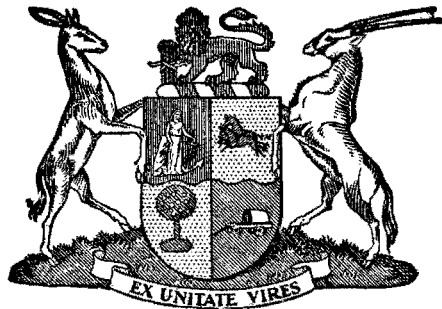


BUITENGEWONE



EXTRAORDINARY

Staatskoerant

VAN DIE REPUBLIEK VAN SUID-AFRIKA

THE REPUBLIC OF SOUTH AFRICA

Government Gazette

[Geregistreer by die Hoofposkantoor as 'n Nuusblad.]

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 CAPE TOWN, 7TH JULY, 1961.

DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 207.] [7 Julie 1961.

No. 207.] [7th July, 1961.

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

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

	BLADSY
No. 73 van 1961: Begrotingswet, 1961	3
No. 74 van 1961: Wysigingswet op Verbod van Sportpoele, 1961	131
No. 75 van 1961: Wysigingswet op Welsynsorganisasies, 1961	13
No. 76 van 1961: Finansiewet, 1961	23
No. 77 van 1961: Wysigingswet op Bouverenigings, 1961	31
No. 78 van 1961: Wysigingswet op die Pensioenwette, 1961	99
No. 79 van 1961: Wet op Stedelike Bantoerade, 1961	123
No. 80 van 1961: Inkomstebelastingwet, 1961	133
No. 81 van 1961: Wysigingswet op die Kieswette, 1961	97

	PAGE
No. 73 of 1961: Appropriation Act, 1961	2
No. 74 of 1961: Prohibition of Sport Pools Amendment Act, 1961	130
No. 75 of 1961: Welfare Organizations Amendment Act, 1961	12
No. 76 of 1961: Finance Act, 1961	22
No. 77 of 1961: Building Societies Amendment Act, 1961	30
No. 78 of 1961: Pension Laws Amendment Act, 1961	98
No. 79 of 1961: Urban Bantu Councils Act, 1961	122
No. 80 of 1961: Income Tax Act, 1961	132
No. 81 of 1961: Electoral Laws Amendment Act, 1961	96

No. 73, 1961.]

ACT

To apply a sum not exceeding nine hundred and fifty-six million five hundred and thirty-seven thousand seven hundred and seventeen rand towards the service of the Republic, for the financial year ending on the thirty-first day of March, 1962.

*(English text signed by the State President.)
(Assented to 30th June, 1961.)*

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

- Exchequer Account charged with sum not exceeding R705,315,217 on Revenue Account.** 1. The Exchequer Account of the Republic is hereby charged with such sums of money as may be required for the service of the Republic for the financial year ending on the thirty-first day of March, 1962, not exceeding in the aggregate seven hundred and five million three hundred and fifteen thousand two hundred and seventeen rand on the Revenue Account as shown in column 1 of the First Schedule.
- Exchequer Account charged with sum not exceeding R21,046,000 on Bantu Education Account.** 2. The Exchequer Account of the Republic is further charged with such sums of money as may be required for the service of the Republic for the financial year ending on the thirty-first day of March, 1962, not exceeding in the aggregate twenty-one million forty-six thousand rand on the Bantu Education Account as shown in column 1 of the Second Schedule.
- Exchequer Account charged with sum not exceeding R230,176,500 on Loan Account.** 3. The Exchequer Account of the Republic is further charged with such sums of money as may be required for the service of the Republic for the financial year ending on the thirty-first day of March, 1962, not exceeding in the aggregate two hundred and thirty million one hundred and seventy-six thousand five hundred rand on the Loan Account as shown in column 1 of the Third Schedule.
- How money to be applied.** 4. The money appropriated by this Act shall be applied to the services detailed in the Schedules, and more particularly specified in the Estimates of Expenditure from Revenue Account [U.G. 1—1961 and U.G. 30—1961], the Estimates of Expenditure from Bantu Education Account [U.G. 9—1961] and the Estimates of Expenditure from Loan Account [U.G. 8—1961 and U.G. 30—1961], as approved by Parliament, and to no other purpose: Provided that in the case of the sum of eighty-five million rand for capital expenditure of railways and harbours, shown under Loan Vote "A" in the Third 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.
- The 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 the sums appearing in column 2 of the Schedules shall not be exceeded, 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, 1961.

No. 73, 1961.]

WET

Tot aanwending van 'n som van hoogstens negehonderd ses-en-veertigmiljoen vyfhonderd sewe-en-dertigduisend sewehonderd-en-sewentien rand vir die diens van die Republiek vir die boekjaar wat op die een-en-dertigste dag van Maart 1962 eindig.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

1. Die Skatkisrekening van die Republiek word hierby belas met die somme geld wat nodig mag wees vir die diens van die Republiek vir die boekjaar wat op die een-en-dertigste dag van Maart 1962 eindig, maar gesamentlik hoogstens sewehonderd-en-veertigmiljoen driehonderd-en-veertigduisend tweehonderd-en-sewentien rand op die Inkomsterekening, soos uiteengesit in kolom 1 van die Eerste Bylae.

Skatkisrekening
belas met som
van hoogstens
R705,315,217 op
Inkomsterekening.

2. Die Skatkisrekening van die Republiek word verder belas met die somme geld wat nodig mag wees vir die diens van die Republiek vir die boekjaar wat op die een-en-dertigste dag van Maart 1962 eindig, maar gesamentlik hoogstens een-en-twintigmiljoen ses-en-veertigduisend rand op die Bantoe-onderwysrekening, soos uiteengesit in kolom 1 van die Tweede Bylae.

Skatkisrekening
belas met som
van hoogstens
R21,046,000 op
Bantoe-onderwys-
rekening.

3. Die Skatkisrekening van die Republiek word verder belas met die somme geld wat nodig mag wees vir die diens van die Republiek vir die boekjaar wat op die een-en-dertigste dag van Maart 1962 eindig, maar gesamentlik hoogstens tweehonderd-en-dertigmiljoen eenhonderd ses-en-sewentigduisend vyfhonderd rand op die Leningsrekening, soos uiteengesit in kolom 1 van die Derde Bylae.

Skatkisrekening
belas met som
van hoogstens
R230,176,500 op
Leningsrekening.

4. Die geld wat deur hierdie Wet beskikbaar gestel word, moet aangewend word vir die dienste in besonderhede in die Bylaes vermeld en meer omstandig uiteengesit in die Begrotings van Uitgawes uit Inkomsterekening [U.G. 1—1961 en U.G. 30—1961], die Begroting van Uitgawes uit Bantoe-onderwysrekening [U.G. 9—1961], en die Begrotings van Uitgawes uit Leningsrekening [U.G. 8—1961 en U.G. 30—1961], soos deur die Parlement goedgekeur, en vir geen ander doel nie: Met dien verstande dat, in die geval van die som van vyf-en-tagtmiljoen rand aan kapitaaluitgawe van spoorweë en hawens, wat voorkom onder Leningsbegrotingspos „A” in die Derde Bylae, die magtiging by hierdie Wet verleen geag word van toepassing te wees slegs op die oordrag van daardie som van die Gekonsolideerde Inkomstefonds na die Spoorwegen Hawefonds, en die besteding van gemelde som moet plaasvind ooreenkomstig 'n beskikbaarstelling van die Parlement wat daarop betrekking het.

Hoe die geld
bestee moet word.

5. Met goedkeuring van die Minister van Finansies kan 'n besparing onder die een sub-hoof van 'n begrotingspos aangewend word tot dekking van uitgawes bo die gemagtigde bedrag onder 'n ander sub-hoof, of van uitgawes onder 'n nuwe sub-hoof van dieselfde begrotingspos: Met dien verstande dat die somme wat in kolom 2 van die Bylaes voorkom, nie oorskry mag word nie, en besparings daarop ewemin aangewend mag word vir enige ander doel as dié waarvoor die geld hierby toegestaan word soos in gemelde Bylaes aangedui.

Die Minister
kan afwyking
goedkeur.

6. Hierdie Wet heet die Begrotingswet, 1961.

Kort titel.

First Schedule.

(CHARGEABLE TO REVENUE ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.	R	R
1	State President	73,000	
2	Senate	163,000	
	Including—		
	Official entertainment		200
3	House of Assembly	515,000	
	Including—		
	Official entertainment		200
4	Prime Minister	111,000	
	Including—		
	Official entertainment		200
5	Lands	1,590,000	
	Including—		
	Official entertainment		200
	Grant-in-aid to National Parks Board		100,000
6	Deeds Offices	734,000	
7	Surveys	1,480,000	
8	Forestry	1,200,000	
	Including—		
	Official entertainment		200
	Grants-in-aid:		
	Wattle Research Institute, University of Natal		20,000
	University of Stellenbosch for research		40,000
	Timber and Allied Materials Development Association		1,000
9	Public Works	19,665,000	
	Including—		
	Official entertainment		200
	Financial assistance:		
	Simonstown Municipality		90,000
	Board of Control, Huguenot Monument		2,300
	Grants-in-aid to approved societies for care of war graves in South Africa		50,000
	Voortrekkermonument:		
	Subsidy to Control Board on R-for-R basis for improvement of site		2,000
	Grant-in-aid to Control Board		11,800
10	Foreign Affairs	2,906,000	
11	South African Information Service	1,242,000	
	Including—		
	Grant-in-aid to Imperial Institute		1,000
12	Treasury	6,867,000	
	Including—		
	Official entertainment		620
13	Public Debt	41,125,000	
14	Provincial Administrations	139,998,892	
15	South Africa House, London (Administrative Services)	651,000	
16	South African Mint	1,671,000	
17	Inland Revenue	3,986,000	
	Including—		
	Official entertainment		200
18	Customs and Excise	6,681,000	
	Including—		
	Official entertainment		200
19	Audit	836,000	
	Including—		
	Official entertainment		200
20	State Advances Recoveries Office	343,000	
21	Justice	8,649,125	
	Including—		
	Official entertainment		400
	Legal Aid Bureaux		11,000
22	Prisons	8,730,000	
	Including—		
	Official entertainment		200
23	Police	38,396,000	
	Including—		
	Purchase of motor vehicles		1,326,000
	Official entertainment		200
	Secret services		20,000
	Purchase of material		30,000
24	Transport	15,432,000	
	Including—		
	Official entertainment		510
	Purchase of motor vehicles		3,000,000
	Navigational aid equipment		403,650
	Grants-in-aid:		
	S.A. Tourist Corporation		415,100
	S.A. Road Safety Council		90,000
	Scott Polar Research Institute		600
	Contribution towards Level Crossing Elimination Fund		500,000

Eerste Bylae.

(TEN LASTE VAN INKOMSTEREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		R	R
1	Staatspresident	73,000	
2	Senaat	163,000	
	Met inbegrip van— Amptelike onthaal		200
3	Volksraad	515,000	
	Met inbegrip van— Amptelike onthaal		200
4	Eerste Minister	111,000	
	Met inbegrip van— Amptelike onthaal		200
5	Lande	1,590,000	
	Met inbegrip van— Amptelike onthaal		200
	Hulptoelae aan Nasionale Parke- raad		100,000
6	Aktekantore	734,000	
7	Opmetings	1,480,000	
8	Bosbou	1,200,000	
	Met inbegrip van— Amptelike onthaal		200
	Hulptoelae: Wattelnavorsingsinstituut, Uni- versiteit van Natal		20,000
	Universiteit van Stellenbosch vir navorsing		40,000
	Timber and Allied Materials Development Association		1,000
9	Publieke Werke	19,665,000	
	Met inbegrip van— Amptelike onthaal		200
	Finansiële hulp: Munisipaliteit van Simonstad Raad van Beheer, Hugeno- monument		90,000
	Hulptoelae aan goedgekeurde verenigings vir die versorging van oorlogsgrafte in Suid-Afrika Voortrekkermonument: Subsidie aan die Beheerraad op R-vir-R-grondslag vir ont- wikkeling van terrein		2,000
	Hulptoelae aan Beheerraad		11,800
10	Buitelandse Sake	2,906,000	
11	Suid-Afrikaanse Inligtingsdiens	1,242,000	
	Met inbegrip van— Hulptoelae aan Imperiale Instituut		1,000
12	Tesourie	6,867,000	
	Met inbegrip van— Amptelike onthaal		620
13	Staatskuld	41,125,000	
14	Provinsiale Administrasies	139,998,892	
15	Suid-Afrikahuis, Londen (Administra- tiewe Dienste)	651,000	
16	Suid-Afrikaanse Munt	1,671,000	
17	Binnelandse Inkomste	3,986,000	
	Met inbegrip van— Amptelike onthaal		200
18	Doeane en Aksyns	6,681,000	
	Met inbegrip van— Amptelike onthaal		200
19	Ouditeursdepartement	836,000	
	Met inbegrip van— Amptelike onthaal		200
20	Kantoor tot Invordering van Staats- voorskotte	343,000	
21	Justisie	8,649,125	
	Met inbegrip van— Amptelike onthaal		400
	Regshulpburo's		11,000
22	Gevangenis	8,730,000	
	Met inbegrip van— Amptelike onthaal		200
23	Polisie	38,396,000	
	Met inbegrip van— Aankoop van motorvoertuie		1,326,000
	Amptelike onthaal		200
	Geheime dienste		20,000
	Aankoop van materiaal		30,000
24	Vervoer	15,432,000	
	Met inbegrip van— Amptelike onthaal		510
	Aankoop van motorvoertuie		3,000,000
	Lugnavigasihulpuitrusting		403,650
	Hulptoelae: S.A. Toeristekorporasie		415,100
	S.A. Padveiligheidsraad		90,000
	Scott Poolnavorsingsinstituut		600
	Bydrae tot Fonds ter Uitskakeling van Spooroorgange		500,000

No.	Vote.	Column 1.	Column 2.
	Designation.		
		R	R
25	Education, Arts and Science	24,893,000	
	Including—		
	Official entertainment		300
	International Africa Institute		800
	School broadcasting service		1,500
	Natural and Historical Monu- ments Commission		6,000
	Abbé Breuil Trust		500
	Africa Institute		26,000
	South African Institute, Amster- dam		1,500
	State-aided Institutions		484,310
	Physical education, Adult educa- tion, Advancement of art, etc. ..		291,690
26	Schools of Industries and Reform Schools	1,822,000	
	Including—		
	Grants-in-aid to school funds:		
	Schools of Industries		2,200
	Reform Schools		300
27	Social Welfare and Pensions	78,676,200	
	Including—		
	Official entertainment		200
	Child Welfare:		
	Special grants-in-aid		17,000
	Rescue Home, Bloemfontein		400
	Subsidies to social centres		42,000
	Rescue work (Salvation Army) ..		2,200
28	Interior	3,578,000	
	Including—		
	Official entertainment		400
29	Public Service Commission	1,191,000	
	Including—		
	Official entertainment		800
30	Printing and Stationery	4,670,000	
	Including—		
	Official entertainment		100
31	Coloured Affairs	3,354,000	
	Including—		
	Official entertainment		200
	Child Welfare:		
	Special grants-in-aid		18,000
	Subsidies to social centres		20,300
	Grants-in-aid to educational and sports organisations		20,000
	Grants-in-aid to school funds:		
	School of Industries		480
	Reform Schools		748
32	Immigration	2,117,000	
	Including—		
	Official entertainment		200
	Grants-in-aid:		
	Maatskappy vir Europese Immi- grasie		12,000
	1820 Memorial Settlers' Associa- tion of Southern Africa		12,000
	South African Immigration Trust		2,000
33	Labour	6,344,000	
	Including—		
	Official entertainment		740
34	Mines	7,256,000	
	Including—		
	Official entertainment		700
	Miscellaneous disbursements by General Manager, State Alluvial Diggings		300
	Grants-in-aid:		
	Chamber of Mines (Springkell) Sanatorium		10,000
	Recreation Association—State Alluvial Diggings		1,200
35	Bantu Administration and Develop- ment	33,720,000	
	Including—		
	Official entertainment		300
	Secret services		1,000
	Subsidies to social centres		6,000
	Grant-in-aid to the South African Native Trust Fund		18,420,000
36	Agricultural Technical Services (Ad- ministration and National Services)	10,957,000	
	Including—		
	Official entertainment		200
	Grants-in-aid:		
	Central Land Service Fund		400
	Agricultural Societies		8,000
	Subsidy to the National Veld Trust		10,000
37	Agricultural Technical Services (Re- gional Services and Educa- tion)	6,539,000	

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		R	R
25	Onderwys, Kuns en Wetenskap ..	24,893,000	
	Met inbegrip van—		
	Amptelike onthaal		300
	Internasionale Afrika-instituut ..		800
	Uitsaaidiens vir skole		1,500
	Kommissie vir Natuurlike en		
	Historiese Monumente		6,000
	Abbé Breuil-trust		500
	Afrika-instituut		26,000
	Suid-Afrikaanse Instituut, Amster-		
	dam		1,500
	Staatsondersteunde Inrigtings ..		484,310
	Liggaamlike opvoeding, Vol-		
	wassene-opvoeding, Kunsbe-		
	vordering, ens.		291,690
26	Nywerheidskole en Verbeteringskole ..	1,822,000	
	Met inbegrip van—		
	Hulptoelae aan skoolfondse:		
	Nywerheidskole		2,200
	Verbeteringskole		300
27	Volkswelsyn en Pensioene	78,676,200	
	Met inbegrip van—		
	Amptelike onthaal		200
	Kindersorg:		
	Spesiale hulptoelae		17,000
	Reddingshuis, Bloemfontein ..		400
	Subsidies aan maatskaplike sen-		
	trums		42,000
	Reddingswerk (Heilsleër)		2,200
28	Binnelandse Sake	3,578,000	
	Met inbegrip van—		
	Amptelike onthaal		400
29	Staatsdienskommissie	1,191,000	
	Met inbegrip van—		
	Amptelike onthaal		800
30	Drukwerk en Skryfbehoeftes	4,670,000	
	Met inbegrip van—		
	Amptelike onthaal		100
31	Kleurlingsake	3,354,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Kindersorg:		
	Spesiale hulptoelae		18,000
	Subsidies aan maatskaplike sen-		
	trums		20,300
	Hulptoelae aan opvoedkundige		
	en sportorganisasies		20,000
	Hulptoelae aan skoolfondse:		
	Nywerheidskool		480
	Verbeteringskole		748
32	Immigrasie	2,117,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Hulptoelae:		
	Maatskappy vir Europese Im-		
	migrasie		12,000
	1820 Memorial Settlers' Associa-		
	tion of Southern Africa		12,000
	Suid-Afrikaanse Immigrasie-		
	trust		2,000
33	Arbeid	6,344,000	
	Met inbegrip van—		
	Amptelike onthaal		740
34	Mynwese	7,256,000	
	Met inbegrip van—		
	Amptelike onthaal		700
	Diverse uitbetalings deur die Alge-		
	mene Bestuurder, Alluwiale		
	Staatsdelwerye		300
	Hulptoelae:		
	Kamer van Mynwese (Spring-		
	kell) Sanatorium		10,000
	Ontspanningsklub — Alluwiale		
	Staatsdelwerye		1,200
35	Bantoe-administrasie en -ontwikke-	33,720,000	
	ling		
	Met inbegrip van—		
	Amptelike onthaal		300
	Geheime dienste		1,000
	Subsidies aan maatskaplike sen-		
	trums		6,000
	Hulptoelae aan die Suid-Afri-		
	kaanse Naturelletrustfonds ..		18,420,000
36	Landbou-tegniese Dienste (Admini-	10,957,000	
	strasie en Nasionale Dienste)		
	Met inbegrip van—		
	Amptelike onthaal		200
	Hulptoelae:		
	Sentrale Landsdiensfonds ..		400
	Landbouverenigings		8,000
	Subsidie aan die Nasionale		
	Veldtrust		10,000
37	Landbou-tegniese Dienste (Streekdien-	6,539,000	
	ste en Onderwys)		

No.	Vote.	Column 1.	Column 2.
	Designation.		
		R	R
	Including—		
	Agricultural scholarships and bursaries		6,000
	Research expenses (Dairying)		2,000
38	Water Affairs	6,879,000	
	Including—		
	Official entertainment		300
	Welfare and recreation grants, etc. Subsidies and extra-statutory subsidies to Boards, Local Authorities and Persons		8,000
	Subsidies on minor water works		982,600
39	Bantu Education: Special Schools	210,000	256,000
40	Commerce and Industries	9,069,000	
	Including—		
	Official entertainment		1,020
	Grant-in-aid to Royal Society, London		800
	Contribution to the S.A. Council for Scientific and Industrial Research		6,290,800
41	Posts, Telegraphs and Telephones	63,048,000	
	Including—		
	Official entertainment		400
	Departmental entertainment		400
	Grants-in-aid:		
	S.A. Institute of Electrical Engineers		50
	Postal Services Sports Association		2,000
42	Health	18,150,000	
	Including—		
	Official entertainment		360
	Grant-in-aid to the National Council for Mental Health		20,000
	Lovedale Institute		6,000
	Cape Province Tuberculosis Council		600
	Council for combating Venereal Disease (Cape Town)		200
	Grants-in-aid in terms of Section 135 of Act No. 36 of 1919:		
	Bureaux of Hygiene and Tropical Diseases		1,500
	S.A. Institute for Medical Research		15,000
	Poliomyelitis Research Foundation		20,000
	University of Pretoria for leprosy research		3,000
	Lady Buxton Home, Cape Town		9,000
	S.A. National Council for Maternal and Family Welfare		2,000
	Training of sanitary inspectors		5,800
	King Edward VII Order of Nurses		400
	S.A. Noodhulpliga, S.A. Red Cross Society and St. John Ambulance Brigade		3,900
	S.A. Nursing Association		1,200
	Dental clinics and voluntary out-patient services		80,000
	National Cancer Association of S.A.		200
	Transvaal Society for the Care of Non-White Blind		800
	Financial assistance in terms of Section 50 (1) (f) of Act No. 36 of 1919:		
	Capital expenditure		300,000
	Contributions in terms of Section 135 of Act No. 36 of 1919:		
	Elizabeth Ross Mission Hospital		6,000
	Mission Hospital: Thaba 'Nchu		9,000
43	Health: Hospitals and Institutions	11,450,000	
44	National Housing	3,725,000	
	Including—		
	Official entertainment		200
45	Agricultural Economics and Marketing (Administration)	1,435,000	
	Including—		
	Official entertainment		200
46	Agricultural Economics and Marketing (General)	31,637,000	
47	Defence	71,550,000	
	Including—		
	Official entertainment		200
	Grants-in-aid:		
	S.A.D.F. recreation and benevolent fund		4,000
	S.A. Red Cross Society, St. John Ambulance Brigade and S.A. Noodhulpliga		9,000

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		R	R
	Met inbegrip van—		
	Landboustudiebeurse en hulpbeurse		6,000
	Navorsingsuitgawes (Suiwelbereiding)		2,000
38	Waterwese	6,879,000	
	Met inbegrip van—		
	Amptelike onthaal		300
	Welsyns- en ontspanningstoekennings, ens.		8,000
	Subsidies en ekstra-statutêre subsidies aan Rade, Plaaslike Besture en Persone		982,600
	Subsidies op kleinere waterwerke		256,000
39	Bantoe-onderwys: Spesiale Skole	210,000	
40	Handel en Nywerheid	9,069,000	
	Met inbegrip van—		
	Amptelike onthaal		1,020
	Hulptoelae aan die „Royal Society, London”		800
	Bydrae tot die S.A. Wetenskaplike en Nywerheidsnavorsingsraad		6,290,800
41	Pos-, Telegraaf- en Telefoonwese	63,048,000	
	Met inbegrip van—		
	Amptelike onthaal		400
	Departementele onthaal		400
	Hulptoelae:		
	S.A. Instituut van Elektrotegniese Ingenieurs		50
	Posdienstesportvereniging		2,000
42	Gesondheid	18,150,000	
	Met inbegrip van—		
	Amptelike onthaal		360
	Hulptoelae aan die Nasionale Raad vir Geestesgesondheid		20,000
	Lovedale-instituut		6,000
	Teringraad van die Kaapprovinsie Raad vir die bestryding van Venereiese Siektes (Kaapstad)		600
	Hulptoelae kragtens Artikel 135 van Wet No. 36 van 1919:		
	Buro van Higiëne en Tropiese Siektes		1,500
	S.A. Instituut vir Mediese Navorsing		15,000
	Poliomiëlitis-navorsingstigting		20,000
	Universiteit van Pretoria vir leprose-navorsing		3,000
	Lady Buxton Hom., Kaapstad		9,000
	S.A. Nasionale Raad vir Moeder- en Gesinswelsyn		2,000
	Opleiding van Gesondheidsinspekteurs		5,800
	Verpleegstersorde, Koning Edward VII		400
	S.A. Noodhulpliga, S.A. Rooikruisvereniging en St. John Ambulansbrigade		3,900
	S.A. Verpleegstersvereniging		1,200
	Tandheelkundige klinieke en vrywillige buite-pasiëntdienste		80,000
	Nasionale Kankervereniging van S.A.		200
	Transvaalse Vereniging vir die versorging van Nie-Blanke blindes		800
	Finansiële hulp kragtens Artikel 50 (1) (f) van Wet No. 36 van 1919:		
	Kapitaaluitgawes		300,000
	Bydraes kragtens Artikel 135 van Wet No. 36 van 1919:		
	Elizabeth Ross-sendinghospitaal		6,000
	Sendinghospitaal: Thaba 'Nchu		9,000
43	Gesondheid: Hospitale en Inrigtings	11,450,000	
44	Nasionale Behuising	3,725,000	
	Met inbegrip van—		
	Amptelike onthaal		200
45	Landbou-ekonomie en -bemarking (Administrasie)	1,435,000	
	Met inbegrip van—		
	Amptelike onthaal		200
46	Landbou-ekonomie en -bemarking (Algemeen)	31,637,000	
47	Verdediging	71,550,000	
	Met inbegrip van—		
	Amptelike onthaal		200
	Hulptoelae:		
	S.A. W.-ontspannings- en liefdadighedsfonds		4,000
	S.A. Rooikruisvereniging, St. John Ambulansbrigade en S.A. Noodhulpliga		9,000

No.	Vote.	Column 1.	Column 2.
	Designation.		
		R	R
	International Committee of the Red Cross		6,000
	Total R	<u>705,315,217</u>	

Second Schedule.

(CHARGEABLE TO BANTU EDUCATION ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		R	R
	Bantu Education	21,046,000	
	Including— Official entertainment		200

Third Schedule.

(CHARGEABLE TO LOAN ACCOUNT.)

No.	Vote.	Column 1.	Column 2.
	Designation.		
		R	R
A.	Miscellaneous Loans and Services ..	119,090,000	
	Including— Transfer of moneys to the Railway and Harbour Fund		85,000,000
B.	Public Works	14,931,500	
C.	Telegraphs, Telephones and Radio Services	20,200,000	
D.	Lands and Settlements	9,450,000	
	Including— Land settlement and development General development of Irrigation Settlements		7,320,600
	Advances to Settlers		600,000
	Purchase of land		275,000
	Surveys and development of Townships		1,200,000
	Ex-gratia repayments		4,400
			50,000
E.	Water Affairs	14,628,000	
	Including— Government water schemes		12,045,800
	Water boring		573,400
	Minor irrigation loans, etc.		162,200
	Loans to Boards, Local Authorities and Persons		994,600
	Betterment and drainage on Government Water Schemes in operation		850,000
	Central construction workshops for Government water schemes		2,000
F.	Forestry	8,500,000	
G.	Agricultural Technical Services	1,300,000	
H.	State Advances Recoveries Office	7,600,000	
J.	Commerce and Industries	3,850,000	
K.	National Housing	21,000,000	
L.	Transport	1,150,000	
M.	Education, Arts and Science	2,015,000	
N.	Bantu Administration and Development	646,000	
O.	Interior	4,000,000	
P.	Coloured Affairs	128,000	
Q.	Bantu Education	928,000	
R.	Agricultural Economics and Marketing	100,000	
S.	Immigration	660,000	
	Total R	<u>230,176,500</u>	

SUMMARY.

Amount chargeable to Revenue Account	R705,315,217
Amount chargeable to Bantu Education Account	21,046,000
Amount chargeable to Loan Account	230,176,500
Total	<u>R956,537,717</u>

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		R	R
	Internasionale Komitee van die Rooikruis		6,000
	Totaal R	705,315,217	

Tweede Bylae.

(TEN LASTE VAN BANTOE-ONDERWYSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		R	R
	Bantoe-onderwys	21,046,000	
	Met inbegrip van— Amptelike onthaal		200

Derde Bylae.

(TEN LASTE VAN LENINGSREKENING.)

No.	Begrotingspos.	Kolom 1.	Kolom 2.
	Benaming.		
		R	R
A.	Diverse Lenings en Dienste	119,090,000	
	Met inbegrip van— Oordrag van gelde na die Spoorweg- en Hawefonds		85,000,000
B.	Publieke Werke	14,931,500	
C.	Telegraaf-, Telefoon- en Radiodienste	20,200,000	
D.	Lande en Nedersettings	9,450,000	
	Met inbegrip van— Grondnedersetting en ontwikkeling		7,320,600
	Algemene ontwikkeling van Besproeiingsnedersettings		600,000
	Voorskotte aan Nedersetters		275,000
	Aankoop van Grond		1,200,000
	Opmeting en ontwikkeling van Stadsgebiede		4,400
	Ex gratia-terugbetalings		50,000
E.	Waterwese	14,628,000	
	Met inbegrip van— Staatswaterskemas		12,045,800
	Waterboorwerk		573,400
	Kleinere besproeiingslenings, ens. Lenings aan Rade, Plaaslike Besture en Persone		162,200
	Verbeterings en dreinerings op bestaande staatswaterskemas		994,600
	Sentrale konstruksiewerkwinkels vir staatswaterskemas		850,000
			2,000
F.	Bosbou	8,500,000	
G.	Landbou-tegniese Dienste	1,300,000	
H.	Kantoor tot Invordering van Staatsvoorskotte	7,600,000	
J.	Handel en Nywerheid	3,850,000	
K.	Nasionale Behuisings	21,000,000	
L.	Vervoer	1,150,000	
M.	Onderwys, Kuns en Wetenskap	2,015,000	
N.	Bantoe-administrasie en -ontwikkeling	646,000	
O.	Binnelandse Sake	4,000,000	
P.	Kleurlingsake	128,000	
Q.	Bantoe-onderwys	928,000	
R.	Landbou-ekonomie en -bemarking	100,000	
S.	Immigrasie	660,000	
	Totaal R	230,176,500	

SAMEVATTING.

Bedrag ten laste van Inkomsterekening	R705,315,217
Bedrag ten laste van Bantoe-onderwysrekening	21,046,000
Bedrag ten laste van Leningsrekening	230,176,500
Totaal	R956,537,717

No. 75, 1961.]

ACT**To amend the Welfare Organizations Act, 1947.***(English text signed by the State President.)
(Assented to 30th June, 1961.)***BE IT ENACTED** by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 40 of 1947, as amended by section 94 of Act 33 of 1960.

1. Section *one* of the Welfare Organizations Act, 1947 (hereinafter referred to as the principal Act), is hereby amended—
- (a) by the substitution in the definition of "board" for the words "National Welfare Organizations Board" of the words "National Welfare Board";
 - (b) by the deletion of the definition of "registered children's institution"; and
 - (c) by the deletion in the definition of "welfare organization" of the words "or any registered children's institution".

Amendment of section 2 of Act 40 of 1947, as amended by section 1 of Act 3 of 1949.

2. Section *two* of the principal Act is hereby amended—
- (a) by the substitution in sub-section (1) for the words "National Welfare Organizations Board" of the words "National Welfare Board";
 - (b) by the substitution in sub-section (4) for the word "local" of the word "regional"; and
 - (c) by the deletion in paragraph (b) of sub-section (11) of the word "quorum", and by the addition at the end of the said paragraph of the following proviso: "Provided that the provisions of this paragraph shall not be construed so as to prevent the board from delegating to the executive committee the duty imposed by sub-section (2) of section *eleven*."

Amendment of section 3 of Act 40 of 1947.

3. Section *three* of the principal Act is hereby amended—
- (a) by the substitution in paragraph (b) of sub-section (1) for the word "local" of the word "regional"; and
 - (b) by the substitution in paragraph (e) of sub-section (1) for the words "once in every calendar year" of the words "before the expiration of its period of office", and by the substitution in the said paragraph for the words "that year" of the words "its period of office".

Amendment of section 5 of Act 40 of 1947.

4. (1) Section *five* of the principal Act is hereby amended by the substitution for the words "local welfare board", wherever those words occur, of the words "regional welfare board".
- (2) Anything done under section *five* of the principal Act before the commencement of this Act, shall be deemed to have been done under that section as amended by sub-section (1) of this section.

Amendment of section 6 of Act 40 of 1947, as amended by section 2 of Act 3 of 1949.

5. Section *six* of the principal Act is hereby amended—
- (a) by the substitution in sub-section (1) for the expression "sub-section (2)" of the expression "sub-sections (2) and (2)*bis*"; and
 - (b) by the insertion of the following sub-section after sub-section (2):

"(2)*bis* The provisions of sub-section (1) shall not apply with reference to any children's home or any place of care which at the date of commencement of the Welfare Organizations Amendment Act, 1961, is registered in terms of the Children's Act, 1960 (Act No. 33 of 1960), or is deemed to be registered in terms of that Act: Provided that such a children's home or place of care shall within ninety days after the said date of commencement apply for registration under section *nine* of this Act: Provided further that if the application is rejected, the said provisions shall apply with reference to the children's home or place of care in question as from the date of rejection."

No. 75, 1961.]

WET**Tot wysiging van die Wet op Welsynsorganisasies, 1947.**

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

1. Artikel *een* van die Wet op Welsynsorganisasies, 1947 (hieronder die Hoofwet genoem), word hierby gewysig—
 - (a) deur in die omskrywing van „raad” die woorde „Nasionale Raad vir Welsynsorganisasies” deur die woorde „Nasionale Welsynsraad” te vervang; Wysiging van artikel 1 van Wet 40 van 1947, soos gewysig deur artikel 94 van Wet 33 van 1960.
 - (b) deur die omskrywing van „geregisteerde kinderrigting” te skrap; en
 - (c) deur in die omskrywing van „welsynsorganisasie” die woorde „en ook nie ’n geregisteerde kinderrigting” te skrap.

2. Artikel *twee* van die Hoofwet word hierby gewysig—
 - (a) deur in sub-artikel (1) die woorde „Nasionale Raad vir Welsynsorganisasies” deur die woorde „Nasionale Welsynsraad” te vervang; Wysiging van artikel 2 van Wet 40 van 1947, soos gewysig deur artikel 1 van Wet 3 van 1949.
 - (b) deur in sub-artikel (4) die woorde „plaaslike welsynsrade” deur die woord „streekwelsynsrade” te vervang; en
 - (c) deur in paragraaf (b) van sub-artikel (11) die woord „kworum” te skrap, en deur die volgende voorbehoudsbepaling aan die end van bedoelde paragraaf by te voeg:

„Met dien verstande dat die bepalings van hierdie paragraaf nie so uitgelê word dat die raad verhinder word om die by sub-artikel (2) van artikel *elf* opgelegde plig aan die uitvoerende komitee oor te dra nie.”

3. Artikel *drie* van die Hoofwet word hierby gewysig—
 - (a) deur in paragraaf (b) van sub-artikel (1) die woorde „plaaslike welsynsrade” deur die woord „streekwelsynsrade” te vervang; en Wysiging van artikel 3 van Wet 40 van 1947.
 - (b) deur in paragraaf (e) van sub-artikel (1) die woorde „eenmaal in elke kalenderjaar” deur die woorde „voor die verstryking van sy ampstermyn” te vervang, en deur in bedoelde paragraaf die woorde „daardie jaar” deur die woorde „sy ampstermyn” te vervang.

4. (1) Artikel *vyf* van die Hoofwet word hierby gewysig deur die woorde „plaaslike welsynsraad”, oral waar daardie woorde voorkom, deur die woord „streekwelsynsraad” te vervang. Wysiging van artikel 5 van Wet 40 van 1947.

(2) Enigiets kragtens artikel *vyf* van die Hoofwet gedoen voor die inwerkingtreding van hierdie Wet, word geag gedoen te gewees het kragtens daardie artikel soos deur sub-artikel (1) van hierdie artikel gewysig.

5. Artikel *ses* van die Hoofwet word hierby gewysig—
 - (a) deur in sub-artikel (1) die uitdrukking „sub-artikel (2)” deur die uitdrukking „sub-artikels (2) en (2)*bis*” te vervang; en Wysiging van artikel 6 van Wet 40 van 1947 soos gewysig deur artikel 2 van Wet 3 van 1949.
 - (b) deur die volgende sub-artikel na sub-artikel (2) in te voeg:

„(2)*bis* Die bepalings van sub-artikel (1) is nie van toepassing nie ten opsigte van ’n kinderskool of ’n versorgingsoord wat op die datum van inwerkingtreding van die Wysigingswet op Welsynsorganisasies, 1961, kragtens die Kinderwet, 1960 (Wet No. 33 van 1960), geregistreer is of kragtens daardie Wet geag word geregistreer te wees: Met dien verstande dat so ’n kinderskool of versorgingsoord binne negentig dae na bedoelde datum van inwerkingtreding aansoek om registrasie kragtens artikel *nege* van hierdie Wet moet doen: Met dien verstande voorts dat as die aansoek afgewys word, bedoelde bepalings vanaf die datum van afwysing met betrekking tot die betrokke kinderskool of versorgingsoord van toepassing is.”

Substitution of section 8 of Act 40 of 1947.

6. The following section is hereby substituted for section *eight* of the principal Act:

“Temporary authority to collect contributions.

8. (1) Notwithstanding any provision of this Act to the contrary, an officer in the public service designated by the Minister for the purpose, may after consultation with the chairman of the regional welfare board, if he is readily available, grant to—

- (a) any person or group of persons; or
- (b) any welfare organization which is not registered under section *nine*,

written authority to collect within the area for which he has been designated, or any part thereof, contributions for any object referred to in paragraph (a), (b), (c), (d), (e) or (f) of the definition of “welfare organization” in section *one*, if the said officer is satisfied that the circumstances giving rise to the proposed collection of contributions, are merely of a transitory nature and that the delay which is likely to occur in the registration of a welfare organization for the purpose of making such collection, will probably lead to the frustration or partial frustration of the objects for which such contributions are to be collected.

(2) An authority under sub-section (1) shall be granted—

- (a) subject to the directions of the Minister;
- (b) for a period which shall be stated in the authority but which shall not exceed ninety days: Provided that the period stated in the authority may be extended for a period not exceeding ninety days;
- (c) subject to the conditions which are prescribed and the conditions which the said officer may impose.

(3) (a) The officer may, after consultation with the chairman of the regional welfare board (if there is such a board) under this section if he is of the opinion after enquiry (during which the person or group of persons or welfare organization in question shall be entitled to be heard as provided in paragraph (b) of this sub-section) that any of the conditions referred to in paragraph (c) of sub-section (2) have not been observed or that a material irregularity in connection with the authority has been committed or is being committed.

(b) The person or group of persons or welfare organization contemplated in paragraph (a) shall be given at least fourteen days written notice of the enquiry and shall be heard either orally or by way of written representations as in the opinion of the said officer is adequate in the circumstances of the particular case.

(4) The officer shall forthwith notify the board of the grant or the cancellation and the reasons for the cancellation of an authority.

(5) The board may, after the object for which an authority has been granted has been achieved, in its discretion dispose of any surplus of money, securities or other property obtained under the authority.

(6) If an authority is cancelled in terms of sub-section (3) or (7), the Minister may in accordance with section *twenty-two* deal with any money, securities or other property obtained under the authority.

(7) (a) Notwithstanding the provisions of this section, an authority granted under this section shall, subject to the maximum period permissible under paragraph (b) of sub-section (2), be of force during the pleasure of the Minister, and the Minister may at any time on any ground direct the officer referred to in sub-section (1) to cancel such an authority.

6. Artikel *agt* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van
artikel 8 van
Wet 40 van 1947.

„Tydelike
magtiging
om bydraes
in te samel.

8. (1) Ondanks 'n andersluidende bepaling van hierdie Wet, kan 'n beampte in die staatsdiens deur die Minister vir die doel aangewys, na oorleg met die voorsitter van die streekwelsynsraad, indien hy geredelik beskikbaar is, aan—

- (a) enige persoon of groep persone; of
- (b) enige welsynsorganisasie wat nie kragtens artikel *nege* geregistreer is nie,

skriftelike magtiging verleen om binne die gebied waarvoor hy aangewys is, of enige gedeelte daarvan, bydraes in te samel vir enige doelstelling wat in paragraaf (a), (b), (c), (d), (e) of (f) van die omskrywing van „welsynsorganisasie” in artikel *een* vermeld word, indien bedoelde beampte oortuig is dat die omstandighede wat tot die voorgestelde insameling van bydraes aanleiding gee, van 'n bloot verbygaande aard is en dat die vertraging wat waarskynlik sal ontstaan deur die registrasie van 'n welsynsorganisasie met die doel om sodanige insameling te verkry, waarskynlik die verydeling of gedeeltelike verydeling van die oogmerke waarvoor sodanige bydraes ingesamel gaan word, tot gevolg sal hê.

(2) 'n Magtiging ingevolge sub-artikel (1) word verleen—

- (a) met inagneming van die voorskrifte van die Minister;
- (b) vir 'n tydperk wat in die magtiging bepaal word maar wat hoogstens negentig dae is: Met dien verstande dat die tydperk in die magtiging vermeld vir 'n tydperk van hoogstens negentig dae verleng kan word;
- (c) onderhewig aan die voorwaardes wat voorgeskryf is en die voorwaardes wat bedoelde beampte oplê.

(3) (a) Die beampte kan, na oorleg met die voorsitter van die streekwelsynsraad (as daar so 'n raad is), 'n kragtens hierdie artikel verleende magtiging intrek indien hy na ondersoek (waartydens die betrokke persoon of groep persone of welsynsorganisasie geregtig sal wees om aangehoor te word soos in paragraaf (b) van hierdie sub-artikel bepaal) van oordeel is dat enige van die in paragraaf (c) van sub-artikel (2) bedoelde voorwaardes nie nagekom is nie of dat 'n wesenlike onreëlmatigheid in verband met die magtiging gepleeg is of gepleeg word.

(b) Die in paragraaf (a) beoogde persoon of groep persone of welsynsorganisasie moet minstens veertien dae vooruit skriftelik van die ondersoek in kennis gestel word en word aangehoor of mondelings of by wyse van skriftelike vertoë al na volgens die oordeel van bedoelde beampte onder die omstandighede van die bepaalde geval voldoende is.

(4) Die beampte moet die raad onverwyld van die verlening of die intrekking en die redes vir intrekking van 'n magtiging in kennis stel.

(5) Die raad kan, nadat die doel verwesenlik is waarvoor 'n magtiging verleen is, na goeë dunnke oor enige oorskot geld, sekuriteite of ander goedere beskik wat kragtens die magtiging verkry is.

(6) Indien 'n magtiging ingevolge sub-artikel (3) of (7) ingetrek word, kan die Minister ooreenkomstig artikel *twee-en-twintig* handel met enige geld, sekuriteite of ander goedere wat kragtens die magtiging verkry is.

(7) (a) Nieteenstaande die bepalings van hierdie artikel, is 'n kragtens hierdie artikel uitgereikte magtiging, behoudens die maksimum tydperk kragtens paragraaf (b) van sub-artikel (2) toelaatbaar, van krag vir so lank dit die Minister behaag, en kan die Minister te eniger tyd op enige grond die in sub-artikel (1) bedoelde beampte gelas om so 'n magtiging in te trek.

- (b) If the Minister in terms of paragraph (a) directs that an authority be cancelled, the provisions of sub-section (3) shall not apply with reference to such a cancellation."

Amendment of section 9 of Act 40 of 1947.

7. Section *nine* of the principal Act is hereby amended—

- (a) by the insertion after sub-section (1) of the following sub-section:

"(1)*bis* (a) A welfare organization (other than a children's home or a place of care which at the date of commencement of the Welfare Organizations Amendment Act, 1961, is registered in terms of the Children's Act, 1960 (Act No. 33 of 1960), or is deemed to be registered in terms of that Act), which in terms of sub-section (1) lodges an application for registration with the registrar, shall in the prescribed manner publish a notice, wherein the objects of that welfare organization are stated, that such application has been lodged, and shall submit proof to the registrar that such notice has been published in the prescribed manner.

- (b) The provisions of paragraph (a) shall apply also with reference to an application lodged on or before the date of commencement of the Welfare Organizations Amendment Act, 1961, but which had at that date not been granted or rejected.

- (c) Any person or group of persons may within the prescribed period lodge an objection with the board setting out the grounds on which objection is made to the grant of the application.";

- (b) by the insertion in sub-section (3) after the word "application", where that word occurs for the first time, of the words "of any objections which have been lodged against the grant thereof", by the substitution in the said sub-section for the words "local welfare board" of the words "regional welfare board" and by the insertion after sub-paragraph (iii) of paragraph (b) of the said sub-section of the following sub-paragraphs:

"(iv) that the objects and area of operation of the organization as stated in its application are substantially the same as the objects and the area of operation of any welfare organization or welfare organizations which are already registered and which are functioning effectively; or

- (v) that the objects of the organization referred to in paragraph (a), (b), (c), (d), (e) or (f) of the definition of "welfare organization" in section *one*, are ancillary or incidental to its other objects; or"; and

- (c) by the insertion after the proviso to sub-section (3) of the following provisos:

"Provided further that the board may demand, before it grants an application, that the objects of a welfare organization in respect of which the application has been rejected, be deleted from the constitution of that organization: Provided further that if any objection to the grant of an application of a welfare organization has been lodged, the board shall not grant the application except with the consent of the Minister."

Amendment of section 11 of Act 40 of 1947.

8. Section *eleven* of the principal Act is hereby amended—

- (a) by the substitution in sub-section (1) for the words "consultation with the local authority and the local" of the words "it or the executive committee has consulted with the local authority and the regional", by the substitution in the said sub-section for the word "proviso" of the words "first proviso", and by the insertion in the said sub-section after the words "condition of its registration," of the words "or that the organization has not functioned for a continuous period of at least two years, or that the organization (unless a certificate of exemption has been granted to

(b) Indien die Minister ingevolge paragraaf (a) gelas dat 'n magtiging ingetrek word, is die bepalings van sub-artikel (3) nie met betrekking tot so 'n intrekking van toepassing nie."

7. Artikel *nege* van die Hoofwet word hierby gewysig— Wysiging van artikel 9 van Wet 40 van 1947.
- (a) deur die volgende sub-artikel na sub-artikel (1) in te voeg:
- „(1)*bis* (a) 'n Welsynsorganisasie (behalwe 'n kinderhuis of 'n versorgingsoord wat op die datum van inwerkingtreding van die Wysigingswet op Welsynsorganisasies, 1961, kragtens die Kinderwet, 1960 (Wet No. 33 van 1960), geregistreer is of kragtens daardie Wet geag word geregistreer te wees), wat ingevolge sub-artikel (1) 'n aansoek om registrasie by die registrateur indien, moet op die voorgeskrewe wyse 'n kennisgewing, waarin die doelstellinge van daardie welsynsorganisasie vermeld word, laat publiseer dat sodanige aansoek ingedien is, en moet bewys aan die registrateur voorlê dat sodanige kennisgewing op die voorgeskrewe wyse gepubliseer is.
- (b) Die bepalings van paragraaf (a) is van toepassing ook met betrekking tot 'n aansoek wat op of voor die datum van inwerkingtreding van die Wysigingswet op Welsynsorganisasies, 1961, ingedien is maar op daardie datum nog nie toegestaan of afgewys is nie.
- (c) Enige persoon of groep persone kan binne die voorgeskrewe tydperk by die raad beswaar indien waarin die gronde uiteengesit word waarop beswaar teen die toestaan van die aansoek aangeteken word.”;
- (b) deur in sub-artikel (3) na die woord „aansoek”, waar daardie woord die eerste keer voorkom, die woorde „van enige besware wat teen die toestaan daarvan ingedien is” in te voeg, deur in bedoelde sub-artikel die woorde „plaaslike welsynsraad” deur die woord „streekwelsynsraad” te vervang, en deur na sub-paragraaf (iii) van paragraaf (b) van bedoelde sub-artikel die volgende sub-paragraawe in te voeg:
- „(iv) dat die doelstellinge en die werksgebied van die organisasie soos in sy aansoek vermeld, wesenlik ooreenkom met die doelstellinge en die werksgebied van enige welsynsorganisasie of welsynsorganisasies wat reeds geregistreer is en wat doeltreffend funksioneer; of
- (v) dat die doelstellinge van die organisasie bedoel in paragraaf (a), (b), (c), (d), (e) of (f) van die omskrywing van „welsynsorganisasie” in artikel *een*, ondergeskik aan of bykomstig by sy ander doelstellinge is; of”;
- (c) deur die volgende voorbehoudsbepalinge na die voorbehoudsbepaling by sub-artikel (3) in te voeg:
- „Met dien verstande voorts dat die raad, voordat hy 'n aansoek toestaan, kan eis dat die doelstellinge van 'n welsynsorganisasie ten opsigte waarvan die aansoek afgewys is, uit die konstitusie van daardie organisasie geskrap word: Met dien verstande voorts dat as enige beswaar teen die toestaan van 'n aansoek van 'n welsynsorganisasie ingedien is, die raad nie die aansoek mag toestaan nie behalwe met die toestemming van die Minister.”.
8. Artikel *elf* van die Hoofwet word hierby gewysig— Wysiging van artikel 11 van Wet 40 van 1947.
- (a) deur in sub-artikel (1) die woorde „na oorleg met die plaaslike bestuur en die plaaslike welsynsraad (as daar een is) binne die gebied waarvan die welsynsorganisasie fungeer, en in die geval van 'n welsynsorganisasie wat ingevolge die” deur die woorde „nadat hy of die uitvoerende komitee oorleg gepleeg het met die plaaslike bestuur en die streekwelsynsraad (as daar een is) binne wie se gebied die welsynsorganisasie funksioneer, en in die geval van 'n welsynsorganisasie wat ingevolge die eerste” te vervang, en deur in bedoelde sub-artikel na die woord „voldoen” die woorde „of dat die organisasie vir 'n deurlopende tydperk van minstens twee jaar nie gefunksioneer het nie, of dat die organisasie (tensy 'n sertifikaat van vrystelling kragtens artikel *sewe* aan hom verleen

it under section *seven*) has failed to submit the prescribed returns to the board within twelve months after it had been requested by the registrar to do so,";

(b) by the substitution in sub-section (2) for the words "Before cancelling or amending a certificate of registration in terms of sub-section (1) the board shall" of the words "The board shall before cancelling or amending a certificate of registration in terms of sub-section (1), or the executive committee shall before it recommends to the board that a certificate of registration be cancelled or amended in terms of the said sub-section,"; and

(c) by the insertion after sub-section (2) of the following sub-section:

"(2)*bis* (a) The Minister may after consultation with the board or the executive committee cancel on any ground other than a ground referred to in sub-section (1), a certificate of registration issued by the board to a welfare organization.

(b) The provisions of sub-sections (3) and (4) of this section, in so far as those provisions relate to the cancellation of a certificate of registration, shall apply also with reference to a cancellation in terms of paragraph (a)."

Amendment of section 13 of Act 40 of 1947.

9. Section *thirteen* of the principal Act is hereby amended by the substitution for the proviso to sub-section (1) of the following proviso:

"Provided that there shall be no right of appeal against—

(a) the refusal of the board to register a welfare organization in respect of an object referred to in paragraph (d) of the definition of "welfare organization" in section *one* on the ground that the law society concerned has not in terms of the first proviso to sub-section (3) of section *nine* consented to registration in respect of the said object;

(b) the refusal of the Minister to consent in terms of the third proviso to sub-section (3) of section *nine* to the grant of an application;

(c) the cancellation by the Minister in terms of sub-section (2)*bis* of section *eleven* of a certificate of registration."

Amendment of section 19 of Act 40 of 1947, as amended by section 95 of Act 33 of 1960.

10. Section *nineteen* of the principal Act is hereby amended by the substitution for paragraphs (a) and (b) of sub-section (1) of the words "any registered welfare organization", and by the deletion in the said sub-section of the words "or institution".

Amendment of section 20 of Act 40 of 1947.

11. Section *twenty* of the principal Act is hereby amended by the insertion in sub-section (3) after the words "Social Welfare" of the words "and Pensions".

Amendment of section 21 of Act 40 of 1947, as amended by section 96 of Act 33 of 1960.

12. Section *twenty-one* of the principal Act is hereby amended by the deletion in paragraph (a) of sub-section (1) of the words "or for any children's home or place of care as defined in section *one* of the Children's Act, 1960, which requires to be but has not been registered under that Act", by the deletion in paragraphs (b), (c), (e) and (h) of the said sub-section of the words "or institution", and by the insertion in the proviso to the said sub-section after the expression "(2)" of the expression "or (2)*bis*".

Amendment of section 22 of Act 40 of 1947.

13. Section *twenty-two* of the principal Act is hereby amended—

(a) by the substitution for paragraph (b) of the following paragraph:

"(b) direct any person holding or having control of any money, securities or property mentioned in paragraph (a)—

(i) to return to every contributor who is known, the money, securities or property contributed by him and to transfer or deliver the balance thereof (if any) to the Minister: or

(ii) to transfer or deliver such money, securities or property to him, and thereupon the Minister shall return to every contributor who is known, the money, securities or property contributed by him."; and

- is), versuim het om binne twaalf maande nadat hy deur die registrateur aangesê is om dit te doen, aan die raad die voorgeskrewe opgawes voor te lê," in te voeg;
- (b) deur in sub-artikel (2) na die woord „wysig” die woorde „of die uitvoerende komitee moet voordat hy by die raad aanbeveel dat ’n registrasiesertifikaat ooreenkomstig bedoelde sub-artikel ingetrek of gewysig word,” in te voeg; en
- (c) deur die volgende sub-artikel na sub-artikel (2) in te voeg:
- „(2)*bis* (a) Die Minister kan na oorleg met die raad of die uitvoerende komitee, op enige grond behalwe ’n in sub-artikel (1) vermelde grond, ’n sertifikaat van registrasie intrek wat deur die raad aan ’n welsynsorganisasie uitgereik is.
- (b) Die bepalinge van sub-artikels (3) en (4) van hierdie artikel, vir sover daardie bepalinge betrekking het op die intrekking van ’n sertifikaat van registrasie, is van toepassing ook met betrekking tot ’n intrekking kragtens paragraaf (a).”.

9. Artikel *dertien* van die Hoofwet word hierby gewysig deur die voorbehoudsbepaling by sub-artikel (1) deur die volgende voorbehoudsbepaling te vervang:

Wysiging van artikel 13 van Wet 40 van 1947.

„Met dien verstande dat daar geen reg van appèl bestaan nie teen—

- (a) die weiering van die raad om ’n welsynsorganisasie ten opsigte van ’n doelstelling bedoel in paragraaf (d) van die omskrywing van „welsynsorganisasie” in artikel *een*, te registreer op grond daarvan dat die betrokke prokureursorde nie kragtens die eerste voorbehoudsbepaling by sub-artikel (3) van artikel *nege* toestemming tot registrasie ten opsigte van bedoelde doelstelling verleen het nie;
- (b) die weiering van die Minister om ingevolge die derde voorbehoudsbepaling by sub-artikel (3) van artikel *nege* toestemming tot die toestaan van ’n aansoek te verleen;
- (c) die intrekking deur die Minister kragtens sub-artikel (2)*bis* van artikel *elf* van ’n sertifikaat van registrasie.”.

