

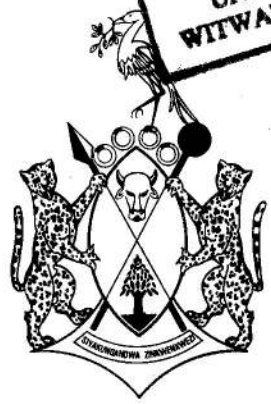
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DEPARTMENT OF THE COUNCIL OF STATE

GOVERNMENT NOTICE No. 54 OF 1991

**IT IS HEREBY NOTIFIED THAT THE CHAIRMAN OF THE COUNCIL OF STATE
HAS ASSENTED TO THE FOLLOWING DECREE WHICH IS HEREBY
PUBLISHED FOR GENERAL INFORMATION**

INCOME TAX AMENDMENT DECREE, 1991

(DECREE No. 16 OF 1991)

COUNCIL OF STATE — REPUBLIC OF CISKEI

INCOME TAX AMENDMENT DECREE, 1991

DECREE

To amend the Income Tax Act, 1984.

(English text signed by the Chairman of the Council of State. Assented to on 24 September 1991).

BE IT DECREED by the Council of State of the Republic of Ciskei, as follows:-

1. (1) Substitution of section 5 of Act 44 of 1984, as amended by section 2 of Act 13 of 1987 and section 2 of Act 7 of 1988:- Subject to the provisions of subsection (2), the following section is hereby substituted for section 5 of the Income Tax, 1984 (hereinafter referred to as the principal Act) with effect from 1 March 1992:

"5. Levy of tax:- Tax is hereby levied and shall be paid on the chargeable income derived by any person during the year of assessment ending on 28 February 1993 and the year of assessment ending on the last day of February in each year succeeding year at the rates and in accordance with the provisions set forth in paragraphs (a) and (b) hereunder, namely —

(a) persons (other than companies) ordinarily resident or employed full-time in Ciskei shall pay tax at the following rates:

CHARGEABLE INCOME	RATE OF TAX
Where the chargeable income —	
(i) does not exceed R10 000.....	Nil
(ii) exceeds R10 000 but not R25 000.....	Nil plus 14 per cent of the amount by which the chargeable income exceeds R10 000
(iii) exceeds R25 000.....	R2 100 plus 20 per cent of the amount by which the chargeable income exceeds R25 000;

(b) Companies, other than companies with tax-free status as defined in Section 1 of the Company Tax Amendment Act, 1984 (Act 16 of 1984) shall pay tax at the rate of 48 cents on each rand of chargeable income in respect of the year of assessment."

(2) (a) Tax is hereby levied and shall be paid on the chargeable income derived by any natural person during the period 1 October 1991 to 29 February 1992 —

(i) Where the chargeable income for the whole year of assessment does not exceed R25 000, at the rate of 14 cents on each rand of such income in excess of an allowance calculated at the rate of R833,34 for each completed month; and

(ii) where the chargeable income for the whole year of assessment exceeds R25 000, at the rate of 14 cents on each rand of such income of an amount of R15 000 (that is to say an amount of R2 100) plus tax at the rate of 20 cents on each rand of such income in excess of R25 000.

(b) Companies other than companies with tax-free status, as hereinafter mentioned, shall pay tax at the rate of 48 cents of each rand of chargeable income in respect of the period 1 October 1991 to 29 February 1992.

2. Substitution of section 12 of Act 44 of 1984:- The following section is hereby substituted for section 12 of the principal Act:

"12. Imposition of withholding tax:- A tax, in this Act referred to as the withholding tax, shall be paid in respect of the amounts specified in section 13, calculated at the rate of 20 cents on each rand thereof."

3. Amendment of section 14 of Act 44 of 1984:- Section 14 of the principal Act is hereby amended by the deletion of paragraph (d).

4. Short title and commencement:- This decree shall be called the Income Tax Amendment Decree, 1991 and save as provided in section 1(1) shall be deemed to have come into operation on 1 October 1991.

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