



**EXTRAORDINARY**



**BUITENGEWONE**

**THE UNION OF SOUTH AFRICA**

# **Government Gazette**

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## **Staatskooerant**

**VAN DIE UNIE VAN SUID-AFRIKA**

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**PRYS 6d. [No. 3830.**

### **OFFICE OF THE PRIME MINISTER.**

The following Government Notice is published for general information :—

No. 1189.]

[10th June, 1947.

It is hereby notified that His Excellency the Governor-General has been pleased to assent to the following Acts, which are hereby published for general information :—

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### **KANTOOR VAN DIE EERSTE MINISTER.**

Onderstaande Goewermentskennisgewing word ter algemene inligting gepubliseer :—

No. 1189.]

[10 Junie 1947.

Hierby word bekendgemaak dat dit Sy Eksellensie die Goewerneur-generaal behaag het om sy goedkeuring te heg aan onderstaande Wette wat hierby ter algemene inligting gepubliseer word :—

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No. 38, 1947.]

# ACT

## To amend the law relating to Customs.

*(Afrikaans text signed by the Governor-General.)*  
*(Assented to 3rd June, 1947.)*

**B**E IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

Substitution of section 73 of Act 35 of 1944.

1. The following section is hereby substituted for section *seventy-three* of the Customs Act, 1944 (Act No. 35 of 1944), hereinafter called the principal Act :

“*Agree-* 73. The Governor-General may enter into agreements with governments of any territory in Africa whereby—

- territories in Africa.* (a) goods produced or manufactured in the Union shall be admitted into that territory free of duty or at special rates of duty, and goods produced or manufactured in that territory shall be admitted into the Union free of duty or at special rates of duty ;
- (b) in respect of goods manufactured in the territory of either party to the agreement and removed from the one territory to the other territory, there shall be paid by the government of the territory from which the goods are being removed to the government of the other territory a mutually agreed percentage of the export value of such goods ;
- (c) one party to the agreement shall collect on behalf of the other party and pay over to such other party the following, viz.—
  - (i) the customs duties imposed in respect of goods which having been imported into its territory are removed to the territory of the other party ; and
  - (ii) any difference between the duties imposed in respect of goods imported into its territory and removed to the territory of the other party, and the duties which would have been payable if such goods had been imported direct into the territory of the other party ;
- (d) one party to the agreement shall collect on behalf of the other party the excise duties or surtax imposed in respect of goods which having been produced or manufactured in or imported into its territory are removed to the territory of the other party ;
- (e) in the event of an excise duty or surtax being imposed on any goods produced or manufactured in or imported into the Union a corresponding duty or surtax may be levied on like goods which, having been produced or manufactured in or imported into the territory of the other party to the agreement, are imported into the Union from that territory ;
- (f) one party to the agreement shall collect on behalf of the other party any export duty imposed in respect of goods which having been produced or manufactured in the territory of either party are removed to the territory of the other party and thence exported to a third country, if such duty would otherwise be payable on the direct exportation of such goods to such third country.”

Ratification of amendment of Union-Northern Rhodesia Customs Agreement.

2. The agreement entered into between the Government of the Union and the Government of Northern Rhodesia, by way of an exchange of notes, dated respectively at Cape Town the seventh day of February, 1947, and at Lusaka the twenty-sixth day of February, 1947, as amended by the further agreement

No. 38, 1947.]

# WET

## Tot wysiging van die wetsbepalings op Doeane.

*(Afrikaans teks deur die Goewerneur-generaal geteken.)  
(Goedgekeur op 3 Junie 1947.)*

**DIT WORD BEPAAL** deur Sy Majestiteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :

1. Artikel *drie-en-sewentig* van die Doeane wet, 1944 (Wet No. 35 van 1944), hieronder die Hoofwet genoem, word hiermee Vervanging van artikel 73 van Wet 35 van 1944. deur die volgende artikel vervang :

„Ooreen- 73. Die Goewerneur-generaal kan met die komste met regering van enige gebied in Afrika 'n ooreenkoms regerings van gebiede aangaan waarby— in Afrika.

- (a) goedere in die Unie geproduseer of vervaardig, vry van reg of teen spesiale regte in daardie gebied toegelaat word, en goedere in daardie gebied geproduseer of vervaardig, vry van reg of teen spesiale regte in die Unie toegelaat word ;
- (b) ten opsigte van goedere wat in die gebied van een of ander van die kontrakterende partye vervaardig en van die een gebied na die ander gebied verwyder word, die regering van die gebied vanwaar die goedere verwyder word aan die regering van die ander gebied 'n persentasie van die uitvoerwaarde van bedoelde goedere waaraan onderling ooreengekom is betaal ;
- (c) die een kontrakterende party ten behoeve van die ander onderstaande invorder en aan bedoelde ander party oorbetaal nl.—
  - (i) die opgelegde doeane-regte ten opsigte van goedere wat in sy gebied ingevoer is en vandaar na die gebied van die ander party verwyder word ; en
  - (ii) enige verskil tussen die opgelegde regte ten opsigte van goedere wat in sy gebied ingevoer is en vandaar na die gebied van die ander party verwyder is en die regte wat betaalbaar sou gewees het indien bedoelde goedere regstreeks in die gebied van die ander party ingevoer was ;
- (d) die een kontrakterende party ten behoeve van die ander die opgelegde aksynsregte of oorbelasting invorder ten opsigte van goedere wat in sy gebied geproduseer of vervaardig of daarin ingevoer is, en vandaar na die gebied van die ander party verwyder word ;
- (e) ingeval 'n aksynsreg of 'n oorbelasting op enige goedere in die Unie geproduseer of vervaardig of daarin ingevoer, opgelê word, 'n ooreenstemmende reg of oorbelasting gehef kan word op soortgelyke goedere wat in die gebied van die ander kontrakterende party geproduseer of vervaardig of daarin ingevoer is en in die Unie van daardie gebied ingevoer word ;
- (f) die een kontrakterende party ten behoeve van die ander enige opgelegde uitvoerreg invorder ten opsigte van goedere wat in die gebied van een of ander van die kontrakterende partye geproduseer of vervaardig is en na die gebied van die ander party verwyder word, en vandaar na 'n derde land uitgevoer word, indien bedoelde reg andersins by regstreekse uitvoer van bedoelde goedere na bedoelde derde land betaalbaar sou wees.”

2. Die ooreenkoms aangegaan tussen die Regering van die Unie en die Regering van Noord-Rhodesië by wyse van 'n wisseling van notas, gedagteken onderskeidelik te Kaapstad die sewende dag van Februarie 1947 en te Lusaka die ses-en-twintigste dag van Februarie 1947, soos gewysig deur die Bekragtiging van  
wysiging van  
Doeane-  
ooreenkoms  
tussen die Unie  
en Noord-  
Rhodesië.

by way of an exchange of notes dated respectively at Cape Town the twenty-second day of March, 1947, and at Lusaka the eighth day of April, 1947, to amend the customs agreement, a copy of which is set forth in the Second Schedule to the Union and Rhodesia Customs Agreements Act, 1930 (Act No. 17 of 1930), as amended by the Union and Rhodesia Agreements (Amendments) Act, 1936 (Act No. 29 of 1936), by inserting after Article IX the Article contained in the First Schedule to this Act, with effect from the first day of June, 1944, is hereby ratified and confirmed.

Ratification of  
amendments of  
Union-Southern  
Rhodesia Trade  
Agreement.

3. (1) The agreement (a copy of which is set forth in the Second Schedule to this Act) entered into between the Government of the Union and the Government of Southern Rhodesia, by way of an exchange of notes, dated respectively at Pretoria the second day of August, 1946, and at Salisbury the twenty-first day of August, 1946, to amend the trade agreement, a copy of which is set forth in the Schedule to the Union and Southern Rhodesia Trade Agreement Act, 1935 (Act No. 14 of 1935), as amended by the Union and Rhodesia Agreements (Amendments) Act, 1936, and the Customs Tariff Amendment Act, 1940 (Act No. 18 of 1940), is hereby ratified and confirmed.

(2) The further agreement entered into between the Government of the Union and the Government of Southern Rhodesia, by way of an exchange of notes, dated respectively at Cape Town the twenty-fourth day of February, 1947, and at Salisbury the seventh day of March, 1947, to amend the trade agreement, referred to in sub-section (1), in the following respect, that is to say : to substitute in Article XVII for the words "may give notice before the 1st January of the year 1937 or of any subsequent year of its intention to terminate it on the 31st March following such notice," the words "may at any time terminate the Agreement by giving one month's notice of its intention to terminate the Agreement," is hereby ratified and confirmed.

(3) The further agreement (a copy of which is set forth in the Second Schedule to this Act) entered into between the Government of the Union and the Government of Southern Rhodesia, by way of an exchange of notes, dated respectively at Cape Town the eleventh day of March, 1947, and at Salisbury the twenty-fourth day of March, 1947, to amend the trade agreement referred to in sub-section (1), is hereby ratified and confirmed.

Amendment of  
First Schedule to  
Act 35 of 1944  
as amended by  
Act 29 of 1946.

4. (1) The First Schedule to the principal Act is hereby amended to the extent set out in the Third Schedule to this Act.

(2) The amendments set out in the Third Schedule to this Act in respect of paragraph (1) of item 195 and paragraph (4) of item 353 of the First Schedule to the principal Act, shall be deemed to have come into operation on the eighteenth day of March, 1947.

Short title.

5. This Act shall be called the Customs Amendment Act, 1947.

verdere ooreenkoms by wyse van 'n wisseling van notas, gedagteken onderskeidelik te Kaapstad die twee-en-twintigste dag van Maart 1947 en te Lusaka die agste dag van April 1947, tot wysiging van die doeane-ooreenkoms waarvan 'n afskrif in die Engelse teks van die Tweede Bylae by die Wet op Doeane-ooreenkomste tussen die Unie en Rhodesië, 1930 (Wet No. 17 van 1930), soos gewysig deur die Wet op Wysiging van Unie en Rhodesië Ooreenkomste, 1936 (Wet No. 29 van 1936), opgeneem is, deur na Artikel IX die Artikel vervat in die Eerste Bylae by hierdie Wet, met ingang van die eerste dag van Junie 1944 in te voeg, word hiermee geratifiseer en bekragtig.

**3. (1)** Die ooreenkoms (waarvan 'n vertaling in die Tweede Bylae by hierdie Wet opgeneem word), wat aangegaan is tussen die Regering van die Unie en die Regering van Suid-Rhodesië by wyse van 'n wisseling van notas, gedagteken onderskeidelik te Pretoria die tweede dag van Augustus 1946 en te Salisbury die een-en-twintigste dag van Augustus 1946, tot wysiging van die handelsooreenkoms waarvan 'n afskrif in die Engelse teks van die Bylae by die Wet op die Handelsooreenkoms tussen die Unie en Suid-Rhodesië, 1935 (Wet No. 14 van 1935), soos gewysig deur die Wet op Wysiging van Unie en Rhodesië Ooreenkomste, 1936 en die Doeana tarief Wysigingswet, 1940 (Wet No. 18 van 1940), opgeneem is, word hiermee geratifiseer en bekragtig.

**(2)** Die verdere ooreenkoms aangegaan tussen die Regering van die Unie en die Regering van Suid-Rhodesië by wyse van 'n wisseling van notas, gedagteken onderskeidelik te Kaapstad die vier-en-twintigste dag van Februarie 1947 en te Salisbury die sewende dag van Maart 1947, tot wysiging van die in sub-artikel (1) bedoelde handelsooreenkoms, in die volgende opsig d.w.s.: deur in Artikel XVII die woorde (Vertaling) „voor die 1ste Januarie van die jaar 1937 of van enige daaropvolgende jaar kennis kan gee van sy voorname om hom daaraan te onttrek vanaf die 31ste Maart na daardie kennisgiving,” te vervang deur die woorde (Vertaling) „te eniger tyd die Ooreenkoms kan beëindig deur een maand kennis te gee van sy voorname om hom aan die Ooreenkoms te onttrek,” word hiermee geratifiseer en bekragtig.

**(3)** Die verdere ooreenkoms (waarvan 'n vertaling in die Tweede Bylae by hierdie Wet opgeneem word), wat aangegaan is tussen die Regering van die Unie en die Regering van Suid-Rhodesië by wyse van 'n wisseling van notas, gedagteken onderskeidelik te Kaapstad die elfde dag van Maart 1947 en te Salisbury die vier-en-twintigste dag van Maart 1947, tot wysiging van die in sub-artikel (1) bedoelde handelsooreenkoms, word hiermee geratifiseer en bekragtig.

**4. (1)** Die Eerste Bylae by die Hoofwet word hiermee gewysig vir sover in die Derde Bylae by hierdie Wet aangedui word.

**(2)** Die in die Derde Bylae by hierdie Wet uiteengesette wysigings ten opsigte van paragraaf (1) van item 195 en paragraaf (4) van item 353 van die Eerste Bylae by die Hoofwet, word geag op die agtiende dag van Maart 1947 in werking te getree het.

**5. Hierdie Wet heet die Wysigingswet op Doeane, 1947.** Kort titel.

Bekragtiging van  
wysigings van  
Handels-  
ooreenkoms  
tussen Unie en  
Suid-Rhodesië.

Wysiging van  
Eerste Bylae by  
Wet 35 van 1944  
soos gewysig  
deur Wet 29  
van 1946.

### First Schedule.

(To be inserted in the Customs Agreement between the Union of South Africa and Northern Rhodesia.)

**" Article IXbis.**

If any of the undermentioned products of Northern Rhodesia are removed to Southern Rhodesia and subsequently exported from Southern Rhodesia to the Union, they shall be admitted into the Union free of customs duty :

**Animals, living—**

- (a) Cattle for slaughter.
- (b) Sheep for slaughter.
- (c) Bacon pigs.
- (d) Other, excluding pigs for slaughter, not being bacon pigs.

Bones, feathers, ivory, hoofs, horns, shells, skins, teeth, wool and other parts of animals, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw or unmanufactured state.

Fish : fresh, dried, cured or salted.

Fodder, unmanufactured.

Fruits, fresh and green.

Hair : horsehair or other animal hair not being further prepared than dyed, dried or cleaned.

Onions and garlic, not preserved.

Seeds, bulbs, plants, trees and tubers : for planting and sowing only, not including those ordinarily used for food or fodder.

Vegetables : fresh or green, but not including potatoes.

Ox-tongues, fresh and frozen."

### Second Schedule.

Copy of agreement ratified by sub-section (1) of section three.

1. (1) Notwithstanding anything contained in clause (3) of Article IV of the Agreement—

- (a) the Livestock and Meat Industries Control Board of the Union may, during the period of six months reckoned from the first day of July, 1946, permit the importation into the Union of frozen quarters of beef ; and
- (b) the limitations as to weight prescribed in the said clause with reference to chilled quarters of beef, shall be suspended during the said period.

(2) Four quarters of frozen beef shall, for the purposes of clause (1) of the said Article be deemed to be a head of cattle.

2. For the purpose of Article II of the said Agreement, chilled and frozen quarters of beef shall during a period of six months reckoned from the first day of July, 1946, be deemed to be goods specified in the Schedule referred to in that Article.

Copy of agreement ratified by sub-section (3) of section three.

1. (1) Notwithstanding anything contained in clause (3) of Article IV of the Agreement—

- (a) the Livestock and Meat Industries Control Board of the Union may, during the period reckoned from the third day of March, 1947, to the thirty-first day of December, 1947, permit the importation into the Union of frozen quarters of beef ; and
- (b) the limitations as to weight prescribed in the said clause with reference to chilled quarters of beef, shall be suspended during the said period.

(2) Four quarters of frozen beef shall for the purposes of clause (1) of the said Article be deemed to be a head of cattle.

2. For the purpose of Article II of the said Agreement, chilled and frozen quarters of beef shall, during the period reckoned from the third day of March, 1947, to the thirty-first day of December, 1947, be deemed to be goods specified in the Schedule referred to in that Article.

### Eerste Bylae.

(Ingevoeg te word in Doeane-ooreenkoms tussen die Unie van Suid-Afrika en Noord-Rhodesië.)

(Vertaling.)

*„Artikel IXbis.*

Indien enige van die ondervermelde produkte van Noord-Rhodesië na Suid-Rhodesië verwyder word en daarna van Suid-Rhodesië na die Unie uitgevoer word, word hulle in die Unie vry van doeane reg toegelaat:

Lewende diere—

- (a) Slagbeeste.
- (b) Slagskape.
- (c) Spekvarke.
- (d) Ander, met uitsondering van slagvarke wat nie spekvarke is nie.

Bene, vere, ivoor, hoewe, horings, skulpe, velle, tande, wol en ander dele van diere, visse of reptiele, wat nie vervaardig, gepolys of verder bewerk is as gedroog of skoongemaak nie, maar in hulle ru of onbewerkte staat.

Vis : vars, gedroog, gepreserveer of gesout.

Voer, nie vervaardig nie.

Vrugte, vars en groen.

Haar : perdehaar of ander dierehaar nie verder bewerk as geverf, gedroog of skoongemaak nie.

Uie en knoffel, nie ingemaak nie.

Sade, bolle, plante, bome en knolle : slegs om geplant of gesaai te word en nie dié wat gewoonlik vir voedsel of voer gebruik word nie.

Groente : vars of groen, maar met uitsondering van aartappels.

Beestonge, vars en bevrome.”

### Tweede Bylae.

Vertaling van Ooreenkoms wat [deur sub-artikel (1) van artikel drie bekragtig word.

1. (1) Ondanks enigets in klousule (3) van Artikel IV van die Ooreenkoms vervat—

- (a) mag die Raad van Beheer oor die Vee- en Vleisnywerhede van die Unie gedurende die tydperk van ses maande, bereken vanaf die eerste dag van Julie 1946, die invoer van bevrome kwarde beesvleis in die Unie toelaat ; en
- (b) word die beperkings ten opsigte van gewig met betrekking tot verkoelde kwarde beesvleis in genoemde klousule voorgeskryf, gedurende genoemde tydperk opgeskort.

(2) Vir die doeleindes van klousule (1) van genoemde artikel word beskou dat vier kwarde bevrome beesvleis een bees uitmaak.

2. Vir die doeleindes van Artikel II van genoemde Ooreenkoms word verkoelde en bevrome kwarde beesvleis gedurende 'n tydperk van ses maande, bereken vanaf die eerste dag van Julie 1946, geag goedere te wees wat in die in daardie Artikel bedoelde Bylae vermeld word.

Vertaling van Ooreenkoms wat [deur sub-artikel (3) van artikel drie bekragtig word.

1. (1) Ondanks enigets in klousule (3) van Artikel IV van die Ooreenkoms vervat—

- (a) mag die Raad van Beheer oor die Vee- en Vleisnywerhede van die Unie gedurende die tydperk bereken vanaf die derde dag van Maart 1947 tot die een-en-dertigste dag van Desember 1947, die invoer van bevrome kwarde beesvleis in die Unie toelaat ; en
- (b) word die beperkings ten opsigte van gewig met betrekking tot verkoelde kwarde beesvleis in genoemde klousule voorgeskryf, gedurende genoemde tydperk opgeskort.

(2) Vir die doeleindes van klousule (1) van genoemde Artikel word beskou dat vier kwarde bevrome beesvleis een bees uitmaak.

2. Vir die doeleindes van Artikel II van genoemde Ooreenkoms word verkoelde en bevrome kwarde beesvleis gedurende die tydperk bereken vanaf die derde dag van Maart 1947 tot die een-en-dertigste dag van Desember 1947, geag goedere te wees wat in die in daardie Artikel bedoelde Bylae vermeld word.

### Third Schedule.

AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS ACT, 1944, AS AMENDED.

| Tariff item. | Article.  |  | Min-<br>imum<br>duty.      | Inter-<br>mediate<br>duty.               | Maxi-<br>mum<br>duty.  |
|--------------|---|--|----------------------------|--|------------------------|
|              |   |  | £ s. d.                    | £ s. d.                                  | £ s. d.                |
| 44           | By altering the intermediate and maximum duties of 5% and 10% <i>ad valorem</i> , respectively, to Free and 5% <i>ad valorem</i> , respectively.  |  |                            |  |                        |
| 60           | By adding the following paragraph:<br>“(3) Plastic insect screening   | <i>ad valorem</i>  | Free                       | 5%                                       | 10% ”                  |
| 61           | By substituting for sub-paragraph (1) of paragraph (a) the following sub-paragraph:<br>“(1) Weighing more than 12 oz. each and imported singly or in pairs or in the piece—<br>(i) consisting wholly of cotton, or of cotton and wool containing more than 60 per cent. of cotton .. .<br>(ii) containing 40 per cent. or more of wool .. .<br>(iii) other .. .   | <i>ad valorem</i><br>or<br>per lb.<br><br><i>ad valorem</i><br>or<br>per lb.<br><br><i>ad valorem</i><br>or<br>per lb. | 25%<br>0 0 8<br>whichever  | 25%<br>0 0 8<br>duty shall<br>greater.   | 25%<br>0 0 8<br>be the |
|              | By decreasing in sub-paragraph (i) of paragraph (d) the minimum, intermediate and maximum duties of 6d. per lb. to 5d. per lb. in each case.  |  |                            |  |                        |
|              | By decreasing in sub-paragraph (ii) of paragraph (d) the minimum, intermediate and maximum duties of 9d. per lb. to 7½d. per lb. in each case.  |  |                            |  |                        |
| 66           | By substituting for paragraph (b) the following paragraph:<br>“(b) (i) Coir yarn, twisted ..<br>(ii) Single-ply yarns of cotton, flax, hemp, jute and manila, for manufacturing purposes, not bleached, coloured, dyed, mercerised or otherwise processed .. .<br>(iii) Cotton yarns, single-ply or otherwise, not bleached, coloured, dyed or further processed than mercerised, for manufacture into sewing threads] .. . | <i>ad valorem</i><br><br><i>ad valorem</i><br><br><i>ad valorem</i>  | Free<br>0 0 9<br>whichever | Free<br>0 0 11<br>duty shall<br>greater. | 5%<br>0 0 11<br>be the |
| 73           | By altering in paragraph (1) the minimum, intermediate and maximum duties of 10%, 15% and 20% <i>ad valorem</i> , respectively, to Free, Free, and 5% <i>ad valorem</i> , respectively.   |  |                            |  | 5% ”                   |
| 83           | By altering in paragraph (1) the intermediate duty of 3% <i>ad valorem</i> to Free.   |  |                            |  |                        |

## Derde Bylae.

WYSIGINGS VAN DIE EERSTE BYLAE BY DIE DOEANEWET, 1944, SOOS GEWYSIG.

| Tarief-item. | Artikel.  |                                    | Minim-um-reg.  | Inter-mediére reg.                                | Maksi-mum-reg.                            |
|--------------|---|------------------------------------|--|---|---|
|              |   |                                    | £ s. d.  | £ s. d.   | £ s. d.                                   |
| 44           | Deur die intermediére en maksimumregte van 5 % en 10 % <i>ad valorem</i> , respektiewelik, tot Vry en 5 % <i>ad valorem</i> , respektiewelik, te verander.  |                                    |  |   |   |
| 60           | Deur die volgende paragraaf by te voeg:<br>,,(3) Plastiese inseksifmateriaal .. . . .   | <i>ad valorem</i>                  | Vry  | 5%  | 10%"                                      |
| 61           | Deur sub-paragraaf (1) van paragraaf (a) deur die volgende sub-paragraaf te vervang:<br>,,(1) Met 'n gewig van meer as 12 ons. elk, en afsonderlik of in pare of in die stuk ingevoer—<br>(i) wat net uit katoen, of uit katoen en wol bevattende meer as 60 persent katoen, bestaan .. . . | <i>ad valorem</i><br>of<br>per lb. | 25%<br>0 0 8<br>na gelang van watter belang die hoogste is.  | 25%<br>0 0 8<br>an watter belang die hoogste is.  | 25%<br>0 0 8<br>elasting die hoogste is.  |
|              | (ii) bevattende 40 persent of meer wol .. . .   | <i>ad valorem</i><br>of<br>per lb. | 25%<br>0 0 9<br>na gelang van watter belang die hoogste is.  | 25%<br>0 0 11<br>an watter belang die hoogste is. | 25%<br>0 0 11<br>elasting die hoogste is. |
|              | (iii) ander .. . .  | <i>ad valorem</i><br>of<br>per lb. | 25%<br>0 0 9<br>na gelang van watter belang die hoogste is." | 25%<br>0 1 2<br>an watter belang die hoogste is." | 25%<br>0 1 2<br>elasting die hoogste is." |
|              | Deur in sub-paragraaf (i) van paragraaf (d) die minimum-, intermediére en maksimumregte van 6d. per lb. tot 5d. per lb. in iedere geval te verminder.   |                                    |  |   |   |
|              | Deur in sub-paragraaf (ii) van paragraaf (d) die minimum-, intermediére en maksimumregte van 9d. per lb. tot 7½d. per lb. in iedere geval te verminder.   |                                    |  |   |   |
| 66           | Deur paragraaf (b) deur die volgende paragraaf te vervang:<br>,,(b)(i) Klapperhaardrade, gedraai .. . .   | <i>ad valorem</i>                  | Vry  | Vry   | 5%  |
|              | (ii) Enkeldraad-drade van katoen, vlas, hennepp, jute en manilla, vir vervaardigingsdoeleindes, nie gebleik, gekleur, geverf, gemerseriseer of andersins bewerk nie   | <i>ad valorem</i>                  | Vry  | Vry   | 5%  |
|              | (iii) Katoendrade, enkeldraad of andersins, nie gebleik, gekleur, geverf of verder bewerk as gemerseriseer nie, om as garing vervaardig te word .. . .  | <i>ad valorem</i>                  | Vry  | Vry   | 5%"                                       |
| 73           | Deur in paragraaf (1) die minimum-, intermediére en maksimumregte van 10%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.   |                                    |  |   |   |
| 83           | Deur in paragraaf (1) die intermediére reg van 3% <i>ad valorem</i> tot Vry te verander.  |                                    |  |   |   |

| Tariff item. | Article.  |   | Min-<br>imum<br>duty. | Inter-<br>mediate<br>duty. | Maxi-<br>mum<br>duty. |
|--------------|---|---|-----------------------|----------------------------|-----------------------|
|              |   |   | £ s. d.               | £ s. d.                    | £ s. d.               |
| 111          | By altering in paragraph (3) the minimum, intermediate and maximum duties of 15%, 15% and 20% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.  |   |                       |                            |                       |
| 113          | By decreasing in paragraph (1) the minimum, intermediate and maximum duties of 15%, 15% and 20% <i>ad valorem</i> , respectively, to 10%, 10% and 15% <i>ad valorem</i> , respectively.   |   |                       |                            |                       |
| 120          | By altering in paragraph (d) the minimum, intermediate and maximum duties of 15%, 15% and 20% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.  |   |                       |                            |                       |
| 134          | By adding the following paragraph :<br>“(5) Stainless steel tubing, n.e.c., in lengths of not less than six feet.. . .  | — | Free                  | Free                       | Free ”                |
| 141          | By altering in paragraph (2) the intermediate duty of 10% <i>ad valorem</i> to Free.<br>By altering in paragraph (3) the intermediate duty of 5% <i>ad valorem</i> to Free.   |   |                       |                            |                       |
| 146          | By altering in paragraph (b) the minimum, intermediate and maximum duties of 10%, 15% and 20% <i>ad valorem</i> , respectively, to Free, 5% and 10% <i>ad valorem</i> , respectively.   |   |                       |                            |                       |
| 147          | By inserting in paragraph (a) after the word “driers” the words “; bull- and angle-dozers ; scrapers”   |   |                       |                            |                       |
| 151          | By adding in paragraph (a) after the word “for” the words “; fabric meters”.  |   |                       |                            |                       |
| 163          | By altering the minimum, intermediate and maximum duties of 3s. per ton of 2,000 lb. to Free in each case.  |   |                       |                            |                       |
| 164          | By altering the minimum, intermediate and maximum duties of 1s. 0d., 1s. 6d. and 1s. 6d. per ton of 2,000 lb., respectively, to Free in each case.  |   |                       |                            |                       |
| 195          | By decreasing in paragraph (1) the minimum, intermediate and maximum duties of 8d. per imperial gallon to 6d. per imperial gallon in each case.<br><br>By altering in paragraph (3) the minimum, intermediate and maximum duties of 20%, 20% and 25% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively. |   |                       |                            |                       |
| 201          | By altering in paragraph (2) the minimum, intermediate and maximum duties of 1s. 6d. per imperial gallon to Free in each case.  |   |                       |                            |                       |
| 205          | By altering in paragraph (c) the minimum, intermediate and maximum duties of 20%, 20% and 25% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.  |   |                       |                            |                       |