10. Artikel *negentien* van die Hoofwet word hierby gewysig deur paragrafe (a) en (b) van sub-artikel (1) deur die woorde „’n geregistreerde welsynsorganisasie” te vervang, en deur in bedoelde sub-artikel die woorde „of inrigting” te skrap.

Wysiging van artikel 19 van Wet 40 van 1947, soos gewysig deur artikel 95 van Wet 33 van 1960.

11. Artikel *twintig* van die Hoofwet word hierby gewysig deur in sub-artikel (3) na die woord „Volkswelsyn” die woorde „en Pensioene” in te voeg.

Wysiging van artikel 20 van Wet 40 van 1947.

12. Artikel *een-en-twintig* van die Hoofwet word hierby gewysig deur in paragraaf (a) van sub-artikel (1) die woorde „of vir ’n kindershuis of versorgingsoord soos in artikel *een* van die Kinderwet, 1960, omskryf, wat kragtens daardie Wet geregistreer moet word maar nie geregistreer is nie” te skrap, deur in paragrafe (b), (c), (e) en (h) van bedoelde sub-artikel die woorde „of inrigting” te skrap, en deur in die voorbehoudsbepaling by bedoelde sub-artikel na die uitdrukking „(2)” die uitdrukking „of (2)*bis*” in te voeg.

Wysiging van artikel 21 van Wet 40 van 1947, soos gewysig deur artikel 96 van Wet 33 van 1960.

13. Artikel *twee-en-twintig* van die Hoofwet word hierby gewysig—

Wysiging van artikel 22 van Wet 40 van 1947.

- (a) deur paragraaf (b) deur die volgende paragraaf te vervang:

„(b) iemand wat enige in paragraaf (a) bedoelde geld, sekuriteite of goedere in hande of onder sy beheer het, gelas—

- (i) om aan elke bydraer wat bekend is, die geld, sekuriteite of goedere deur hom bygedra, terug te gee en die balans daarvan (indien daar is) aan die Minister oor te dra of te oorhandig; of
- (ii) om daardie geld, sekuriteite of goedere aan hom oor te dra of te oorhandig, en daarna moet die Minister aan elke bydraer wat bekend is die geld, sekuriteite of goedere deur hom bygedra, teruggee.”; en

(b) by the addition of the following sub-section, the existing section becoming sub-section (1):

“(2) Any money, securities or property which cannot be returned to the contributor concerned in accordance with sub-section (1) may be disposed of as the Minister may deem fit.”.

Insertion of section 22bis in Act 40 of 1947.

14. The following section is hereby inserted after section *twenty-two* of the principal Act:

“Board may dissolve certain organizations. 22bis. If a welfare organization ceases to function and its managing committee is not or cannot be constituted in accordance with its constitution so that the organization may be dissolved, the board may dissolve the organization, and for this purpose the board shall be vested with all the powers of the managing committee, and the board shall dispose of the assets of the organization in accordance with the constitution of the organization.”.

Amendment of section 23 of Act 40 of 1947.

15. Section *twenty-three* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (i) for the words “twenty-five pounds” of the words “fifty rand”, and by the substitution in the said paragraph for the words “one month” of the words “three months”; and
- (b) by the substitution in paragraph (ii) for the words “two hundred pounds” of the words “four hundred rand”.

Amendment of section 25 of Act 40 of 1947.

16. Section *twenty-five* of the principal Act is hereby amended—

- (a) by the deletion in paragraph (b) of sub-section (1) of the words “by the board”, by the deletion at the end of sub-paragraph (i) of the said paragraph of the word “or”, and by the insertion after the said sub-paragraph of the following sub-paragraph:
- “(i)bis the grant of an authority under section *eight*.”;
- (b) by the insertion in paragraph (c) of sub-section (1) after the word “organizations” of the words “or a person or group of persons to whom or an unregistered welfare organization to which an authority under section *eight* has been granted”, and by the substitution in the said paragraph for the words “to be rendered by managing committees” of the words “which shall be rendered”;
- (c) by the deletion in paragraph (d) of sub-section (1) of the words “or institution”; and
- (d) by the substitution in sub-section (2) for the words “fifty pounds” of the words “one hundred rand”.

Short title and date of commencement of Act.

17. This Act shall be called the Welfare Organizations Amendment Act, 1961, and shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

- (b) deur die volgende sub-artikel by te voeg, terwyl die bestaande artikel sub-artikel (1) word:
 „(2) Daar word oor enige geld, sekuriteite of goedere wat nie ooreenkomstig sub-artikel (1) aan die betrokke bydraer teruggegee kan word nie, beskik soos die Minister goed ag.”.
14. Die volgende artikel word hierby na artikel *twee-en-twintig* van die Hoofwet ingevoeg: Invoeging van artikel 22*bis* in Wet 40 van 1947.
 „Raad kan sekere organisasies ontbind. 22*bis*. Indien 'n welsynsorganisasie ophou om te funksioneer en sy bestuurskomitee nie ooreenkomstig sy konstitusie saamgestel is of kan word sodat die organisasie ontbind kan word nie, kan die raad die organisasie ontbind, en vir dié doel word die raad beklee met al die bevoegdhede van die bestuurskomitee, en moet die raad ooreenkomstig die konstitusie van die organisasie oor die bates van die organisasie beskik.”.
15. Artikel *drie-en-twintig* van die Hoofwet word hierby gewysig— Wysiging van artikel 23 van Wet 40 van 1947.
 (a) deur in paragraaf (i) die woorde „vyf-en-twintig pond” deur die woorde „vyftig rand” te vervang, en deur in bedoelde paragraaf die woorde „een maand” deur die woorde „drie maande” te vervang; en
 (b) deur in paragraaf (ii) die woorde „tweehonderd pond” deur die woorde „vierhonderd rand” te vervang.
16. Artikel *vyf-en-twintig* van die Hoofwet word hierby gewysig— Wysiging van artikel 25 van Wet 40 van 1947.
 (a) deur in paragraaf (b) van sub-artikel (1) die woorde „deur die raad” te skrap, en deur die volgende sub-paragraaf na sub-paragraaf (i) van bedoelde paragraaf in te voeg:
 „(i)*bis* die verlening van 'n magtiging ingevolge artikel *agt*”;
 (b) deur in paragraaf (c) van sub-artikel (1) na die woord „welsynsorganisasies” die woorde „of 'n persoon of of groep persone of 'n ongeregisteerde welsynsorganisasie aan wie 'n magtiging ingevolge artikel *agt* verleen is” in te voeg, en deur in bedoelde paragraaf die woorde „deur bestuurskomitees” te skrap;
 (c) deur in paragraaf (d) van sub-artikel (1) die woorde „of inrigting” te skrap; en
 (d) deur in sub-artikel (2) die woorde „vyftig pond” deur die woorde „honderd rand” te vervang.
17. Hierdie Wet heet die Wysigingswet op Welsynsorganisasies, 1961, en tree in werking op 'n datum wat deur die Staatspresident by proklamasie in die *Staatskoerant* bepaal word. Kort titel en datum van inwerkingtreding van Wet.

No. 76, 1961.]

ACT

To provide for the disposal of certain surplus State revenues; for the payment of only the highest of alternative pensions becoming payable to certain persons; for the withdrawal from circulation of surplus bronze coins; for authority to the Group Areas Development Board to pay certain additional compensation; for the disposal of surplus revenue of the Railway and Harbour Fund and for the reduction of working capital appropriation; and to amend Acts Nos. 24 of 1913, 42 of 1935, 48 of 1935, 38 of 1945, 48 of 1947, 34 of 1954, 58 of 1955, 23 of 1956, 57 of 1956, 44 of 1958 and 16 of 1961.

(Afrikaans text signed by the State President.)
(Assented to 30th June, 1961.)

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

PART I.**MATTERS AFFECTING THE CONSOLIDATED REVENUE FUND.**

Disposal of surplus State revenues.

1. The surplus State revenues as at the thirty-first day of March, 1961, as certified by the Controller and Auditor-General, shall be transferred to the credit of the Loan Account.

Highest of alternative pensions payable to certain persons.

2. (1) No person in respect of whom any law prescribes a pension, which will become payable upon his retirement from any office, at a higher rate than the rate applicable in respect of such person in terms of paragraph (a) of section *ten bis* of the South Africa Act, 1909, read with sub-section (3) of section *fifteen* of the Republic of South Africa Constitution Act, 1961, nor the widow of such a person, shall be entitled to the pension prescribed under paragraph (a) or (b) of the first-mentioned section.

(2) Sub-section (1) shall be deemed to have come into operation on the thirty-first day of May, 1961.

Withdrawal from circulation of surplus bronze coins.

3. (1) Notwithstanding anything to the contrary contained in the Coinage Act, 1922 (Act No. 31 of 1922), the South African Mint Act, 1941 (Act No. 16 of 1941), or the Decimal Coinage Act, 1959 (Act No. 61 of 1959), the Minister of Finance may from time to time authorize the withdrawal from circulation of so many penny, half-penny and farthing coins as he may deem to be in excess of requirements, and coins withdrawn in accordance with any such authority may be dealt with as if they had been called in in terms of section *six* of the said Coinage Act, 1922.

(2) Sub-section (1) shall be deemed to have come into operation on the first day of June, 1961.

Authority to Group Areas Development Board to pay certain additional compensation.

4. Notwithstanding the determination under section *thirty-one* of the Group Areas Development Act, 1955 (Act No. 69 of 1955), of the amount of twenty-three thousand seven hundred and eight rand as the compensation payable to Jan Hendrik Lewis du Plooy in respect of the expropriation by the Group Areas Development Board established under section *two* of that Act of certain two Portions of the farm Rietfontein No. 301, IQ, in the district of Johannesburg, the said Group Areas Development Board is hereby authorized to pay to the said Jan Hendrik Lewis du Plooy out of the appropriate Group Areas Account an amount of one thousand eight hundred and sixty-six rand sixty-eight cents as additional compensation in respect of the said expropriation.

No. 76, 1961.]

WET

Om voorsiening te maak vir die besteding van sekere surplusstaatsinkomste; vir die betaling van slegs die hoogste van alternatiewe pensioene wat aan sekere persone betaalbaar word; vir die onttrekking aan omloop van surplus-bronsmunte; vir magtiging aan die Groepsgebiede-ontwikkelingsraad om sekere bykomende vergoeding te betaal; vir die besteding van surplus-inkomste van die Spoorweg- en Hawefonds en vir die vermindering van bedryfskapitaalbewilliging; en tot wysiging van Wette Nos. 24 van 1913, 42 van 1935, 48 van 1935, 38 van 1945, 48 van 1947, 34 van 1954, 58 van 1955, 23 van 1956, 57 van 1956, 44 van 1958 en 16 van 1961.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

DEEL I.

AANGELEENTHEDE WAT DIE GEKONSOLIDEERDE INKOMSTEFONDS RAAK.

1. Die surplusstaatsinkomste op die een-en-dertigste dag van Maart 1961, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word na die Leningsrekening oorgedra.

Besteding van surplusstaatsinkomste.

2. (1) Iemand ten opsigte van wie enige wetsbepaling 'n pensioen, wat betaalbaar sal word by sy aftrede uit enige amp, teen 'n hoër skaal voorskryf as die skaal van toepassing ten opsigte van so iemand kragtens paragraaf (a) van artikel *tien* bis van die „Zuid-Afrika Wet, 1909”, gelees met sub-artikel (3) van artikel *vyftien* van die Grondwet van die Republiek van Suid-Afrika, 1961, of die weduwee van so iemand, is nie geregtig op die pensioen kragtens paragraaf (a) of (b) van eersbedoelde artikel voorgeskryf nie.

Hoogste van alternatiewe pensioene aan sekere persone betaalbaar.

(2) Sub-artikel (1) word geag op die een-en-dertigste dag van Mei 1961 in werking te getree het.

3. (1) Ondanks andersluidende bepalings van die „Munt Wet, 1922” (Wet No. 31 van 1922), die Wet op die Suid-Afrikaanse Munt, 1941 (Wet No. 16 van 1941), of die Wet op Desimale Munt, 1959 (Wet No. 61 van 1959), kan die Minister van Finansies van tyd tot tyd die onttrekking aan omloop magtig van soveel pennie-, halfpennie- en kwartpenniemunte as wat hy meer as die behoeftes ag, en met munte ingevolge enige sodanige magtiging onttrek, kan gehandel word asof hulle ingevolge die bepalings van artikel *ses* van bedoelde „Munt Wet, 1922”, ingetrek is.

Onttrekking aan omloop van surplus-bronsmunte.

(2) Sub-artikel (1) word geag op die eerste dag van Junie 1961 in werking te getree het.

4. Ondanks die bepaling kragtens artikel *een-en-dertig* van die Wet op die Ontwikkeling van Groepsgebiede, 1955 (Wet No. 69 van 1955), van die bedrag van drie-en-twintigduisend sewehonderd-en-agt rand as die vergoeding betaalbaar aan Jan Hendrik Lewis du Plooy ten opsigte van die onteiening deur die kragtens artikel *twee* van daardie Wet ingestelde Groepsgebiede-ontwikkelingsraad van sekere twee Gedeeltes van die plaas Rietfontein No. 301, IQ, in die distrik Johannesburg, word bedoelde Groepsgebiede-ontwikkelingsraad hierby gemagtig om aan bedoelde Jan Hendrik Lewis du Plooy uit die toepaslike Groepsgebiederekening 'n bedrag van duisend agthonderd ses-en-sestig rand agt-en-sestig sente te betaal as bykomende vergoeding ten opsigte van bedoelde onteiening.

Magtiging aan Groepsgebiede-ontwikkelingsraad om sekere bykomende vergoeding te betaal.

Amendment of section 93 of Act 24 of 1913, as amended by section 3 of Act 44 of 1926, section 4 of Act 45 of 1931, section 8 of Act 49 of 1935, section 20 of Act 17 of 1938, section 18 of Act 46 of 1944, section 19 of Act 57 of 1946, section 12 of Act 45 of 1953, section 8 of Act 81 of 1957 and section 10 of Act 37 of 1958.

Amendment of section 5 of Act 42 of 1935, as amended by section 6 of Act 35 of 1936, section 13 of Act 50 of 1937, section 5 of Act 22 of 1944, section 27 of Act 36 of 1950, section 3 of Act 51 of 1957, section 11 of Act 37 of 1958, and section 10 of Act 41 of 1960.

Amendment of section 9 of Act 48 of 1935, as amended by section 4 of Act 16 of 1960.

Repeal of section 19 of Act 38 of 1945.

Substitution of section 13 of Act 48 of 1947.

5. (1) Section *ninety-three* of the Administration of Estates Act, 1913, is hereby amended by the substitution for the word "four" of the words "four and one half".

(2) The amendment effected by sub-section (1) shall be deemed to have come into operation on the first day of April, 1961.

6. (1) Section *five* of the National Roads Act, 1935, is hereby amended by the substitution for paragraph (a) of sub-section (1) of the following paragraph:

"(a) as a charge on the Consolidated Revenue Fund, an amount of five and thirty-five hundredths cents (5.35c) of any customs or excise duty on a gallon of petrol, gas oil, diesel oil, furnace oil or paraffin—

- (i) which exceeds the said amount; and
- (ii) which is paid into the said Revenue Fund and, except if it has been paid in the Republic on imported petrol, gas oil, diesel oil, furnace oil or paraffin removed after such payment to the territory of South-West Africa, is not paid over to the administration of the said territory; and
- (iii) in respect of which no rebate or refund is applicable; and".

(2) The amendment effected by sub-section (1) shall be deemed to have come into operation on the first day of April, 1961.

7. Section *nine* of the Farmers' Assistance Act, 1935, is hereby amended by the substitution for paragraph (d) of the following paragraph:

"(d) acquire any livestock or other farming requisites and let or sell them, on such terms as it may deem fit, to the applicant or to any person to whom the board has let or sold any property in terms of paragraph (c), or, on such terms as it may deem fit, render financial assistance to the applicant or any such person for the purchase of livestock or other farming requisites or for the making of improvements for farming purposes, if the board is of the opinion that such livestock, other farming requisites or improvements are necessary to enable the applicant or such other person to carry on farming operations and that there is a reasonable prospect that he will be able to do so successfully if he is furnished with or purchases such livestock or other farming requisites or such improvements are made:".

8. (1) Section *nineteen* of the Financial Relations Consolidation and Amendment Act, 1945, is hereby repealed.

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the first day of April, 1961.

9. (1) The following section is hereby substituted for section *thirteen* of the Finance Act, 1947:

"Investment of provident fund moneys. 13. (1) Any money belonging to the university institutions provident fund or the technical colleges provident fund, which is not required for current purposes, shall be lodged with the Public Debt Commissioners.

(2) Any such money so lodged shall be a deposit for the purposes of the Public Debt Commissioners Act, 1911 (Act No. 18 of 1911), and shall be invested accordingly.

(3) If the interest earned by a fund on deposits referred to in sub-section (2) should be less than four per cent. in the aggregate in any year ending on the thirty-first day of March, a sum equal to the difference between the interest so earned and four per cent. shall be paid out of the Consolidated Revenue Fund to the fund in question as soon as:

5. (1) Artikel *drie-en-negentig* van die Boedelwet, 1913, word hierby gewysig deur die woord „vier” deur die woorde „vier en een half” te vervang.
- (2) Die wysiging deur sub-artikel (1) aangebring, word geag op die eerste dag van April 1961 in werking te getree het.
- Wysiging van artikel 93 van Wet 24 van 1913, soos gewysig deur artikel 3 van Wet 44 van 1926, artikel 4 van Wet 45 van 1931, artikel 8 van Wet 49 van 1935, artikel 20 van Wet 17 van 1938, artikel 18 van Wet 46 van 1944, artikel 19 van Wet 57 van 1946, artikel 12 van Wet 45 van 1953, artikel 8 van Wet 81 van 1957 en artikel 10 van Wet 37 van 1958.
6. (1) Artikel *vyf* van die Wet op Nasionale Paaie, 1935, word hierby gewysig deur paragraaf (a) van sub-artikel (1) deur die volgende paragraaf te vervang:
- „(a) ten laste van die Gekonsolideerde Inkomstefonds, 'n bedrag van vyf en vyf-en-dertig honderstes sent (5.35c) van enige doeane- of aksynsreg op 'n gelling petrol, gasolie, dieselolie, brandolie of paraffien—
- (i) wat meer is as genoemde bedrag; en
- (ii) wat in genoemde Inkomstefonds gestort word en, behalwe as dit in die Republiek betaal is op ingevoerde petrol, gasolie, dieselolie, brandolie of paraffien wat ná sodanige betaling verwyder is na die gebied Suidwes-Afrika, nie aan die administrasie van genoemde gebied oorbetal word nie; en
- (iii) ten opsigte waarvan geen korting of terugbetaling van toepassing is nie; en”.
- (2) Die wysiging deur sub-artikel (1) aangebring, word geag op die eerste dag van April 1961 in werking te getree het.
- Wysiging van artikel 5 van Wet 42 van 1935, soos gewysig deur artikel 6 van Wet 35 van 1936, artikel 13 van Wet 50 van 1937, artikel 5 van Wet 22 van 1944, artikel 27 van Wet 36 van 1950, artikel 3 van Wet 51 van 1957, artikel 11 van Wet 37 van 1958, en artikel 10 van Wet 41 van 1960.
7. Artikel *nege* van die Boere-Bystandswet, 1935, word hierby gewysig deur paragraaf (d) deur die volgende paragraaf te vervang:
- „(d) vee of ander boerderybenodigdhede aanskaf en dit op die voorwaardes wat hy wenslik ag, verhuur of verkoop aan die applikant of aan iemand aan wie die raad ingevolge paragraaf (c) goed verhuur of verkoop het, of op die voorwaardes wat hy wenslik ag, aan die applikant of so iemand geldelike hulp verleen vir die aankoop van vee of ander boerderybenodigdhede of vir die aanbring van verbeterings vir boerderydoeleindes, as die raad van oordeel is dat dié vee, ander boerderybenodigdhede of verbeterings nodig is om die applikant of daardie ander persoon in staat te stel om te kan boer en dat daar 'n redelike vooruitsig bestaan dat hy dit met sukses sal kan doen indien dié vee of ander boerderybenodigdhede aan hom verstrekk word of hy dit aankoop of dié verbeterings aangebring word:”.
- Wysiging van artikel 9 van Wet 48 van 1935, soos gewysig deur artikel 4 van Wet 16 van 1960.
8. (1) Artikel *negentien* van die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945, word hierby herroep.
- (2) Die bepalings van sub-artikel (1) word geag op die eerste dag van April 1961 in werking te getree het.
- Herroeping van artikel 19 van Wet 38 van 1945.
9. (1) Artikel *dertien* van die Finansiewet, 1947, word hierby deur die volgende artikel vervang:
- „Belegging van voorsorgsfonds-gelde.
13. (1) Gelde wat aan die voorsorgsfonds vir universiteitsinrigtings of die voorsorgsfonds vir tegniese kolleges behoort en wat nie vir lopende doeleindes benodig word nie, word by die Openbare Skuldkommissarisse inbetaal.
- (2) Alle sodanige gelde wat aldus inbetaal word, is 'n deposito vir die doeleindes van die „Openbare Schuld Kommissarissen Wet, 1911” (Wet No. 18 van 1911), en word dienooreenkomstig belê.
- (3) Indien die rente wat deur 'n fonds verdien word op deposito's in sub-artikel (2) bedoel, in enige jaar wat op die een-en-dertigste dag van Maart eindig in totaal minder as vier persent bedra, word 'n bedrag wat gelyk is aan die verskil tussen die aldus verdiende rente en vier persent uit die Gekonsolideerde Inkomstefonds in die betrokke fonds ge-
- Vervanging van artikel 13 van Wet 48 van 1947.

the Controller and Auditor-General has certified such sum.

(4) For the purposes of this section—
 'university institutions provident fund' means the University Institutions Provident Fund established under the regulations made in terms of paragraph (g) of sub-section (1) of section *twelve* of the Higher Education Additional Provision Act, 1917 (Act No. 20 of 1917);
 'technical colleges provident fund' means the Technical Colleges Provident Fund established under the regulations made in terms of paragraph (g) of sub-section (1) of section *nineteen* of the Higher Education Act, 1923 (Act No. 30 of 1923)."

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the first day of April, 1961.

Amendment
of section
3 of Act
34 of 1954.

10. Section *three* of the Finance Act, 1954, is hereby amended by the substitution in sub-section (1) for the words "or to be issued" of the words "up to and including the thirty-first day of March, 1961," and by the addition of the following sub-sections:

"(3) Notwithstanding anything contained in sub-section (1), inscribed stock referred to in that sub-section to the value of not less than twenty million rand shall, until the whole of such stock shall have been redeemed, be redeemed annually on the first day of April commencing with the year nineteen hundred and sixty-one: Provided that the funds to which the inscribed stock has been issued shall share in the annual redemption in proportion to their total holdings of such stock as at the close of business on the day immediately preceding the date of redemption.

(4) The proceeds of the redemptions referred to in sub-section (3) shall be re-invested on behalf of the funds in question in local registered stock issued in accordance with the provisions of the General Loans Act, 1961 (Act No. 16 of 1961)."

Amendment
of section
52 of Act
58 of 1955.

11. (1) Section *fifty-two* of the Government Service Pensions Act, 1955, is hereby amended—

(a) by the substitution in sub-section (2) for all the words after the expression "(Act No. 18 of 1911)" of the words "and shall be invested accordingly"; and

(b) by the substitution for sub-section (3) of the following sub-section:

"(3) If the interest earned by a new fund on deposits referred to in sub-section (2) should be less than four per cent. in the aggregate in any year ending on the thirty-first day of March, a sum equal to the difference between the interest so earned and four per cent. shall be paid out of the Consolidated Revenue Fund to the new fund in question as soon as the Controller and Auditor-General has certified such sum."

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the first day of April, 1961.

Amendment
of section
80 of Act
58 of 1955.

12. (1) Section *eighty* of the Government Service Pensions Act, 1955, is hereby amended—

(a) by the addition at the end of paragraph (a) of the word "and";

(b) by the deletion at the end of paragraph (b) of the word "and"; and

(c) by the deletion of paragraph (c).

(2) The provisions of sub-section (1) shall be deemed to have come into operation on the first day of April, 1961.

Amendment
of section 11
of Act 23 of
1956.

13. Section *eleven* of the Exchequer and Audit Act, 1956, is hereby amended by the deletion of the proviso to sub-section (1).

Amendment of
section 55
of Act 57 of
1956.

14. (1) Section *fifty-five* of the Pneumoconiosis Act, 1956, is hereby amended by the insertion in sub-section (2) after the word "Act", where it appears for the first time, of the words "and any amount payable under section *eighty*, *eighty-one* or *eighty-two*".

(2) The amendment effected by sub-section (1) shall be deemed to have come into operation on the first day of August, 1956.

stort sodra die Kontroleur en Ouditeur-generaal bedoelde bedrag gesertifiseer het.

(4) By die toepassing van hierdie artikel, beteken—

„voorsorgsfonds vir universiteitsinrigtings” die Voorsorgsfonds vir Universiteitsinrigtings ingestel ingevolge die regulasies uitgevaardig kragtens paragraaf (g) van sub-artikel (1) van artikel *twaalf* van die „Wet tot Additionele Regeling van het Hoger Onderwijs, 1917” (Wet No. 20 van 1917);

„voorsorgsfonds vir tegniese kolleges” die Voorsorgsfonds vir Tegniese Kolleges ingestel ingevolge die regulasies uitgevaardig kragtens paragraaf (g) van sub-artikel (1) van artikel *negenien* van die „Hoger Onderwijs Wet, 1923” (Wet No. 30 van 1923).”

(2) Die bepalings van sub-artikel (1) word geag op die eerste dag van April 1961 in werking te getree het.

10. Artikel *drie* van die Finansiewet, 1954, word hierby gewysig deur in sub-artikel (1) die woorde „uitgegee is of word” deur die woorde „tot en met die een-en-dertigste dag van Maart 1961 uitgegee is” te vervang, en deur die volgende sub-artikels by te voeg:

Wysiging van artikel 3 van Wet 34 van 1954.

„(3) Ondanks andersluidende bepalings in sub-artikel (1), word die in daardie sub-artikel bedoelde ingeskrewe fondse ter waarde van minstens twintigmiljoen rand jaarliks op die eerste dag van April met ingang van die jaar negentienhonderd een-en-sestig afgelos totdat sodanige fondse in die geheel afgelos is: Met dien verstande dat die fondse waaraan die ingeskrewe fondse uitgereik is in die jaarlikse aflossing sal deel in verhouding tot hul totale besit van sodanige fondse by afsluiting van besigheid op die dag wat die aflosdatum onmiddellik voorafgaan.

(4) Die oprings van die in sub-artikel (3) bedoelde aflossings word ten behoeve van die betrokke fondse in plaaslike geregistreerde effekte wat ooreenkomstig die bepalings van die Algemene Leningswet, 1961 (Wet No. 16 van 1961), uitgegee is, herbelê.”

11. (1) Artikel *twee-en-vyftig* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig—

Wysiging van artikel 52 van Wet 58 van 1955.

(a) deur in sub-artikel (2) al die woorde na die uitdrukking „(Wet No. 18 van 1911)” deur die woorde „en word dienooreenkomstig belê” te vervang; en

(b) deur sub-artikel (3) deur die volgende sub-artikel te vervang:

„(3) Indien die rente wat deur 'n nuwe fonds verdien word op deposito's in sub-artikel (2) bedoel, in enige jaar wat op die een-en-dertigste dag van Maart eindig in totaal minder as vier persent bedra, word 'n bedrag wat gelyk is aan die verskil tussen die aldus verdiende rente en vier persent uit die Gekonsolideerde Inkomstefonds in die betrokke nuwe fonds gestort sodra die Kontroleur en Ouditeur-generaal bedoelde bedrag gesertifiseer het.”

(2) Die bepalings van sub-artikel (1) word geag op die eerste dag van April 1961 in werking te getree het.

12. (1) Artikel *tagtig* van Regeringsdiens-pensioenwet, 1955, word hierby gewysig—

Wysiging van artikel 80 van Wet 58 van 1955.

(a) deur aan die end van paragraaf (a) die woord „en” by te voeg;

(b) deur aan die end van paragraaf (b) die woord „en” te skrap; en

(c) deur paragraaf (c) te skrap.

(2) Die bepalings van sub-artikel (1) word geag op die eerste dag van April 1961 in werking te getree het.

13. Artikel *elf* van die Skatkis- en Ouditwet, 1956, word hierby gewysig deur die voorbehoudsbepaling by sub-artikel (1) te skrap.

Wysiging van artikel 11 van Wet 23 van 1956.

14. (1) Artikel *vyf-en-vyftig* van die Pneumokoniosewet, 1956, word hierby gewysig deur in sub-artikel (2) na die woorde „toegeken is”, waar hulle vir die eerste maal voorkom, die woorde „en enige bedrag kragtens artikel *tagtig*, *een-en-tagtig* of *twee-en-tagtig* betaalbaar” in te voeg.

Wysiging van artikel 55 van Wet 57 van 1956.

(2) Die wysiging deur sub-artikel (1) aangebring, word geag op die eerste dag van Augustus 1956 in werking te getree het.

Amendment of section 69 of Act 44 of 1958, as amended by section 19 of Act 80 of 1959.

15. Section *sixty-nine* of the Post Office Act, 1958, is hereby amended by the substitution for the words "Minister of Finance shall, if the Postmaster-General certifies that the depositor or person aforesaid is entitled thereto, pay such amount out of the Consolidated Revenue Fund" of the words "Postmaster-General shall pay such amount out of accruing revenue".

Amendment of section 4 of Act 16 of 1961.

16. Section *four* of the General Loans Act, 1961, is hereby amended—

(a) by the substitution for paragraph (d) of the following paragraph:

"(d) moneys accruing to the State by way of royalty, share of profits or other consideration (other than rent, mynpacht moneys and licence moneys) under—

- (i) any lease or other contract providing for the prospecting for or mining of precious metals, base minerals, precious stones or natural oil;
- (ii) any law in terms of which the right to mine or win precious stones has been obtained;
- (iii) any permission for the removal and disposal of precious metals, base minerals or precious stones granted to the holder of a right to prospect for precious metals, base minerals or precious stones;" and

(b) by the deletion of sub-paragraphs (i), (ii) and (iv) of paragraph (e), and by the deletion at the end of sub-paragraph (iii) of the said paragraph of the word "or".

Substitution of words "national savings certificates" for words "Union loan certificates" in Act 16 of 1961.

17. (1) The General Loans Act, 1961, is hereby amended by the substitution for the words "Union loan certificates" and "Union loan certificate", wherever they appear, of the words "national savings certificates" and "national savings certificate", respectively.

(2) The provisions of sub-section (1) shall come into operation on the first day of September, 1961.

PART II.

MATTERS AFFECTING THE RAILWAY ADMINISTRATION.

Disposal of surplus revenue of Railway and Harbour Fund.

18. The surplus revenue of the Railway and Harbour Fund in respect of the financial year ended on the thirty-first day of March, 1961, as certified by the Controller and Auditor-General, is hereby appropriated as follows:—

- (a) Seven million rand shall be credited to the Renewals Fund (higher replacement cost section).
- (b) Six million rand shall be credited to the Betterment Fund.
- (c) Four million rand shall be applied towards the reduction of interest-bearing capital appropriated as working capital for the purposes of the Betterment Fund.
- (d) The balance (if any) shall be credited to the Fund established under section *one hundred and four* of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961).

Reduction of working capital appropriation.

19. There shall be deemed to have been appropriated by Parliament, during the financial year which ended on the thirty-first day of March, 1961, from the accumulated moneys appropriated in previous financial years—

- (a) for working capital (stores stock), the sum of nine million six hundred thousand rand; and
- (b) as working capital for the purposes of the Betterment Fund, the sum of four million rand,

for the purpose of financing, during the said financial year, any expenditure incurred under Head No. 2 of the Second Schedule to the Railways and Harbours Appropriation Act, 1960 (Act No. 19 of 1960).

Short title.

20. This Act shall be called the Finance Act, 1961.

15. Artikel *nege-en-sestig* van die Poswet, 1958, word hierby gewysig deur die woorde „Minister van Finansies daardie bedrag uit die Gekonsolideerde Inkomstefonds moet betaal indien die Posmeester-generaal sertifiseer dat die deponeerder of voormelde persoon daarop geregtig is” deur die woorde „Posmeester-generaal daardie bedrag uit ooplopende inkomste moet betaal” te vervang.

Wysiging van artikel 69 van Wet 44 van 1958, soos gewysig deur artikel 19 van Wet 80 van 1959.

16. Artikel *vier* van die Algemene Leningswet, 1961, word hierby gewysig—

Wysiging van artikel 4 van Wet 16 van 1961.

(a) deur paragraaf (d) deur die volgende paragraaf te vervang:

„(d) gelde wat aan die Staat toekom by wyse van tantième, winsaandeel of ander vergoeding (behalwe huurgeld, mynpachtgelde en lisensiegelde) kragtens—

- (i) 'n huur- of ander kontrak wat voorsiening maak vir prospektering na of ontginning van edelmetale, onedele minerale, edelgesteentes of aardolie;
 - (ii) enige wet ingevolge waarvan die reg verkry is om edelgesteentes te ontgin of te win;
 - (iii) enige vergunning vir die verwydering van en beskikking oor edelmetale, onedele minerale of edelgesteentes wat verleen is aan die houder van 'n reg om na edelmetale, onedele minerale of edelgesteentes te prospekter;”;
- (b) deur sub-paragrafe (i), (ii) en (iv) van paragraaf (e) te skrap, en deur die woord „of” aan die end van sub-paragraaf (iii) van bedoelde paragraaf te skrap.

17. (1) Die Algemene Leningswet, 1961, word hierby gewysig deur die woorde „Unieleningssertifikate” en „Unieleningssertifikaat”, oral waar hulle voorkom, te vervang deur onderskeidelik die woorde „nasionale spaarsertifikate” en „nasionale spaarsertifikaat”.

Vervanging van woord „Unieleningssertifikate” in Wet 16 van 1961 deur woorde „nasionale spaarsertifikate”.

(2) Die bepalinge van sub-artikel (1) tree in werking op die eerste dag van September 1961.

DEEL II.

AANGELEENTHEDE WAT DIE SPOORWEGADMINISTRASIE RAAK.

18. Die surplus-inkomste van die Spoorweg- en Hawefonds ten opsigte van die boekjaar wat op die een-en-dertigste dag van Maart 1961 geëindig het, soos deur die Kontroleur en Ouditeur-generaal gesertifiseer, word hierby soos volg beskikbaar gestel:—

Besteding van surplus-inkomste van Spoorweg- en Hawefonds.

- (a) Sewemiljoen rand word na die Vernuwingsfonds (hoërvangskoste-afdeling) oorgedra.
- (b) Sesmiljoen rand word na die Verbeteringsfonds oorgedra.
- (c) Viermiljoen rand word aangewend ter vermindering van rentedraende kapitaal wat as bedryfskapitaal bewillig is vir die doel van die Verbeteringsfonds.
- (d) Die oorskot (as daar is) word oorgedra na die fonds wat ingevolge artikel *honderd-en-vier* van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), ingestel is.

19. Daar word beskou dat die Parlement gedurende die boekjaar wat op die een-en-dertigste dag van Maart 1961 geëindig het, uit die opgehoopde gelde wat in vorige boekjare bewillig is—

Vermindering van bedryfskapitaalbewilliging.

- (a) vir bedryfskapitaal (magasynvoorrade), die som van negemiljoen seshonderdduisend rand; en
- (b) as bedryfskapitaal vir die doel van die Verbeteringsfonds, die som van viermiljoen rand,

beskikbaar gestel het vir die finansiering, gedurende bedoelde boekjaar, van uitgawe beloop onder hoof No. 2 van die Tweede Bylae by die Spoorweg- en Hawebegrotingswet, 1960 (Wet No. 19 van 1960).

20. Hierdie Wet heet die Finansiewet, 1961.

Kort titel.

No. 77, 1961.]

ACT

To amend the Building Societies Act, 1934.

(English text signed by the State President.)
(Assented to 30th June, 1961.)

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

Amendment of section 1 of Act 62 of 1934.

1. Section *one* of the Building Societies Act, 1934 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the substitution for paragraph (b) of sub-section (2) of the following paragraph:

“(b) the principal object of which is the raising of money by the issuance of shares to and the acceptance of deposits or loans from the public and using such money to make advances upon the security of mortgage of urban immovable property for the purpose of enabling the persons to whom such advances are made to acquire by purchase urban immovable property or to erect buildings upon urban immovable property or to make additions or alterations to or to maintain the buildings on such property.”; and

(b) by the deletion of sub-sections (4) and (5).

Substitution of section 2 of Act 62 of 1934.

2. The following section is hereby substituted for section *two* of the principal Act:

“**Appointment of registrar and deputy registrar of building societies.** 2. (1) The Minister shall, subject to the laws governing the public service, appoint an officer, to be styled the registrar of building societies, who shall, under control of and subject to appeal to the Minister, exercise all such powers and perform all such duties as are assigned to him by this Act.

(2) The Minister shall similarly appoint an officer, to assist the registrar in carrying out his duties as aforesaid.

(3) Every appeal to the Minister in terms of sub-section (1) shall be prosecuted in the manner and within the time prescribed by regulation.

(4) The decision of the Minister on any appeal in respect of any matter referred to in sub-section (3) of section *one*, sub-section (5) or (6) of section *four* or sub-section (3) of section *eighteen*, shall be subject to an appeal to the court: Provided such appeal be noted within three months after the decision of the Minister has been pronounced.”.

Amendment of section 3 of Act 62 of 1934, as amended by section 1 of Act 56 of 1937 and section 2 of Act 28 of 1943.

3. Section *three* of the principal Act is hereby amended by the insertion in sub-section (1) after the word “persons” of the expression “(hereinafter referred to as ‘the founders’)”; and by the substitution for the proviso to the said sub-section of the following proviso:

“Provided that the founders shall not subscribe their names to rules unless such rules have first been submitted to the registrar in draft form and provisionally approved of by him.”.

Substitution of section 4 of Act 62 of 1934, as amended by section 1 of Act 47 of 1960.

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

“**Registration of societies.** 4. (1) Application for the registration of a society shall be made to the registrar in the prescribed form.

(2) The application referred to in sub-section (1) shall be accompanied by two copies of the rules agreed upon by the founders for the government of the society and signed by them and the intended secretary.

(3) The rules which shall be in one of the official languages of the Union and either typewritten, duplicated or printed shall be signed in original by

No. 77, 1961.]

WET**Tot wysiging van die Bouverenigingswet, 1934.***(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)***DAAR WORD BEPAAL** deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

- 1. Artikel een** van die Bouverenigingswet, 1934 (hieronder die Hoofwet genoem), word hierby gewysig—
- (a) deur paragraaf (b) van sub-artikel (2) deur die volgende paragraaf te vervang:
- „(b) die hoofdoel waarvan is die versameling van geld deur die uitreiking van aandele aan en die aanname van deposito's of lenings van die publiek en die gebruik van daardie geld om voorskotte teen sekuriteit van verband op stedelike onroerende eiendom te maak ten einde die persone aan wie die voorskotte verstrekkend word in staat te stel om stedelike onroerende eiendom deur aankoop te verkry of om geboue op stedelike onroerende eiendom op te rig of om toevoegings of veranderinge tot die geboue op sodanige eiendom te maak of om die geboue op sodanige eiendom in stand te hou.”; en
- (b) deur sub-artikels (4) en (5) te skrap.
- 2. Artikel twee** van die Hoofwet word hierby deur die volgende artikel vervang:
- „Aanstelling van registrator en adjunk-registrator van bouverenigings.
- 2.** (1) Die Minister stel, met inagneming van die wette wat die staatsdiens reël, 'n beampte aan, genoem die registrator van bouverenigings, wat onder beheer van en onderworpe aan 'n appèl na die Minister, al die bevoegdhede uitoefen en al die pligte vervul wat deur hierdie Wet aan hom verleen word.
- (2) Die Minister stel insgelyks 'n beampte aan, genoem die adjunk-registrator van bouverenigings, om die registrator by te staan in die uitvoering van sy pligte soos voormeld.
- (3) Elke appèl na die Minister ingevolge sub-artikel (1) word voortgesit op die wyse en binne die tydperk by regulasie voorgeskryf.
- (4) Die beslissing van die Minister oor 'n appèl ten opsigte van 'n aangeleentheid bedoel in sub-artikel (3) van artikel een, sub-artikel (5) of (6) van artikel vier of sub-artikel (3) van artikel agtien, is onderworpe aan 'n appèl na die hof, mits so 'n appèl binne drie maande na die bekendmaking van die beslissing van die Minister aangeteken word.”.
- 3. Artikel drie** van die Hoofwet word hierby gewysig deur in sub-artikel (1) na die woord „persone” die uitdrukking „(hieronder „die oprigters” genoem)” in te voeg; en deur die voorbehoudsbepaling by genoemde sub-artikel deur die volgende voorbehoudsbepaling te vervang:
- „Met dien verstande dat die oprigters geen statute mag onderteken tensy daardie statute eers aan die registrator in konsepvorm voorgelê en voorlopig deur hom goedgekeur is nie.”.
- 4. Artikel vier** van die Hoofwet word hierby deur die volgende artikel vervang:
- „Registrasie van verenigings.
- 4.** (1) Aansoek om registrasie van 'n vereniging word by die registrator in die voorgeskrewe vorm gedoen.
- (2) Die in sub-artikel (1) bedoelde aansoek gaan vergeselsaam van twee afskrifte van die statute deur die oprigters vir die bestuur van die vereniging aangeneem en deur hulle en die voorgenome sekretaris onderteken.
- (3) Die statute wat in een van die amptelike tale van die Unie en of getik, gedupliseer of gedruk moet wees, moet in die oorspronklike deur

Wysiging van artikel 1 van Wet 62 van 1934.

Vervanging van artikel 2 van Wet 62 van 1934.

Wysiging van artikel 3 van Wet 62 van 1934, soos gewysig deur artikel 1 van Wet 56 van 1937 en artikel 2 van Wet 28 van 1943.

Vervanging van artikel 4 van Wet 62 van 1934, soos gewysig deur artikel 1 van Wet 47 van 1960.

at least seven founders. Opposite every such signature there shall appear in legible characters the full name, occupation, residential or business address of the subscriber and the number and type of shares he takes and the nominal value of such shares.

(4) The registrar shall, after consideration of such rules and such further information and arguments as may be submitted to him by such persons, determine whether according to its rules, the society to be established is or is not a building society.

(5) If it be determined in terms of sub-section (4) that the society to be established is not a building society, the registrar shall decline to register the society.

(6) If it be determined in terms of sub-section (4) that the society to be established is a building society, then, upon payment to him of the prescribed fee, the registrar, if he finds that the rules are in conformity with this Act, and is satisfied that the rules are financially sound and that the methods of transacting the business of the society as laid down in the rules are not undesirable, and if, in the case of a permanent society, he is satisfied that the requirements of section *fifteen* have been complied with, shall provisionally register the society under this Act as a building society and shall thereupon return one copy of the rules, with his approval and the date of such registration of the society endorsed thereon, to the intended secretary of the society.

(7) The certificate of provisional registration of a society shall be valid for a period of twelve months from its date but the registrar may at any time before the expiry of such period or any extended period, in his discretion and subject to such conditions or limitations, not inconsistent with this Act, as he may deem desirable to impose, extend the period of validity of such certificate from time to time for further periods of twelve months each up to a maximum of seven years in all.

(8) The registrar shall not in the first instance register a society otherwise than provisionally and if, at any time during the provisional registration of such society, the registrar is satisfied that the society is in a financially sound condition and that the methods of transacting the business of the society are not undesirable, he shall register the society finally under this Act and thereupon the society shall cease to be provisionally registered.

(9) If after the expiry of the period of seven years the society is unable to qualify for final registration, it shall forthwith cease to carry on the business of a building society and the board shall, subject to the provisions of this Act, arrange for either the transfer of the assets and liabilities of the society to another society or the voluntary winding-up of the society.

(10) When registering any society the registrar shall record whether the society is registered as a permanent society or as a terminating society.

(11) Upon the registration of any society the registrar shall issue to the society a certificate under his hand stating that the society is finally registered or provisionally registered, as the case may be, under this Act, and stating whether the society is registered as a permanent or as a terminating society.

(12) If a person makes a statement which is false and which he knows to be false, in connection with an application for registration or the renewal or extension of a provisional registration, he shall be deemed to be guilty of the crime of fraud or falsitas.

(13) No person shall establish a building society without the written permission of the registrar and the registrar shall not grant such permission unless

minstens sewe oprigters onderteken wees. Teenoor elke sodanige handtekening moet daar in leesbare tekens verskyn die volle naam, beroep, woon- of besigheidsadres van die ondertekenaar en die getal en soort aandele wat hy neem en die nominale waarde van daardie aandele.

(4) Na oorweging van bedoelde statute en die verdere inligting en argumente wat deur bedoelde persone aan hom voorgelê mag word, beslis die registrateur of die op te rigte vereniging volgens sy statute 'n bouvereniging is of nie.

(5) Indien ingevolge sub-artikel (4) beslis word dat die op te rigte vereniging geen bouvereniging is nie, weier die registrateur om die vereniging te registreer.

(6) Indien ingevolge sub-artikel (4) beslis word dat die op te rigte vereniging 'n bouvereniging is, dan, na betaling aan hom van die voorgeskrewe fooi, moet die registrateur, as hy bevind dat die statute aan die voorskrifte van hierdie Wet voldoen, en as hy daarvan oortuig is dat die statute wat geldelike sake betref gesond is en dat die wyse waarop die besigheidstransaksies van die vereniging volgens die statute verrig moet word nie onwenslik is nie en as hy, in die geval van 'n permanente vereniging, oortuig is dat aan die voorskrifte van artikel vyftien voldoen is, die vereniging kragtens hierdie Wet voorlopig as 'n bouvereniging registreer, en daarop moet hy een afskrif van die statute met sy goedkeuring en die datum van sodanige registrasie daarop aangeteken aan die voorgenome sekretaris van die vereniging terugstuur.

(7) Die sertifikaat van voorlopige registrasie van 'n vereniging is geldig vir 'n tydperk van twaalf maande vanaf die datum van uitreiking, maar die registrateur kan te eniger tyd voor die verstryking van bedoelde tydperk of enige verlengde tydperk, na goeddunke en onderworpe aan die voorwaardes of beperkings wat nie met hierdie Wet strydig is nie, en wat hy wenslik ag om op te lê, die geldigheidsduur van sodanige sertifikaat van tyd tot tyd vir verdere tydperke van twaalf maande elk verleng tot 'n maksimum van sewe jaar altesaam.

(8) Die registrateur registreer in die eerste instansie geen vereniging anders dan voorlopig nie, en as die registrateur te eniger tyd gedurende die voorlopige registrasie van sodanige vereniging oortuig is dat die vereniging wat geldelike sake betref in 'n gesonde toestand is en dat die wyse waarop die besigheidstransaksies van die vereniging verrig word, nie onwenslik is nie, moet hy die vereniging finaal kragtens hierdie Wet registreer, en daarop hou die vereniging op om voorlopig geregistreer te wees.

(9) As die vereniging na afloop van die tydperk van sewe jaar nie in staat is om vir finale registrasie te kwalifiseer nie, moet hy onmiddellik ophou om die besigheid van 'n bouvereniging te dryf en die raad moet, met inagneming van die bepalings van hierdie Wet, reël vir òf die oordrag van die bates en laste van die vereniging aan 'n ander vereniging òf die vrywillige likwidasie van die vereniging.

(10) Wanneer hy 'n vereniging registreer teken die registrateur aan of die vereniging geregistreer word as 'n permanente vereniging of as 'n tydelike vereniging.

(11) By die registrasie van 'n vereniging reik die registrateur aan die vereniging 'n sertifikaat onder sy handtekening uit wat verklaar dat die vereniging, kragtens hierdie Wet, finaal geregistreer of voorlopig geregistreer is, na gelang van die geval, en wat verklaar of die vereniging as 'n permanente of as 'n tydelike vereniging geregistreer is.

(12) As iemand in verband met 'n aansoek om registrasie of die hernuwing of verlenging van 'n voorlopige registrasie, 'n verklaring maak wat vals is wetende dat dit vals is, word hy geag skuldig te wees aan die misdryf bedrog of falsitas.

(13) Niemand mag sonder die skriftelike toestemming van die registrateur 'n bouvereniging oprig nie en die registrateur verleen nie sodanige toestem-

he has satisfied himself that the establishment of such a society will be in the interest of the public.

(14) For the purposes of sub-section (13) the registrar may require the persons intending to establish a society to furnish him with such particulars and information as he may deem necessary and may require such persons or any of them to appear before him in person."

Amendment of section 4bis of Act 62 of 1934, as inserted by section 3 of Act 28 of 1943.

5. Section *four bis* of the principal Act is hereby amended—

(a) by the deletion in sub-section (1) of the word "registered"; and by the substitution in that sub-section for the words "directors" and "ordinary" of the words "board" and "annual" respectively; and

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

"(2) If the meeting decides upon adoption of the proposed amendments, the provisions of sub-section (2) of section *eighteen* shall *mutatis mutandis* apply."

Substitution of section 5 of Act 62 of 1934.

6. The following section is hereby substituted for section *five* of the principal Act:

"Name of society.

5. (1) A society shall not be registered as a building society under a name under which any other existing society is already or was at any time registered as a building society under this Act or under a name so nearly resembling that name that the one society is likely to be mistaken for the other.

(2) The registrar may refuse to register a society under a name which in his opinion is calculated to mislead the public.

(3) If a society through inadvertence or otherwise is registered in conflict with the provisions of sub-section (1) or (2), the registrar shall direct the society in writing to change its name and the provisions of sub-section (4) of section *nine* shall apply *mutatis mutandis* in respect of any such change of name.

(4) Any society which fails within sixty days of the date of a written direction from the registrar in terms of sub-section (3) or within such further period as he may allow in writing, or, in the case of a society which has within the said period or further period, moved the court for an order setting aside the registrar's direction, within sixty days after a final decision upholding the registrar's direction, to change its name and to furnish the registrar with a suitable name to comply with such direction, shall be guilty of an offence.

(5) No society shall use or refer to itself by a name other than the name under which it is registered: Provided that a literal translation into the other official language of the Union of the words 'building society', 'permanent', 'terminating', 'mutual', 'bouvereniging', 'permanente', 'tydelike' and 'onderlinge' as may be contained in the registered name of a society, shall not be deemed to be a contravention of this sub-section.

(6) The words 'building society' shall form part of the name under which any society is registered and if the society be a terminating society the word 'terminating' shall also form part of the name."

Repeal of section 6 of Act 62 of 1934.

7. Section *six* of the principal Act is hereby repealed.

Repeal of section 7 of Act 62 of 1934, as amended by section 1 of Act 24 of 1942 and section 4 of Act 28 of 1943.

8. Section *seven* of the principal Act is hereby repealed.

Repeal of section 8 of Act 62 of 1934.

9. Section *eight* of the principal Act is hereby repealed.

ming nie tensy hy homself oortuig het dat die oprigting van so 'n vereniging in die belang van die publiek sal wees.

(14) Vir die doeleindes van sub-artikel (13) kan die registrateur die persone wat van voorneme is om 'n vereniging op te rig, aansê om aan hom die besonderhede en inligting wat hy nodig mag ag, te verskaf en kan hy bedoelde persone of enigeen van hulle aansê om persoonlik voor hom te verskyn."

5. Artikel vier bis van die Hoofwet word hierby gewysig—
- (a) deur in sub-artikel (1) die woord „geregistreeerde” te skrap en deur in daardie sub-artikel die woorde „direkteure” en „gewone” onderskeidelik deur die woorde „raad” en „jaarlikse” te vervang; en
- (b) deur sub-artikel (2) deur die volgende sub-artikel te vervang:
- „(2) As die vergadering op die aanname van die voorgestelde wysigings besluit, is die bepalings van sub-artikel (2) van artikel agtien *mutatis mutandis* van toepassing.”

Wysiging van artikel 4bis van Wet 62 van 1934, soos deur artikel 3 van Wet 28 van 1943 ingevoeg.

6. Artikel vyf van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 5 van Wet 62 van 1934.

„Naam van vereniging. 5. (1) 'n Vereniging word nie as 'n bouvereniging geregistreeer nie onder 'n naam waaronder 'n ander bestaande vereniging alreeds kragtens hierdie Wet geregistreeer is of te eniger tyd aldus geregistreeer was of onder 'n naam wat soveel met daardie naam ooreenkom dat die een vereniging waarskynlik met die ander verwar sal word.

(2) Die registrateur kan weier om 'n vereniging te registreer onder 'n naam wat na sy oordeel gereken is om die publiek te mislei.

(3) As 'n vereniging deur onagsaamheid of andersins geregistreeer word in stryd met die bepalings van sub-artikel (1) of (2), moet die registrateur die vereniging skriftelik gelas om sy naam te verander en die bepalings van sub-artikel (4) van artikel nege is *mutatis mutandis* ten opsigte van so 'n naamverandering van toepassing.

(4) 'n Vereniging wat versuim om binne sestig dae na die datum van 'n skriftelike lasgewing van die registrateur ingevolge sub-artikel (3), of binne sodanige verdere tydperk as wat hy skriftelik mag toelaat, of, in die geval van 'n vereniging wat binne bedoelde tydperk of verdere tydperk by die hof aansoek gedoen het om 'n bevel waarby die registrateur se lasgewing ter syde gestel word, binne sestig dae na 'n finale beslissing waarby die registrateur se bevel gehandhaaf word, sy naam te verander en om aan die registrateur 'n geskikte naam te verskaf om aan bedoelde lasgewing te voldoen, is aan 'n misdryf skuldig.

(5) Geen vereniging mag gebruik maak van of na homself verwys by 'n ander naam dan die naam waaronder hy geregistreeer is nie: Met dien verstande dat 'n letterlike vertaling in die ander amptelike taal van die Unie van die woorde ,building society', ,permanent', ,terminating', ,mutual', ,bouvereniging', ,permanente', ,tydelike' en ,onderlinge' wat in die geregistreeerde naam van 'n vereniging vervat mag wees, nie geag word 'n oortreding van hierdie sub-artikel te wees nie.

(6) Die woord ,bouvereniging' moet deel uitmaak van die naam waaronder 'n vereniging geregistreeer word en indien die vereniging 'n tydelike vereniging is, moet die woord ,tydelike' ook deel van die naam uitmaak.”

- (7) Die woord ,bouvereniging' moet deel uitmaak van die naam waaronder 'n vereniging geregistreeer word en indien die vereniging 'n tydelike vereniging is, moet die woord ,tydelike' ook deel van die naam uitmaak.”

7. Artikel ses van die Hoofwet word hierby herroep.

Herroeping van artikel 6 van Wet 62 van 1934.

8. Artikel sewe van die Hoofwet word hierby herroep.

Herroeping van artikel 7 van Wet 62 van 1934, soos gewysig deur artikel 1 van Wet 24 van 1942 en artikel 4 van Wet 28 van 1943.

9. Artikel agt van die Hoofwet word hierby herroep.

Herroeping van artikel 8 van Wet 62 van 1934.

Amendment of section 9 of Act 62 of 1934, as amended by section 2 of Act 24 of 1942.

