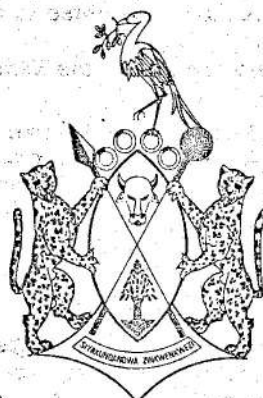


IRIPHABLIKI YECISKEI

IGAZETHI YOBURHULUMENTE



REPUBLIC OF CISKEI

GOVERNMENT GAZETTE

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<p>ISEBE LEMALI NOPHUHLISO LOQQQOSHO</p> <p>ISAZISO SIKARHULUMENTE SAMA 49</p> <p>NGOKWENJENJE KUYAZISWA UKUBA UMONGAMELI UWUVUMILE UMTHETHO OLANDELAYO NOBHENGZWAYO APHA KUSAZISWA ULUNTU NGOKUBANZI:-</p> <p>UMTHETHO NOSISIHLOMELO WERHAFU YOPHUHLISO 1986</p> <p>UMTHETHO NOMBOLO 8 WOVE-1986</p>	<p>DEPARTMENT OF FINANCE AND ECONOMIC DEVELOPMENT</p> <p>GOVERNMENT NOTICE No. 49</p> <p>IT IS HEREBY NOTIFIED THAT THE PRESIDENT HAS ASSENTED TO THE FOLLOWING ACT WHICH IS HEREBY PUBLISHED FOR GENERAL INFORMATION:-</p> <p>DEVELOPMENT TAX AMENDMENT ACT, 1986</p> <p>ACT No. 8 OF 1986</p>

DEVELOPMENT TAX AMENDMENT ACT, 1986

ACT

To amend the Ciskeian Development Tax Act, 1978.

(English text to be signed by the President. Assented to on 16 July 1986).

BE IT ENACTED by the National Assembly of the Republic of Ciskei, as follows:-

1. Amendment of section 1 of Act 6 of 1978 as amended by section 1 of Act 34 of 1983 and amended by section 1 of Act 3 of 1984. - Section 1 of the Ciskeian Development Tax Act, 1978 (hereinafter in this Act referred to as the principal Act) is hereby amended by the substitution for the definition of "tribal authority" of the following definition:

"tribal authority" means a tribal authority as defined in section 1 of the Administrative Authorities Act, 1984 (Act 37 of 1984);".

2. Substitution of section 2 of Act 6 of 1978 as substituted by section 2 of Act 34 of 1983 and substituted by section 2 of Act 3 of 1984. - The following section is hereby substituted for section 2 of the principal Act:

"2. Levy of development and local taxes. - (1) A development tax and local tax are hereby levied in respect of every year with effect from the first day of March 1986, for the development of Ciskei.

(2) (a) Subject to the provisions of paragraph (b) of this subsection, development tax shall be of a fixed amount of ten rand and shall be payable by every taxpayer who -
(i) is not the holder of a certificate of exemption issued in terms of section 13 of the Black Taxation Act, 1969 (Act 92 of 1969) exempting him from the payment of the general tax consisting of a fixed amount for which he was liable under that Act; or
(ii) has not been exempted from the payment of the Development Tax in terms of section 6 of this Act.

(b) The amount of development tax payable by a taxpayer in respect of the tax year commencing on 1 March 1986 shall be reduced to four rand and fifty cents if such taxpayer has, prior to the commencement of the Development Tax Amendment Act, 1986, paid for the year 1986 the development tax payable prior to such commencement.

(3) Local Tax shall be payable by a taxpayer in respect of every dwelling or hut of which he is the occupier and shall, subject to the provisions of subsection (4), be at the rate of two rand for each such dwelling or hut: Provided that local tax payable by any taxpayer shall not exceed four rand in the aggregate in respect of any tax year.

(4) Local Tax shall not be payable -

(a) by the registered holder of any arable allotment or building allotment held under quitrent title within the area of a tribal authority and on which quitrent continues to be payable, in respect of any dwelling or hut which is situated on the land comprising such allotment and is not being used by a partner of any second or subsequent customary union which such registered holder may have entered;

(b) by any person who is not married or is not and has not been a partner of a customary union and who is not the holder of an allotment of land which is situated within the area of a tribal authority;

(c) by a widow who is not the holder of an allotment of land in the area of a tribal authority in her own right or that of her deceased husband; or

(d) by any person in respect of a dwelling or hut on an allotment of land in the area of a tribal authority on which quitrent is payable by any other person."

3. Saving. - Nothing in this Act contained shall be construed as affecting the liability to any person for the taxes payable under the principal Act prior to the commencement of this Act.

4. Short Title. - This Act shall be called the Development Tax Amendment Act, 1986.

UMTHETHO OSISIHLOMELO WERHAFU YOPHUHLISO, 1986

UMTHETHO

Ukuhlomela umthetho weCiskei weRhafu yoPhuhliso, 1978.

(Okubhalwe ngesiNgesi kusayinwe nguMongameli. Kwavunywa ngomhla we 16 Julayi 1986).