| Tarief-item. | Artikel.   |     | Minim-reg. | Intermediéreg. | Maksimum-reg. |
|--------------|--|-----|------------|----------------|---------------|
| 111          | Deur in paragraaf (3) die minimum-, intermedié en maksimumregte van 15%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.  |     | £ s. d.    | £ s. d.        | £ s. d.       |
| 113          | Deur in paragraaf (1) die minimum-, intermedié en maksimumregte van 15%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot 10%, 10% en 15% <i>ad valorem</i> , respektiewelik, te verminder.  |     |            |                |               |
| 120          | Deur in paragraaf (d) die minimum-, intermedié en maksimumregte van 15%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.  |     |            |                |               |
| 134          | Deur die volgende paragraaf by te voeg:<br>„(5) Roesvrye staalpype, n.e.v., in lengtes van minstens see voet ..  | Vry | Vry        | Vry”           |               |
| 141          | Deur in paragraaf (2) die intermedié reg van 10% <i>ad valorem</i> tot Vry te verander.<br>Deur in paragraaf (3) die intermedié reg van 5% <i>ad valorem</i> tot Vry te verander.  |     |            |                |               |
| 146          | Deur in paragraaf (b) die minimum-, intermedié en maksimumregte van 10%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot Vry, 5% en 10% <i>ad valorem</i> , respektiewelik, te verander.  |     |            |                |               |
| 147          | Deur in paragraaf (a) na die woord „klipdroogtoestelle“ die woorde „; stootskrapers (reguit en skuins); skrapers;“ in te voeg.   |     |            |                |               |
| 151          | Deur in paragraaf (a) na die woorde „is nie“ die woorde „; weefselometers“ by te voeg.   |     |            |                |               |
| 163          | Deur die minimum-, intermedié en maksimumregte van 3s. per ton van 2,000 lb. tot Vry in iedere geval te verander.  |     |            |                |               |
| 164          | Deur die minimum-, intermedié en maksimumregte van 1s. 0d., 1s. 6d. en 1s. 6d. per ton van 2,000 lb., respektiewelik, tot Vry in iedere geval te verander.   |     |            |                |               |
| 195          | Deur in paragraaf (1) die minimum-, intermedié en maksimumregte van 8d. per imperiale gelling tot 6d. per imperiale gelling in iedere geval te verminder.<br>Deur in paragraaf (3) die minimum-, intermedié en maksimumregte van 20%, 20% en 25% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander. |     |            |                |               |
| 201          | Deur in paragraaf (2) die minimum-, intermedié en maksimumregte van 1s. 6d. per imperiale gelling tot Vry in iedere geval te verander.   |     |            |                |               |
| 205          | Deur in paragraaf (c) die minimum-, intermedié en maksimumregte van 20%, 20% en 25% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.  |     |            |                |               |

| Tariff item. | Article.  |            | Min-<br>imum<br>duty. | Inter-<br>mediate<br>duty. | Maxi-<br>mum<br>duty. |
|--------------|---|------------|-----------------------|----------------------------|-----------------------|
|              |   |            | £ s. d.               | £ s. d.                    | £ s. d.               |
| 222          | By altering the minimum, intermediate and maximum duties of 3% <i>ad valorem</i> to Free in each case.  |            |                       |                            |                       |
| 224          | By substituting for paragraph (a) the following paragraph :<br><br>(a) Such preparations as may be approved by the Minister to be of recognized value in the prevention or treatment of malaria . . . . . | —          | Free                  | Free                       | Free "                |
| 232          | By altering the minimum, intermediate and maximum duties of 3% <i>ad valorem</i> to Free in each case.  |            |                       |                            |                       |
| 238          | By decreasing the minimum, intermediate and maximum duties of 50%, 50% and 60% <i>ad valorem</i> , respectively, to 40%, 40% and 50% <i>ad valorem</i> , respectively.                                    |            |                       |                            |                       |
| 251          | By substituting for paragraph (a) the following paragraph :<br><br>(a) Infants' and surgical—<br>(i) infants', sizes 0 to 2½; and surgical boots and shoes . . . . .<br>(ii) infants', sizes 3 to 6½      | ad valorem | Free                  | Free                       | Free                  |
|              |   |            | 12%                   | 12%                        | 12%"                  |
| 295          | By altering in paragraph (a) the minimum, intermediate and maximum duties of 10%, 10% and 15% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.                    |            |                       |                            |                       |
| 303          | By altering the minimum, intermediate and maximum duties of 20%, 20% and 25% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.                                     |            |                       |                            |                       |
| 304          | By decreasing the minimum, intermediate and maximum duties of 33½%, 33½% and 45% <i>ad valorem</i> , respectively, to 20%, 20% and 30% <i>ad valorem</i> , respectively.                                  |            |                       |                            |                       |
| 305          | By altering the minimum, intermediate and maximum duties of 10%, 10% and 15% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.                                     |            |                       |                            |                       |
| 308          | By decreasing the minimum, intermediate and maximum duties of 30%, 30% and 35% <i>ad valorem</i> , respectively, to 20%, 20% and 25% <i>ad valorem</i> , respectively.                                    |            |                       |                            |                       |
| 318          | By altering in paragraph (b) the minimum, intermediate and maximum duties of 20% <i>ad valorem</i> to Free in each case.  |            |                       |                            |                       |
| 324          | By altering in paragraph (c) the minimum, intermediate and maximum duties of 15%, 15% and 20% <i>ad valorem</i> , respectively, to Free, Free and 5% <i>ad valorem</i> , respectively.                    |            |                       |                            |                       |

| Tarief-item. | Artikel.  |                   | Minim-um-reg. | Inter-mediëre reg. | Maksi-mum-reg. |
|--------------|---|-------------------|---------------|--------------------|----------------|
|              |   |                   | £ s. d.       | £ s. d.            | £ s. d.        |
| 222          | Deur die minimum-, intermediëre en maksimumregte van 3% <i>ad valorem</i> tot Vry in iedere geval te verander.  |                   |               |                    |                |
| 224          | Deur paragraaf (a) deur die volgende paragraaf te vervang:<br>,,(a) Sodanige preparate as wat deur die Minister goedgekeur mag word as van erkende waarde by die voorkoming of behandeling van malaria... . . . | —                 | Vry           | Vry                | Vry”           |
| 232          | Deur die minimum-, intermediëre en maksimumregte van 3% <i>ad valorem</i> tot Vry in iedere geval te verander.  |                   |               |                    |                |
| 238          | Deur die minimum-, intermediëre en maksimumregte van 50%, 50% en 60% <i>ad valorem</i> , respektiewelik, tot 40%, 40% en 50% <i>ad valorem</i> , respektiewelik, te verminder.                                  |                   |               |                    |                |
| 251          | Deur paragraaf (a) deur die volgende paragraaf te vervang:<br>,,(a) Kinderskoentjies en heelkundige skoene—<br><br>(i) kinderskoentjies, nommers 0 tot 2½; en heelkundige stewels en skoene . . . .             | —                 | Vry           | Vry                | Vry            |
|              | (ii) kinderskoentjies, nommers 3 tot 6½ . . . .   | <i>ad valorem</i> | 12%           | 12%                | 12%”           |
| 295          | Deur in paragraaf (a) die minimum-, intermediëre en maksimumregte van 10%, 10% en 15% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.                   |                   |               |                    |                |
| 303          | Deur die minimum-, intermediëre en maksimumregte van 20%, 20% en 25% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.                                    |                   |               |                    |                |
| 304          | Deur die minimum-, intermediëre en maksimumregte van 33½%, 33½% en 45% <i>ad valorem</i> , respektiewelik, tot 20%, 20% en 30% <i>ad valorem</i> , respektiewelik, te verminder.                                |                   |               |                    |                |
| 305          | Deur die minimum-, intermediëre en maksimumregte van 10%, 10% en 15% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.                                    |                   |               |                    |                |
| 308          | Deur die minimum-, intermediëre en maksimumregte van 30%, 30% en 35% <i>ad valorem</i> , respektiewelik, tot 20%, 20% en 25% <i>ad valorem</i> , respektiewelik, te verminder.                                  |                   |               |                    |                |
| 318          | Deur in paragraaf (b) die minimum-, intermediëre en maksimumregte van 20% <i>ad valorem</i> tot Vry in iedere geval te verander.  |                   |               |                    |                |
| 324          | Deur in paragraaf (c) die minimum-, intermediëre en maksimumregte van 15%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot Vry, Vry en 5% <i>ad valorem</i> , respektiewelik, te verander.                   |                   |               |                    |                |

| Tariff item. | Article.  |   | Min-<br>imum<br>duty. | Inter-<br>mediate<br>duty. | Maxi-<br>mum<br>duty. |
|--------------|---|---|-----------------------|----------------------------|-----------------------|
|              |   |   | £ s. d.               | £ s. d.                    | £ s. d.               |
| 326          | By inserting in paragraph (b) after the words "the South African Institute for Medical Research" the words ", for the South African Bureau of Standards".                                     |   |                       |                            |                       |
| 329          | By inserting in paragraph (3) before the word "Artificial" the letter "(a)".<br>By adding the following sub-paragraph :<br>"(b) Invalid chairs, mechanically propelled or otherwise . . . . . |   |                       | Free                       | Free                  |
| 331          | By altering the minimum, intermediate and maximum duties of 20% <i>ad valorem</i> to Free in each case.   | — |                       |                            | Free "                |
| 335          | By decreasing the minimum, intermediate and maximum duties of 15%, 15% and 20% <i>ad valorem</i> , respectively, to 10%, 10% and 15% <i>ad valorem</i> , respectively.                        |   |                       |                            |                       |

| Tariff item. | Article.  | Duty rebated as under. |
|--------------|---|------------------------|
| 347          | By inserting after the word "helmets" the words " ; fittings, other than of textile material or leather, for the chin-straps of helmets". |                        |
| 353          | By decreasing in paragraph (4) the rebate of 2½d. per imperial gallon to ½d. per imperial gallon.   |                        |

| Tarief-item. | Artikel.   |   | Minim-um-reg. | Inter-mediëre reg. | Maksi-mum-reg. |
|--------------|--|---|---------------|--------------------|----------------|
|              |  |   | f s. d.       | f s. d.            | f s. d.        |
| 326          | Deur in paragraaf (b) na die woorde „die Suid-Afrikaanse Instituut vir Geneeskundige Navorsing” die woorde „vir die Suid-Afrikaanse Buro vir Standaarde” in te voeg.                     |   |               |                    |                |
| 329          | Deur in paragraaf (3) voor die woorde „Kunsmatige” die letter „(a)” in te voeg.<br>Deur die volgende sub-paragraaf by te voeg:<br>„(b) Siekestoele, meganies aangedryf of andersins ...” | — | Vry           | Vry                | Vry”           |
| 331          | Deur die minimum-, intermediäre en maksimumregte van 20% <i>ad valorem</i> tot Vry in iedere geval te verander.  |   |               |                    |                |
| 335          | Deur die minimum-, intermediäre en maksimumregte van 15%, 15% en 20% <i>ad valorem</i> , respektiewelik, tot 10%, 10% en 15% <i>ad valorem</i> , respektiewelik, te verminder.           |   |               |                    |                |

| Tarief-item. | Artikel.   | Korting van belasting toegestaan soos hieronder aangedui. |
|--------------|--|---|
| 347          | Deur na die woorde „helms” die woorde „; toebehoue, behalwe van tekstielmateriaal of leer, vir die kenbande van helms” in te voeg. |   |
| 353          | Deur in paragraaf (4) die korting van 2½d. per imperiale gelling tot ½d. per imperiale gelling te verminder.                       |   |

No. 47, 1947.]

# ACT

## To provide for certain pensions, grants, gratuities and other benefits.

*(Afrikaans teks deur die Goewerneur-generaal geteken.)  
(Goedgekeur op 4 Junie 1947.)*

**B**E IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly, of the Union of South Africa, as follows :—

**Granting of certain benefits.**

**Short title.**

1. Notwithstanding anything to the contrary in any law, every person indicated as a beneficiary in an item of the Schedule to this Act shall be entitled to the benefit specified in the relevant item.

2. This Act may be cited as the Pensions (Supplementary) Act, 1947.

### Schedule.

1. The award to Emerentia G. de Waal, widow of J. H. H. de Waal, formerly Speaker, House of Assembly, of a pension of £100 per annum, with effect from 1st April, 1946, payable during widowhood.

2. Subject to the repayment of the sum of £393 3s. 9d. previously paid to G. J. Botha, formerly No. 5638, detective lance sergeant, South African Police, he be awarded an annuity of £126 15s. 0d. plus a gratuity of £596 4s. 8d., with effect from 30th July, 1945.

3. Subject to the repayment of the sum of £453 9s. 4d. previously paid to S. Cronje, formerly No. 8720, head constable, South African Police, he be awarded an annuity of £178 3s. 0d., plus a gratuity of £805 1s. 10d., with effect from 27th July, 1945.

4. For the purposes of section *forty-two* of the Government Service Pensions Act, 1936, Dr. J. A. du P. Higgs, formerly medical officer, Department of Health, to be regarded as having been transferred from the public service to pensionable employment under the Government of Southern Rhodesia.

5. The following officers in the Department of Native Affairs to be regarded as having elected, within the period prescribed by sub-section (2) of section *twenty-six* of the Government Service Pensions Act, 1936, to reckon their past pensionable service under the United Transkeian Territories General Council as pensionable service under that Act : (1) R. A. Bennie ; (2) H. C. E. Bulwer ; (3) A. E. Ford ; (4) L. O'N. Hagan ; (5) C. E. Hall-Green ; (6) J. R. A. Matheson ; (7) W. A. S. Norton ; (8) J. G. Ryan ; and (9) A. R. H. Welsh.

6. The award to Mshiyeni Zulu, formerly acting Paramount Chief of the Zulu tribe, of a pension of £100 per annum, with effect from 1st November, 1946.

7. The award to Stephanus Izak Basson, formerly a coachbuilder in the service of the South African Railways Administration, of an annuity in terms of section *eleven* of the Railways and Harbours Service Act, 1925, to be deemed to have been validly made as if the termination of his employment with the said Administration, with effect from the first day of June, 1946, had been lawfully effected under that section.

8. The award to Dr. G. M. A. Heymans, formerly personal physician to the late President Kruger, of a pension of £300 per annum, with effect from 1st April, 1947.

9. The award to Charlotte J. Beukes, widow of G. J. Beukes, formerly commandant, Anglo-Boer War, with effect from 1st April, 1947, of a pension of £72 per annum payable during widowhood ; the award to be subject to such adjustment as from that date, of the pension paid to her under the Old Age Pensions Act, 1928, as the Treasury may determine.

10. The award to M. Mkize, formerly No. 4608, native sergeant, South African Police, with effect from the date of his retirement, of an annuity of £37 3s. 0d. and a gratuity of £123 10s. 0d. in lieu of the pension of £6 per annum previously granted him.

11. The pension of Daisy M. B. Schwarz, widow of Professor E. H. L. Schwarz, to be increased from £120 per annum to £150 per annum, with effect from 1st April, 1947, during widowhood.

12. The pension of R. Hodgkiss, formerly male nursing assistant, Emjanya Leper Institution, to be increased from £86 12s. 0d. per annum to £112 5s. 0d. per annum, with effect from 1st April, 1947.

13. The award to Naomi L. Davies, widow of E. D. Davies, formerly Assistant Provincial Secretary, Natal, of a gratuity of £515 7s. 0d.

14. The award to D. E. Goldschmidt, sessional clerical assistant, House of Assembly, of a gratuity of £60 on the termination of his services.

15. The award to A. J. Smart, formerly a member of the late Natal Police Force, who was granted the long service and good conduct medal, of a gratuity of £20.

16. Subject to the repayment by G. H. Blignaut, air mechanic, South African Permanent Force, to the South African Railways and Harbours Administration of the salary and allowances paid to him by that Administration in respect of the period 5th February, 1940, to 29th February, 1940, and to the repayment by him to the New Railways and Harbours Superannuation Fund of the sum of £12 3s. 0d. together with interest thereon at the rate of 4½ per cent. per annum, compounded monthly, from 1st March, 1940, to date of payment, he be regarded, for pension purposes, as having been transferred to the Public Service from the service of the said Administration, with effect from 5th February,

No. 47, 1947.]

# WET

## **Om voorsiening te maak vir sekere pensioene, toelaes, gratifikasies en ander voordele.**

*(Afrikaans text signed by the Governor-General.)  
(Assented to 4th June, 1947.)*

**DIT WORD BEPAAL** deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

1. Ondanks andersluidende wetsbepalings, is elke persoon **Toekennung van wat in 'n item van die Bylae by hierdie Wet as 'n bevoordeel sekere voordele.** aangewys word, op die in die betrokke item bepaalde voordeel geregtig.
2. Hierdie Wet heet die **Wet tot Aanvulling van Pensioene, Kort titel.** 1947.

### Bylae.

1. Die toekenning aan Emerentia G. de Waal, weduwee van J. H. H. de Waal, voorheen Speaker, Volksraad, van 'n pensioen van £100 per jaar met ingang van 1 April 1946, betaalbaar gedurende weduweeskap.
2. Dat 'n jaargeld van £126 15s. 0d. plus 'n gratifikasie van £596 4s. 8d. met ingang van 30 Julie 1945 toegeken word aan G. J. Botha, voorheen No. 5638, speurder-ondersersant, Suid-Afrikaanse Polisie, op voorwaarde dat hy die bedrag van £393 3s. 9d. wat vantevore aan hom betaal is, terugbetaal.
3. Dat 'n jaargeld van £178 3s. 0d. plus 'n gratifikasie van £805 1s. 10d. met ingang van 27 Julie 1945 toegeken word aan S. Cronje, voorheen No. 8720, hoofkonstabel, Suid-Afrikaanse Polisie, op voorwaarde dat hy die bedrag van £453 9s. 4d. wat vantevore aan hom betaal is, terugbetaal.
4. Dat vir doeleindeste van artikel *twee-en-veertig* van die Regeringsdiens Pensioenwet, 1936, beskou word dat Dr. J. A. du P. Higgs, voorheen mediese beampte, Departement van Gesondheid, van die Staatsdiens na pensioengewende diens by die Regering van Suid-Rhodesië oorgeplaas is.
5. Dat beskou word dat die volgende amptenare van die Departement van Naturellesake binne die tydperk deur sub-artikel (2) van artikel *ses-en-twintig* van die Regeringsdiens Pensioenwet, 1936, voorgeskryf, verkies het om hul vorige pensioengewende diens by die Verenigde Algemene Raad van die Transkeigebied as pensioengewende diens ingevolge dié Wet te reken : (1) R. A. Bennie ; (2) H. C. E. Bulwer ; (3) A. E. Ford ; (4) L. O'N. Hagan ; (5) C. E. Hall-Green ; (6) J. R. A. Matheson ; (7) W. A. S. Norton ; (8) J. G. Ryan en (9) A. R. H. Welsh.
6. Die toekenning aan Mshiyeni Zulu, voorheen waarnemende Opperroofhoof van die Zoeloe-stam, van 'n pensioen van £100 per jaar met ingang van 1 November 1946.
7. Dat beskou word dat die toekenning van 'n jaargeld kragtens artikel *elf* van die „Spoorwegen en Havens Dienst Wet, 1925“ aan Stephanus Izak Basson, voorheen passasierswamaker in diens by die Suid-Afrikaanse Spoorwegadministrasie, op geldige wyse gedoen is asof sy diens by genoemde Administrasie wettiglik kragtens dié artikel met ingang van die eerste dag van Junie 1946 beëindig was.
8. Die toekenning aan Dr. G. M. A. Heymans, voorheen lyfarts van wyle President Kruger, van 'n pensioen van £300 per jaar met ingang van 1 April 1947.
9. Die toekenning aan Charlotte J. Beukes, weduwee van G. J. Beukes, voorheen kommandant, Anglo-Boere-oorlog, met ingang van 1 April 1947, van 'n pensioen van £72 per jaar, betaalbaar gedurende weduweeskap, onderworpe aan sodanige aansuiwing vanaf dié datum van die pensioen wat kragtens die Ouderdomspensioenwet, 1928, aan haar betaal word, as wat die Tesourie bepaal.
10. Die toekenning aan M. Mkize, voorheen No. 4608, naturellesersant, Suid-Afrikaanse Polisie, met ingang van die datum van sy uitdiensstreding van 'n jaargeld van £37 3s. 0d. en 'n gratifikasie van £123 10s. 0d. in die plek van die pensioen van £6 per jaar wat vantevore aan hom toegeken is.
11. Dat die pensioen van Daizy M. B. Schwarz, weduwee van Professor E. H. L. Schwarz, met ingang van 1 April 1947 gedurende weduweeskap verhoog word van £120 per jaar tot £150 per jaar.
12. Dat die pensioen van R. Hodkiss, voorheen verpleegassistent, Emjanyana-leprosegestig, met ingang van 1 April 1947 van £86 12s. 0d. per jaar tot £112 5s. 0d. per jaar verhoog word.
13. Die toekenning aan Naomi L. Davies, weduwee van E. D. Davies, voorheen Assistent-provinsiale Sekretaris, Natal, van 'n gratifikasie van £515 7s. 0d.
14. Die toekenning aan D. E. Goldschmidt, klerklike sessie-assistent, Volksraad, van 'n gratifikasie van £60 by die beëindiging van sy diens.
15. Die toekenning aan A. J. Smart, voorheen lid van die gewese Natalse Polisiemag, aan wie die medalje vir langdurige diens en goede gedrag toegeken is, van 'n gratifikasie van £20.
16. Dat, op voorwaarde dat G. H. Blignaut, lugwerkligkundige, Suid-Afrikaanse Staande Mag, aan die Suid-Afrikaanse Spoorweg- en Hawens-administrasie die salaris en toelaes wat deur dié Administrasie ten opsigte van die tydperk 5 Februarie 1940 tot 29 Februarie 1940 aan hom betaal is, terugbetaal, en op voorwaarde dat hy die bedrag van £12 3s. 0d. saam met rente daarop teen 4½ persent per jaar, maandeliks saamgestel, vanaf 1 Maart 1940 tot die datum van betaling, aan die Nuwe Spoorweg en Hawesuperannuasiefonds terugbetaal, vir pensioendoeleindeste beskou word dat hy met ingang van 5 Februarie 1940 van die diens van genoemde

1940, and subject to such terms and conditions as the Treasury may determine and to the payment by him to the Union Public Service Pension Fund of an amount equivalent to his contributions to the said Superannuation Fund in respect of the period 1st September, 1925, to 4th February, 1940, together with interest on such amount at the rate of 4 per cent. per annum, compounded annually as at the 31st day of March, from 5th February, 1940, to date of payment, his pensionable service under the Administration from 1st September, 1925, to 4th February, 1940, be admitted as pensionable service under the Government Service Pensions Act, 1936, on the basis of section *twenty-eight* of that Act.

17. O. R. H. de Pindray, retired driver, South African Railways, to be permitted to contribute to the New Railways and Harbours Superannuation Fund (Act 24 of 1925) in respect of the period 27th November, 1916, to 10th August, 1919, subject to the provisions and with the benefits of section *seven* of the Public Servants (Military Service) Act No. 25 of 1919 and of section *twelve* of Act No. 38 of 1921.

18. The award to D. J. Robbertse, formerly burgher, Anglo-Boer War, with effect from 1st April, 1947, of the compensation to which he would have been entitled under the provisions of the War Special Pensions Act, 1919, in respect of a wound to his face, had application been made therefor prior to 1st April, 1927.

19. The award to J. H. Rowbotham, ex-No. 3519, private, Second South African Infantry, with effect from 1st April, 1947, of the compensation to which he would have been entitled under the provisions of the War Special Pensions Act, 1919, in respect of a gunshot wound to his right arm, had application been made therefor prior to 1st April, 1932.

20. The break in service of J. F. Marais, No. 19849, constable, South African Police, from 17th June, 1940, to 25th June, 1940, to be condoned for pension purposes, being regarded as special leave of absence without pay not counting as service, and that he be permitted to contribute to the Union Public Service Pension Fund at the rate of six and one-half per cent. of his pensionable emolument in respect of his service from 7th December, 1939, to 16th June, 1940.

21. The pension of Davelina H. Mills, widow of C. A. Brink, to be increased from £80 per annum to £132 per annum, with effect from 1st April, 1946; the pension to terminate upon her re-marriage.

22. For the purposes of section *four* of the War Special Pensions Act, 1919, the pre-war earnings of Dr. R. L. Lloyd, formerly captain, South African Medical Corps, to be accepted at £450 per annum, with effect from 1st April, 1946.

23. The award to M. J. Prinsloo, formerly No. 4479, constable, South African Police, of a gratuity of £131 16s. 3d.

24. Subject to the payment by E. S. Russell, Assistant Engineer (Electrical), South African Railways and Harbours, of contributions at the rates per cent. prescribed in section *eight* (1) of Act No. 24 of 1925, as amended, plus £ for £ thereon and compound interest at the rate of five per cent. per annum on both, his service with the Technical Colleges at Pietermaritzburg and Pretoria from 1st February, 1937, to 30th November, 1945, to be admitted for pension purposes under the Railways and Harbours Superannuation Fund Act No. 24 of 1925.

25. Subject to the repayment by M. J. P. van der Westhuizen, male nurse, Department of Health, of the sum of £18 17s. 5d. paid to him on resignation, together with interest at the rate of *four* per cent. per annum, compounded annually as at 31st March, from date of payment to date of repayment, and to such other conditions as the Treasury may determine, his service from 1st June, 1935, to 31st October, 1937, to be regarded, for pension purposes, as continuous with his subsequent pensionable service.

26. The break in service of J. H. Breytenbach, social welfare officer, Department of Social Welfare, from 14th October, 1939, to 24th October, 1939, to be condoned for pension purposes, being regarded as special leave of absence without pay, not counting as service; and he be permitted to contribute to the Union Public Service Pension Fund at the rate of 6½ per cent. of his pensionable emoluments in respect of his service from 28th May, 1936, to 13th October, 1939.

27. F. C. Lumb, sergeant, South African Permanent Force, to be regarded, for pension purposes, as having been transferred to the Public Service from the service of the South African Railways and Harbours Administration, with effect from 4th January, 1940; the break in his service from 30th December, 1939, to 3rd January, 1940, to be condoned for such purposes, being regarded as special leave of absence without pay not counting as service and subject to such conditions as the Treasury may determine, his pensionable service under the said Administration from 2nd February, 1937, to 29th December, 1939, to be admitted as pensionable service under the Government Service Pensions Act, 1936, on the basis of section *twenty-eight* of that Act.

28. The break in service of Sheila E. Thompson, woman post and telegraph assistant, Department of Posts and Telegraphs, from 1st November, 1945, to 26th November, 1945, to be condoned for pension purposes, being regarded as special leave of absence without pay, not counting as service, but preserving to her the benefit of her previous pensionable service.

29. The break in service of M. Madela, No. 17868, native constable, South African Police, from 1st August, 1931, to 13th December, 1931, to be condoned for pension purposes, being regarded as special leave of absence without pay, not counting as service, but preserving to him the benefit of his previous service for such purposes.

30. The break in service of P. Mzimela, No. 18252, native constable, South African Police, from 1st September, 1931, to 31st August, 1932, to be condoned for pension purposes, being regarded as special leave of absence without pay not counting as service, but preserving to him the benefit of his previous service for such purposes.

31. Item No. 30 of the Schedule to the Pensions (Supplementary) Act. No. 56 of 1946, in respect of an award to H. L. Dempers, to be amended by the deletion of the amount of "£630" and the substitution therefor of the amount of "£756".

32. The award to Carl Wilhelm Kuhnert, Chief Messenger of the Senate, of an annuity of £420, with effect from 24th May, 1947.

33. The award to J. N. J. Brand, cleaner, Houses of Parliament, of a pension of £62 12s. 0d. per annum with effect from 19th April, 1947.

Administrasie na die Staatsdiens oorgeplaas is, en dat, onderworpe aan die bepalings en voorwaardes wat die Tesourie vasstel en die betaling deur hom aan die Unie-staatsdienspensioenfonds van 'n bedrag gelyk aan sy bydraes tot genoemde Superannuasiefonds ten opsigte van die tydperk 1 September 1925 tot 4 Februarie 1940, saam met rente op dié bedrag teen 4 persent per jaar, jaarliks saamgestel op 31 Maart, vanaf 5 Februarie 1940 tot die datum van betaling, sy pensioengewende diens by die Administrasie vanaf 1 September 1925 tot 4 Februarie 1940 ingevolge die Regeringsdiens Pensioenwet, 1936, as pensioengewende diens op die grondslag van artikel *agt-en-twintig* van dié Wet erken word.

17. Dat O. R. H. de Pindray, afgetrede masjinijs, Suid-Afrikaanse Spoerweë, toegelaat word om tot die Nuwe Spoerweg- en Hawesuperannuasiefonds (Wet No. 24 van 1925) ten opsigte van die tydperk 27 November 1916 tot 10 Augustus 1919 by te dra, onderworpe aan die bepalings en met die voordele van artikel *sewe* van die „Staatsdienaren (Militaire Dienst) Wet”, No. 25 van 1919, en van artikel *twaalf* van Wet No. 38 van 1921.

18. Die toekenning aan D. J. Robbertse, voorheen burger, Anglo-Boereoorlog, met ingang van 1 April 1947 van die vergoeding ten aansien van 'n gesigwond waarop hy kragtens die bepalings van die „Oorlogs Speciale Pensioenen Wet, 1919”, geregtig sou gewees het indien aansoek daarom voor 1 April 1927 gedoen was.

19. Die toekenning aan J. H. Rowbotham, gewese No. 3519, manskap, 2de Suid-Afrikaanse Infanterie, met ingang van 1 April 1947, van die vergoeding ten aansien van 'n koeëlwond aan sy regterarm waarop hy kragtens die bepalings van die „Oorlogs Speciale Pensioenen Wet, 1919”, geregtig sou gewees het indien aansoek daarom voor 1 April 1932 gedoen was.