10. Section *nine* of the principal Act is hereby amended—

- (a) by the deletion in sub-section (1) of the words “or provisionally registered”;
- (b) by the addition at the end of the said sub-section of the following words:

“For the purpose of this section ‘rules’ means any act, charter, deed of settlement, memorandum of association or other document by which the association is constituted and the articles of association or other document relating to the conduct of the business of the association.”; and

- (c) by the substitution for sub-sections (2), (3) and (4) of the following sub-sections:

“(2) The registrar may require the persons managing the affairs of such association or any of them to appear before him in person and may at any time make or cause to be made such inspection of its books, accounts and records as he may consider necessary for the purpose of establishing whether the association is a building society or not.

(3) If the registrar requires such association to be registered as a building society under this Act, then upon such registration—

- (a) all assets whatsoever belonging to or held in trust for the existing association shall vest in the society as registered without transfer or cession;
- (b) the society as registered shall assume all liabilities whatsoever of the existing association:

Provided that such registration shall in no way deprive any creditor of the existing association, who at the date of registration was not a member of the association, of any right or remedy which he had immediately prior to such registration against the existing association or any member or officer thereof.

(4) Whenever in accordance with the provisions of this section an association is registered as a building society under a name other than that by which it has been known, the officer in charge of a deeds registry or other office in which is registered any deed or other document relating to any asset or right which in terms of sub-section (3) devolves upon the society, shall upon production to him by the society of its certificate of registration and the deed or other document aforesaid, without payment of transfer duty, stamp duty, registration fees or charges, make the endorsements upon such deed or document and the alterations in his registers that are necessary by reason of the change of name.

(5) From the date of such registration, no person shall, notwithstanding anything contained in the rules of the association in force prior to such registration or in any agreement entered into by the association prior to such registration, be deemed to be a member of the society, unless he holds shares in the society, and the rights and privileges of every member of the society shall be determined in accordance with the provisions of this Act and the rules of the society as approved under this Act.

(6) The provisions of section *four* shall, *mutatis mutandis*, apply to every such association.”.

Substitution of section 10 of Act 62 of 1934, as amended by section 2 of Act 33 of 1946.

11. The following section is hereby substituted for section *ten* of the principal Act:

“Registered building society to be body corporate. **10.** (1) Every society shall be a body corporate which shall be capable of suing and being sued in its registered name, of acquiring, owning, hiring, letting and alienating property and, subject to the provisions of this Act, of doing all such things as may be necessary for or incidental to the exercise of its powers or the performance of its functions in terms of its rules.

(2) Whenever an association which is registered under the Companies Act, 1926 (Act No. 46 of 1926), or under the Companies Ordinance, 1928 (Ordinance No. 19 of 1928), of the Territory, is registered under this Act, the registrar shall notify the registrar of

10. Artikel *nege* van die Hoofwet word hierby gewysig—
- (a) deur in sub-artikel (1) die woorde „of voorlopig geregistreer” te skrap;
- (b) deur die volgende woorde aan die end van gemelde sub-artikel by te voeg:
„By die toepassing van hierdie artikel beteken ‚statute’ enige akte, oktrooi, beskikkingsakte, akte van oprigting of ander dokument waardeur die assosiasie opgerig is en die statute of ander dokument met betrekking tot die bestuur van die besigheid van die assosiasie.”; en
- (c) deur sub-artikels (2), (3) en (4) deur die volgende sub-artikels te vervang:
- „(2) Die registrateur kan die persone wat die sake van bedoelde assosiasie bestuur of enigeen van hulle aansê om persoonlik voor hom te verskyn en kan te eniger tyd sodanige ondersoek van sy boeke, rekenings en stukke doen of laat doen as wat hy nodig mag ag ten einde vas te stel of die assosiasie ’n bouvereniging is al dan nie.
- (3) As die registrateur vereis dat bedoelde assosiasie as ’n bouvereniging kragtens hierdie Wet geregistreer word, dan by sodanige registrasie—
- (a) gaan alle bates hoegenaamd wat behoort aan of in trust gehou word vir die bestaande assosiasie, oor op die vereniging soos geregistreer sonder oordrag of sessie;
- (b) aanvaar die vereniging soos geregistreer alle verpligtinge hoegenaamd van die bestaande assosiasie:
- Met dien verstande dat sodanige registrasie op generlei wyse enige krediteur van die bestaande assosiasie wat op die datum van registrasie nie ’n lid van die assosiasie was nie, enige reg of regs middel wat hy onmiddellik voor sodanige registrasie teen die bestaande assosiasie of enige lid of amptenaar daarvan gehad het, ontnem nie.
- (4) Wanneer ’n assosiasie ooreenkomstig die bepalings van hierdie artikel as ’n bouvereniging geregistreer word onder ’n ander naam dan dié waarby dit bekend was, moet die amptenaar in beheer van ’n registrasiekantoor van aktes of ander kantoor waarin geregistreer is ’n akte of ander dokument wat betrekking het op ’n bate of reg wat ingevolge sub-artikel (3) op die vereniging oorgaan, by voorlegging aan hom deur die vereniging van sy registrasiesertifikaat en bedoelde akte of ander dokument, sonder betaling van herereg, seëlreg, registrasiegelde of -koste, die endossemente op bedoelde akte of dokument en die veranderings in sy registers aanbring wat as gevolg van die verandering van naam nodig is.
- (5) Vanaf die datum van sodanige registrasie word niemand, ondanks enigiets vervat in die statute van die assosiasie wat voor sodanige registrasie van krag was of in enige ooreenkoms wat voor sodanige registrasie deur die assosiasie aangegaan is, geag ’n lid van die vereniging te wees nie tensy hy aandeel in die vereniging hou, en word die regte en voorregte van elke lid van die vereniging bepaal ooreenkomstig die bepalings van hierdie Wet en die statute van die vereniging soos goedgekeur kragtens hierdie Wet.
- (6) Die bepalings van artikel *vier* is *mutatis mutandis* op elke sodanige vereniging van toepassing.”.

Wysiging van artikel 9 van Wet 62 van 1934, soos gewysig deur artikel 2 van Wet 24 van 1942.

11. Artikel *tien* van die Hoofwet word hierby deur die volgende artikel vervang:
- „Geregistreerde bouvereniging regspersoon te wees.
10. (1) Elke vereniging is ’n regspersoon wat bevoeg is om eisend of verwerend in sy geregistreerde naam op te tree, om eiendom te verkry, te besit, te huur, te verhuur en te vervreem, en om, onderworpe aan die bepalings van hierdie Wet, alle sodanige dinge te doen as wat vir die uitoefening van sy bevoegdhede of die uitvoering van sy werksaamhede ingevolge sy statute nodig mag wees of wat daarmee in verband staan.
- (2) Wanneer ’n assosiasie wat geregistreer is kragtens die Maatskappywet, 1926 (Wet No. 46 van 1926), of kragtens die Maatskappye Ordonnansie, 1928 (Ordonnansie No. 19 van 1928), van die Gebied, geregistreer word kragtens hierdie Wet, moet die registrateur die registrateur van

Vervanging van artikel 10 van Wet 62 van 1934, soos gewysig deur artikel 2 van Wet 33 van 1946.

companies in writing of such registration, and upon receipt by the registrar of companies of such notice he shall strike the name of such association off the register of companies.

In the case of an association which is registered under the Companies Ordinance, 1928, of the Territory, the expression 'registrar of companies' shall mean, for the purposes of this sub-section, the registrar of companies appointed in terms of section *three* of the said Ordinance."

Amendment of section 11 of Act 62 of 1934.

12. Section *eleven* of the principal Act is hereby amended by the deletion of the expressions "(or of provisional registration under section *seven*)"; "(or of provisional registration)" and "(or provisionally registered)".

Amendment of section 12 of Act 62 of 1934.

13. Section *twelve* of the principal Act is hereby amended—
(a) by the substitution for sub-section (1) of the following sub-section:

"(1) If the registrar has registered a society on the strength of any false or incorrect statement or has reasonable grounds for believing that a society exists for an illegal purpose, or has wilfully and after notice from the registrar violated any of the provisions of this Act applicable to it, or if a society has been convicted of any offence under this Act, or does not carry on satisfactorily the business of a building society, or misrepresents the facilities which it offers to its members or to the public, the registrar may apply to the court for the cancellation or suspension of the registration of the society: Provided that if any person has been convicted of fraud or falsitas under sub-section (12) of section *four* because he made a false statement on the strength whereof the society was registered, the registrar may himself cancel the registration or suspend it on such conditions as he may think fit to impose.";

(b) by the substitution in sub-section (2) for the words "two months" of the words "twenty-one days";

(c) by the deletion in sub-section (3) of the expression "(or provisional registration)";

(d) by the substitution for sub-section (5) of the following sub-section:

"(5) The registrar shall cancel the registration of a society—

(a) on proof to his satisfaction that the society has ceased to exist; or

(b) if the registrar and the society are agreed that the society was registered by mistake in circumstances not amounting to fraud.";

(e) by the substitution for sub-section (6) of the following sub-section:

"(6) The registrar shall, as soon as practicable after any cancellation or suspension under sub-section (3) takes place, cause notice thereof to be published in the *Gazette*, and in one Afrikaans and one English newspaper circulating in the district in which the head office of the society is situate."; and

(f) by the deletion in sub-section (7) of the expression "(or provisional registration)"; by the substitution in that sub-section for the words "or provisionally registered under this Act, as the case may be", of the words "under this Act"; and by the deletion in that sub-section of the words "or provisionally registered society, as the case may be".

Amendment of section 13 of Act 62 of 1934, as amended by section 1 of Act 28 of 1955 and section 2 of Act 47 of 1960.

14. Section *thirteen* of the principal Act is hereby amended—

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

"(1) A society may by special resolution change its name.";

(b) by the deletion of sub-section (1)*bis*;

(c) by the deletion in sub-section (2) of the expression "or (1)*bis*"; and

(d) by the addition at the end thereof of the following sub-section:

"(6) The provisions of section *five* shall apply *mutatis mutandis* in respect of a change of name."

maatskappye skriftelik in kennis stel van bedoelde registrasie, en na ontvangs deur die registrateur van maatskappye van bedoelde kennisgewing, moet hy die naam van die assosiasie uit die register van maatskappye skrap.

In die geval van 'n assosiasie wat kragtens die Maatskappye Ordonnansie, 1928, van die Gebied geregistreer is, beteken die uitdrukking 'registrateur van maatskappye', by die toepassing van hierdie sub-artikel, die ingevolge artikel drie van genoemde Ordonnansie aangestelde registrateur van maatskappye."

12. Artikel *elf* van die Hoofwet word hierby gewysig deur die uitdrukkings „(of van voorlopige registrasie ingevolge artikel sewe)”, „(of van voorlopige registrasie)” en „(of voorlopig geregisteerde)” te skrap. Wysiging van artikel 11 van Wet 62 van 1934.

13. Artikel *twaalf* van die Hoofwet word hierby gewysig— Wysiging van artikel 12 van Wet 62 van 1934.

(a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) As die registrateur 'n vereniging op grond van 'n valse of onjuiste verklaring geregistreer het, of redelike gronde het om te vermoed dat 'n vereniging vir 'n onwettige doel bestaan, of opsetlik en na kennisgewing van die registrateur een van die bepalings van hierdie Wet wat op hom van toepassing is, geskend het, of as 'n vereniging aan 'n misdryf ingevolge hierdie Wet skuldig bevind is, of nie die besigheid van 'n bouvereniging op bevredigende wyse dryf nie, of die fasiliteite wat hy aan sy lede of aan die publiek aanbied verkeerd voorstel, kan die registrateur by die hof aansoek doen om die kansellasië of skorsing van die registrasie van die vereniging: Met dien verstande dat as iemand ingevolge sub-artikel (12) van artikel vier skuldig bevind is aan bedrog of falsitas omdat hy 'n valse verklaring gemaak het op grond waarvan die vereniging geregistreer is, kan die registrateur self die registrasie kanselleer of skors op die voorwaardes wat hy goeddink om op te lê.”;

(b) deur in sub-artikel (2) die woorde „twee maande” deur die woorde „een-en-twintig dae” te vervang;

(c) deur in sub-artikel (3) die uitdrukking „(of voorlopige registrasie)” te skrap;

(d) deur sub-artikel (5) deur die volgende sub-artikel te vervang:

„(5) Die registrateur kanselleer die registrasie van 'n vereniging—

(a) by bewys tot sy bevrediging dat die vereniging opgehou het om te bestaan; of

(b) as die registrateur en die vereniging dit eens is dat die vereniging per abuis geregistreer is onder omstandighede wat nie op bedrog neerkom nie.”;

(e) deur sub-artikel (6) deur die volgende sub-artikel te vervang:

„(6) Die registrateur laat so spoedig moontlik nadat 'n kansellasië of skorsing kragtens sub-artikel (3) plaasvind, kennisgewing daarvan publiseer in die *Staatskoerant* en in een Afrikaanstalige en in een Engelstalige nuusblad in omloop in die distrik waarin die hoofkantoor van die vereniging geleë is.”; en

(f) deur in sub-artikel (7) die uitdrukking „(of voorlopige registrasie)” te skrap; deur in genoemde sub-artikel die woorde „geregistreer of voorlopig geregistreer, soos die geval mag wees, onder hierdie Wet” deur die woorde „onder hierdie Wet geregistreer” te vervang; en deur in genoemde sub-artikel die woorde „of voorlopig geregistreeerde vereniging, soos die geval mag wees” te skrap.

14. Artikel *dertien* van die Hoofwet word hierby gewysig— Wysiging van artikel 13 van Wet 62 van 1934,

(a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) 'n Vereniging kan by spesiale besluit sy naam verander.”;

(b) deur sub-artikel (1)*bis* te skrap;

(c) deur in sub-artikel (2) die uitdrukking „of (1)*bis*” te skrap; en

(d) deur aan die end daarvan die volgende sub-artikel by te voeg:

„(6) Die bepalings van artikel vyf is *mutatis mutandis* ten opsigte van 'n verandering van naam van toepassing.”.

soos gewysig deur artikel 1 van Wet 28 van 1955 en artikel 2 van Wet 47 van 1960.

Amendment of section 15 of Act 62 of 1934.

15. Section *fifteen* of the principal Act is hereby amended—

- (a) by the substitution for sub-section (1) of the following sub-section:
 “(1) A permanent society shall not commence business unless it has deposited with the Treasury money or approved securities or both to the amount of £10,000 or unless its paid-up share capital amounts to at least £50,000, and any society which contravenes the provisions of this sub-section shall be guilty of an offence.”;
- (b) by the substitution for paragraph (e) of sub-section (2) of the following paragraph:
 “(e) when the paid-up share capital of any such society amounts to £50,000, the Treasury shall return to the society the securities deposited;”;
- (c) by the addition at the end of the said sub-section of the following paragraphs:
 “(h) securities deposited or deemed to have been deposited shall be valued at their market value in the manner provided in sub-section (4) of section *twenty-three ter.*; and
 (i) if at any time the value of the securities falls short of the amount mentioned in sub-section (1), the Treasury shall, by notice in writing, call upon the society to make good the deficiency by a further deposit of money or approved securities, or of both money and approved securities, at the option of the society, and the society shall comply with the said notice within a period of thirty days from the date of the notice by the Treasury.”; and
- (d) by the deletion of sub-section (3).

Amendment of section 16 of Act 62 of 1934, as substituted by section 5 of Act 28 of 1943.

16. Section *sixteen* of the principal Act is hereby amended—

- (a) by the substitution in sub-section (1) for the words “to any person a” of the word “any”; and by the deletion in that sub-section of the words “other than a mortgage bond form”;
- (b) by the substitution for sub-section (2) of the following sub-section:
 “(2) A society shall not issue any publication referring to the rate of interest on its advances unless such publication contains a clear statement as to whether such interest is calculated on a monthly, quarterly, half-yearly or annual balance, as the case may be.”;
- (c) by the addition at the end thereof of the following sub-sections:
 “(3) The registrar may exempt any particular type of publication from the provisions of this section on such conditions as he may determine.
 (4) For the purposes of this section ‘publication’ shall include an advertisement or any other medium or manner whereby such terms are brought to the notice of the public.
 (5) The provisions of sub-section (1) shall not apply to a mortgage bond form used by a society, but the registrar may at any time direct a society in writing to delete or amend any clause in any of its mortgage bonds which in his opinion is undesirable.
 (6) Any society which fails to comply with a written direction of the registrar under sub-section (5) within a period of sixty days from the date thereof or within such further period as the registrar may allow in writing, shall be guilty of an offence.”.

Amendment of section 17 of Act 62 of 1934, as amended by section 3 of Act 24 of 1942.

17. Section *seventeen* of the principal Act is hereby amended—

- (a) by the substitution for paragraph (f) of sub-section (1) of the following paragraph:
 “(f) the manner in which advances upon the security of the mortgage of immovable property are to be made and repaid;”;
- (b) by the addition at the end of paragraph (g) of the said sub-section of the following words:
 “other than by way of deposit, and if deposits are to be accepted, the conditions of acceptance and repayment;”;

15. Artikel *vyftien* van die Hoofwet word hierby gewysig— Wysiging van artikel 15 van Wet 62 van 1934.
- (a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:
- „(1) 'n Permanente vereniging begin nie om besigheid te dryf nie tensy hy by die Tesourie geld of goedgekeurde sekuriteite of albei tot die bedrag van £10,000 gedeponeer het, of tensy sy opbetaalde aandelekapitaal minstens £50,000 bedra, en enige vereniging wat die bepalings van hierdie sub-artikel oortree, is aan 'n misdryf skuldig.”;
- (b) deur paragraaf (e) van sub-artikel (2) deur die volgende paragraaf te vervang:
- „(e) wanneer die opbetaalde aandelekapitaal van so 'n vereniging £50,000 bedra, stuur die Tesourie die gedeponeerde sekuriteite aan die vereniging terug.”;
- (c) deur aan die end van gemelde sub-artikel die volgende paragrawe by te voeg:
- „(h) sekuriteite wat gedeponeer is of wat geag word gedeponeer te wees, word teen hulle markwaarde gewaardeer op die wyse voorgeskryf in sub-artikel (4) van artikel *drie-en-twintig ter.*; en
- (i) as die waarde van die sekuriteite by die in sub-artikel (1) genoemde bedrag kortskiet, moet die Tesourie, by skriftelike kennisgewing, die vereniging aansê om die tekort aan te vul deur 'n verdere deposito van geld of goedgekeurde sekuriteite of van beide geld en goedgekeurde sekuriteite, na die keuse van die vereniging, en die vereniging moet aan bedoelde kennisgewing voldoen binne 'n tydperk van dertig dae vanaf die datum van die kennisgewing van die Tesourie.”; en
- (d) deur sub-artikel (3) te skrap.
16. Artikel *sestien* van die Hoofwet word hierby gewysig— Wysiging van artikel 16 van Wet 62 van 1934, soos vervang deur artikel 5 van Wet 28 van 1943.
- (a) deur in sub-artikel (1) die woorde „aan enige persoon 'n” deur die woord „enige” te vervang; en deur in daardie sub-artikel die woorde „behalwe 'n verbandvorm” te skrap;
- (b) deur sub-artikel (2) deur die volgende sub-artikel te vervang:
- „(2) 'n Vereniging reik nie 'n publikasie wat die rentekoers op sy voorskotte meld, uit nie tensy sodanige publikasie 'n duidelike verklaring bevat dat sodanige rente op 'n maandelikse, kwartaarlikse, halfjaarlikse of jaarlikse saldo, na gelang van die geval, bereken word.”;
- (c) deur aan die end daarvan die volgende sub-artikels by te voeg:
- „(3) Die registrateur kan enige bepaalde soort publikasie van die bepalings van hierdie artikel vrystel op die voorwaardes wat hy mag bepaal.
- (4) Vir die doeleindes van hierdie artikel sluit „publikasie” 'n advertensie of enige ander middel of manier in waarby sodanige bedinge tot die kennis van die publiek gebring word.
- (5) Die bepalings van sub-artikel (1) is nie op 'n verbandvorm wat deur 'n vereniging gebruik word van toepassing nie, maar die registrateur kan te eniger tyd 'n vereniging skriftelik gelas om enige klousule in enige van sy verbandaktes wat na sy mening onwenslik is, te skrap of te wysig.
- (6) 'n Vereniging wat versuim om aan 'n skriftelike lasgewing van die registrateur ingevolge sub-artikel (5) te voldoen binne 'n tydperk van sestig dae vanaf die datum daarvan of binne die verdere tydperk wat die registrateur skriftelik mag toelaat, is aan 'n misdryf skuldig.”.
17. Artikel *sewentien* van die Hoofwet word hierby gewysig— Wysiging van artikel 17 van Wet 62 van 1934, soos gewysig deur artikel 3 van Wet 24 van 1942.
- (a) deur paragraaf (f) van sub-artikel (1) deur die volgende paragraaf te vervang:
- „(f) die wyse waarop voorskotte teen sekuriteit van verband op onroerende eiendom gemaak en terugbetaal word.”;
- (b) deur aan die end van paragraaf (g) van gemelde sub-artikel die volgende woorde by te voeg:
- „anders dan by wyse van deposito, en as deposito's aangeneem word, die voorwaardes van aanname en terugbetaling.”;

- (c) by the insertion in paragraph (h) of the said sub-section after the word "shareholders" of the word "depositors";
- (d) by the deletion at the end of paragraph (p) of the said sub-section of the word "and";
- (e) by the substitution in paragraph (q) of the said sub-section for the word "liquidated" of the words "wound up";
- (f) by the addition at the end of the said sub-section of the following paragraphs:
 - "(r) the manner in which any amalgamation or transfer of assets and liabilities to or from another society shall be effected; and
 - (s) such other matters as the registrar may approve.";
- (g) by the addition at the end of paragraph (b) of sub-section (3) of the word "or";
- (h) by the addition of the following paragraphs to the said sub-section:
 - "(c) to issue shares other than shares subscribed for by periodical contributions of fixed amount and which shall rank *pari passu* in all respects; or
 - (d) to make any investment referred to in paragraph (a) of sub-section (1) of section *twenty-two*, unless it has obtained the prior written consent of the registrar."

Insertion of section 17bis in Act 62 of 1934.

18. The principal Act is hereby amended by the insertion of the following section after section *seventeen*:

"Model] rules

17bis. (1) The Minister may by notice in the *Gazette* prescribe model rules not inconsistent with this Act for the government of a society.

(2) Any society which it is proposed to register under this Act may adopt as its rules all or any of the model rules so prescribed and in force at the time.

(3) Upon registration of a society, in so far as any rules tendered for registration are not inconsistent with or do not exclude or modify the model rules so prescribed and in force at the time, such model rules shall be deemed to form part of the rules of that society in the same manner and to the same extent as if they were contained in the rules tendered.

(4) No alteration of, addition to, or rescission of the model rules shall apply to any society registered prior to the date of the publication in the *Gazette* of the notice containing such alteration, addition or rescission unless the alteration, addition or rescission is adopted by the society in general meeting in accordance with the provisions of section *eighteen*."

Amendment of section 18 of Act 62 of 1934, as amended by section 4 of Act 24 of 1942.

19. Section *eighteen* of the principal Act is hereby amended—
(a) by the substitution for sub-section (2) of the following sub-section:

"(2) Within fourteen days from the date of passing a resolution for the alteration or rescission of any rule or the making of any additional rule, two copies of such resolution shall be transmitted by the secretary of the society to the registrar together with a certificate by the chairman of the board and the secretary of the society that the provisions of the rules of the society governing the alteration or rescission of, or addition to, any rule have been complied with.";

(b) by the deletion of sub-section (4).

Amendment of section 19 of Act 62 of 1934.

20. Section *nineteen* of the principal Act is hereby amended by the addition thereto of the following sub-sections, the existing section becoming sub-section (1):

"(2) The officers of a society who knowingly and wilfully commit or concur in any breach of the rules of the society shall be guilty of an offence.

(3) A society shall make available for inspection by members of the public during the normal business hours of the society a copy of its rules.

- (c) deur in paragraaf (h) van gemelde sub-artikel na die woord „aandeelhouders” die woord „depositogewers” in te voeg;
- (d) deur aan die end van paragraaf (p) van gemelde sub-artikel die woord „en” te skrap;
- (e) deur in die Engelse teks van paragraaf (q) van gemelde sub-artikel die woord „liquidated” deur die woorde „wound up” te vervang;
- (f) deur aan die end van gemelde sub-artikel die volgende paragrawe by te voeg:
 - „(r) die wyse waarop enige samesmelting of oordrag van bates en verpligtings na of van ’n ander vereniging teweeggebring moet word; en
 - (s) die ander aangeleenthede wat die registrateur goedkeur.”;
- (g) deur aan die end van paragraaf (b) van sub-artikel (3) die woord „of” by te voeg;
- (h) deur by gemelde sub-artikel die volgende paragrawe by te voeg:
 - „(c) om aandele uit te reik behalwe aandele waarop ingeskryf word deur periodieke bydraes van vasgestelde bedrag en wat in alle opsigte *pari passu* gelykeregig is; of
 - (d) om enige in paragraaf (a) van sub-artikel (1) van artikel *twee-en-twintig* bedoelde belegging te maak, tensy hy die voorafgaande skriftelike toestemming van die registrateur verkry het.”.

18. Die Hoofwet word hierby gewysig deur die volgende artikel na artikel *sewentien* in te voeg:

„Modelstatute.

17bis. (1) Die Minister kan by kennisgewing in die *Staatskoerant* modelstatute wat nie met hierdie Wet strydig is nie, vir die bestuur van ’n vereniging voorskryf.

(2) ’n Vereniging wat dit die voorneme is om kragtens hierdie Wet te registreer, kan al of enige van die modelstatute aldus voorgeskryf en wat dan van krag is, as sy eie statute oorneem.

(3) By registrasie van ’n vereniging word bedoelde modelstatute, vir sover enige statute wat vir registrasie aangebied word nie met die modelstatute aldus voorgeskryf en alsdan van krag strydig is of dit uitsluit of wysig nie, geag deel uit te maak van die statute van daardie vereniging op dieselfde manier en in dieselfde mate asof dit in die aangebode statute vervat was.

(4) Geen wysiging, aanvulling of herroeping van die modelstatute is van toepassing op enige vereniging geregistreer voor die datum van die publikasie in die *Staatskoerant* van die kennisgewing waarin die wysiging, aanvulling of herroeping vervat is nie, tensy die wysiging, aanvulling of herroeping deur die vereniging in algemene vergadering ooreenkomstig die bepalings van artikel *agtien* aangeneem word.”.

Invoeging van artikel 17bis in Wet 62 van 1934.

19. Artikel *agtien* van die Hoofwet word hierby gewysig—

- (a) deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) Binne veertien dae vanaf die datum van die aanname van ’n besluit tot wysiging of herroeping van ’n statuut of die maak van ’n aanvullende statuut, word twee afskrifte van sodanige besluit deur die sekretaris van die vereniging aan die registrateur ingestuur met ’n sertifikaat onderteken deur die voorsitter van die raad en die sekretaris van die vereniging dat aan die voorskrifte van die statute van die vereniging betreffende die wysiging of herroeping of aanvulling van ’n statuut voldoen is.”; en

- (b) deur sub-artikel (4) te skrap.

Wysiging van artikel 18 van Wet 62 van 1934, soos gewysig deur artikel 4 van Wet 24 van 1942.

20. Artikel *negentien* van die Hoofwet word hierby gewysig deur die volgende sub-artikels daarby te voeg, terwyl die bestaande artikel sub-artikel (1) word:

„(2) Die amptenare van ’n vereniging wat wetens en opsetlik ’n oortreding van die statute begaan of met so ’n oortreding saamstem, is aan ’n misdryf skuldig.

(3) ’n Vereniging moet ’n afskrif van sy statute beskikbaar stel vir insae deur lede van die publiek gedurende die normale besigheidsure.

Wysiging van artikel 19 van Wet 62 van 1934.

(4) Upon request any member shall be entitled to obtain from the society free of charge a copy of the rules of the society and similarly every depositor shall be entitled to extracts from such of the rules as relate to deposits."

Amendment of section 20 of Act 62 of 1934.

21. Section *twenty* of the principal Act is hereby amended by the insertion in sub-section (2) after the word "shall" where it occurs for the first time of the words "upon request"; and by the deletion in the said sub-section of the words "and such portions or references to section *twenty-two* and the rules as the registrar may prescribe".

Substitution of section 21 of Act 62 of 1934.

22. The following section is hereby substituted for section *twenty-one* of the principal Act:

"Minors and married women. **21.** (1) Unless otherwise provided by the rules of the society, a minor over the age of sixteen years or a married woman whether under marital power or not may be a member of or depositor with any society and may without the consent or assistance of his guardian or her husband, as the case may be, execute all necessary documents, give all necessary acquittances, cede, pledge, borrow against and generally deal with his or her share or deposit as he or she thinks fit, and furthermore such minor or married woman shall enjoy all the privileges (except that a minor shall not hold office) and be liable to all the obligations attaching to members or depositors.

(2) Save with her written consent, the husband of a married woman who has become a member of or depositor with a society in terms of sub-section (1), shall not be entitled to demand from the society particulars concerning the shares she holds in or deposits she has with that society.

(3) Unless otherwise provided by the rules of the society, a woman married or unmarried borrowing money from any society need not renounce the benefits of—

- (a) 'Senatus Consultum Velleianum', or
 - (b) 'Authentica si qua mulier',
- or both, as the case may be, and shall be bound under the contract as though these benefits were in fact renounced."

Amendment of section 22 of Act 62 of 1934, as amended by section 2 of Act 56 of 1937, section 1 of Act 39 of 1941, section 5 of Act 24 of 1942, section 6 of Act 28 of 1943, section 3 of Act 33 of 1946, section 21 of Act 33 of 1949, section 2 of Act 28 of 1955 and section 3 of Act 47 of 1960.

23. Section *twenty-two* of the principal Act is hereby amended—

- (a) by the insertion at the beginning of sub-section (1) of the words "If so authorized by its rules,";
- (b) by the insertion in paragraph (a) of the said sub-section after the word "affairs" of the words "including the housing of members of its staff,"; and by the substitution in that paragraph for the first and second provisos of the following proviso:

"Provided that, unless the registrar has given his written consent thereto and subject to such conditions as he may prescribe, the total investment in any such land and buildings by any permanent society shall not exceed the percentage set out in the second column hereunder, in relation in each case to the sum of the society's paid-up indefinite share capital and statutory reserve as set out in the first column.

<i>Total paid-up indefinite share capital plus statutory reserve.</i>	<i>Maximum percentage of land and buildings.</i>
Not exceeding £10,000,000 ..	20
Not exceeding £50,000,000 ..	15
Not exceeding £100,000,000 ..	12½
Exceeding £100,000,000 ..	10";

(4) Enige lid is geregtig om op versoek sonder betaling van die vereniging 'n afskrif van die statute van die vereniging te verkry, en elke depositogewer is insgelyks geregtig op uittreksels van die statute wat op deposito's betrekking het."

21. Artikel *twintig* van die Hoofwet word hierby gewysig deur in sub-artikel (2) na die woord „word” waar dit die eerste maal voorkom die woorde „op versoek” in te voeg; en deur in gemelde sub-artikel die woorde „en sulke gedeeltes van of verwysings na artikel *twee-en-twintig* in die statute as wat die registrateur voorskrywe” te skrap.

Wysiging van artikel 20 van Wet 62 van 1934.

22. Artikel *een-en-twintig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 21 van Wet 62 van 1934.

„Minderjariges en getroude vroue.

21. (1) Tensy die statute van die vereniging anders bepaal, kan 'n minderjarige bo die ouderdom van sestien jaar of 'n getroude vrou, hetsy onder maritale mag al dan nie, lid wees van of depositogewer wees by 'n vereniging en kan hy of sy sonder die toestemming of bystand van sy voog of haar man, na die geval mag wees, alle nodige dokumente verly, alle nodige ontvangsbe- wyse gee, sy of haar aandeel of deposito sedeer of verpand, teen sy of haar aandeel of deposito leen en in die algemeen met sy of haar aandeel of deposito handel soos hy of sy goetvind, en sodanige minderjarige of getroude vrou geniet verder al die voorregte (behalwe dat 'n minderjarige nie 'n amp kan beklee nie) en is onderhewig aan al die verpligtings waaraan lede of depositogewers onderhewig is.

(2) Behalwe met haar skriftelike toestemming, is die man van 'n getroude vrou wat ingevolge sub-artikel (1) 'n lid van of depositogewer by 'n vereniging geword het, nie geregtig om van die vereniging besonderhede te eis aangaande die aandele wat sy besit in of deposito's wat sy het by daardie vereniging nie.

(3) Tensy die statute van die vereniging anders bepaal, hoef 'n vrou, getroud of ongetroud, wat geld by 'n vereniging leen nie afstand te doen nie van die voordele van—

(a) „Senatus Consultum Velleianum”, of

(b) „Authentica si qua mulier”,

of albei, na die geval mag wees, en is sy onder die kontrak verbind asof van hierdie voordele inderdaad afstand gedoen was."

23. Artikel *twee-en-twintig* van die Hoofwet word hierby gewysig—

Wysiging van artikel 22 van Wet 62 van 1934, soos gewysig deur artikel 2 van Wet 56 van 1937, artikel 1 van Wet 39 van 1941, artikel 5 van Wet 24 van 1942, artikel 6 van Wet 28 van 1943, artikel 3 van Wet 33 van 1946, artikel 21 van Wet 33 van 1949, artikel 2 van Wet 28 van 1955 en artikel 3 van Wet 47 van 1960.

(a) deur aan die begin van sub-artikel (1) die woorde „Indien daartoe gemagtig deur sy statute, het” in te voeg; en deur in gemelde sub-artikel die woord „het” waar dit die eerste maal voorkom te skrap;

(b) deur in paragraaf (a) van gemelde sub-artikel na die woord „vereniging” waar dit die eerste maal voorkom die woorde „met inbegrip van die behuising van lede van sy personeel,” in te voeg; en deur in gemelde paragraaf die eerste en tweede voorbehoudsbepalings deur die volgende voorbehoudsbepaling te vervang:

„Met dien verstande dat, tensy die registrateur sy skriftelike toestemming daartoe verleen het en onderworpe aan die voorwaardes wat hy voorskryf, die totale belegging in enige sodanige grond en geboue deur enige permanente vereniging nie die persentasie uiteengesit in die tweede kolom hieronder, in verhouding in elke geval tot die bedrag van die vereniging se opbetaalde onbepaalde aandeelkapitaal en statutêre reserwe soos uiteengesit in die eerste kolom, mag oorskry nie.

Totale opbetaalde onbepaalde aandeelkapitaal plus statutêre reserwe.	Maksimum persentasie van grond en geboue.
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Nie meer nie as £10,000,000	.. 20
Nie meer nie as £50,000,000	.. 15
Nie meer nie as £100,000,000	.. 12½
Meer as £100,000,000	.. 10";

- (c) by the substitution for paragraph (c) of the said sub-section of the following paragraph:
 “(c) from time to time to raise funds by the issue, subject to the provisions of sections *twenty-five*, *twenty-five bis* and *twenty-five ter*, of paid-up shares or subscription shares or both paid-up shares and subscription shares of such types and denominations, and with such preferential rights regarding dividends and subject to such conditions as to transfer as may be decided by the society in accordance with its rules and, subject to this Act and the rules, to repay such shares according to the terms under which they were issued.”;
- (d) by the substitution for paragraph (d) of the said sub-section of the following paragraph:
 “(d) in the case of a permanent society—
 (i) to receive, subject to the provisions of section *twenty-three*, savings deposits or fixed deposits on which interest is payable;
 (ii) to borrow, subject to the provisions of section *twenty-three bis*, money at interest, other than in the form of savings or fixed deposits, or to arrange overdraft facilities with a bank approved by the registrar;
 (iii) to accept cash as collateral security in respect of advances made in terms of the provisions of section *twenty-four* and to pay interest thereon;”;
- (e) by the substitution for paragraph (i) of the said sub-section of the following paragraph:
 “(i) to pay pensions or gratuities to its employees or to adopt or to establish and maintain or to join with other building societies in adopting and maintaining pension, superannuation, benevolent or medical aid funds or schemes in respect of its employees: Provided that the assets of any such fund or scheme shall not be merged with the assets of the society;”;
- (f) by the deletion of sub-section (1)*bis*; and
- (g) by the addition at the end thereof of the following sub-section:
 “(3) Save with the written consent of the registrar and subject to such conditions and limitations as he may prescribe, a terminating society shall not make any investment referred to in paragraph (a) of sub-section (1).”.

Amendment of section 23 of Act 62 of 1934, as amended by section 2 of Act 39 of 1941, section 6 of Act 24 of 1942 and section 7 of Act 28 of 1943.

24. Section *twenty-three* of the principal Act is hereby amended—

- (a) by the substitution in sub-section (2) for the words “Deposits, other than for fixed periods” of the words “Savings deposits”; and by the substitution in the said sub-section for the first and second provisos of the following provisos:
 “Provided that the board may in its discretion authorize savings deposits to be withdrawn before the expiry of the period of notice: Provided, further, that no notice of withdrawal by the same depositor shall run concurrently with a previous notice.”;
- (b) by the substitution for sub-section (3) of the following sub-section:
 “(3) A fixed deposit shall be paid out on the due date unless the depositor has instructed the society in writing as to the manner in which such deposit or any portion thereof is to be re-invested with the society: Provided that the board may in its discretion cause the deposit to be paid out before the due date on the application of the depositor.”;
- (c) by the substitution for sub-section (4) of the following sub-section:
 “(4) Save with the written consent of the registrar, which may be in general terms, and subject to such conditions as he may prescribe, no society shall, in relation to its total assets as severally set out in the first column hereunder, allow any one person to

- (c) deur paragraaf (c) van gemelde sub-artikel deur die volgende paragraaf te vervang:
 „(c) van tyd tot tyd geld opneem deur die uitgifte, met inagneming van die bepalings van artikels *vyf-en-twintig*, *vyf-en-twintig bis* en *vyf-en-twintig ter*, van opbetaalde aandele of subskripsie-aandele of van beide opbetaalde aandele en subskripsie-aandele van sodanige klasse en groothede, en met sodanige voorkeurregte wat betref diwidente en onderworpe aan sodanige voorwaardes betreffende oordrag as wat die vereniging ooreenkomstig sy statute mag besluit en met inagneming van hierdie Wet en die statute, bedoelde aandele afbetaal ooreenkomstig die voorwaardes waarop hulle uitgegee is.”;
- (d) deur paragraaf (d) van gemelde sub-artikel deur die volgende paragraaf te vervang:
 „(d) in die geval van 'n permanente vereniging—
 (i) met inagneming van die bepalings van artikel *drie-en-twintig*, spaardeposito's of vaste deposito's ontvang waarop rente betaalbaar is; met inagneming van die bepalings van artikel *drie-en-twintig bis*, geld op rente leen, behalwe in die vorm van spaar- of vaste deposito's, of oortrekkingsfasiliteite met 'n deur die registrateur goedgekeurde bank reël;
 (iii) kontant as aanvullende sekuriteit aanneem ten opsigte van voorskotte ingevolge die bepalings van artikel *vier-en-twintig* gemaak en rente daarop betaal.”;
- (e) deur paragraaf (i) van gemelde sub-artikel deur die volgende paragraaf te vervang:
 „(i) pensioene of gratifikasies aan sy werknemers betaal of pensioen-, voorsorgs-, hulp- of mediese hulpfondse of skemas ten opsigte van sy werknemers aanvaar of instel en in stand hou, of hom by ander bouverenigings aansluit by die aanvaarding en instandhouding van so 'n fonds of skema: Met dien verstande dat die bates van so 'n fonds of skema nie toegelaat mag word om met die bates van die vereniging saam te smelt nie.”;
- (f) deur sub-artikel (1)*bis* te skrap; en
- (g) deur aan die end daarvan die volgende sub-artikel by te voeg:
 „(3) Behalwe met die skriftelike goedkeuring van die registrateur en onderworpe aan die voorwaardes en beperkings wat hy voorskryf, mag 'n tydelike vereniging nie 'n in paragraaf (a) van sub-artikel (1) bedoelde belegging maak nie.”.

24. Artikel *drie-en-twintig* van die Hoofwet word hierby gewysig—

- (a) deur in sub-artikel (2) die woorde „Geld wat nie in vaste deposito geplaas is nie” deur die woord „Spaardeposito's” te vervang; en deur in gemelde sub-artikel die eerste en tweede voorbehoudsbepalings deur die volgende voorbehoudsbepalings te vervang:
 „Met dien verstande dat die raad na goeddunke magtiging kan verleen vir die uittrekking van spaardeposito's voor die verstryking van die opseggingstermyn: Met dien verstande voorts dat geen kennisgewing van uittrekking deur dieselfde depositogewer gelyktydig met 'n vorige kennisgewing loop nie.”;
- (b) deur sub-artikel (3) deur die volgende sub-artikel te vervang:
 „(3) 'n Vaste deposito moet op die vervalddag uitbetaal word tensy die depositogewer die vereniging skriftelik opdrag gegee het betreffende die manier waarop sodanige deposito of enige gedeelte daarvan weer by die vereniging belê moet word: Met dien verstande dat die raad na goeddunke die deposito voor die vervalddag kan laat uitbetaal op aansoek van die depositogewer.”;
- (c) deur sub-artikel (4) deur die volgende sub-artikel te vervang:
 „(4) Behalwe met die skriftelike toestemming van die registrateur, wat in die algemeen gestel kan word, en onderworpe aan die voorwaardes wat hy voorskryf, mag geen vereniging in verhouding tot sy totale bates soos in die eerste kolom hieronder onderskeidelik

Wysiging van artikel 23 van Wet 62 van 1934, soos gewysig deur artikel 2 van Wet 39 van 1941, artikel 6 van Wet 24 van 1942 en artikel 7 van Wet 28 van 1943.

maintain a credit balance on savings account in excess of the amount set out in the second column hereunder, or allow any person to hold fixed deposits which exceed in the aggregate, exclusive of interest, twelve times the amount set out in the third column hereunder, or which fall due for repayment in any one month in an amount which exceeds, exclusive of interest, the amount set out in the third column.

<i>Total assets of society as at the close of the last financial year.</i>	<i>Maximum savings account credits.</i>	<i>Maximum monthly repayments to any one person on fixed deposits.</i>
Under £100,000	£250	£500
£100,000 and under £250,000	£500	£1,000
£250,000 and under £1,000,000	£1,500	£2,500
£1,000,000 and under £5,000,000	£2,500	£3,500
£5,000,000 and under £10,000,000	£3,500	£4,500
£10,000,000 and under £20,000,000	£4,000	£5,000
£20,000,000 and over	£5,000	£6,000";

and

(d) by the addition at the end thereof of the following sub-section:

“(5) Where funds are deposited for account of a *bona fide* trust, separate accounts may be opened by the same trustee for different trusts, subject in each individual case to the limits prescribed by sub-section (4).”.

Insertion of new sections 23bis and 23ter in Act 62 of 1934.

25. The following sections are hereby inserted after section *twenty-three* of the principal Act:

“Loans and overdrafts. 23bis. (1) A society shall not borrow money from any person other than a banker approved by the registrar except upon terms approved in writing by the registrar; but this provision shall not apply to the receipt of deposits in accordance with the rules.

(2) Save with the written consent of the registrar and subject to such conditions as he may prescribe, no society shall enter into any contract to borrow money, other than deposits, which provides for compulsory monthly repayments in excess of the amounts severally set out in the third column in sub-section (4) of section *twenty-three*, in relation respectively to the amounts severally set out in the first column in the said sub-section.

(3) A loan or overdraft to a society by an approved bank shall not be invalidated by reason of any contravention of this Act by the society.

(4) A society may not pledge as security for loans or overdrafts any deposits specified in paragraph (e) of sub-section (1) of section *twenty-two* or securities of the classes mentioned in paragraphs (c), (d) and (e) of sub-section (1) of section *twenty-four*, unless such society holds in cash, or on deposit, or in such securities as aforesaid, sufficient assets to comply with the requirements of sub-section (1) of section *twenty-three ter* over and above the deposits and securities so pledged; and furthermore may not pledge as security for loans or overdrafts any mortgages unless it holds over and above any mortgages so pledged in the aggregate sufficient unencumbered assets in cash, or on deposit, or in

uiteengesit, enige persoon toelaat om 'n kredietsaldo op spaarrekening wat die in die tweede kolom hieronder uiteengesette bedrag te bowe gaan, te hou nie, of enige persoon toelaat om vaste deposito's te hou nie wat in die totaal, met uitsluiting van rente, twaalf maal die in die derde kolom hieronder uiteengesette bedrag te bowe gaan, of wat binne enige enkele maand terugbetaalbaar is tot 'n bedrag wat, met uitsluiting van rente, die bedrag in die derde kolom uiteengesit, te bowe gaan.

<i>Totale bates van vereniging by die sluiting van sy jongste boekjaar.</i>	<i>Maksimum krediet op spaarrekening.</i>	<i>Maksimum maandelikse terugbetalings aan enige een persoon op vaste deposito's.</i>
Onder £100,000 ..	£250	£500
£100,000 en onder £250,000 ..	£500	£1,000
£250,000 en onder £1,000,000 ..	£1,500	£2,500
£1,000,000 en onder £5,000,000 ..	£2,500	£3,500
£5,000,000 en onder £10,000,000 ..	£3,500	£4,500
£10,000,000 en onder £20,000,000 ..	£4,000	£5,000
£20,000,000 en bo ..	£5,000	£6,000";

en

(d) deur aan die end daarvan die volgende sub-artikel by te voeg:

„(5) Waar fondse gedeponeer word vir rekening van 'n *bona fide*-trust, kan aparte rekeninge deur dieselfde trustee geopen word vir die verskillende trusts, onderworpe in iedere individuele geval aan die by sub-artikel (4) voorgeskrewe beperkings.”

25. Die volgende artikels word hierby na artikel *drie-en-twintig* van die Hoofwet ingevoeg:

„Lenings en oortrekkings.

23bis. (1) 'n Vereniging leen nie geld van iemand anders as 'n deur die registrateur goedgekeurde bankier nie behalwe op bedinge wat skriftelik deur die registrateur goedgekeur is; maar hierdie bepaling is nie op die ontvangs van deposito's ooreenkomstig die statute van toepassing nie.

(2) Behalwe met die skriftelike toestemming van die registrateur en onderworpe aan die voorwaardes wat hy voorskryf, gaan geen vereniging enige kontrak aan om geld te leen, behalwe deposito's, wat voorsiening maak vir verpligte maandelikse terugbetalings wat die bedrae afsonderlik uiteengesit in die derde kolom in sub-artikel (4) van artikel *drie-en-twintig*, in verhouding onderskeidelik tot die bedrae afsonderlik uiteengesit in die eerste kolom in genoemde sub-artikel, te bowe gaan nie.

(3) 'n Lening of oortrekking aan 'n vereniging deur 'n goedgekeurde bank word nie ongeldig verklaar weens enige oortreding van hierdie Wet deur die vereniging nie.

(4) 'n Vereniging mag nie enige deposito's vermeld in paragraaf (e) van sub-artikel (1) van artikel *twee-en-twintig* of sekuriteite van die klasse genoem in paragrawe (c), (d) en (e) van sub-artikel (1) van artikel *vier-en-twintig* as sekuriteit vir lenings of oortrekkings verpand nie, tensy sodanige vereniging in kontant, of op deposito, of in sodanige sekuriteite soos voormeld, genoegsame bates hou om aan die vereistes van sub-artikel (1) van artikel *drie-en-twintig* te voldoen bo en behalwe die deposito's en sekuriteite aldus verpand; en hy mag bowendien nie verbande as sekuriteit vir lenings of oortrekkings verpand nie tensy hy, bo en behalwe enige verbande aldus verpand, in die totaal genoegsame onbeswaarde bates in kontant, of op deposito, of in

Invoeging van nuwe artikels 23bis en 23ter in Wet 62 van 1934.

such securities as aforesaid, or in mortgages, to cover the total amount of all its liabilities that are set out in the said sub-section (1) of section *twenty-three ter*.

Liquid assets to be held by societies.

23ter. (1) As security for the prompt repayment of fixed period shares and of deposits, loans and overdrafts, for the payment of interest accrued thereon, for the payment of dividends on shares and for the payment of the amount it is committed to pay out in respect of advances granted, every society shall hold—

- (a) in cash; or
- (b) on deposit in accordance with the provisions of paragraph (e) of sub-section (1) of section *twenty-two*; or
- (c) in securities specified in paragraphs (c), (d) and (e) of sub-section (1) of section *twenty-four*, an amount not less than the sum of—
 - (i) thirty per cent. of the aggregate amount of its liabilities in respect of—
 - (a) savings deposits;
 - (b) unsecured bank loans and overdrafts;
 - (c) bank loans and overdrafts not secured by deposits specified in paragraph (e) of sub-section (1) of section *twenty-two* or by securities specified in paragraphs (c), (d) and (e) of sub-section (1) of section *twenty-four*;
 - (d) other loans, not repayable by regular instalments, in so far as such loans are repayable within one year from date;
 - (e) interest accrued on all loans, overdrafts and deposits;
 - (ii) twenty per cent. of the aggregate amount of its liabilities in respect of—
 - (a) fixed deposits;
 - (b) fixed period subscription shares, issued for a period of not more than five years;
 - (c) loans repayable by regular instalments;
 - (d) other loans, not repayable by regular instalments, in so far as such loans are repayable after one year from date but within not more than five years from date;
 - (e) dividends due or accrued, including any amount recommended by the board or set aside for payment as dividend on subscription shares issued for a period of not more than five years, where such dividends have not been credited to the individual share account concerned;
 - (iii) ten per cent. of the aggregate amount of its liabilities in respect of—
 - (a) fixed period subscription shares, issued for a period of more than five years;
 - (b) paid-up fixed period shares;
 - (c) loans, other than any specified in paragraphs (i) and (ii) and repayable after more than five years;
 - (d) cash accepted in terms of sub-paragraph (iii) of paragraph (d) of sub-section (1) of section *twenty-two*;
 - (e) dividends due or accrued including any amount recommended by the board or set aside as payment for dividends on subscription shares issued for a period of more than five years, where such dividends have not been credited to the individual share account concerned;
 - (iv) the full amount of dividends due by the society but not yet paid on fully paid-up shares, including any amount recommended by the board for payment as dividends on such shares but not yet confirmed by the members; and

sodanige sekuriteite soos voormeld, of in verbande, hou om die totale bedrag van al sy verpligtings wat in die genoemde sub-artikel (1) van artikel *drie-en-twintig ter* uiteengesit word, te dek.

Likwiede bates deur verenigings gehou te word.

23ter. (1) As sekuriteit vir die stiptelike terugbetaling van vaste termyn-aandele, en van deposito's, lenings en oortrekkings, vir die betaling van rente opgeloopt daarop, vir die betaling van diwidende op aandele en vir die betaling van die bedrag wat hy homself verbind het om ten opsigte van toegestane voorskotte te betaal, moet elke vereniging hou—

- (a) in kontant; of
- (b) op deposito ooreenkomstig die bepalings van paragraaf (e) van sub-artikel (1) van artikel *twee-en-twintig*; of
- (c) in sekuriteite vermeld in paragrawe (c), (d) en (e) van sub-artikel (1) van artikel *vier-en-twintig*,

'n bedrag wat nie minder is nie dan die som van—

- (i) dertig persent van die totale bedrag van sy verpligtings ten opsigte van—
 - (a) spaardeposito's;
 - (b) onversekerde banklenings en oortrekkings;
 - (c) banklenings en oortrekkings wat nie verseker is nie deur deposito's vermeld in paragraaf (e) van sub-artikel (1) van artikel *twee-en-twintig* of deur sekuriteite vermeld in paragrawe (c), (d) en (e) van sub-artikel (1) van artikel *vier-en-twintig*;
 - (d) ander lenings wat nie by wyse van gereelde paaierente terugbetaalbaar is nie, vir sover sodanige lenings binne een jaar vanaf datum terugbetaalbaar is;
 - (e) rente opgeloopt op alle lenings, oortrekkings en deposito's;
- (ii) twintig persent van die totale bedrag van sy verpligtings ten opsigte van—
 - (a) vaste deposito's;
 - (b) vaste termyn-subskripsie-aandele uitgereik vir 'n tydperk van hoogstens vyf jaar;
 - (c) lenings terugbetaalbaar by wyse van gereelde paaierente;
 - (d) ander lenings wat nie by wyse van gereelde paaierente terugbetaalbaar is nie, vir sover sodanige lenings terugbetaalbaar is na een jaar vanaf datum maar binne hoogstens vyf jaar vanaf datum;
 - (e) diwidende betaalbaar of opgeloopt, met inbegrip van enige bedrag aanbeveel deur die raad of opsygesit vir betaling as diwidende op subskripsie-aandele uitgereik vir 'n tydperk van hoogstens vyf jaar waar sodanige diwidende nie in die betrokke individuele aandelerekening gekrediteer is nie;
- (iii) tien persent van die totale bedrag van sy verpligtings ten opsigte van—
 - (a) vaste termyn-subskripsie-aandele uitgereik vir 'n tydperk van meer as vyf jaar;
 - (b) opbetaalde vaste termyn-aandele;
 - (c) lenings behalwe dié in paragrawe (i) en (ii) vermeld en terugbetaalbaar na meer dan vyf jaar;
 - (d) kontant ontvang ingevolge sub-paragraaf (iii) van paragraaf (d) van sub-artikel (1) van artikel *twee-en-twintig*;
 - (e) diwidende betaalbaar of opgeloopt met inbegrip van enige bedrag aanbeveel deur die raad of opsygesit as betaling vir diwidende op subskripsie-aandele uitgereik vir 'n tydperk van meer as vyf jaar, waar sodanige diwidende nie in die betrokke individuele aandele-rekening gekrediteer is nie;
- (iv) die volle bedrag aan diwidende deur die vereniging op vol-opbetaalde aandele betaalbaar maar nog nie uitbetaal nie, met inbegrip van enige bedrag wat deur die raad vir uitbetaling as diwidende op sodanige aandele aanbeveel is, maar wat nog nie deur die lede bekragtig is nie; en

(v) twenty-five per cent. of the aggregate net amount it is committed to pay out in respect of advances granted.

(2) A society shall not pledge or otherwise encumber any moneys, deposits or securities held for the purposes of sub-section (1).

(3) The Minister may from time to time exempt any society from the provisions of this section on such conditions and to such an extent and for such a period as he may determine if he is satisfied that special circumstances justify his doing so.

(4) For the purposes of sub-section (1) the value of any security so held, other than cash or the deposits referred to in paragraph (e) of sub-section (1) of section *twenty-two*, shall at any date be taken at the market value of that security at that date as certified by the secretary of the board of public debt commissioners.

(5) For the purposes of this section the word 'loans' shall not include advances made by the State under any Government assisted housing scheme.

(6) In the case of deposits or shares which have been pledged against loans in accordance with paragraph (b) of sub-section (1) of section *twenty-four* the liabilities of a society as calculated for the purposes of paragraphs (ii) and (iii) of sub-section (1) shall be reduced by the amount owing on such loans."

Amendment of section 24 of Act 62 of 1934, as amended by section 3 of Act 39 of 1941, section 7 of Act 24 of 1942, section 8 of Act 28 of 1943, section 4 of Act 33 of 1946, section 21 of Act 33 of 1949, section 3 of Act 28 of 1955 and section 4 of Act 47 of 1960.

