheel

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those matters in respect of which the legislative assembly may make laws in terms of this Act, or any other additional sources of revenue which may specifically be determined by the State President by proclamation in the *Gazette*, except such income accruing to a tribal or regional authority, and except in so far as the legislative assembly may otherwise determine in respect of any institution, authority or body referred to in item 30 of Schedule 1;".

(2) Subsection (1) shall take effect on 1 April 1984.

10. (1) Subject to the provisions of subsection (2), the laws specified in the Schedule to this Act are hereby repealed with effect from 1 March 1984 to the extent set out in the third column of that Schedule. Repeal of laws.

(2) Where, but for the repeal of the Black Taxation Act, 1969 (Act No. 92 of 1969), any general tax or provisional tax would have been payable or recoverable in respect of taxable income received by or accrued to any person before 1 March 1984, or any employees tax would have been payable or recoverable in respect of remuneration which any employer paid or became liable to pay to any employee before that date, or any return, information, document or certificate would have been required to be rendered or furnished in connection with any such tax, such tax shall be payable or recoverable and such return, information, document or certificate shall be rendered or furnished as if that Act had not been repealed: Provided that, notwithstanding the provisions of section 26 of the Finance and Financial Adjustments Acts Consolidation Act, 1977 (Act No. 11 of 1977), no person or employer shall be liable for the payment of any unpaid amount of any such tax unless an assessing officer has within three years after the aforesaid date advised such person or employer by notice in writing of the amount of such tax payable.

11. Save in so far as is otherwise provided therein or the text otherwise indicates, the amendments effected to the principal Act by this Act shall take effect as from the commencement of years of assessment ending on or after 1 March 1984. Commencement of certain amendments.

12. This Act shall be called the Income Tax Amendment Act, 1984. Short title.

Schedule

LAWS REPEALED

Number and year	Short title	Extent of repeal
Act No. 92 of 1969	Black Taxation Act, 1969	The whole
Act No. 12 of 1978	Black Laws Amendment Act, 1978	Section 13
Act No. 94 of 1978	Finance Act, 1978	Section 9
Act No. 21 of 1979	Black Taxation Amendment Act, 1979	The whole
Act No. 98 of 1979	Laws on Plural Relations and Development Second Amendment Act, 1979	Section 10
Act No. 79 of 1980	Taxation of Blacks Amendment Act, 1980	The whole