20. Dat die diensonderbreking van J. F. Marais, No. 19849, konstabel, Suid-Afrikaanse Polisie, van 17 Junie 1940 tot 25 Junie 1940, vir pensioendoeleindes verskoon word en beskou word as spesiale verlof sonder betaling wat nie vir diens geld nie, en dat hy toegelaat word om ten opsigte van sy diens van 7 Desember 1939 tot 16 Junie 1940 tot die Unie-staatsdienspensioenfonds by te dra teen ses en 'n halwe persent van sy pensioengewende besoldiging.

21. Dat die pensioen van Davelina H. Mills, weduwe van C. A. Brink, met ingang 1 April 1946 van £80 per jaar tot £132 per jaar verhoog word, en dat die pensioen verval indien sy weer trou.

22. Dat die voor-oorlogse verdienste van Dr. R. L. Lloyd, voorheen kaptein, Suid-Afrikaanse Geneeskundige Diens, met ingang 1 April 1946 vir die doeleindes van artikel *vier* van die „Oorlogs Speciale Pensioenen Wet, 1919”, op £450 per jaar gestel word.

23. Die toekenning aan M. J. Prinsloo, voorheen No. 4479, konstabel, Suid-Afrikaanse Polisie, van 'n gratifikasie van £131 16s. 3d.

24. Dat die diens van E. S. Russell, assistent-ingenieur (elektries), Suid-Afrikaanse Spoerweë en Hawens, by die Tegniese Kollegies in Pietermaritzburg en Pretoria vanaf 1 Februarie 1937 tot 30 November 1945 ingevolge die Spoerwegen en Havens Superannuatie Fonds Wet, No. 24 van 1925, vir pensioendoeleindes erken word, mits hy bydraes betaal volgens die persentasiekale voorgeskryf in artikel *agt* (1) van Wet No. 24 van 1925, soos gewysig, plus £ vir £ daarop en samegestelde rente teen vyf persent per jaar op albei.

25. Dat die diens van M. J. P. van der Westhuizen, verpleër, Departement van Gesondheid, vanaf 1 Junie 1935 tot 31 Oktober 1937 vir pensioendoeleindes as aaneenlopend met sy daaropvolgende pensioengewende diens beskou word, mits hy die som van £18 17s. 5d. wat by sy bedankting aan hom betaal is, terugbetaal, saam met rente teen vier persent per jaar, jaarliks saamgestel op 31 Maart, vanaf die datum van betaling tot die datum van terugbetaling, en onderworpe aan dié ander voorwaardes wat die Tesourie mag stel.

26. Dat die diensonderbreking van J. H. Breitenbach, volkswelsynsbeampte, Departement van Volkswelsyn, vanaf 14 Oktober 1939 tot 24 Oktober 1939 vir pensioendoeleindes verskoon word en beskou word as onbetaalde spesiale afwesigheidsverlof wat nie vir diens geld nie, en dat hy toegelaat word om tot die Unie-staatsdienspensioenfonds teen 6½ persent van sy pensioengewende besoldiging ten opsigte van sy diens vanaf 28 Mei 1938 tot 13 Oktober 1939 by te dra.

27. Dat vir pensioendoeleindes beskou word dat F. C. Lumb, sersant, Suid-Afrikaanse Staande Mag, met ingang van 4 Januarie 1940 van die diens van die Suid-Afrikaanse Spoerweg- en Hawensadministrasie op die Staatsdiens oorgeplaas is; dat sy diensonderbreking vanaf 30 Desember 1939 tot 3 Januarie 1940 vir dié doeleindes verskoon word en beskou word as onbetaalde spesiale afwesigheidsverlof wat nie vir diens geld nie; en dat sy pensioengewende diens by voormalde Administrasie vanaf 2 Februarie 1937 tot 29 Desember 1939, onderworpe aan die voorwaardes wat die Tesourie mag stel, as pensioengewende diens ingevolge die Regeringsdiens Pensioenwet, 1936, en op grondslag van artikel *agt-en-twintig* van dié Wet erken word.

28. Dat die diensonderbreking van Sheila E. Thompson, pos- en telegraafassistent, Departement van Pos- en Telegraafwese, vanaf 1 November 1945 tot 26 November 1945, vir pensioendoeleindes verskoon word en beskou word as onbetaalde spesiale afwesigheidsverlof wat nie vir diens geld nie maar haar die voordeel van haar vorige pensioengewende diens laat behou.

29. Dat die diensonderbreking van M. Madela, No. 17868, naturelle-konstabel, Suid-Afrikaanse Polisie, van 1 Augustus 1931 tot 13 Desember 1931, vir pensioendoeleindes verskoon word en beskou word as onbetaalde spesiale afwesigheidsverlof wat nie vir diens geld nie maar hom die voordeel van sy vorige diens vir dié doeleindes laat behou.

30. Dat die diensonderbreking van P. Mzimela, No. 18252, naturelle-konstabel, Suid-Afrikaanse Polisie, vanaf 1 September 1931 tot 31 Augustus 1932, vir pensioendoeleindes verskoon word en beskou word as onbetaalde spesiale afwesigheidsverlof wat nie vir diens geld nie maar hom die voordeel van sy vorige diens vir dié doeleindes laat behou.

31. Item No. 30 van die Bylae by die Wet tot Aanvulling van Pensioene, No. 56 van 1946, ten opsigte van 'n toekenning aan H. L. Dempers, gewysig te word deur die bedrag van „£630” te skrap en deur die bedrag van „£756” te vervang.

32. Die toekenning aan Carl Wilhelm Kuhnert, Hoofbode van die Senaat, van 'n jaageld van £420, met ingang van 24 Mei 1947.

33. Die toekenning aan J. N. J. Brand, skoonmaker, Parlements huis, van 'n pensioen van £62 12s. 0d. per jaar met ingang van 19 April 1947.

No. 48, 1947.]

# ACT

To provide for the disposal of certain surplus State revenues ; for the establishment of a War Liabilities Reserve Account ; for the payment of certain subscriptions to the International Monetary Fund and the International Bank for Reconstruction and Development ; for the transfer of certain stores to the Standard Stock Account of the Department of Defence ; to authorize the Land and Agricultural Bank to make advances to the Potato Board and to provide for the guarantee by the Government of loans made by the said Bank to the said Board ; to provide for the guarantee by the Government of a loan granted by the Industrial Development Corporation of South Africa, Limited, to Ruben Amato ; to charge the Meat Control Fund with certain expenditure ; to provide for the writing off of certain debts due to the Government ; to regulate the rights of certain persons in connection with pensions ; to validate the termination of the membership of the provident fund of certain female members ; to provide for the inclusion in pensionable service of certain periods of service in the permanent defence force ; for the investment of certain pension and provident fund moneys ; to provide that certain persons who served in the Royal Air Force shall be deemed to have been members of the South African Air Force ; to give retrospective effect to certain amendments to the regulations for the South African Permanent Force ; to provide for the defraying from the Consolidated Revenue Fund of the cost of carrying out certain laws in the mandated territory of South-West Africa ; for the payment from accruing revenue of certain refunds of transfer duty ; to authorize the Governor-General to issue special warrants for the purpose of taking up shares issued by the Board of Directors of the South African Iron and Steel Industrial Corporation, Limited, and to make advances to the said Board ; to provide for the prescription of claims for compensation in respect of ships and goods seized or condemned as prize or requisitioned ; to validate an arrangement entered into between the Government Attorney and the Incorporated Law Society of Natal ; and to amend Acts Nos. 12 of 1912, 27 of 1917, 42 of 1919, 35 of 1920, 32 of 1925, 64 of 1934, 49 of 1935, 30 of 1941, 44 of 1942, 37 of 1943, 38 of 1945, 45 of 1945 and 46 of 1945.

*(English text signed by the Governor-General.)  
(Assented to 4th June, 1947.)*

**B**E IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

**Disposal of surplus State revenues.**

1. (1) If less than one million five hundred thousand pounds is transferred to the War Liabilities Reserve Account in terms of section two of this Act, an amount equal to the difference between the amount so transferred and one million five hundred thousand pounds shall be transferred to that account from the surplus State revenues as at the thirty-first day of March, 1947, as certified by the Controller and Auditor-General.

(2) The balance of the surplus State revenues referred to in sub-section (1) shall, with the exception of seven hundred and fifty thousand pounds, and after meeting the deficit (if any) in the War Expenses Account as at the thirty-first day of March, 1947, be transferred to the credit of the Loan Account.

**War Liabilities Reserve Account.**

2. (1) There is hereby established a "War Liabilities Reserve Account" (hereinafter referred to as the account).

(2) There shall be transferred to the account from the War Expenses Account established by section one of the Finance Act, 1940 (Act No. 27 of 1940), before the closing thereof in terms of section five of the Finance Act, 1946 (Act No. 57 of 1946), an amount of one million five hundred thousand pounds or the whole of the balance standing to the credit of the said War Expenses Account, whichever is the lesser.

(3) The funds of the account shall be used for the payment to volunteers of—

(a) pay and allowances, service gratuities and leave gratuities in respect of their service as volunteers up to and including the thirty-first day of March, 1947 ;  
(b) civilian clothing and cash allowances.

(4) For the purpose of sub-section (3) "volunteer" means a member of the Union Defence Forces, the Essential Services Protection Corps, the Women's Auxiliary Defence Corps or the South African Military Nursing Service.

(5) The account shall be closed on the thirty-first day of March, 1948, and the balance (if any) standing to the credit of the account on that date, as certified by the Controller and Auditor-General, shall be paid into the Consolidated Revenue Fund for the benefit of the Loan Account.

No. 48, 1947.]

# WET

Om voorsiening te maak vir die besteding van sekere surplus-staatsinkomste; vir die instelling van 'n Oorlogsverpligtings-reserwerekening; vir die betaling van sekere bydraes tot die Internasionale Geldfonds en die Internasionale Bank vir Rekonstruksie en Ontwikkeling; vir die oordrag van sekere voorrade na die Standaardvoorraadrekening van die Departement van Verdediging; om die Land- en Landboubank te magtig om voorskotte aan die Aartappelraad te gee en om voorsiening te maak vir die waarborg deur die Regering van lenings deur genoemde Bank aan genoemde Raad toegestaan; om voorsiening te maak vir die waarborg deur die Regering van 'n lening deur die Nywerheid-ontwikkelingskorporasie aan Ruben Amato verstrek; om die Vleisbeheerfonds met sekere uitgawes te belas; om voorsiening te maak vir die afskrywing van sekere skulde aan die Regering betaalbaar; om die regte van sekere persone in verband met pensioene te reël; om die beëindiging van die lidmaatskap van die ondersteuningsfonds van sekere vroulike lede te bekratig; om voorsiening te maak vir die insluiting by pensioengewende diens van sekere termyne van diens in die staande verdedigingsmag; vir die belegging van sekere pensioen- en voorschafsfondsgelde; om voorsiening te maak dat sekere persone wat in die Koninklike Lugmag gedien het geag word lede van die Suid-Afrikaanse Lugmag te gewees het; om aan sekere wysigings van die regulasies vir die Suid-Afrikaanse Staande Mag terugwerkende krag te verleen; om voorsiening te maak vir die bestryding uit die Gekonsolideerde Inkomstefonds van die koste van die uitvoering van sekere wette in die mandaatgebied Suidwes-Afrika; vir die betaling uit oplopende inkomste van sekere terugbetaalings van hereregte; om die Goewerneur-generaal te magtig om besondere volmakte uit te reik vir die doel om aandele wat deur die Raad van Direkteure van die Suid-Afrikaanse Yster en Staal Industriële Korporasie, Beperk, uitgereik word, op te neem, en om voorskotte aan genoemde Raad te verstrek; om voorsiening te maak vir die verjaring van eise om skadevergoeding ten opsigte van skepe en goedere wat prysgeneem, tot prys verklaar, of gekommandeer is; om 'n ooreenkoms tussen die Regeringsprokureur en die „Incorporated Law Society of Natal“ getref, te bekratig; en tot wysiging van Wette Nos. 12 van 1912, 27 van 1917, 42 van 1919, 35 van 1920, 32 van 1925, 64 van 1934, 49 van 1935, 30 van 1941, 44 van 1942, 37 van 1943, 38 van 1945, 45 van 1945 en 46 van 1945.

*(Engelse teks deur die Goewerneur-general geteken.)  
(Goedgekeur op 4 Junie 1947.)*

**DIT WORD BEPAAL** deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:

1. (1) Indien minder as eenmiljoen vyfhonderdduisend pond ingevolge artikel twee van hierdie Wet na die Oorlogsverpligtings-reserwerekening oorgedra word, word uit die surplus-staatsinkomste soos op die een-en-dertigste dag van Maart 1947, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, 'n bedrag gelyk aan die verskil tussen die bedrag aldus oorgedra en eenmiljoen vyfhonderdduisend pond na daardie rekening oorgedra.

(2) Die saldo van die surplus-staatsinkomste in sub-artikel (1) vermeld, word met uitsondering van sewehonderd-en-vyftigduisend pond en na aansuiwing van die tekort (indien enige) in die Oorlogskosterekening soos op die een-en-dertigste dag van Maart 1947, na die Leningsrekening oorgedra.

2. (1) Hierby word 'n „Oorlogsverpligtings-reserwerekening“ (hieronder die rekening genoem) ingestel.

(2) Van die kragtens artikel een van die Finansiewet, 1940 (Wet No. 27 van 1940), ingestelde Oorlogskosterekening, word daar, voor die sluiting daarvan ingevolge artikel vyf van die Finansiewet, 1946 (Wet No. 57 van 1946), 'n bedrag van een-miljoen vyfhonderdduisend pond of die totale batige saldo wat op die genoemde Oorlogskosterekening staan, watter ook al die minste is, na die rekening oorgedra.

(3) Die gelde in die rekening word aangewend vir die betaling aan vrywilligers van—

(a) soldye en toelaes, diensgratifikasies en verlofgratifikasies ten opsigte van hul diens as vrywilligers tot en met die een-en-dertigste dag van Maart 1947;

(b) burgerklere- en kontanttoelaes.

(4) By die toepassing van sub-artikel (3) beteken „vrywilliger“ 'n lid van die Unie-verdedigingsmag, die Korps ter Beveiliging van Noodsaaklike Dienste, die Vroue-hulpverdedigingskorps of die Suid-Afrikaanse Militaire Verpleegdiens.

(5) Die rekening word op die een-en-dertigste dag van Maart 1948 gesluit en die batige saldo (indien enige) wat op daardie datum op die rekening staan, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word in die Gekonsolideerde Inkomstefonds ten bate van die Leningsrekening gestort.

(6) This section shall be deemed to have come into operation on the thirty-first day of March, 1947.

Payment of certain subscriptions to the International Monetary Fund and the International Bank for Reconstruction and Development.

3. (1) The Treasury is hereby authorized—

- (a) to secure payment of the liability of the Union Government under the Bretton Woods Agreements for subscriptions (other than subscriptions referred to in sub-section (3) of section *eight* of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933)) to the International Monetary Fund and the International Bank for Reconstruction and Development, by the issue to the South African Reserve Bank, as depositary, of special Treasury promissory notes which shall be non-negotiable, non-interest bearing and payable at their face value on demand;
- (b) to issue from time to time from the Loan Account to the accounting officer concerned out of credits on the Exchequer Account to be granted to the Treasury by the Controller and Auditor-General, such sums of money as do not exceed the face value of promissory notes referred to in paragraph (a) or (c), which have been presented for payment; and
- (c) to accept for the credit of the Loan Account any refund of subscriptions made by the said Fund or the said International Bank and to issue in terms of paragraph (a), promissory notes for the amount of any such refund.

(2) The Governor-General may from time to time raise in the manner and subject to the conditions prescribed in the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917), such sums of money as may be required for the purpose of meeting in full or in part the liability in respect of the notes issued in terms of sub-section (1), and any money so raised shall for the purposes of the said Act be deemed to have been raised in pursuance of a Loan Appropriation Act.

(3) This section shall be deemed to have come into operation on the twenty-seventh day of December, 1945.

Transfer of certain stores to Standard Stock Account of the Department of Defence.

4. (1) Stores to the value of one million four hundred and fifty-five thousand pounds purchased through the War Expenses Account established by section *one* of the Finance Act, 1940 (Act No. 27 of 1940), and held by the Department of Defence, shall be transferred to the Standard Stock Account of the said department.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1947.

Advances to the Potato Board by the Land Bank and guarantee of the loans by the Minister of Agriculture and Forestry.

5. (1) The Land and Agricultural Bank of South Africa may, on the application of the Potato Board established by War Measure 13 of 1947 (Proclamation No. 48 of 1947), lend money to that board on such conditions and against such security as the board of the said bank may determine, for any of the purposes for which the Potato Board may borrow money in terms of the said War Measure.

(2) The Minister of Agriculture and Forestry may guarantee the repayment to the said bank of any loan which may with his concurrence be granted by the bank to the Potato Board.

(3) This section shall be deemed to have come into operation on the twenty-sixth day of February, 1947.

Guarantee in respect of loan granted to Ruben Amato by the Industrial Development Corporation of South Africa, Limited.

6. The guarantee furnished to the Industrial Development Corporation of South Africa, Limited, on the twenty-fifth day of April, 1947, by the Minister of Economic Development, against any loss in connection with a loan of two hundred thousand pounds granted by the said Corporation to one Ruben Amato for the purpose of establishing a factory for the manufacture of grain bags and wool packs in the Union, is hereby confirmed.

Meat Control Fund charged with expenditure on special premium to meat producers.

7. A sum of one hundred and eighty thousand seven hundred and twelve pounds, twelve shillings and three pence expended by the Government in the form of a special premium to meat producers during the period from the fourth day of November, 1944, up to and including the twenty-third day of April, 1945, shall form a charge against the Meat Control Fund established under the regulations contained in the Annexure to War Measure 56 of 1946 (Proclamation No. 206 of 1946).

Discharge of Village Management Board, Gansbaai, from certain liabilities.

8. The Village Management Board of Gansbaai is hereby discharged from all liability in respect of the sum of four hundred and twenty-two pounds, being a portion of the balance owing in respect of the sale of the Gansbaai Waterworks to the said board by the Government.

(6) Hierdie artikel word geag op die een-en-dertigste dag van Maart 1947 in werking te getree het.

3. (1) Die Tesourie word hierby gemagtig—

- (a) om betaling van die Unie-regering se verpligting ingevolle die Bretton Woods-ooreenkomste ten aansien van bydraes (uitgesonderd die in sub-artikel (3) van artikel *agt* van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933), bedoelde bydraes) tot die Internasionale Geldfonds en die Internasionale Bank vir Rekonstruksie en Ontwikkeling,
- (b) om van tyd tot tyd ten laste van die Leningsrekening uit die krediete aan die Tesourie deur die Kontroleur en Ouditeur-generaal op die Skatkisrekening toegestaan te word, aan die betrokke rekenpligtige amptenaar sulke bedrae geld uit te reik as wat die nominale waarde van in paragraaf (a) of (c) bedoelde skuldbewyse wat vir aflossing aangebied is, nie oorskry nie; en
- (c) om enige terugbetaling van bydraes deur genoemde Fonds of genoemde Internasionale Bank ten bate van die Leningsrekening aan te neem en om skuldbewyse ingevalle paragraaf (a) vir die bedrag van sodanige terugbetaling uit te reik.

(2) Die Goewerneur-generaal kan van tyd tot tyd op die wyse en onderworpe aan die voorwaarde voorgeskryf in die „Algemene Leningen Konsolidatie en Wijzigings Wet, 1917“ (Wet No. 22 van 1917), sulke bedrae geld leen as wat nodig mag wees om die verpligting ten aansien van die bewyse wat ingevalle sub-artikel (1) uitgereik is, geheel of gedeeltelik te bestry en alle gelde wat op hierdie wyse geleent is, word vir die doeleindes van genoemde Wet geag kragtens 'n Leningsbegrotingswet geleent te gewees het.

(3) Hierdie artikel word geag op die sewe-en-twintigste dag van Desember 1945 in werking te getree het.

4. (1) Voorrade ter waarde van eenmiljoen vierhonderd vyf-en-vyftigduisend pond wat deur die kragtens artikel *een* van die Finansiewet, 1940 (Wet No. 27 van 1940), ingestelde Oorlogskosterekening aangekoop is en in besit van die Departement van Verdediging is, word na die Standaardvoorraadrekening van genoemde departement oorgedra.

(2) Sub-artikel (1) word geag op die eerste dag van April 1947 in werking te getree het.

5. (1) Die Land- en Landboubank van Suid-Afrika kan, op aansoek van die Aartappelraad ingestel by Oorlogsmaatreël 13 van 1947 (Proklamasie No. 48 van 1947), aan daardie raad geld leen op die voorwaarde en teen die sekuriteit wat die raad van genoemde bank bepaal, vir enige doel waarvoor die Aartappelraad kragtens genoemde Oorlogsmaatreël geld kan leen.

(2) Die Minister van Landbou en Bosbou kan die terugbetaling aan genoemde bank waarborg van enige lening wat met sy toestemming deur die bank aan die Aartappelraad toegestaan mag word.

(3) Hierdie artikel word geag op die ses-en-twintigste dag van Februarie 1947 in werking te getree het.

6. Die waarborg wat op die vyf-en-twintigste dag van April 1947 deur die Minister van Ekonomiese Ontwikkeling aan die Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, gegee is teen enige verlies in verband met 'n lening van tweehonderdduisend pond wat deur genoemde korporasie aan een Ruben Amato verstrek is vir die oprigting in die Unie van 'n fabriek vir die vervaardiging van graan- en wolsakke, word hierby bekragtig.

7. 'n Bedrag van eenhonderd-en-tachtigduisend sewehonderd-en-twaalf pond twaalf sjielings en drie pennies deur die Regering bestee as 'n spesiale premie aan vleisproduente gedurende die tydperk vanaf die vierde dag van November 1944 tot en met die drie-en-twintigste dag van April 1945, word betaal uit die Vleisbeheerfonds kragtens die regulasies vervat in die Aanhangsel by Oorlogsmaatreël 56 van 1946 (Proklamasie No. 206 van 1946) ingestel.

8. Die Dorpsbestuursraad van Gansbaai word hiermee onthef van alle aanspreeklikheid ten opsigte van 'n bedrag van vierhonderd twee-en-twintig pond, synde 'n deel van die saldo verskuldig ten opsigte van die verkoop van die Gansbaaise waterwerke aan genoemde raad deur die Regering.

Betaling van sekere bydraes tot die Internasionale Geldfonds en die Internasionale Bank vir Rekonstruksie en Ontwikkeling.

Oordrag van sekere voorrade na Standaardvoorraadrekening van die Departement van Verdediging.

Vorskotte aan die Aartappelraad deur die Landbank en waarborg van die lenings deur die Minister van Landbou en Bosbou.

Vleisbeheerfonds belas met uitgawes aan spesiale premie aan vleisproduente.

Onthefsing van Dorpsbestuursraad Gansbaai, van sekere skuld.

Discharge of the Umfolozi Co-operative Sugar Planters, Limited, from certain of its liabilities to the Government.

Regulation of rights of certain persons in connection with pensions.

Validation of the termination of the membership of the provident fund of certain female members.

Short service in permanent defence force may, subject to conditions, be included in pensionable service.

**9.** Upon payment to the Government by the Umfolozi Co-operative Sugar Planters, Limited, of the sum of forty thousand pounds the said Umfolozi Co-operative Sugar Planters, Limited, shall be discharged from all further liability in respect of its loan of one hundred and sixty-one thousand one-hundred and forty-two pounds five shillings and ten pence from the Government.

**10.** (1) Notwithstanding anything to the contrary in any law contained, if a person who is a member of the pension and provident scheme established under section *twelve* of the Higher Education Additional Provision Act, 1917 (Act No. 20 of 1917), or of the provident fund established under section *nineteen* of the Higher Education Act, 1923 (Act No. 30 of 1923), is transferred to employment under the Government (other than to employment in a post in the public service) or appointed directly to such employment without a break in his service, he may, subject to the approval of the Treasury, elect in writing, within one month of the date upon which he is called upon by the head of his department to do so, to continue to be a member of the said scheme or fund (as the case may be) whilst so employed, in which case the contributions payable by the Government and the council concerned in terms of the regulations governing the said scheme or fund shall be paid from revenue.

(2) If such person fails to make an election in terms of sub-section (1) or elects not to remain a member of the said scheme or fund, he shall be dealt with in accordance with the provisions of the regulations governing the scheme or fund of which he was a member, as if he had resigned voluntarily.

(3) If a person who has elected in terms of sub-section (1) to remain a member of the scheme or fund referred to in that sub-section, is subsequently appointed to a post in the public service, without a break in his service, his employment under the Government immediately prior to such appointment shall for the purposes of the Government Service Pensions Act, 1936 (Act No. 32 of 1936), and section *forty-six* of the Pension Laws Amendment Act, 1943 (Act No. 33 of 1943), be deemed to have been service under an institution of higher education.

(4) In this section the expression "Government" shall bear the meaning assigned to it in section *one hundred and one* of the Public Service Act, 1923 (Act No. 27 of 1923), and the expressions "public service", "revenue" and "Treasury" the meanings assigned to them in section *eighty-three* of the Government Service Pensions Act, 1936.

(5) This section shall be deemed to have come into operation on the thirtieth day of June, 1942.

**11.** (1) The termination by the Treasury of the membership of the provident fund of certain female members on their marriage, and the payment to them of the benefits referred to in sub-section (5) of section *seventy* of the Pensions Act, notwithstanding that they were not discharged from the service of the Government on their marriage, is hereby validated with effect from the seventeenth day of April, 1941.

(2) In this section "Pensions Act" means the Government Service Pensions Act, 1936 (Act No. 32 of 1936), and "provident fund" means the Government employees' provident fund established under section *sixty-three* of that Act.

**12.** (1) Notwithstanding the provisions of any other law, any person who, immediately prior to the date upon which he enlisted for military service, had completed a short service engagement as an officer in the permanent defence force and who has been appointed to a post in the public service and has elected, in terms of sub-section (5) of section *four* of the Public Servants (Military Service) Act, 1944 (Act No. 27 of 1944), to have the period or periods of his military service included in his pensionable service may, subject to the approval of the Treasury and to the provisions of paragraphs (a), (b) and (c) of section *sixteen* of the Government Service Pensions Act, 1936 (Act No. 32 of 1936), elect to contribute to the pension fund in respect of the period or continuous periods of short service served by him immediately prior to his enlistment for military service as aforesaid: Provided that—

- (a) an election so to contribute shall be exercised in writing within one month from the date upon which the person concerned is called upon by the head of his department to do so;
- (b) any such person who elects so to contribute and who, at the termination of his final period of short service was paid a gratuity under the regulations for the permanent defence force in respect of his short service

**9.** By betaling aan die Regering deur die „Umflozi Co-operative Sugar Planters, Limited”, van die bedrag van „Umflozi Co-operative Sugar Planters, Limited”, van sekere van sy veertigduisend pond, is genoemde „Umflozi Co-operative Sugar Planters, Limited”, onthef van alle verdere verpligtings ten opsigte van sy lening van eenhonderd een-en-sestigduisend eenhonderd twee-en-veertig pond vyf sjielings en tien pennies teenoor die Regering.

**10.** (1) Ondanks andersluidende wetsbepalings, indien iemand wat lid is van die pensioen- en spaarfondsskema kragtens artikel *twaalf* van die „Wet tot Additionele Regeling van het Hoger Onderwijs, 1917” (Wet No. 20 van 1917), ingestel, of van die voorsorgsfonds kragtens artikel *negentien* van die „Hoger Onderwijs Wet, 1923” (Wet No. 30 van 1923), ingestel, na diens onder die Regering (uitgesonderd na diens in 'n pos in die staatsdiens) oorgeplaas word, of sonder onderbreking van sy diens direk in sodanige diens aangestel word, kan hy, onderworpe aan die goedkeuring van die Tesourie, binne een maand vanaf die datum waarop hy deur die hoof van sy departement daartoe aangesê word, skriftelik kies om terwyl hy in sodanige diens is lid van genoemde skema of fonds (na gelang van die geval) te bly, en in daardie geval word die bydraes wat deur die Regering en die betrokke raad betaalbaar is ooreenkomsdig die regulasies wat op bedoelde skema of fonds betrekking het, uit inkomste bestry.

(2) Indien so iemand versuim om 'n keuse ooreenkomsdig sub-artikel (1) te doen of kies om nie 'n lid van bedoelde skema of fonds te bly nie, word hy behandel ooreenkomsdig die bepalings van die regulasies wat die skema of fonds waarvan hy lid was, beheer, asof hy vrywillig bedank het.

(3) Indien iemand wat ooreenkomsdig sub-artikel (1) gekies het om lid te bly van 'n in daardie sub-artikel bedoelde skema of fonds, daarna sonder onderbreking van sy diens in 'n pos in die staatsdiens aangestel word, word sy diens onder die Regering onmiddellik voor bedoelde aanstelling vir die doelendes van die Regeringsdiens Pensioenwet, 1936 (Wet No. 32 van 1936), en artikel *ses-en-veertig* van die Wysigingswet op die Pensioenwette, 1943 (Wet No. 33 van 1943), geag diens by 'n inrigting vir hoër onderwys te gewees het.