26. Section *twenty-four* of the principal Act is hereby amended—

(a) by the insertion in paragraph (a) of sub-section (1) after the word "advances" where it occurs for the first time of the words "and re-advances"; and by the insertion in the table to the proviso of that paragraph of the following additional scale:

"Not exceeding £500,000 7½";

and by the substitution in the said paragraph for the second and third provisos of the following words:

"A society shall not make an advance exceeding—

(i) ten thousand pounds or ten per cent. of the sum of its paid-up indefinite share capital and statutory reserve as at the close of its last financial year, whichever is the greater amount, nor exceeding in any event two hundred thousand pounds;

(ii) five thousand pounds or ten per cent. of its indefinite share capital, whichever is the lesser amount, in the case of a society which has been registered but whose first financial year-end has not yet arrived;"

(b) by the substitution in paragraph (b) of the said sub-section for the words "members and others" of the word "depositors";

(c) by the substitution in sub-section (1)*bis* for paragraphs (a), (b) and (c) of the following paragraphs:

"(a) where a society exceeds such limit owing to a reduction in its assets;

(b) in such other cases as the registrar may determine;"

(d) by the substitution in sub-paragraph (i) of paragraph (a) of sub-section (1)*ter* for the words "five thousand" of the words "seven thousand five hundred";

(e) by the substitution in paragraph (a) of sub-section (1)*quater* for the words "up to a maximum of fifteen years in all from the date of registration of such mortgage" of the following proviso:

"Provided further that the provisions of sub-section (4) and of sub-sections (1) and (2) of section *twenty-four ter* shall apply *mutatis mutandis* in respect of every such extension.";

(f) by the substitution for sub-section (2) of the following sub-section:

"(2) A society shall not—

(a) advance money on the security of immovable property unless the bond securing the debt is a first mortgage but nothing shall debar a society

(v) vyf-en-twintig persent van die totale netto bedrag wat hy homself verbind het om ten opsigte van toegestane voorskotte uit te betaal.

(2) 'n Vereniging mag geen gelde, deposito's of sekuriteite wat vir die doeleindes van sub-artikel (1) gehou word, verpand of andersins beswaar nie.

(3) Die Minister kan van tyd tot tyd enige vereniging van die bepalings van hierdie artikel vrystel op die voorwaardes en in die mate en vir die tydperk wat hy bepaal as hy oortuig is dat spesiale omstandighede sodanige optrede regverdig.

(4) Vir die doeleindes van sub-artikel (1) word die waarde van enige sekuriteit aldus gehou, behalwe kontant of die deposito's bedoel in paragraaf (e) van sub-artikel (1) van artikel twee-en-twintig, op enige datum geneem teen die markwaarde van daardie sekuriteit op daardie datum soos gesertifiseer deur die sekretaris van die raad van openbare skuldkommissarisse.

(5) Vir die doeleindes van hierdie artikel sluit die woord 'lenings' nie 'n voorskot in wat deur die Staat onder 'n Regeringsondersteunde behuising-skema gemaak is nie.

(6) In die geval van deposito's of aandele wat verpand is teen lenings ooreenkomstig paragraaf (b) van sub-artikel (1) van artikel vier-en-twintig, word die verpligtings van 'n vereniging soos bereken vir die doeleindes van paragrafe (ii) en (iii) van sub-artikel (1) verminder met die bedrag op sodanige lenings verskuldig."

26. Artikel vier-en-twintig van die Hoofwet word hierby gewysig—

(a) deur in paragraaf (a) van sub-artikel (1) na die woord „voorskotte” waar dit die eerste maal voorkom die woorde „en hervoorskotte” in te voeg; en deur in die tabel by die voorbehoudsbepaling by daardie paragraaf die volgende addisionele skaal in te voeg:

„Nie £500,000 te bowe gaande nie . . . 7½”;

en deur in genoemde paragraaf die tweede en derde voorbehoudsbepalings deur die volgende woorde te vervang:

„'n Vereniging maak nie 'n voorskot wat meer is as—

(i) tienduisend pond of tien persent van die totaalbedrag van sy opbetaalde onbepaalde aandeelkapitaal en statutêre reserwe soos aan die einde van sy jongste boekjaar nie, na gelang die een of die ander bedrag die grootste is, of in enige geval wat meer is as tweehonderd-duisend pond nie;

(ii) vyfduisend pond of tien persent van sy onbepaalde aandeelkapitaal, na gelang die een of die ander bedrag die kleinste is, in die geval van 'n vereniging wat geregistreer is maar van wie se eerste boekjaar die end nog nie aangebreek het nie.”;

(b) deur in paragraaf (b) van gemelde sub-artikel die woorde „lede en nie-lede” deur die woord „depositogewers” te vervang;

(c) deur in sub-artikel (1) *bis* paragrawe (a), (b) en (c) deur die volgende paragrawe te vervang:

„(a) wanneer 'n vereniging bedoelde perk weens 'n vermindering van sy bates oorskry;

(b) in die ander gevalle wat die registrateur vasstel.”;

(d) deur in sub-paragraaf (i) van paragraaf (a) van sub-artikel (1) *ter* die woord „vyfduisend” deur die woorde „seweduisend vyfhonderd” te vervang;

(e) deur in paragraaf (a) van sub-artikel (1) *quater* die woorde „tot 'n maksimum van vyftien jaar vanaf die datum van registrasie van sodanige verband” deur die volgende voorbehoudsbepaling te vervang:

„Met dien verstande voorts dat die bepalings van sub-artikel (4) en van sub-artikels (1) en (2) van artikel vier-en-twintig *ter* ten opsigte van elke sodanige verlenging *mutatis mutandis* van toepassing is.”;

(f) deur sub-artikel (2) deur die volgende sub-artikel te vervang:

„(2) 'n Vereniging mag nie—

(a) geld teen sekuriteit van onroerende eiendom voorskiet nie tensy die verband wat die skuld verseker 'n eerste verband is, maar niks verhinder 'n ver-

Wysiging van artikel 24 van Wet 62 van 1934, soos gewysig deur artikel 3 van Wet 39 van 1941, artikel 7 van Wet 24 van 1942, artikel 8 van Wet 28 van 1943, artikel 4 van Wet 33 van 1946, artikel 21 van Wet 33 van 1949, artikel 3 van Wet 28 van 1955 en artikel 4 van Wet 47 van 1960.

- from holding a second or subsequent mortgage if such property is already bonded to it by way of a first mortgage;
- (b) at any time allow a mortgage over immovable property bonded to it to rank *pari passu* with a mortgage bond held by any other person over the property so bonded;
- (c) advance money on the security of a notarial general bond.”;
- (g) by the substitution for the second proviso to sub-section (3) of the following proviso:
 “Provided always that in the case of property which was mortgaged to the society and which has been purchased by it owing to the default of the debtor or which has been sold in execution or upon insolvency or under authority of the debtor granted subsequent to his default under a mortgage bond, a society may, notwithstanding the provisions of this sub-section, lend to a purchaser on the security of a reducible mortgage, an amount not exceeding the amount due to the society by the previous owner at the time of purchase or sale, as the case may be, and previously secured by the mortgage of the said property, plus the aggregate amount of costs and preferent charges incurred by the society in respect of—
- (i) legal proceedings instituted by it against such owner for the recovery of any of the moneys due under the mortgage bond resulting from default on the part of such owner;
- (ii) obtaining transfer of the property into its name; and
- (iii) such essential repairs or the installation of sewerage, light, water, or such other essential services which it may be legally required to provide at the instance of a local authority or similar body.”;
- (h) by the addition at the end of sub-section (4) of the following further proviso:
 “Provided further that a society which has been registered but whose first financial year-end has not yet arrived shall not advance money on the security of a fixed term mortgage of immovable property until after the expiry of twelve months from the date upon which it was registered.”;
- (i) by the substitution for sub-section (4)*bis* of the following sub-section:
 “(4)*bis* Save with the written consent of the registrar, and subject to such conditions and limitations as he may prescribe, no form of guarantee, other than a bank guarantee, may be accepted as collateral security for the purpose of the provisions of sub-section (3) or sub-section (4), unless such guarantee is supported by additional security in any of the forms set out in paragraph (a), (b), (c) or (d) of sub-section (5) or by a mortgage over urban or rural immovable property.”;
- (j) by the substitution for sub-section (5) of the following sub-section:
 “(5) In calculating, for the purposes of sub-section (3) or (4), the value of any collateral security furnished, that value shall, if the collateral security—
- (a) consists of cash deposited with the society, be taken at the full amount so deposited;
- (b) consists of deposits with a permanent society or fixed deposits with a bank, be taken at the full amount of the deposits;
- (c) consists of shares in a permanent society, be taken at the amount paid up on the shares;
- (d) consists of a life insurance policy, be taken at the surrender value of the policy;
- (e) consists of a bank guarantee or any form of guarantee approved by the registrar, be taken at the full amount guaranteed;
- (f) consists of any form of suretyship or guarantee, other than a bank guarantee, be taken at the full amount thereof provided that any such suretyship or guarantee shall be supported to the full amount thereof or such lesser amount, if any,

- eniging om 'n tweede of latere verband te hou as bedoelde eiendom reeds aan hom by wyse van 'n eerste verband verhipotekeer is nie;
- (b) te eniger tyd toelaat nie dat 'n verband oor onroerende eiendom wat aan hom verhipotekeer is, *pari passu* tel met 'n verband gehou deur enige ander persoon oor die eiendom aldus verhipotekeer;
- (c) geld voorskiet teen sekuriteit van 'n notariële algemene verband nie.”;
- (g) deur die tweede voorbehoudsbepaling by sub-artikel (3) deur die volgende voorbehoudsbepaling te vervang:
„Met dien verstande steeds dat in die geval van eiendom wat aan die vereniging verhipotekeer was en wat deur hom ingekoop is weens die versuim van die skuldenaar of wat in eksekusie verkoop is of by insolvensie of kragtens magtiging van die skuldenaar verleen na sy versuim onder 'n verband, 'n vereniging, ondanks die bepalings van hierdie sub-artikel, aan 'n koper teen sekuriteit van 'n verminderbare verband 'n bedrag kan leen wat nie meer is nie as die bedrag verskuldig aan die vereniging deur die vorige eienaar ten tyde van die koop of verkoping, na gelang van die geval, en voorheen verseker deur die verhipotekering van bedoelde eiendom, plus die totaalbedrag van koste en preferente uitgawes deur die vereniging aangegaan ten opsigte van—
- (i) geregtelike proses deur hom ingestel teen bedoelde eienaar vir die invordering van enige van die gelde verskuldig onder die verband as gevolg van die versuim aan die kant van bedoelde eienaar;
- (ii) die verkryging van transport van die eiendom op sy naam; en
- (iii) sodanige noodsaaklike reparasies of die aanlê van 'n rioolstelsel, lig, water of sodanige ander noodsaaklike dienste as wat hy wettiglik verplig kan word om te voorsien op die versoek van 'n plaaslike bestuur of dergelike liggaam.”;
- (h) deur aan die end van sub-artikel (4) die volgende verdere voorbehoudsbepaling by te voeg:
„Met dien verstande voorts dat 'n vereniging wat geregistreer is maar van wie se eerste boekjaar die end nog nie aangebreek het nie, nie geld mag voorskiet teen sekuriteit van 'n vaste termyn-verband op onroerende eiendom voordat twaalf maande vanaf die datum waarop hy geregistreer is, verstryk het nie.”;
- (i) deur sub-artikel (4)*bis* deur die volgende sub-artikel te vervang:
„(4)*bis* Behalwe met die skriftelike goedkeuring van die registrateur, en onderworpe aan die voorwaardes en beperkings wat hy voorskryf, word geen vorm van garansie, behalwe 'n bankgaransie, as kollaterale sekuriteit vir die doeleindes van die bepalings van sub-artikel (3) of (4) aangeneem nie, tensy sodanige garansie gesteun word deur bykomende sekuriteit in enige van die vorms uiteengesit in paragrawe (a), (b), (c) of (d) van sub-artikel (5) of deur 'n verband op stedelike of landelike onroerende eiendom.”;
- (j) deur sub-artikel (5) deur die volgende sub-artikel te vervang:
„(5) By die berekening, vir die doeleindes van sub-artikel (3) of (4), van die waarde van enige gestelde kollaterale sekuriteit, word daardie waarde, indien die kollaterale sekuriteit—
- (a) uit kontant gedeponeer by die vereniging bestaan, geneem teen die volle bedrag aldus gedeponeer;
- (b) uit deposito's by 'n permanente vereniging of vaste deposito's by 'n bank bestaan, geneem teen die volle bedrag van die deposito's;
- (c) uit aandele in 'n permanente vereniging bestaan, geneem teen die op die aandele opbetaalde bedrag;
- (d) uit 'n lewensversekeringspolis bestaan, geneem teen die afkoopwaarde van die polis;
- (e) uit 'n bankgaransie of enige vorm van garansie goedgekeur deur die registrateur bestaan, geneem teen die volle bedrag gegarandeer;
- (f) uit enige vorm van borgtog of garansie, behalwe 'n bankgaransie, bestaan, geneem teen die volle bedrag daarvan, met dien verstande dat sodanige borgtog of garansie tot die volle bedrag daarvan

- as the registrar may approve, by additional security in any of the forms set out in paragraph (a), (b), (c) or (d), which shall be valued on the bases respectively set out in the said paragraphs;
- (g) is in any form not mentioned in paragraph (a), (b), (c), (d) or (e) and the mortgage is a reducible mortgage of immovable property, be taken at seventy-five per cent. of the value of the collateral security reasonably determined; and
- (h) is in any form not mentioned in paragraph (a), (b), (c), (d) or (e) and the mortgage is a fixed term mortgage of immovable property, be taken at sixty-six and two-thirds per cent. of the value of the collateral security reasonably determined.”;
- (k) by the substitution for sub-section (6) of the following sub-section:
- “(6) For the purposes of sub-section (3) or (4) any amounts disbursed by the society in respect of—
- (a) premiums on insurance policies designed to provide further security for the repayment of an advance secured by the mortgage of the immovable property; or
- (b) rates, taxes and licences in respect of the said immovable property; or
- (c) the maintenance and repair of the said immovable property; or
- (d) the installation of sewerage on the said immovable property; or
- (e) the provision of light and water on the said immovable property; or
- (f) the cost incurred in converting the said immovable property from leasehold to freehold; or
- (g) legal costs incurred by the society in respect of legal proceedings instituted by it against a borrower for the recovery of any moneys due under the mortgage bond resulting from default on the part of such borrower,
- shall not be reckoned as part of the amount advanced, whether the amounts referred to in paragraphs (a) to (f), inclusive, were disbursed on behalf of the present borrower or any previous borrower.”; and
- (l) by the addition at the end thereof of the following sub-section:
- “(7) A terminating society shall not advance money on the security of a fixed term mortgage of immovable property.”.

Amendment of section 24bis of Act 62 of 1934, as inserted by section 8 of Act 24 of 1942 and amended by section 5 of Act 33 of 1946.

27. Section *twenty-four bis* of the principal Act is hereby amended—

- (a) by the insertion in sub-section (1) after the words “mortgage of immovable property” of the words “or any subsequent written agreement under such mortgage”;
- (b) by the insertion at the end of paragraph (a) of the said sub-section of the following sub-paragraphs:
- “(v) the provision of light and water on the said immovable property;
- (vi) the cost incurred in converting the said immovable property from leasehold to freehold.”;
- (c) by the insertion in paragraph (b) of the said sub-section after the words “mortgage bond” of the words “or any subsequent written agreement under such bond”; and by the addition at the end of that paragraph of the word “and”; and
- (d) by the addition at the end of the said sub-section of the following paragraph:
- “(c) legal costs incurred by the society in respect of legal proceedings instituted by it against a borrower for the recovery of any monies due under the mortgage bond or any subsequent written agreement under such bond resulting from default on the part of the said borrower.”.

- of sodanige kleiner bedrag, indien enige, as wat die registrateur mag goedkeur, gesteun word deur bykomende sekuriteit in enige van die vorms uiteengesit in paragraaf (a), (b), (c) of (d) wat gewaardeer word op die onderskeie basisse in genoemde paragrawe uiteengesit;
- (g) in 'n vorm is wat nie in paragraaf (a), (b), (c), (d) of (e) vermeld word nie en die verband 'n verminderbare verband op onroerende eiendom is, geneem teen vyf-en-sewentig persent van die redelik vasgestelde waarde van die kollaterale sekuriteit; en
- (h) in 'n vorm is wat nie in paragraaf (a), (b), (c), (d) of (e) vermeld word nie en die verband 'n vaste termyn-verband op onroerende eiendom is, geneem teen ses-en-sestig en twee-derdes persent van die redelik vasgestelde waarde van die kollaterale sekuriteit.”;
- (k) deur sub-artikel (6) deur die volgende sub-artikel te vervang:
 „(6) Vir die doeleindes van sub-artikel (3) of (4) word enige bedrae deur die vereniging uitbetaal ten aansien van—
 (a) premies op versekeringspolisse bedoel om verdere sekerheid te verskaf vir die terugbetaling van 'n voorskot wat deur die verhipotekering van die onroerende eiendom verseker is; of
 (b) belastings en lisensies ten opsigte van bedoelde onroerende eiendom; of
 (c) die instandhouding en reparasie van bedoelde onroerende eiendom; of
 (d) die aanlê van 'n rioolstelsel op bedoelde onroerende eiendom; of
 (e) die voorsiening van lig en water op bedoelde onroerende eiendom; of
 (f) die koste aangegaan by die omsetting van bedoelde onroerende eiendom van huurbesit na eiendomsbesit; of
 (g) regskoste aangegaan deur die vereniging ten opsigte van geregtelike proses deur hom ingestel teen 'n geldopnemer vir die verhaal van enige gelde verskuldig onder die verband as gevolg van die versuim aan die kant van bedoelde geldopnemer,
 nie as deel van die voorgeskiete bedrag beskou nie, ongeag of die in paragrawe (a) tot en met (f) bedoelde bedrae namens die huidige geldopnemer of enige vorige geldopnemer uitbetaal is.”; en
- (l) deur aan die end daarvan die volgende sub-artikel by te voeg:
 „(7) 'n Tydelike vereniging mag nie geld teen sekerheid van 'n vaste termyn-verband op onroerende eiendom voorskiet nie.”.

27. Artikel vier-en-twintig bis van die Hoofwet word hierby gewysig—
- (a) deur in sub-artikel (1) na die woorde „verband op onroerende eiendom” die woorde „of enige latere skriftelike ooreenkoms ingevolge sodanige verband” in te voeg;
- (b) deur aan die end van paragraaf (a) van gemelde sub-artikel die volgende sub-paragrawe in te voeg:
 „(v) die voorsiening van lig en water op bedoelde onroerende eiendom;
 (vi) die koste aangegaan om bedoelde onroerende eiendom van huurbesit na eiendomsbesit om te sit;”;
- (c) deur in paragraaf (b) van genoemde sub-artikel na die woord „verband” die woorde „of 'n latere skriftelike ooreenkoms ingevolge sodanige verband” in te voeg; en deur aan die end van daardie paragraaf die woord „en” by te voeg; en
- (d) deur aan die end van genoemde sub-artikel die volgende paragraaf by te voeg:
 „(c) regskoste aangegaan deur die vereniging ten opsigte van geregtelike proses deur hom ingestel teen 'n geldopnemer vir die verhaal van enige gelde verskuldig onder die verband of enige latere skriftelike ooreenkoms ingevolge sodanige verband as gevolg van die versuim aan die kant van bedoelde geldopnemer.”.

Wysiging van artikel 24bis van Wet 62 van 1934, soos ingevoeg deur artikel 8 van Wet 24 van 1942 en gewysig deur artikel 5 van Wet 33 van 1946.

Amendment of section 24*ter* of Act 62 of 1934, as inserted by section 9 of Act 28 of 1943.

28. Section *twenty-four ter* of the principal Act is hereby amended—

- (a) by the insertion in sub-section (3) after the word "property" where it occurs for the first time of the words "other than vacant land upon which a building is in the course of erection or about to be erected"; and
- (b) by the deletion in the said sub-section of the words "of directors".

Repeal of section 24*quater* of Act 62 of 1934, as inserted by section 9 of Act 28 of 1943.

29. Section 24*quater* of the principal Act is hereby repealed.

Amendment of section 25 of Act 62 of 1934, as amended by section 3 of Act 56 of 1937, section 9 of Act 24 of 1942 and section 10 of Act 28 of 1943.

30. Section *twenty-five* of the principal Act is hereby amended—

- (a) by the deletion in sub-section (1) of the words "or a society provisionally registered under section *seven*";
- (b) by the substitution for paragraph (a) of the said sub-section of the following paragraph:
“(a) shares for an indefinite period, which shall be paid-up shares and of which the shareholder shall not be entitled at any time to demand redemption and which the society shall be entitled to redeem after six months’ notice to the shareholder;”;
- (c) by the substitution for sub-paragraph (i) of paragraph (c) of the said sub-section of the following sub-paragraph:
“(i) paid-up shares issued for periods of not less than five years;”;
- (d) by the substitution in the proviso to paragraph (c) of the said sub-section for the words “in sub-paragraph (iii) of paragraph (d) of sub-section (1) of section *twenty-two*” of the words “sub-section (4) of section *twenty-three*”;
- (e) by the deletion in sub-section (2) of the words “or a society provisionally registered under section *seven*”;
- (f) by the deletion of sub-sections (3), (4), (5), (6) and (10);
- (g) by the substitution for sub-section (7) of the following sub-section:
“(7) Whenever the period of issue of a fixed period paid-up share expires, or whenever a subscription share matures, the society shall redeem that share.”;
- (h) by the addition at the end thereof of the following sub-sections:

“(12) A society shall not issue any share with a right to a cumulative dividend except where such right is limited to the seven years immediately succeeding the first registration of the society and any claim to such accumulated dividends is limited to the available profits of the said seven years.

(13) A society shall not issue any paid-up share at a price other than its nominal or face value nor shall it redeem any such share at an amount which exceeds the nominal or face value of such share.

(14) A society shall not issue any share which shall have a preferent claim to the assets of the society in the case of the winding-up of the society.

(15) Where a society has issued a share prior to the commencement of this sub-section subject to the condition that it shall have a preferent claim to the assets of the society in the case of the winding-up of the society, such condition shall lapse upon the expiry of a period of ten years from the thirty-first day of August, 1959, or upon the death of the beneficial owner of such share before that date, whichever event shall occur first.

(16) A society shall not issue any share which confers upon the holder thereof any voting rights more favourable than those conferred by any of the other shares issued by it.”.

Insertion of sections 25*bis* and 25*ter* in Act 62 of 1934.

31. The principal Act is hereby amended by the insertion after section *twenty-five* of the following sections:

28. Artikel vier-en-twintig ter van die Hoofwet word hierby gewysig—
- (a) deur in sub-artikel (3) na die woord „eiendom” waar dit vir die eerste maal voorkom, die woorde „behalwe oop grond waarop ’n gebou opgerig word of opgerig staan te word” in te voeg; en
- (b) deur in gemelde sub-artikel die woorde „van direkteure” te skrap.
29. Artikel vier-en-twintig quater van die Hoofwet word hierby herroep.
30. Artikel vyf-en-twintig van die Hoofwet word hierby gewysig—
- (a) deur in sub-artikel (1) die woorde „of ’n ingevolgte artikel *sewe* voorlopig geregistreerde vereniging” te skrap;
- (b) deur paragraaf (a) van gemelde sub-artikel deur die volgende paragraaf te vervang:
„(a) aandele vir ’n onbepaalde termyn, wat opbetaalde aandeelhouer nie geregtig is om te eniger tyd aflossing te vorder nie en wat die vereniging geregtig is om na ses maande kennisgewing aan die aandeelhouer af te los;”;
- (c) deur sub-paragraaf (i) van paragraaf (c) van gemelde sub-artikel deur die volgende sub-paragraaf te vervang:
„(i) opbetaalde aandeelhouer uitgegee vir termyne van minstens vyf jaar;”;
- (d) deur in die voorbehoudsbepaling by paragraaf (c) van gemelde sub-artikel die woorde „in sub-paragraaf (iii) van artikel twee-en-twintig” deur die woorde „sub-artikel (4) van artikel drie-en-twintig” te vervang;
- (e) deur in sub-artikel (2) die woorde „of ’n ingevolgte artikel *sewe* voorlopig geregistreerde vereniging” te skrap;
- (f) deur sub-artikels (3), (4), (5), (6) en (10) te skrap;
- (g) deur sub-artikel (7) deur die volgende sub-artikel te vervang:
„(7) Wanneer die termyn van uitgifte van ’n vaste termyn-opbetaalde aandeel verstryk, of wanneer ’n subskripsie-aandeel verval, moet die vereniging daardie aandeel aflos.”;
- (h) deur die volgende sub-artikels aan die end daarvan by te voeg:
„(12) ’n Vereniging gee nie ’n aandeel uit met ’n reg op ’n oplopende diwidend nie behalwe waar sodanige reg beperk is tot die *sewe* jaar wat onmiddellik volg op die eerste registrasie van die vereniging en ’n eis vir sodanige opgeloopte diwidende beperk is tot die beskikbare winste van bedoelde *sewe* jaar.
(13) ’n Vereniging gee nie ’n opbetaalde aandeel uit teen ’n ander prys as sy nominale of sigwaarde nie en hy los nie so ’n aandeel af teen ’n bedrag wat die nominale of sigwaarde van sodanige aandeel te bowe gaan nie.
(14) ’n Vereniging gee nie ’n aandeel uit wat ’n preferente eis teen die bates van die vereniging in die geval van die likwidasie van die vereniging het nie.
(15) Waar ’n vereniging voor die inwerkingtreding van hierdie sub-artikel ’n aandeel uitgegee het onderworpe aan die voorwaarde dat dit ’n preferente eis teen die bates van die vereniging in die geval van die likwidasie van die vereniging sal hê, verval sodanige voorwaarde by die verstryking van ’n tydperk van tien jaar vanaf die een-en-dertigste dag van Augustus 1959 of by die dood van die genottrekke van bedoelde aandeel voor daardie datum, na gelang van watter gebeurtenis eerste voorval.
(16) ’n Vereniging gee nie ’n aandeel uit wat aan die houer daarvan ’n gunstiger stemreg verleen as dié verleen deur enige van die ander aandeelhouers hom uitgereik nie.”.
31. Die Hoofwet word hierby gewysig deur na artikel vyf-en-twintig die volgende artikels in te voeg:

Wysiging van artikel 24ter van Wet 62 van 1934, soos ingevoeg deur artikel 9 van Wet 28 van 1943.

Herroeping van artikel 24quater van Wet 62 van 1934, soos ingevoeg deur artikel 9 van Wet 28 van 1943.

Wysiging van artikel 25 van Wet 62 van 1934, soos gewysig deur artikel 3 van Wet 56 van 1937, artikel 9 van Wet 24 van 1942 en artikel 10 van Wet 28 van 1943.

Invoeging van artikels 25bis en 25ter in Wet 62 van 1934.

"Share
capital.

25bis. (1) The sum of the paid-up indefinite share capital of a society and of its statutory reserve shall at no time be less than twenty-five per cent. of the sum of its remaining paid-up share capital and of the deposits, loans and overdrafts it may have received but not yet repaid.

(2) The paid-up share capital of a society shall not at any time amount to less than forty per cent. of the total sum received by the society on deposit and loan or overdraft and not yet repaid.

(3) For the purposes of sub-sections (1) and (2) the amount of the share capital shall be deemed to be reduced by the aggregate amount owing to the society on loans made against the security of shares in the society.

(4) Of the paid-up share capital taken into account for the purposes of sub-section (2), not less than seventy-five per cent. shall have been obtained by the issue of shares described in paragraph (a) of sub-section (1) of section *twenty-five* and in sub-section (5) of this section.

(5) The issue before the first day of January, 1937, by any society which at that date was a registered society, of a paid-up share on condition that the holder thereof could not at any time demand redemption of such share or that the society could not at any time redeem that share, shall be deemed to be the issue of a share for an indefinite period.

(6) The provisions of this section shall not apply to a terminating society.

Dividends.

25ter. (1) A society shall not pay any dividend or bonus on the shares issued by it otherwise than out of the available profits of the society.

(2) No society shall pay on any share, in any one financial year, a dividend, inclusive of any bonus, the rate of which exceeds the rate of dividend and bonus payable in that year in respect of indefinite paid-up shares issued by it, by more than two and one-half per cent.

(3) Where a society has issued a share prior to the commencement of this section subject to conditions whereby the limits referred to in sub-section (2) may be exceeded, such conditions shall lapse upon the expiry of a period of ten years from the thirty-first day of August, 1959, or upon the death of the beneficial owner of such share before that date, whichever event shall occur first.

(4) If, in the case of shares which have been issued on condition that for the seven years immediately succeeding the registration of a society its members shall be entitled to a cumulative dividend, the profits available during the aforementioned period of seven years are insufficient to extinguish such cumulative dividend, the holders of such shares shall have no claim in respect of any shortfall in the amount so payable.

(5) The provisions of this section shall not apply to a terminating society."

Amendment of section 26 of Act 62 of 1934, as amended by section 4 of Act 39 of 1941, section 13 of Act 28 of 1943 and section 5 of Act 47 of 1960.

32. Section *twenty-six* of the principal Act is hereby amended—

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

"(1) (a) Subject to the provisions of this section every permanent society shall at the end of each financial year set aside from its profits an amount equal to at least ten per cent. of the net profit in that year for the purpose of forming and maintaining therewith a reserve to be known as the statutory reserve: Provided that the aforementioned ten per cent. may be reduced by the ratio, expressed as a percentage (to two decimal

„Aandelekapitaal.

25bis. (1) Die bedrag van die opbetaalde onbetaalde aandelekapitaal van 'n vereniging en van sy statutêre reserwe mag nie te eniger tyd minder wees nie dan vyf-en-twintig persent van die totaalbedrag van sy oorblywende opbetaalde aandelekapitaal en van die deposito's, lenings en oortrekkings wat hy ontvang het maar nog nie terugbetaal het nie.

(2) Die opbetaalde aandelekapitaal van 'n vereniging mag nie te eniger tyd minder wees nie dan veertig persent van die totaalbedrag wat ontvang is deur die vereniging op deposito en lening of oortrekking en nog nie terugbetaal is nie.

(3) Vir die doeleindes van sub-artikels (1) en (2) word die bedrag van die aandelekapitaal geag verminder te wees deur die totaalbedrag verskuldig aan die vereniging aan lenings gemaak teen die sekerheid van aandele in die vereniging.

(4) Van die opbetaalde aandelekapitaal wat in berekening gebring word vir die doeleindes van sub-artikel (2) moet nie minder nie dan vyf-en-sewentig persent verkry gewees het deur die uitgifte van aandele beskryf in paragraaf (a) van sub-artikel (1) van artikel *vyf-en-twintig* en in sub-artikel (5) van hierdie artikel.

(5) Die uitgifte voor die eerste dag van Januarie 1937 deur 'n vereniging wat op daardie datum 'n geregistreerde vereniging was, van 'n opbetaalde aandeel op voorwaarde dat die houer daarvan nie te eniger tyd die aflossing van sodanige aandeel kan vorder nie of dat die vereniging nie te eniger tyd daardie aandeel kan aflos nie, word geag die uitgifte van 'n aandeel vir 'n onbepaalde termyn te wees.

(6) Die bepalings van hierdie artikel is nie op 'n tydelike vereniging van toepassing nie.

Diwidende.

25ter. (1) 'n Vereniging betaal geen diwidend of bonus op die deur hom uitgereikte aandele behalwe uit die beskikbare winste van die vereniging nie.

(2) Geen vereniging betaal op enige aandeel in enige enkele boekjaar 'n diwidend, met inbegrip van 'n bonus, waarvan die koers die koers van die diwidend en bonus betaalbaar in daardie jaar ten opsigte van onbepaalde opbetaalde aandele deur hom uitgegee, met meer as twee en een-half persent te bowe gaan nie.

(3) Waar 'n vereniging voor die inwerkingtreding van hierdie artikel 'n aandeel uitgegee het onderworpe aan voorwaardes waardeur die in sub-artikel (2) bedoelde beperkings oorskry mag word, verval bedoelde voorwaardes by die verstryking van 'n tydperk van tien jaar vanaf die een-en-dertigste dag van Augustus 1959 of by die afsterwe van die genottrekker van bedoelde aandeel voor daardie datum, na gelang van watter gebeurtenis die eerste voorval.

(4) Indien, in die geval van aandele wat uitgegee is onder voorwaarde dat vir die sewe jaar wat onmiddellik volg op die registrasie van 'n vereniging sy lede geregtig sal wees op 'n oplopende diwidend, die winste beskikbaar gedurende die voornoemde tydperk van sewe jaar onvoldoende is om bedoelde oplopende diwidend uit te wis, het die houer van bedoelde aandele geen vordering ten opsigte van enige tekort in die bedrag aldus betaalbaar nie.

(5) Die bepalings van hierdie artikel is nie op 'n tydelike vereniging van toepassing nie."

32. Artikel ses-en-twintig van die Hoofwet word hierby gewysig—

(a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) (a) Behoudens die bepalings van hierdie artikel sit elke permanente vereniging aan die end van elke boekjaar uit sy winste 'n bedrag opsy gelyk aan minstens tien persent van die netto-winste in daardie jaar vir die doel om daarmee 'n reserwe, bekend te staan as die statutêre reserwe, te stig en in stand te hou: Met dien verstande dat die voornoemde tien persent verminder mag word met die verhouding, uitgedruk as 'n persentasie (tot twee desimale plekke), waarin die

Wysiging van artikel 26 van Wet 62 van 1934, soos gewysig deur artikel 4 van Wet 39 van 1941, artikel 13 van Wet 28 van 1943 en artikel 5 van Wet 47 van 1960.

- places), which the amount, if any, standing to the credit of the statutory reserve bears to the aggregate amount of share capital and deposits at the close of the said financial year.
- (b) For the purposes of this sub-section the net profit shall be arrived at in the manner set out in the relevant prescribed form except where a loss, determined in accordance with the provisions of sub-section (4), is carried forward from the previous year, in which event the said net profit shall first be applied towards liquidating such loss and any balance of profit thereafter remaining shall be regarded as the net profit for the year.”;
- (b) by the insertion after the said sub-section of the following sub-section:
“(1)*bis* A society may make such further allocations to the statutory reserve as it may deem fit, out of the net profits earned in previous years or from any of its other reserves.”;
- (c) by the substitution in sub-section (2) for the words “reserve fund” of the words “statutory reserve”;
- (d) by the substitution in sub-section (3) for the words “reserve fund” of the words “statutory reserve” and for the word “fund” of the word “reserve”;
- (e) by the substitution for sub-section (4) of the following sub-section:
“(4) (a) Except in the case of the winding-up of the society the statutory reserve shall not be drawn upon otherwise than to meet any loss sustained by the society during any year.
(b) For the purpose of this sub-section ‘loss’ shall mean the deficiency remaining after profits for the current year and those carried forward from previous years together with any amount standing to the credit of the published reserves other than specific reserves of the society, have first been applied to meet such loss.”;
- (f) by the substitution in sub-section (5) for the words “directors or officers who knowingly and wilfully” of the words “officers who”;
- (g) by the substitution in sub-paragraph (i) of paragraph (b) of the said sub-section for the words “reserve fund” of the words “statutory reserve”;
- (h) by the substitution for sub-paragraph (ii) of paragraph (b) of the said sub-section of the following sub-paragraph:
“(ii) for the amount by which the statutory reserve was so drawn upon,”;
- (i) by the deletion of sub-section (6); and
- (j) by the addition at the end thereof of the following sub-section:
“(8) In lieu of any amount which it is required to set aside in terms of sub-section (1) a society may accept from any person a cash deposit, to be known as the statutory reserve guarantee deposit, equal to the amount which it does not so set aside, but on condition that such deposit—
(a) is to be repayable only at the instance of the society;
(b) may be repaid from time to time to the extent which it together with the amount standing to the credit of the statutory reserve in the books of the society exceeds the amount that would have stood to the credit of the reserve if the provisions of sub-section (1) had been complied with, without recourse having been taken to the provisions of this sub-section;
(c) shall for the purposes of this Act be deemed to form part of and be subject to all the provisions which are applicable to the statutory reserve;
(d) may be utilized for all the purposes to which the statutory reserve may be applied, in which event the depositor shall have no claim on the society for the amount so utilized or applied;
(e) shall in no way be encumbered or pledged; and

- bedrag, indien daar is, wat op krediet van die statutêre reserwe staan, staan tot die totaalbedrag van aandeelkapitaal en deposito's by die afsluiting van bedoelde boekjaar.
- (b) Vir die doel van hierdie sub-artikel word die netto-wins bereken op die wyse uiteengesit in die toepaslike voorgeskrewe vorm behalwe waar 'n verlies, bepaal ooreenkomstig die bepalings van sub-artikel (4), van die vorige jaar oorgedra is, in welke geval bedoelde netto-wins eers ter delging van so 'n verlies aangewend word en enige balans van wins wat daarna oorbly, word as die netto-wins vir daardie jaar beskou.”;
- (b) deur na gemelde sub-artikel die volgende sub-artikel in te voeg:
 „(1)bis 'n Vereniging kan na goeddunke verdere toewysings tot die statutêre reserwe uit die netto-wins wat in vorige jare verdien is of uit enige van sy ander reserwes doen.”;
- (c) deur in sub-artikel (2) die woord „reserwefonds” deur die woorde „statutêre reserwe” te vervang;
- (d) deur in sub-artikel (3) die woord „reserwefonds” deur die woorde „statutêre reserwe” en deur die woord „fonds” deur die woord „reserwe” te vervang;
- (e) deur sub-artikel (4) deur die volgende sub-artikel te vervang:
 „(4) (a) Behalwe in die geval van die likwidasië van die vereniging word geen geld uit die statutêre reserwe getrek behalwe ter dekking van enige verlies wat in enige jaar deur die vereniging gelyk is nie.
 (b) Vir die doeleindes van hierdie sub-artikel beteken 'verlies' die tekort wat oorbly nadat winste vir die lopende jaar en dié wat oorgebring is van vorige jare tesame met enige bedrag wat tot krediet staan van die gepubliseerde reserwes behalwe spesifieke reserwes van die vereniging, eers aangewend is om sodanige verlies te dek.”;
- (f) deur in sub-artikel (5) die woorde „direkteure of amptenare wat willens en wetens” deur die woorde „amptenare wat” te vervang;
- (g) deur in sub-paragraaf (i) van paragraaf (b) van gemelde sub-artikel die woord „reserwefonds” deur die woorde „statutêre reserwe” te vervang;
- (h) deur sub-paragraaf (ii) van paragraaf (b) van gemelde sub-artikel deur die volgende sub-paragraaf te vervang:
 „(ii) vir die bedrag aldus uit die statutêre fonds getrek.”;
- (i) deur sub-artikel (6) te skrap; en
- (j) deur aan die end daarvan die volgende sub-artikel by te voeg:
 „(8) In plaas van enige bedrag wat hy ingevolge sub-artikel (1) opsy moet sit, mag 'n vereniging van enige persoon 'n kontant-deposito aanneem, bekend te staan as die statutêre reserwe-garansiedeposito, gelykstaande aan die bedrag wat hy nie aldus opsy sit nie, maar op voorwaarde dat sodanige deposito—
 (a) terugbetaalbaar is slegs na gelang die vereniging daartoe besluit;
 (b) van tyd tot tyd terugbetaal mag word tot dié mate waarin dit, tesame met die bedrag wat tot krediet van die statutêre reserwe in die boeke van die vereniging staan, die bedrag oorskry wat tot krediet van die reserwe sou gestaan het indien aan die bepalings van sub-artikel (1) voldoen was sonder dat toevlug tot die bepalings van hierdie sub-artikel geneem is;
 (c) vir die doeleindes van hierdie Wet geag word deel uit te maak van en onderhewig te wees aan al die bepalings wat van toepassing is op die statutêre reserwe;
 (d) gebruik mag word vir alle doeleindes waarvoor die statutêre reserwe aangewend mag word, in welke geval die depositogewer geen eis teen die vereniging sal hê nie vir die bedrag aldus gebruik of aangewend;
 (e) op generlei wyse beswaar of verpand mag word nie; en

- (f) in the event of the liquidation of the society, shall be repaid to the depositor only if and when all the claims of creditors and the share capital of the shareholders of the society shall have been paid in full.”.

Amendment of section 27 of Act 62 of 1934, as amended by section 10 of Act 24 of 1942.

33. Section *twenty-seven* of the principal Act is hereby amended—

- (a) by the substitution in sub-section (2) for the word “two” of the word “three”;
- (b) by the deletion of sub-section (6);
- (c) by the deletion in sub-section (7) of the words “or this sub-section”; and
- (d) by the addition at the end thereof of the following sub-sections:

“(9) For the purposes of election to the board a person appointed by the remaining directors in terms of sub-section (3) shall not be regarded as a retiring director.

(10) Every society shall with the notice referred to in sub-section (5) furnish the registrar with the name and address of each of its directors and the date upon which the period of office of such director is normally due to expire.”.

Insertion of sections 27bis and 27ter in Act 62 of 1934.

34. The principal Act is hereby amended by the insertion after section *twenty-seven* of the following sections:

“Disclosure by directors of interest in contracts with society. 27bis. (1) A director of a society who is in any way, whether directly or indirectly, interested in any contract or proposed contract with the society or participates in the profits of any contract with the society or is a director, office-bearer or officer of any company or a member of any firm entering into any contract with the society, shall declare the nature and extent of his interest as provided in sub-section (2).

(2) The declaration required by sub-section (1) shall be made at the meeting of the directors of the society at which the question of entering into the contract is first taken into consideration if the director concerned is present at such meeting, otherwise at the next meeting of the directors following his receipt of notification, in writing, of such contract, or if the director was not at the date of that meeting interested in the proposed contract at the first meeting after he becomes so interested and where a director becomes interested in a contract after it is made, at the first meeting of the directors held after the director becomes interested in the contract.

(3) A director having an interest as set out in sub-section (1), shall not take part in the discussion of any such contract or any matter arising from it, nor shall he vote in respect thereof.

Disqualifi- cation of directors. 27ter. (1) Any of the following persons shall be disqualified from being appointed or holding the office of a director of a society:

- (a) a minor or any other person under legal disability;
- (b) save under authority of the court, an unrehabilitated insolvent;
- (c) save under authority of the court, any individual who has at any time been convicted, whether in the Union or elsewhere, of theft, fraud, forgery, or uttering a forged document, or perjury and has been sentenced in respect thereof to a term of imprisonment without the option of a fine, or to a fine exceeding twenty-five pounds;
- (d) save under the authority of the court, any person removed from an office of trust on account of misconduct;
- (e) any auditor of the society or any person in his employ;
- (f) the secretary or any other employee or agent of the society.

- (f) in geval van likwidasië van die vereniging, aan die depositogewer terugbetaal word alleenlik indien en wanneer al die eise van die krediteure en die aandeelkapitaal van die aandeelhouers van die vereniging ten volle betaal is."

33. Artikel *sewe-en-twintig* van die Hoofwet word hierby gewysig—
- (a) deur in sub-artikel (2) die woord „twee” deur die woord „drie” te vervang;
- (b) deur sub-artikel (6) te skrap;
- (c) deur in sub-artikel (7) die woorde „of hierdie sub-artikel” te skrap; en
- (d) deur aan die end daarvan die volgende sub-artikels by te voeg:
- „(9) Vir die doeleindes van verkiesing tot die raad word die persoon wat ingevolge sub-artikel (3) deur die orige direkteure benoem word, nie as ’n aftredende direkteur beskou nie.
- (10) Elke vereniging verskaf aan die registrateur saam met die in sub-artikel (5) bedoelde kennisgewing die naam en adres van elk van sy direkteure en die datum waarop die ampstermyn van sodanige direkteur normaalweg sal verstryk.”

Wysiging van artikel 27 van Wet 62 van 1934, soos gewysig deur artikel 10 van Wet 24 van 1942.

34. Die Hoofwet word hierby gewysig deur na artikel *sewe-en-twintig* die volgende artikels in te voeg:

Invoeging van artikels 27bis en 27ter in Wet 62 van 1934.

„Openbaar-making deur direkteure van belang by kontrak te met vereniging.

27bis. (1) ’n Direkteur van ’n vereniging wat op enige wyse, hetsy regstreeks of onregstreeks, belang het by ’n kontrak of voorgenome kontrak met die vereniging of deel in die winste van enige kontrak met die vereniging of ’n direkteur, ampsdraer of amptenaar van ’n maatskappy of ’n lid van ’n firma is wat ’n kontrak met die vereniging aangaan, moet die aard en omvang van sy belang verklaar soos in sub-artikel (2) voorgeskryf.

(2) Die by sub-artikel (1) vereiste verklaring moet gedoen word op die vergadering van die direkteure van die vereniging waarop die vraag of die kontrak aangegaan moet word vir die eerste keer in oorweging geneem word as die betrokke direkteur op daardie vergadering teenwoordig is, of anders op die volgende vergadering van die direkteure wat volg op die ontvangs deur hom van skriftelike kennisgewing van sodanige kontrak, of indien die direkteur nie op die datum van daardie vergadering belang by die voorgenome kontrak gehad het nie, op die eerste vergadering nadat hy aldus belanghebbend geword het, en as ’n direkteur belanghebbend in ’n kontrak word nadat dit aangegaan is, op die eerste vergadering van die direkteure gehou nadat die direkteur belanghebbend in die kontrak geword het.

(3) ’n Direkteur wat ’n belang het soos uiteengesit in sub-artikel (1), neem nie deel aan die bespreking van so ’n kontrak of enige aangeleentheid wat daaruit voortvloei nie en hy stem nie ten opsigte daarvan nie.

Diskwalifikasie van direkteure.

27ter. (1) Enigeen van die volgende persone is onbevoeg om benoem te word as, of om die amp te beklee van, ’n direkteur van ’n vereniging:

- (a) ’n minderjarige of enige ander regsbevoegde persoon;
- (b) behalwe met magtiging van die hof, ’n onge-rehabiliteerde insolvente persoon;
- (c) behalwe met magtiging van die hof, ’n individu wat te eniger tyd veroordeel is, hetsy in die Unie of elders, weens diefstal, bedrog, vervalsing, of uitgifte van ’n vervalste dokument of meened en wat ten opsigte daarvan gevonnissen is tot ’n termyn van gevangenisstraf sonder die keuse van ’n boete, of tot ’n boete van meer as vyf-en-twintig pond;
- (d) behalwe met magtiging van die hof, enige persoon wat weens wangedrag uit ’n trustamp ontslaan is;
- (e) ’n ouditeur van die vereniging of enige persoon in sy diens;
- (f) die sekretaris of enige ander werknemer of agent van die vereniging.

(2) For the purposes of this section 'employee' shall not include an architect, attorney, quantity surveyor or similar professional person who derives fees from the society for his professional services."

Amendment of section 28 of Act 62 of 1934.

35. Section *twenty-eight* of the principal Act is hereby amended—

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

"(1) The board of any society may, in its discretion, establish one or more branch offices or agencies of the society at such place or places within the Union as it may determine."; and

(b) by the substitution in sub-sections (2) and (3) respectively for the word "directors" of the word "board".

Amendment of section 29 of Act 62 of 1934, as amended by section 11 of Act 24 of 1942 and section 15 of Act 28 of 1943.

36. Section *twenty-nine* of the principal Act is hereby amended—

(a) by the substitution in sub-section (1) for the word "statement" of the words "balance sheet" and for the word "directors" where it occurs for the first time of the word "board";

(b) by the deletion in sub-sections (3) and (4) respectively of the words "of directors"; and

(c) by the substitution in sub-section (5) for the word "members" of the words "all members, the registrar and auditors of the society".

Substitution of section 30 of Act 62 of 1934, as amended by section 12 of Act 24 of 1942 and section 16 of Act 28 of 1943.

37. The following section is hereby substituted for section *thirty* of the principal Act:

"Annual accounts.

30. (1) The financial year of every society shall end on the thirty-first day of March.

(2) After the end of each financial year the board of every society shall prepare in the prescribed form an account of all the revenue and expenditure of the society in respect of that financial year and a balance sheet as at the end of such financial year.

(3) Such balance sheet shall not include as an asset any sum representing expenses of organisation or extension or the purchase of business or goodwill.

(4) In every such balance sheet shall be specified *inter alia*:

(a) the amount to the credit of the holders of the various types of shares, respectively;

(b) the amount due under each type of deposits, separately;

(c) the amount owing by the society for loans and overdrafts;

(d) the number and the aggregate amount of all advances made pursuant to the provisions of paragraph (a) of sub-section (1) of section *twenty-four*, to be classified separately as follows, in terms of the amount owing to the society:

(i) not exceeding five thousand pounds;

(ii) exceeding five thousand pounds but not exceeding ten thousand pounds;

(iii) exceeding ten thousand pounds but not exceeding twenty thousand pounds;

(iv) exceeding twenty thousand pounds;

(e) particulars of the amount invested in government, municipal and other securities, giving for each class the value at which they are held in the books of the society, and the aggregate value of securities of all classes at the date of the balance sheet, every security then held being taken at the market value at that date, as certified by the secretary of the board of public debt commissioners.

(5) Every such balance sheet shall indicate by way of a note—

(a) the aggregate amount of the remuneration paid to directors, and to members of local boards and committees;

(2) Vir die doeleindes van hierdie artikel sluit 'werknemer' nie 'n argitek, prokureur, bestek-opnemer of 'n dergelike professionele persoon wat vir sy professionele dienste gelde van die vereniging verkry, in nie."

35. Artikel *agt-en-twintig* van die Hoofwet word hierby gewysig— Wysiging van artikel 28 van Wet 62 van 1934.

(a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Die raad van enige vereniging kan, na goeddunke, een of meer takkantore of agentskappe van die vereniging stig op die plek of plekke binne die Unie wat hy vasstel.”; en

(b) deur in onderskeidelik sub-artikels (2) en (3) die woord „direkteure” deur die woord „raad” te vervang.

36. Artikel *nege-en-twintig* van die Hoofwet word hierby gewysig— Wysiging van artikel 29 van Wet 62 van 1934, soos gewysig deur artikel 11 van Wet 24 van 1942 en artikel 15 van Wet 28 van 1943.

(a) deur in sub-artikel (1) die woord „staat” deur die woord „balansstaat” en deur die woord „direkteure” waar dit vir die eerste maal voorkom deur die woord „raad” te vervang;

(b) deur in onderskeidelik sub-artikels (3) en (4) die woorde „van direkteure” te skrap; en

(c) deur in sub-artikel (5) die woord „lede” deur die woorde „alle lede, die registrateur en ouditeure van die vereniging” te vervang.

37. Artikel *dertig* van die Hoofwet word hierby deur die volgende artikel vervang: Vervanging van artikel 30 van Wet 62 van 1934, soos gewysig deur artikel 12 van Wet 24 van 1942 en artikel 16 van Wet 28 van 1943.

„Jaarlikse rekenings. 30. (1) Die boekjaar van elke vereniging eindig op die een-en-dertigste dag van Maart.

(2) Die raad van elke vereniging moet na die einde van elke boekjaar 'n rekening in die voorgeskrewe vorm opmaak van al die inkomste en uitgawes van die vereniging ten opsigte van daardie boekjaar asook 'n balansstaat soos aan die einde van sodanige boekjaar.

(3) So 'n balansstaat mag nie as 'n bate enige bedrag wat onkoste van organisasie of uitbreiding of die aankoop van besigheid of klandisiewaarde verteenwoordig, insluit nie.

(4) In elke sodanige balansstaat word onder andere vermeld:

(a) die bedrag wat onderskeidelik tot krediet van die houters van die verskeie soorte aandele staan;

(b) die bedrag verskuldig ten opsigte van elke soort deposito afsonderlik;

(c) die bedrag deur die vereniging aan lenings en oortrekkings verskuldig;

(d) die getal en die totale bedrag van alle voorskotte wat ooreenkomstig die bepalinge van paragraaf (a) van sub-artikel (1) van artikel *vier-en-twintig* toegestaan is, wat afsonderlik as volg geklassifiseer moet word, volgens die bedrag verskuldig aan die vereniging:

(i) nie meer dan vyfduisend pond nie;

(ii) meer dan vyfduisend pond maar nie meer dan tienduiseend pond nie;

(iii) meer dan tienduiseend pond maar nie meer dan twintigduiseend pond nie;

(iv) meer dan twintigduiseend pond;

(e) besonderhede van die bedrag wat in regerings-, munisipale en ander sekuriteite belê is, met vermelding, ten opsigte van elke kategorie, van die waarde waarteen sodanige sekuriteite in die boeke van die vereniging ingeskrywe staan, en die totale waarde van sekuriteite van alle kategorieë op die datum van die balansstaat, bereken, ten opsigte van elke sekuriteit wat op daardie datum gehou word, teen die markwaarde op daardie datum, soos gesertifiseer deur die sekretaris van die raad van openbare skuldkommissarisse.

(5) Elke sodanige balansstaat dui by wyse van 'n nota aan—

(a) die totale bedrag van besoldiging betaal aan direkteure en aan lede van plaaslike rade en komitees;

- (b) the aggregate net amount the society is committed to pay out in respect of advances granted;
 - (c) where practicable, the aggregate amount or estimated amount, if it is material, of contracts for capital expenditure so far as not provided for;
 - (d) the general nature of any contingent liabilities not provided for and, where practicable, the aggregate amount of those liabilities, if it is material;
 - (e) the fact that any asset of the society is pledged or encumbered otherwise than by operation of law, as security for any liability of the society, if such be the case, and if so, details of that asset and of that liability.
- (6) (a) To every such balance sheet shall be annexed a statement disclosing the aggregate amount owing to the society by its officers or by any firm in which they or any of them have any direct interest, in respect of every advance in excess of ten thousand pounds in the case of a society whose assets do not exceed ten million pounds at the date of the balance sheet or in excess of twenty thousand pounds in the case of a society whose assets exceed ten million pounds at the date of the balance sheet.
- (b) Every such statement shall be certified as true and correct by two directors and the secretary.
- (c) For the purpose of this sub-section 'direct interest' shall include shares in a company or corporate body held through a nominee but shall exclude a shareholding or participation in a company (other than a private company as defined in sub-section (1) of section *one hundred and four* of the Companies' Act, 1926 (Act No. 46 of 1926)) or corporate body where the interest of the officer concerned does not exceed five per centum of the issued share capital or where such interest was acquired not less than one year after the date upon which the advance was granted.

(7) It shall be the duty of every person referred to in paragraph (a) of sub-section (6) to give notice in writing to the society of such matters relating to his interest in any company or corporate body as may be necessary for the purposes of the said sub-section and a person failing to comply with this sub-section shall be guilty of an offence.

(8) The account and balance sheet shall be signed on behalf of the board by two directors and the secretary and the auditors of the society shall make a report to the members on such account and balance sheet.

(9) A copy of every such account, balance sheet and annexure thereto accompanied by a copy of the auditors' report shall be sent to the registrar within fourteen days after the annual general meeting at which they are presented, or within four months after the expiration of the financial year, whichever period expires first.

(10) With every such account and balance sheet shall be sent to the registrar, within the period laid down in sub-section (9), all such subsidiary statements relating to matters dealt with in the account and balance sheet as may be prescribed. Every such subsidiary statement shall be certified as correct by two directors and the secretary of the society.

(11) If any copy of a balance sheet is issued, circulated or published by a society without having annexed thereto a copy of the statement referred to in sub-section (6) and a copy of the auditors' report referred to in sub-section (8), the society shall be guilty of an offence.