MAKWENZIWE UMTHEETHO yiNdlu yeNdibano yeSizwe yeRiphabliki yeCiskei, ngolu hlobo lulandelayo:-

1. Ukuhlonyelwa kwecandelo 1 loMthetho 6 wowe-1978, njengoko uhlonyelwe licandelo 1 loMthetho 34 wowe-1983 kwaye uhlonyelwe licandelo 1 loMthetho 3 wowe-1984. - Icandelo 1 loMthetho weRhafu yoPhuhliso, 1978 (ekubhekiselelwe kuwo emva koku njengomthetho oyiNtloko) ukwenjenje liyahlonyelwa ngokuthi kufakelwe endaweni yengcaciso ka "Igunyabantu leSizwe" le ngcaciso ithi:

"Igunyabantu leSizwe" lithetha igunyabantu leSizwe ngokucacisiweyo kwicandelo 1 loMthetho wamagunya olawulo, 1984 (Umthetho 37 wowe-1984);".

2. Ukutshintshwa kwecandelo 2 loMthetho 6 wowe-1978 njengoko utshintshwe licandelo 2 loMthetho 34 wowe-1983 waza watshintshwa licandelo 2 loMthetho 3 wowe-1984. - Eli candelo lilandelayo ukwenjenje lifakelwa endaweni yecandelo 2 loMthetho oyiNtloko:

"2. Ukumiselwa kweRhafu yoPhuhliso neRhafu yoNcumo - (1) IRhafu yoPhuhliso neRhafu yoNcumo ukwenjenje zimiselwa ngokuphathelele kunyaka weRhafu ngamnye ukususela kumhla wokuqala kuMatshi 1986, ukuphuhlisa iCiskei.

(2) (a) Ngokufakelwa ngamalungiselelo omhlathi, (b) weli candelwana, iRhafu yoPhuhliso iya kuba sisixa-mali esiqingqiweyo seerandi ezilishumi yaye kuhlalulwa nguye wonke umRhafi -

- (i) ongenaso isiqiniseko esimkhululayo esikhutshwe ngokwecandelo 13 loMthetho weRhafu yabamnyama, 1969 (UMthetho 92 wowe-1969) esimkhululayo ekuhlawuleni iRhafu kawonke-wonke esisixa-mali esiqingqiweyo abefanele ukuyihlawula phantsi kwaloo Mthetho; okanye
- (ii) ongakhululwanga ekubeni ahlawule iRhafu yoPhuhliso ngokwecandelo 6 lalo Mthetho.

(b) Isixa-mali seRhafu yoPhuhliso esimele kuhlalulwa ngumRhafi ngokuphathelele kunyaka oqala ngomhla woku-1 kuMatshi 1986 siya kuncitshiswa sibe zirandi ezine ezineesenti ezingamashumi amahlanu ukuba loo mRhafu selethe, phambi kokuqalisa koMthetho weRhafu yoPhuhliso, 1986, wahlawula kunyaka we-1986 iRhafu yoPhuhliso phambi koko kugalisa kunjalo.

(3) IRhafu yoNcumo iya kuhlalulwa ngumRhafi ngokuphathelele kwindawo yokuhlala okanye indlu nganye angumntu ahlala kuyo yaye nokuthi, ngokuhlalulwa ngamalungiselelo ecandelwana (4), ibe ngumlinganiselo weerandi ezimbini ngendawo yokuhlala okanye indlu enjalo nganye: Phantsi kwento ethi iRhafu yoNcumo ehlalulwa nguye nawuphina umRhafi ayisayi kuba ngaphezulu kweerandi ezine ngokomyinge ngokuphathelele kuwo nawuphina unyaka weRhafu.

(4) IRhafu yoncumo ayisayi kuhlalulwa -

(a) ngumntu ohlalisweyo onentsimi okanye onesakhiwo esibhalisiweyo esine-tayitile yomhlaba kummandla wegunyabantu leSizwe nekuthi kuzo kuhlalulwa njalo iRhafu yomhlaba, ngokuphathelele kuyo nayiphina indawo yokuhlala okanye indlu ekuloo mhlaba unezo zinto yaye ingasetyenziswa liqabane kuwo nawuphina umthshato wesintu wesibini okanye olandelayo anokuthi loo mnini-mhlaba ubhalisiweyo abe uzibophelele ngawo;

(b) nguye nawuphina umntu ongatshatanga ongelilo okanye abe lilo iqabane kumthshato wesintu yaye ongenawo umhlaba okuloo mmandla wegunyabantu leSizwe;

(c) ngumhlolokazi ongenawo umhlaba kummandla wegunyabantu leSizwe oselungelweni lakhe okanye kwelomyeni wakhe ongasekhoyo; okanye

(d) nguye nawuphina umntu ngokuphathelele kwindawo yokuhlala okanye indlu ekumhlaba okummandla wegunyabantu leSizwe ekuhlalulwa ngayo iRhafu yomhlaba nguye nawuphina omnye umntu."

3. Okusalayo. - Akukho nto iqulathwe kulo Mthetho iya kuthathwa ngokuba ichaphazela ubutyala bakhe nawuphina umntu malunga neRhafu ezimele kuhlalulwa phantsi koMthetho oyiNtloko phambi kokuqalisa kwaloo Mthetho.

4. Intloko eMfutshane. - Lo Mthetho uya kubizwa ngokuba nguMthetho osisihlomelo weRhafu yoPhuhliso, 1986.

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