(4) In hierdie artikel het die uitdrukking „Regering” die betekenis wat daaraan toegeskryf word in artikel *honderd-en-een* van die „Staatsdienst Wet, 1923” (Wet No. 27 van 1923), en die uitdrukkinge „staatsdienst”, „inkomste” en „Tesourie” die betekenis wat daaraan toegeskryf word in artikel *drie-en-tig* van die Regeringsdiens Pensioenwet, 1936.

(5) Hierdie artikel word geag op die dertigste dag van Junie 1942 in werking te getree het.

**11.** (1) Die beëindiging deur die Tesourie van die lidmaatskap van die ondersteuningsfonds van sekere vroulike lede by hulle huwelik, en die uitbetaling aan hulle van die voordele in sub-artikel (5) van artikel *sewentig* van die Pensioenwet vermeld, nieteenstaande dat hulle nie by hulle huwelik uit die diens van die Regering ontslaan is nie, word hierby met ingang van die sewentiende dag van April 1941 bekratig.

(2) In hierdie artikel beteken „Pensioenwet” die Regeringsdiens Pensioenwet, 1936 (Wet No. 32 van 1936), en „ondersteuningsfonds” die Regerings-werknemersondersteuningsfonds kragtens artikel *drie-en-sestig* van daardie Wet gestig.

**12.** (1) Ondanks andersluidende wetsbepalings en onderworpe aan die goedkeuring van die Tesourie en aan die bepalings van paragrawe (a), (b) en (c) van artikel *sestien* van die Regeringsdiens Pensioenwet, 1936 (Wet No. 32 van 1936), kan enige persoon wat, onmiddellik voor die datum waarop hy vir militêre diens ingeskryf het, as 'n offisier 'n kortdienstermyn in dié staande verdedigingsmag voltooi het en wat in 'n pos in die staatsdiens aangestel is, en ooreenkomsdig sub-artikel (5) van artikel *vier* van die Wet op Staatsamptenare (Militêre Diens) 1944 (Wet No. 27 van 1944), gekies het om die termyn of termyne van sy militêre diens by sy pensioengewende diens te laat insluit, kies om tot die pensioenfonds by te dra ten opsigte van die termyn of onafgebroke termyne van kort diens wat hy gedien het onmiddellik voor sy inskrywing vir militêre diens soos voormeld: Met dien verstande dat—

(a) 'n keuse om aldus by te dra skriftelik gedoen word binne 'n maand vanaf die datum waarop die betrokke persoon deur die hoof van sy departement daartoe aangesê word;

(b) so 'n persoon wat kies om aldus by te dra en aan wie by die beëindiging van sy laaste kortdienstermy 'n gratifikasie ten opsigte van sy kortdiens as 'n offisier

as an officer, shall refund the said gratuity in such instalments as the Treasury may determine.

(2) For the purpose of this section the expression "permanent defence force" shall bear the meaning assigned to it in section *one hundred and one* of the Public Service Act, 1923 (Act No. 27 of 1923), and the expressions "department", "military service", "the pension fund" and "Treasury" shall bear the meanings assigned to them in section *one* of the Public Servants (Military Service) Act, 1944.

Investment of pension and provident fund moneys.

**13.** (1) Any money belonging to the fund of the pension and provident scheme established under section *twelve* of the Higher Education Additional Provision Act, 1917 (Act No. 20 of 1917), or to the provident fund established under section *nineteen* of the Higher Education Act, 1923 (Act No. 30 of 1923), which was deposited with the Public Debt Commissioners after the thirty-first day of March, 1947, may be borrowed by the Governor-General, and the Treasury may issue inscribed stock therefor, in accordance with the provisions of the General Loans Consolidation and Amendment Act, 1917 (Act No. 22 of 1917): Provided that such stock—

- (a) shall bear interest at the rate of four per cent. per annum, payable half-yearly, on the thirty-first day of March and on the thirtieth day of September in every year;
- (b) shall be issued at par;
- (c) shall not be transferable except at par to any pension or provident fund administered by a department of state of the Union or by a provincial administration or to the teachers' pension fund administered by the administration of the mandated territory of South-West Africa;
- (d) may be redeemed at such times as the Treasury may determine.

(2) For the purpose of this section "inscribed stock" bears the meaning assigned to it in the said General Loans Consolidation and Amendment Act, 1917.

Certain persons deemed to have been members of South African Air Force during their service in the Royal Air Force.

**14.** Notwithstanding anything to the contrary in any law contained, the persons whose names are set out in the First Schedule to this Act and who were discharged from the South African Air Force in order to enable them to join the Royal Air Force, shall for all purposes be deemed to have been seconded to the Royal Air Force and to have been members of the South African Air Force during their respective periods of service in the Royal Air Force: Provided that there shall be deducted from any moneys which may in pursuance of the provisions of this section become payable to or in respect of any such person in respect of pay, allowances or other benefits, an amount equal to the amount of the pay, allowances or other benefits paid to or in respect of such person by reason of his service in the Royal Air Force.

Date of commencement of certain amendments to the regulations for the South African Permanent Force.

**15.** The amendments to the regulations for the South African Permanent Force contained in Government Notice No. 2652 of 1946, dated the thirteenth day of December, 1946, shall be deemed to have come into operation on the first day of May, 1946: Provided that the said amendments shall not apply in respect of a member of the South African Permanent Force who, before the twelfth day of October, 1946, resigned or purchased his discharge from the said Force or was dismissed or discharged therefrom for misconduct or unsatisfactory service.

Cost of carrying out the South Africa Defence Act, 1912 (Act No. 13 of 1912), and certain regulations in the mandated territory of South-West Africa to be defrayed from the Consolidated Revenue Fund.

**16.** (1) The cost of carrying out in the mandated territory of South-West Africa and the port and settlement of Walvis Bay the provisions of the laws referred to in section *one* of Proclamation No. 234, dated the ninth day of October, 1939, shall, subject to such contribution by the Administration of the said mandated territory and port and settlement towards such cost as may be agreed upon by the said Administration and the Treasury, be defrayed from the Consolidated Revenue Fund.

(2) Section *four* of the said Proclamation is hereby repealed.

(3) This section shall be deemed to have come into operation on the first day of April, 1947.

Certain refunds of transfer duty to be paid as a drawback from revenue accruing to the Consolidated Revenue Fund.

**17.** (1) Any refund of transfer duty made on or after the first day of April, 1945, in respect of a transfer duty payment made prior to that date shall, subject to the provisions of sub-section (2), be paid as a drawback out of revenue accruing to the Consolidated Revenue Fund.

kragtens die regulasies vir die staande verdedigingsmag betaal is, die bedoelde gratifikasie terug betaal in sodanige paaiemente as wat die Tesourie bepaal.

(2) Vir die doeleindes van hierdie artikel het die uitdrukking „staande verdedigingsmag” die betekenis wat daar-aan toegeskryf word in artikel *honderd-en-een* van die „Staatsdienst Wet, 1923” (Wet No. 27 van 1923), en het die uitdrukking „departement”, „militêre diens”, „die pensioenfonds” en „Tesourie” die betekenisse wat daaraan toegeskryf word in artikel *een* van die Wet op Staatsamptenare (Militêre Diens), 1944.

**13.** (1) Alle gelde wat behoort aan die fonds van die pensioen- Belegging van en spaarfondsskema kragtens artikel *twaalf* van die „Wet tot pensioen- en voor-additionele Regeling van het Hoger Onderwijs, 1917” (Wet sorgsfondsgeld). No. 20 van 1917, ingestel, of aan die voorsorgsfonds kragtens artikel *negen-tien* van die „Hoger Onderwijs Wet, 1923” (Wet No. 30 van 1923), ingestel, en wat na die een-en-dertigste dag van Maart 1947 by die Openbare Skuldkommissaris gestort is, kan deur die Goewerneur-generaal geleent word, en die Tesourie kan ingeskreve fondse daarvoor uitgee ooreenkomsdig die bepalings van die „Algemene Leningen Konsolidatie en Wijzigingswet, 1917” (Wet No. 22 van 1917): Met dien verstande dat daardie fondse—

- (a) rente dra teen 'n koers van vier persent per jaar, halfjaarliks op die een-en-dertigste dag van Maart en op die dertigste dag van September in elke jaar betaalbaar;
- (b) teen pari uitgegee word;
- (c) nie oordraagbaar is nie dan alleen teen pari aan 'n pensioen- of voorsorgsfonds deur 'n Staatsdepartement van die Unie of deur 'n provinsiale administrasie beheer, of aan die onderwyserspensioenfonds wat deur die administrasie van die mandaatgebied Suid-wes-Afrika beheer word;
- (d) afgelos kan word op die tydstippe wat die Tesourie mag bepaal.

(2) By die toepassing van hierdie artikel het „ingeskrewe fondse” die betekenis wat in gemelde „Algemene Leningen Konsolidatie en Wijzigingswet, 1917” daaraan verleen word.

**14.** Onanks andersluidende wetsbepalings, word die persone wie se name in die Eerste Bylae by hierdie Wet verskyn, en wat uit die Suid-Afrikaanse Lugmag ontslaan is om hulle in staat te stel om by die Koninklike Lugmag aan te sluit, vir alle doeleindes geag tydelik na die Koninklike Lugmag oorgeplaas te gewees het en gedurende hul onderskeidelike diens-termyne in die Koninklike Lugmag lede van die Suid-Afrikaanse Lugmag te gewees het: Met dien verstande dat daar van enige gelde wat ingevolge die bepalings van hierdie artikel aan of ten opsigte van so 'n persoon ten opsigte van soldy, toelaes of ander voordele betaalbaar word, 'n bedrag gelykstaande aan die bedrag van die soldy, toelaes of ander voordele wat aan of ten opsigte van so 'n persoon op grond van sy diens in die Koninklike Lugmag betaal is, afgetrek word.

**15.** Die wysigings van die regulasies vir die Suid-Afrikaanse Staande Mag in Goewermentskennisgiving No. 2652 van 1946, van die dertiende dag van Desember 1946, vervat, word geag op die eerste dag van Mei 1946 in werking te getree het: Met dien verstande dat genoemde wysigings nie van toepassing is nie ten opsigte van 'n lid van die Suid-Afrikaanse Staande Mag wat voor die twaalfde dag van Oktober 1946 uit genoemde mag bedank het of sy ontslag daaruit gekoop het of weens wangedrag of onbevredigende diens ontslaan is.

**16.** (1) Die koste van die uitvoering in die mandaatgebied Suidwes-Afrika en die hawe en nedersetting Walvisbaai van die bepalings van die in artikel *een* van Proklamasie No. 234 van die negende dag van Oktober 1939 bedoelde wette word, behoudens die bydrae tot die koste deur die Administrasie van genoemde mandaatgebied en hawe en nedersetting waaroor genoemde administrasie en die Tesourie mag ooreenkomen, uit die Gekonsolideerde Inkomstefonds bestry.

(2) Artikel *vier* van genoemde Proklamasie word hierby herroep.

(3) Hierdie artikel word geag op die eerste dag van April 1947 in werking te getree het.

**17.** (1) Enige terugbetaling van hereregte wat op of na die eerste dag van April 1945 gemaak word ten aansien van 'n hereregte-betaling wat voor genoemde datum gemaak is, word, behoudens die bepalings van sub-artikel (2), uit inkomste wat aan die Gekonsolideerde Inkomstefonds toeval by wyse van restitusie betaal.

Sekere persone  
geag lede van die  
Suid-Afrikaanse  
Lugmag te gewees  
het gedurende hul  
diens in die  
Koninklike  
Lugmag.

Datum van  
inwerkintreding  
van sekere  
wysigings van die  
regulasies vir die  
Suid-Afrikaanse  
Staande Mag.

Zuid Afrika Ver-  
dedigings Wet,  
1912” (Wet No.  
13 van 1912) en  
sekere regulasies  
in die mandaat-  
gebied Suidwes-  
Afrika uit die  
Gekonsolideerde  
Inkomstefonds  
bestry te word.

Sekere terug-  
betaling van  
hereregte moet  
uit inkomste wat  
aan die  
Gekonsolideerde  
Inkomstefonds  
toeval, betaal  
word.

(2) The provisions of sub-section (1) shall not apply to any refund of transfer duty which is made in fulfilment of an undertaking by or on behalf of any province to grant or allow a refund or rebate of any portion of transfer duty paid prior to the first day of April, 1945.

Govenor-General's  
special warrants  
for the sub-  
scription of "B"  
shares in the  
South African  
Iron and Steel  
Industrial  
Corporation,  
Limited.

**18.** (1) The Governor-General may, by special warrant under his hand and in anticipation of the approval of Parliament, require the Treasury to issue to the accounting officer concerned, out of credits on the Exchequer Account to be granted to the Treasury by the Controller and Auditor-General, such sums (not exceeding in the aggregate the amount that may be required for the purpose of taking up the balance of ordinary "B" shares which may still be issued by the Board of Directors of the South African Iron and Steel Industrial Corporation, Limited (hereinafter referred to as the board) under the provisions of the Iron and Steel Industry Act, 1928 (Act No. 11 of 1928)) as may be required from time to time—

- (a) for taking up any ordinary "B" shares issued by the board;
- (b) for the purpose of making advances to the board on such conditions as the Minister of Finance may determine: Provided that no advance shall be made to the board unless an allotment of ordinary "B" shares, which at the date of the advance have not been paid up in full, has been made to the Governor-General, or unless the board undertakes to make an allotment of ordinary "B" shares to the Governor-General within twelve months of the date of the advance: Provided further that it shall be a condition of any advance that the board shall within twelve months of the date of the initial payment in respect thereof, apply the amount of the advance towards the payment of any amount due in respect of the shares taken up by the Governor-General.

(2) The second and third provisos to section *twenty-six* of the Exchequer and Audit Act, 1911 (Act No. 21 of 1911), shall apply in respect of the special warrant referred to in sub-section (1).

Prescription of  
claims for  
compensation in  
respect of ships  
and goods seized  
or condemned as  
prize or  
requisitioned.

**19.** No claim for compensation in respect of any ship or goods seized or condemned as prize, or requisitioned in terms of any law, between the sixth day of September, 1939, and the thirty-first day of December, 1945, shall be valid unless it is lodged with the Commissioner of Customs and Excise prior to the first day of January, 1948, and no legal proceedings for the recovery of such compensation shall be instituted after the expiration of a period of twelve months from the commencement of this Act.

Validation of  
arrangement  
entered into  
between the  
Government  
Attorney and the  
Incorporated Law  
Society of Natal.

Amendment of  
section 3 of Act 12  
of 1912 as substi-  
tuted by section 3  
of Act 57 of 1934  
and amended by  
section 15 of Act  
46 of 1945.

**20.** The arrangement entered into between the Government Attorney and the Incorporated Law Society of Natal in April, 1937, the details of which are set out in the Second Schedule to this Act, is hereby validated with effect as from the first day of April, 1937.

**21.** (1) Section *three* of the Land Settlement Act, 1912, is hereby amended by the substitution for sub-section (11) of the following sub-section :

"(11) There shall be paid to each member of the central land board, not being an officer of the public service, in addition to his reasonable expenses for travelling and subsistence while engaged upon the business of the board, a monthly salary at a rate not exceeding in the case of the chairman, fifteen hundred pounds per annum, and in the case of other members, twelve hundred and fifty pounds per annum, subject to such conditions and limitations as may be prescribed by regulation."

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1946.

Amendment of  
section 7 of Act 27  
of 1917.

**22.** (1) Section *seven* of the Diamond Export Duty Act, 1917, is hereby amended by the addition at the end of paragraph (a) of sub-section (1) of the words "or in respect of the importation of diamonds into the Union from the mandated territory of South-West Africa ;".

(2) Sub-section (1) shall be deemed to have come into operation on the first day of January, 1934.

(2) Die bepalings van sub-artikel (1) is nie van toepassing op enige terugbetaling van hereregte wat gemaak word ter nákoming van 'n onderneming deur of namens enige provinsie om 'n terugbetaling of korting te maak of toe te staan van enige gedeelte van hereregte wat voor die eerste dag van April 1945 betaal is nie.

18. (1) Die Goewerneur-generaal kan by besondere volmag onder sy hand en in afwagting van die goedkeuring van die Parlement, die Tesourie gelas om aan die betrokke rekenpligtige amptenaar, uit die krediete aan die Tesourie deur die Kontroleur en Ouditeur-generaal op die Skatkisrekening toegestaan te word, sodanige bedrae uit te reik (nie te bowe gaande die totale bedrag wat nodig mag wees vir die opname van die res van die gewone „B"-aandele wat nog deur die Raad van Direkteure van die Suid-Afrikaanse Yster en Staal Industriële Korporasie, Beperk (hierna die raad genoem) kragtens die bepalings van die Yster en Staalnywerheid Wet, 1928 (Wet No. 11 van 1928), uitgegee mag word) as wat van tyd tot tyd nodig mag wees—

(a) vir die opname van enige gewone „B"-aandele wat deur die raad uitgerek word;

(b) vir die verstrekking van voorskotte aan die raad op sodanige voorwaardes as wat die Minister van Finansies mag vasstel: Met dien verstande dat geen voorskot aan die raad verstrek word nie tensy 'n toekenning van gewone „B"-aandele wat op die datum van die voorskot nie ten volle opbetaal is nie, aan die Goewerneur-generaal gemaak is, of tensy die raad onderneem om binne twaalf maande vanaf die datum van die voorskot 'n toekenning van gewone „B"-aandele aan die Goewerneur-generaal te maak: Met dien verstande voorts dat dit 'n voorwaarde van elke voorskot sal wees dat die raad binne twaalf maande vanaf die datum van die eerste betaling ten opsigte daarvan, die bedrag van die voorskot sal aanwend ter betaling van enige bedrag wat ten opsigte van die aandele wat deur die Goewerneur-generaal opgeneem is, betaalbaar is.

(2) Die tweede en derde voorbehoudsbepalings by artikel *ses-en-twintig* van die „Financiewet, 1911" (Wet No. 21 van 1911), is van toepassing op die besondere volmag wat in sub-artikel (1) bedoel word.

19. Geen eis om skadevergoeding ten opsigte van enige skip of goedere wat, tussen die sesde dag van September 1939, en die een-en-dertigste dag van Desember 1945, prysgemaak, tot prys verklaar of kragtens wet gekommandeer is, is geldig nie, tensy dit voor die eerste dag van Januarie 1948 by die Kommissaris van Doeane en Aksyns ingedien is, en geen regsgeding word vir die verhaal van sulke skadevergoeding na die insertyking van 'n tydperk van twaalf maande vanaf die inwerkintreding van hierdie Wet ingestel nie.

20. Die ooreenkoms getref tussen die Regeringsprokureur en die „Incorporated Law Society of Natal" in April 1937, waarvan die besonderhede in die Tweede Bylae by hierdie Wet uiteengesit word, word hierby met ingang van die eerste dag van April 1937 bekragtig.

21. (1) Artikel *drie* van die „Kroongrond Nederzettings Wet, 1912", word hereby gewysig deur sub-artikel (11) deur die volgende sub-artikel te vervang:

„(1) Aan ieder lid van de centrale landraad, die geen ambtenaar in de staatsdienst is, wordt boven zijn billike reis- en verblijfkosten, zolang hij bezig is met zaken de raad betreffende, een maandeliks salaris toegekend tegen een voet niet te boven gaande in het geval van de voorzitter, vijftien honderd pond per jaar en in het geval van de andere leden, twaalf honderd vijftig pond per jaar, onderhevig aan zodanige voorwaarden en beperkingen als bij regulatie vastgesteld mogen worden.”

(2) Sub-artikel (1) word geag op die eerste dag van April 1946 in werking te getree het.

22. (1) Artikel *sewe* van die „Diamant Uitvoerbelasting Wet, 1919", word hereby gewysig deur aan die end van paraagraaf (a) van sub-artikel (1) die woorde „of ten aanzien van de invoer van diamanten in de Unie van het mandaatgebied van Zuidwest-Afrika;" by te voeg.

(2) Sub-artikel (1) word geag op die eerste dag van Januarie 1934 in werking te getree het.

Amendment of section 1 of Act 42 of 1919, as amended by section 2 of Act 41 of 1920, section 2 of Act 45 of 1941, section 1 of Act 48 of 1944, and section 1 of Act 58 of 1946.

**23.** (1) Section *one* of the War Special Pensions Act, 1919, is hereby amended by the addition of the following proviso to the definition of "child":

"Provided that, for the purpose of this Act—

- (a) any child who is a child of a volunteer in terms of paragraph (i) or (ii) but is legally adopted by some other person before the termination of such volunteer's military service, shall be deemed not to be the child of such volunteer;
- (b) any child who is a child of a volunteer in terms of the foregoing provisions shall continue to be the child of such volunteer and shall not be or become the child of any other person, unless such other person is himself a volunteer who becomes the adoptive parent or step-parent of such child not later than ten years after the termination of his military service;
- (c) if any child is the child of more than one volunteer, in terms of the foregoing provisions, he shall be deemed to be the child of such one of those volunteers as would entail payment of the highest allowance in respect of such child."

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1946.

Insertion of section 4bis in Act 35 of 1920.

**24.** (1) The following section is hereby inserted after section *four* of the Housing Act, 1920:

"Apportionment of loss. The Minister may, with the approval of the Minister of Finance, enter into an agreement with a local authority in terms of which any loss incurred by the local authority in carrying out or maintaining any scheme under this Act or the regulations made under the Housing (Emergency Powers) Act, 1945 (Act No. 45 of 1945), is to be apportioned between the Government and the local authority on a basis specified in the agreement."

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1944.

Amendment of Item 5 of Part I of the Second Schedule to Act 32 of 1925, as amended by section 5 of Act 31 of 1946.

**25.** (1) Item 5 of Part I of the Second Schedule to the Licences Consolidation Act, 1925, is hereby amended by the addition of the following exemption:

"(4) The National Housing and Planning Commission, established under section *eighteen* of the Housing Act, 1920, as amended; the Natal Housing Board, established under section *two* of the Natal Housing Ordinance, 1945 (Ordinance No. 22 of 1945 of Natal); or any company or society, in respect of a dwelling or scheme constructed or carried out wholly or partly by means of a housing loan made under section *six* of the Housing Act, 1920, as amended, or an advance made under any regulation issued under paragraph (k) of sub-section (1) of section *two* of the Housing (Emergency Powers) Act, 1945 (Act No. 45 of 1945)."

(2) Sub-section (1) shall come into operation on the first day of January, 1948.

Amendment of section 3 of Act 64 of 1934, as amended by section 5 of Act 35 of 1936.

**26.** Section *three* of the Finance Act, 1934, is hereby amended—

- (a) by the deletion in sub-section (1) of the words "to combat soil erosion or sand drift or";
- (b) by the insertion in the said sub-section, after the words "on that holding" of the words "or of constructing thereon or applying thereto any soil conservation works or soil conservation measures, as defined in section *one* of the Soil Conservation Act, 1946 (Act No. 45 of 1946);"; and
- (c) by the insertion in the said sub-section, after the words "on his holding" of the words "or in constructing thereon or in applying thereto any such works or measures".

Amendment of section 4 of Act 49 of 1935, as amended by section 21 of Act 33 of 1939 and section 7 of Act 38 of 1946.

**27.** Section *four* of the Finance Act, 1935, is hereby amended by the insertion in the proviso to sub-section (4), after the word "board", of the words "river board or local authority".

**23.** (1) Artikel een van die „Oorlogs Speciale Pensioenen Wet, 1919”, word hierby gewysig deur die volgende voorbehoudbepaling by die omskrywing van „kind” by te voeg: „Met dien verstande dat, voor de doeleinden van deze Wet—

(a) ieder kind dat ingevolge paragraaf (i) of (ii) een kind van een vrijwilliger is, maar door iemand anders voor het beëindigen van de militaire dienst van zulke vrijwilliger wettiglik aangenomen is, geacht wordt niet het kind van zulke vrijwilliger te zijn; Wysiging van artikel 1 van Wet 42 van 1919, soos gewysig deur artikel 2 van Wet 41 van 1920,

(b) ieder kind dat ingevolge de voorgaande bepalingen het kind van een vrijwilliger is, het kind van zulke vrijwilliger blijft en niet het kind van enige andere persoon is of wordt, tenzij zodanige persoon zelf een vrijwilliger is die de pleegouder of stiefouder van zulk een kind niet later dan tien jaren na het beëindigen van zijn militaire dienst wordt; artikel 2 van Wet 45 van 1941, artikel 1 van Wet 48 van 1944 en artikel 1 van Wet 58 van 1946.

(c) indien een kind ingevolge de voorgaande bepalingen het kind van meer dan een vrijwilliger is, hij geacht wordt het kind van die vrijwilliger te zijn als de betaling van de hoogste toelaag ten opzichte van bedoeld kind zou meebrengen.”.

(2) Sub-artikel (1) word geag op die eerste dag van April 1946 in werking te getree het.

**24.** (1) Die volgende artikel word hierby na artikel vier van die Woningwet, 1920, ingevoeg: Invoeging van artikel 4bis in Wet 35 van 1920.

„Verdeling 4bis. De Minister kan, met goedkeuring van de van verlies Minister van Financiën, met een plaatselike tussen Regering en plaatselike tussen autoriteit een overeenkomst aangaan luidens welke een verlies dat door de plaatselike autoriteit bij autoriteit. het uitvoeren of in stand houden van een schema ingevolge deze Wet of de regulaties krachtens de ,Wet op Behuising (Noodmagte), 1945’ (Wet No. 45 van 1945), uitgevaardigd, opgelopen is, tussen de Regering en de plaatselike autoriteit op een in de overeenkomst vermelde grondslag verdeeld dient te worden.”.

(2) Sub-artikel (1) word geag op die eerste dag van April 1944 in werking te getree het.

**25.** (1) Item 5 van Deel I van die Tweede Bylae by die Licenties Consolidatie Wet, 1925, word hierby gewysig deur die volgende vrystelling by te voeg: Wysiging van Item 5 van Deel I van die Tweede Bylae by Wet 32 van 1925, soos gewysig deur artikel 5 van Wet 31 van 1946.

„(4) De Nationale Behuizings en Plannen Kommissie, ingesteld krachtens artikel achttien van de Woningwet, 1920, zoals gewijzigd; de ‚Natalse Behuisingraad’, ingesteld krachtens artikel twee van de ‚Natalse Behuisingordonnansie, 1945’ (Ordonnantie No. 22 van 1945 van Natal); of een maatschappij of vereniging, ten aanzien van een woning of schema, geheel en al of gedeeltelik gebouwd of uitgevoerd door middel van een lening voor woningbouw toegestaan krachtens artikel zes van de Woningwet, 1920, zoals gewijzigd, of van een lening toegestaan krachtens een uit krachte van paragraaf (k) van sub-artikel (1) van artikel twee van de ‚Wet op Behuising (Noodmagte), 1945’ (Wet No. 45 van 1945), uitgevaardigde regulatie.”.

(2) Sub-artikel (1) tree in werking op die eerste dag van Januarie 1948.

**26.** Artikel drie van die Finansiewet, 1934, word hierby gewysig: Wysiging van artikel 3 van Wet 64 van 1934, soos gewysig deur artikel 5 van Wet 35 van 1936.

(a) deur in sub-artikel (1) die woorde „grondverspoeling of waaisand te voorkom of” te skrap;

(b) deur in genoemde sub-artikel, na die woorde „aan te lê” die woorde „of om grondbewaringswerke of grondbewaringsmaatreëls, soos omskrywe in artikel een van die Grondbewaringswet, 1946 (Wet No. 45 van 1946), daarop aan te lê of ten opsigte daarvan toe te pas” in te voeg; en

(c) deur in genoemde sub-artikel, na die woorde „besitting uit te voer” die woorde „of om sodanige werke of maatreëls daarop aan te lê of ten opsigte daarvan toe te pas”, in te voeg.

**27.** Artikel vier van die Finansiewet, 1935, word hierby gewysig deur in die voorbehoudbepaling by sub-artikel (4), na die woorde „besproeiingsraad”, die woorde „rivierraad of plaaslike bestuur” in te voeg. Wysiging van artikel 4 van Wet 49 van 1935, soos gewysig deur artikel 21 van Wet 33 van 1939 en artikel 7 van Wet 38 van 1946.

Amendment of  
section 3 of Act  
30 of 1941, as  
amended by  
section 2 of Act  
27 of 1945.

**28.** Section *three* of the Workmen's Compensation Act, 1941, is hereby amended by the substitution for paragraph (a) of sub-section (2) thereof of the following paragraph:

- “(a) (i) persons in naval or military service under the Government of the United Kingdom or of any British dominion, colony or possession;
- (ii) persons in naval or military service under the Government of the Union other than members of ‘the services’ referred to in sub-paragraph (iii); and
- (iii) members of ‘the services’ as defined in section *one hundred and one* of the Public Service Act, 1923 (Act No. 27 of 1923), while they are employed in terms of section *seventy-six* of the South Africa Defence Act, 1912 (Act No. 13 of 1912), or section *eight* of the Police Act, 1912 (Act No. 14 of 1912), or while employed in case of war or other emergency in the defence of the Union ;”.

Amendment of  
section 1 of Act  
44 of 1942, as  
amended by  
section 11 of Act  
33 of 1943, section  
11 of Act 48 of  
1944 and section  
5 of Act 58 of  
1946.