(12) The registrar may call for any explanations and for such additional information as he may deem necessary with regard to the account, balance sheet,

- (b) die totale netto-bedrag wat die vereniging homself verbind het om uit te betaal ten opsigte van toegestane voorskotte;
- (c) waar doenlik, die totale bedrag of beraamde bedrag, indien dit van belang is, van kontrakte vir kapitaaluitgawes vir sover daarvoor nie voorsiening gemaak is nie;
- (d) die algemene aard van enige voorwaardelike verpligtings waarvoor nie voorsiening gemaak is nie en, waar doenlik, die totale bedrag van daardie verpligtings indien dit van belang is;
- (e) die feit dat 'n bate van die vereniging anders dan by wyse van regswerking verpand of beswaar is as sekuriteit vir 'n las van die vereniging indien dit die geval is, en indien wel, besonderhede van daardie bate en van daardie las.

(6) (a) Aan elke sodanige balansstaat word 'n staat geheg wat die totale bedrag aantoon wat aan die vereniging deur sy amptenare of deur enige firma waarin hulle of enigeen van hulle 'n direkte belang het, verskuldig is ten opsigte van elke voorskot van meer dan tienduizend pond in die geval van 'n vereniging wie se bates op die datum van die balansstaat nie tienmiljoen pond oorskry nie of meer dan twintigduisend pond in die geval van 'n vereniging wie se bates op die datum van die balansstaat tienmiljoen pond oorskry.

(b) Elke sodanige staat word deur twee direkteure en die sekretaris as waar en juis gesertifiseer.

(c) Vir die doeleindes van hierdie sub-artikel sluit 'direkte belang' in aandele in 'n maatskappy of regspersoon gehou deur middel van 'n benoemde maar sluit dit uit 'n aandeelbesit of deelname in 'n maatskappy (behalwe 'n private maatskappy soos omskryf in sub-artikel (1) van artikel *honderd-en-vier* van die Maatskappywet, 1926 (Wet No. 46 van 1926)) of regspersoon waar die belang van die betrokke amptenaar nie vyf persent van die uitgereikte aandeelkapitaal oorskry nie of waar sodanige belang verkry is nie minder nie as een jaar na die datum waarop die voorskot toegestaan is.

(7) Dit is die plig van elke in paragraaf (a) van sub-artikel (6) bedoelde persoon om aan die vereniging skriftelik kennis te gee van sodanige aangeleenthede aangaande sy belang in enige maatskappy of regspersoon as wat nodig is vir die doeleindes van die vermelde sub-artikel en 'n persoon wat versuim om aan hierdie sub-artikel te voldoen, is aan 'n misdryf skuldig.

(8) Die rekening en balansstaat word namens die raad deur twee direkteure en die sekretaris onderteken en die ouditeure van die vereniging doen verslag aan die lede oor sodanige rekening en balansstaat.

(9) 'n Afskrif van elke sodanige rekening, balansstaat en meegaande bylae vergesel van 'n afskrif van die ouditeursverslag word aan die registrateur gestuur binne veertien dae na die jaarlikse algemene vergadering waarop dit voorgelê is of binne vier maande na die verstryking van die boekjaar, na gelang van watter tydperk eerste verstryk.

(10) Saam met elke sodanige rekening en balansstaat word binne die in sub-artikel (9) bepaalde tydperk aan die registrateur al die aanvullende state gestuur wat voorgeskryf word aangaande aangeleenthede wat in die rekening en balansstaat behandel is. Elke sodanige aanvullende staat word deur twee direkteure en die sekretaris van die vereniging as juis gesertifiseer.

(11) Indien 'n afskrif van 'n balansstaat deur die vereniging uitgereik, gesirkuleer of gepubliseer word sonder dat daarby 'n afskrif van die in sub-artikel (6) bedoelde staat en 'n afskrif van die in sub-artikel (8) bedoelde ouditeursverslag aangeheg is, is die vereniging aan 'n misdryf skuldig.

(12) Die registrateur kan enige verduidelikings en die bykomstige inligting wat hy nodig ag, aanvra aangaande die rekening, balansstaat, meegaande

annexure thereto and the subsidiary statements sent to him and such explanations and information shall be furnished by the society in such form as the registrar may direct, and if he so directs, shall be certified by two directors and the secretary of the society and also by the auditors.”.

Substitution of section 31 of Act 62 of 1934, as amended by section 13 of Act 24 of 1942 and section 18 of Act 28 of 1943.

38. The following section is hereby substituted for section *thirty-one* of the principal Act:

“Auditors of society. **31.** (1) Every society shall have one or more auditors but—

- (a) no person other than an accountant and auditor who is registered under the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), and who is engaged in public practice; and
- (b) no officer of a society and no firm of which such officer is a member or employee, shall be appointed as an auditor of that society.

(2) The board shall within thirty days from the date of registration of the society appoint one or more auditors who shall retire at the conclusion of the society's first annual general meeting following his appointment unless previously removed from office by a resolution of the members of the society at a general meeting or unless he is re-appointed.

(3) The board or the main auditors, acting with the consent of the board, shall appoint a branch auditor to any branch of the society and he shall retire at the conclusion of the society's first annual general meeting following his appointment unless previously removed from office by a resolution of the members of the society at a general meeting or unless he is re-appointed.

(4) Every auditor, however appointed, shall be deemed to be re-appointed at the annual general meeting following his appointment or re-appointment until the conclusion of the next annual general meeting unless previously removed from office by a resolution of the members of the society at a general meeting, without any resolution being passed to that end unless—

- (a) he is not qualified for re-appointment; or
- (b) a resolution is passed at the first-mentioned meeting appointing somebody else in his place or providing expressly that he is not being re-appointed; or
- (c) he has given the society notice in writing of his unwillingness to be re-appointed:

Provided that where notice is given of an intended resolution to appoint some person or persons in the place of a retiring auditor, and by reason of the death, incapacity or disqualification of that person or of all those persons, as the case may be, the resolution cannot be proceeded with, such retiring auditor shall not be automatically re-appointed by virtue of this sub-section.

(5) The members of a society may at any general meeting remove from office any auditor appointed or re-appointed under this section and appoint another auditor in his place and the auditor so appointed shall, subject to the provisions of sub-section (4), retire at the conclusion of the society's first annual general meeting following his appointment.

(6) A resolution at any general meeting—

- (a) appointing as auditor a person other than a retiring auditor; or
- (b) providing expressly that a retiring auditor shall not be re-appointed; or
- (c) removing an auditor from office in terms of sub-section (5),

shall not be effective unless notice of intention to move such a resolution has been given to the society not less than fourteen days before the meeting at which it is moved.

bylae en die aanvullende state aan hom gestuur en sodanige verduidelikings en inligting moet deur die vereniging verstrekkend word in die vorm wat die registrateur gelas en moet, indien hy dit gelas, deur twee direkteure en die sekretaris van die vereniging asook deur die ouditeure gesertifiseer word."

38. Artikel *een-en-dertig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Ouditeure van vereniging.

31. (1) Elke vereniging moet een of meer ouditeure hê, maar—

(a) niemand behalwe 'n rekenmeester en ouditeur wat kragtens die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), geregistreer is en wat openbare praktyk beoefen; en

(b) geen amptenaar van 'n vereniging en geen firma waarvan so 'n amptenaar 'n lid of werknemer is,

mag as 'n ouditeur van daardie vereniging aangestel word nie.

(2) Die raad stel binne dertig dae vanaf die datum van registrasie van die vereniging een of meer ouditeure aan wat aftree aan die end van die vereniging se eerste jaarlikse algemene vergadering wat op sy aanstelling volg tensy tevore van sy amp onthef by 'n besluit van die lede van die vereniging op 'n algemene vergadering of tensy hy weer aangestel word.

(3) Die raad of die hoofouditeure, handelende met die toestemming van die raad, moet 'n takouditeur vir enige tak van die vereniging aanstel en hy tree af aan die end van die vereniging se eerste jaarlikse algemene vergadering wat op sy aanstelling volg tensy tevore van sy amp onthef by 'n besluit van die lede van die vereniging op 'n algemene vergadering of tensy hy weer aangestel word.

(4) Elke ouditeur, hoe ook al aangestel, word geag weer aangestel te wees op die jaarlikse algemene vergadering wat volg op sy aanstelling of heraanstelling tot aan die end van die volgende jaarlikse algemene vergadering tensy tevore van sy amp onthef by 'n besluit van die lede van die vereniging op 'n algemene vergadering, sonder dat 'n besluit te dien einde geneem word, tensy—

(a) hy nie vir heraanstelling bevoeg is nie; of

(b) 'n besluit op eersgenoemde vergadering geneem word waarby iemand in sy plek aangestel word of waarby uitdruklik bepaal word dat hy nie heraanstellings word nie; of

(c) hy aan die vereniging skriftelik kennis gegee het dat hy nie bereid is om heraanstelling te aanvaar nie:

Met dien verstande dat, indien kennis gegee word van 'n voorgenome besluit om een of ander persoon of persone in die plek van 'n aftredende ouditeur aan te stel en weens die dood, onbevoegdheid of diskwalifikasie van daardie persoon of van al daardie persone, na gelang van die geval, daar nie met die besluit voortgegaan kan word nie, sodanige aftredende ouditeur nie outomaties uit hoofde van hierdie sub-artikel heraanstellings word nie.

(5) Die lede van 'n vereniging kan op 'n algemene vergadering enige ouditeur kragtens hierdie artikel aangestel of heraanstellings van sy amp onthef en 'n ander ouditeur in sy plek aanstel en die ouditeur aldus aangestel, tree, behoudens die bepalings van sub-artikel (4), af aan die end van die vereniging se eerste jaarlikse algemene vergadering wat volg op sy aanstelling.

(6) 'n Besluit op 'n algemene vergadering—

(a) wat 'n persoon behalwe 'n aftredende ouditeur as ouditeur aanstel; of

(b) wat uitdruklik voorsiening maak dat 'n aftredende ouditeur nie heraanstellings word nie; of

(c) wat 'n ouditeur kragtens sub-artikel (5) van sy amp onthef,

is nie van krag nie tensy kennis van die voorneme om so 'n besluit voor te stel aan die vereniging gegee is nie minder nie as veertien dae voor die vergadering waarop dit voorgestel word.

Vervanging van artikel 31 van Wet 62 van 1934, soos gewysig deur artikel 13 van Wet 24 van 1942 en artikel 18 van Wet 28 van 1943.

(7) A society shall give notice to its members of such intended resolution at the same time and in the same manner as it gives notice of the meeting, or if that is not practicable, shall give them notice at least seven days before the date of the general meeting either by advertisement in one or more newspapers circulating in the place where the head office of the society is situated and in such other centres as the board may deem desirable, or in any other appropriate manner.

(8) On receipt of the notice of an intended resolution referred to in sub-section (6) the board shall forthwith send a copy thereof to the retiring auditor or the auditor whom it is intended to remove from office, as the case may be.

(9) Whenever for any reason other than that referred to in sub-section (5) an auditor vacates his office prior to the expiration of the period for which he has been appointed, the board shall, within thirty days, appoint or cause to be appointed in his place another auditor who shall, subject to the provisions of sub-section (4), retire at the conclusion of the society's first annual general meeting following his appointment.

(10) (a) If a society or its board fails to appoint any auditor required to be appointed in terms of this section, the registrar shall make such appointment and the auditor so appointed shall, subject to the provisions of sub-section (4), retire at the conclusion of the society's first annual general meeting following his appointment.

(b) In the event of an appointment in terms of this sub-section the registrar shall, in consultation with the auditor, determine the remuneration to be paid to the auditor by the society for his services and if the society fails to pay the remuneration the Minister shall pay such remuneration out of public funds, whereupon the registrar shall recover from the society an amount equal to that remuneration.

(11) Every auditor appointed under this section shall have a right of access to the securities, books, accounts and vouchers of the society and may require from its officers and agents such information as may be necessary for the performance of his duties as auditor: Provided that in the case of a branch auditor the aforementioned provisions shall apply only in respect of matters pertaining to the branch of which he has been appointed auditor.

(12) Every auditor of a society shall report to the board of that society any material irregularity or undesirable practice in the conduct of the business of that society which has come to his notice and if that irregularity or undesirable practice is not rectified or discontinued within a period of one month from the date upon which it was reported to the board, the auditor shall report it to the registrar.

(13) Every branch auditor shall report to the board on returns made up annually by the branch in respect of which he has been appointed auditor and shall state in his report whether or not, in his opinion, the returns contain the necessary information relating to the operations of the branch to enable the main auditors of the society to report in terms of sub-section (15).

(14) A copy of every report submitted to the board by a branch auditor, whether dealing with an irregularity or undesirable practice or with any other matter shall be transmitted forthwith by such auditor to the main auditors of the society.

(15) The main auditors shall report to the members on any revenue and expenditure account and balance sheet of the society prepared in terms of sub-section (2) of section *thirty* and shall state

(7) 'n Vereniging gee aan sy lede kennis van so 'n voorgenome besluit op dieselfde tyd en wyse waarop hy kennis gee van die vergadering, of indien dit nie doenlik is nie gee hy ten minste sewe dae voor die datum van die algemene vergadering aan hulle kennis of deur advertensie in een of meer nuusblaaie in omloop in die plek waar die hoofkantoor van die vereniging geleë is en in sodanige ander sentrums as wat die raad wenslik mag ag of op enige ander paslike wyse.

(8) By ontvangs van die kennisgewing van die in sub-artikel (6) bedoelde voorgenome besluit, stuur die raad onverwyld 'n afskrif daarvan aan die aftredende ouditeur of die ouditeur wat dit die voorname is om van sy amp te onthef, na gelang van die geval.

(9) Wanneer om enige rede behalwe dié waarna in sub-artikel (5) verwys word 'n ouditeur sy amp ontruim voor die verstryking van die tydperk waarvoor hy aangestel is, moet die raad binne dertig dae 'n ander ouditeur in sy plek aanstel of laat aanstel wat, behoudens die bepalinge van sub-artikel (4), aftree aan die end van die vereniging se eerste jaarlikse algemene vergadering wat op sy aanstelling volg.

(10) (a) Indien 'n vereniging of sy raad versuim om 'n ouditeur aan te stel wat ingevolge hierdie artikel aangestel moet word, doen die registrateur so 'n aanstelling en die ouditeur aldus aangestel tree, behoudens die bepalinge van sub-artikel (4), af aan die end van die vereniging se eerste jaarlikse algemene vergadering wat op sy aanstelling volg.

(b) In die geval van 'n aanstelling ingevolge hierdie sub-artikel bepaal die registrateur in oorleg met die ouditeur die besoldiging wat aan die ouditeur deur die vereniging vir sy dienste betaal moet word en indien die vereniging versuim om die besoldiging te betaal, betaal die Minister sodanige besoldiging uit staatsgeld, waarop die registrateur 'n bedrag gelykstaande met daardie besoldiging van die vereniging verhaal.

(11) Elke ouditeur kragtens hierdie artikel aangestel het 'n reg van toegang tot die sekuriteite, boeke, rekenings en bewysstukke van die vereniging en kan van sy amptenare en agente die inligting verlang wat nodig mag wees vir die verrigting van sy pligte as ouditeur: Met dien verstande dat in die geval van 'n takouditeur die voormelde bepalinge slegs van toepassing is ten opsigte van aangeleenthede wat betrekking het op die tak waarvan hy as ouditeur aangestel is.

(12) Elke ouditeur van 'n vereniging rapporteer aan die raad van daardie vereniging enige wesentliche onreëlmatigheid of ongewenste praktyk by die uitoefening van die bedryf van daardie vereniging wat onder sy aandag gekom het en as daardie onreëlmatigheid of ongewenste praktyk nie binne 'n tydperk van een maand vanaf die datum waarop dit aan die raad gerapporteer is, uit die weg geruim of gestaak word nie, rapporteer die ouditeur dit aan die registrateur.

(13) Elke takouditeur rapporteer aan die raad oor die opgawes jaarliks deur die tak opgemaak ten opsigte waarvan hy as ouditeur aangestel is en meld in sy verslag of die opgawes na sy mening die nodige inligting aangaande die werksaamhede van die tak bevat al dan nie om die hoofouditeure van die vereniging in staat te stel om ingevolge sub-artikel (15) te rapporteer.

(14) 'n Afskrif van elke verslag deur 'n takouditeur aan die raad verstrek, of dit oor 'n onreëlmatigheid of onwenslike praktyk of oor enige ander aangeleentheid handel, moet onverwyld deur sodanige ouditeur aan die hoofouditeure van die vereniging deurgestuur word.

(15) Die hoofouditeure rapporteer aan die lede oor enige inkomste- en uitgawerekening en balansstaat van die vereniging ingevolge sub-artikel (2) van artikel dertig opgemaak en moet meld of die

whether in their opinion the account and balance sheet are properly drawn up so as to exhibit a true and fair view of the revenue and expenditure and financial position respectively of the society.

(16) Any auditor of a society, however appointed, shall be entitled to attend any meeting of members of such society and to make thereat any statement that he desires to make in relation to any return, account or balance sheet examined by him or report made by him, or to make representations thereat in relation to any matter affecting his appointment, removal or remuneration.

(17) (a) A society shall within fourteen days of appointment of any auditor under this section apply to the registrar for his approval of the appointment.

(b) The registrar may without assigning any reason therefor, refuse to approve of such appointment or withdraw his prior approval and thereupon the auditor concerned shall vacate his office as auditor.

(c) For the purpose of the exercise of his powers under this sub-section, the registrar may call for such information as he may deem necessary in regard to the experience or qualifications of an auditor, and such information shall be furnished by such auditor in such form as the registrar may direct.

(d) When the registrar has refused to approve or has withdrawn his approval of the appointment of an auditor in terms of paragraph (b) the board shall proceed to make or cause to be made the appointment required, but again subject to the approval of the registrar.

(18) If a society or its board fails to comply with any requirements of this section it shall be guilty of an offence."

Substitution of section 32 of Act 62 of 1934, as amended by section 19 of Act 28 of 1943.

39. The following section is hereby substituted for section *thirty-two* of the principal Act:

32. (1) A society shall either maintain a fund which is, in the opinion of the registrar, adequate and which is reserved exclusively for the purpose of making good any loss resulting from the negligence or dishonesty of any of its officers and agents, or it shall insure itself against such loss, to an amount which is not less than an amount which the registrar deems adequate, with a person approved of by the registrar carrying on insurance business or the business of guaranteeing employers against such loss as aforesaid.

(2) The assets of any fund maintained in terms of this section may be invested in deposits with the society but shall not in any other way be merged with the assets of the society."

Amendment of section 33 of Act 62 of 1934.

40. Section *thirty-three* of the principal Act is hereby amended—

(a) by the substitution in sub-section (6) for the words "its officers, auditors, members, agents and servants" of the words "any person who is or formerly was an officer, auditor, member or agent"; and

(b) by the deletion of sub-section (7).

Amendment of section 34 of Act 62 of 1934.

41. Section *thirty-four* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-section:

"(1) The members of a society may, by special resolution, appoint an inspector to investigate its affairs."

Amendment of section 35 of Act 62 of 1934.

42. Section *thirty-five* of the principal Act is hereby amended—

(a) by the substitution in sub-section (1) for the words "all officers, auditors and members" of the words "any person who is or formerly was an officer, auditor, member or agent"; and

rekening en balansstaat na hul mening behoorlik opgemaak is ten einde 'n getroue en billike oorsig van onderskeidelik die inkomste en uitgawes en finansiële toestand van die vereniging te toon.

(16) Enige ouditeur van 'n vereniging, hoe ook al aangestel, is geregtig om enige vergadering van lede van sodanige vereniging by te woon en om daarop enige verklaring te doen wat hy verlang om te doen met betrekking tot enige opgawe, rekening of balansstaat deur hom nagesien of verslag deur hom gedoen of om daarop vertoë te rig met betrekking tot enige aangeleentheid rakende sy aanstelling, ontheffing of besoldiging.

(17) (a) 'n Vereniging moet binne veertien dae na aanstelling van 'n ouditeur kragtens hierdie artikel, by die registrateur aansoek doen om sy goedkeuring van die aanstelling.

(b) Die registrateur kan sonder vermelding van enige rede daarvoor weier om so 'n aanstelling goed te keur of sy vorige goedkeuring terugtrek en daarop moet die betrokke ouditeur sy amp as ouditeur ontruim.

(c) Ten einde sy bevoegdhede kragtens hierdie sub-artikel uit te oefen kan die registrateur die inligting eis wat hy nodig ag aangaande die ondervinding of kwalifikasies van 'n ouditeur, en sodanige inligting moet deur sodanige ouditeur in die vorm wat die registrateur gelas, verstrek word.

(d) Wanneer die registrateur ingevolge paragraaf (b) geweier het om die aanstelling van 'n ouditeur goed te keur of sy goedkeuring van die aanstelling van 'n ouditeur teruggetrek het, moet die raad voortgaan om die vereiste aanstelling te maak of te laat maak, maar weereens onderworpe aan die goedkeuring van die registrateur.

(18) Indien 'n vereniging of sy raad versuim om aan enige vereistes van hierdie artikel te voldoen, is hy aan 'n misdryf skuldig."

39. Artikel *twee-en-dertig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Verenigings moet voorsiening maak teen verlies deur nalatigheid of oneerlikheid van hulle amptenare en agente.

32. (1) 'n Vereniging moet òf 'n fonds in stand hou wat volgens die oordeel van die registrateur voldoende is en wat gereserveer is uitsluitend vir die doel om enige verlies wat veroorsaak is deur die nalatigheid of oneerlikheid van een of meer van sy amptenare en agente, te vergoed òf hy moet homself teen sodanige verlies verseker tot 'n bedrag wat nie minder is nie dan 'n bedrag wat die registrateur voldoende ag, by 'n deur die registrateur goedgekeurde persoon wat assuransiebesigheid of die besigheid van werkgewers garandeer teen sodanige verlies soos voormeld, dryf.

(2) Die bates van enige fonds wat ingevolge hierdie artikel in stand gehou word, kan in deposito's by die vereniging belê word, maar mag nie op enige ander manier met die bates van die vereniging saamgesmelt word nie."

Vervanging van artikel 32 van Wet 62 van 1934, soos gewysig deur artikel 19 van Wet 28 van 1943.

40. Artikel *drie-en-dertig* van die Hoofwet word hierby gewysig—

(a) deur in sub-artikel (6) die woorde „sy amptenare, ouditeure, lede, agente en bediendes" deur die woorde „enige persoon wat 'n amptenaar, ouditeur, lid of agent is of voorheen was" te vervang; en

(b) deur sub-artikel (7) te skrap.

Wysiging van artikel 33 van Wet 62 van 1934.

41. Artikel *vier-en-dertig* van die Hoofwet word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Die lede van 'n vereniging kan by spesiale besluit 'n inspekteur benoem om sy sake te ondersoek."

Wysiging van artikel 34 van Wet 62 van 1934.

42. Artikel *vyf-en-dertig* van die Hoofwet word hierby gewysig—

(a) deur in sub-artikel (1) die woorde „Alle amptenare, ouditeure en lede" deur die woorde „Enige persoon wat 'n amptenaar, ouditeur, lid of agent is of voorheen was" te vervang; en

Wysiging van artikel 35 van Wet 62 van 1934.

- (b) by the substitution in sub-section (2) for the words "officer, auditor, member, agent or servant" of the words "such person who is or formerly was an officer auditor, member or agent".

Substitution of section 37 of Act 62 of 1934, as amended by section 14 of Act 24 of 1942.

43. The following section is hereby substituted for section *thirty-seven* of the principal Act:

"Amalgamation and transfer of assets and liabilities. 37. (1) Two or more societies may with the written approval of the registrar amalgamate and become one society or a society may with like approval transfer all its assets and liabilities to another society.

(2) The proposed terms and conditions of an amalgamation or transfer in terms of sub-section (1) shall in the first instance be submitted to the registrar who shall, subject to the provisions of paragraphs (a) and (b) of sub-section (3), approve of the proposal in question as drafted or with such modifications as he may deem necessary.

(3) No transaction involving the amalgamation of societies or the transfer of assets and liabilities from one society to another shall be of any force or effect unless—

- (a) the registrar is satisfied that such a transaction will not be detrimental to the public interest or that it will not cause any undue hardship upon the members of any of the societies concerned;
- (b) the agreement specifically provides that there shall be no division of the profits or of any of the reserves of the societies concerned among their members: Provided, however, that reasonable provision may be made out of the profits of a society for compensation to its officers (other than directors, alternate directors, local directors or members of local committees) for any resulting loss of office or for payment in recognition of past services rendered by such officers;
- (c) each society concerned confirms by way of special resolution the provisions of the agreement for such amalgamation or transfer, as the case may be.

(4) The notice convening the special general meeting shall contain or have attached to it the complete terms and conditions of the agreement for the amalgamation or transfer, as the case may be.

(5) Notice of the passing of the special resolution concerning such amalgamation or transfer shall be sent by each society concerned to the registrar and registered by him: Provided that such notice shall have attached to it a copy, duly certified by two directors and the secretary of the society concerned, of the special resolution and the complete terms and conditions relating to such amalgamation or transfer.

(6) The amalgamation or transfer shall take place upon the terms and conditions set forth in such resolution.

(7) Upon registration by the registrar of the notices of amalgamation the individual societies who were party to the transaction shall be deemed to be dissolved and the registrar shall cancel their registration and at the same time and in their stead register the new society in terms of this Act.

(8) Upon registration by the registrar of the notices of transfer the society whose assets and liabilities are subject to transfer shall be deemed to be dissolved and its registration shall be cancelled by the registrar.

(9) The liquidator of a society which is being wound up voluntarily or by the court, or the judicial manager of a society may transfer all the assets and liabilities of the society being wound up or under judicial management to another society: Provided that the provisions of paragraph (c) of sub-section

- (b) deur in sub-artikel (2) die woorde „amptenaar, ouditeur, lid, agent of bediende” deur die woorde „sodanige persoon wat ’n amptenaar, ouditeur, lid of agent is of voorheen was” te vervang.

43. Artikel *sewe-en-dertig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Saamsmelting en oordrag van bates en laste.

37. (1) Twee of meer verenigings kan met die skriftelike goedkeuring van die registrator saamsmelt en een vereniging vorm, of ’n vereniging kan met dergelike goedkeuring al sy bates en laste aan ’n ander vereniging oordra.

(2) Die voorgestelde bedinge en voorwaardes van ’n saamsmelting of oordrag ingevolge sub-artikel (1) moet in die eerste instansie voorgelê word aan die registrator wat, met inagneming van die bepalinge van paragrafe (a) en (b) van sub-artikel (3), die betrokke voorstel moet goedkeur soos opgestel of met die wysigings wat hy nodig ag.

(3) Geen transaksie wat die saamsmelting van verenigings of die oordrag van bates en laste van een vereniging aan ’n ander inhou, is van enige krag of uitwerking nie tensy—

(a) die registrator oortuig is dat so ’n transaksie nie die openbare belang nadelig sal raak nie of dat dit geen buitensporige ontbering aan die lede van enige van die betrokke verenigings sal veroorsaak nie;

(b) die ooreenkoms uitdruklik bepaal dat daar geen verdeling van die winste of van enige van die reserwes van die betrokke verenigings tussen hulle lede mag wees nie: Met dien verstande egter dat redelike voorsiening uit die winste van ’n vereniging gemaak kan word vir vergoeding aan sy amptenare (behalwe direkteure, plaasvervangende direkteure, plaaslike direkteure of lede van plaaslike komitees) vir enige gevolglike verlies van amp of vir betaling ter erkenning van dienste deur sodanige amptenare in die verlede gelewer;

(c) elke betrokke vereniging by wyse van ’n spesiale besluit die bepalinge van die ooreenkoms vir sodanige saamsmelting of oordrag, na gelang van die geval, bekragtig.

(4) Die kennisgewing wat die spesiale algemene vergadering byeenroep, moet die volledige bedinge en voorwaardes van die ooreenkoms vir die saamsmelting of oordrag, na gelang van die geval, bevat of daaraan geheg hê.

(5) Kennisgewing van die neem van die spesiale besluit aangaande sodanige saamsmelting of oordrag moet deur elke betrokke vereniging aan die registrator gestuur word en deur hom geregistreer word: Met dien verstande dat daar aan sodanige kennisgewing geheg moet wees ’n afskrif, behoorlik gertifiseer deur twee direkteure en die sekretaris van die betrokke vereniging, van die spesiale besluit en die volledige bedinge en voorwaardes met betrekking tot sodanige saamsmelting of oordrag.

(6) Die saamsmelting of oordrag moet geskied op die bedinge en voorwaardes in sodanige besluit uiteengesit.

(7) By registrasie deur die registrator van die kennisgewings van saamsmelting word die indiwiduele verenigings wat partye by die transaksie was, geag ontbind te wees en die registrator moet hul registrasie kanselleer en terselfdertyd en in hul plek die nuwe vereniging ingevolge hierdie Wet registreer.

(8) By registrasie deur die registrator van die kennisgewings van oordrag word die vereniging wie se bates en laste onderworpe is aan die oordrag, geag ontbind te wees en sy registrasie word deur die registrator gekanselleer.

(9) Die likwidateur van ’n vereniging wat vrywilliglik of deur die hof gelikwedeer word, of die geregtelike bestuurder van ’n vereniging kan al die bates en laste van die vereniging wat gelikwedeer word of onder geregtelike bestuur is, aan ’n ander vereniging oordra: Met dien verstande dat die bepalinge van paragraaf (c) van sub-artikel (3) en

Vervanging van artikel 37 van Wet 62 van 1934, soos gewysig deur artikel 14 van Wet 24 van 1942.

(3) and sub-section (4) shall not apply to the society which is being wound up.

(10) Upon the registration by the registrar of the notice of the amalgamation of two or more societies, or of the transfer of the assets and liabilities of any society to another society, all the assets and liabilities of the societies so amalgamated shall vest in and become binding upon the society registered in their stead, or, as the case may be, all the assets and liabilities of the society transferring its assets and liabilities shall vest in and become binding upon the society to which they are transferred.

(11) The officer in charge of a deeds registry or other office in which is registered any mortgage bond or any immovable property which is transferred in accordance with the provisions of sub-section (10) shall, upon production to him by the society concerned of such bond or of the title deeds of such immovable property and a certificate by the registrar of the registration by him of the notice of amalgamation or transfer, as the case may be, make such endorsements upon such bond or title deeds and such alterations in his registers as are necessary by reason of such amalgamation or transfer without payment of transfer or stamp duty or registration fees or charges.

(12) The amalgamation of societies or transfer of assets and liabilities under the provisions of this section shall not affect the rights of any creditor of either or any of the societies concerned."

Substitution of section 38 of Act 62 of 1934, as amended by section 15 of Act 24 of 1942.

44. The following section is hereby substituted for section *thirty-eight* of the principal Act:

"Winding-up of terminating society.

38. (1) A terminating society shall be wound up when the period (if any) fixed by its rules for the duration of the society expires, or the event (if any) occurs, on the occurrence of which the rules provide that the society is to terminate or when not less than two-thirds of the members of each section of the society by resolution vote in favour of such winding-up at a special general meeting of members called for the purpose: Provided that where the members of each section so voting in favour of such resolution do not hold more than two-thirds of the value of shares of such section, the resolution shall not become effective until it obtains the concurrence in writing of other members of such section whose shares together with the shares of the members who voted in favour of the said resolution exceed in value two-thirds of the total value of shares in such section.

(2) The board, or the members of the society in the case of a resolution passed by them in terms of sub-section (1), shall appoint a liquidator to conduct the winding-up of the society.

(3) If the board or members of the society, as the case may be, fail to appoint a liquidator the registrar may, in his discretion, appoint a person as liquidator.

(4) Every appointment of a liquidator under this section shall be subject to the approval of the registrar who may confirm or reject such appointment or withdraw his prior approval without assigning any reason therefor.

(5) If for any reason the person appointed as liquidator ceases to function as such, the registrar shall appoint another person in his stead as liquidator.

(6) Every liquidator shall give security to the satisfaction of the registrar for the proper performance of his duties as liquidator.

(7) Every such winding-up shall, subject to the provisions of this section, take place in the manner prescribed by the rules.

(8) During such winding-up the provisions of this Act shall continue to apply to the society, as if the liquidator were the board of the society.

sub-artikel (4) nie op die vereniging wat gelikwieder word van toepassing is nie.

(10) By die registrasie deur die registrateur van die kennisgewing van die saamsmelting van twee of meer verenigings, of van die oordrag van die bates en laste van 'n vereniging aan 'n ander vereniging, gaan al die bates en laste van die verenigings aldus saamsmelt oor en word bindend op die vereniging wat in hulle plek geregistreer word, of, na gelang van die geval, gaan al die bates en laste van die vereniging wat sy bates en laste oordra oor en word bindend op die vereniging waaraan hulle oorgedra word.

(11) Die amptenaar in beheer van 'n registrasiekantoor van aktes of ander kantoor waarin geregistreer staan enige verband of enige onroerende eiendom wat ooreenkomstig die bepalings van sub-artikel (10) oorgedra word, moet by voorlegging aan hom deur die betrokke vereniging van daardie verband of van die titelbewys van daardie onroerende eiendom en 'n sertifikaat deur die registrateur van die registrasie deur hom van die kennisgewing van saamsmelting of oordrag, na gelang van die geval, die endossemente op daardie verband of titelbewys en die veranderings in sy registers aanbring wat nodig is as gevolg van sodanige saamsmelting of oordrag, sonder betaling van here- of seëlregte of registrasiegelde of -koste.

(12) Die saamsmelting van verenigings of oordrag van bates en laste kragtens die bepalings van hierdie artikel raak nie die regte van enige krediteur van die een of die ander of enige van die betrokke verenigings nie."

44. Artikel *agt-en-dertig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Likwidasie van tydelike vereniging.

38. (1) 'n Tydelike vereniging word gelikwieder wanneer die tydperk (as daar is) deur sy statute bepaal vir die duur van die vereniging verstryk of die gebeurtenis (as daar is) plaasvind by die plaasvind waarvan volgens voorskrif van die statute die vereniging beëindig word of wanneer minstens twee-derdes van die lede van elke afdeling van die vereniging by besluit ten gunste van sodanige likwidasie stem op 'n spesiale algemene vergadering van lede wat vir die doel belê is: Met dien verstande dat wanneer die lede van elke afdeling wat aldus ten gunste van so 'n besluit stem, nie meer as twee-derdes van die waarde van aandele van daardie afdeling hou nie, die besluit nie van krag word nie totdat dit skriftelik goedgekeur word deur ander lede van daardie afdeling wie se aandele tesame met die aandele van die lede wat ten gunste van bedoelde besluit gestem het, twee-derdes van die totale waarde van aandele in daardie afdeling oorskry.

(2) Die raad of die lede van die vereniging in die geval van 'n besluit deur hulle ingevolge sub-artikel (1) geneem, moet 'n likwidateur aanstel om die likwidasie van die vereniging te beheer.

(3) Indien die raad of lede van die vereniging, na gelang van die geval, versuim om 'n likwidateur te benoem, kan die registrateur, na goeddunke, iemand as likwidateur benoem.

(4) Elke benoeming van 'n likwidateur kragtens hierdie artikel is onderworpe aan die goedkeuring van die registrateur wat so 'n benoeming kan bekragtig of verwerp of sy vorige goedkeuring kan terugtrek sonder vermelding van enige rede daarvoor.

(5) Indien die persoon wat as likwidateur aangestel is om enige rede ophou om as sodanig te funksioneer, stel die registrateur iemand anders in sy plek as likwidateur aan.

(6) Elke likwidateur moet tot bevrediging van die registrateur sekerheid stel vir die behoorlike verrigting van sy pligte as likwidateur.

(7) Elke sodanige likwidasie vind plaas, behoudens die bepalings van hierdie artikel, op die wyse by die statute voorgeskryf.

(8) Gedurende sodanige likwidasie bly die bepalings van hierdie Wet op die vereniging van toepassing, asof die likwidateur die raad van die vereniging was.

Vervanging van artikel 38 van Wet 62 van 1934, soos gewysig deur artikel 15 van Wet 24 van 1942.

- (9) (a) The liquidator shall within twenty-eight days after the expiry of the period or occurrence of the event, or adoption of a resolution, as the case may be, referred to in sub-section (1) lodge with the registrar, in triplicate and duly certified by him as correct, a revenue and expenditure account, a statement of assets and liabilities of the society at the commencement of the winding-up and a distribution account showing the manner in which the said assets and liabilities are to be applied and discharged.
- (b) For the purpose of this section the revenue and expenditure account and statement of assets and liabilities shall be prepared in the same form as in the case of the account and balance sheet which is submitted to an annual general meeting referred to in section *thirty* and furthermore the word 'accounts' shall mean the aforesaid revenue and expenditure account, statement of assets and liabilities and distribution account.

(10) The registrar shall transmit a duplicate of the accounts to the magistrate of the district in which the head office of the society is situate.

(11) The accounts shall lie open at the registrar's office, and the duplicate thereof shall lie open at the office of the magistrate of the said district, for inspection by persons interested, for such reasonable time, not being less than fourteen days, as the registrar may determine.

(12) The registrar shall at the cost of the society cause to be published in the *Gazette* and in one Afrikaans and one English newspaper circulating in the said district a notice stating the period during which and the places at which the accounts will lie open for inspection as aforesaid, and calling upon all persons interested to lodge in writing with the registrar before a stated day, not being earlier than seven days after the close of the said period, any objection to the accounts, with the reasons therefor.

- (13) If the registrar is of opinion that—
- (a) any objection lodged with him ought to be sustained; or
- (b) notwithstanding that no objection has been lodged with him, any improper charge has been made against the assets, or that the accounts are in any respect incorrect and should be amended,

he may direct the liquidator to amend the accounts or may give such other directions as he may deem fit.

(14) When any direction given in terms of sub-section (13) affects the interests of a person who has not lodged an objection with the registrar, the accounts so amended shall again lie open for inspection and advertised in the manner hereinbefore prescribed, unless the person affected as aforesaid consents in writing to the immediate confirmation of the distribution account.

(15) After the accounts have been open to inspection as hereinbefore prescribed, and if the registrar is satisfied that the accounts are correct, and that his directions, in so far as they have not been set aside or varied by the court, have been given effect to, he shall confirm the distribution account.

(16) Immediately after the confirmation of any distribution account the liquidator shall proceed to distribute the assets in accordance therewith and shall without delay lodge with the registrar the receipts for the payments so made.

(17) If any amount payable in terms of the distribution account remains unclaimed for a period of two months after the confirmation of the distribution account, the liquidator shall immediately pay such amount into the Guardian's Fund and submit proof of such payment to the registrar.

(18) The liquidator of a society which is being wound up under this section may transfer all the assets and liabilities of such society to another

- (9) (a) Die likwidateur moet binne agt-en-twintig dae na verstryking van die in sub-artikel (1) bedoelde tydperk of die plaasvind van die daarin bedoelde gebeurtenis of die neem van 'n daarin bedoelde besluit, na gelang van die geval, by die registrateur indien, in triplikaat en behoorlik deur hom gesertifiseer as juis, 'n inkomste- en uitgawerekening, 'n staat van bates en laste van die vereniging by die aanvang van die likwidasië en 'n distribusierekening wat die wyse aantoon waarop bedoelde bates en laste aangewend en afgelos gaan word.
- (b) Vir die doel van hierdie artikel word die inkomste- en uitgawerekening en staat van bates en laste opgestel in dieselfde vorm as in die geval van die rekening en balansstaat wat aan die in artikel *dertig* bedoelde jaarlikse algemene vergadering voorgelê word en beteken die woord 'rekenings' verder die voormelde inkomste- en uitgawerekening, staat van bates en laste en distribusierekening.
- (10) Die registrateur stuur 'n duplikaat van die rekenings aan die landdros van die distrik waarin die hoofkantoor van die vereniging geleë is.
- (11) Die rekenings moet by die kantoor van die registrateur ter insae lê, en die duplikaat daarvan moet by die kantoor van die landdros van bedoelde distrik ter insae lê van belanghebbende persone vir so 'n redelike tydperk, wat nie minder dan veertien dae is nie, as wat die registrateur bepaal.
- (12) Die registrateur laat op koste van die vereniging in die *Staatskoerant* en in een Afrikaanstalige en een Engelstalige koerant in omloop in bedoelde distrik 'n kennisgewing publiseer met vermelding van die tydperk waarin en die plekke waar die rekenings ter insae soos voormeld sal lê en met die versoek aan alle belanghebbende persone om by die registrateur voor 'n vermelde dag, wat nie vroeër dan sewe dae na verloop van bedoelde tydperk is nie, enige beswaar teen die rekenings skriftelik in te dien met die redes daarvoor.
- (13) Indien die registrateur van mening is dat—
- (a) enige beswaar by hom ingedien, gehandhaaf behoort te word; of
- (b) nieteenstaande dat geen beswaar by hom ingedien is nie, enige onbehoorlike debiet teen die bates gemaak is of dat die rekenings in enige opsig verkeerd is en gewysig behoort te word, kan hy die likwidateur gelas om die rekenings te wysig of kan hy die ander lasgewings gee wat hy goedvind.
- (14) Wanneer 'n ingevolge sub-artikel (13) gegewe lasgewing die belange raak van iemand wat nie 'n beswaar by die registrateur ingedien het nie, moet die rekenings aldus gewysig weer op die wyse hierbo voorgeskryf ter insae lê en geadverteer word, tensy die persoon wat soos voormeld geraak word, skriftelik toestem tot die onmiddellike bekragtiging van die distribusierekening.
- (15) Nadat die rekenings ter insae gelê het soos hierbo voorgeskryf en indien die registrateur oortuig is dat die rekenings korrek is, en dat aan sy lasgewings, vir sover as wat hulle nie deur die hof ter syde gestel of gewysig is nie, uitvoering gegee is, bekragtig hy die distribusierekening.
- (16) Onmiddellik na die bekragtiging van 'n distribusierekening moet die likwidateur daartoe oorgaan om die bates ooreenkomstig daarmee te distribueer en moet hy onverwyld die kwitansies vir die betalings aldus gedoen by die registrateur indien.
- (17) Indien enige bedrag wat volgens die distribusierekening betaalbaar is, vir 'n tydperk van twee maande na die bekragtiging van die distribusierekening onopgeëis bly, moet die likwidateur onmiddellik sodanige bedrag in die Voogdyfonds stort en moet hy bewys van sodanige storting aan die registrateur voorlê.
- (18) Die likwidateur van 'n vereniging wat kragtens hierdie artikel gelikwidcer word kan al die bates en laste van daardie vereniging oordra aan 'n ander

terminating society in which event the provisions of section *thirty-seven* shall apply *mutatis mutandis*.

(19) If the registrar is satisfied that the winding-up is complete he shall cancel the registration of the society and thereupon the society shall be dissolved.”.

Insertion of section 38bis in Act 62 of 1934.

45. The following section is hereby inserted in the principal Act after section *thirty-eight*:

“Winding-up of a section of a terminating society 38bis. (1) Subject to the provisions of this section, a section of a terminating society shall be wound up when the period (if any) fixed for the duration of the section by the rules expires or the event (if any) occurs, on the occurrence of which the rules provide that the section is to terminate.

(2) (a) The board shall within twenty-eight days after the expiry of the period or occurrence of the event referred to in sub-section (1) prepare in triplicate and duly signed by two directors and the secretary and certified by the auditor as to their correctness, a revenue and expenditure account, a statement of assets and liabilities of the section as at the commencement of the winding-up and a distribution account showing the manner in which the said assets and liabilities are to be applied and discharged.

(b) For the purpose of this section the revenue and expenditure account and the statement of assets and liabilities shall be prepared in the same form as in the case of the account and balance sheet which are submitted to an annual general meeting referred to in section *thirty* and furthermore the word ‘accounts’ shall mean the aforesaid revenue and expenditure account, statement of assets and liabilities and distribution account.

(3) Two copies of the accounts shall be lodged with the registrar forthwith and a further copy shall be posted for a period determined by the rules but in no event for less than fourteen days, in the head office or meeting place of the society for inspection by its members.

(4) The board shall simultaneously with the posting of the accounts referred to in sub-section (3) and in the same place also post a notice drawing attention to the accounts and calling upon all persons interested to lodge in writing with the registrar before a stated day, not being earlier than twenty-one days after the date of the notice, any objection to the accounts with the reasons for such objection.

(5) A copy of the notice referred to in sub-section (4) shall at the same time be sent to every member of the section and the registrar.

(6) if the registrar is of opinion that—
(a) any objection lodged with him ought to be sustained; or
(b) any improper charge has been made against the assets or that the accounts are in any respect incorrect,

he may direct the board to amend the accounts or he may give such other directions as he may deem fit.

(7) When the registrar is satisfied that the distribution of assets should be proceeded with he shall confirm the distribution account.

(8) Immediately after the confirmation of the distribution account by the registrar the board shall proceed to distribute the assets in accordance therewith and shall thereafter without delay lodge with the registrar a certificate by the auditor to the effect that he is satisfied that the amounts refundable in cash have been properly repaid and that the society has duly discharged its obligations in accordance with the distribution account, whereupon the section shall be deemed to be dissolved.

(9) The provisions of sub-section (17) of section *thirty-eight* shall *mutatis mutandis* apply in respect of any amount which may remain unclaimed.”.

tydelike vereniging, in watter geval die bepalings van artikel *sewe-en-dertig mutatis mutandis* van toepassing is.

(19) Indien die registrateur oortuig is dat die likwidasie voltooi is, kanselleer hy die registrasie van die vereniging en daarop is die vereniging ontbind.”.

45. Die volgende artikel word hierby in die Hoofwet na artikel *agt-en-dertig* ingevoeg:

„Likwidasie van 'n afdeling van 'n tydelike vereniging.

38bis. (1) Behoudens die bepalings van hierdie artikel, word 'n afdeling van 'n tydelike vereniging gelikwedeer wanneer die tydperk (as daar is) deur die statute vir die duur van die afdeling bepaal, verstryk of die gebeurtenis (as daar is) plaasvind by die plaasvind waarvan volgens voorskrif van die statute die afdeling beëindig word.

(2) (a) Die raad moet binne agt-en-twintig dae na die verstryking van die in sub-artikel (1) bedoelde tydperk of die plaasvind van die daarin bedoelde gebeurtenis in triplikaat en behoorlik onderteken deur twee direkteure en die sekretaris en gesertifiseer deur die ouditeur wat betref hulle juistheid, 'n inkomste- en uitgawerekening, 'n staat van bates en laste van die afdeling by die aanvang van die likwidasie en 'n distribusierekening opstel wat die wyse aantoon waarop bedoelde bates en laste aangewend en afgelos gaan word.

(b) Vir die doel van hierdie artikel word die inkomste- en uitgawerekening en die staat van bates en laste opgestel in dieselfde vorm as in die geval van die rekening en balansstaat wat aan die in artikel *dertig* bedoelde jaarlikse algemene vergadering voorgelê word en beteken die woord „rekenings” verder die voormelde inkomste- en uitgawerekening, staat van bates en laste en distribusierekening.

(3) Twee afskrifte van die rekenings word onmiddellik by die registrateur ingedien en 'n verdere afskrif word in die hoofkantoor of vergaderplek van die vereniging opgeplak vir 'n tydperk deur die statute bepaal maar in geen geval vir minder dan veertien dae nie, vir insae deur sy lede.

(4) Die raad moet gelyktydig met die opplak van die in sub-artikel (3) bedoelde rekenings en in dieselfde plek ook 'n kennisgewing opplak wat aandag vestig op die rekenings en wat alle belanghebbende persone versoek om by die registrateur voor 'n vermelde dag, wat nie vroeër dan een-en-twintig dae na die datum van die kennisgewing is nie, enige beswaar teen die rekenings skriftelik in te dien met die redes vir sodanige beswaar.

(5) 'n Afskrif van die in sub-artikel (4) bedoelde kennisgewing moet terselfdertyd aan elke lid van die afdeling en die registrateur gestuur word.

(6) Indien die registrateur van mening is dat—

(a) enige beswaar by hom ingedien, gehandhaaf behoort te word; of

(b) enige onbehoorlike debiet teen die bates gemaak is of dat die rekenings in enige opsig onjuis is, kan hy die raad gelas om die rekenings te wysig of kan hy die ander lasgewings gee wat hy goetvind.

(7) Wanneer die registrateur oortuig is dat oorgegaan behoort te word tot die distribusie van die bates bekragtig hy die distribusierekening.

(8) Onmiddellik na die bekragtiging van die distribusierekening deur die registrateur moet die raad daartoe oorgaan om die bates ooreenkomstig daarmee te distribueer en moet hy daarna onverwyld 'n sertifikaat deur die ouditeur by die registrateur indien ten effekte dat hy oortuig is dat die bedrae wat in kontant terugbetaalbaar was behoorlik terugbetaal is en dat die vereniging sy verpligtings behoorlik nagekom het ooreenkomstig die distribusierekening, waarop die afdeling geag word ontbind te wees.

(9) Die bepalings van sub-artikel (17) van artikel *agt-en-dertig* is *mutatis mutandis* van toepassing ten opsigte van enige bedrag wat onopgeëis mag bly.”.

Invoeging van artikel 38bis in Wet 62 van 1934.

Amendment of section 39 of Act 62 of 1934, as amended by section 16 of Act 24 of 1942.

46. Section *thirty-nine* of the principal Act is hereby amended—

- (a) by the insertion in sub-section (1) before the words "the provisions of the Companies Act" of the words "Subject to the provisions of this section";
- (b) by the insertion after the said sub-section of the following sub-section:
“(1)*bis* A permanent society may be wound up voluntarily if the members so decide by special resolution.”;
- (c) by the substitution in sub-section (3) for the words "person appointed liquidator" of the word "liquidator"; and by the substitution in the said sub-section for the word "statement" of the words "balance sheet"; and
- (d) by the addition at the end thereof of the following sub-section:
“(4) The liquidator of the society shall forward to the registrar a copy of every notice or account which in terms of the provisions of the said Companies Act he is required to furnish to the Master of the court.”.

Amendment of section 40 of Act 62 of 1934.

47. Section *forty* of the principal Act is hereby amended by the addition at the end thereof of the following sub-section:

- “(5) The provisions of sub-sections (2), (3) and (4) of section *thirty-nine* shall *mutatis mutandis* apply in the case of the winding-up of a society by the court.”.

Amendment of section 41 of Act 62 of 1934.

48. Section *forty-one* of the principal Act is hereby amended by the substitution for the further proviso to that section of the following proviso:

- “Provided further that if he has received any advance or loan from the society, he shall also be liable to repay the full amount owing by him in respect of such advance or loan.”.

Amendment of section 42 of Act 62 of 1934.

49. Section *forty-two* of the principal Act is hereby amended—

- (a) by the insertion after the word "advance" of the words "or a loan"; and
- (b) by the addition at the end thereof of the words "or agreed upon”.

Amendment of section 43 of Act 62 of 1934, as amended by section 17 of Act 24 of 1942.

50. Section *forty-three* of the principal Act is hereby amended—

- (a) by the deletion of sub-section (1);
- (b) by the substitution in sub-section (2) for the words "as applied by section *thirty-nine* or under the said provisions as modified and applied by section *forty*" of the words "as modified and applied by sections *thirty-nine* and *forty*"; and
- (c) by the deletion of sub-section (3).

Amendment of section 44 of Act 62 of 1934, as substituted by section 18 of Act 24 of 1942, as amended by section 20 of Act 28 of 1943.

51. Section *forty-four* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (c) of sub-section (1) for the words "reserve funds" of the words "statutory reserve";
- (b) by the substitution for paragraph (g) of the said sub-section of the following paragraph:
“(g) the aggregate net amount it is committed to pay out in respect of advances granted;”;
- (c) by the deletion of sub-section (4).

Substitution of section 45 of Act 62 of 1934, as amended by section 19 of Act 24 of 1942.

52. The following section is hereby substituted for section *forty-five* of the principal Act:

“Share certificates, pass books and fixed deposit receipts. 45. (1) Every person to whom a share is allotted by a permanent society or who is allowed to make deposits with such society shall receive a share certificate, subscription share pass book, savings deposit pass book, fixed deposit receipt or other form of record, as the case may be, duly signed in the manner provided by the rules of the society.

(2) If any share certificate, subscription share pass book, savings deposit pass book, fixed deposit receipt or other form of record issued by a permanent society is lost or destroyed, the society

46. Artikel *nege-en-dertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 39 van Wet 62 van 1934, soos gewysig deur artikel 16 van Wet 24 van 1942.
- (a) deur aan die end van sub-artikel (1) die woorde „behoudens die bepalings van hierdie artikel” by te voeg;
- (b) deur na gemelde sub-artikel die volgende sub-artikel in te voeg:
„(1)*bis* ’n Permanente vereniging kan vrywilliglik gelikwieder word indien die lede by spesiale besluit so besluit.”;
- (c) deur in sub-artikel (3) die woorde „persoon wat as likwidateur aangestel word” deur die woord „likwidateur” te vervang; en deur in gemelde sub-artikel die woord „staat” deur die woord „balansstaat” te vervang; en
- (d) deur aan die end daarvan die volgende sub-artikel by te voeg:
„(4) Die likwidateur van die vereniging moet ’n afskrif van elke kennisgewing of rekening wat hy ingevolge die bepalings van die genoemde Maatskappywet verplig is om aan die Meester van die hof te verskaf, aan die registrateur stuur.”.
47. Artikel *veertig* van die Hoofwet word hierby gewysig deur aan die end daarvan die volgende sub-artikel by te voeg: Wysiging van artikel 40 van Wet 62 van 1934.
- „(5) Die bepalings van sub-artikels (2), (3) en (4) van artikel *nege-en-dertig* is *mutatis mutandis* van toepassing in die geval van die likwidasië van ’n vereniging deur die hof.”.
48. Artikel *een-en-veertig* van die Hoofwet word hierby gewysig deur die verdere voorbehoudsbepaling by daardie artikel deur die volgende voorbehoudsbepaling te vervang: Wysiging van artikel 41 van Wet 62 van 1934.
- „Met dien verstande voorts dat indien hy enige voorskot of lening van die vereniging ontvang het, hy ook verplig sal wees om die volle bedrag deur hom verskuldig ten opsigte van sodanige voorskot of lening, terug te betaal.”.
49. Artikel *twee-en-veertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 42 van Wet 62 van 1934.
- (a) deur na die woord „voorskot” die woorde „of ’n lening” in te voeg; en
- (b) deur aan die end daarvan die woorde „of ooreengekom” by te voeg.
50. Artikel *drie-en-veertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 43 van Wet 62 van 1934, soos gewysig deur artikel 17 van Wet 24 van 1942.
- (a) deur sub-artikel (1) te skrap;
- (b) deur in sub-artikel (2) die woorde „soos toegepas kragtens artikel *nege-en-dertig* of onder gemelde bepalings soos verander en toegepas kragtens artikel *veertig*” deur die woorde „soos gewysig en toegepas by artikels *nege-en-dertig* en *veertig*,” te vervang; en
- (c) deur sub-artikel (3) te skrap.
51. Artikel *vier-en-veertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 44 van Wet 62 van 1934, soos vervang deur artikel 18 van Wet 24 van 1942, soos gewysig deur artikel 20 van Wet 28 van 1943.
- (a) deur in paragraaf (c) van sub-artikel (1) die woord „reserwefondse” deur die woorde „statutêre reserwe” te vervang;
- (b) deur paragraaf (g) van genoemde sub-artikel deur die volgende paragraaf te vervang:
„(g) die totale netto-bedrag wat hy homself verbind het om uit te betaal ten opsigte van toegestane voorskotte;”;
- (c) deur sub-artikel (4) te skrap.
52. Artikel *vyf-en-veertig* van die Hoofwet word hierby deur die volgende artikel vervang: Vervanging van artikel 45 van Wet 62 van 1934, soos gewysig deur artikel 19 van Wet 24 van 1942.
- „Aandele-sertifikate, deposito-boekies en vaste deposito-kwitansies.
45. (1) Elke persoon aan wie ’n aandeel deur ’n permanente vereniging toegewys word of wat toegelaat word om deposito’s by so ’n vereniging te maak, ontvang ’n aandelesertifikaat, subskripsie-aandele-depositoboekie, spaardepositoboekie, vaste depositokwitansie of ander vorm van bewys, na gelang van die geval, behoorlik geteken op die wyse deur die statute van die vereniging voorgeskryf.
- (2) Indien enige aandelesertifikaat, subskripsie-aandele-depositoboekie, spaardepositoboekie, vaste depositokwitansie of ander vorm van bewys uitgereik deur ’n permanente vereniging verloor of vernietig word, kan die vereniging op sodanige

upon such evidence and subject to such terms and conditions as are set out in the rules of the society and after the loss of such certificate, pass book, receipt or other form of record has been duly advertised once in the *Gazette* and once in a newspaper circulating in the town or district in which the member or depositor, as the case may be, resides, may issue a certified copy of such certificate, pass book, receipt or other form of record.