**29.** (1) Section *one* of the War Pensions Act, 1942, is hereby amended by the addition of the following proviso to the definition of “child” :

“ Provided that, for the purpose of this Act—

- (a) any child who is a child of a volunteer in terms of paragraph (i) or (ii) but is legally adopted by some other person before the termination of such volunteer’s military service, shall be deemed not to be the child of such volunteer;
- (b) any child who is a child of a volunteer in terms of the foregoing provisions shall continue to be the child of such volunteer and shall not be or become the child of any other person, unless such other person is himself a volunteer who becomes the adoptive parent or step-parent of such child not later than ten years after the termination of his military service;
- (c) if any child is the child of more than one volunteer, in terms of the foregoing provisions, he shall be deemed to be the child of such one of those volunteers as would entail payment of the highest allowance in respect of such child.”.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1946.

Amendment of  
section 3 of Act  
37 of 1943 as  
amended by  
section 30 of Act  
57 of 1946.

**30.** (1) Section *three* of the Finance Act, 1943, is hereby amended by the insertion after paragraph (e) of sub-section (3) of the following paragraphs :

- “(f) to the Controller of Food referred to in the regulations published under War Measure 3 of 1944 and War Measure 5 of 1944, in connection with any expenditure incurred by him in the performance of any function or in the exercise of any power under the said regulations, or in the payment of any claim arising from or incidental to the performance of any such function or the exercise of any such power;
- (g) to the Manager of the Mealie Industry Control Board established under the Mealie Control Amendment Act, 1935 (Act No. 59 of 1935), in connection with any expenditure incurred by him in respect of the storage of maize;
- (h) to the Director of Food Supplies and Distribution referred to in the regulations published under War Measure 55 of 1946, in connection with any expenditure incurred by him in the performance of any function or in the exercise of any power under the said regulations or in the payment of any claim arising from or incidental to the performance of any such function or the exercise of any such power;
- (i) to the said Director of Food Supplies and Distribution in connection with any expenditure incurred by him in the performance of any function or in the exercise of any power under the regulations published under War Measure 4 of 1947 or in the payment of any claim arising from or incidental to the performance of any such function or the exercise of any such power; and
- (j) to the Director of Meat Supplies referred to in the regulations published under War Measure 56 of 1946, in connection with any expenditure incurred by him

**28.** Artikel *drie* van die Ongevallewet, 1941, word hierby Wysiging van gewysig deur paragraaf (a) van sub-artikel (2) daarvan deur artikel 3 van Wet 30 van 1941, soos die volgende paragraaf te vervang:

- (a) (i) persone in marine- of militêre diens onder die Regering van die Verenigde Koninkryk of van enige Britse vrygewes, kolonie of besitting;
- (ii) persone in marine- of militêre diens onder die Regering van die Unie met uitsondering van die in sub-paragraaf (iii) vermelde lede van 'de diensten'; en
- (iii) lede van 'de diensten' soos in artikel *honderd-en-een* van die 'Staatsdienst Wet, 1923' (Wet No. 27 van 1923), omskryf, terwyl hulle ingevolge artikel *ses-en-sewentig* van die 'Zuid Afrika Verdedigings Wet, 1912' (Wet No. 13 van 1912), of artikel *agt* van die 'Politiewet, 1912' (Wet No. 14 van 1912), gebruik word of terwyl hulle in geval van oorlog of ander noodtoestand vir die verdediging van die Unie gebruik word;".

**29.** (1) Artikel *een* van die Oorlogspensioenwet, 1942, word hierby Wysiging van gewysig deur die volgende voorbehoudsbepaling by artikel 1 van Wet 44 van 1942, soos die omskrywing van „kind” by te voeg:

- „Met dien verstande dat, vir die doeleindes van hierdie Wet—
- (a) 'n kind wat 'n kind van 'n vrywilliger ingevolge paragraaf (i) of (ii) is, maar deur iemand anders voor die beeindiging van so 'n vrywilliger se militêre diens wettiglik aangeneem word, geag word nie die kind van so 'n vrywilliger te wees nie;
- (b) 'n kind wat ingevolge die voorgaande bepalings 'n kind van 'n vrywilliger is, die kind van so 'n vrywilliger bly en nie die kind van enige ander persoon is of word nie, tensy so 'n persoon self 'n vrywilliger is wat nie later nie as tien jaar na die beeindiging van sy militêre diens die pleegouer of stiefouer van so 'n kind word;
- (c) indien 'n kind ingevolge die voorgaande bepalings die kind van meer as een vrywilliger is, hy geag word die kind te wees van die een van daardie vrywilligers wat die betaling van die hoogste toelae ten opsigte van so 'n kind sou meebring.”.

(2) Sub-artikel (1) word geag op die eerste dag van April 1946 in werking te getree het.

**30.** (1) Artikel *drie* van die Finansiewet, 1943, word hierby Wysiging van gewysig deur na paragraaf (e) van sub-artikel (3) die volgende paragrawe in te voeg:

- (f) aan die Kontroleur van Voedsel vermeld in die regulasies gepubliseer kragtens Oorlogsmaatreël 3 van 1944 en Oorlogsmaatreël 5 van 1944, in verband met onkoste deur hom aangegaan met die verrigting van enige werkzaamheid of in die uitoefening van enige bevoegdheid ingevolge genoemde regulasies of met die vereffening van enige eis wat ontstaan het as gevolg van, of bykomstig is by, die verrigting van so 'n werkzaamheid of die uitoefening van so 'n bevoegdheid;
- (g) aan die Bestuurder van die kragtens die Mielie-Reëlings Wysigingswet, 1935 (Wet No. 59 van 1935), ingestelde Raad van Beheer oor die Mieliénywerheid in verband met onkoste ten opsigte van die opberging van mielies deur hom aangegaan;
- (h) aan die Direkteur van Voedselvoorrade en -distribusie vermeld in die regulasies gepubliseer kragtens Oorlogsmaatreël 55 van 1946, in verband met onkoste deur hom aangegaan met die verrigting van enige werkzaamheid of in die uitoefening van enige bevoegdheid ingevolge genoemde regulasies of met die vereffening van enige eis wat ontstaan het as gevolg van, of bykomstig is by, die verrigting van so 'n werkzaamheid of die uitoefening van so 'n bevoegdheid;
- (i) aan genoemde Direkteur van Voedselvoorrade en -distribusie in verband met onkoste deur hom aangegaan met die verrigting van enige werkzaamheid of in die uitoefening van enige bevoegdheid ingevolge die regulasies gepubliseer kragtens Oorlogsmaatreël 4 van 1947 of met die vereffening van enige eis wat ontstaan het as gevolg van, of bykomstig is by, die verrigting van so 'n werkzaamheid of die uitoefening van so 'n bevoegdheid; en
- (j) aan die Direkteur van Vleisvoorrade vermeld in die regulasies gepubliseer kragtens Oorlogsmaatreël 56 van 1946, in verband met onkoste deur hom aange-

in the performance of any function or in the exercise of any power under the said regulations or in the payment of any claim arising from or incidental to the performance of any such function or the exercise of any such power.”.

(2) Paragraphs (f), (g), (h), (i) and (j) of sub-section (3) of section *three* of the Finance Act, 1943, as inserted by sub-section (1) of this section, shall be deemed to have been in force—

- (a) paragraph (f), as from the twenty-first day of January, 1944;
- (b) paragraph (g), as from the first day of September, 1946;
- (c) paragraphs (h) and (j), as from the twenty-fourth day of October, 1946; and
- (d) paragraph (i), as from the twenty-fourth day of January, 1947.

Amendment of section 4 of Act 37 of 1943.

**31.** (1) Section *four* of the Finance Act, 1943, is hereby amended by the addition of the following proviso at the end thereof:

“Provided that any council or board referred to in this section may, at the end of its financial year, pay to any local authority an amount not exceeding that which would, but for the provisions of this section, have become payable to the local authority during that financial year.”.

(2) Sub-section (1) shall be deemed to have come into operation on the thirtieth day of April, 1943.

Amendment of section 6 of Act 38 of 1945.

**32.** (1) Section *six* of the Financial Relations Consolidation and Amendment Act, 1945, is hereby amended by the substitution for paragraph (ff) of sub-section (3), of the following paragraphs:

“(ff) an amount equal to the interest and sinking fund payments received by a province in respect of advances made by it to local bodies;

(gg) refunds as of grace of revenue received by a province;

(hh) that expenditure from the provincial revenue fund under any agreement in terms of which such expenditure is specifically excluded from ranking for general subsidy;

(ii) that portion of the expenditure from the provincial revenue fund in connection with any service which is carried out by a province and in respect of which a payment for or in aid is made from the Consolidated Revenue Fund, which is equal to twice the amount of the payment made from the Consolidated Revenue Fund;

(jj) so much of the expenditure from the provincial revenue fund in connection with any service carried out by the Union Government as is equal to or less than the nett cost to the Government in respect of that service; and

(kk) such normal or recurrent expenditure from the provincial revenue fund as is charged to that fund as capital or non-recurrent expenditure in order to adjust a revenue deficiency.”.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1945.

Amendment of section 2 of Act 45 of 1945.

**33.** (1) Section *two* of the Housing (Emergency Powers) Act, 1945, is hereby amended by the substitution for sub-paragraph (iv) of paragraph (s) of sub-section (1) of the following sub-paragraph:

“(iv) the furnishing by the State to registered artisans or to any class of such artisans, subject to such conditions as may be prescribed, of a guarantee of full-time employment (in the ordinary trade or occupation of any such artisan or otherwise), for a period commencing upon the date of the guarantee and ending upon the thirty-first day of July, 1956, the benefits to which any such artisan shall be entitled under the guarantee if he is not in full-time employment and the circumstances under which he shall or shall not be entitled to those benefits;”.

(2) Sub-section (1) shall be deemed to have come into operation at the commencement of the Housing (Emergency Powers) Act, 1945.

gaan met die verrigting van enige werksaamheid of in die uitoefening van enige bevoegdheid ingevolge genoemde regulasies of met die vereffening van enige eis wat ontstaan het as gevolg van, of bykomstig is by, die verrigting van so 'n werksaamheid of die uitoefening van so 'n bevoegdheid.”.

(2) Paragrafe (f), (g), (h), (i) en (j) van sub-artikel (3) van artikel *drie* van die Finansiewet, 1943, soos deur sub-artikel (1) van hierdie artikel ingevoeg, word geag van krag te gewees het—

- (a) paragraaf (f), vanaf die een-en-twintigste dag van Januarie 1944;
- (b) paragraaf (g), vanaf die eerste dag van September 1946;
- (c) paragrawe (h) en (j), vanaf die vier-en-twintigste dag van Oktober 1946; en
- (d) paragraaf (i), vanaf die vier-en-twintigste dag van Januarie 1947.

**31.** (1) Artikel *vier* van die Finansiewet, 1943, word hierby Wysiging van gewysig deur die volgende voorbehoudsbepaling aan die end artikel 4 van Wet 37 van 1943 daarvan by te voeg :

„Met dien verstande dat enige in hierdie artikel bedoelde raad, aan die einde van sy boekjaar, aan enige plaaslike bestuur 'n bedrag kan betaal van hoogstens die bedrag wat aan die plaaslike bestuur gedurende daardie boekjaar betaalbaar sou geword het as dit nie vir die bepalings van hierdie artikel was nie.”.

(2) Sub-artikel (1) word geag op die dertigste dag van April 1948 in werking te getree het.

**32.** (1) Artikel *ses* van die Konsolidasie- en Wysigingswet Wysiging van op Finansiële Verhoudings, 1945, word hierby gewysig deur artikel 6 van paragraaf (ff) van sub-artikel (3) deur die volgende paragrawe 38 van 1945 te vervang :

- ..(ff) 'n bedrag gelyk aan die rente- en delgingsfondsbetalings deur 'n provinsie ontvang ten aansien van voorskotte deur die provinsie aan plaaslike liggeme toegestaan ;
- (gg) terugbetaalings, uit genade, van inkomste deur 'n provinsie ontvang ;
- (hh) daardie uitgawes uit die provinsiale inkomstefonds kragtens enige ooreenkoms waarvolgens spesifiek bepaal word dat sulke uitgawes nie vir algemene subsidie in aanmerking kom nie ;
- (ii) daardie gedeelte van die uitgawes uit die provinsiale inkomstefonds in verband met enige diens wat deur 'n provinsie uitgevoer word en ten aansien of ten bate waarvan 'n betaling uit die Gekonsolideerde Inkomstefonds gedaan word, wat tweemaal soveel as die betaling uit die Gekonsolideerde Inkomstefonds is ;
- (jj) soveel van die uitgawes uit die provinsiale inkomstefonds in verband met enige diens deur die Unieregering uitgevoer, as wat gelyk aan of minder as die Regering se netto koste ten aansien van daardie diens is ; en
- (kk) sodanige normale of terugkerende uitgawes uit die provinsiale inkomstefonds as wat uit daardie fonds as kapitaal- of nie-terugkerende uitgawes bestry word ten einde 'n inkomstekort aan te suiwer.”.

(2) Sub-artikel (1) word geag op die eerste dag van April 1945 in werking te getree het.

**33.** (1) Artikel *twoe* van die Wet op Behuising (Noodmagte), Wysiging van 1945, word hierby gewysig deur sub-paragraaf (iv) van paragraaf (s) van sub-artikel (1) deur die volgende sub-paragraaf 45 van 1945 te vervang :

- ..(iv) die verstrekking deur die Staat aan geregistreerde ambagsmanne of aan een of ander kategorie van sulke ambagsmanne, onderworpe aan die voorwaardes wat voorgeskryf mag word, van 'n waarborg van voltydse werk (in die gewone bedryf of ambag van so 'n ambagsman of andersins) vir 'n tydperk wat op die datum van die waarborg begin en op die een-en-dertigste dag van Julie 1956 eindig, die voordele waarop so 'n ambagsman ingevolge die waarborg geregtig is as hy nie voltydse werk het nie en die omstandighede waaronder hy al dan nie op daardie voordele geregtig is ;”.

(2) Sub-artikel (1) word geag by die inwerkintreding van die Wet op Behuising (Noodmagte), 1945, in werking te getree het.

Amendment of  
section 7 of Act  
46 of 1945, as  
amended by  
section 32 of Act  
57 of 1946.

Amendment of  
section 12 of Act  
46 of 1945.

Short title.

**34.** Section *seven* of the Finance Act, 1945, is hereby amended by the insertion after the words "(Proclamation No. 155 of 1945)" of the words "or in the Annexure to War Measure 34 of 1946 (Proclamation No. 136 of 1946)".

**35.** (1) Section *twelve* of the Finance Act, 1945, is hereby amended by the substitution in sub-section (1) for the word "fifteen" of the word "seventeen".

(2) Sub-section (1) shall be deemed to have come into operation on the first day of April, 1947.

**36.** This Act shall be called the Finance Act, 1947.

### First Schedule.

C. H. Adcock.  
F. B. M. Bodmer.  
T. G. G. Chater.  
E. C. L. Cordy.  
D. T. E. Draper.  
J. Gillespie.  
C. E. Gianville.  
J. G. Grant.  
J. R. Hastings.  
H. Inglesby.  
P. A. Jardine.  
F. K. Johnston.  
F. G. Knight.  
W. J. A. Mackay.  
J. F. McGlashan.  
L. B. Nourse.  
T. I. Petersen.  
C. V. S. Stevens.  
D. Tyndall.

### Second Schedule.

*The terms of the arrangement between the Government Attorney and the Incorporated Law Society of Natal.*

(1) The Government will not in future accept the seller's nomination of a conveyancer in transfers of land purchased under section *eleven* of the Land Settlement Act, 1912 (Act No. 12 of 1912).

(2) The applicant referred to in the said section, or his successor in title, and not the Government, shall for the purposes of the arrangement, be regarded as the purchaser of the land, and will be entitled to nominate the conveyancer.

(3) If the person so deemed to be the purchaser does not nominate a conveyancer the matter will be handed to the Government Attorney, who will instruct in rotation as far as possible private practitioners, subject to the usual allowances.

(4) Except where a conveyancer has been nominated by the Government Attorney in terms of paragraph (3), the Government will no longer claim a one-third allowance, as has been done in the past, on the fees of any transfer of land purchased under the said section.

**34.** Artikel *sewe* van die Finansiewet, 1945, word hierby Wysiging van gewysig deur na die woorde „(Proklamasie No. 155 van 1945)”, artikel 7 van Wet 46 van 1945, soos die woorde „of in die Aanhangsel by Oorlogsmaatreël 34 van gewysig deur 46 van 1945.” in te voeg. artikel 32 van Wet 57 van 1946.

**35.** (1) Artikel *twaalf* van die Finansiewet, 1945, word hierby Wysiging van gewysig deur in sub-artikel (1) die woorde „vyftienhonderd” artikel 12 van Wet 46 van 1945. deur die woorde „sewentienhonderd” te vervang.

(2) Sub-artikel (1) word geag op die eerste dag van April 1947 in werkking te getree het.

**36.** Hierdie Wet heet die Finansiewet, 1947.

Kort titel.

### Eerste Bylae.

C. H. Adcock.  
F. B. M. Bodmer.  
T. G. G. Chater.  
E. C. L. Cordy.  
D. T. E. Draper.  
J. Gillespie.  
C. E. Glanville.  
J. G. Grant.  
J. R. Hastings.  
H. Inglesby.  
P. A. Jardine.  
F. K. Johnston.  
F. G. Knight.  
W. J. A. Mackay.  
J. F. McGlashan.  
L. B. Nourse.  
T. I. Petersen.  
C. V. S. Stevens.  
D. Tyndall.

### Tweede Bylae.

*Die bepalings van die ooreenkoms getref tussen die Regeringsprokureur en die „Incorporated Law Society of Natal”.*

(1) Die Regering sal nie in die toekoma die verkoper se benoeming van 'n transportbesorger by transporte van grond aangekoop ingevolge artikel *elf* van die „Kroongrond Nederzettings Wet, 1912” (Wet No. 12 van 1912), aanvaar nie.

(2) Die applikant in genoemde artikel vermeld, of sy regsonvolger, en nie die Regering nie, word vir die doeleindes van die ooreenkoms as die koper van die grond beskou en sal geregtig wees om die transportbesorger te benoem.

(3) As die persoon wat aldus geag word die koper te wees nie 'n transportbesorger benoem nie, sal die saak aan die Regeringsprokureur oorhandig word, wat sover doenlik om die beurt private praktisyns onderworpe aan die gewone kommissies sal instrueer.

(4) Uitgesondert waar 'n transportbesorger ingevolge paragraaf (3) deur die Regeringsprokureur benoem is, sal die Regering nie meer, soos in die verlede gedoen is, 'n kommissie van een-derde op die transportgeld van grond wat genoemde artikel gekoop is, eis nie.

No. 52, 1947.]

# ACT

**To fix the rates of normal and super income tax in respect of the year of assessment ending the thirtieth day of June, 1947, and to amend the law relating to income tax.**

*(English text signed by the Governor-General.)  
(Assented to 5th June, 1947.)*

**B**E IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:

**Rates of normal and super tax.**

1. (1) In terms of sub-section (2) of section *five* and sub-section (2) of section *twenty-three* respectively of the Income Tax Act, 1941 (Act No. 31 of 1941) (hereinafter referred to as the principal Act), the rates of normal and super tax to be levied for the year of assessment ending the thirtieth day of June, 1947, shall be as follows:—

(A) In so far as normal tax is concerned—

- (a) in respect of the taxable income (excluding so much as is derived by any company from mining in the Union for gold but including so much as the Commissioner determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (f) of section *seven* of the principal Act)—
  - (i) in the case of companies the sole or principal business of which in the Union is mining for gold, for each pound of the taxable income, four shillings;
  - (ii) in the case of companies the sole or principal business of which in the Union is mining for diamonds, for each pound of the taxable income, four shillings and six pence;
  - (iii) in the case of all other public companies, for each pound of the taxable income, four shillings;
  - (iv) in the case of persons other than those referred to in sub-paragraphs (i), (ii) and (iii), for each pound of the taxable income, eighteen pence increased by one one-thousandth of a penny for each pound of the taxable income in excess of one pound, subject to a maximum rate of three shillings and three pence in every pound: Provided that for a married person the rate for each pound of the taxable income shall be fifteen pence increased by one one-thousandth of a penny for each pound of such taxable income in excess of one pound, subject to a maximum rate of three shillings in every pound: Provided further that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this sub-paragraph (including the foregoing proviso thereto) a sum equal to twenty per cent. of the net amount arrived at after deducting the rebates provided for in section *thirteen* of the principal Act from the amount of the tax so calculated;
  - (v) in the case of any person (not being a married person or a company or a person who is the sole supporter of any person incapacitated by old age, infirmity or any other reason satisfactory to the Commissioner from maintaining himself or a person who is the sole supporter of any child who is, on the last day of the year of assessment, under the age of eighteen years), three pounds if the taxable income exceeds two hundred and fifty pounds: Provided that the said amount of three pounds shall be reduced by one pound for each dependant of the taxpayer;

No. 52, 1947.]

# WET

**Om die skale van normale en super-inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1947 eindig, en om die wetsbepalings betreffende inkomstebelasting te wysig.**

(Engelse teks deur die Goeweur-neur-generaal geteken.)  
(Goedgekeur op 5 Junie 1947.)

**DIT WORD BEPAAL** deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :

1. (1) Ooreenkomstig respektiewelik sub-artikel (2) van artikel *vijf* en sub-artikel (2) van artikel *drie-en-twintig* van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941) (hieronder die Hoofwet genoem), is die skale van normale en superbelasting wat gehef moet word oor die jaar van aanslag wat eindig op die dertigste dag van Junie 1947, as volg :—

Skale van normale  
en super-  
belasting.

(A) Wat normale belasting betref—

(a) ten opsigte van die belasbare inkomste (met uitsondering van soveel as wat deur 'n maatskappy uit die myn van goud in die Unie verkry word maar met inbegrip van soveel as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by brutoinkomste van 'n in paragraaf (f) van artikel *sewe* van die Hoofwet bedoelde bedrag)—

- (i) in die geval van maatskappye wie se enigste of vernaamste besigheid in die Unie die myn van goud is, vier sjielings op elke pond van die belasbare inkomste ;
- (ii) in die geval van maatskappye wie se enigste of vernaamste besigheid in die Unie die myn van diamante is, vier sjielings en ses pennies op elke pond van die belasbare inkomste ;
- (iii) in die geval van alle ander publieke maatskappye, vier sjielings op elke pond van die belasbare inkomste ;

(iv) in die geval van ander persone dan die wat in sub-paragrawe (i), (ii) en (iii) vermeld word, agtien pennies op elke pond van die belasbare inkomste, verhoog met een-duisendste van 'n pennie op elke pond van die belasbare inkomste wat een pond te boven gaan, maar met drie sjielings en drie pennies op elke pond as maksimum van die skaal : Met dien verstande dat die skaal vir 'n getroude persoon op elke pond van die belasbare inkomste vyftien pennies is, verhoog met een-duisendste van 'n pennie op elke pond van die belasbare inkomste wat een pond te boven gaan, maar met drie sjielings op elke pond as maksimum van die skaal : Met dien verstande voorts dat daar by die bedrag belasting volgens die voorgaande bepalings van hierdie paragraaf (met inbegrip van die eerste voorbehoudsbepaling daarby) bereken, 'n bedrag gevoeg word gelyk aan twintig persent van die netto bedrag wat verkry word nadat die kortings waarvoor in artikel *dertien* van die Hoofwet voorsiening gemaak word, van die aldus berekende bedrag belasting afgetrek is ;

(v) in die geval van enige persoon (behalwe 'n getroude persoon of 'n maatskappy of 'n persoon wat die enigste onderhouer is van iemand wat deur hoë ouderdom, swakheid of om enige ander rede wat die Kommissaris bevredigend ag, nie in staat is om homself te onderhou nie, of 'n persoon wat die enigste onderhouer is van 'n kind wat op die laaste dag van die jaar van aanslag onder die leeftyd van agtien jaar is), drie pond as die belasbare inkomste meer dan tweehonderd-en-vyftig pond bedra : Met dien verstande dat genoemde bedrag van drie pond verminder word met een pond vir elke afhanklike van die belastingpligtige ;

(b) in respect of so much of the taxable income as has been derived by any company from mining in the Union for gold (but with the exclusion of so much of the taxable income as the Commissioner determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (f) of section *seven* of the principal Act) on each pound of the taxable income for the period from the first day of July, 1946, up to and including the thirty-first day of December, 1946, a percentage determined in accordance with the formula :

$$y = 70 - \frac{420}{x},$$

and on each pound of the taxable income for the period from the first day of January, 1947, up to and including the thirtieth day of June, 1947, a percentage determined in accordance with the formula :

$$y = 63 - \frac{378}{x},$$

in which formulae (and in the formulae set out in the proviso hereto)  $y$  represents such percentage and  $x$  the ratio expressed as a percentage which the taxable income so derived (with the said exclusion) for the period of twelve months in respect of which the assessment is made bears to the income so derived (with the said exclusion) for the said period of twelve months : Provided that if the taxable income so derived (with the said exclusion) for the said period of twelve months does not exceed twenty thousand pounds, the rate of tax shall not exceed a percentage determined in accordance with the formula :

$$y = 20 (1 - \frac{6}{x}),$$

and if such taxable income exceeds twenty thousand pounds, the rate of tax shall not exceed a percentage determined in accordance with a formula arrived at by adding to the number 20 in the formula

$y = 20 (1 - \frac{6}{x})$  one for each completed amount of twelve hundred and fifty pounds by which the said taxable income exceeds twenty thousand pounds ;

(c) in respect of so much of the taxable income of any company referred to in item (i) of sub-paragraph (a), the determination of the taxable income of which for the period assessed does not result in an assessed loss, as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of section *seven* of the principal Act, for each pound so determined to be attributable to the inclusion of any such amount, the amount by which the average rate of normal tax as determined under paragraph (b) of sub-section (2) exceeds the rate prescribed in the said item.

(B) In so far as super tax is concerned, for each pound of the income subject to super tax two shillings increased by one four-hundredth of a penny for each pound of such income in excess of one pound, subject to a maximum rate of seven shillings and six pence in every pound : Provided that there shall be added to the amount of tax calculated in accordance with the preceding provisions of this paragraph a sum equal to twenty-five per cent. of the net amount arrived at after deducting the rebate provided for in section *twenty-nine* of the principal Act from the amount of the tax so calculated.

(2)(a) For the purposes of paragraph (A) of sub-section (1) income derived from mining in the Union for gold shall include any income derived from silver, osmiridium or other minerals which may be won in the course of the mining for gold, and any income which, in the opinion of the Commissioner, results directly from mining for gold.

- (b) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van goud in die Unie verkry is (maar met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto-inkomste van 'n in paragraaf (f) van artikel *sewe* van die Hoofwet bedoelde bedrag), op elke pond van die belasbare inkomste vir die tydperk vanaf die eerste dag van Julie 1946 tot en met die een-en-dertigste dag van Desember 1946, 'n persentasie vasgestel ooreenkomstig die formule:

420

$$y = 70 - \frac{378}{x}$$

en op elke pond van die belasbare inkomste vir die tydperk vanaf die eerste dag van Januarie 1947 tot en met die dertigste dag van Junie 1947, 'n persentasie vasgestel ooreenkomstig die formule:

378

$$y = 63 - \frac{378}{x}$$

in welke formules (asook in die formules in die voorbehoudbepaling hiervan uiteengesit)  $y$  bedoelde persentasie voorstel en  $x$  die verhouding, in 'n persentasie uitgedruk, waarin die aldus verkregen belasbare inkomste (met genoemde uitsluiting) vir die tydperk van twaalf maande ten opsigte waarvan aangeslaan word, staan tot die aldus verkregen inkomste (met genoemde uitsluiting) vir genoemde tydperk van twaalf maande: Met dien verstande dat indien die aldus verkregen belasbare inkomste (met genoemde uitsluiting) vir genoemde tydperk van twaalf maande nie meer dan twintigduisend pond bedra nie, die belastingskaal nie hoër is nie dan 'n persentasie vasgestel ooreenkomstig die formule:

6

$$y = 20 \left(1 - \frac{6}{x}\right)$$

en indien bedoelde belasbare inkomste meer dan twintig duisend pond bedra, die belastingskaal nie hoër is nie dan 'n persentasie vasgestel ooreenkomstig 'n formule wat verkry word deur die getal 20 in die formule  $y = 20 \left(1 - \frac{6}{x}\right)$  te verhoog met een vir elke volle bedrag van twaalfhonderd en vyftig pond waarby genoemde belasbare inkomste meer dan twintigduisend pond bedra;

- (c) ten opsigte van soveel van die belasbare inkomste van 'n in item (i) van sub-paragraaf (a) bedoelde maatskappy, die vasstelling van die belasbare inkomste waarvan vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto-inkomste van 'n in paragraaf (f) van artikel *sewe* van die Hoofwet bedoelde bedrag, op elke pond wat volgens die vasstelling toe te skryf is aan die inrekening van so 'n bedrag, die bedrag waarby die gemiddelde skaal van normale belasting, soos kragtens paragraaf (b) van sub-artikel (2) bepaal, meer is dan die skaal wat in genoemde item voorgeskryf word.

(B) Wat superbelasting betref, op elke pond van die aan superbelasting onderhewige inkomste, twee sjielings, verhoog met een vierhonderdste van 'n pennie op elke pond van sodanige inkomste wat een pond te boven gaan, maar met sewe sjielings en ses pennies op elke pond as maksimum van die skaal: Met dien verstande dat daar by die bedrag belasting volgens die voorgaande bepalings van hierdie paragraaf bereken, 'n bedrag gevoeg word gelyk aan vyf-en-twintig persent van die netto bedrag wat verkry word nadat die korting waarvoor in artikel *negen-en-twintig* van die Hoofwet voorsiening gemaak word, van die aldus berekende bedrag belasting afgetrek is.

- (2) (a) Vir die doeleindes van paragraaf (A) van sub-artikel (1) sluit inkomste uit die myn van goud in die Unie verkry ook inkomste in wat verkry is van silwer, osmiridium of ander minerale wat in die loop van die myn van goud gewin mag word, en enige inkomste wat volgens die mening van die Kommissaris regstreeks uit die myn van goud voortvloeи.

- (b) For the purposes of sub-paragraph (c) of paragraph (A) of sub-section (1), the average rate of normal tax shall be determined by dividing the total normal tax paid by the company concerned in respect of its aggregate taxable income from gold mining for the period from the first day of July, 1916, to the end of the period assessed, by the number of the pounds contained in the said aggregate taxable income.
- (c) The tax determined in accordance with item (v) of sub-paragraph (a), sub-paragraph (b) or sub-paragraph (c) of paragraph (A) of sub-section (1), shall be payable in addition to any tax determined in accordance with items (i), (ii), (iii) and (iv) of sub-paragraph (a) of the said paragraph.
- (3) For the purpose of assessing any tax imposed by a provincial council in the exercise of its powers under the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), on the incomes of persons and companies, the amounts of normal tax and super tax payable under the Income Tax Acts of the Union by any taxpayer in respect of the year of assessment ending the thirtieth day of June, 1947, shall be deemed to be equal to the respective amounts which would have been payable as normal tax and super tax if item (v) of sub-paragraph (a) of paragraph (A) of sub-section (1) and the provisions relating to the addition referred to in the second proviso to item (iv) of the said sub-paragraph and in the proviso to paragraph (B) of the said sub-section had not been enacted.

Amendment of section 13 of Act 31 of 1941, as amended by section 7 of Act 39 of 1945 and section 8 of Act 55 of 1946.

2. Section *thirteen* of the principal Act is hereby amended—  
 (a) by the substitution in paragraph (a) of sub-section (2) for the words "five pounds" of the words "seven pounds ten shillings"; and  
 (b) by the substitution in paragraph (c) of the said sub-section for the words "one pound ten shillings" of the words "two pounds".

Substitution of section 14 of Act 31 of 1941, as amended by section 5 of Act 34 of 1942, section 3 of Act 47 of 1944 and section 9 of Act 55 of 1946.

3. The following section is hereby substituted for section *fourteen* of the principal Act :  
**"Taxation** 14. The taxable income of any person carrying on of income derived from pastoral, agricultural or other farming operations shall, in so far as it is derived from such operations, be determined in accordance with the provisions of this Act but subject to the Third Schedule thereto."

Amendment of section 20 of Act 31 of 1941, as amended by section 11 of Act 55 of 1946.

4. Section *twenty* of the principal Act is hereby amended—  
 (a) by the substitution in sub-section (1) for the expression "(3) and (5)" of the expression "and (3)";  
 (b) by the substitution for sub-section (2)*ter* of the following sub-section :  
 " (2)*ter*. Subject to the provisions of sub-section (3), the amount to be so deducted each year in the case of income derived from the working of gold mines other than new gold mines shall be—  
 (a) in the case of income so derived up to and including the thirty-first day of December, 1946—  
 (i) in respect of capital expenditure unredeemed as at the thirty-first day of December, 1945, an amount equivalent to the quotient resulting from the division of the unredeemed balance of such capital expenditure as at the close of the immediately preceding year of assessment, by the life of the mine; and  
 (ii) in respect of capital expenditure which is incurred after the commencement of the production of gold, on or after the first day of January, 1946, and before the first day of January, 1947, an amount equivalent to twenty per cent. of the unredeemed balance of such capital expenditure or the quotient resulting from dividing the said unredeemed balance by the life of the mine, whichever is the greater;  
 (b) in the case of income so derived after the thirty-first day of December, 1946, an amount equivalent to twenty-two and a half per cent. of the

- (b) Vir die doeleindes van sub-paragraaf (c) van paragraaf (A) van sub-artikel (1) word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting wat deur die betrokke maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud vir die tydperk vanaf die eerste dag van Julie 1916 tot die end van die tydperk waarvoor aangeslaan word, te deel deur die getal van die ponde wat genoemde totale belasbare inkomste bevat.
- (c) Die belasting ooreenkomstig item (v) van sub-paragraaf (a), sub-paragraaf (b) of sub-paragraaf (c) van paragraaf (A) van sub-artikel (1) vasgestel, is betaalbaar benewens enige belasting vasgestel ooreenkomstig items (i), (ii), (iii) en (iv) van sub-paragraaf (a) van genoemde paragraaf.

(3) Vir die aanslag van 'n belasting deur 'n provinsiale raad in die uitoefening van sy bevoegdhede kragtens die Kon-solidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op inkomste van persone en maatskappye, word die bedrae van normale en superbelasting deur 'n belastingpligtige kragtens die Inkomstebelastingwette van die Unie verskuldig vir die jaar van aanslag wat op die dertigste dag van Junie 1947 eindig, geag gelyk te staan met die onderskeie bedrae wat as normale en superbelasting verskuldig sou gewees het as item (v) van sub-paragraaf (a) van paragraaf (A) van sub-artikel (1) en die bepalings betreffende die byvoeging bedoel in die tweede voorbehoudsbepaling by item (iv) van genoemde sub-paragraaf en in die voorbehoudsbepaling by paragraaf (B) van genoemde sub-artikel, nie wet geword het nie.

**2. Artikel dertien van die Hoofwet word hiermee gewysig—**

- (a) deur in paragraaf (a) van sub-artikel (2) die woorde „vyf pond” te vervang deur die woorde „sewe pond tien sjielings”; en
- (b) deur in paragraaf (c) van genoemde sub-artikel die woorde „een pond tien sjielings” te vervang deur die woorde „twee pond”.

**3. Artikel veertien van die Hoofwet word hiermee deur die volgende artikel vervang :**

„Belasting van inkomste uit boerdery verkry. 14. Die belasbare inkomste van iemand wat vee-, landbou of ander boerdery beoefen, word, vir sover dit uit sulke boerdery verkry word, vas- gestel ooreenkomstig die bepalings van hierdie Wet, maar onderworpe aan die Derde Bylae daarvan.”

Vervanging van artikel 14 van Wet 31 van 1941, soos gewysig deur artikel 5 van Wet 34 van 1942, artikel 3 van Wet 47 van 1944 en artikel 9 van Wet 55 van 1946.

**4. Artikel twintig van die Hoofwet word hiermee gewysig—**

- (a) deur in sub-artikel (1) die uitdrukking „(3) en (5)” te vervang deur die uitdrukking „en (3)”;
- (b) deur sub-artikel (2)ter te vervang deur die volgende sub-artikel :

„(2)ter. Behoudens die by sub-artikel (3) bepaalde, is die bedrag wat, in die geval van inkomste uit die eksplotering van ander goudmyne dan nuwe goudmyne verkry, elke jaar aldus afgetrek moet word—

(a) in die geval van inkomste wat tot en met die een-en-dertigste dag van Desember 1946 aldus verkry is—

(i) ten opsigte van kapitaaluitgawe wat op die een-en-dertigste dag van Desember 1945 ongedelg was, 'n bedrag gelyk aan die kwosiënt wat die resultaat is van die deling van die ongedelgde balans van die kapitaaluitgawe by die afsluiting van die onmiddellik voorafgaande jaar van aanslag, deur die lewe van die myn; en

(ii) ten opsigte van kapitaaluitgawe wat na die aanvang van die produksie van goud, op of na die eerste dag van Januarie 1946 en voor die eerste dag van Januarie 1947 opgeloop is, 'n bedrag gelyk aan twintig persent van die ongedelgde balans van die kapitaaluitgawe, of die kwosiënt wat die resultaat is van die deling van genoemde ongedelgde balans deur die lewe van die myn, na gelang die een of die ander die meeste is;

(b) in die geval van inkomste wat na die een-en-dertigste dag van Desember 1946 aldus verkry is, 'n bedrag gelyk aan twee-en-twintig en 'n half-

unredeemed balance of such capital expenditure as at the close of the year of assessment, after deduction of any amounts allowed under paragraph (a), or the quotient resulting from dividing the said unredeemed balance after such deduction by the life of the mine, whichever is the greater:

Provided that if in any year of assessment a deduction is allowable under both paragraphs (a) and (b) of this sub-section, the deduction allowable under each such paragraph shall be reduced in the proportion that the period in question bears to twelve months and such deduction shall be allowed only in respect of the income for such period."; and

- (c) by the deletion of sub-sections (5) and (6).

**Amendment of section 61bis of Act 31 of 1941, as inserted by section 17 of Act 55 of 1946.**

**5. Section sixty-one bis** of the principal Act is hereby amended by the substitution in sub-section (1) for the words "together with such balance sheet, statement or account" of the words "if the Commissioner so requires".

**Insertion of sections 79bis and 79ter in Act 31 of 1941.**

**6. (1)** The following sections are hereby inserted in the principal Act after section *seventy-nine*:

**"Summoning of witnesses and penalty for non-attendance.** **79bis.** (1) The Commissioner, the appellant or the President of a special court may procure the attendance of any witness (whether residing or for the time being within the area of jurisdiction of that court or not) in the manner prescribed in the regulations.

(2) If any person who has been duly subpoenaed to give evidence at the hearing of an appeal or to produce any book, record, document or thing in his possession or under his control, fails without reasonable cause to attend or to give evidence or to produce that book, record, document or thing according to the subpoena or, unless excused by the President of the court, to remain in attendance throughout the proceedings, the President of the court may, upon being satisfied upon oath or by the return of the person by whom the subpoena was served, that such person has been duly subpoenaed and that his reasonable expenses have been paid or offered to him, impose upon the said person a fine not exceeding twenty-five pounds or, in default of payment, imprisonment for a period not exceeding one month.

(3) If any person so subpoenaed fails to appear or, unless duly excused, to remain in attendance throughout the proceedings, the President of the court may also, upon being satisfied as aforesaid and in case no lawful excuse for such failure seems to him to exist, issue a warrant for the apprehension of that person in order that he may be brought up to give evidence or to produce any book, record, document or thing according to the subpoena, and on failure so to give evidence or produce that book, record, document or thing, to be dealt with in the manner prescribed in sub-section (2).

(4) The President of the court may, on cause shown, remit the whole or any part of any fine or imprisonment which he may have imposed under this section.

(5) The President of the court may order the costs of any postponement or adjournment occasioned by the default of a witness, or any portion of those costs, to be paid out of any fine imposed under this section.

(6) A penalty imposed under sub-section (2) or (3) shall be enforced *mutatis mutandis* as if it were a penalty imposed by a magistrate's court in circumstances such as are described in the relevant sub-section, and the provisions of any law which are applicable in respect of such a penalty imposed by a magistrate's court shall *mutatis mutandis* apply

persent van die ongedelgde balans van die kapitaaluitgawe by die afsluiting van die jaar van aanslag, na aftrekking van bedrae wat kragtens paragraaf (a) toegestaan is, of die kwosiënt wat die resultaat is van die deling van genoemde ongedelgde balans, na bedoelde aftrekking, deur die lewe van die myn, na gelang die een of die ander die meeste is:

Met dien verstande dat indien 'n aftrekking in enige jaar van aanslag kragtens paragraaf (a) sowel as paragraaf (b) van hierdie sub-artikel toelaatbaar is, die aftrekking wat kragtens elk van daardie paragrawe toelaatbaar is, verminder word volgens die verhouding waarin die betrokke tydperk tot twaalf maande staan, en die aftrekking alleen ten opsigte van die inkomste vir daardie tydperk toegestaan word.”; en

(e) deur sub-artikels (5) en (6) te skrap.

5. Artikel *een-en-sestig bis* van die Hoofwet word hiermee Wysiging van gewysig deur in sub-artikel (1) die woorde „tesame met die artikel 61bis van Wet 31 van 1941, soos ingevoeg deur artikel 17 van Wet 55 van 1946.

6. (1) Die volgende artikels word hiermee na artikel *negen-en-sewentig* van die Hoofwet ingevoeg:

*Dagvaar-* 79bis. (1) Die Kommissaris, die appellant of die  
ding van Voorsitter van 'n spesiale hof kan die verskynning  
getuies en van 'n getuie (onverskillig of hy al dan nie binne  
straf vir die regsebed van daardie hof woonagtig is of als-  
versuim om te verskyn. dan sy verblyf daarin hou) op die by regulasie  
te verskyn. voorgeskrewe wyse verkry.

Invoeging van  
artikels 79bis en  
79ter in Wet 31  
van 1941.

(2) Indien iemand wat behoorlik gedagvaar is om by die verhoor van 'n appèl getuenis af te lê of 'n boek, aantekening, dokument of voorwerp in sy besit of onder sy beheer, voor te lê, sonder redelike oorsaak versuim om te verskyn of om getuenis af te lê of om daardie boek, aantekening, dokument of voorwerp ooreenkomsdig die dagvaarding voor te lê, of om, sonder dat die Voorsitter van die hof hom verskoon het, aanwesig te bly solang die verrigtings duur, kan die Voorsitter van die hof, indien hy op grond van 'n beëdigde verklaring of van die relaas van die persoon wat die dagvaarding gedien het, oortuig is dat so iemand behoorlik gedagvaar is en dat sy redelike koste aan hom betaal of aangebied is, so iemand 'n boete van hoogstens vyf-en-twintig pond of, by wanbetaling, gevangenisstraf vir 'n tydperk van hoogstens 'n maand oplê.

(3) Indien iemand wat aldus gedagvaar is, versuim om te verskyn, of sonder behoorlik verskoon te wees, versuim om aanwesig te bly solank die verrigtings duur, kan die Voorsitter van die hof ook, indien hy oortuig is soos voormeld en mits daar geen wettige verontskuldiging vir die versuim blyk te wees nie, 'n lasbrief vir die inhegneming van daardie persoon uitreik ten einde hom voor die hof te laat bring om getuenis af te lê of om ooreenkomsdig die dagvaarding 'n boek, aantekening, dokument of voorwerp voor te lê, en om by versuim om aldus getuenis af te lê of daardie boek, aantekening of voorwerp voor te lê, op die in sub-artikel (2) voorgeskrewe wyse mee gehandel te word.

(4) Die Voorsitter van die hof kan, indien gegronde rede aangevoer word, algehele of gedeeltelike kwytskelding verleen van 'n boete of van gevangenisstraf wat hy kragtens hierdie artikel opgelê het.

(5) Die Voorsitter van die hof kan beveel dat die koste van 'n uitstel of verdaging wat deur die versuim van 'n getuie veroorsaak is, geheel of ten dele uit 'n boete wat kragtens hierdie artikel opgelê is, betaal word.

(6) 'n Kragtens sub-artikel (2) of (3) opgelegde straf word ten uitvoer gelê *mutatis mutandis* asof dit 'n straf is wat 'n magistraatshof opgelê het onder omstandighede soos die wat in die toepaslike sub-artikel beskryf word, en die wetsbepalings wat ten opsigte van so 'n straf deur 'n magistraatsho

in respect of a penalty imposed under either of the said sub-sections.

**Contempt  
of special  
court.**

**79ter.** (1) If during the sitting of a special court, any person wilfully insults a member of the court or any officer of the court attending at the sitting, or wilfully interrupts the proceedings of the court or otherwise misbehaves himself in the place where the court is held, the President of the court may make an order committing that person to imprisonment for any period not exceeding one month or order that person to pay a fine not exceeding fifty pounds or in default of payment thereof to be imprisoned for such a period.

(2) An order made under sub-section (1) shall be executed *mutatis mutandis* as if it were an order made by a magistrate's court under circumstances such as are described in that sub-section, and the provisions of any law which are applicable in respect of such an order made by a magistrate's court shall *mutatis mutandis* apply in respect of an order made under the said sub-section.".

(2) The amendments referred to in sub-section (1) shall take effect as from the commencement of this Act.

**Addition of  
Schedule to Act  
31 of 1941.**

**7.** The Schedule to this Act is hereby added after the Second Schedule to the principal Act.

**Commencement  
of certain amend-  
ments.**

**8.** The amendments effected by this Act shall, except where otherwise provided or where it otherwise appears from the amendments, first take effect in respect of assessments for the year of assessment ending upon the thirtieth day of June, 1947.

**Short title.**

**9.** This Act shall be called the Income Tax Act, 1947.

### Schedule.

(THIRD SCHEDULE TO ACT NO 31 OF 1941.)

*Computation of Taxable Income Derived from Pastoral, Agricultural or other Farming Operations (Section fourteen of this Act.)*

1. In this Schedule, a reference to the end of a year of assessment includes, where the period assessed is less than twelve months, a reference to the end of the period assessed.

2. Every farmer (other than a company which commenced or recommenced farming operations on or after the first day of July, 1943) who was carrying on farming operations as at the thirtieth day of June, 1946, and who has not in respect of such farming operations previously exercised an option whether the values of livestock and produce held by him and not disposed of at the beginning and end of each year of assessment shall or shall not be taken into account in the determination of the taxable income derived by him from such farming operations shall be entitled to exercise such option.

*Farmers who do not take into Account the Values of Livestock and Produce.*

3. Subject to such adjustment as to the Commissioner may seem to be fair and reasonable in respect of the value of any livestock or produce held by any farmer on the thirtieth day of June, 1913, or the date upon which he commenced farming operations, whichever date is the later, every farmer who prior to the thirtieth day of June, 1946, had elected or who after that date is entitled to and does elect not to take into account the values of livestock and produce, shall be chargeable in each year of assessment in respect of all amounts whatsoever for which livestock or produce have been disposed of by him or on his behalf during that year of assessment, including the cost to him of livestock or produce donated by him to any other person, together with such other expenditure incurred by him in connection with the livestock or produce so donated as may have been allowed to him as a deduction in the determination of his taxable income, whether in the current or any previous year of assessment, under the provisions of this or any previous Income Tax Act.

4. (1) In the determination of the taxable income of any farmer to whom the provisions of paragraph 3 apply, there shall be allowable as a deduction so much of any expenditure incurred by him in the purchase of livestock in any year of assessment as does not exceed the gross income derived by him in that year of assessment from farming operations.

(2) Any amount by which the expenditure so incurred exceeds the gross income derived by any such farmer from farming operations in any year of assessment shall be carried forward to the succeeding year or years of assessment and shall, to the extent to which the gross income derived from farming operations in any year of assessment exceeds the

opgelê, van toepassing is, is *mutatis mutandis* ten opsigte van 'n straf kragtens een of ander van genoemde sub-artikels opgelê, van toepassing.

**Minagting van spesiale hof.**

**79ter.** (1) Indien iemand gedurende 'n sitting van 'n spesiale hof opsetlik 'n lid van die hof of 'n by die sitting aanwesige beampte van die hof beledig, of opsetlik die verrigtings van die hof onderbreek of hom op ander wyse aan wangedrag skuldig maak in die plek waar die hofsitting gehou word, kan die Voorsitter van die hof 'n bevel gee waarby so iemand vir 'n tydperk van hoogstens 'n maand na die gevangenis verwys word of waarby so iemand 'n boete van hoogstens vyftig pond en by wanbetaling gevangenisstraf vir so 'n tydperk opgelê word.

(2) 'n Bevel kragtens sub-artikel (1) gegee, word ten uitvoer gelê *mutatis mutandis* asof dit 'n bevel is wat 'n magistraatshof gegee het onder omstandighede soos die wat in sub-artikel (1) beskryf word, en die wetsbepalings wat ten opsigte van so 'n bevel deur 'n magistraatshof gegee, van toepassing is, is *mutatis mutandis* ten opsigte van 'n bevel kragtens genoemde sub-artikel gegee, van toepassing.”.

(2) Die in sub-artikel (1) bedoelde wysigings tree in werking by die inwerkingtreding van hierdie Wet.

**7. Die Bylae by hierdie Wet word hiermee na die Tweede Byvoeging van Bylae van die Hoofwet bygevoeg.**

Byvoeging van  
Bylae by Wet 31  
van 1941.

**8. Die wysigings deur hierdie Wet aangebring tree, behalwe waar anders bepaal word of anders uit die wysigings blyk, "vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1947 eindig.**

Inwerking-  
treding van  
sekere wysigings.

**9. Hierdie Wet heet die Inkomstebelastingwet, 1947.**

Kort titel.

### Bylae.

(DERDE BYLAE VAN WET NO. 31 VAN 1941).

**Berekening van belasbare inkomste verkry uit vee-, landbou of ander boerdery (artikel veertien van hierdie Wet).**

1. In hierdie Bylae is 'n verwysing na die end van 'n jaar van aanslag, waar die tydperk waarvoor aangeslaan word minder dan twaalf maande beloop, ook 'n verwysing na die end van die tydperk waarvoor aangeslaan word.

2. Elke boer (behalwe 'n maatskappy wat op of na die eerste dag van Julie 1943 met boerdery begin het of weer daarmee begin het) wat op die dertigste dag van Junie 1948 besig was om boerdery te beoefen en wat nie tevore ten opsigte van bedoelde boerdery 'n keuse uitgeoefen het nie, of die waardes van lewende hawe en produkte deur hom aan die begin en end van elke jaar van aanslag besit en nie van die hand gesit nie, by die vasstelling van die belasbare inkomste deur hom uit bedoelde boerdery verkry, in rekening gebring moet word al dan nie, is geregtig op die uitoefening van so 'n keuse.

**Boere wat nie die waardes van lewende hawe en produkte in rekening bring nie.**

3. Onderworpe aan sodanige wysiging as wat volgens oordeel van die Kommissaris billik en redelik is ten opsigte van die waarde van lewende hawe en produkte deur 'n boer besit op die dertigste dag van Junie 1913 of die datum waarop hy met boerdery begin het, na gelang die een of die ander datum die laatste is, is elke boer wat voor die dertigste dag van Junie 1946 gekies het, of wat na daardie datum geregtig is om te kies en die keuse uitoefen om nie die waardes van lewende hawe en produkte in rekening te bring nie, in elke jaar van aanslag belasbaar ten opsigte van alle bedrae hoegenaamd waarvoor lewende hawe en produkte gedurende daardie jaar van aanslag deur of ten behoeve van hom van die hand gesit is, met inbegrip van die bedrag wat lewende hawe of produkte wat hy aan iemand anders geskenk het, hom gekos het, tesame met die ander onkoste wat hy gemaak het in verband met die aldus geskenkte lewende hawe of produkte en wat by die vasstelling van sy belasbare inkomste, ditsy in die lopende of 'n vorige jaar van aanslag, ingevolge die bepalings van hierdie of 'n vorige Inkomstebelastingwet aan hom as 'n vermindering toegestaan mag gewees het.

4. (1) By die vasstelling van die belasbare inkomste van 'n boer op wie die bepalings van paragraaf 3 van toepassing is, word soveel van enige koste wat hy by die aankoop van lewende hawe in 'n jaar van aanslag gemaak het, as wat nie meer bedra nie dan die brutoinkomste wat hy in daardie jaar van aanslag uit boerdery verkry het, as 'n vermindering toegestaan.

(2) Enige bedrag waarmee die aldus gemaakte koste meer is dan die brutoinkomste wat so 'n boer in 'n jaar van aanslag uit boerdery verkry het, word oorgedra na die volgende jaar of jare van aanslag, en word n die mate waarin die brutoinkomste in 'n jaar van aanslag uit boerdery

expenditure incurred in the purchase of livestock in that year, be allowed as a deduction until the said amount by which the expenditure exceeds the gross income has been extinguished.

5. Every farmer to whom the provisions of paragraph 3 apply shall furnish to the Commissioner at any time when the Commissioner so requires a statement setting out to the best of his knowledge and belief the value of the livestock and produce held by him on the thirtieth day of June, 1913, or the date upon which he commenced farming operations, whichever is the later date.

*Farmers who take into Account the Values of Livestock and Produce.*

6. Every farmer, other than a farmer who has exercised the option not to take into account the values of his livestock and produce, shall include in his return rendered for income tax purposes the value of all livestock or produce held and not disposed of at the beginning and end of each year of assessment.

7. (1) Subject to the provisions of sub-paragraphs (2) and (3) the value of livestock (reduced as provided in paragraph 9) or produce held and not disposed of at the end of the year of assessment shall be included in income for such year of assessment, and there shall be allowed as a deduction from such income the value of livestock or produce, as determined in accordance with the provisions of paragraph 8, held and not disposed of at the beginning of the year of assessment.

(2) For the purposes of sub-paragraph (1), the value of livestock (reduced as provided in paragraph 9) or produce held and not disposed of at the end of any year of assessment by any person who discontinued farming operations during such year, shall be included in his income for such year.

(3) Any livestock which is the subject of any 'sheep lease' or similar agreement concerning livestock, shall be deemed to be held and not disposed of by the grantor of such lease or agreement.

8. The values of livestock and produce held and not disposed of at the beginning of the year of assessment shall, subject to the provisions of paragraph 10, be deemed to be—

(a) in the case of a farmer who was carrying on farming operations on the last day of the year immediately preceding such year of assessment—

(i) the values of livestock (reduced as provided in paragraph 9) and produce held and not disposed of by him at the end of the year immediately preceding such year of assessment ; together with

(ii) such value as the Commissioner may allow in respect of livestock or produce acquired by such farmer during the year of assessment otherwise than by purchase or natural increase or in the ordinary course of farming operations ; and

(b) in the case of any person commencing or re-commencing farming operations during the year of assessment—

(i) the value of any livestock or produce held and not disposed of by him at date of such commencement or re-commencement if the cost of such livestock or produce has not previously been allowed as a deduction, or would have been allowed as a deduction if he had rendered income tax returns, in the determination of his taxable income ; together with

(ii) such value as the Commissioner may allow in respect of livestock or produce acquired by such person during the year of assessment otherwise than by purchase or natural increase or in the ordinary course of farming operations.

9. (1) The value of the livestock held at the beginning and end of the year of assessment by any farmer (other than a company which commenced or re-commenced farming operations on or after the first day of July, 1943) shall, subject to sub-paragraph (2), be reduced by such an amount as in the opinion of the Commissioner is fair and reasonable having regard to the risk of mortality of such livestock.

(2) No such reduction shall be made from the value in terms of paragraph 8 of livestock held and not disposed of—

(a) at the beginning of any year of assessment in which farming is commenced or re-commenced ; or

(b) at the beginning of any year of assessment in respect of which a farmer in terms of sub-paragraph (1) of paragraph 11 is first permitted to take into account the value of livestock held and not disposed of at the beginning and end of each year of assessment.

10. If livestock or produce has been donated by any farmer during any year of assessment, the value (reduced as provided in paragraph 9) of the livestock or produce held by him at the beginning of that year of assessment, shall be reduced by the cost to him of the livestock or produce so donated, together with such other expenditure incurred by him in connection with such livestock or produce as may have been allowed to him as a deduction in the determination of his taxable income, whether in the current or any previous year of assessment under the provisions of this or any previous Income Tax Act.

11. (1) Any farmer who has elected not to take into account the values of his livestock or produce shall be permitted to adopt the alternative method.

(2) There shall be included in the income of any farmer who has so adopted the alternative method, in respect of each year of assessment—

(a) the value of livestock (reduced as provided in paragraph 9) or produce held and not disposed of at the end of that year of assessment ;

verkry meer bedra dan die koste wat in daardie jaar by die aankoop van lewende hawe gemaak is, as 'n vermindering toegestaan, totdat genoemde bedrag waarmee die koste meer is dan die bruto-inkomste, uitgewis is.

5. Elke boer op wie die bepalings van paragraaf 3 van toepassing is, moet te eniger tyd wanneer die Kommissaris dit verlang, aan die Kommissaris 'n opgaaf verstrek waarin hy na sy beste wete en oortuiging die waarde aangee van die lewende hawe en produkte wat hy op die dertigste dag van Junie 1943 of die datum waarop hy met boerdery begin het, na gelang die een of die ander datum die laatste is, besit het.

*Boere wat die waardes van lewende hawe en produkte in rekening bring.*

6. Elke boer, behalwe 'n boer wat die keuse uitgeoefen het om nie die waardes van sy lewende hawe en produkte in rekening te bring nie, moet in die opgaaf wat vir inkcmstebelastingdoeleindes verstrek, die waarde insluit van lewende hawe of produkte wat hy aan die begin en end van elke jaar van aanslag besit en nie van die hand gesit het nie.

7. (1) Behoudens die by sub-paragrawe (2) en (3) bepaalde, word die waarde van lewende hawe (verminder soos in paragraaf 9 bepaal) of produkte wat aan die end van die jaar van aanslag besit word en nie van die hand gesit is nie, by die inkcmste vir daardie jaar van aanslag ingerekken, en word die waarde van lewende hawe of produkte, soos ooreenkomsdig die bepalings van paragraaf 8 vasgestel, wat aan die begin van die jaar van aanslag besit word en nie van die hand gesit is nie, as 'n vermindering van bedoelde inkcmste toegestaan.