(3) The provisions of sub-section (2) notwithstanding, the board may in its discretion authorize the issue of such a certified copy without requiring the loss to be advertised.

(4) A certified copy issued in terms of this section shall for all purposes take the place of the certificate, pass book, receipt or other form of record lost or destroyed and be the sole evidence thereof."

Amendment of section 46 of Act 62 of 1934.

53. Section *forty-six* of the principal Act is hereby amended—

- (a) by the deletion in sub-section (1) of the words "or auditor" wherever they occur; and by the substitution in the said sub-section for the word "loan" of the word "advance"; and
- (b) by the substitution in sub-section (2) for the words "or auditor of a registered society" of the words "of a society or firm in which such officer has a direct interest".

Amendment of section 47 of Act 62 of 1934, as amended by section 1 of Act 19 of 1935, section 20 of Act 24 of 1942 and section 21 of Act 28 of 1943.

54. Section *forty-seven* of the principal Act is hereby amended—

- (a) by the deletion in sub-section (1) of paragraph (e);
- (b) by the substitution for sub-section (2) of the following sub-section:

"(2) If any person prevents the registrar, or any auditor appointed in terms of section *thirty-one*, or any inspector appointed under section *thirty-three* or section *thirty-four*, or any person deputed by the registrar or any such auditor or inspector, from performing his functions as registrar or as such an auditor or inspector or hinders the registrar or such an auditor or inspector or person deputed by any of them in the performance of any of those functions, he shall be guilty of an offence.";

- (c) by the insertion after the said sub-section of the following sub-section:

"(2)*bis* If any person signs any statement, return or report or makes, orders or allows to be made any statement or gives any information, whether oral or in writing, for which provision is made in this Act, with the knowledge that the statement, return, report or information in question is false or incorrect, he shall be guilty of an offence."; and

- (d) by the addition at the end thereof of the following sub-section:

"(4) Whenever any person has been convicted of any offence under this Act, every continuation after his conviction of the contravention of which he was convicted, shall constitute a fresh offence."

Repeal of section 49 of Act 62 of 1934.

55. Section *forty-nine* of the principal Act is hereby repealed.

Amendment of section 50 of Act 62 of 1934.

56. The following section is hereby substituted for section *fifty* of the principal Act:

"Carrying on business by unregistered society and use of designation 'building society'. 50. (1) No person shall carry on the business of a building society or apply to his business a name which includes the words 'building society' or any other name which is calculated to indicate that he carries on the business of a building society unless such business is registered as a building society under this Act and any contravention of this provision shall constitute an offence.

(2) Where an association of persons is in the course of forming a building society, such association shall not be deemed to be carrying on busi-

bewyse en onderworpe aan sodanige bedinge en voorwaardes as wat in die statute van die vereniging uiteengesit word en nadat die verlies van sodanige sertifikaat, depositoboekie, kwitansie of ander vorm van bewys een maal in die *Staatskoerant* en een maal in 'n koerant in omloop in die dorp of distrik waarin die lid of depositogewer, na gelang van die geval, woon, behoorlik geadverteer is 'n gesertifiseerde afskrif van sodanige sertifikaat, depositoboekie, kwitansie of ander vorm van bewys uitreik.

(3) Nieteenstaande die bepalinge van sub-artikel (2) kan die raad na goeiddunke die uitreiking van so 'n gesertifiseerde afskrif magtig sonder om te verlang dat die verlies geadverteer word.

(4) 'n Gesertifiseerde afskrif wat ingevolge hierdie artikel uitgereik word, vervang vir alle doeleindes die verlore of vernietigde sertifikaat, depositoboekie, kwitansie of ander vorm van bewys en is die enigste bewys daarvan."

53. Artikel *ses-en-veertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 46 van Wet 62 van 1934.

- (a) deur in sub-artikel (1) die woorde „of ouditeur” oral waar hulle voorkom te skrap; en deur in gemelde sub-artikel die woord „lening” deur die woord „voorskot” te vervang; en
- (b) deur in sub-artikel (2) die woorde „of ouditeur van 'n vereniging” deur die woorde „van 'n vereniging of firma waarin sodanige amptenaar 'n direkte belang het” te vervang.

54. Artikel *sewe-en-veertig* van die Hoofwet word hierby gewysig— Wysiging van artikel 47 van Wet 62 van 1934, soos gewysig deur artikel 1 van Wet 19 van 1935, artikel 20 van Wet 24 van 1942 en artikel 21 van Wet 28 van 1943.

- (a) deur in sub-artikel (1) paragraaf (e) te skrap;
- (b) deur sub-artikel (2) deur die volgende sub-artikel te vervang:
- „(2) Indien iemand die registrateur, of 'n ingevolge artikel *een-en-dertig* aangestelde ouditeur, of 'n kragtens artikel *drie-en-dertig* of artikel *vier-en-dertig* benoemde inspekteur, of 'n deur die registrateur of so 'n ouditeur of inspekteur gemagtigde persoon verhinder om sy werksaamhede as registrateur of as so 'n ouditeur of inspekteur te verrig of die registrateur of so 'n ouditeur of inspekteur of persoon deur enigeen van hulle gemagtig, hinder in die verrigting van enige van bedoelde werksaamhede, is hy aan 'n misdryf skuldig.”;
- (c) deur na gemelde sub-artikel die volgende sub-artikel in te voeg:
- „(2)*bis* Indien iemand enige staat, opgawe of verslag onderteken of 'n verklaring maak of beveel of toelaat dat 'n verklaring gemaak word of enige inligting verstrek, hetsy mondeling hetsy skriftelik, waarvoor in hierdie Wet voorsiening gemaak word, met die wete dat die betrokke staat, verklaring, opgawe, verslag of inligting vals of onjuis is, is hy aan 'n misdryf skuldig.”; en
- (d) deur aan die end daarvan die volgende sub-artikel by te voeg:
- „(4) Wanneer iemand aan enige misdryf ingevolge hierdie Wet skuldig bevind is, maak elke voortsetting na sy skuldigbevinding van die oortreding waaraan hy skuldig bevind is, 'n nuwe misdryf uit.”.

55. Artikel *nege-en-veertig* van die Hoofwet word hierby herroep. Herroeping van artikel 49 van Wet 62 van 1934.

56. Artikel *vyftig* van die Hoofwet word hierby deur die volgende artikel vervang: Wysiging van artikel 50 van Wet 62 van 1934.

„Besigheid dryf deur ongeregistreerde vereniging en gebruik van naam „bouvereniging”.

50. (1) Niemand mag die besigheid van 'n bouvereniging dryf of op sy besigheid 'n naam toepas wat die woord „bouvereniging” insluit of enige ander naam wat daarop bereken is om aan te dui dat hy die besigheid van 'n bouvereniging dryf nie, tensy sodanige besigheid kragtens hierdie Wet as 'n bouvereniging geregistreer is, en enige oortreding van hierdie bepaling maak 'n misdryf uit.

(2) Waar 'n assosiasie van persone besig is om 'n bouvereniging te vorm, word sodanige assosiasie nie geag besigheid te dryf as hy, vir die doeleindes

ness if, for the purposes of the deposit referred to in section *fifteen*, it issues shares, provided the terms on which such shares are offered have previously been approved of by the registrar.”.

Substitution of section 51 of Act 62 of 1934.

57. The following section is hereby substituted for section *fifty-one* of the principal Act:

“Only a building society may claim to be successor of or to be connected with a building society. 51. A person other than a society or agent of a society who, in any letter, account or other document or by advertisement or in any other medium or manner of announcement to the public states that he is the successor of, or has or had any connection with any building society, shall be guilty of an offence.”.

Amendment of section 52 of Act 62 of 1934, as substituted by section 21 of Act 24 of 1942, as amended by section 22 of Act 28 of 1943 and section 7 of Act 33 of 1946.

58. Section *fifty-two* of the principal Act is hereby amended—

- (a) by the substitution in sub-section (2) for the words “directors thereof” of the word “board”;
- (b) by the substitution in sub-section (4) for the words “penalty of” of the words “penalty not exceeding”; and
- (c) by the deletion of sub-sections (8) and (9).

Amendment of section 53 of Act 62 of 1934, as amended by section 22 of Act 24 of 1942, section 23 of Act 28 of 1943 and section 8 of Act 33 of 1946.

59. Section *fifty-three* of the principal Act is hereby amended by the deletion of sub-section (2).

Substitution of section 55 of Act 62 of 1934.

60. The following section is hereby substituted for section *fifty-five* of the principal Act:

“Inspection of documents. 55. Upon payment of the prescribed fees any person may obtain from the registrar a certificate of the registration of any society or a certified copy thereof and may inspect and make or obtain a copy or extract of only the undermentioned documents lodged with the registrar by any society:

- (a) The monthly return referred to in section *forty-four*;
- (b) the annual account, balance sheet and subsidiary statements referred to in sub-sections (9) and (10) of section *thirty*;
- (c) the rules of a society; and
- (d) the names and addresses of the directors of a society.”.

Substitution of section 55*bis* of Act 62 of 1934, as inserted by section 24 of Act 28 of 1943.

61. The following section is hereby substituted for section *fifty-five bis* of the principal Act:

“Registrar may demand information from any society. 55*bis*. For the purpose of carrying out the provisions of this Act the registrar may demand from any society any information or explanation in relation to any matter connected with its business or transactions and it shall be the duty of such society to comply within fourteen days (or such further period as the registrar may allow) in writing with that demand. Such information shall be in such form as the registrar may direct and if he so directs, be certified by two directors and the secretary of the society.”.

Insertion of section 55*ter* in Act 62 of 1934.

62. The following section is hereby inserted in the principal Act after section *fifty-five bis*:

“Registrar may examine books. 55*ter*. (1) The registrar may at any time call for or examine or, with the consent of the Minister, cause to be examined by an inspector appointed by him, the books, accounts, records and documents of any society in any of the following cases:

- (a) Where the society, having failed to make a return required by this Act, has not made that return within a period of thirty days (or such further period as the registrar may allow) from the first date upon which the registrar drew the attention of the society in writing to such failure; or

van die in artikel *vyftien* bedoelde deposito, aandele uitreik nie, mits die bedinge waarop sodanige aandele aangebied word tevore deur die registrateur goedgekeur is.”.

57. Artikel *een-en-vyftig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Slegs ’n 51. ’n Persoon, behalwe ’n vereniging of agent bouvereniging kan eis van ’n vereniging, wat in ’n brief, rekening of ander dokument of by advertensie of in enige ander middel om opvolger of wyse van bekendmaking aan die publiek verklaar te wees van dat hy die opvolger is van of een of ander verband of verbonde het of gehad het met ’n bouvereniging, is aan ’n te wees aan misdryf skuldig.”.

Vervanging van artikel 51 van Wet 62 van 1934.

58. Artikel *twee-en-vyftig* van die Hoofwet word hierby gewysig—

- (a) deur in sub-artikel (2) die woorde „direkteure van die vereniging” deur die woord „raad” te vervang;
- (b) deur in sub-artikel (4) na die woorde „boete oplê van” die woord „hoogstens” in te voeg; en
- (c) deur sub-artikels (8) en (9) te skrap.

Wysiging van artikel 52 van Wet 62 van 1934, soos vervang deur artikel 21 van Wet 24 van 1942, soos gewysig deur artikel 22 van Wet 28 van 1943 en artikel 7 van Wet 33 van 1946.

59. Artikel *drie-en-vyftig* van die Hoofwet word hierby gewysig deur sub-artikel (2) te skrap.

Wysiging van artikel 53 van Wet 62 van 1934, soos gewysig deur artikel 22 van Wet 24 van 1942, artikel 23 van Wet 28 van 1943 en artikel 8 van Wet 33 van 1946.

60. Artikel *vyf-en-vyftig* van die Hoofwet word hierby deur die volgende artikel vervang:

„Insae van 55. Iedereen kan, teen betaling van die voor- dokumente. geskrewe fooie, van die registrateur ’n sertifikaat van registrasie van enige vereniging of ’n gesertifiseerde afskrif daarvan verkry en kan slegs die onderstaande dokumente wat by die registrateur deur enige vereniging ingedien is, insien en ’n afskrif daarvan of uittreksel daaruit maak of verkry:

- (a) Die maandelikse opgawe in artikel *vier-en-veertig* bedoel;
- (b) die jaarlikse rekening, balansstaat en bykomende state in sub-artikels (9) en (10) van artikel *dertig* bedoel;
- (c) die statutc van ’n vereniging; en
- (d) die name en adresse van die direkteure van ’n vereniging.”.

Vervanging van artikel 55 van Wet 62 van 1934.

61. Artikel *vyf-en-vyftig bis* van die Hoofwet word hierby deur die volgende artikel vervang:

„Registra- 55*bis*. Vir die doel om die bepalings van hierdie teur kan in- Wet uit te voer, kan die registrateur van enige ligting van enige vereniging enige inligting of verduideliking met enige vere- niging eis. betrekking tot enige aangeleentheid in verband met sy besigheid of transaksies eis en sodanige vereniging is verplig om binne veertien dae (of die verdere tydperk wat die registrateur toelaat) skriftelik aan daardie eis te voldoen. Sodanige inligting moet in die vorm wees wat die registrateur gelas en, indien hy so gelas, gesertifiseer wees deur twee direkteure en die sekretaris van die vereniging.”.

Vervanging van artikel 55*bis* van Wet 62 van 1934, soos ingevoeg deur artikel 24 van Wet 28 van 1943.

62. Die volgende artikel word hierby in die Hoofwet na artikel *vyf-en-vyftig bis* ingevoeg:

„Registra- 55*ter*. (1) Die registrateur kan te eniger tyd die teur kan boeke, rekenings, stukke en dokumente van enige boeke na- vereniging opeis of nasien of, met die toestemming sien. van die Minister, laat nasien deur ’n inspekteur deur hom benoem, in enige van die volgende gevalle:

- (a) Waar die vereniging, nadat hy versuim het om ’n deur hierdie Wet vereiste opgawe te maak, nie daardie opgawe gemaak het nie binne ’n tydperk van dertig dae (of die verdere tydperk wat die registrateur toelaat) vanaf die eerste datum waarop die registrateur skriftelik die aandag van die vereniging op sodanige versuim gevestig het; of

Invoeging van artikel 55*ter* in Wet 62 van 1934.

- (b) where a society failed to complete or correct any account, return or other document within a period of fourteen days (or such further period as the registrar may allow) as from the date upon which it was required by the registrar to do so; or
- (c) where the society has not, within a period of fourteen days (or such further period as the registrar may allow) as from a date upon which the registrar demanded from it in writing any information which he was entitled under this Act to demand from it, furnished that information fully and satisfactorily; or
- (d) where any account, return or other document furnished by the society to the registrar shows that the society has failed to comply with any material provision of this Act; or
- (e) the registrar has reason to believe that the provisions of this Act are not being complied with; or
- (f) where the auditor has informed the society of an irregularity or undesirable practice in the conduct of its business that needs to be rectified or discontinued and the society has not rectified or discontinued that irregularity or undesirable practice within a period of thirty days as from the date upon which the registrar called upon the society in writing to do so; or
- (g) where the registrar is possessed of information which in his opinion calls for an investigation into the affairs of the society: Provided that no investigation shall be held by virtue of this paragraph unless the registrar has afforded the society a reasonable opportunity of furnishing an explanation of any matter which forms a ground for the registrar's opinion, and the society has failed to furnish such explanation or has furnished an explanation which the registrar regards as unsatisfactory.

(2) The provisions of sub-sections (5) and (6) of section *thirty-three* and of section *thirty-five* shall apply *mutatis mutandis* in regard to any such examination or investigation."

Repeal of section 57 of Act 62 of 1934, as amended by section 23 of Act 24 of 1942 and section 25 of Act 28 of 1943.

63. Section *fifty-seven* of the principal Act is hereby repealed.

Amendment of section 59 of Act 62 of 1934.

64. Section *fifty-nine* of the principal Act is hereby amended by the deletion in sub-section (2) of all the words after the words "so added".

Substitution of section 60 of Act 62 of 1934.

65. The following section is hereby substituted for section *sixty* of the principal Act:

"Regulations.

60. The Minister may make regulations, not inconsistent with the provisions of this Act—

- (a) in regard to all matters which by this Act are required or permitted to be prescribed by regulation;
- (b) prescribing the form of any document referred to in this Act for which provision is not otherwise made in this Act, or prescribing alterations or additions to any such form;
- (c) generally, as to all matters which he considers it necessary or expedient to prescribe in order that the objects of this Act may be achieved."

- (b) waar 'n vereniging versuim het om enige rekening, opgawe of ander dokument te voltooi of te verbeter binne 'n tydperk van veertien dae (of die verdere tydperk wat die registrateur toelaat) vanaf die datum waarop hy deur die registrateur aangesê is om dit te doen; of
- (c) waar die vereniging nie binne 'n tydperk van veertien dae (of die verdere tydperk wat die registrateur toelaat) vanaf 'n datum waarop die registrateur enige inligting wat hy kragtens hierdie Wet geregtig was om van die vereniging te eis, skriftelik van hom geëis het, daardie inligting volledig en op bevredigende wyse verstrekket het nie; of
- (d) waar enige rekening, opgawe of ander dokument verstrekket deur die vereniging aan die registrateur aantoon dat die vereniging versuim het om enige bepaling van wesenlike belang van hierdie Wet na te kom; of
- (e) die registrateur rede het om te vermoed dat die bepalings van hierdie Wet nie nagekom word nie; of
- (f) waar die ouditeur die vereniging verwittig het van 'n onreëlmatigheid of ongewenste praktyk by die uitoefening van sy bedryf wat uit die weg geruim of gestaak behoort te word en die vereniging nie daardie onreëlmatigheid of ongewenste praktyk uit die weg geruim of gestaak het binne 'n tydperk van dertig dae vanaf die datum waarop die registrateur die vereniging skriftelik aangesê het om dit te doen nie; of
- (g) waar die registrateur in besit is van inligting wat na sy mening 'n ondersoek na die sake van die vereniging verg: Met dien verstande dat geen ondersoek uit hoofde van hierdie paragraaf gehou mag word nie tensy die registrateur die vereniging 'n redelike geleentheid gegee het om 'n verduideliking te gee van enige aangeleentheid wat 'n grond vorm vir die registrateur se opinie en die vereniging versuim het om daardie verduideliking te gee of 'n verduideliking gegee het wat die registrateur as onbevredigend beskou.

(2) Die bepalings van sub-artikels (5) en (6) van artikel *drie-en-dertig* en van artikel *vyf-en-dertig* is *mutatis mutandis* met betrekking tot sodanige nasiening of ondersoek van toepassing.”.

63. Artikel *sewe-en-vyftig* van die Hoofwet word hierby herroep.

Herroeping van artikel 57 van Wet 62 van 1934, soos gewysig deur artikel 23 van Wet 24 van 1942 en artikel 25 van Wet 28 van 1943.

64. Artikel *nege-en-vyftig* van die Hoofwet word hierby gewysig deur in sub-artikel (2) al die woorde na die woorde „betaalbaar is” te skrap.

Wysiging van artikel 59 van Wet 62 van 1934.

65. Artikel *sestig* van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 60 van Wet 62 van 1934.

„Regulasies. 60. Die Minister kan regulasies, wat nie met die bepalings van hierdie Wet strydig is nie, uitvaardig—

- (a) met betrekking tot alle aangeleenthede wat kragtens hierdie Wet by regulasie voorgeskryf moet of kan word;
- (b) wat die vorm voorskryf van enige dokument waarna in hierdie Wet verwys word waarvoor daar nie ander voorsiening in hierdie Wet gemaak word nie, of wat veranderings aan of byvoegings by so 'n vorm voorskryf;
- (c) oor die algemeen, betreffende alle aangeleenthede wat hy nodig of dienstig ag om voor te skryf ten einde dat die oogmerke van hierdie Wet bereik mag word.”.

Amendment of section 61 of Act 62 of 1934, as amended by section 4 of Act 56 of 1937, section 24 of Act 24 of 1942, section 26 of Act 28 of 1943, section 10 of Act 33 of 1946 and section 4 of Act 28 of 1955.

66. Section *sixty-one* of the principal Act is hereby amended—

(a) by the insertion of the following definition after the definition of “advance”:

“‘agent’ means a representative of a society with express authority in regard to the acceptance of money in respect of deposits or shares or repayments of advances or loans or the receipt of applications in respect of advances or loans on behalf of that society;”;

(b) by the substitution for the definition of “board of directors” of the following definition:

“‘board’ means, in relation to any society, the board of directors or the body managing the business of the society by whatever name it may be called;”;

(c) by the insertion of the following definitions after the definition of “court”:

“‘director’ includes an alternate director and any person occupying a position on the board of a society by whatever name he may be called;

‘final registration’ means the final registration of a society under sub-section (8) of section *four*;”;

(d) by the substitution for the definition of “firm” of the following definition:

“‘firm’ includes a partnership, company, or any corporate body;”;

(e) by the substitution for the definition of “fixed deposits” of the following definition:

“‘fixed deposit’ means a deposit fixed for a period not exceeding five years and not less than twelve months;”;

(f) by the insertion in the definition of “fixed period share capital” after the word “the” of the word “aggregate”;

(g) by the substitution for the definition of “indefinite share capital” of the following definition:

“‘indefinite share capital’ means the aggregate amount paid up on shares issued in terms of paragraph (a) of sub-section (1) of section *twenty-five* and on shares referred to in sub-section (5) of section *twenty-five bis*;”;

(h) by the insertion of the following definition after the definition of “indefinite share capital”:

“‘liquidator’ means, in relation to a society, a person appointed to conduct the winding-up of that society;”;

(i) by the substitution for the definition of “member” of the following definition—

“‘member’ means, in relation to any society, a shareholder in that society;”;

(j) by the substitution in the definition of “mortgage of urban immovable property” for the word “municipality” of the word “district”;

(k) by the deletion in the definition of “officer” of the word “agent” and the words “other than an auditor”;

(l) by the insertion of the following definition after the definition of “paid-up share capital”:

“‘prescribed’ means prescribed by or under this Act;”;

(m) by the insertion of the following definition after the definition of “prescribed form”:

“‘provisional registration’ means registration of a society other than final registration;”;

(n) by the substitution for the definition of “registered society” of the following definitions:

“‘registered’ means in relation to any society, provisionally or finally registered under this Act; and ‘registration’ has a corresponding meaning;

‘registrar’ means the registrar or deputy registrar of building societies appointed under section *two*;

‘regulation’ means a regulation made and in force under this Act;”;

(o) by the substitution for the definition of “savings deposits” of the following definition:

“‘savings deposit’ means a deposit other than a fixed deposit and includes a deposit fixed for a period of less than twelve months;”;

66. Artikel *een-en-sestig* van die Hoofwet word hierby gewysig—
- (a) deur die volgende woordskrywing na die omskrywing van „voorskot” in te voeg:
- „agent’ ’n verteenwoordiger van ’n vereniging met uitdruklike magtiging met betrekking tot die aanname van geld ten opsigte van deposito’s of aandele of terugbetalings van voorskotte of lenings of die ontvangs van aansoeke ten opsigte van voorskotte of lenings namens daardie vereniging;”;
- (b) deur die woordskrywing van „raad van direkteure” deur die volgende omskrywing te vervang:
- „raad’ in verband met ’n vereniging, die raad van direkteure of die liggaam wat die sake van die vereniging bestuur, by watter naam dit ook al genoem mag word;”;
- (c) deur die volgende woordskrywings na die omskrywing van „hof” in te voeg:
- „direkteur’ ook ’n plaasvervangende direkteur en enige persoon wat ’n posisie in die raad van ’n vereniging beklee, by watter naam hy ook al genoem mag word;
- „finale registrasie’ ’n finale registrasie van ’n vereniging kragtens sub-artikel (8) van artikel vier;”;
- (d) deur die woordskrywing van „firma” deur die volgende omskrywing te vervang:
- „firma’ ook ’n vennootskap, maatskappy of enige liggaam met regs persoonlikheid;”;
- (e) deur die woordskrywing van „vaste deposito’s” deur die volgende omskrywing te vervang:
- „vaste deposito’ ’n deposito vasgesit vir ’n termyn van hoogstens vyf jaar en minstens twaalf maande;”;
- (f) deur in die woordskrywing van „vaste termyn-aandelekapitaal” na die woord „die” die woord „totale” in te voeg;
- (g) deur die woordskrywing van „onbepaalde aandelekapitaal” deur die volgende omskrywing te vervang:
- „onbepaalde aandelekapitaal’ die totale bedrag opbetaal op aandele wat kragtens paragraaf (a) van sub-artikel (1) van artikel vyf-en-twintig uitgereik is en op die in sub-artikel (5) van artikel vyf-en-twintig *bis* bedoelde aandele;”;
- (h) deur na die woordskrywing van „onbepaalde aandelekapitaal” die volgende omskrywing in te voeg:
- „likwidateur’ in verband met ’n vereniging, ’n persoon aangestel om die likwidasie van daardie vereniging te beheer;”;
- (i) deur die woordskrywing van „lid” deur die volgende omskrywing te vervang:
- „lid’ in verband met ’n vereniging, ’n aandeelhouer in daardie vereniging;”;
- (j) deur in die woordskrywing van „verband op stedelike onroerende eiendom” die woord „munisipaliteit” deur die woord „distrik” te vervang;
- (k) deur in die woordskrywing van „amptenaar” die woord „agent” en die woorde „maar sluit nie ’n ouditeur in nie” te skrap;
- (l) deur na die woordskrywing van „opbetaalde aandelekapitaal” die volgende omskrywing in te voeg:
- „voorgeskryf’ deur of kragtens hierdie Wet voorgeskryf;”;
- (m) deur na die woordskrywing van „voorgeskrewe vorm” die volgende omskrywing in te voeg:
- „voorlopige registrasie’ ander registrasie van ’n vereniging dan finale registrasie;”;
- (n) deur die woordskrywing van „geregistreeerde vereniging” deur die volgende omskrywings te vervang:
- „geregistreeerde’ in verband met ’n vereniging, voorlopig of finaal geregistreeer kragtens hierdie Wet; en het „registrasie’ ’n ooreenstemmende betekenis;
- „registrator’ die registrator of adjunk-registrator van bouverenigings kragtens artikel twee aangestel;
- „regulasie’ ’n regulasie uitgevaardig en van krag kragtens hierdie Wet;”;
- (o) deur die woordskrywing van „spaardeposito’s” deur die volgende omskrywing te vervang:
- „spaardeposito’ ’n ander deposito dan ’n vaste deposito en ook ’n deposito wat vasgesit is vir ’n tydperk van minder dan twaalf maande;”;
- Wysiging van artikel 61 van Wet 62 van 1934, soos gewysig deur artikel 4 van Wet 56 van 1937, artikel 24 van Wet 24 van 1942, artikel 26 van Wet 28 van 1943, artikel 10 van Wet 33 van 1946 en artikel 4 van Wet 28 van 1955.

- (p) by the insertion of the following definitions after the definition of "secretary";
 - "shareholder", in relation to any society, means a person who holds shares therein, whether fully or partly paid, and whether or not such shares are held by the society as security for an advance or a loan;
 - 'society' means a building society registered under this Act;
 - 'special resolution' means a resolution—
 - (a) passed by not less than three-fourths of those members who are personally present or represented by proxy and vote in accordance with the rules of the society at a special general meeting called for that purpose; and
 - (b) the terms and effect of which and the reasons for which have been fully set out in the notice convening that meeting;";
- (q) by the addition at the end of the definition of "subscription share" of the words "of fixed amount";
- (r) by the substitution for the definition of "Treasury" of the following definition:
 - "Treasury" means any officer of the Department of Finance authorised by the Minister to perform any function assigned to the Treasury in this Act;"; and
- (s) by the deletion of the definition of "unimpaired reserve funds".

Repeal of section 63 of Act 62 of 1934.

67. Section *sixty-three* of the principal Act is hereby repealed.

Amendment of the First Schedule to Act 62 of 1934.

68. The First Schedule to the principal Act is hereby amended by the substitution for the ninth, tenth and eleventh items of the following items respectively:

"For every inspection on the same day of documents (whether one or more) referred to in section <i>fifty-five</i> of the Act, relating to one and the same society	0 2 6
For any photostatic or double-spaced typewritten copy or extract made by the registrar from any of the documents referred to in section <i>fifty-five</i> of the Act	0 5 0
	per single foolscap page or portion of a foolscap page.

For every document certified as a true copy of a document in the custody of the registrar when the copy so certified is not made by the registrar: 10/- for the examination of every such copy in addition to the fee for the signature of the registrar."

Repeal of Laws.

69. The laws specified in the Schedule to this Act are hereby repealed to the extent set out in the fourth column of that Schedule.

Application of Act to South-West Africa.

70. This Act shall, to the same extent as the principal Act, apply also in the territory of South-West Africa.

Short title.

71. This Act shall be called the Building Societies Amendment Act, 1961.

- (p) deur na die woordskrywing van „sekretaris” die volgende omskrywings in te voeg:
 - „,aandeelhouer”, in verband met ’n vereniging, iemand wat aandeel daarin hou, hetsy ten volle of gedeeltelik betaal, en ongeag of sodanige aandeel gehou word deur die vereniging as sekuriteit vir ’n voorskot of lening;
 - „vereniging” ’n kragtens hierdie Wet geregistreerde bouvereniging;
 - „spesiale besluit” ’n besluit—
 - (a) goedgekeur deur minstens drie-vierdes van die lede wat persoonlik teenwoordig is of verteenwoordig word by prokurasie en ooreenkomstig die statute van die vereniging stem op ’n spesiale algemene vergadering wat vir daardie doel byeengeroep is; en
 - (b) die bewoording en uitwerking waarvan en die redes waarvoor ten volle uiteengesit is in die kennisgewing wat daardie vergadering byeenroep;”;
- (q) deur in die woordskrywing van „subskripsie-aandeel” na die woord „bydraes” die woorde „van ’n vasgestelde bedrag” in te voeg;
- (r) deur die woordskrywing van „Tesourie” deur die volgende omskrywing te vervang:
 - „,Tesourie’ enige amptenaar van die Departement van Finansies wat deur die Minister gemagtig is om enige werksaamheid te verrig wat in hierdie Wet aan die Tesourie toegewys is;”;
- (s) deur die woordskrywing van „onaangetaste reserwefondse” te skrap.

67. Artikel *drie-en-sestig* van die Hoofwet word hierby herroep. Herroeping van artikel 63 van Wet 62 van 1934.

68. Die Eerste Bylae by die Hoofwet word hierby gewysig deur die negende, tiende en elfde items deur onderskeidelik die volgende items te vervang: Wysiging van die Eerste Bylae by Wet 62 van 1934.

„Vir elke insae op dieselfde dag van dokumente (hetsy een of meer) in artikel *vyf-en-vyftig* van die Wet vermeld, in verband met een en dieselfde vereniging 0 2 6

Vir enige fotostatiëse of met dubbelspasiëring getikte afskrif of uittreksel gemaak deur die registrateur van of uit enige van die dokumente waarna in artikel *vyf-en-vyftig* van die Wet verwys word 0 5 0

per enkel folioblad-sy of gedeelte van ’n folioblad-sy.

Vir elke dokument gesertifiseer as ’n ware afskrif van ’n dokument in die bewaring van die registrateur wanneer die aldus gesertifiseerde afskrif nie deur die registrateur gemaak word nie: 10/- vir die nasien van elke sodanige afskrif bo en behalwe die fooi vir die handtekening van die registrateur.”.

69. Die wette in die Bylae vermeld, word hierby herroep vir sover in die vierde kolom van daardie Bylae aangedui word. Herroeping van Wette.

70. Hierdie Wet is in dieselfde mate as die Hoofwet ook in die gebied Suidwes-Afrika van toepassing. Toepassing van Wet op Suidwes-Afrika.

71. Hierdie Wet heet die Wysigingswet op Bouverenigings, Kort titel. 1961. Kort titel.

Schedule.
LAWS REPEALED.

Province or Union.	No. and Year of Law.	Title or Subject of Law.	Extent of Repeal.
Union	Act No. 19 of 1935.	Building Societies (Amendment) Act, 1935.	Sub-sections (2) and (3) of section <i>four</i> .
Union	Act No. 40 of 1935.	Building Societies (Temporary Registration) Act, 1935.	The whole.
Union	Act No. 56 of 1937.	Building Societies Amendment Act, 1937.	Section <i>five</i> .
Union	Act No. 39 of 1941.	Building Societies (Amendment) Act, 1941.	Sub-section (3) of section <i>one</i> .
Union	Act No. 28 of 1943.	Building Societies Amendment Act, 1943.	Sub-sections (2) and (3) of section <i>six</i> , sub-section (2) of section <i>seven</i> , sub-section (3) of section <i>eight</i> , sub-section (2) of section <i>ten</i> and section <i>eleven</i> .

No. 81, 1961.]

ACT

To amend the Electoral Consolidation Act, 1946.

(English text signed by the State President.)
(Assented to 30th June, 1961.)

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

Amendment of section 8 of Act 46 of 1946, as substituted by section 2 of Act 55 of 1952.

1. Section *eight* of the Electoral Consolidation Act, 1946 (hereinafter referred to as the principal Act), is hereby amended by the substitution in sub-section (1) for the words "less than two years or more than three" of the words "more than five".

Amendment of section 15 of Act 46 of 1946, as amended by section 6 of Act 55 of 1952.

2. Section *fifteen* of the principal Act is hereby amended by the substitution in proviso (i) to sub-section (3)*bis* for the word "shall" of the word "may".

Amendment of section 25 of Act 46 of 1946.

3. Section *twenty-five* of the principal Act is hereby amended by the substitution for the words "two months" of the words "one month".

Amendment of section 36 of Act 46 of 1946.

4. Section *thirty-six* of the principal Act is hereby amended by the addition at the end of sub-section (8) of the words "with effect from the polling day fixed in respect of the election in question".

Amendment of section 88 of Act 46 of 1946.

5. Section *eighty-eight* of the principal Act is hereby amended by the addition of the following proviso:
"Provided that any person declared to be a duly elected member under the circumstances set out in sub-section (8) of section *thirty-six*, shall be a member with effect from the date on which the declaration is made."

Application of Act to South-West Africa.

6. This Act shall apply also in the territory of South-West Africa, including that portion of the said territory known as the Eastern Caprivi Zipfel and referred to in section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951).

Short title.

7. This Act shall be called the Electoral Laws Amendment Act, 1961.

Bylae.
HERROEPE WETTE.

Provin- sie of Unie.	No. en Jaar van Wet.	Titel of Onderwerp van Wet.	In hoeverre herroep.
Unie	Wet No. 19 van 1935.	Die Bouverenigings-Wysigingswet, 1935.	Sub-artikels (2) en (3) van artikel vier.
Unie	Wet No. 40 van 1935.	Die Wet op Tydelike Registrasie van Bouverenigings, 1935.	Die geheel.
Unie	Wet No. 56 van 1937.	Die Wysigingswet op Bouverenigings, 1937.	Artikel vyf.
Unie	Wet No. 39 van 1941.	Die Bouverenigingswysigingswet, 1941.	Sub-artikel (3) van artikel een.
Unie	Wet No. 28 van 1943.	Die Wysigingswet op Bouverenigings, 1943.	Sub-artikels (2) en (3) van artikel ses, sub-artikel (2) van artikel sewe, sub-artikel (3) van artikel agt, sub-artikel (2) van artikel tien en artikel elf.

No. 81, 1961.]

WET

Tot wysiging van die Wet tot Konsolidasie van die Kieswette, 1946.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

1. Artikel *agt* van die Wet tot Konsolidasie van die Kieswette, 1946 (hieronder die Hoofwet genoem), word hierby gewysig deur in sub-artikel (1) die woorde „minstens twee jaar en hoogstens drie” deur die woorde „hoogstens vyf” te vervang. Wysiging van artikel 8 van Wet 46 van 1946, soos vervang deur artikel 2 van Wet 55 van 1952.
2. Artikel *vyftien* van die Hoofwet word hierby gewysig deur in voorbehoudsbepaling (i) by sub-artikel (3)*bis* na die woord „name” waar dit die eerste maal voorkom die woord „kan” in te voeg. Wysiging van artikel 15 van Wet 46 van 1946 soos gewysig deur artikel 6 van Wet 55 van 1952.
3. Artikel *vyf-en-twintig* van die Hoofwet word hierby gewysig deur die woorde „twee maande” deur die woorde „een maand” te vervang. Wysiging van artikel 25 van Wet 46 van 1946.
4. Artikel *ses-en-dertig* van die Hoofwet word hierby gewysig deur aan die end van sub-artikel (8) die woorde „met ingang van die stembag ten opsigte van die betrokke verkiesing bepaal” by te voeg. Wysiging van artikel 36 van Wet 46 van 1946.
5. Artikel *agt-en-tagtig* van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by te voeg: „Met dien verstande dat iemand wat onder die omstandighede in sub-artikel (8) van artikel *ses-en-dertig* uiteengesit tot behoorlik verkose lid verklaar word, 'n lid is met ingang van die datum waarop die verklaring gemaak word.”. Wysiging van artikel 88 van Wet 46 van 1946.
6. Hierdie Wet is ook in die gebied Suidwes-Afrika, met inbegrip van daardie deel van bedoelde gebied bekend as die Oostelike Caprivi Zipfel waarna in artikel *drie* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), verwys word, van toepassing. Toepassing van Wet op Suidwes-Afrika.
7. Hierdie Wet heet die Wysigingswet op die Kieswette, Kort titel. 1961.

No. 78, 1961.]

ACT

To amend the Old Age Pensions Act, 1928, the Blind Persons Act, 1936, the War Pensions Act, 1941, the Pension Laws Amendment Act, 1944, the Disability Grants Act, 1946, the Finance Act, 1950, the Pension Laws Amendment Act, 1954, the Government Service Pensions Act, 1955, and the Pension Laws Amendment Act, 1960; and to provide for other incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 30th June, 1961.)

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

Amendment of section 1 of Act 22 of 1928, as amended by section 1 of Act 34 of 1931, section 1 of Act 34 of 1937, section 2 of Act 48 of 1944, section 4 of Act 35 of 1949, section 1 of Act 41 of 1955 and section 1 of Act 67 of 1959.

1. Section *one* of the Old Age Pensions Act, 1928, is hereby amended—

(a) by the substitution for paragraph (*d*) of the following paragraph:

“(d) (i) he is a South African citizen and that he has been such a citizen for the five years immediately preceding the date of his application for a pension and that he has been ordinarily resident in the Republic as such a citizen for five out of the ten years immediately preceding the said date; or

(ii) he has been ordinarily resident in the Republic for fifteen out of the twenty years immediately preceding the date of his application for a pension and that he is a South African citizen although he has not been such a citizen for the five years immediately preceding the said date or that he is a citizen of a Commonwealth country or of the Republic of Ireland; or

(iii) he has been ordinarily resident in the Republic for twenty-five out of the thirty years immediately preceding the date of his application for a pension, if he is not a South African citizen or a citizen of a Commonwealth country or of the Republic of Ireland.”; and

(b) by the substitution for paragraph (iii) of the proviso of the following paragraph:

“(iii) if a pensioner is at any time compulsorily detained and maintained at the public expense in a leper institution, mental hospital, prison or other state institution, no pension shall be payable to him from the first day of the month immediately following on the month in which he becomes so detained and maintained, to the last day of the month immediately preceding the month in which he ceases to be so detained and maintained;”.

Insertion of section 5*bis* in Act 22 of 1928.

2. The following section is hereby inserted after section *five* of the Old Age Pensions Act, 1928:

“Conversion of pension under Act 11 of 1936 or grant under Act 36 of 1946 to pension under this Act. 5*bis*. (1) If any person is in receipt of a pension under the Blind Persons Act, 1936 (Act No. 11 of 1936), or a grant under the Disability Grants Act, 1946 (Act No. 36 of 1946), and is qualified to receive a pension under this Act, the pension under the Blind Persons Act, 1936, or the grant under the Disability Grants Act, 1946, may, if it is not to the disadvantage of such person, be converted at his request or by the commissioner into a pension under this Act with effect from a date determined by the commissioner.

(2) The provisions of this Act, other than sections *four* and *seven*, shall apply with reference to the conversion of a pension under sub-section (1).”.

No. 78, 1961.]

WET

Tot wysiging van die Ouderdomspensioenwet, 1928, die Wet op Blindes, 1936, die Oorlogspensioenwet, 1941, die Wet tot Wysiging van die Pensioenwette, 1944, die Wet op Ongeskiktheidstoelaes, 1946, die Finansiewet, 1950, die Wysigingswet op die Pensioenwette, 1954, die Regeringsdienspensioenwet, 1955, en die Wysigingswet op die Pensioenwette, 1960; en om vir ander aangeleenthede wat daarmee in verband staan, voorsiening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

1. Artikel een van die Ouderdomspensioenwet, 1928, word hierby gewysig—

(a) deur paragraaf (d) deur die volgende paragraaf te vervang:

„(d) (i) hy 'n Suid-Afrikaanse burger is en dat hy so 'n burger was gedurende die vyf jaar wat die datum van sy aanvraag om 'n pensioen onmiddellik voorafgegaan het en dat hy gewoonlik in die Republiek as so 'n burger woonagtig was gedurende vyf uit die tien jaar wat bedoelde datum onmiddellik voorafgegaan het; of

(ii) hy gewoonlik in die Republiek woonagtig was vir vyftien uit die twintig jaar wat die datum van sy aanvraag om 'n pensioen onmiddellik voorafgegaan het en dat hy 'n Suid-Afrikaanse burger is alhoewel hy nie gedurende die vyf jaar wat bedoelde datum onmiddellik voorafgegaan het, so 'n burger was nie, of dat hy 'n burger van 'n Statebondsland of van die Republiek van Ierland is; of

(iii) hy gewoonlik in die Republiek woonagtig was gedurende vyf-en-twintig uit die dertig jaar wat die datum van sy aanvraag om 'n pensioen onmiddellik voorafgegaan het, indien hy nie 'n Suid-Afrikaanse burger of 'n burger van 'n Statebondsland of van die Republiek van Ierland is nie.”; en

(b) deur paragraaf (iii) van die voorbehoudsbepaling deur die volgende paragraaf te vervang:

„(iii) as 'n pensioentrekker te eniger tyd onder dwang op staatskoste in 'n gestig vir melaatses, inrigting vir sielsiekes, gevangenis of ander staatsinrigting aangehou en onderhou word, geen pensioen aan hom betaalbaar is nie vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin hy aldus aangehou en onderhou word, tot die laaste dag van die maand wat die maand onmiddellik voorafgaan waarin hy ophou om aldus aangehou en onderhou te word;”.

2. Die volgende artikel word hierby na artikel vyf van die Ouderdomspensioenwet, 1928, ingevoeg:

„Omskepping van pensioen ingevolge Wet 11 van 1936 of toelae ingevolge Wet 36 van 1946 na pensioen ingevolge hierdie Wet.

5bis. (1) Indien 'n persoon 'n pensioen ingevolge die Wet op Blindes, 1936 (Wet No. 11 van 1936), of 'n toelae ingevolge die Wet op Ongeskiktheidstoelaes, 1946 (Wet No. 36 van 1946), ontvang en bevoeg is om 'n pensioen ingevolge hierdie Wet te ontvang, kan die pensioen ingevolge die Wet op Blindes, 1936, of die toelae ingevolge die Wet op Ongeskiktheidstoelaes, 1946, indien dit nie tot nadeel van sodanige persoon strek nie, op sy versoek of deur die kommissaris omskep word na 'n pensioen ingevolge hierdie Wet met ingang vanaf 'n datum wat die kommissaris bepaal.

(2) Die bepalinge van hierdie Wet, behalwe artikels vier en sewe, is van toepassing met betrekking tot die omskepping van 'n pensioen ingevolge subartikel (1).”.

Wysiging van artikel 1 van Wet 22 van 1928, soos gewysig deur artikel 1 van Wet 34 van 1931, artikel 1 van Wet 34 van 1937, artikel 2 van Wet 48 van 1944, artikel 4 van Wet 35 van 1949, artikel 1 van Wet 41 van 1955 en artikel 1 van Wet 67 van 1959.

Invoeging van artikel 5bis in Wet 22 van 1928.

Amendment of section 6 of Act 22 of 1928, as substituted by section 3 of Act 34 of 1931 and amended by section 2 of Act 34 of 1937, section 8 of Act 33 of 1943, section 3 of Act 48 of 1944, section 1 of Act 43 of 1946, section 2 of Act 41 of 1948, section 1 of Act 47 of 1951, section 2 of Act 49 of 1952, section 2 of Act 44 of 1953 and section 3 of Act 56 of 1956.

Substitution of section 7 of Act 22 of 1928.

Amendment of section 8 of Act 22 of 1928, as substituted by section 4 of Act 34 of 1931 and amended by section 3 of Act 49 of 1952.

3. Section *six* of the Old Age Pensions Act, 1928, is hereby amended by the substitution in sub-section (3) for the words "eighteen pounds" of the words "forty-eight rand", and by the addition to the said sub-section of the following paragraphs, the existing sub-section becoming paragraph (a):

"(b) An allowance in terms of paragraph (a) shall accrue as from the first day of the month in which the commissioner is satisfied that the physical or mental condition of the pensioner concerned necessitates the regular attendance of another person.

(c) The provisions of sub-sections (1), (1)*bis* and (1)*ter* of section *eight* shall *mutatis mutandis* apply with reference to an allowance under this sub-section."

4. The following section is hereby substituted for section *seven* of the Old Age Pensions Act, 1928:

"Date of accrual of pension. 7. Notwithstanding anything to the contrary contained in this Act, a pension granted thereunder shall accrue—

(a) as from the first day of the month in which the applicant becomes entitled thereto, if application for the pension is made in terms of section *four* before the expiration of a period of sixty days from the date on which the applicant becomes so entitled; or

(b) as from the first day of the month in which application for the pension is so made, if the application is made after the expiration of the said period of sixty days."

5. Section *eight* of the Old Age Pensions Act, 1928, is hereby amended—

(a) by the substitution for sub-section (1) of the following sub-sections:

"(1) The commissioner may at any time review a pension, and if he is satisfied—

(a) that a pension should not have been granted or that a pension in a lesser amount should have been granted, such pension shall be deemed to have been cancelled or to have been reduced to such lesser amount, as the case may be, with effect from the date of commencement thereof;

(b) that a pension should be cancelled, reduced or increased in consequence of circumstances that arose after the date on which the application for the pension was made, he may as the circumstances require—

(i) cancel the pension with effect from the first day of the month immediately following on the month in which, in his opinion, the pension should have been or should be cancelled;

(ii) reduce the pension in conformity with the provisions of section *six* with effect from the first day of the month immediately following on the month in which, in his opinion, the pension should have been or should be so reduced; or

(iii) increase the pension in conformity with the provisions of section *six* with effect from the first day of the month in which, in his opinion, the pension should have been or should be so increased;

(c) that a pension which has been cancelled should be restored, he may restore the pension in conformity with the provisions of section *six* with effect from the first day of the month in which, in his opinion, the pension should have been or should be so restored.

(1)*bis* If application is made for the increase of a pension and the commissioner is satisfied that the pension should be increased, he may, notwithstanding

3. Artikel *ses* van die Ouderdomspensioenwet, 1928, word hierby gewysig deur in sub-artikel (3) die woorde „agtien pond” deur die woorde „agt-en-veertig rand” te vervang, en deur die volgende paragrawe by bedoelde sub-artikel te voeg, terwyl die bestaande sub-artikel paragraaf (a) word:
- „(b) 'n Toelae ingevolge paragraaf (a) is verskuldig vanaf die eerste dag van die maand waarin die kommissaris oortuig word dat die liggaamlike of geestestoestand van die betrokke pensioentrekker gereelde oppassing deur iemand anders vereis.
- (c) Die bepalings van sub-artikels (1), (1)*bis* en (1)*ter* van artikel *agt* is *mutatis mutandis* van toepassing met betrekking tot 'n toelae ingevolge hierdie sub-artikel.”
- Wysiging van artikel 6 van Wet 22 van 1928, soos vervang deur artikel 3 van Wet 34 van 1931 en gewysig deur artikel 2 van Wet 34 van 1937, artikel 8 van Wet 33 van 1943, artikel 3 van Wet 48 van 1944, artikel 1 van Wet 43 van 1946, artikel 2 van Wet 41 van 1948, artikel 1 van Wet 47 van 1951, artikel 2 van Wet 49 van 1952, artikel 2 van Wet 44 van 1953 en artikel 3 van Wet 56 van 1956.
4. Artikel *sewe* van die Ouderdomspensioenwet, 1928, word hierby deur die volgende artikel vervang:
- „Datum waarop pensioen verskuldig word.
7. Ondanks enige andersluidende bepaling van hierdie Wet, is 'n pensioen wat daarkragtens toegeken word, verskuldig—
- (a) vanaf die eerste dag van die maand waarin die aanvrager daarop geregtig word, indien die pensioen ooreenkomstig artikel *vier* aangevra word voor die verstryking van 'n tydperk van sestig dae vanaf die datum waarop die aanvrager aldus geregtig word; of
- (b) vanaf die eerste dag van die maand waarin die pensioen aldus aangevra word, indien die aanvraag na die verstryking van bedoelde tydperk van sestig dae geskied.”
- Vervanging van artikel 7 van Wet 22 van 1928.
5. Artikel *agt* van die Ouderdomspensioenwet, 1928, word hierby gewysig—
- (a) deur sub-artikel (1) deur die volgende sub-artikels te vervang:
- „(1) Die kommissaris kan te eniger tyd 'n pensioen hersien, en as hy oortuig is—
- (a) dat 'n pensioen nie moes toegeken gewees het nie of dat 'n pensioen vir 'n kleiner bedrag moes toegeken gewees het, word sodanige pensioen geag ingetrek te gewees het of na sodanige kleiner bedrag verminder te gewees het, na gelang van die geval, met ingang vanaf die datum van inwerkingtreding daarvan;
- (b) dat 'n pensioen ingetrek, verminder of verhoog behoort te word ten gevolge van omstandighede wat ontstaan het na die datum waarop die aanvraag om 'n pensioen gedoen is, kan hy na gelang van die omstandighede—
- (i) die pensioen intrek met ingang vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin, na sy oordeel, die pensioen ingetrek behoort te gewees het of ingetrek behoort te word;
- (ii) die pensioen in ooreenstemming met die bepalings van artikel *ses* verminder met ingang vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin, na sy oordeel, die pensioen aldus verminder moes gewees het of moet word; of
- (iii) die pensioen in ooreenstemming met die bepalings van artikel *ses* verhoog met ingang vanaf die eerste dag van die maand waarin, na sy oordeel, die pensioen aldus verhoog moes gewees het of moet word;
- (c) dat 'n pensioen wat ingetrek is, herstel behoort te word, kan hy die pensioen in ooreenstemming met die bepalings van artikel *ses* herstel met ingang vanaf die eerste dag van die maand waarin, na sy oordeel, die pensioen aldus herstel moes gewees het of moet word.
- (1)*bis* Indien aanvraag om die verhoging van 'n pensioen gedoen word en die kommissaris oortuig is dat die pensioen verhoog behoort te word, kan hy,
- Wysiging van artikel 8 van Wet 22 van 1928, soos vervang deur artikel 4 van Wet 34 van 1931 en gewysig deur artikel 3 van Wet 49 van 1952.

anything to the contrary contained in this Act, increase the pension in conformity with the provisions of section *six* with effect from the first day of the month in which the application is made: Provided that if the application is made within a period of sixty days from the date on which, in the opinion of the commissioner, the pensioner concerned became qualified to receive the increase, the commissioner may increase the pension with effect from the first day of the month in which the pensioner became so qualified.

(1)*ter* When a pensioner dies his pension shall, notwithstanding anything to the contrary contained in this Act or any other law, be payable to the last day of the month in which he dies.”; and

- (b) by the substitution in sub-section (2) for the words “bonus payable to him in terms of section *twelve* of the Pension Laws Amendment Act, 1951 (Act No. 47 of 1951),” of the words “amount and bonus payable to him under any other law by virtue of the fact that he is a pensioner”, and by the insertion in the said sub-section after the words “such pension” of the word “amount”.

Amendment of section 9 of Act 22 of 1928, as substituted by section 5 of Act 34 of 1931 and amended by section 2 of Act 47 of 1951 and section 2 of Act 67 of 1959.

6. Section *nine* of the Old Age Pensions Act, 1928, is hereby amended by the deletion of the words “or, if the pensioner is a native, the Secretary for Native Affairs”, and by the deletion of the words “or the Secretary for Native Affairs, as the case may be”.

Amendment of section 14 of Act 22 of 1928.

7. Section *fourteen* of the Old Age Pensions Act, 1928, is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) If any person has received under this Act or any other law any sum of money which was paid to him by virtue of the fact that he is a pensioner and to which he was not entitled, he shall be liable to repay such sum to the Minister unless the Minister is satisfied that he received it without the knowledge that he was not entitled thereto: Provided that when such a person dies, his estate shall, notwithstanding anything to the contrary contained in this sub-section, be liable to repay such sum or so much thereof as has not been repaid by him or has not been recovered in terms of sub-section (2).”.

Insertion of section 17*bis* in Act 22 of 1928.

8. The following section is hereby inserted after section *seventeen* of the Old Age Pensions Act, 1928:

“Delegation of powers. 17*bis*. (1) The Minister may delegate to the Secretary or to any other senior officer any of the powers conferred upon him by sub-section (2) of section *two*, sub-section (1) of section *ten* and sections *twelve* and *fourteen*.

(2) The head of department contemplated in sub-section (3) of section *nineteen bis* may, with the approval of the Minister, authorise any person to exercise on his behalf any of the powers conferred upon him by this Act.”.

Amendment of section 19 of Act 22 of 1928, as amended by section 4 of Act 48 of 1944.

9. Section *nineteen* of the Old Age Pensions Act, 1928, is hereby amended by the substitution for the word “Governor-General” of the word “Minister”, and by the addition of the following sub-sections, the existing section becoming sub-section (1):

“(2) Different regulations may be made under sub-section (1) in respect of different areas or in respect of persons belonging to different classes or races.

(3) Any regulation under this section which is in force at the date of commencement of section *nine* of the Pension Laws Amendment Act, 1961, shall be deemed to have been made by the Minister under this section as amended by the said section *nine*.”.

Insertion of section 19*bis* in Act 22 of 1928.

10. The following section is hereby inserted after section *nineteen* of the Old Age Pensions Act, 1928:

ondanks enige andersluidende bepaling van hierdie Wet, die pensioen in ooreenstemming met die bepalings van artikel *ses* verhoog met ingang vanaf die eerste dag van die maand waarin die aanvraag gedoen word: Met dien verstande dat indien die aanvraag gedoen word binne 'n tydperk van sestig dae vanaf die datum waarop, na die oordeel van die kommissaris, die betrokke pensioentrekker bevoeg geword het om die verhoging te ontvang, die kommissaris die pensioen kan verhoog met ingang vanaf die eerste dag van die maand waarin die pensioentrekker aldus bevoeg geword het.

(1)*ter* Wanneer 'n pensioentrekker te sterwe kom, is sy pensioen, ondanks enige andersluidende bepaling van hierdie Wet of 'n ander wet, betaalbaar tot die laaste dag van die maand waarin hy te sterwe kom.”; en

- (b) deur in sub-artikel (2) die woorde „bonus aan hom betaalbaar kragtens artikel *twaaif* van die Wysigingswet op die Pensioenwette, 1951 (Wet No. 47 van 1951),” deur die woorde „bedrag en bonus ingevolge enige ander wet aan hom betaalbaar uit hoofde van die feit dat hy 'n pensioentrekker is” te vervang, en deur in bedoelde sub-artikel na die woorde „sodanige pensioen” die woord „bedrag” in te voeg.

6. Artikel *nege* van die Ouderdomspensioenwet, 1928, word hierby gewysig deur die woorde „of in die geval van 'n naturelle-pensioentrekker die Sekretaris van Naturellesake” te skrap, en deur die woorde „of die Sekretaris van Naturellesake, na gelang van die geval” te skrap.

Wysiging van artikel 9 van Wet 22 van 1928, soos vervang deur artikel 5 van Wet 34 van 1931 en gewysig deur artikel 2 van Wet 47 van 1951 en artikel 2 van Wet 67 van 1959.

7. Artikel *veertien* van die Ouderdomspensioenwet, 1928, word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

Wysiging van artikel 14 van Wet 22 van 1928.

„(1) Indien iemand kragtens hierdie Wet of enige ander wet 'n bedrag ontvang het wat aan hom betaal is uit hoofde van die feit dat hy 'n pensioentrekker is en hy nie daarop geregtig was nie, is hy verplig om daardie bedrag aan die Minister terug te betaal tensy die Minister oortuig is dat hy dit ontvang het sonder om te weet dat hy nie daarop geregtig was nie: Met dien verstande dat wanneer so iemand te sterwe kom, sy boedel, ondanks enige andersluidende bepaling van hierdie sub-artikel, verplig is om bedoelde bedrag of soveel daarvan as wat nie deur hom terugbetaal of ingevolge sub-artikel (2) verhaal is nie, terug te betaal.”.

8. Die volgende artikel word hierby na artikel *sewentien* van die Ouderdomspensioenwet, 1928, ingevoeg:

Invoeging van artikel 17*bis* in Wet 22 van 1928.

„Delegering *17bis*. (1) Die Minister kan aan die Sekretaris van bevoegd-of aan enige ander senior amptenaar enige van die hede.

bevoegdhede delegeer wat kragtens sub-artikel (2) van artikel *twee*, sub-artikel (1) van artikel *tien* en artikels *twaaif* en *veertien* aan hom verleen word.

(2) Die in sub-artikel (3) van artikel *negentien bis* beoogde departementshoof kan, met goedkeuring van die Minister, enige persoon magtig om namens hom enige bevoegdheid uit te oefen wat hierdie Wet aan hom verleen.”.

9. Artikel *negentien* van die Ouderdomspensioenwet, 1928, word hierby gewysig deur die woord „Goewerneur-generaal” deur die woord „Minister” te vervang, en deur die volgende sub-artikels by te voeg, terwyl die bestaande artikel sub-artikel (1) word:

Wysiging van artikel 19 van Wet 22 van 1928, soos gewysig deur artikel 4 van Wet 48 van 1944.

„(2) Verskillende regulasies kan kragtens sub-artikel (1) uitgevaardig word ten opsigte van verskillende gebiede of ten opsigte van persone van verskillende klasse of rasse.

(3) Enige regulasie kragtens hierdie artikel wat by die datum van inwerkingtreding van artikel *nege* van die Wysigingswet op die Pensioenwette, 1961, van krag is, word geag deur die Minister kragtens hierdie artikel, soos deur bedoelde artikel *nege* gewysig, uitgevaardig te gewees het.”.

10. Die volgende artikel word hierby na artikel *negentien* van die Ouderdomspensioenwet, 1928, ingevoeg:

Invoeging van artikel 19*bis* in Wet 22 van 1928.

"Admini-
stration of
Act may be
assigned.

19bis. (1) The State President may by proclamation in the *Gazette*, assign the administration of the provisions of this Act either generally or in respect of persons belonging to any specified class or race as defined in the said proclamation, to any Minister or partly to one Minister and partly to another Minister or other Ministers; and may in such proclamation prescribe the powers and functions which shall be exercised and performed by the several Ministers; and may further prescribe that any power conferred or duty imposed upon a Minister by this Act, shall be exercised or performed by one Minister acting in consultation with another Minister.

(2) The State President may from time to time vary or amend any such proclamation.

(3) Whenever the administration of any provision of this Act has been assigned to a Minister in terms of a proclamation issued under sub-section (1), any reference to the commissioner in any such provision shall be construed as a reference to the head of the Department of State administered by such Minister or, where more than one such a department is administered by that Minister, as a reference to the head of the department which is specified in the said proclamation."

Amendment of
section 20 of
Act 22 of 1928,
as amended by
section 5 of
Act 48 of 1944.

11. Section *twenty* of the Old Age Pensions Act, 1928, is hereby amended—

(a) by the substitution for the definition of "Minister" of the following definition:

" 'Minister', means the Minister to whom the administration of any provision of this Act has been assigned by proclamation issued under section *nineteen bis*"; and

(b) by the insertion after the definition of "prescribed" of the following definition:

" 'Secretary' or 'other senior officer' means, respectively, the head or other senior officer of the Department of State administered by the Minister to whom the administration of any provision of this Act has been assigned by proclamation issued under section *nineteen bis*, or where more than one such a department is administered by that Minister, the head or other senior officer of the department which is specified in the said proclamation;"

Amendment of
section 4 of
Act 11 of 1936,
as amended by
section 5 of
Act 35 of 1949
and section 1
of Act 46
of 1960.

12. Section *four* of the Blind Persons Act, 1936, is hereby amended by the substitution for paragraphs (iii) and (iv) of the proviso of the following paragraphs:

"(iii) for the purpose of this section residence in the Republic shall be deemed to include any period spent outside the Republic during which the person concerned has maintained his domicile in the Republic or has been in a territory administered by the Republic;

(iv) if a pensioner is at any time compulsorily detained and maintained at the public expense in a leper institution, mental hospital, prison or other state institution, no pension shall be payable to him from the first day of the month immediately following on the month in which he becomes so detained and maintained, to the last day of the month immediately preceding the month in which he ceases to be so detained and maintained;"

Amendment of
section 5 of
Act 11 of 1936,
as amended by
section 9 of
Act 33 of 1943,
section 7 of
Act 48 of 1944,
section 1 of
Act 24 of 1946,
section 3 of
Act 41 of 1948,
section 3 of
Act 47 of 1951
and section 3
of Act 44 of
1953.

13. Section *five* of the Blind Persons Act, 1936, is hereby amended—

(a) by the deletion of sub-section (4); and

(b) by the substitution in sub-section (6) for the words "eighteen pounds" of the words "forty-eight rand", and by the addition to the said sub-section of the following paragraphs, the existing sub-section becoming paragraph (a):

"(b) An allowance in terms of paragraph (a) shall accrue as from the first day of the month in which the commissioner is satisfied that the physical condition of the pensioner concerned necessitates the regular attendance of another person.

(c) The provisions of sub-sections (1), (1)*bis* and (1)*ter* of section *eight* of the Old Age Pensions Act,

„Uitvoering van Wet kan opgedra word.

19bis. (1) Die Staatspresident kan by proklamasie in die *Staatskoerant* die uitvoering van die bepalings van hierdie Wet, of in die algemeen of ten opsigte van persone van 'n bepaalde klas of ras soos omskryf in bedoelde proklamasie, opdra aan enige Minister of gedeeltelik aan een Minister en gedeeltelik aan 'n ander Minister of ander Ministers; en kan in so 'n proklamasie die bevoegdhede en werksaamhede voorskryf wat uitgeoefen en verrig moet word deur die onderskeie Ministers; en kan verder voorskryf dat 'n kragtens hierdie Wet aan 'n Minister verleende bevoegdheid of opgelegde plig, uitgeoefen of verrig moet word deur een Minister handelende in oorleg met 'n ander Minister.

(2) Die Staatspresident kan van tyd tot tyd so 'n proklamasie verander of wysig.

(3) Wanneer die uitvoering van 'n bepaling van hierdie Wet ooreenkomstig 'n ingevolge sub-artikel (1) uitgevaardigde proklamasie aan 'n Minister opgedra is, word 'n verwysing in so 'n bepaling na die kommissaris uitgelê as 'n verwysing na die hoof van die Staatsdepartement onder beheer van bedoelde Minister of, waar meer as een so 'n departement onder beheer van daardie Minister is, as 'n verwysing na die hoof van die departement wat in bedoelde proklamasie vermeld word."

11. Artikel *twintig* van die Ouderdomspensioenwet, 1928, word hierby gewysig—

(a) deur die omskrywing van „Minister” deur die volgende omskrywing te vervang:

„Minister”, die Minister aan wie die uitvoering van enige bepaling van hierdie Wet kragtens 'n ingevolge artikel *negentien bis* uitgevaardigde proklamasie opgedra is;"; en

(b) deur na die omskrywing van „voorgeskrewe” of „voorgeskrewe” die volgende omskrywing in te voeg:

„Sekretaris’ of ,ander senior amptenaar’ onderskeidelik die hoof of ander senior amptenaar van die Staatsdepartement onder beheer van die Minister aan wie die uitvoering van enige bepaling van hierdie Wet kragtens 'n ingevolge artikel *negentien bis* uitgevaardigde proklamasie opgedra is, of waar meer as een so 'n departement onder beheer van daardie Minister is, die hoof of ander senior amptenaar van die departement wat in bedoelde proklamasie vermeld word; en”.

Wysiging van artikel 20 van Wet 22 van 1928, soos gewysig deur artikel 5 van Wet 48 van 1944.

12. Artikel *vier* van die Wet op Blindes, 1936, word hierby gewysig deur paragrawe (iii) en (iv) van die voorbehoudsbepaling deur die volgende paragrawe te vervang:

„(iii) verblyf in die Republiek, by die toepassing van hierdie artikel, geag word enige tydperk in te sluit wat buite die Republiek deurgebring is en waartydens die betrokke persoon sy domisilie in die Republiek behou het of in 'n deur die Republiek beheerde gebied was;

(iv) indien 'n pensioentrekker te eniger tyd onder dwang op staatskoste in 'n gestig vir melaatses, inrigting vir sielsiektes, gevangenis of ander staatsinrigting aangehou en onderhou word, geen pensioen aan hom betaalbaar is nie vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin hy aldus aangehou en onderhou word, tot die laaste dag van die maand wat die maand onmiddellik voorafgaan waarin hy ophou om aldus aangehou en onderhou te word;”.

Wysiging van artikel 4 van Wet 11 van 1936, soos gewysig deur artikel 5 van Wet 35 van 1949 en artikel 1 van Wet 46 van 1960.

13. Artikel *vyf* van die Wet op Blindes, 1936, word hierby gewysig—

(a) deur sub-artikel (4) te skrap; en

(b) deur in sub-artikel (6) die woorde „agtien pond” deur die woorde „agt-en-veertig rand” te vervang, en deur die volgende paragrawe by bedoelde sub-artikel te voeg, terwyl die bestaande sub-artikel paragraaf (a) word:

„(b) 'n Toelae ingevolge paragraaf (a) is verskuldig vanaf die eerste dag van die maand waarin die kommissaris oortuig word dat die liggaamlike toestand van die betrokke pensioentrekker geëerde oppassing deur iemand anders vereis.

(c) Die bepalings van sub-artikels (1), (1)*bis* en (1)*ter* van artikel *agt* van die Ouderdomspensioenwet,

Wysiging van artikel 5 van Wet 11 van 1936, soos gewysig deur artikel 9 van Wet 33 van 1943, artikel 7 van Wet 48 van 1944, artikel 1 van Wet 24 van 1946, artikel 3 van Wet 41 van 1948, artikel 3 van Wet 47 van 1951 en artikel 3 van Wet 44 van 1953.

1928, shall *mutatis mutandis* apply with reference to an allowance under this sub-section.”.

Amendment of section 9 of Act 11 of 1936, as substituted by section 1 of Act 17 of 1951 and amended by section 3 of Act 46 of 1960.

14. Section *nine* of the Blind Persons Act, 1936, is hereby amended by the insertion in paragraph (a) after the word “reception” of the words “readjustment, rehabilitation”.

Insertion of section 11*ter* in Act 11 of 1936.

15. The following section is hereby inserted after section *eleven bis* of the Blind Persons Act, 1936:

“Delegation of powers of head of department. **11*ter*.** The head of department contemplated in sub-section (3) of section *twelve bis* may, with the approval of the Minister, authorise any person to exercise on his behalf—

- (a) any of the powers conferred upon him by this Act; and
- (b) any of the powers conferred upon him by section *three, five, eight* or *nine* or sub-section (2) of section *ten* or paragraph (b) of section *seventeen* of the Old Age Pensions Act, 1928, as applicable with reference to pensions under this Act.”.

Amendment of section 12*bis* of Act 11 of 1936, as inserted by section 6 of Act 46 of 1960.

16. Section *twelve bis* of the Blind Persons Act, 1936, is hereby amended—

- (a) by the addition at the end of sub-section (1) of the following words:

“and may further prescribe that any power conferred or duty imposed upon a Minister by this Act, shall be exercised or performed by one Minister acting in consultation with another Minister.”; and

- (b) by the addition of the following sub-section:

“(3) Whenever the administration of any provision of this Act has been assigned to a Minister in terms of a proclamation issued under sub-section (1), any reference to the commissioner in such provision shall be construed as a reference to the head of the Department of State administered by such Minister or, where more than one such a department is administered by that Minister, as a reference to the head of the department which is specified in the said proclamation.”.

Amendment of section 13 of Act 11 of 1936, as amended by section 9 of Act 48 of 1944 and section 7 of Act 46 of 1960.

17. Section *thirteen* of the Blind Persons Act, 1936, is hereby amended by the addition at the end of the definition of “Secretary” and “other senior officer” of the words “or, where more than one such a department is administered by that Minister, the head and other senior officer of the department which is specified in the said proclamation”.

Amendment of section 28 of Act 45 of 1941, as amended by section 57 of Act 44 of 1942, section 2 of Act 41 of 1955 and section 4 of Act 56 of 1956.

18. Section *twenty-eight* of the War Pensions Act, 1941, is hereby amended—

- (a) by the substitution for the definition of “Minister” of the following definition:

“‘Minister’ means the Minister to whom the administration of any provision in that Part has been assigned by proclamation issued under section *thirty-five ter*.”; and

- (b) by the insertion after the definition of “Minister” of the following definition:

“‘Secretary’ or ‘other senior officer’, means, respectively, the head or other senior officer of the Department of State administered by the Minister to whom the administration of any provision in that Part has been assigned by proclamation issued under section *thirty-five ter* or, where more than one such a department is administered by that Minister, the head or other senior officer of the department which is specified in the said proclamation.”.

1928, is *mutatis mutandis* van toepassing met betrekking tot 'n toelae ingevolge hierdie sub-artikel.”.

14. Artikel *nege* van die Wet op Blindes, 1936, word hierby gewysig deur in paragraaf (a) na die woord „opname” die woorde „heraanpassing, rehabilitasie” in te voeg.

Wysiging van artikel 9 van Wet 11 van 1936, soos vervang deur artikel 1 van Wet 17 van 1951 en gewysig deur artikel 3 van Wet 46 van 1960.

15. Die volgende artikel word hierby na artikel *elf bis* van die Wet op Blindes, 1936, ingevoeg:

„Delegering van bevoegdhede van departementshoof.

11ter. Die in sub-artikel (3) van artikel *twaalf bis* beoogde departementshoof kan, met die goedkeuring van die Minister, enige persoon magtig om namens hom—

(a) enige van die bevoegdhede uit te oefen wat hierdie Wet aan hom verleen; en

(b) enige van die bevoegdhede uit te oefen wat artikel *drie, vyf, agt of nege* of sub-artikel (2) van artikel *tien* of paragraaf (b) van artikel *sewentien* van die Ouderdomspensioenwet, 1928, soos van toepassing met betrekking tot pensioene ingevolge hierdie Wet, aan hom verleen.”.

Invoeging van artikel *11ter* in Wet 11 van 1936.

16. Artikel *twaalf bis* van die Wet op Blindes, 1936, word hierby gewysig—

(a) deur aan die end van sub-artikel (1) die volgende woorde by te voeg:

„en kan verder voorskryf dat 'n kragtens hierdie Wet aan 'n Minister verleende bevoegdheid of opgelegde plig, uitgeoefen of verrig moet word deur een Minister handelende in oorleg met 'n ander Minister.”; en

(b) deur die volgende sub-artikel by te voeg:

„(3) Wanneer die uitvoering van 'n bepaling van hierdie Wet ooreenkomstig 'n ingevolge sub-artikel (1) uitgevaardigde proklamasie aan 'n Minister opgedra is, word 'n verwysing in so 'n bepaling na die kommissaris uitgelê as 'n verwysing na die hoof van die Staatsdepartement onder beheer van bedoelde Minister, of waar meer as een so 'n departement onder beheer van daardie Minister is, as 'n verwysing na die hoof van die departement wat in bedoelde proklamasie vermeld word.”.

Wysiging van artikel *12bis* van Wet 11 van 1936, soos ingevoeg deur artikel 6 van Wet 46 van 1960.

17. Artikel *dertien* van die Wet op Blindes, 1936, word hierby gewysig deur aan die end van die omskrywing van „Sekretaris” en „ander senior amptenaar” die woorde „of, waar meer as een so 'n departement onder beheer van daardie Minister is, die hoof en ander senior amptenaar van die departement wat in bedoelde proklamasie vermeld word” by te voeg.

Wysiging van artikel 13 van Wet 11 van 1936, soos gewysig deur artikel 9 van Wet 48 van 1944 en artikel 7 van Wet 46 van 1960.

18. Artikel *agt-en-twintig* van die Oorlogspensioenwet, 1941, word hierby gewysig—

(a) deur die omskrywing van „Minister” deur die volgende omskrywing te vervang:

„Minister’, die Minister aan wie die uitvoering van enige bepaling in daardie Deel kragtens 'n ingevolge artikel *vyf-en-dertig ter* uitgevaardigde proklamasie opgedra is;” en

(b) deur na die omskrywing van „Minister” die volgende omskrywing in te voeg:

„Sekretaris’ of „ander senior amptenaar’, onderskeidelik, die hoof of ander senior amptenaar van die Staatsdepartement onder beheer van die Minister aan wie die uitvoering van enige bepaling in daardie Deel kragtens 'n ingevolge artikel *vyf-en-dertig ter* uitgevaardigde proklamasie opgedra is of, waar meer as een so 'n departement onder beheer van daardie Minister is, die hoof of ander senior amptenaar van die departement wat in bedoelde proklamasie vermeld word;”.

Wysiging van artikel 28 van Wet 45 van 1941, soos gewysig deur artikel 57 van Wet 44 van 1942, artikel 2 van Wet 41 van 1955 en artikel 4 van Wet 56 van 1956.

Amendment of section 30 of Act 45 of 1941, as amended by section 58 of Act 44 of 1942, section 10 of Act 48 of 1944, section 2 of Act 43 of 1946, section 5 of Act 41 of 1948, section 9 of Act 35 of 1949, section 15 of Act 52 of 1954, section 3 of Act 41 of 1955 and section 5 of Act 56 of 1956.

Amendment of section 33 of Act 45 of 1941, as amended by section 59 of Act 44 of 1942.

Amendment of section 34*bis* of Act 45 of 1941, as inserted by section 60 of Act 44 of 1942.

Insertion of section 34*ter* in Act 45 of 1941.

Repeal of section 35 of Act 45 of 1941.

Amendment of section 35*bis* of Act 45 of 1941, as inserted by section 62 of Act 44 of 1942.

19. Section *thirty* of the War Pensions Act, 1941, is hereby amended—

- (a) by the substitution in paragraph (c) of sub-section (1) for the words “fifteen out of the last twenty years” of the words “five out of the ten years immediately preceding the date of the application”; and
- (b) by the substitution in sub-section (2) for the words “Act No. 22 of 1928 (as amended by section *one* of Act No. 34 of 1931)” of the words “Old Age Pensions Act, 1928”.

20. Section *thirty-three* of the War Pensions Act, 1941, is hereby amended by the deletion of sub-section (2).

21. Section *thirty-four bis* of the War Pensions Act, 1941, is hereby amended by the substitution for the words “eighteen pounds” of the words “forty-eight rand”, and by the addition of the following sub-sections, the existing section becoming sub-section (1):

“(2) An allowance in terms of sub-section (1) shall accrue as from the first day of the month in which the Commissioner is satisfied that the war veteran concerned needs the regular attendance of another person.

(3) The provisions of sub-sections (1), (1)*bis* and (1)*ter* of section *eight* of the Old Age Pensions Act, 1928, shall *mutatis mutandis* apply with reference to an allowance under this section.”.

22. The following section is hereby inserted after section *thirty-four bis* of the War Pensions Act, 1941:

“Delegation of powers. **34*ter*.** (1) The Minister may delegate to the Secretary or to any other senior officer—

- (a) any of the powers conferred upon him by or under Part II of this Act, save the power under section *thirty-five bis* to make regulations; and
- (b) any of the powers conferred upon him by sub-section (2) of section *two*, sub-section (1) of section *ten* or section *twelve* or *fourteen* of the Old Age Pensions Act, 1928 (Act No. 22 of 1928), as applicable with reference to a veteran's pension.

(2) The head of department contemplated in sub-section (3) of section *thirty-five ter* may, with the approval of the Minister, authorise any person to exercise on his behalf—

- (a) any of the powers conferred upon him by or under Part II of this Act; and
- (b) any of the powers conferred upon him by section *three*, *five*, *six*, *eight* or *nine* or sub-section (2) of section *ten* or paragraph (b) of section *seventeen* of the Old Age Pensions Act, 1928, as applicable with reference to a veteran's pension.”.

23. Section *thirty-five* of the War Pensions Act, 1941, is hereby repealed.

24. Section *thirty-five bis* of the War Pensions Act, 1941, is hereby amended by the substitution for the word “Governor-General” of the word “Minister”, and by the addition of the following sub-sections, the existing section becoming sub-section (1):

- 19.** Artikel *dertig* van die Oorlogspensioenwet, 1941, word hierby gewysig—
- (a) deur in paragraaf (c) van sub-artikel (1) die woorde „vyftien uit die laaste twintig jaar” deur die woorde „vyf uit die tien jaar wat die datum van die aansoek onmiddellik voorafgaan” te vervang; en
- (b) deur in sub-artikel (2) die woorde „Wet No. 22 van 1928 (soos gewysig deur artikel *een* van Wet No. 34 van 1931)” deur die woorde „Ouderdomspensioenwet, 1928” te vervang.
- Wysiging van artikel 30 van Wet 45 van 1941, soos gewysig deur artikel 58 van Wet 44 van 1942, artikel 10 van Wet 48 van 1944, artikel 2 van Wet 43 van 1946, artikel 5 van Wet 41 van 1948, artikel 9 van Wet 35 van 1949, artikel 15 van Wet 52 van 1954, artikel 3 van Wet 41 van 1955 en artikel 5 van Wet 56 van 1956.
- 20.** Artikel *drie-en-dertig* van die Oorlogspensioenwet, 1941, word hierby gewysig deur sub-artikel (2) te skrap.
- Wysiging van artikel 33 van Wet 45 van 1941, soos gewysig deur artikel 59 van Wet 44 van 1942.
- 21.** Artikel *vier-en-dertig bis* van die Oorlogspensioenwet, 1941, word hierby gewysig deur die woorde „agtien pond” deur die woorde „agt-en-veertig rand” te vervang, en deur die volgende sub-artikels by te voeg, terwyl die bestaande artikel sub-artikel (1) word:
- „(2) ’n Toelae ingevolge sub-artikel (1) is verskuldig vanaf die eerste dag van die maand waarin die Kommissaris oortuig word dat die betrokke oudstryder gereelde oppassing deur iemand anders nodig het.
- (3) Die bepalinge van sub-artikels (1), (1)*bis* en (1)*ter* van artikel *agt* van die Ouderdomspensioenwet, 1928, is *mutatis mutandis* van toepassing met betrekking tot ’n toelae ingevolge hierdie artikel.”
- Wysiging van artikel 34*bis* van Wet 45 van 1941, soos ingevoeg deur artikel 60 van Wet 44 van 1942.
- 22.** Die volgende artikel word hierby na artikel *vier-en-dertig bis* van die Oorlogspensioenwet, 1941, ingevoeg:
- „Delegering van bevoegdhede. **34ter.** (1) Die Minister kan aan die Sekretaris of enige ander senior amptenaar—
- (a) enige van die bevoegdhede delegeer wat deur of kragtens Deel II van hierdie Wet aan hom verleen word, behalwe die bevoegdheid kragtens artikel *vyf-en-dertig bis* om regulasies uit te vaardig; en
- (b) enige van die bevoegdhede delegeer wat sub-artikel (2) van artikel *twee*, sub-artikel (1) van artikel *tien* of artikel *twaalf* of *veertien* van die Ouderdomspensioenwet, 1928 (Wet No. 22 van 1928), soos van toepassing met betrekking tot ’n oudstryderspensioen, aan hom verleen.
- (2) Die in sub-artikel (3) van artikel *vyf-en-dertig ter* beoogde departementshoof kan, met die goedkeuring van die Minister, enige persoon magtig om namens hom—
- (a) enige van die bevoegdhede uit te oefen wat deur of kragtens Deel II van hierdie Wet aan hom verleen word; en
- (b) enige van die bevoegdhede uit te oefen wat artikel *drie*, *vyf*, *ses*, *agt* of *nege* of sub-artikel (2) van artikel *tien* of paragraaf (b) van artikel *sewentien* van die Ouderdomspensioenwet, 1928, soos van toepassing met betrekking tot ’n oudstryderspensioen, aan hom verleen.”
- Invoeging van artikel 34*ter* in Wet 45 van 1941.
- 23.** Artikel *vyf-en-dertig* van die Oorlogspensioenwet, 1941, word hierby herroep.
- Herroeping van artikel 35 van Wet 45 van 1941.
- 24.** Artikel *vyf-en-dertig bis* van die Oorlogspensioenwet, 1941, word hierby gewysig deur die woord „Goewerneur-generaal” deur die woord „Minister” te vervang, en deur die volgende sub-artikels by te voeg, terwyl die bestaande artikel sub-artikel (1) word:
- Wysiging van artikel 35*bis* van Wet 45 van 1941, soos ingevoeg deur artikel 62 van Wet 44 van 1942.

“(2) Different regulations may be made under sub-section (1) in respect of different areas or in respect of persons belonging to different classes or races.

(3) Any regulation under this section which is in force at the date of commencement of section *twenty-four* of the Pension Laws Amendment Act, 1961, shall be deemed to have been made by the Minister under this section as amended by the said section *twenty-four*.”.

Insertion of section 35ter in Act 45 of 1941.

25. The following section is hereby inserted after section *thirty-five bis* of the War Pensions Act, 1941:

“Administra- 35ter. (1) The State President may by proclamation in the *Gazette* assign the administration of the provisions of Part II of this Act either generally or in respect of persons belonging to any specified class or race as defined in the said proclamation, to any Minister or partly to one Minister and partly to another Minister or other Ministers; and may in such proclamation prescribe the powers and functions which shall be exercised and performed by the several Ministers; and may further prescribe that any power conferred or duty imposed upon a Minister by this Act, shall be exercised or performed by one Minister acting in consultation with another Minister.

(2) The State President may from time to time vary or amend any such proclamation.

(3) Whenever the administration of any provision of Part II of this Act has been assigned to a Minister in terms of a proclamation issued under sub-section (1), any reference to the Commissioner in any such provision shall be construed as a reference to the head of the Department of State administered by such Minister or, where more than one such a Department is administered by that Minister, as a reference to the head of the department which is specified in the said proclamation.”.

Repeal of section 46 of Act 48 of 1944.

26. Section *forty-six* of the Pension Laws Amendment Act, 1944, is hereby repealed.

Amendment of section 1 of Act 36 of 1946, as amended by section 1 of Act 31 of 1947, section 1 of Act 11 of 1948 and section 1 of Act 49 of 1954.

27. Section *one* of the Disability Grants Act, 1946, is hereby amended by the substitution in the definition of “Minister” for the words “means the Minister of Finance” of the words “in any provision of this Act, means the Minister to whom the administration of that provision has been assigned”.

Amendment of section 2 of Act 36 of 1946, as amended by section 1 of Act 49 of 1954.

28. Section *two* of the Disability Grants Act, 1946, is hereby amended—

(a) by the substitution in sub-section (1) for the words “Minister of Finance” of the words “Minister to whom the administration thereof has been assigned by proclamation issued under sub-section (1)*bis*”, and by the deletion in the said sub-section of the words “and the word ‘Minister’ wherever it occurs in this Act shall be construed as referring to the Minister of Finance or the Minister of Native Affairs, as the case may be”; and

(b) by the insertion after sub-section (1) of the following sub-sections:

“(1)*bis*. The State President may by proclamation in the *Gazette* assign the administration of the provisions of this Act with reference to persons other than Natives, either generally or in respect of persons belonging to any specified class or race as defined in the said proclamation, to any Minister or partly to one Minister and partly to another Minister or other Ministers; and may in such proclamation prescribe the powers and functions which shall be exercised and performed by the several Ministers; and may further prescribe that any power conferred or duty imposed upon a Minister by this Act, shall be exercised or performed by one Minister acting in consultation with another Minister.

„(2) Verskillende regulasies kan kragtens sub-artikel (1) uitgevaardig word ten opsigte van verskillende gebiede of ten opsigte van persone van verskillende klasse of rasse.

(3) Enige regulasie kragtens hierdie artikel wat by die datum van inwerkingtreding van artikel vier-en-twintig van die Wysigingswet op die Pensioenwette, 1961, van krag is, word geag deur die Minister kragtens hierdie artikel, soos deur bedoelde artikel vier-en-twintig gewysig, uitgevaardig te gewees het.”.

25. Die volgende artikel word hierby na artikel vyf-en-dertig *bis* van die Oorlogspensioenwet, 1941, ingevoeg:

„Uitvoering van Wet kan opgedra word.

35ter. (1) Die Staatspresident kan by proklamasie in die *Staatskoerant* die uitvoering van die bepalings van Deel II van hierdie Wet, òf in die algemeen òf ten opsigte van persone van 'n bepaalde klas of ras soos omskryf in bedoelde proklamasie, opdra aan enige Minister of gedeeltelik aan een Minister en gedeeltelik aan 'n ander Minister of ander Ministers; en kan in so 'n proklamasie die bevoegdhede en werksaamhede voorskryf wat uitgeoefen en verrig moet word deur die onderskeie Ministers; en kan verder voorskryf dat 'n kragtens hierdie Wet aan 'n Minister verleende bevoegdheid of opgelegde plig, uitgeoefen of verrig moet word deur een Minister handelende in oorleg met 'n ander Minister.

(2) Die Staatspresident kan van tyd tot tyd so 'n proklamasie verander of wysig.

(3) Wanneer die uitvoering van 'n bepaling van Deel II van hierdie Wet ooreenkomstig 'n ingeolge sub-artikel (1) uitgevaardigde proklamasie aan 'n Minister opgedra is, word 'n verwysing in so 'n bepaling na die Kommissaris uitgelê as 'n verwysing na die hoof van die Staatsdepartement onder beheer van bedoelde Minister of, waar meer as een so 'n departement onder beheer van daardie Minister is, as 'n verwysing na die hoof van die departement wat in bedoelde proklamasie vermeld word.”.

Invoeging van artikel 35ter in Wet 45 van 1941.

26. Artikel ses-en-veertig van die Wet tot Wysiging van die Pensioenwette, 1944, word hierby herroep.

Herroeping van artikel 46 van Wet 48 van 1944.

27. Artikel een van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig deur in die omskrywing van „Minister” die woorde „die Minister van Finansies” deur die woorde „in enige bepaling van hierdie Wet, die Minister aan wie die uitvoering van daardie bepaling opgedra is” te vervang.

Wysiging van artikel 1 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 31 van 1947, artikel 1 van Wet 11 van 1948 en artikel 1 van Wet 49 van 1954.

28. Artikel twee van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig—

(a) deur in sub-artikel (1) die woorde „Minister van Finansies” deur die woorde „Minister aan wie die uitvoering daarvan by 'n ingeolge sub-artikel (1) *bis* uitgevaardigde proklamasie opgedra is,” te vervang, en deur in bedoelde sub-artikel die woorde „en die woord ‚Minister’ waar dit ook al in hierdie Wet voorkom, word vertolk as verwysende na die Minister van Finansies of die Minister van Naturellesake, na gelang van die geval” te skrap; en

(b) deur na sub-artikel (1) die volgende sub-artikels in te voeg:

„(1) *bis*. Die Staatspresident kan by proklamasie in die *Staatskoerant* die uitvoering van die bepalings van hierdie Wet met betrekking tot ander persone as natuurlike, òf in die algemeen òf ten opsigte van persone van 'n bepaalde klas of ras soos omskryf in bedoelde proklamasie, opdra aan enige Minister of gedeeltelik aan een Minister en gedeeltelik aan 'n ander Minister of ander Ministers; en kan in so 'n proklamasie die bevoegdhede en werksaamhede voorskryf wat uitgeoefen en verrig moet word deur die onderskeie Ministers; en kan verder voorskryf dat 'n kragtens hierdie Wet aan 'n Minister verleende bevoegdheid of opgelegde plig, uitgeoefen of verrig moet word deur een Minister handelende in oorleg met 'n ander Minister.

Wysiging van artikel 2 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 49 van 1954.

(1)*ter* The State President may from time to time vary or amend any proclamation referred to in sub-section (1)*bis*.

(1)*quat* Whenever the administration of any provision of this Act has been assigned to a Minister in terms of a proclamation issued under sub-section (1)*bis*, any reference to the Commissioner in any such provision shall be construed as a reference to the head of the Department of State administered by such Minister or, where more than one such a department is administered by that Minister, as a reference to the head of the department which is specified in the said proclamation.”.

Amendment of section 3 of Act 36 of 1946, as amended by section 1 of Act 49 of 1954.

29. Section *three* of the Disability Grants Act, 1946, is hereby amended—

(a) by the substitution for paragraph (*d*) of the following paragraph:

“(d) he is a South African citizen or that he has been ordinarily resident in the Republic for ten out of the fifteen years immediately preceding the date of the application for such grant;” and

(b) by the substitution for paragraph (ii) of the proviso of the following paragraphs:

“(ii) for the purpose of this section residence in the Republic shall be deemed to include any period spent outside the Republic during which the person concerned has maintained his domicile in the Republic or has been in a territory administered by the Republic;

(iii) if a grantee is at any time compulsorily detained and maintained at the public expense in any prison, work colony, leper institution, mental hospital, institution for the feeble-minded or other institution maintained by the State, no grant shall be payable to him from the first day of the month immediately following on the month in which he becomes so detained and maintained, to the last day of the month immediately preceding the month in which he ceases to be so detained and maintained.”.

Amendment of section 4 of Act 36 of 1946, as amended by section 1 of Act 49 of 1954.

30. Section *four* of the Disability Grants Act, 1946, is hereby amended by the deletion in paragraph (*f*) of the words “and is liable to be so detained for a period exceeding three months”.

Amendment of section 9 of Act 36 of 1946, as amended by section 10 of Act 49 of 1948, section 8 of Act 47 of 1951, section 1 of Act 49 of 1954 and section 7 of Act 56 of 1956.

31. Section *nine* of the Disability Grants Act, 1946, is hereby amended—

(a) by the insertion after paragraph (*a*) of sub-section (2) of the following paragraph:

“(a)*bis* the ability of the parents of the applicant or grantee, if he is not married and has not attained the age of twenty-one years, to maintain him or to contribute towards his support;” and

(b) by the substitution in sub-section (3) for the words “eighteen pounds” of the words “forty-eight rand”, and by the addition to the said sub-section of the following paragraphs, the existing sub-section becoming paragraph (*a*):

“(b) An allowance in terms of paragraph (*a*) shall accrue as from the first day of the month in which the Commissioner or the Secretary, as the case may be, is satisfied that the physical or mental condition of the grantee concerned necessitates the regular attendance of another person.

(c) The provisions of sub-sections (1), (1)*bis* and (1)*ter* of section *eleven* shall *mutatis mutandis* apply with reference to an allowance under this sub-section.”.

Amendment of section 10 of Act 36 of 1946, as amended by section 1 of Act 49 of 1954.

32. Section *ten* of the Disability Grants Act, 1946, is hereby amended by the substitution for the words “date on” of the words “first day of the month in”.

(1)*ter* Die Staatspresident kan van tyd tot tyd 'n in sub-artikel (1)*bis* bedoelde proklamasie verander of wysig.

(1)*quat* Wanneer die uitvoering van 'n bepaling van hierdie Wet ooreenkomstig 'n ingevolge sub-artikel (1)*bis* uitgevaardigde proklamasie aan 'n Minister opgedra is, word 'n verwysing in so 'n bepaling na die Kommissaris uitgelê as 'n verwysing na die hoof van die Staatsdepartement onder beheer van bedoelde Minister of, waar meer as een so 'n departement onder beheer van daardie Minister is, as 'n verwysing na die hoof van die departement wat in bedoelde proklamasie vermeld word."

29. Artikel *drie* van die Wet op Ongeskiktheidstoelaes 1946, word hierby gewysig—

(a) deur paragraaf (d) deur die volgende paragraaf te vervang:

„(d) hy 'n Suid-Afrikaanse burger is of dat hy gedurende tien uit die vyftien jaar wat die datum van aanvraag om sodanige toelae onmiddellik voorafgegaan het, gewoonlik in die Republiek woonagtig was;” en

(b) deur paragraaf (ii) van die voorbehoudsbepaling deur die volgende paragrawe te vervang:

„(ii) verblyf in die Republiek, by die toepassing van hierdie artikel, geag word enige tydperk in te sluit wat buite die Republiek deurgebring is en waartydens die betrokke persoon sy domisilie in die Republiek behou het of in 'n deur die Republiek beheerde gebied was;

(iii) indien 'n begiftigde te eniger tyd onder dwang op staatskoste aangehou en onderhou word in 'n gevangenis, werkkolonie, leprosegestig, hospitaal vir sielsiekes, inrigting vir swaksinniges of ander inrigting wat deur die Staat in stand gehou word, geen toelae aan hom betaalbaar is nie vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin hy aldus aangehou en onderhou word, tot die laaste dag van die maand wat die maand onmiddellik voorafgaan waarin hy ophou om aldus aangehou en onderhou te word.”

Wysiging van artikel 3 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 49 van 1954.

30. Artikel *vier* van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig deur in paragraaf (f) die woorde „en wat vir 'n termyn van meer as drie maande aldus aangehou kan word” te skrap.

Wysiging van artikel 4 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 49 van 1954.

31. Artikel *nege* van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig—

(a) deur na paragraaf (a) van sub-artikel (2) die volgende paragraaf in te voeg:

„(a)*bis* die vermoë van die aanvraer of begiftigde se ouers, as hy nie getroud is en nie die ouderdom van een-en-twintig jaar bereik het nie, om hom te onderhou of tot sy onderhoud by te dra;” en

(b) deur in sub-artikel (3) die woorde „agtien pond” deur die woorde „agt-en-veertig rand” te vervang, en deur die volgende paragrawe by bedoelde sub-artikel te voeg, terwyl die bestaande sub-artikel paragraaf (a) word:

„(b) 'n Toelae ingevolge paragraaf (a) is verskuldig vanaf die eerste dag van die maand waarin die Kommissaris of die Sekretaris, na gelang van die geval, oortuig word dat die liggaamlike of geestes-toestand van die betrokke begiftigde gereelde oppassing deur iemand anders vereis.

(c) Die bepalings van sub-artikels (1), (1)*bis* en (1)*ter* van artikel *elf* is *mutatis mutandis* van toepassing met betrekking tot 'n toelae ingevolge hierdie sub-artikel.”

Wysiging van artikel 9 van Wet 36 van 1946, soos gewysig deur artikel 10 van Wet 49 van 1948, artikel 8 van Wet 47 van 1951, artikel 1 van Wet 49 van 1954 en artikel 7 van Wet 56 van 1956.

32. Artikel *tien* van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig deur die woorde „van die datum waarop” deur die woorde „vanaf die eerste dag van die maand waarin” te vervang.

Wysiging van artikel 10 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 49 van 1954.

Amendment of section 11 of Act 36 of 1946, as amended by section 5 of Act 49 of 1952 and section 1 of Act 49 of 1954.

33. Section *eleven* of the Disability Grants Act, 1946, is hereby amended—

(a) by the substitution for sub-section (1) of the following sub-sections:

“(1) The Commissioner or the Secretary, as the case may be, may at any time review a grant, and if he is satisfied—

(a) that a grant should not have been made or that a grant in a lesser amount should have been made, such grant shall be deemed to have been cancelled or to have been reduced to such lesser amount, as the case may be, with effect from the date of commencement thereof;

(b) that a grant should be cancelled, reduced or increased in consequence of circumstances that arose after the date on which the application for the grant was made, he may as the circumstances require—

(i) cancel the grant with effect from the first day of the month immediately following on the month in which, in his opinion, the grant should have been or should be cancelled;

(ii) reduce the grant in conformity with the provisions of section *nine* with effect from the first day of the month immediately following on the month in which, in his opinion, the grant should have been or should be so reduced; or

(iii) increase the grant in conformity with the provisions of section *nine* with effect from the first day of the month in which, in his opinion, the grant should have been or should be so increased;

(c) that a grant which has been cancelled should be restored, he may restore the grant in conformity with the provisions of section *nine* with effect from the first day of the month in which, in his opinion, the grant should have been or should be so restored.

(1)*bis* If application is made for the increase of a grant and the Commissioner or the Secretary, as the case may be, is satisfied that the grant should be increased, he may, notwithstanding anything to the contrary contained in this Act, increase the grant in conformity with the provisions of section *nine* with effect from the first day of the month in which the application is made: Provided that if the application is made within a period of sixty days from the date on which, in the opinion of the Commissioner or the Secretary, as the case may be, the grantee concerned became qualified to receive the increase, the Commissioner or Secretary, as the case may be, may increase the grant with effect from the first day of the month in which the grantee became so qualified.

(1) *ter* When a grantee dies his grant shall, notwithstanding anything to the contrary contained in this Act or any other law, be payable to the last day of the month in which he dies.”; and

(b) by the substitution in sub-section (2) for the words “(f) of section *four*” of the words “(iii) of the proviso to section *three*”, by the substitution in the said sub-section for the words “bonus payable to him in terms of section *twelve* of the Pension Laws Amendment Act, 1951 (Act No. 47 of 1951),” of the words “amount and bonus payable to him under any other law by virtue of the fact that he is a grantee”, and by the insertion in the said sub-section after the words “such grant” of the word “amount”.

Amendment of section 18 of Act 36 of 1946, as amended by section 1 of Act 49 of 1954.

34. Section *eighteen* of the Disability Grants Act, 1946, is hereby amended by the substitution for sub-section (1) of the following sub-section:

“(1) If any person has received under this Act or any other law any sum of money which was paid to him by virtue of the fact that he is a grantee and to which he was not entitled, he shall be liable to repay such sum to the Commissioner or the Secretary, as the case may be, unless

33. Artikel *elf* van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig—

(a) deur sub-artikel (1) deur die volgende sub-artikels te vervang:

„(1) Die Kommissaris of die Sekretaris, na gelang van die geval, kan te eniger tyd 'n toelae hersien, en indien hy oortuig is—

(a) dat 'n toelae nie moes toegeken gewees het nie of dat 'n toelae vir 'n kleiner bedrag moes toegeken gewees het, word sodanige toelae geag ingetrek te gewees het of na sodanige kleiner bedrag verminder te gewees het, na gelang van die geval, met ingang vanaf die datum van inwerkingtreding daarvan;

(b) dat 'n toelae ingetrek, verminder of verhoog behoort te word ten gevolge van omstandighede wat ontstaan het na die datum waarop die aanvraag om 'n toelae gedoen is, kan hy na gelang van die omstandighede—

(i) die toelae intrek met ingang vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin, na sy oordeel, die toelae ingetrek behoort te gewees het of ingetrek behoort te word;

(ii) die toelae in ooreenstemming met die bepalings van artikel *nege* verminder met ingang vanaf die eerste dag van die maand wat onmiddellik op die maand volg waarin, na sy oordeel, die toelae aldus verminder moes gewees het of moet word; of

(iii) die toelae in ooreenstemming met die bepalings van artikel *nege* verhoog met ingang vanaf die eerste dag van die maand waarin, na sy oordeel, die toelae aldus verhoog moes gewees het of moet word;

(c) dat 'n toelae wat ingetrek is, herstel behoort te word, kan hy die toelae in ooreenstemming met die bepalings van artikel *nege* herstel met ingang vanaf die eerste dag van die maand waarin, na sy oordeel, die toelae aldus herstel moes gewees het of moet word.

(1)*bis* Indien aanvraag om die verhoging van 'n toelae gedoen word en die Kommissaris of die Sekretaris, na gelang van die geval, oortuig is dat die toelae verhoog behoort te word, kan hy, ondanks enige andersluidende bepaling van hierdie Wet, die toelae in ooreenstemming met die bepalings van artikel *nege* verhoog met ingang vanaf die eerste dag van die maand waarin die aanvraag gedoen word: Met dien verstande dat indien die aanvraag gedoen word binne 'n tydperk van sestig dae vanaf die datum waarop, na die oordeel van die Kommissaris of die Sekretaris, na gelang van die geval, die betrokke begiftigde bevoeg geword het om die verhoging te ontvang, die Kommissaris of die Sekretaris, na gelang van die geval, die toelae kan verhoog met ingang vanaf die eerste dag van die maand waarin die begiftigde aldus bevoeg geword het.

(1)*ter* Wanneer 'n begiftigde te sterwe kom, is sy toelae, ondanks enige andersluidende bepaling van hierdie Wet of 'n ander wet, betaalbaar tot die laaste dag van die maand waarin hy te sterwe kom.”; en

(b) deur in sub-artikel (2) die woorde „(f) van artikel *vier*” deur die woorde „(iii) van die voorbehoudsbepaling by artikel *drie*” te vervang, deur in bedoelde sub-artikel die woorde „bonus aan hom betaalbaar kragtens artikel *twaalf* van die Wysigingswet op die Pensioenwette, 1951 (Wet No. 47 van 1951),” deur die woorde „bedrag en bonus ingevolge enige ander wet aan hom betaalbaar uit hoofde van die feit dat hy 'n begiftigde is” te vervang, en deur in bedoelde sub-artikel na die woorde „sodanige toelae” die woord „bedrag” in te voeg.

34. Artikel *agtien* van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Indien iemand kragtens hierdie Wet of enige ander wet 'n bedrag ontvang het wat aan hom betaal is uit hoofde van die feit dat hy 'n begiftigde is en hy nie daarop geregtig was nie, is hy verplig om daardie bedrag aan die Kommissaris of die Sekretaris, na gelang van die geval, terug te

Wysiging van artikel 11 van Wet 36 van 1946, soos gewysig deur artikel 5 van Wet 49 van 1952 en artikel 1 van Wet 49 van 1954.

Wysiging van artikel 18 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 49 van 1954.

the Commissioner or the Secretary, as the case may be, is satisfied that he received it without the knowledge that he was not entitled thereto: Provided that when such a person dies his estate shall, notwithstanding anything to the contrary contained in this sub-section, be liable to repay such sum or so much thereof as has not been repaid by him or has not been recovered in terms of sub-section (2).”.

Insertion of section 20bis in Act 36 of 1946.

35. The following section is hereby inserted after section *twenty* of the Disability Grants Act, 1946:

“Delegation of Minister's powers. 20bis. The Minister may delegate to the head of department contemplated in sub-section (1) *quat* of section *two* any of the powers conferred upon him by section *two bis* and sub-section (1) of section *fourteen*.”.

Amendment of section 22 of Act 36 of 1946, as amended by section 1 of Act 49 of 1954.

36. Section *twenty-two* of the Disability Grants Act, 1946, is hereby amended by the addition of the following sub-section, the existing section becoming sub-section (1):

“(2) Different regulations may be made under sub-section (1) in respect of different areas or in respect of persons belonging to different classes or races.”.

Amendment of section 6 of Act 36 of 1950.

37. Section *six* of the Finance Act, 1950, is hereby amended by the insertion after the words “any person” of the words “or his estate”.

Amendment of section 17 of Act 52 of 1954.

38. Section *seventeen* of the Pension Laws Amendment Act, 1954, is hereby amended by the substitution for paragraphs (a), (b) and (c) of sub-section (1) of the following paragraphs:

- “(a) eighty-four rand per annum in the case of a white person;
- (b) forty-two rand per annum in the case of a coloured person;
- (c) thirty-four rand eighty cents per annum in the case of an Indian; and
- (d) thirteen rand fifty cents per annum in the case of a native.”.

Amendment of section 7 of Act 58 of 1955.

39. (1) Section *seven* of the Government Service Pensions Act, 1955, is hereby amended by the substitution in paragraph (a) for the word “sixteen” of the word “fifteen”.

(2) Paragraph (a) of the said section *seven*, as that paragraph existed prior to its amendment by sub-section (1) of this section, shall continue to apply in respect of any person who prior to the commencement of this section became a “member” as defined in section *six* of the said Act.

Amendment of section 10 of Act 58 of 1955.

40. Section *ten* of the Government Service Pensions Act, 1955, is hereby amended—

- (a) by the addition at the end of sub-section (3) of the following proviso:

“Provided that if the amount which remains unpaid exceeds the amount payable to the member or his dependants or his estate, the excess shall not be payable.”; and

- (b) by the substitution in sub-section (6) for the word “pound” of the word “rand”.

Amendment of section 30 of Act 58 of 1955.

41. Section *thirty* of the Government Service Pensions Act, 1955, is hereby amended by the insertion in paragraph (b) of sub-section (1) after the word “paid” of the words “from the fund”.

Amendment of section 70 of Act 58 of 1955, as amended by section 36 of Act 67 of 1959 and section 9 of Act 61 of 1960.

42. Section *seventy* of the Government Service Pensions Act, 1955, is hereby amended by the substitution in the definition of “member” for the words “or who has ceased to contribute in terms of section *seventy-three*,” of the words “and includes any person who has ceased so to contribute”.

Amendment of section 73 of Act 58 of 1955, as amended by section 7 of Act 62 of 1957, section 39 of Act 67 of 1959 and section 10 of Act 61 of 1960.

43. Section *seventy-three* of the Government Service Pensions Act, 1955, is hereby amended—

- (a) by the deletion in sub-section (3) of all the words after the words “pensionable emoluments” where they occur for the first time;

- (b) by the substitution for sub-section (4) of the following sub-section:

“(4) If a member in respect of whom sub-section (3) applies, retires or is retired or discharged on pension prior to attaining the age of sixty years

betaal tensy die Kommissaris of die Sekretaris, na gelang van die geval, oortuig is dat hy dit ontvang het sonder om te weet dat hy nie daarop geregtig was nie: Met dien verstande dat wanneer so iemand te sterwe kom, sy boedel, ondanks enige andersluidende bepaling van hierdie sub-artikel, verplig is om bedoelde bedrag of soveel daarvan as wat nie deur hom terugbetaal of ingevolge sub-artikel (2) verhaal is nie, terug te betaal.”

35. Die volgende artikel word hierby na artikel *twintig* van die Wet op Ongeskiktheidstoelaes, 1946, ingevoeg: „Delegering van Minister se bevoegdhede. 20bis. Die Minister kan die bevoegdhede wat artikel *twee bis* en sub-artikel (1) van artikel *veertien* aan hom verleen aan die in sub-artikel (1) *quat* van artikel *twee* beoogde departementshoof deleger.”

Invoeging van artikel 20bis in Wet 36 van 1946.

36. Artikel *twee-en-twintig* van die Wet op Ongeskiktheidstoelaes, 1946, word hierby gewysig deur die volgende sub-artikel by te voeg, terwyl die bestaande artikel sub-artikel (1) word: „(2) Verskillende regulasies kan kragtens sub-artikel (1) uitgevaardig word ten opsigte van verskillende gebiede of ten opsigte van persone van verskillende klasse of rasse.”

Wysiging van artikel 22 van Wet 36 van 1946, soos gewysig deur artikel 1 van Wet 49 van 1954.

37. Artikel *ses* van die Finansiewet, 1950, word hierby gewysig deur na die woord „iemand” die woorde „of sy boedel” in te voeg.

Wysiging van artikel 6 van Wet 36 van 1950.

38. Artikel *sewentien* van die Wysigingswet op die Pensioenwette, 1954, word hierby gewysig deur paragrafe (a), (b) en (c) van sub-artikel (1) deur die volgende paragrafe te vervang:

Wysiging van artikel 17 van Wet 52 van 1954.

- „(a) vier-en-tagtig rand per jaar in die geval van ’n blanke;
- (b) twee-en-veertig rand per jaar in die geval van ’n kleurling;
- (c) vier-en-dertig tagtig sent per jaar in die geval van ’n Indiër; en
- (d) dertien rand vyftig sent per jaar in die geval van ’n naturel.”

39. (1) Artikel *sewe* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig deur in paragraaf (a) die woord „sestien” deur die woord „vyftien” te vervang.

Wysiging van artikel 7 van Wet 58 van 1955.

(2) Paragraaf (a) van bedoelde artikel *sewe*, soos daardie paragraaf bestaan het voor die wysiging daarvan deur sub-artikel (1) van hierdie artikel, bly van toepassing ten opsigte van iemand wat voor die inwerkingtreding van hierdie artikel ’n „lid” geword het soos omskryf in artikel *ses* van bedoelde Wet.

40. Artikel *tien* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig—

Wysiging van artikel 10 van Wet 58 van 1955.

- (a) deur aan die end van sub-artikel (3) die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande dat indien die nog onbetaalde bedrag meer is as die bedrag wat aan die lid of sy afhanklikes of sy boedel betaalbaar is, die oorskot nie betaalbaar is nie.”; en

- (b) deur in sub-artikel (6) die woord „pond” deur die woord „rand” te vervang.

41. Artikel *dertig* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig deur in paragraaf (b) van sub-artikel (1) na die woorde „pensioen wat” die woorde „uit die fonds” in te voeg.

Wysiging van artikel 30 van Wet 58 van 1955.

42. Artikel *sewentig* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig deur in die omskrywing van „lid” die woorde „of wat ooreenkomstig artikel *drie-en-sewentig* sy bydraes gestaak het,” deur die woorde „en ook iemand wat opgehou het om aldus by te dra” te vervang.