(2) By die toepassing van sub-paragraaf (1) word die waarde van lewende hawe (verminder soos in paragraaf 9 bepaal) of produkte wat aan die end van 'n jaar van aanslag besit word en nie van die hand gesit is nie deur iemand wat gedurende daardie jaar boerdery gestaak het, by sy inkomste vir daardie jaar ingerekken.

(3) Lewende hawe wat onderworpe is aan 'n skaappagr. of soortgelyke ooreenkoms betreffende lewende hawe, word geag besit te word en nie van die hand gesit te wees nie deur die persoon wat die pag of ooreenkoms toegestaan het.

8. Die waardes van lewende hawe en produkte wat aan die begin van die jaar van aanslag besit word en nie van die hand gesit is nie, word, behoudens die by paragraaf 10 bepaalde—

(a) in die geval van 'n boer wat op die laaste dag van die jaar wat die jaar van aanslag onmiddellik voorafgaan, besig was om boerdery te beoefen—

(i) geag die waardes te wees van lewende hawe (verminder soos in paragraaf 9 bepaal) en produkte wat hy aan die end van die jaar wat die jaar van aanslag onmiddellik voorafgaan, besit en nie van die hand gesit het nie; tesame met

(ii) die waarde wat die Kommissaris mag toestaan ten opsigte van lewende hawe of produkte wat die boer gedurende die jaar van aanslag anders verkry het dan deur aankoop of natuurlike aanwas of in die gewone loop van boerdery;

(b) in die geval van iemand wat gedurende die jaar van aanslag met boerdery begin of weer daarmee begin—

(i) geag die waarde te wees van lewende hawe of produkte wat hy op die datum waarop hy aldus begin of weer begin het, besit en nie van die hand gesit het nie, indien die koste van daardie lewende hawe of produkte nie by die vasstelling van sy belasbare inkomste tervore reeds as 'n vermindering toegestaan is of as 'n vermindering toegestaan sou gewees het nie as hy inkcmstebelasting-opgawes sou verstrek het; tesame met

(ii) die waarde wat die Kommissaris mag toestaan ten opsigte van lewende hawe of produkte wat so iemand gedurende die jaar van aanslag anders verkry het dan deur aankoop of natuurlike aanwas of in die gewone loop van boerdery.

9. (1) Die waarde van lewende hawe deur 'n boer (behalwe 'n maatskappy wat op of na die eerste dag van Julie 1943 met boerdery begin het of weer daarmee begin het) aan die begin en die end van die jaar van aanslag besit, word, behoudens die by sub-paragraaf (2) bepaalde, verminder met 'n bedrag wat na die mening van die Kommissaris billik en redelik is, gesien die gevare van sterfte onder die lewende hawe.

(2) So 'n vermindering van die waarde volgens paragraaf 8 van lewende hawe wat besit word en nie van die hand gesit is nie, vind nie plaas, nie—

(a) aan die begin van 'n jaar van aanslag waarin met boerdery begin of weer daarmee begin is; of

(b) aan die begin van 'n jaar van aanslag ten opsigte waarvan 'n boer ooreenkomsdig sub-paragraaf (1) van paragraaf 11 die eerste maal toegelaat word om die waarde van lewende hawe wat hy aan die begin en eind van elke jaar van aanslag besit en nie van die hand gesit het nie, in rekening te bring.

10. Indien lewende hawe of produkte gedurende 'n jaar van aanslag deur 'n boer gesenk is, word die waarde (verminder soos in paragraaf 9 bepaal) van die lewende hawe of produkte wat hy aan die begin van daardie jaar van aanslag besit het, verminder met die bedrag wat die aldus gesenkte lewende hawe of produkte hom gekos het, tesame met die ander onkoste wat hy in verband met die lewende hawe of produkte gemaak het en wat by die vasstelling van sy belasbare inkomste, dus in die lopende of 'n vorige jaar van aanslag, ingevolge die bepalings van hierdie of 'n vorige inkcmstebelastingwet aan hom as 'n vermindering toegestaan mag gewees het.

11. (1) 'n Boer wat verkies het om nie die waardes van sy lewende hawe of produkte in rekening te bring nie, word toegelaat om die alternatiewe metode aan te neem.

(2) By die inkomste van 'n boer wat aldus die alternatiewe metode aangeneem het, word ten opsigte van elke jaar van aanslag ingerekken—

(a) die waarde van lewende hawe (verminder soos in paragraaf 9 bepaal) of produkte wat hy aan die end van daardie jaar besit en nie van die hand gesit het nie;

(b) so much of the value, as determined by the Commissioner in terms of paragraph 16, of the produce held and not disposed of by such farmer at the beginning of the year of assessment in respect of which he is first permitted to take into account the value of his produce, as does not exceed the sale price of produce disposed of by him during the year in respect of which the assessment is made, until the amounts so included are in the aggregate equal to the value, as so determined, of the produce held by him at such beginning;

(c) so much of the value of livestock held and not disposed of by him at the beginning of the year of assessment in respect of which he is first permitted to take into account the value of livestock, as does not exceed the value in terms of paragraph 12 of livestock sold during the year in respect of which the assessment is made (or twenty per cent. of the lastmentioned value in respect of the year of assessment ending on the thirtieth day of June, 1947, if it appears to the Commissioner that the livestock has been sold solely on account of conditions of drought or disease), until the amounts so included are in the aggregate equal to the amount by which the value of the livestock held and not disposed of by such farmer at such beginning, exceeds the total of—

- (i) any expenditure incurred by him in the purchase of livestock which has not been allowed as a deduction in previous years under the provisions of paragraph 4 or any corresponding provision; and
- (ii) the value of any livestock held and not disposed of by such farmer on the thirtieth day of June, 1913, or on the date upon which he commenced or re-commenced farming operations, whichever date is the later.

12. The value to be placed upon livestock (other than livestock acquired by purchase for stud purposes) for the purposes of this Schedule shall be—

(a) in the case of livestock acquired by a farmer other than a company which commenced or re-commenced farming operations on or after the first day of July, 1943—

- (i) if acquired by purchase, either the purchase price paid or the standard value applicable to the livestock; or
- (ii) if acquired otherwise than by purchase, the standard value applicable to the livestock;

(b) in the case of livestock acquired by a company which commenced or re-commenced farming operations on or after the first day of July, 1943—

- (i) if acquired by purchase, either the purchase price paid or the price which in the opinion of the Commissioner is the current market price of the livestock; or
- (ii) if acquired otherwise than by purchase, the price which in the opinion of the Commissioner is the current market price of the livestock.

13. The standard value applicable to any class of livestock shall be—

(a) the standard value as fixed by regulation made under any previous Act for that class of livestock; or

(b) such standard value as may be fixed by regulation under this Act; or

(c) in the case of any farmer who may have adopted any standard value under the provisions of sub-section (4) of section nine of the Income Tax (Consolidation) Act, 1917 (Act No. 41 of 1917), or of paragraph (d) of sub-section (8) of section fifteen of the Income Tax Act, 1925 (Act No. 40 of 1925), the standard value so adopted in respect of such class of livestock; or

(d) in the case of any farmer rendering his first return in respect of farming operations after the commencement of this Act or including in a return under this Act such a class of livestock for the first time, either the standard value as fixed by regulation having effect in respect of the period for which his return is rendered or such standard value as he may adopt for that class of livestock, at the option of such farmer.

14. The exercise of the option under sub-paragraph (d) of paragraph 13 shall be binding upon the farmer in respect of all subsequent returns for income tax purposes and no standard value fixed by any farmer whether under this Act or any previous Act may be varied by him in respect of any subsequent year of assessment, save with the consent and approval of the Commissioner, and upon such terms as the Commissioner may require.

15. The value to be placed upon livestock acquired by purchase for stud purposes shall be the purchase price paid for that livestock.

16. The value to be placed upon produce included in any return shall be such fair and reasonable value as the Commissioner may fix.

#### *Provisions relating to all Farmers.*

17. (1) Subject to the provisions of sub-paragraphs (2) and (3), there shall be allowable as deductions in the determination of the taxable income derived by any farmer, the expenditure incurred by him during the year of assessment in respect of—

- (a) dipping tanks;
- (b) dams, water-furrows, boreholes and pumping plants;
- (c) fences;

- (b) soveel van die waarde, soos deur die Kommissaris ooreenkomsdig paragraaf 16 bepaal, van die produkte wat die boer besit en nie van die hand gesit het nie aan die begin van die jaar van aanslag ten opsigte waarvan hy die eerste maal toegelaat word om die waarde van sy produkte in rekening te bring, as wat nie meer is nie dan die verkoopprys van produkte wat hy van die hand gesit het gedurende die jaar ten opsigte waarvan aangeslaan word, totdat die aldus ingerekende bedrae tesame gelykstaan met die aldus bepaalde waarde van die produkte wat hy aan bedoelde begin besit het ;
- (c) soveel van die waarde van lewende hawe wat hy besit en nie van die hand gesit het nie aan die begin van die jaar van aanslag ten opsigte waarvan hy die eerste maal toegelaat word om die waarde van lewende hawe in rekening te bring, as wat nie meer is nie dan die waarde, volgens paragraaf 12, van lewende hawe wat hy verkoop het gedurende die jaar ten opsigte waarvan aangeslaan word (of twintig persent van laasgenoemde waarde ten opsigte van die jaar van aanslag wat op die dertigste dag van Junie 1947 eindig, indien dit aan die Kommissaris blyk dat die lewende hawe bloot op grond van droogte- of siekte-toestande verkoop is), totdat die aldus ingerekende bedrae gesamentlik gelykstaan met die bedrag waarby die waarde van die lewende hawe wat bedoelde boer aan bedoelde begin besit en nie van die hand gesit het nie, meer is dan die totaal van—
- (i) enige koste wat hy gemaak het by die aankoop van lewende hawe en wat nie in vorige jare ingevolge die bepalings van paragraaf 4 of enige ooreenstemmende bepalings as 'n vermindering toegestaan is nie ; en
  - (ii) die waarde van lewende hawe wat bedoelde boer besit en nie van die hand gesit het nie op die dertigste dag van Junie 1913 of op die datum waarop hy met boerdery begin het of weer daarmee begin het, na gelang die een of die ander datum die laatste is.

12. Die waarde wat vir die doeleindes van hierdie Bylae op lewende hawe (behalwe lewende hawe wat vir aanteeldoeleindes aangekoop is) gestel moet word, is—

- (a) in die geval van lewende hawe wat deur 'n boer (behalwe 'n maatskappy wat op of na die eerste dag van Julie 1943 met boerdery begin het of weer daarmee begin het) verkry is—
  - (i) indien deur aankoop verkry, of die koopprys wat betaal is of die standaardwaarde wat op die lewende hawe van toepassing is ; of
  - (ii) indien op 'n ander wyse dan deur aankoop verkry, die standaardwaarde wat op die lewende hawe toepaslik is ;
- (b) in die geval van lewende hawe wat verkry is deur 'n maatskappy wat op of na die eerste dag van Julie 1943 met boerdery begin of weer daarmee begin het—
  - (i) indien deur aankoop verkry, of die koopprys wat betaal is of die prys wat na die mening van die Kommissaris die heersende markprys van die lewende hawe is ; of
  - (ii) indien op 'n ander wyse dan deur aankoop verkry, die prys wat na die mening van die Kommissaris die heersende markprys van die lewende hawe is.

13. Die standaardwaarde toepaslik op een of ander soort lewende hawe, is—

- (a) die standaardwaarde soos vasgestel by regulasie kragtens 'n vorige Wet vir daardie soort lewende hawe uitgevaardig ; of
- (b) die standaardwaarde wat by regulasie kragtens hierdie Wet vasgestel mag word ; of
- (c) in die geval van 'n boer wat 'n standaardwaarde aangeneem het ingevolge die bepalings van sub-artikel (4) van artikel *negé* van die „Inkomstebelasting (Konsolidatie) Wet, 1917“ (Wet No. 41 van 1917), of van paragraaf (d) van sub-artikel (8) van artikel *vijftien* van die Inkomstebelastingwet, 1925 (Wet No. 40 van 1925), die standaardwaarde aldus aangeneem ten opsigte van daardie soort lewende hawe ; of
- (d) in die geval van 'n boer wat sy eerste opgaaf ten aansien van boerdery-werkzaamhede na die inwerkingtreding van hierdie Wet verstrek of wat in 'n opgaaf ingevolge hierdie Wet vir die eerste maal so 'n soort lewende hawe insluit, of die standaardwaarde soos vasgestel by regulasie wat van krag is ten opsigte van die tydperk waarvoor sy opgaaf verstrek word of die standaardwaarde wat hy mag aanneem vir daardie soort lewende hawe, volgens keuse van so 'n boer.

14. Die uitoefening van 'n keuse ingevolge sub-paragraaf (d) van paragraaf 13 is bindend vir die boer ten opsigte van alle daaropvolgende opgawes vir inkomstebelastingdoeleindes en geen standaardwaarde deur 'n boer vasgestel, ditsy ingevolge hierdie Wet of 'n vorige Wet, kan deur hom ten opsigte van enige volgende jaar gewysig word nie, dan alleen met toestemming en goedkeuring van die Kommissaris en op die voorwaardes wat die Kommissaris mag stel.

15. Die waarde wat gestel moet word op lewende hawe wat vir aanteeldoeleindes aangekoop is, is die koopprys wat vir daardie lewende hawe betaal is.

16. Die waarde wat gestel moet word op produkte wat in 'n opgaaf ingesluit is, is so 'n billike en redelike waarde as wat die Kommissaris mag vasstel.

#### *Bepalings wat betrekking het op alle boere.*

17. (1) Behoudens die by sub-paragrawe (2) en (3) bepaalde, word daar by die vasstelling van die belasbare inkomste deur 'n boer verkry, as verminderings toegestaan, die koste wat hy gedurende die jaar van aanslag gemaak het ten opsigte van—

- (a) dipbakke ;
- (b) damme, watervore, boorgate en pompmasjiene ;
- (c) omheinings ;

- (d) the eradication of noxious plants;
- (e) the prevention of soil erosion;
- (f) the erection of buildings used in connection with farming operations other than those used for domestic purposes;
- (g) the establishment of orchards and vineyards.

(2) No deduction under paragraphs (d) and (j) of sub-section (2) of section eleven of this Act shall be allowed in respect of any machinery, articles or plant for which a deduction under sub-paragraph (1) of this paragraph has been allowed, and no deduction under paragraph (j) of the said sub-section shall be allowed in respect of expenditure of a capital nature for which a deduction under sub-paragraph (1) of this paragraph has been allowed.

(3) The total amount allowable as deductions to any farmer under sub-paragraph (1) in any year of assessment shall not exceed an amount equal to thirty per cent. of the gross income derived by him from farming operations during that year of assessment.

- (d) die uitroei van onkruid ;
- (e) die voorkoming van grondverspoeling ;
- (f) die oprigting van geboue wat in verband met boerdery-werk-saamhede gebruik word, behalwe die wat vir huishoudelike doeleindes gebruik word ;
- (g) die aanplant van boorde en wingerde.

(2) Geen vermindering ingevolge paragrawe (d) en (j) van sub-artikel (2) van artikel elf van hierdie Wet, word toegestaan ten opsigte van masjinerie, artikels of toerusting waarvoor 'n vermindering ingevolge sub-paragraaf (1) van hierdie paragraaf toegestaan is nie en geen vermindering ingevolge paragraaf (j) ter van genoemde sub-artikel word toegestaan ten opsigte van onkoste van 'n kapitale aard waarvoor 'n vermindering ingevolge sub-paragraaf (1) van hierdie paragraaf toegestaan is nie.

(3) Die totaalbedrag wat ingevolge sub-paragraaf (1) aan 'n boer in 'n jaar van aanslag as verminderings toegestaan kan word, mag nie meer bedra nie dan 'n bedrag gelyk aan dertig persent van die brutotoekomste wat hy gedurende daardie jaar van aanslag uit boerdery verkry het.

No. 56, 1947.]

# ACT

**To apply a sum not exceeding one hundred and seventy-eight million six hundred and twenty-seven thousand four hundred and eighty-one pounds towards the service of the Union, for the financial year ending on the thirty-first day of March, 1948.**

*(English text signed by the Governor-General.)  
(Assented to 5th June, 1947.)*

**B**E IT ENACTED by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

**Exchequer Account charged with sums not exceeding £118,808,481 on revenue account.**

1. The Exchequer Account of the Union is hereby charged with such sums of money as may be required for the service of the Union for the financial year ending on the thirty-first day of March, 1948, not exceeding in the aggregate the sum of one hundred and eighteen million eight hundred and eight thousand four hundred and eighty-one pounds on revenue account as shown in column 1 of the First Schedule hereto.

**Exchequer Account charged with sums not exceeding £55,127,000 on loan account.**

2. The Exchequer Account of the Union is further charged with such sums of money as may be required for the service of the Union for the financial year ending on the thirty-first day of March, 1948, not exceeding in the aggregate the sum of fifty-five million one hundred and twenty-seven thousand pounds on loan account as shown in column 1 of the Second Schedule hereto.

**War Stores Disposal Account charged with sums not exceeding £4,892,000.**

3. The War Stores Disposal Account established in terms of section two of the Finance Act, 1946, is hereby charged with such sums of money as may be required for the services specified in the Annexure to Revenue Vote No. 5 (Defence) for the financial year ending on the thirty-first day of March, 1948, not exceeding in the aggregate the sum of four million six hundred and ninety-two thousand pounds as shown in column 1 of the Third Schedule hereto.

**How money to be applied.**

4. The money appropriated by this Act shall be applied to the services detailed in the Schedules hereto, and more particularly specified in the Estimates of Expenditure from Revenue Funds [U.G. 1—1947 and U.G. 36—1947] and in the Estimates of Expenditure from Loan Funds [U.G. 30—1947], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of fifteen million three hundred and seventy-five thousand pounds for capital expenditure of railways and harbours, shown under Loan Vote "A" in the Second Schedule, the authority granted by this Act shall be deemed to apply only to the transfer of that sum from the Consolidated Revenue Fund to the Railway and Harbour Fund, and the expenditure of the said sum shall be in accordance with any appropriation made by Parliament in that behalf.

**Minister may approve variation.**

5. With the approval of the Minister of Finance, a saving on any sub-head of a vote may be made available to meet excess expenditure on any other sub-head, or expenditure on a new sub-head of the same vote: Provided that no excess shall be incurred on the sums appearing in column 2 of the Schedules hereto, nor shall savings thereon be available for any purpose other than that for which the money is hereby granted as indicated in the said Schedules.

**Short title.**

6. This Act shall be called the Appropriation Act, 1947.

No. 56, 1947.]

# WET

**Tot aanwending van 'n som van nie meer nie as een-honderd agt-en-sewentigmiljoen seshonderd sewe-en-twintigduisend vierhonderd een-en-tagting pond ten behoeve van die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1948.**

(Engelse teks deur die Goewerneur-Generaal geteken.)  
(Goedgekeur op 5 Junie 1947.)

**DIT WORD BEPAAL** deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg :—

**1.** Die Skatisrekening van die Unie word hiermee belas met sodanige somme geld as wat benodig mag wees vir die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1948, maar gesamentlik nie meer nie as eenhonderd-en-agtienmiljoen agthonderd-en-agt-duisend vierhonderd een-en-tagting pond op die inkomsterekening, soos uiteengesit in kolom 1 van die Eerste Bylae tot hierdie Wet.

**2.** Die Skatkisrekening van die Unie word verder belas met sodanige somme geld as wat benodig mag wees vir die diens van die Unie vir die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1948, maar gesamentlik nie meer nie as vyf-en-vyftigmiljoen eenhonderd sewe-en-twintigduisend pond op die leningsrekening, soos uiteengesit in kolom 1 van die Tweede Bylae tot hierdie Wet.

**3.** Die Oorlogsgoederebeskikkingsrekening, ingestel ingevolge artikel *twoe* van die Finansiewet, 1946, word hiermee belas met sodanige somme geld as wat benodig mag wees vir die dienste opgenoem in die Aanhangsel tot Inkombestebegrottingspos. No. 5 (Verdediging) gedurende die finansiële jaar wat eindig op die een-en-dertigste dag van Maart 1948, maar gesamentlik nie meer nie as viermiljoen seshonderd twee-en-negentigduisend pond, soos uiteengesit in kolom 1 van die Derde Bylae tot hierdie Wet.

**4.** Die geld wat deur hierdie Wet beskikbaar gestel word moet aangewend word vir die dienste, in besonderhede vermeld in die Bylaes tot hierdie Wet en omstandiger uiteengesit in die Begrotings van Uitgawes uit Inkombestefondse [U.G. 1—1947 en U.G. 36—1947], en in die Begroting van Uitgawes uit Leningsfondse [U.G. 30—1947], soos deur die Parlement goedgekeur, en vir geen ander doel nie : Met dien verstande dat, in die geval van die som van vyftienmiljoen driehonderd vyf-en-sewentigduisend pond kapitaaluitgawe van spoorweë en hawens, wat voorkom onder Leningsbegrottingspos „A” in die Tweede Bylae, die magtiging by hierdie Wet verleen geag word alleen van toepassing te wees op die oordrag van die som van die Gekonsolideerde Inkombestefonds na die Spoorweg- en Hawefonds, en die besteding van gemelde som moet plaasvind ooreenkomsdig 'n bewilliging van die Parlement wat daarop betrekking het.

**5.** Met die goedkeuring van die Minister van Finansies mag 'n besparing onder die een sub-hoof van 'n begrottingspos aangewend word tot dekking van te grote uitgawe onder 'n ander sub-hoof of van uitgawe onder 'n nuwe sub-hoof van dieselfde begrottingspos : Met dien verstande dat die somme wat voorkom in kolom 2 van die Bylaes tot hierdie Wet nie oorskry mag word nie en daarop gemaakte besparings ewemin aangewend mag word vir enige ander doel as waarvoor die geld hierby toegestaan word soos aangedui in die gemelde Bylaes.

**6.** Hierdie Wet heet die Begrottingswet, 1947.

Kort titel.

**First Schedule.**

(CHARGEABLE TO REVENUE ACCOUNT.)

| No. | Vote.<br>Designation.   | Column<br>1. | Column<br>2. |
|-----|---|--------------|--------------|
|     |   | £            | £            |
| 1   | His Excellency the Governor-General ..  | 16,700       |              |
| 2   | Senate .. .. ..   | 20,700       |              |
| 3   | House of Assembly .. .. ..  | 67,400       |              |
| 4   | Prime Minister and External Affairs ..  | 751,000      |              |
| 5   | Defence .. .. ..  | 13,500,000   |              |
| 6   | Treasury .. .. ..   | 112,000      |              |
| 7   | Public Debt .. .. ..  | 11,850,000   |              |
| 8   | Provincial Administrations ..   | 16,550,319   |              |
| 9   | Miscellaneous Services .. ..  | 30,000       |              |
|     | Including—  |              |              |
|     | Secret Investigation Expenses ..  |              | 100          |
| 10  | High Commissioner in London ..  | 158,000      |              |
| 11  | Pensions .. .. ..   | 11,380,000   |              |
| 12  | Inland Revenue .. .. ..   | 476,897      |              |
| 13  | Customs and Excise .. .. ..   | 565,000      |              |
| 14  | Audit .. .. ..  | 160,000      |              |
| 15  | State Advances Recoveries Office ..   | 130,000      |              |
| 16  | South African Mint .. .. ..   | 300,000      |              |
| 17  | Union Education .. .. ..  | 2,709,500    |              |
| 18  | Industrial Schools and Reformatories ..   | 505,000      |              |
| 19  | Native Education .. .. ..   | 4,428,000    |              |
| 20  | Food Supplies and Distribution ..   | 330,000      |              |
| 21  | Transport .. .. ..  | 1,392,000    |              |
|     | Including—  |              |              |
|     | Grants and Contributions ..   |              | 38,130       |
| 22  | Interior .. .. ..   | 739,900      |              |
|     | Including—  |              |              |
|     | Grants to State-aided Institutions and approved Bodies .. ..                                |              | 75,460       |
|     | Contribution towards cost of Voortrekker Monument .. ..                                     |              | 30,000       |
| 23  | Public Service Commission .. .. ..  | 61,000       |              |
| 24  | Printing and Stationery .. .. ..  | 700,000      |              |
| 25  | Justice .. .. ..  | 170,000      |              |
| 26  | Superior Courts .. .. ..  | 355,000      |              |
| 27  | Magistrates and District Administration ..  | 1,080,000    |              |
| 28  | Prisons and Gaols .. .. ..  | 1,390,000    |              |
| 29  | Police .. .. ..   | 6,400,000    |              |
| 30  | Social Welfare .. .. ..   | 4,041,000    |              |
|     | Including—  |              |              |
|     | Special Welfare Work .. ..  |              | 1,500        |
|     | Subsidies to Social Centres .. ..   |              | 27,000       |
|     | Child Welfare : Grants to other Bodies under section 84 (1) (a) of Act No. 31 of 1937 .. .. |              | 25,000       |
|     | Grants-in-aid .. .. ..  |              | 31,036       |
|     | Distribution of blankets .. ..  |              | 2,500        |
| 31  | Directorate of Demobilization .. .. ..  | 2,900,000    |              |
| 32  | Lands .. .. ..  | 725,000      |              |
|     | Including—  |              |              |
|     | Contribution to National Parks Board .. .. ..   |              | 10,000       |
|     | Dongola Nature Reserve .. .. ..   |              | 1,800        |
| 33  | Deeds .. .. ..  | 112,000      |              |
| 34  | Surveys .. .. ..  | 200,000      |              |
| 35  | Irrigation .. .. ..   | 640,000      |              |
| 36  | Labour .. .. ..   | 650,000      |              |
|     | Including—  |              |              |
|     | Grants-in-aid .. .. ..  |              | 430          |
| 37  | Native Affairs .. .. ..   | 3,087,000    |              |
|     | Including—  |              |              |
|     | Grant to South African Native Trust Fund .. .. ..   |              | 350          |
|     | Relief of Distress .. .. ..   |              | 20,000       |
| 38  | Commerce and Industries .. .. ..  | 2,610,000    |              |
|     | Including—  |              |              |
|     | Grants-in-aid and Subscriptions .. ..   |              | 118,960      |
| 39  | Mines .. .. ..  | 1,065,000    |              |
| 40  | Agriculture .. .. ..  | 2,888,000    |              |
|     | Including—  |              |              |
|     | Grants to Agricultural Societies .. ..  |              | 4,200        |
|     | Subscriptions .. .. ..  |              | 9,923        |
|     | Special Grants .. .. ..   |              | 46,288       |
|     | Minor Works on Experiment Stations ..   |              | 4,000        |
| 41  | Agriculture (Education and Experiment Farms) .. .. ..                                       | 385,000      |              |
|     | Including—  |              |              |
|     | Agricultural Scholarships and Bursaries .. .. ..  |              | 8,600        |
|     | Minor works at Colleges .. .. ..  |              | 3,000        |
|     | Research expenses (Dairying) .. ..  |              | 1,000        |
| 42  | Agriculture (General) .. .. ..  | 6,847,500    |              |
| 43  | Forestry .. .. ..   | 580,000      |              |
|     | Including—  |              |              |
|     | Minor Works and Repairs .. ..   |              | 11,100       |
|     | Grants and Subsidies .. ..  |              | 4,000        |

## Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

| No. | Begrotingspos.   | Kolom<br>1. | Kolom<br>2. |
|-----|--|-------------|-------------|
|     | Benaming.  | £           | £           |
| 1   | Sy Eksellensie die Goewerneur-generaal   | 16,700      |             |
| 2   | Senaat   | 20,700      |             |
| 3   | Volkraad   | 67,400      |             |
| 4   | Eerste Minister en Buitelandse Sake  | 751,000     |             |
| 5   | Verdediging  | 13,500,000  |             |
| 6   | Tesourie   | 112,000     |             |
| 7   | Staatskuld   | 11,850,000  |             |
| 8   | Provinsiale Administrasies   | 16,550,319  |             |
| 9   | Diverse Dienste,   | 30,000      |             |
|     | Met inbegrip van—  |             |             |
|     | Uitgawes in verband met geheime ondersoekе   |             | 100         |
| 10  | Hoë Kommissaris in Londen  | 158,000     |             |
| 11  | Pensioene  | 11,380,000  |             |
| 12  | Binnelandse Inkomste   | 476,897     |             |
| 13  | Doeane en Aksyns   | 565,000     |             |
| 14  | Ouditeursdepartement   | 160,000     |             |
| 15  | Kantoor tot Invordering van Staatsvoorskotte   | 130,000     |             |
| 16  | Suid-Afrikaanse Munt   | 300,000     |             |
| 17  | Unie-Onderwys  | 2,709,500   |             |
| 18  | Nywerheidskole en Verbeteringshuise  | 505,000     |             |
| 19  | Naturelle-Onderwys   | 4,428,000   |             |
| 20  | Voedselvoorrade en Distribusie   | 330,000     |             |
| 21  | Vervoer  | 1,392,000   |             |
|     | Met inbegrip van—  |             |             |
|     | Toekennings en Bydraes   |             | 38,130      |
| 22  | Binnelandse Sake   | 739,900     |             |
|     | Met inbegrip van—  |             |             |
|     | Toekennings aan Staatsondersteunde Inrigtings en Goedgekeurde Liggame  |             | 75,460      |
|     | Bydrae tot koste van Voortrekkermonument   |             | 30,000      |
| 23  | Staatsdienskommissie   | 61,000      |             |
| 24  | Drukwerk en Skryfbehoeftes   | 700,000     |             |
| 25  | Justisie   | 170,000     |             |
| 26  | Hooggeregshowe   | 355,000     |             |
| 27  | Magistrate en Distrikadministrasie   | 1,080,000   |             |
| 28  | Gevangenisse en Tronke   | 1,390,000   |             |
| 29  | Polisie  | 6,400,000   |             |
| 30  | Volkswelsyn  | 4,041,000   |             |
|     | Met inbegrip van—  |             |             |
|     | Spesiale Welgynwerk  |             | 1,500       |
|     | Subsidies aan Maatskaplike Sentrumskindersorg : Subsidies aan ander liggame ingevalle artikel 84 (1) (a) van Wet No. 31 van 1937 |             | 27,000      |
|     | Toekennings  |             | 25,000      |
|     | Uitteling van komberse   |             | 31,036      |
| 31  | Direktoraat van Demobilisasié  | 2,900,000   |             |
| 32  | Lande  | 725,000     |             |
|     | Met inbegrip van Bydrae tot Raad vir Nasionale Parke   |             | 10,000      |
|     | Natuurreserve Dongola  |             | 1,800       |
| 33  | Registrasiekantore   | 112,000     |             |
| 34  | Opmetings  | 200,000     |             |
| 35  | Besproeing   | 640,000     |             |
| 36  | Arbeid   | 650,000     |             |
|     | Met inbegrip van—  |             |             |
|     | Subsidies  |             | 430         |
| 37  | Naturellesake  | 3,087,000   |             |
|     | Met inbegrip van—  |             |             |
|     | Toekennung aan S.A. Naturelletrustfonds  |             | 350         |
|     | Noodleniging   |             | 20,000      |
| 38  | Handel en Nywerheid  | 2,610,000   |             |
|     | Met inbegrip van—  |             |             |
|     | Subsidies en Intekengelde  |             | 118,960     |
| 39  | Mynwese  | 1,065,000   |             |
| 40  | Landbou  | 2,888,000   |             |
|     | Met inbegrip van—  |             |             |
|     | Toekennings aan Landbouverenings   |             | 4,200       |
|     | Intekengelde   |             | 9,923       |
|     | Spesiale Toekennings   |             | 46,288      |
|     | Kleiner Werke op Proefstasies  |             | 4,000       |
| 41  | Landbou (Onderwys en Proefphase)   | 385,000     |             |
|     | Met inbegrip van—  |             |             |
|     | Landbou-studiebeurse   |             | 8,600       |
|     | Kleiner werke by Kolleges  |             | 3,000       |
|     | Navorsingsuitgawes (Suiwelbereiding)   |             | 1,000       |
| 42  | Landbou (Algemeen)   | 6,847,500   |             |
| 43  | Bosbou   | 580,000     |             |
|     | Met inbegrip van—  |             |             |
|     | Kleiner werke en Reparasies  |             | 11,100      |
|     | Toekennings en Subsidies   |             | 4,000       |

| No. | Vote.<br>Designation.   | Column<br>1.  | Column<br>2. |
|-----|---|---------------|--------------|
|     |   | £             | £            |
| 44  | Health<br>Including—<br>Tuberculosis : Grants in terms of section 50 (1) (f) of Act 36 of 1919 as amended..             | 2,637,000     | 9,300        |
|     | Venereal Diseases : Grants for treatment of venereal diseases in terms of section 66 (f) of Act 36 of 1919 as amended.. |               | 1,200        |
|     | Council for combating venereal diseases ..  |               | 100          |
|     | Contributions under section 135 of Act 36 of 1919 as amended ..   |               | 101,610      |
|     | Refunds and advances to Local Authorities for capital expenditure   |               | 160,000      |
| 45  | Mental Hospitals and Institutions for Feeble-Minded ..  | 1,471,500     |              |
|     | Including—<br>Grant to National Society of Mental Hygiene ..  |               | 2,000        |
| 46  | Posts, Telegraphs and Telephones ..   | 8,764,000     |              |
| 47  | Public Works ..   | 2,751,865     |              |
|     | Including—<br>Grants ..   |               | 17,516       |
|     | Minor Works ..  |               | 200,000      |
|     | State-aided Institutions : Maintenance of and Repairs to Buildings :<br>National Museum, Bloemfontein ..                |               | 2,110        |
|     | War Museum, Bloemfontein ..   |               | 100          |
|     | Koopmans de Wet Museum, Cape Town ..  |               | 605          |
|     | Michaelis Art Collection, Cape Town ..  |               | 520          |
|     | National Botanical Gardens, Kirstenbosch, Cape Town ..  |               | 985          |
|     | South African Museum, Cape Town ..  |               | 148          |
|     | South African National Gallery, Cape Town ..  |               | 2,675        |
|     | South African Public Library, Cape Town ..  |               | 350          |
|     | Natal Museum, Pietermaritzburg ..   |               | 200          |
|     | Voortrekker Museum, Pietermaritzburg ..   |               | 100          |
|     | National Zoological Gardens, Pretoria ..  |               | 2,895        |
|     | State Library, Pretoria ..  |               | 435          |
|     | Transvaal Museum (including Kruger House and Old Museum), Pretoria ..   |               | 910          |
|     | Minor Works :<br>National Botanical Gardens, Kirstenbosch, Cape Town ..   |               | 2,441        |
|     | National Zoological Gardens, Pretoria ..  |               | 2,670        |
|     | Transvaal Museum, Pretoria ..   |               | 1,165        |
|     | S.A. Public Library, Cape Town ..   |               | 1,910        |
|     | Michaelis Art Collection, Cape Town ..  |               | 40           |
|     | S.A. Museum, Cape Town ..   |               | 72           |
|     | Koopmans de Wet Museum, Cape Town ..  |               | 10           |
|     | South African National Gallery, Cape Town ..  |               | 167          |
|     | Voortrekker Museum, Pietermaritzburg ..   |               | 100          |
|     | State Library, Pretoria ..  |               | 30           |
| 48  | Government Villages for Ex-volunteers ..  | 125,200       |              |
|     | Total ..  | £ 118,908,481 |              |

| No. | Begrotingspos.  | Kolom<br>1.   | Kolom<br>2. |
|-----|---|---------------|-------------|
|     | Benaming.   |               |             |
| 44  | Gesondheid . . . . .  | £ 2,637,000   |             |
|     | Met inbegrip van—   |               |             |
|     | Tuberkulose : Toekenning kragtens Artikel 50 (1) (f) van Wet 36 van 1919 soos gewysig . . . . .   |               | 9,300       |
|     | Veneriese Siektes : Toekenning vir behandeling van veneriese siektes kragtens Artikel 66 (f) van Wet 36 van 1919 soos gewysig . . . . . |               | 1,200       |
|     | Raad vir die bestryding van Veneriese Siekte . . . . .  |               | 100         |
|     | Bydraes kragtens Artikel 135 van Wet 36 van 1919, soos gewysig . . . . .  |               | 101,610     |
|     | Terugbetaalings en Voorskotte aan Plaaslike Besture van Kapitaaluitgawes . . . . .  |               | 160,000     |
| 45  | Hospitale vir Sielsiektes en Inrigtings vir Swaksinniges . . . . .  | 1,471,500     |             |
|     | Met inbegrip van—   |               |             |
|     | Toekenning aan Nasionale Vereniging van Geestes-higiëne . . . . .   |               | 2,000       |
| 46  | Pos-, Telegraaf- en Telefoonwese . . . . .  | 8,764,000     |             |
| 47  | Publieke Werke . . . . .  | 2,751,865     |             |
|     | Met inbegrip van—   |               |             |
|     | Toekenning . . . . .  |               | 17,516      |
|     | Kleiner Werke . . . . .   |               | 200,000     |
|     | Deur die Staat Gesubsidieerde Inrigtings :  |               |             |
|     | Onderhoud en Reparasie van Geboue :   |               |             |
|     | Nasionale Museum, Bloemfontein . . . . .  |               | 2,110       |
|     | Oorlogsmuseum, Bloemfontein . . . . .   |               | 100         |
|     | Koopmans-de-Wet-museum, Kaapstad . . . . .  |               | 605         |
|     | Michaelis-kunsversameling, Kaapstad . . . . .   |               | 520         |
|     | Nasionale Botaniese Tuin, Kirstenbosch, Kaapstad . . . . .  |               | 985         |
|     | Suid-Afrikaanse Museum, Kaapstad . . . . .  |               | 148         |
|     | Suid-Afrikaanse Nasionale Kuns-galerij, Kaapstad . . . . .  |               | 2,675       |
|     | Suid-Afrikaanse Openbare Biblioteek, Kaapstad . . . . .   |               | 350         |
|     | Natalmuseum, Pietermaritzburg . . . . .   |               | 200         |
|     | Voortrekermuseum, Pietermaritzburg . . . . .  |               | 100         |
|     | Nasionale Dieretuyn, Pretoria . . . . .   |               | 2,895       |
|     | Staatsbiblioteek, Pretoria . . . . .  |               | 435         |
|     | Transvaalmuseum (met inbegrip van Krugerhuis en Ou Museum), Pretoria . . . . .  |               | 910         |
|     | Kleiner Werke :   |               |             |
|     | Nasionale Botaniese Tuin, Kirstenbosch, Kaapstad . . . . .  |               | 2,441       |
|     | Nasionale Dieretuyn, Pretoria . . . . .   |               | 2,670       |
|     | Transvaalmuseum, Pretoria . . . . .   |               | 1,165       |
|     | S.A. Openbare Biblioteek, Kaapstad . . . . .  |               | 1,910       |
|     | Michaelis-kunsversameling, Kaapstad . . . . .   |               | 40          |
|     | S.A. Museum, Kaapstad . . . . .   |               | 72          |
|     | Koopmans-de-Wet-museum, Kaapstad . . . . .  |               | 10          |
|     | Suid-Afrikaanse Nasionale Kuns-galerij, Kaapstad . . . . .  |               | 167         |
|     | Voortrekermuseum, Pietermaritzburg . . . . .  |               | 100         |
|     | Staatsbiblioteek, Pretoria . . . . .  |               | 30          |
| 48  | Staatedorpies vir Oud-vrywilligers . . . . .  | 125,200       |             |
|     | Totaal . . . . .  | £ 118,808,481 |             |

**Second Schedule.**

(CHARGEABLE TO LOAN ACCOUNT.)

| No. | Vote.  | Column<br>1. | Column<br>2. |
|-----|--|--------------|--------------|
|     | Designation.   |              |              |
| A.  | Railways and Harbours .. . . .   | 15,375,000   | £            |
| B.  | Public Works .. . . .  | 3,100,000    |              |
|     | Including—   |              |              |
|     | 1. Labour .. . . .   | 10,500       |              |
|     | 2. Irrigation .. . . .   | 5,000        |              |
|     | 3. Inland Revenue .. . . .   | 46,000       |              |
|     | 4. Interior .. . . .   | 42,700       |              |
|     | 5. Forestry .. . . .   | 21,900       |              |
|     | 6. Customs and Excise .. . . .   | 15,550       |              |
|     | 7. Health .. . . .   | 246,025      |              |
|     | 8. Prisons .. . . .  | 207,800      |              |
|     | 9. Mental Hospitals .. . . .   | 164,500      |              |
|     | 10. Justice .. . . .   | 134,620      |              |
|     | 11. Agriculture .. . . .   | 171,950      |              |
|     | 12. Lands .. . . .   | 2,000        |              |
|     | 13. Mines .. . . .   | 65,100       |              |
|     | 14. Native Affairs .. . . .  | 90,884       |              |
|     | 15. Police .. . . .  | 147,800      |              |
|     | 16. Posts and Telegraphs .. . . .  | 634,690      |              |
|     | 17. S.A. Mint .. . . .   | 7,000        |              |
|     | 18. Union Education .. . . .   | 134,885      |              |
|     | 19. Defence .. . . .   | 210,350      |              |
|     | 20. Transport .. . . .   | 50,500       |              |
|     | 21. Social Welfare .. . . .  | 12,540       |              |
|     | 22. General .. . . .   | 665,706      |              |
|     | 23. Bridges .. . . .   | 12,000       |              |
| C.  | Telegraphs and Telephones .. . . .   | 3,350,000    |              |
| D.  | Lands and Settlements .. . . .   | 2,275,000    |              |
|     | Including—   |              |              |
|     | 1. Land Settlement and Development .. . . .  | 965,000      |              |
|     | 2. Hartebeestpoort Irrigation Settlement .. . . .  | 5,000        |              |
|     | 3. Olifants River Irrigation Settlement .. . . .   | 22,000       |              |
|     | 4. Orange River Irrigation Settlements .. . . .  | 23,000       |              |
|     | 5. Marico-Bosveld Irrigation Settlement .. . . .   | 2,000        |              |
|     | 6. Rust-der-Winter Irrigation Settlement .. . . .  | 2,500        |              |
|     | 7. Pongola Irrigation Settlement .. . . .  | 45,000       |              |
|     | 8. Vaal-Hartz Irrigation Settlement .. . . .   | 203,000      |              |
|     | 9. Loskop Irrigation Settlement .. . . .   | 152,500      |              |
|     | 10. Minor Irrigation Settlements .. . . .  | 500          |              |
|     | 11. Levubu (Zoutpansberg) Irrigation Settlement .. . . .   | 4,000        |              |
|     | 12. Riet River Irrigation Settlement Development .. . . .  | 17,000       |              |
|     | 13. Purchase of Land for Public and General Purposes .. . . .                                    | 650,000      |              |
|     | 14. Trigonometrical, Topographical, Level, Geodetic, Geophysical, Air and other surveys .. . . . | 116,000      |              |
|     | 15. Survey and Development of Townships .. . . .   | 1,000        |              |
|     | 16. Development and Improvement of Coloured Persons' Settlement Areas .. . . .                   | 6,000        |              |
|     | 17. Kopjies Irrigation Settlement .. . . .   | 500          |              |
|     | 18. Sugar Settlements, Natal .. . . .  | 60,000       |              |
| E.  | Irrigation .. . . .  | 2,175,000    |              |
|     | Including—   |              |              |
|     | 1. Government Irrigation Works .. . . .  | 1,221,000    |              |
|     | 2. Water Boring .. . . .   | 170,000      |              |
|     | 3. Minor Irrigation Loans and Subsidy .. . . .   | 150,000      |              |
|     | 4. Repair of Irrigation Works .. . . .   | 20,000       |              |
|     | 5. Combating of Soil Erosion .. . . .  | 80,000       |              |
|     | 6. General .. . . .  | 4,000        |              |
|     | 7. Board, Subsidy or Relief Schemes .. . . .   | 240,000      |              |
|     | 8. Betterment and Drainage on Government Irrigation Works in operation .. . . .                  | 100,000      |              |
|     | 9. Equipment : Additional Capital .. . . .   | 130,000      |              |
|     | 10. Central Construction Workshops for Irrigation Schemes .. . . .                               | 50,000       |              |
|     | 11. Dry Canteens .. . . .  | 10,000       |              |
| F.  | Local Works and Loans .. . . .   | 8,561,000    |              |
| G.  | Land and Agricultural Bank .. . . .  | 250,000      |              |
| H.  | Forestry .. . . .  | 1,600,000    |              |
| J.  | Agriculture .. . . .   | 350,000      |              |
| K.  | Labour .. . . .  | 10,000       |              |
| L.  | Assistance to Farmers .. . . .   | 100,000      |              |
| M.  | Commerce and Industries .. . . .   | 5,895,000    |              |
| N.  | Health .. . . .  | 10,000,000   |              |
| O.  | South African Mint .. . . .  | 25,000       |              |
| P.  | Native Affairs .. . . .  | 1,000,000    |              |
| Q.  | Transport .. . . .   | 151,000      |              |

## Tweede Bylae.

(TEN LASTE VAN LENINGSREKENING.)

| No. | Begrotingspos.   | Kolom<br>1. | Kolom<br>2. |
|-----|--|-------------|-------------|
|     | Benaming.  |             |             |
|     |  | £           | £           |
| A.  | Spoorweë en Hawens .. .. ..  | 15,375,000  |             |
| B.  | Publieke Werke .. .. ..  | 3,100,000   |             |
|     | Met inbegrip van—  |             |             |
| 1.  | Arbeid .. .. ..  | 10,500      |             |
| 2.  | Besproeiing .. .. ..   | 5,000       |             |
| 3.  | Binnelandse Inkomste .. .. ..  | 46,000      |             |
| 4.  | Binnelandse Sake .. .. ..  | 42,700      |             |
| 5.  | Bosbou .. .. ..  | 21,900      |             |
| 6.  | Doeane en Aksyns .. .. ..  | 15,550      |             |
| 7.  | Gesondheid .. .. ..  | 246,025     |             |
| 8.  | Gevangenis .. .. ..  | 207,800     |             |
| 9.  | Hospitale vir Sielsiektes .. .. ..   | 164,500     |             |
| 10. | Justisie .. .. ..  | 134,620     |             |
| 11. | Landbou .. .. ..   | 171,950     |             |
| 12. | Lande .. .. ..   | 2,000       |             |
| 13. | Mynwese .. .. ..   | 65,100      |             |
| 14. | Naturellesake .. .. ..   | 90,884      |             |
| 15. | Polisie .. .. ..   | 147,800     |             |
| 16. | Pos- en Telegraafwese .. .. ..   | 634,690     |             |
| 17. | S.A. Munt .. .. ..   | 7,000       |             |
| 18. | Unie-Onderwys .. .. ..   | 134,885     |             |
| 19. | Verdediging .. .. ..   | 210,350     |             |
| 20. | Vervoer .. .. ..   | 50,500      |             |
| 21. | Volkswelsyn .. .. ..   | 12,540      |             |
| 22. | Algemeen .. .. ..  | 665,706     |             |
| 23. | Brûe .. .. ..  | 12,000      |             |
| C.  | Telegraaf- en Telefoonwese .. .. ..  | 3,350,000   |             |
| D.  | Lande en Nedersettings .. .. ..  | 2,275,000   |             |
|     | Met inbegrip van—  |             |             |
| 1.  | Grondnedersetting en Ontwikkeling .. .. ..   | 965,000     |             |
| 2.  | Besproeiingsnedersetting Hartebeestpoort .. .. ..  | 5,000       |             |
| 3.  | Besproeiingsnedersetting Olifantsrivier .. .. ..   | 22,000      |             |
| 4.  | Besproeiingsnedersettings Oranjerivier .. .. ..  | 23,000      |             |
| 5.  | Besproeiingsnedersetting Marico-Bosveld .. .. ..   | 2,000       |             |
| 6.  | Besproeiingsnedersetting Rustder-Winter .. .. ..   | 2,500       |             |
| 7.  | Besproeiingsnedersetting Pongola .. .. ..  | 45,000      |             |
| 8.  | Besproeiingsnedersetting Vaal-Hartz .. .. ..   | 203,000     |             |
| 9.  | Besproeiingsnedersetting Loskop .. .. ..   | 152,500     |             |
| 10. | Kleinere Besproeiingnedersettings .. .. ..   | 500         |             |
| 11. | Besproeiingsnedersetting Levoboe (Zoutpansberg) .. .. ..                                     | 4,000       |             |
| 12. | Besproeiingsnedersetting Rietrivier, Ontwikkeling .. .. ..                                   | 17,000      |             |
| 13. | Aankoop van Grond vir Publieke en Algemene Doeleindes .. .. ..                               | 650,000     |             |
| 14. | Driehoek-, Topografiese, Waterpas-, Geodetiese, Geofisiese, Lug- en ander opmetings .. .. .. | 118,000     |             |
| 15. | Opmeting en Ontwikkeling van Stadsgebiede .. .. ..   | 1,000       |             |
| 16. | Ontwikkeling en Verbetering van Kleurlingnedersettingsgebiede .. .. ..                       | 6,000       |             |
| 17. | Besproeiingsnedersetting Kopjes .. .. ..   | 500         |             |
| 18. | Suikernedersettings, Natal .. .. ..  | 60,000      |             |
| E.  | Besproeiing .. .. ..   | 2,175,000   |             |
|     | Met inbegrip van—  |             |             |
| 1.  | Staatsbesproeiingswerke .. .. ..   | 1,221,000   |             |
| 2.  | Waterboorwerk .. .. ..   | 170,000     |             |
| 3.  | Kleiner Besproeiingslenings en Subsidie .. .. ..   | 150,000     |             |
| 4.  | Herstel van Besproeiingswerke .. .. ..   | 20,000      |             |
| 5.  | Bestryding van Grondverspoeling .. .. ..   | 80,000      |             |
| 6.  | Algemeen .. .. ..  | 4,000       |             |
| 7.  | Raad-, Subsidie- of Onderstandskemas .. .. ..  | 240,000     |             |
| 8.  | Verbetering en Dreinering op bestaande Staatsbesproeiingswerke .. .. ..                      | 100,000     |             |
| 9.  | Uitrusting : Addisionele Kapitaal .. .. ..   | 130,000     |             |
| 10. | Sentrale Konstruksiewerkwinkels vir Besproeiingskemas .. .. ..                               | 50,000      |             |
| 11. | Droë Kantiene .. .. ..   | 10,000      |             |
| F.  | Plaaslike Werke en Lenings .. .. ..  | 8,561,000   |             |
| G.  | Land- en Landboubank .. .. ..  | 250,000     |             |
| H.  | Bosbou .. .. ..  | 1,600,000   |             |
| J.  | Landbou .. .. ..   | 350,000     |             |
| K.  | Arbeid .. .. ..  | 10,000      |             |
| L.  | Hulp aan Boere .. .. ..  | 100,000     |             |
| M.  | Handel en Nywerheid .. .. ..   | 5,895,000   |             |
| N.  | Gesondheid .. .. ..  | 10,000,000  |             |
| O.  | Suid-Afrikaanse Munt .. .. ..  | 25,000      |             |
| P.  | Naturellesake .. .. ..   | 1,000,000   |             |
| Q.  | Vervoer .. .. ..   | 151,000     |             |

| No. | Vote.  | Column<br>1. | Column<br>2. |
|-----|--|--------------|--------------|
|     | Designation.                                       |              |              |
| R.  | Union Education .. . . .                           | 900,000      |              |
|     | Including—   |              |              |
|     | 1. Loans to Educational Institutions :             |              |              |
|     | (a) University of Cape Town ..                     | 31,200       |              |
|     | (b) University of the Witwatersrand ..             | 40,000       |              |
|     | (c) University of Stellenbosch ..                  | 54,000       |              |
|     | (d) Rhodes University College ..                   | 36,000       |              |
|     | (e) Potchefstroom University College ..            | 15,000       |              |
|     | (f) University College of the Orange Free State .. | 89,965       |              |
|     | (g) Natal University College ..                    | 11,935       |              |
|     | (h) University of Pretoria ..                      | 30,000       |              |
|     | (j) East London Technical College ..               | 13,500       |              |
|     | (k) Port Elizabeth Technical College ..            | 29,000       |              |
|     | (l) Northern Cape Technical College ..             | 1,000        |              |
|     | (m) Free State Technical College ..                | 22,000       |              |
|     | (n) Pretoria Technical College ..                  | 20,000       |              |
|     | (o) Witwaterstrand Technical College ..            | 30,500       |              |
|     | (p) Cape Technical College ..                      | 10,300       |              |
|     | (q) Worcester School for the Coloured Deaf ..      | 11,100       |              |
|     | (r) Worcester School for the Blind ..              | 35,000       |              |
| S.  | Government Villages for Ex-volunteers ..           | 10,000       |              |
|     | Total .. . .                                       | £ 55,127,000 |              |

## Third Schedule.

(CHARGEABLE TO WAR STORES DISPOSAL ACCOUNT.)

| No. | Vote.  | Column<br>1. | Column<br>2. |
|-----|--|--------------|--------------|
|     | Designation.   |              |              |
| 5   | Defence :  |              |              |
|     | Annexure to Vote—  |              |              |
|     | Replacement of Cloth .. ..   | 300,000      |              |
|     | Barrack Furniture .. ..  | 40,000       |              |
|     | Motor Vehicles .. ..   | 7,000        |              |
|     | Purchase of Aircraft for Training Purposes .. ..   | 100,000      |              |
|     | New Naval Equipment ..   | 100,000      |              |
|     | Augmentation of Standard Stock Capital Account .. ..   | 295,000      |              |
|     | Lend Lease :   |              |              |
|     | Purchase of surplus Lend Lease military equipment .. ..  | 3,500,000    |              |
|     | Payment to the Public Debt Commissioners for ultimate transfer to the Government of the United States of America in Settlement for Residual Lend Lease Articles .. | 350,000      |              |
|     | Total .. . .   | £ 4,692,000  |              |

## SUMMARY.

|  | £                        |
|--|--------------------------|
| Amount chargeable to Revenue Account .. ..             | 118,808,481 <sup>a</sup> |
| Amount chargeable to Loan Account .. ..                | 55,127,000               |
| Amount chargeable to War Stores Disposal Account .. .. | 4,692,000                |
| Total .. . .   | £178,627,481             |

<sup>a</sup> A further amount of £850,500 forms a direct charge on the Consolidated Revenue Fund. For details see Votes Nos. 1, 2, 3 and 7 in the Estimates of Expenditure from Revenue Funds.

| No. | Begrotingspos.  | Kolom 1.     | Kolom 2. |
|-----|---|--------------|----------|
|     | Benaming.   |              |          |
| R.  | Unie-Onderwys .. . . .                                  | £ 900,000    | £        |
|     | Met inbegrip van—                                       |              |          |
|     | 1. Lenings aan Onderwys-inrigtings :                    |              |          |
|     | (a) Universiteit van Kaapstad ..                        | 31,200       |          |
|     | (b) Universiteit van die Witwatersrand .. . . .         | 40,000       |          |
|     | (c) Universiteit van Stellenbosch ..                    | 54,000       |          |
|     | (d) Rhodes-universiteitskollege ..                      | 36,000       |          |
|     | (e) Potchefstroomse Universiteitskollege .. . . .       | 15,000       |          |
|     | (f) Universiteitskollege van die Oranje-Vrystaat .. . . | 89,965       |          |
|     | (g) Natalse Universiteitskollege ..                     | 11,935       |          |
|     | (h) Universiteit van Pretoria ..                        | 30,000       |          |
|     | (j) Tegniese Kollege, Oos-Londen ..                     | 13,500       |          |
|     | (k) Tegniese Kollege, Port Elizabeth .. . . .           | 29,000       |          |
|     | (l) Noordelike Kaapse Tegniese Kollege .. . .           | 1,000        |          |
|     | (m) Vrystaatse Tegniese Kollege ..                      | 22,000       |          |
|     | (n) Tegniese Kollege, Pretoria ..                       | 20,000       |          |
|     | (o) Witwatersrandse Tegniese Kollege .. . .             | 30,500       |          |
|     | (p) Kaapse Tegniese Kollege ..                          | 10,300       |          |
|     | (q) Skool vir Kleurlingdowes, Worcester .. .            | 11,100       |          |
|     | (r) Skool vir Blindes, Worcester ..                     | 35,000       |          |
| S.  | Staatsdorpies vir Oud-vrywilligers ..                   | 10,000       |          |
|     | Totaal ..   | £ 55,127,000 |          |

## Derde Bylae.

(TEN LASTE VAN OORLOGSGOEDERE BESKIKKINGSREKENING.)

| No. | Begrotingspos.  | Kolom 1.    | Kolom 2. |
|-----|---|-------------|----------|
|     | Benaming.   |             |          |
| 5   | Verdediging :   |             |          |
|     | Aanhangaal tot Begrotingspos—   |             |          |
|     | Vervanging van Stoffasie .. ..  | 300,000     |          |
|     | Kaserne-meubels .. ..   | 40,000      |          |
|     | Motorvoertuie .. ..   | 7,000       |          |
|     | Aankoop van vliegtuie vir opleidingsdoeleindes .. ..  | 100,000     |          |
|     | Nuwe voorrade vir seevaartuie ..  | 100,000     |          |
|     | Vermeerdering in Kapitaal vir Standardvoorraad-bedryfsrekening ..   | 295,000     |          |
|     | Bruikleen :   |             |          |
|     | Aankoop van oortollige Bruikleen militêre toerusting .. ..  | 3,500,000   |          |
|     | Betaling aan Staatskuldkommissarisse vir uiteindelike oordrag aan die Regering van die Verenigde State van Amerika ter vereffening van oorblywende Bruikleen-artikels .. .. | 350,000     |          |
|     | Totaal ..   | £ 4,692,000 |          |

## SAMEVATTING.

|   | £                        |
|---|--------------------------|
| Bedrag ten laste van Inkomsterekening .. ..                   | 118,808,481 <sup>a</sup> |
| Bedrag ten laste van Leningsrekening .. ..                    | 55,127,000               |
| Bedrag ten laste van Oorlogsgoedere beskikkingsrekening .. .. | 4,692,000                |
| Totaal .. ..  | £ 178,627,481            |

<sup>a</sup> 'n Verder bedrag van £850,500 kom regstreeks ten laste van die Gekonsolideerde Inkomstefonds. Vir besonderhede sien Begrotingsposte Nos. 1, 2, 3 en 7 in die Begroting van Uitgawes uit Inkomstefondse.