Wysiging van artikel 70 van Wet 58 van 1955, soos gewysig deur artikel 36 van Wet 67 van 1959 en artikel 9 van Wet 61 van 1960.

43. Artikel *drie-en-sewentig* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig—

Wysiging van artikel 73 van Wet 58 van 1955,

- (a) deur in sub-artikel (3) al die woorde na die woorde „pensioengewende verdienste” waar hulle vir die eerste maal voorkom, te skrap;

soos gewysig deur artikel 7 van Wet 62 van 1957,

- (b) deur sub-artikel (4) deur die volgende sub-artikel te vervang:

„(4) Indien ’n lid ten opsigte van wie sub-artikel (3) van toepassing is, met pensioen aftree of afgedank of ontslaan word voordat hy die leeftyd van sestig

van Wet 61 van 1959 en artikel 10 van Wet 61 van 1960.

and becomes entitled to or is granted an annuity under this Act or any ordinance governing his pension rights, he shall, after such retirement or discharge, continue to contribute to the fund up to and including the day immediately preceding the day on which he attains that age, at the rate of two per cent. of his pensionable emoluments immediately prior to his retirement or discharge.”;

(c) by the deletion in sub-section (7) of all the words after the words “as the case may be”; and

(d) by the substitution for sub-section (9) of the following sub-section:

“(9) If a member is suspended from his office or post he shall, on such conditions as the Treasury may determine, contribute in respect of the period of suspension, and the contributions so to be made by him shall—

(a) if he is re-instated in that office or post or in another office or post, be deducted from the first amount of his pensionable emoluments paid after such re-instatement; or

(b) if he dies or retires or is retired or discharged during the period of suspension, be deducted from any pension or other amount payable to or in respect of him under this Act or any ordinance governing his pension rights.”.

Amendment of section 86 of Act 58 of 1955, as amended by section 8 of Act 62 of 1957 and section 12 of Act 61 of 1960.

44. Section *eighty-six* of the Government Service Pensions Act, 1955, is hereby amended by the substitution for sub-paragraph (i) of paragraph (c) of sub-section (1) of the following sub-paragraph:

“(i) he is a person to whom sub-section (3) of section *ninety-three* refers;”.

Amendment of section 101 of Act 58 of 1955, as amended by section 47 of Act 67 of 1959.

45. Section *one hundred and one* of the Government Service Pensions Act, 1955, is hereby amended by the substitution for sub-section (3) of the following sub-section:

“(3) Notwithstanding anything contained in sub-section (1) or in any other law—

(a) any amount which is payable by an officer or employee to the Government at the date of his retirement or discharge or which the Government is liable to pay in respect of such an officer or employee; or

(b) any amount which, in accordance with the provisions of section *forty-seven* of the Pension Laws Amendment Act, 1943, has been paid to any person by way of allowance or bonus and to which that person was not entitled,

may be deducted from the pension payable to such an officer, employee or person under this Act or any other law contemplated in sub-section (1), in a lump sum or in such instalments as the Treasury may determine.”.

Amendment of section 15 of Act 61 of 1960.

46. Section *fifteen* of the Pension Laws Amendment Act, 1960, is hereby amended by the substitution for paragraphs (a), (b) and (c) of sub-section (1) of the following paragraphs:

“(a) forty-eight rand per annum in the case of a white person;

(b) twenty-four rand per annum in the case of a coloured person;

(c) twenty rand forty cents per annum in the case of an Indian; and

(d) three rand per annum in the case of a native.”.

Substitution of the words “the Union” in certain laws.

47. (1) The Old Age Pensions Act, 1928, the Blind Persons Act, 1936, and the Disability Grants Act, 1946, are hereby amended by the substitution for the words “the Union” wherever they occur in those Acts, of the words “the Republic”.

(2) Part II of the War Pensions Act, 1941, is hereby amended by the substitution for the words “the Union” wherever they occur in that Part, except in section *twenty-eight*, of the words “the Republic”.

jaar bereik en kragtens hierdie Wet of 'n ordonnansie wat sy pensioenregte beheer, op 'n jaargeld geregtig word of 'n jaargeld daarkragtens aan hom toegeken word, moet hy na sodanige uitdienstreding of ontslag voortgaan om tot en met die dag onmiddellik voor die dag waarop hy daardie leeftyd bereik, tot die fonds by te dra teen twee persent van sy pensioengewende verdienste onmiddellik voor sy uitdienstreding of ontslag.”;

- (c) deur in sub-artikel (7) al die woorde na die woorde „na gelang van die geval” te skrap; en
- (d) deur sub-artikel (9) deur die volgende sub-artikel te vervang:
 - „(9) Indien 'n lid in sy betrekking of pos geskors word, moet hy op die voorwaardes wat die Tesourie bepaal, bydra ten opsigte van die tydperk van skorsing, en die bydraes wat aldus deur hom gemaak moet word, word—
 - (a) indien hy in daardie betrekking of pos of in 'n ander betrekking of pos herstel word, afgetrek van die eerste bedrag van sy pensioengewende verdienste wat na bedoelde herstelling betaal word; of
 - (b) indien hy gedurende die tydperk van skorsing te sterwe kom of aftree of afgedank of ontslaan word, afgetrek van enige pensioen of ander bedrag aan of ten opsigte van hom betaalbaar kragtens hierdie Wet of enige ordonnansie wat sy pensioenregte beheer.”.

44. Artikel *ses-en-tagtig* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig deur sub-paragraaf (i) van paragraaf (c) van sub-artikel (1) deur die volgende sub-paragraaf te vervang:

„(i) hy 'n in sub-artikel (3) van artikel *drie-en-negentig* bedoelde persoon is;”.

Wysiging van artikel 86 van Wet 58 van 1955, soos gewysig deur artikel 8 van Wet 62 van 1957 en artikel 12 van Wet 61 van 1960.

45. Artikel *honderd-en-een* van die Regeringsdiens-pensioenwet, 1955, word hierby gewysig deur sub-artikel (3) deur die volgende sub-artikel te vervang:

„(3) Ondanks die bepalinge van sub-artikel (1) of enige ander wet kan—

- (a) 'n bedrag wat deur 'n amptenaar of werknemer aan die Regering betaalbaar is op die datum van sy uitdienstreding of ontslag of wat die Regering ten opsigte van so 'n amptenaar of werknemer moet betaal; of
- (b) 'n bedrag wat ooreenkomstig die bepalinge van artikel *sewe-en-veertig* van die Wysigingswet op die Pensioenwette, 1943, aan enige persoon betaal is by wyse van toelae of bonus en waarop so 'n persoon nie geregtig was nie,

in 'n enkele bedrag of sodanige paaiemente as wat die Tesourie bepaal, afgetrek word van die pensioen aan so 'n amptenaar, werknemer of persoon kragtens hierdie Wet of enige ander in sub-artikel (1) beoogde wet betaalbaar.”.

Wysiging van artikel 101 van Wet 58 van 1955, soos gewysig deur artikel 47 van Wet 67 van 1959.

46. Artikel *vyftien* van die Wysigingswet op die Pensioenwette, 1960, word hierby gewysig deur paragrawe (a), (b) en (c) van sub-artikel (1) deur die volgende paragrawe te vervang:

„(a) agt-en-veertig rand per jaar in die geval van 'n blanke;

(b) vier-en-twintig rand per jaar in die geval van 'n kleurling;

(c) twintig rand veertig sent per jaar in die geval van 'n Indiër; en

(d) drie rand per jaar in die geval van 'n naturel.”.

Wysiging van artikel 15 van Wet 61 van 1960.

47. (1) Die Ouderdomspensioenwet, 1928, die Wet op Blindes, 1936, en die Wet op Ongeskiktheidstoelae, 1946, word hierby gewysig deur die woorde „die Unie” waar hulle ook al in daardie Wette voorkom, deur die woorde „die Republiek” te vervang.

(2) Deel II van die Oorlogspensioenwet, 1941, word hierby gewysig deur die woorde „die Unie” waar hulle ook al in daardie Deel, behalwe in artikel *agt-en-twintig*, voorkom, deur die woorde „die Republiek” te vervang.

Vervanging van die woorde „die Unie” in sekere wette.

Short title
and date of
commencement
of certain
provisions.

48. (1) This Act shall be called the Pension Laws Amendment Act, 1961.

(2) The amendments effected by sections *six, eight, nine, ten, eleven, fifteen, sixteen, seventeen, eighteen, twenty-two, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight* and *thirty-five*, shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*, and different dates may be so fixed in respect of the different amendments.

(3) The amendments effected by—

(a) paragraph (a) of section *one*, paragraph (a) of section *nineteen* and paragraph (a) of section *twenty-nine*, shall be deemed to have come into operation on the first day of April, 1961, and if any person who would have become qualified on or after that date to receive a pension or grant if the said amendments had in fact been in operation on that date, applies for a pension or a grant within a period of sixty days from the date of promulgation of this Act, the pension or grant, as the case may be, may be granted with effect from the first day of the month in which such person would have become so qualified;

(b) paragraph (b) of section *one*, section *three*, section *four*, paragraph (a) of section *five* section *twelve*, section *thirteen*, section *twenty-one*, paragraph (b) of section *twenty-nine*, paragraph (b) of section *thirty-one*, section *thirty-two*, paragraph (a) of section *thirty-three*, section *thirty-eight* and section *forty-six*, shall be deemed to have come into operation on the first day of April, 1961;

(c) paragraph (a) of section *forty* shall be deemed to have come into operation on the first day of February, 1958;

(d) section *forty-one* shall be deemed to have come into operation on the first day of June, 1960;

(e) section *forty-two* and paragraphs (a), (b) and (d) of section *forty-three*, shall be deemed to have come into operation on the first day of January, 1960;

(f) paragraph (c) of section *forty-three* shall be deemed to have come into operation on the fourteenth day of February, 1961;

(g) section *forty-four* shall be deemed to have come into operation on the twenty-fourth day of June, 1955; and

(h) section *forty-seven* shall be deemed to have come into operation on the thirty-first day of May, 1961.

48. (1) Hierdie Wet heet die Wysigingswet op die Pensioenwette, 1961. Kort titel en datum van inwerking-treding van sekere bepalinge.

(2) Die wysigings aangebring deur artikels *ses, agt, nege, tien, elf, vyftien, sestien, sewentien, agtien, twee-en-twintig, vier-en-twintig, vyf-en-twintig, ses-en-twintig, sewe-en-twintig, agt-en-twintig* en *vyf-en-dertig*, tree in werking op 'n datum wat deur die Staatspresident by proklamasie in die *Staatskoerant* bepaal word, en verskillende datums kan ten opsigte van die verskillende wysigings aldus bepaal word.

(3) Die wysigings aangebring deur—

- (a) paragraaf (a) van artikel *een*, paragraaf (a) van artikel *negentien* en paragraaf (a) van artikel *nege-en-twintig*, word geag op die eerste dag van April 1961 in werking te getree het en as iemand wat op of na daardie datum bevoeg sou geraak het om 'n pensioen of toelae te ontvang indien bedoelde wysigings inderdaad op daardie datum in werking was, aansoek om 'n pensioen of toelae doen binne 'n tydperk van sestig dae vanaf die datum van afkondiging van hierdie Wet, kan die pensioen of toelae, na gelang van die geval, toegeken word met ingang vanaf die eerste dag van die maand waarin so iemand aldus bevoeg sou geraak het;
- (b) paragraaf (b) van artikel *een*, artikel *drie*, artikel *vier*, paragraaf (a) van artikel *vyf*, artikel *twaalf*, artikel *dertien*, artikel *een-en-twintig*, paragraaf (b) van artikel *nege-en-twintig*, paragraaf (b) van artikel *een-en-dertig*, artikel *twee-en-dertig*, paragraaf (a) van artikel *drie-en-dertig*, artikel *agt-en-dertig* en artikel *ses-en-veertig*, word geag op die eerste dag van April 1961 in werking te getree het;
- (c) paragraaf (a) van artikel *veertig* word geag op die eerste dag van Februarie 1958 in werking te getree het;
- (d) artikel *een-en-veertig* word geag op die eerste dag van Junie 1960 in werking te getree het;
- (e) artikel *twee-en-veertig* en paragrafe (a), (b) en (d) van artikel *drie-en-veertig* word geag op die eerste dag van Januarie 1960 in werking te getree het;
- (f) paragraaf (c) van artikel *drie-en-veertig* word geag op die veertiende dag van Februarie 1961 in werking te getree het;
- (g) artikel *vier-en-veertig* word geag op die vier-en-twintigste dag van Junie 1955 in werking te getree het; en
- (h) artikel *sewe-en-veertig* word geag op die een-en-dertigste dag van Mei 1961 in werking te getree het.

No. 79, 1961.]

ACT

To provide for the establishment of urban Bantu councils, the conferring on certain Bantu of civil and criminal jurisdiction in urban areas, the establishment of community guards in certain areas, and matters incidental thereto, and to amend the Natives (Urban Areas) Consolidation Act, 1945.

(English text signed by the State President.)
(Assented to 30th June, 1961.)

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

Definitions and interpretation.

1. (1) In this Act, unless the context otherwise indicates, any expression to which a meaning has been assigned in the Natives (Urban Areas) Consolidation Act, 1945 (Act No. 25 of 1945), bears the meaning so assigned thereto, and—
- (i) "Bantu" has the same meaning as "Native"; (i)
 - (ii) "principal Act" means the Natives (Urban Areas) Consolidation Act, 1945; (iii)
 - (iii) "this Act" includes any regulation; (ii)
 - (iv) "urban Bantu council" means a council established in terms of section *two*; (iv)
 - (v) "urban Bantu residential area" includes a location, a native hostel and a native village. (v)
- (2) This Act and the principal Act shall be construed as if they formed one Act.

Establishment of urban Bantu councils.

2. (1) Subject to the provisions of sub-section (2) an urban local authority may establish an urban Bantu council for—
- (a) any urban Bantu residential area under its jurisdiction or any portion of such area or for any such area and such portion or two or more such areas or two or more portions of such areas jointly; or
 - (b) the Bantu belonging to any national unit referred to in sub-section (1) of section *two* of the Promotion of Bantu Self-government Act, 1959 (Act No. 46 of 1959), and resident in any urban Bantu residential area under its jurisdiction or any portion of such area or in any such area and such portion or two or more such areas or two or more portions of such areas.
- (2) Before establishing an urban Bantu council in terms of sub-section (1) for or in respect of any area the urban local authority shall—
- (a) if such area or any portion thereof coincides with or includes or falls within an area for which a native advisory board has been established in terms of section *twenty-one* of the principal Act, consult such board in regard thereto; and
 - (b) if such first-mentioned area or any portion thereof is not included in any such last-mentioned area, so consult the Bantu community in the area which is not so included.
- (3) An urban local authority shall—
- (a) if requested by a native advisory board established by it in terms of section *twenty-one* of the principal Act, to establish an urban Bantu council referred to in sub-section (1) of this section for or in respect of the area or any portion of the area for which such board was so established, establish such a council in accordance with such request; and
 - (b) establish such a council for or in respect of any area for or in respect of which it may establish a council in terms of sub-section (1), if the Minister, after consultation with the Bantu community in such area, is satisfied that such community desires that council to be established and he directs such authority to establish it.

No. 79, 1961.]

WET

Om voorsiening te maak vir die instelling van stedelike Bantoe-rade, die verlening van siviele en strafregtelike jurisdiksie in stedelike gebiede aan sekere Bantoes, die instelling van gemeenskapswagte in sekere gebiede, en aangeleenthede wat daarmee in verband staan, en om die Naturelle (Stadsgebiede) Konsolidasiewet, 1945, te wysig.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

1. (1) In hierdie Wet, tensy uit die samehang anders blyk, het 'n uitdrukking waaraan 'n betekenis toegeskryf is in die Naturelle (Stadsgebiede) Konsolidasiewet, 1945 (Wet No. 25 van 1945), die betekenis aldus daaraan toegeskryf, en beteken—
- Woordomskrywing
en vertolking.
- (i) „Bantoe” dieselfde as „Naturel”; (i)
 - (ii) „hierdie Wet” ook 'n regulasie; (iii)
 - (iii) „Hoofwet” die Naturelle (Stadsgebiede) Konsolidasiewet, 1945; (ii)
 - (iv) „stedelike Bantoe-raad” 'n raad ingestel ingevolge artikel twee; (iv)
 - (v) „stedelike Bantoe-woongebied” ook 'n lokasie, naturelletehuis en naturelledorp. (v)
- (2) Hierdie Wet en die Hoofwet word uitgelê asof hulle een wet uitmaak.

2. (1) 'n Stedelike plaaslike bestuur kan met inagneming van die bepalings van sub-artikel (2) 'n stedelike Bantoe-raad instel vir—
- Instelling
van stedelike
Bantoe-rade.

- (a) 'n stedelike Bantoe-woongebied onder sy gesag of 'n gedeelte van so 'n gebied of vir so 'n gebied en so 'n gedeelte of twee of meer sodanige gebiede of twee of meer gedeeltes van sodanige gebiede gesamentlik; of
- (b) die Bantoes wat behoort tot 'n volkseenheid vermeld in sub-artikel (1) van artikel twee van die Wet op die Bevordering van Bantoe-selfbestuur, 1959 (Wet No. 46 van 1959), en woonagtig is in 'n stedelike Bantoe-woongebied onder sy gesag of 'n gedeelte van so 'n gebied of in so 'n gebied en so 'n gedeelte of twee of meer sodanige gebiede of twee of meer gedeeltes van sodanige gebiede.

- (2) Voordat 'n stedelike plaaslike bestuur 'n stedelike Bantoe-raad vir of ten opsigte van 'n gebied instel ingevolge sub-artikel (1) moet hy—

- (a) indien dié gebied of 'n gedeelte daarvan saamval met of geleë is in 'n gebied waarvoor 'n adviserende naturellekomitee ingestel is ingevolge artikel een-en-twintig van die Hoofwet, of so 'n gebied insluit, dié komitee in verband daarmee raadpleeg; en
 - (b) indien sodanige eersgenoemde gebied of 'n gedeelte daarvan nie ingesluit is by 'n sodanige laasgenoemde gebied nie, die Bantoe-gemeenskap in die gebied wat nie só ingesluit is nie, aldus raadpleeg.
- (3) 'n Stedelike plaaslike bestuur moet—
- (a) indien hy deur 'n adviserende naturellekomitee wat deur hom ingestel is ingevolge artikel een-en-twintig van die Hoofwet, versoek word om 'n stedelike Bantoe-raad vermeld in sub-artikel (1) van hierdie artikel in te stel vir of ten opsigte van die gebied of 'n gedeelte van die gebied waarvoor sodanige komitee ingestel is, so 'n raad in ooreenstemming met dié versoek instel; en
 - (b) so 'n raad vir of ten opsigte van 'n gebied instel waarvoor of ten opsigte waarvan hy 'n raad kan instel ingevolge sub-artikel (1), indien die Minister, ná oorlegpleging met die Bantoe-gemeenskap in dié gebied, oortuig is dat dié gemeenskap verlang dat daardie raad ingestel word en hy genoemde bestuur gelas om dit in te stel.

(4) An urban local authority may at the request of an urban Bantu council established by it, alter the area for or in respect of which such council was established, by adding thereto or excising therefrom any urban Bantu residential area under its control or any portion of such an area or dissolve such council and establish another urban Bantu council in the place thereof.

Constitution
of urban
Bantu
councils.

3. (1) An urban Bantu council shall consist of so many elected and selected Bantu, in all not being less than six, as the urban local authority may determine: Provided that the number so determined in respect of the members to be selected shall not exceed the number so determined in respect of those to be elected.

(2) Subject to the provisions of sub-section (1) the urban local authority may at any time at the request of an urban Bantu council, increase or decrease the number of members of that council.

(3) (a) Only Bantu resident in the urban area in question shall be qualified to be elected as members of an urban Bantu council and to hold office as elected members thereof.

(b) The members of an urban Bantu council—

(i) who are to be elected shall—

(aa) in the case of an urban Bantu council established for Bantu belonging to a particular national unit, be elected by Bantu belonging to that national unit and resident in the area in respect of which that council has been established and having the prescribed qualifications; and

(bb) in the case of any other urban Bantu council, be elected by Bantu resident in the area for which that council has been established and having the prescribed qualifications; and

(ii) who are to be selected, shall be selected, after their candidature has been approved by the Minister and the urban local authority, by and from the representatives of Bantu chiefs recognised in the manner prescribed by the Minister and who are—

(aa) in the case of an urban Bantu council established for Bantu belonging to a particular national unit, members of that unit; and

(bb) in the case of any other urban Bantu council, members of national units of which, in the opinion of the urban local authority, there are so many members resident in the area for which that council has been established that they should be represented on that council,

and shall be qualified to hold office as selected members only so long as they are such representatives.

Powers, functions
and duties of
urban Bantu
councils.

4. (1) An urban Bantu council and the members thereof shall exercise the powers and perform the functions and duties which in terms of the principal Act or any other law are conferred or imposed upon a native advisory board established in terms of section *twenty-one* of that Act and the members thereof, respectively, as if such council were a board so established.

(2) An urban Bantu council shall also—

(a) in respect of the area for or in respect of which it has been established, exercise such powers and perform such functions and duties of an urban local authority in respect of one or more of the following matters in connection with Bantu as the urban local authority may after consultation with the Administrator in question assign to such council with the concurrence of and subject to such conditions as may be determined by the Minister:

(i) the lay out of the area;

(ii) the accommodation of Bantu not living under conditions of family life;

(iii) the removal of persons unlawfully resident in the area;

(iv) the unlawful occupation of land and buildings;

(v) the management and control of the area (including the determination of the order of priority to be observed in the allocation of residential facilities) and the maintenance of good order therein;

(4) 'n Stedelike plaaslike bestuur kan op versoek van 'n stedelike Bantoraad deur hom ingestel die gebied waarvoor of ten opsigte waarvan daardie raad ingestel is, verander deur enige stedelike Bantoe-woongebied onder sy gesag of enige gedeelte van so 'n gebied daarby te voeg of daarvan uit te sluit of so 'n raad ontbind en 'n ander stedelike Bantoraad in die plek daarvan instel.

3. (1) 'n Stedelike Bantoraad bestaan uit soveel verkose en gekose Bantoes as wat die stedelike plaaslike bestuur bepaal, maar altesaam nie minder as ses nie: Met dien verstande dat die aantal wat aldus bepaal word ten opsigte van die lede wat gekies moet word, nie groter mag wees nie as die aantal wat aldus bepaal word ten opsigte van diegene wat verkies moet word.

Samestelling
van stedelike
Bantorade.

(2) Behoudens die bepalings van sub-artikel (1) kan die stedelike plaaslike bestuur op versoek van 'n stedelike Bantoraad, die aantal lede van dié raad te eniger tyd vermeerder of verminder.

(3) (a) Slegs Bantoes wat in die betrokke stadsgebied woonagtig is, is bevoeg om as lede van 'n stedelike Bantoraad verkies te word en om as verkose lede daarvan aan te bly.

(b) Die lede van 'n stedelike Bantoraad—

(i) wat verkies moet word, word—

(aa) in die geval van 'n stedelike Bantoraad ingestel vir Bantoes wat tot 'n bepaalde volkseenheid behoort, verkies deur Bantoes wat tot dié volkseenheid behoort, woonagtig is in die gebied ten opsigte waarvan dié raad ingestel is en die voorgeskrewe kwalifikasies besit; en

(bb) in die geval van enige ander stedelike Bantoraad, verkies deur Bantoes wat woonagtig is in die gebied waarvoor dié raad ingestel is, en die voorgeskrewe kwalifikasies besit; en

(ii) wat gekies moet word, word gekies, ná goedkeuring van hul kandidatuur deur die Minister en die stedelike plaaslike bestuur, deur en uit die verteenwoordigers van Bantoe-kapteins wat op die wyse deur die Minister voorgeskryf, erken is en wat—

(aa) in die geval van 'n stedelike Bantoraad ingestel vir Bantoes wat tot 'n bepaalde volkseenheid behoort, lede van dié eenheid is; en

(bb) in die geval van enige ander stedelike Bantoraad, lede is van volkseenhede waarvan daar, volgens die oordeel van die stedelike plaaslike bestuur, soveel lede woonagtig is in die gebied waarvoor daardie raad ingestel is, dat hulle in dié raad verteenwoordig moet word,

en is bevoeg om as gekose lede aan te bly slegs solank hulle sodanige verteenwoordigers is.

4. (1) 'n Stedelike Bantoraad en die lede daarvan oefen die bevoegdhede uit en verrig die funksies en pligte wat ingevolge die Hoofwet of enige ander wet verleen word aan of gelê word op onderskeidelik 'n adviserende natureskomitee ingestel ingevolge artikel *een-en-twintig* van die Hoofwet en die lede daarvan, asof dié raad 'n komitee is wat aldus ingestel is.

Bevoegdhede,
funksies en
pligte van
stedelike
Bantorade.

(2) 'n Stedelike Bantoraad—

(a) oefen ook dié bevoegdhede van 'n stedelike plaaslike bestuur uit en verrig dié funksies en pligte daarvan ten opsigte van die gebied waarvoor of ten opsigte waarvan dit ingestel is, ten opsigte van een of meer van die volgende aangeleenthede in verband met Bantoes wat die stedelike plaaslike bestuur ná oorlegpleging met die betrokke Administrateur aan so 'n raad opdra met die instemming van en onderworpe aan die voorwaardes bepaal deur die Minister:

(i) die uitlê van die gebied;

(ii) die huisvesting van Bantoes wat geen familie-lede lei nie;

(iii) die verwydering van persone wat onwettiglik in die gebied woonagtig is;

(iv) die onwettige okkupasie van grond en geboue;

(v) die bestuur van en beheer oor die gebied (met inbegrip van die vasstelling van die voorrang-orde wat by die toewysing van woongeriewe gevolg moet word) en die handhawing van die goeie orde daarin;

- (vi) the erection and use of dwellings, buildings and other structures, and the removal or destruction of unauthorized or abandoned buildings or structures;
 - (vii) the allotment of sites for church or school purposes;
 - (viii) the prohibition, regulation or restriction of the keeping of animals, and the grazing on any commonage of stock belonging to persons living in the area;
 - (ix) the prohibition or the regulation of entry into or sojourn in the area;
 - (x) the provision of sanitary, health and medical services;
 - (xi) the moral and social welfare of persons living in the area;
- (b) have power to control and manage, subject to the provisions of this Act, a community guard established in terms of section *seven* in respect of the area;
- (c) consider and report to the Chief Native Commissioner in question or the Native Commissioner in question on any matter referred to it by such Chief Native Commissioner or Native Commissioner or which it deems it advisable so to report on;
- (d) if it has been established for the Bantu belonging to a particular national unit, assist and advise any representative recognized in respect of that national unit in terms of section *four* of the Promotion of Bantu Self-government Act, 1959 (Act No. 46 of 1959), in regard to matters affecting such Bantu;
- (e) exercise such other powers and perform such other functions and duties as in the opinion of the Minister ought to be exercised or performed by an urban Bantu council in respect of the area for or in respect of which it has been established and as the Minister may after consultation with the Administrator in question assign to it with the concurrence of the urban local authority in question and subject to such conditions as the Minister may determine;
- (f) have power, subject to the provisions of any applicable law, to provide for any matter relating to the exercise of its powers or the performance of its functions or duties for which it considers it expedient to provide, including provision for the delegation of executive powers to a committee of such council or any Bantu designated by it.

(3) If the Minister after a report by the Native Affairs Commission established or deemed to have been established under the Native Affairs Act, 1959 (Act No. 55 of 1959), is satisfied that the concurrence of an urban local authority referred to in paragraph (e) of sub-section (2) of this section is in regard to any matter being withheld unreasonably, he may in regard to such matter act in terms of that paragraph without such concurrence.

Conferring of civil and criminal jurisdiction on certain Bantu.

5. (a) The Minister may confer on a Bantu designated by an urban Bantu council who is a member of such council or a representative of a Bantu chief recognized for the purposes of sub-section (3) of section *three*, in respect of the area for or in respect of which such council was established, the same power and jurisdiction as in terms of sections *twelve* and *twenty* of the Native Administration Act, 1927 (Act No. 38 of 1927), may be conferred on a Bantu chief or headman.
- (b) Subject to the provisions of section *six* the appropriate provisions of the said sections *twelve* and *twenty* and any regulations made thereunder, shall *mutatis mutandis* apply in connection with any power or jurisdiction conferred on any person in terms of paragraph (a).

Consultation with urban Bantu council in exercise of civil and criminal jurisdiction in urban area by Bantu.

6. No judgment, decision or direction given or order issued by any person in the exercise of any power or jurisdiction conferred on him in terms of section *five* or by any person referred to in sub-section (2) of section *five* of the Promotion of Bantu Self-government Act, 1959 (Act No. 46 of 1959), in the exercise of any power or jurisdiction conferred on him in terms of section *twelve* or *twenty* of the Native Administration

- (vi) die oprigting en gebruik van wonings, geboue en ander bouwerke, en die verwydering of sloping van ongemagtigde of verlate geboue of bouwerke;
- (vii) die toekenning van persele vir kerk- of skool-doeleindes;
- (viii) die verbod op of die reëling of beperking van die aanhou van diere, en die wei op 'n gemeenskaplike weiveld, van vee wat behoort aan persone wat in die gebied woon;
- (ix) die verbod op of die reëling van binnekoms of tydelike verblyf in die gebied;
- (x) die verskaffing van sanitêre dienste, gesondheids-dienste en mediese dienste;
- (xi) die sedelike en maatskaplike welsyn van die persone wat in die gebied woon;
- (b) is bevoeg om, onderworpe aan die bepalings van hierdie Wet, 'n gemeenskapswag ten opsigte van die gebied ingestel ingevolge artikel *sewe*, te beheer en te bestuur;
- (c) moet ná oorweging verslag uitbring aan die betrokke Hoofnaturellekommissaris of Naturellekommissaris oor enige aangeleentheid wat genoemde Hoofnaturellekommissaris of Naturellekommissaris na hom verwys of wat hy dit wenslik ag om aldus verslag oor uit te bring;
- (d) moet, indien hy ingestel is vir Bantoes wat tot 'n bepaalde volkseenheid behoort, enige verteenwoordiger wat ten opsigte van dié volkseenheid erken is ingevolge artikel *vier* van die Wet op die Bevordering van Bantoe-selfbestuur, 1959 (Wet No. 46 van 1959), bystand en advies verleen betreffende aangeleenthede wat sodanige Bantoes raak;
- (e) oefen die ander bevoegdhede uit en verrig die ander funksies en pligte wat, volgens die oordeel van die Minister, deur 'n stedelike Bantoeeraad uitgeoefen of verrig behoort te word ten opsigte van die gebied waarvoor of ten opsigte waarvan hy ingestel is en wat die Minister, na oorlegpleging met die betrokke Administrateur, aan hom opdra met die instemming van die betrokke stedelike plaaslike bestuur en onderworpe aan die voorwaardes wat die Minister bepaal;
- (f) is bevoeg om met inagneming van die bepalings van enige toepaslike wet, voorsiening te maak vir enige aangeleentheid met betrekking tot die uitoefening van sy bevoegdhede of die verrigting van sy funksies of pligte waarvoor hy dit raadsaam ag om voorsiening te maak, met inbegrip van voorsiening vir die delegering van uitvoerende bevoegdhede aan 'n komitee van so 'n raad of 'n Bantoe deur hom aangewys.
- (3) Indien die Minister ná 'n verslag deur die Naturellesake-kommissie wat ingestel is of geag word ingestel te wees kragtens die Wet op Naturellesake, 1959 (Wet No. 55 van 1959), oortuig is dat die instemming van 'n stedelike plaaslike bestuur vermeld in paragraaf (e) van sub-artikel (2) van hierdie artikel, met betrekking tot enige aangeleentheid op onredelike wyse weerhou word, kan hy met betrekking tot dié aangeleentheid ingevolge daardie paragraaf optree sonder sodanige instemming.
5. (a) Die Minister kan aan 'n Bantoe wat deur 'n stedelike Bantoeeraad aangewys is, en 'n lid van sodanige raad of 'n verteenwoordiger van 'n Bantoe kaptein, erken vir die doeleindes van sub-artikel (3) van artikel *drie*, is, ten opsigte van die gebied waarvoor of ten opsigte waarvan sodanige raad ingestel is, dieselfde bevoegdheid en regsmag verleen wat ingevolge artikels *twaalf* en *twintig* van die Naturelle-administrasie Wet, 1927 (Wet No. 38 van 1927), aan 'n Bantoe kaptein of -hoofman verleen kan word.
- (b) Behoudens die bepalings van artikel *ses* is die toepaslike bepalings van genoemde artikels *twaalf* en *twintig* en regulasies daarkragtens uitgevaardig, *mutatis mutandis* van toepassing in verband met 'n bevoegdheid of regsmag wat aan iemand ingevolge paragraaf (a) verleen is.
6. Geen uitspraak, beslissing, opdrag of bevel gedoen of uitgereik deur iemand by die uitoefening van 'n bevoegdheid of regsmag wat aan hom ingevolge artikel *vyf* verleen is, of deur iemand vermeld in sub-artikel (2) van artikel *vyf* van die Wet op die Bevordering van Bantoe-selfbestuur, 1959 (Wet No. 46 van 1959), by die uitoefening van 'n bevoegdheid of regsmag wat aan hom ingevolge artikel *twaalf* of *twintig* van die Naturelle-

Verlening van siviele en strafregtelike jurisdiksie aan sekere Bantoes.

Oorlegpleging met stedelike Bantoeeraad by uitoefening van siviele en strafregtelike jurisdiksie in stadsgebied deur Bantoes.

Act, 1927 (Act No. 38 of 1927), shall be invalid merely by reason of the fact that it was given or issued by the person in question after consultation with any urban Bantu council or any member of such a council.

Establishment and functions of community guards.

7. (1) The Minister may after consultation with the Minister of Justice and an urban Bantu council or two or more such councils jointly establish for the area or areas for or in respect of which such council has been established or those councils have been established a community guard for—

- (a) the preservation of the safety of the inhabitants of the area in question;
- (b) the maintenance of law and order therein; and
- (c) the prevention of crime therein.

(2) The constitution of any community guard so established, the control and management thereof and the appointment, powers, functions, duties and discipline of the members thereof shall be as prescribed by the Minister.

(3) Nothing in this section contained shall be construed as derogating from the functions of the South African Police or from the powers, functions and duties of a member thereof.

Finances of urban Bantu councils.

8. (1) An urban Bantu council shall pay over to the urban local authority in question—

- (a) every amount received by such council or any member thereof by virtue of the exercise of any power or the performance of any function or duty under or in terms of the provisions of this Act;
- (b) every amount collected in respect of a fine imposed by a person in the exercise of criminal jurisdiction conferred on him in terms of section *five*.

(2) The urban local authority shall pay into its native revenue account—

- (a) every amount paid over to it in terms of paragraph (a) of sub-section (1) which would ordinarily have been paid by it into such account;
- (b) every amount paid over to it in terms of paragraph (b) of the said sub-section.

(3) The native revenue account of the urban local authority in question shall be chargeable with—

- (a) any expenditure incurred by such local authority in connection with any urban Bantu council established by it;
- (b) any expenditure incurred with the approval of such local authority by such council or any member thereof in the exercise of any power or the performance of any function or duty under or in terms of this Act;
- (c) any expenditure incurred with the approval of such local authority by a person in the exercise of criminal jurisdiction conferred on him in terms of section *five*.

(4) If an urban local authority has established an urban Bantu council any estimates of expenditure referred to in sub-section (5) of section *nineteen* of the principal Act shall, except in so far as it relates to the appropriation of moneys from the native services levy fund, be prepared by such local authority after consultation with such council in the manner determined by such local authority or, if the Minister is satisfied that a manner so determined does not afford an opportunity for proper consultation, in the manner then determined by the Minister.

Abolition of native advisory boards.

9. (1) If an urban Bantu council is established for or in respect of any portion of any area for which a native advisory board has been established in terms of section *twenty-one* of the principal Act, such board shall cease to exercise any power or perform any function or duty in respect of that portion of such area, and if such council is established for or in respect of the whole of the area for which a native advisory board has been so established, such board shall cease to exist.

(2) An urban local authority shall at the request of a native advisory board established by it, dissolve such board.

(3) As from the commencement of this Act no native advisory board shall be established in terms of section *twenty-one* of the principal Act.

(4) Except as provided in sub-section (4) of section *eight* any reference in the principal Act or any other law to a native advisory board shall, in relation to any area for or in respect of which an urban Bantu council has been established, be construed as a reference to such council.

administrasie Wet, 1927 (Wet No. 38 van 1927), verleen is, is ongeldig nie slegs omdat dit deur die betrokke persoon gedoen of uitgereik is ná oorlegpleging met 'n stedelike Bantoeraad of 'n lid van so 'n raad.

7. (1) Die Minister kan na oorlegpleging met die Minister van Justisie en 'n stedelike Bantoeraad of twee of meer sodanige rade gesamentlik, vir die gebied of gebiede waarvoor of ten opsigte waarvan sodanige raad of rade ingestel is, 'n gemeenskapswag instel vir—

Instelling en funksies van gemeenskapswagte.

- (a) die bewaring van die veiligheid van die inwoners van die betrokke gebied;
- (b) die handhawing van reg en orde daarin; en
- (c) die voorkoming van misdaad daarin.

(2) Die samestelling van 'n gemeenskapswag aldus ingestel, die beheer en bestuur daarvan en die aanstelling, bevoegdhede, funksies, pligte en dissipline van die lede daarvan is soos deur die Minister voorgeskryf word.

(3) Die bepalings van hierdie artikel word nie só uitgelê nie dat dit afbreuk doen aan die funksies van die Suid-Afrikaanse Polisie of aan die bevoegdhede, funksies en pligte van 'n lid daarvan.

8. (1) 'n Stedelike Bantoeraad moet aan die betrokke stedelike plaaslike bestuur oorbetaal—

Geldsake van stedelike Bantoerade.

- (a) iedere bedrag wat deur sodanige raad of 'n lid daarvan ontvang word uit hoofde van die uitoefening van 'n bevoegdheid of die verrigting van 'n funksie of plig kragtens of ingevolge die bepalings van hierdie Wet;
- (b) iedere bedrag gein ten opsigte van 'n boete opgelê deur iemand by die uitoefening van strafregtelike jurisdiksie aan hom verleen ingevolge artikel vyf.

(2) Die stedelike plaaslike bestuur moet in sy natuurlike inkomsterekening stort—

- (a) iedere bedrag wat ingevolge paragraaf (a) van sub-artikel (1) aan hom oorbetaal word en gewoonlik deur hom in dié rekening gestort sou geword het;
- (b) iedere bedrag aan hom oorbetaal ingevolge paragraaf (b) van genoemde sub-artikel.

(3) Die natuurlike-inkomsterekening van die betrokke stedelike plaaslike bestuur word belas met—

- (a) uitgawes deur dié plaaslike bestuur aangegaan in verband met 'n stedelike Bantoeraad deur hom ingestel;
- (b) uitgawes met die goedkeuring van dié plaaslike bestuur aangegaan deur so 'n raad of 'n lid daarvan by die uitoefening van 'n bevoegdheid of die verrigting van 'n funksie of plig kragtens of ingevolge hierdie Wet;
- (c) uitgawes met die goedkeuring van dié plaaslike bestuur aangegaan deur iemand by die uitoefening van strafregtelike jurisdiksie aan hom verleen ingevolge artikel vyf.

(4) Indien 'n stedelike plaaslike bestuur 'n stedelike Bantoeraad ingestel het, moet enige begroting van uitgawes vermeld in sub-artikel (5) van artikel *negentien* van die Hoofwet, behalwe vir sover dit betrekking het op die aanwending van gelde uit die heffingsfonds vir natuuredienste, deur dié plaaslike bestuur opgestel word ná oorlegpleging met sodanige raad op die wyse deur dié plaaslike bestuur bepaal of, indien die Minister oortuig is dat 'n wyse aldus bepaal nie 'n geleentheid vir behoorlike oorlegpleging bied nie, op die wyse wat hy dan bepaal.

9. (1) Indien 'n stedelike Bantoeraad ingestel word vir of ten opsigte van 'n gedeelte van 'n gebied waarvoor 'n adviserende natuurlekomitee ingestel is ingevolge artikel *een-en-twintig* van die Hoofwet, hou sodanige komitee op om ten opsigte van dié gedeelte van sodanige gebied enige bevoegdheid uit te oefen of funksie of plig te verrig, en indien so 'n raad ingestel word vir of ten opsigte van die hele gebied waarvoor 'n adviserende natuurlekomitee aldus ingestel is, hou sodanige komitee op om te bestaan.

Afskaffing van adviserende natuurlekomitees.

(2) 'n Stedelike plaaslike bestuur moet op versoek van 'n adviserende natuurlekomitee wat deur hom ingestel is, sodanige komitee ontbind.

(3) Vanaf die inwerkingtrede van hierdie Wet word geen adviserende natuurlekomitee ingevolge artikel *een-en-twintig* van die Hoofwet ingestel nie.

(4) Behalwe soos in sub-artikel (4) van artikel *agt* bepaal word, word met betrekking tot 'n gebied waarvoor of ten opsigte waarvan 'n stedelike Bantoeraad ingestel is, 'n verwysing in die Hoofwet of enige ander wet na 'n adviserende natuurlekomitee uitgelê as 'n verwysing na sodanige raad

Regulations.

10. (1) An urban local authority may, in the manner prescribed by and subject to the provisions of sub-sections (3), (5), (6), (7), (8) and (9) of section *thirty-eight* of the principal Act, make or adopt regulations as to all or any of the following matters:

- (a) the mode of election and selection of members of urban Bantu councils and the filling of vacancies on such councils, the qualifications of voters for the purposes of electing such members;
- (b) the members and office-bearers of urban Bantu councils, and their period of office, conditions of service, powers, functions and duties;
- (c) the convening of, procedure at and conduct of meetings of an urban Bantu council or of the members of two or more such councils, and the attendance of such meetings by representatives of the State or the urban local authority.

(2) Different regulations may under sub-section (1) be made or adopted in respect of different urban Bantu councils.

Amendment of section 19 of Act 25 of 1945, as amended by section 1 of Act 43 of 1945, section 34 of Act 54 of 1952, section 10 of Act 64 of 1952, section 8 of Act 16 of 1955, section 35 of Act 36 of 1957 and section 11 of Act 53 of 1957.

11. Section *nineteen* of the principal Act is hereby amended—

- (a) by the deletion of the word “and” at the end of sub-paragraph (iii) of paragraph (c) of sub-section (3); and
- (b) by the insertion after sub-paragraph (iv) of the said paragraph (c) of the following sub-paragraph:
“(v) any service, expenditure or grant which may be certified in writing by the Minister as being in the interests of Bantu, irrespective of whether or not it relates to a matter in the area of the urban local authority:”.

Short title.

12. This Act shall be called the Urban Bantu Councils Act, 1961.

No. 74, 1961.]

ACT

To amend the Prohibition of Sports Pools Act, 1949.

(Afrikaans text signed by the State President.)
(Assented to 30th June, 1961.)

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

Insertion of section 7bis in Act 38 of 1949.

1. The Prohibition of Sports Pools Act, 1949, is hereby amended by the insertion of the following section after section *seven*:

“Savings. 7bis. Nothing in this Act contained shall affect the provisions of paragraph 7 of the First Schedule or paragraph 12 of the Second Schedule to the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945).”.

Short title and date of commencement.

2. This Act shall be called the Prohibition of Sports Pools Amendment Act, 1961, and shall be deemed to have come into operation on the twenty-eighth day of June, 1949.

10. (1) 'n Stedelike plaaslike bestuur kan op die wyse voor- **Regulasies.**
 geskryf by en met inagneming van die bepalings van sub-artikels
 (3), (5), (6), (7), (8) en (9) van artikel *agt-en-dertig* van die
 Hoofwet, regulasies uitvaardig of oorneem betreffende een of
 meer van die volgende aangeleenthede:

- (a) die wyse van verkiesing en kies van lede van stedelike Bantoerade, die vul van vakatures in sodanige rade en die kwalifikasies van kiesers vir die doeleindes van die verkiesing van sodanige lede;
- (b) die lede en ampsdraers van stedelike Bantoerade, en hul ampstermyn, diensvoorwaardes, bevoegdheids, funksies en pligte;
- (c) die byeenroep van, die prosedure by en die hou van vergaderings van 'n stedelike Bantoeraad of die lede van twee of meer sodanige rade, en die bywoning van sodanige vergaderings deur verteenwoordigers van die Staat of die stedelike plaaslike bestuur.

(2) Verskillende regulasies kan kragtens sub-artikel (1) ten opsigte van verskillende stedelike Bantoerade uitgevaardig of oorgeneem word.

11. Artikel *negentien* van die Hoofwet word hierby gewysig— Wysiging van artikel 19 van sub-paragraaf (a) deur die woord „en” aan die end van sub-paragraaf (iii) van paragraaf (c) van sub-artikel (3) te skrap; en (b) deur na sub-paragraaf (iv) van genoemde paragraaf (c) die volgende sub-paragraaf in te voeg: „(v) enige diens, uitgawe of toekenning waaromtrent die Minister skriftelik sertifiseer dat dit in die belang van Bantoes is, ongeag of dit betrekking het op 'n aangeleentheid in die gebied van die stedelike plaaslike bestuur of nie:”.
- Wysiging van artikel 19 van Wet 25 van 1945, soos gewysig by artikel 1 van Wet 43 van 1945, artikel 34 van Wet 54 van 1952, artikel 10 van Wet 64 van 1952, artikel 8 van Wet 16 van 1955, artikel 35 van Wet 36 van 1957 en artikel 11 van Wet 53 van 1957.

12. Hierdie Wet heet die Wet op Stedelike Bantoerade, 1961. Kort titel.

No. 74, 1961.]

WET

Tot wysiging van die Wet op Verbod van Sportpoele, 1949.

(Afrikaanse teks deur die Staatspresident geteken.)
 (Goedgekeur op 30 Junie 1961.)

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

1. Die Wet op Verbod van Sportpoele, 1949, word hierby gewysig deur die volgende artikel na artikel *sewe* in te voeg: „Voorbe- **7bis.** Die bepalings van hierdie Wet raak nie die houd. bepalings van paragraaf 7 van die Eerste Bylae of paragraaf 12 van die Tweede Bylae by die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945) nie.”.

Invoeging van artikel *7bis* in Wet 38 van 1949.

2. Hierdie Wet heet die Wysigingswet op Verbod van Sportpoele, 1961. en word geag in werking te getree het op die agt-en-twintigste dag van Junie 1949.

Kort titel en datum van inwerking-treding.

No. 80, 1961.]

ACT

To fix the rates of normal tax in respect of the year of assessment ending the thirtieth day of June, 1961, to provide for the payment of a portion of the normal tax payable by certain companies into provincial revenue funds, to amend the law relating to income tax, the Insolvency Act, 1936, and the Technological Training Advancement Act, 1960, and to repeal the Namaqualand Copper Mines Income Tax Relief Act, 1937.

(Afrikaans text signed by the State President.)
(Assented to 30th June, 1961.)

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

Rates of normal tax.

1. (1) In terms of sub-section (2) of section *five* of the Income Tax Act, 1941 (Act No. 31 of 1941), hereinafter referred to as the principal Act, the rates of normal tax to be levied for the year of assessment ending the thirtieth day of June, 1961, shall be as follows:—

- (a) In respect of the taxable income (excluding so much as is derived from mining operations carried on in the Republic by any company, but including so much as the Commissioner determines to be attributable to the inclusion in the gross income derived from mining in the Republic for gold, of any amount referred to in paragraph (f) of the definition of "gross income" in section *seven* of the principal Act)—
 - (i) in the case of all companies, except as provided in paragraph (b) of sub-section (1) of section *two* of this Act, for each rand of the taxable income, thirty cents: Provided that there shall be deducted from the amount of tax calculated in accordance with this item a sum equal to three per centum of so much of the amount of tax so calculated as does not accrue for the benefit of the respective provincial revenue funds in terms of paragraph (a) of sub-section (1) of section *two* of this Act;
 - (ii) in the case of persons other than companies, as prescribed in the schedule below: Provided that there shall be deducted from the amount of tax calculated in accordance with the said schedule a sum equal to ten per centum 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;

SCHEDULE.

Taxable Income.	Rates of Tax in Respect of Married Persons.
Where the taxable income— does not exceed R600	6 per cent. of each R1 of taxable income;
exceeds R600, but does not exceed R1,000	R36 plus 7 per cent. of the amount by which the taxable income exceeds R600;

No. 80, 1961.]

WET

Om die skale van normale inkomstebelasting vas te stel vir die jaar van aanslag wat op die dertigste dag van Junie 1961 eindig, om voorsiening te maak vir die betaling aan provinsiale inkomstefondse van 'n gedeelte van die normale belasting deur sekere maatskappye betaalbaar, om die wetsbepalings betreffende inkomstebelasting, die Insolvensiewet, 1936, en die Wet ter Bevordering van Tegnologiese Opleiding, 1960, te wysig en om die Namakwaland Kopermyn Inkomstebelasting Verminderingswet, 1937, te herroep.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 30 Junie 1961.)

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

1. (1) Ooreenkomstig sub-artikel (2) van artikel vyf van die Inkomstebelastingwet, 1941 (Wet No. 31 van 1941), hieronder die Hoofwet genoem, is die skale van normale belasting wat gehef word vir die jaar van aanslag wat eindig op die dertigste dag van Junie 1961, soos volg:—

Skale van normale belasting.

- (a) Ten opsigte van die belasbare inkomste (met uitsondering van soveel as wat uit mynwerksaamhede wat in die Republiek deur 'n maatskappy voortgesit word, verkry is, maar met inbegrip van soveel as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto inkomste verkry uit die myn van goud in die Republiek, van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag)—
- (i) in die geval van alle maatskappye, behalwe soos in paragraaf (b) van sub-artikel (1) van artikel twee van hierdie Wet bepaal, dertig sent op elke rand van die belasbare inkomste: Met dien verstande dat daar van die bedrag van belasting bereken ooreenkomstig hierdie item 'n som afgetrek word gelyk aan drie persent van soveel van die aldus berekende bedrag van belasting as wat nie ten bate van die onderskeie provinsiale inkomstefondse ingevolge paragraaf (a) van sub-artikel (1) van artikel twee van hierdie Wet toeval nie;
- (ii) in die geval van ander persone as maatskappye, soos in die bylae hieronder voorgeskryf: Met dien verstande dat daar van die bedrag van belasting bereken ooreenkomstig genoemde bylae 'n som afgetrek word gelyk aan tien persent van die netto bedrag wat verkry word nadat die kortings waarvoor in artikel dertien van die Hoofwet voorsiening gemaak word, afgetrek is van die bedrag van belasting aldus bereken;

BYLAE.

Belasbare Inkomste.	Skale van Belasting ten Opsigte van Getroude Persone.
Waar die belasbare inkomste— R600 nie te bowe gaan nie	6 persent van elke R1 van belasbare inkomste;
R600 te bowe gaan, maar nie R1,000 nie	R36 plus 7 persent van die bedrag waarmee die belasbare inkomste R600 oorskry;

Taxable Income.	Rates of Tax in Respect of Married Persons.
Where the taxable income— exceeds R1,000, but does not exceed R1,200	R64 plus 8 per cent. of the amount by which the taxable income exceeds R1,000;
„ R1,200, „ „ „ R2,400	R80 plus 8 per cent. of the amount by which the taxable income exceeds R1,200;
„ R2,400, „ „ „ R3,000	R176 plus 8 per cent. of the amount by which the taxable income exceeds R2,400;
„ R3,000, „ „ „ R4,600	R224 plus 9 per cent. of the amount by which the taxable income exceeds R3,000;
„ R4,600, „ „ „ R5,000	R368 plus 16 per cent. of the amount by which the taxable income exceeds R4,600;
„ R5,000, „ „ „ R6,000	R432 plus 25 per cent. of the amount by which the taxable income exceeds R5,000;
„ R6,000, „ „ „ R8,000	R682 plus 29 per cent. of the amount by which the taxable income exceeds R6,000;
„ R8,000, „ „ „ R10,000	R1,262 plus 35 per cent. of the amount by which the taxable income exceeds R8,000;
„ R10,000, „ „ „ R12,000	R1,962 plus 39 per cent. of the amount by which the taxable income exceeds R10,000;
„ R12,000, „ „ „ R14,000	R2,742 plus 40 per cent. of the amount by which the taxable income exceeds R12,000;
„ R14,000, „ „ „ R16,000	R3,542 plus 44 per cent. of the amount by which the taxable income exceeds R14,000;
„ R16,000, „ „ „ R18,000	R4,422 plus 47 per cent. of the amount by which the taxable income exceeds R16,000;
„ R18,000 „ „ „ „	R5,362 plus 50 per cent. of the amount by which the taxable income exceeds R18,000.

Belasbare Inkomste.	Skale van Belasting ten Opsigte van Getroude Persone.
Waar die belasbare inkomste— R1,000 te bowe gaan, maar nie R1,200 nie	R64 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R1,000 oorskry;
R1,200 " " " R2,400 "	R80 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R1,200 oorskry;
R2,400 " " " R3,000 "	R176 plus 8 persent van die bedrag waarmee die be- lasbare inkomste R2,400 oorskry;
R3,000 " " " R4,600 "	R224 plus 9 persent van die bedrag waarmee die be- lasbare inkomste R3,000 oorskry;
R4,600 " " " R5,000 "	R368 plus 16 per- sent van die be- drag waarmee die belasbare inkom- ste R4,600 oor- skry;
R5,000 " " " R6,000 "	R432 plus 25 per- sent van die be- drag waarmee die belasbare inkom- ste R5,000 oor- skry;
R6,000 " " " R8,000 "	R682 plus 29 per- sent van die be- drag waarmee die belasbare inkom- ste R6,000 oor- skry;
R8,000 " " " R10,000 "	R1,262 plus 35 per- sent van die be- drag waarmee die belasbare inkom- ste R8,000 oor- skry;
R10,000 " " " R12,000 "	R1,962 plus 39 per- sent van die be- drag waarmee die belasbare inkom- ste R10,000 oor- skry;
R12,000 " " " R14,000 "	R2,742 plus 40 per- sent van die be- drag waarmee die belasbare inkom- ste R12,000 oor- skry;
R14,000 " " " R16,000 "	R3,542 plus 44 per- sent van die be- drag waarmee die belasbare inkom- ste R14,000 oor- skry;
R16,000 " " " R18,000 "	R4,422 plus 47 per- sent van die be- drag waarmee die belasbare inkom- ste R16,000 oor- skry;
R18,000 te bowe gaan 	R5,362 plus 50 per- sent van die be- drag waarmee die belasbare inkom- ste R18,000 oor- skry.

Taxable Income.	Rates of Tax in Respect of Persons who are not Married.
Where the taxable income— does not exceed R600	7½ per cent. of each R1 of taxable income;
exceeds R600, but does not exceed R1,000	R45 plus 9 per cent. of the amount by which the taxable in- come exceeds R600;
„ R1,000, „ „ „ R1,200	R81 plus 9 per cent. of the amount by which the taxable in- come exceeds R1,000;
„ R1,200, „ „ „ R2,400	R99 plus 9 per cent. of the amount by which the taxable in- come exceeds R1,200;
„ R2,400, „ „ „ R3,000	R207 plus 10 per cent. of the amount by which the taxable in- come exceeds R2,400;
„ R3,000, „ „ „ R4,600	R267 plus 11 per cent. of the amount by which the taxable in- come exceeds R3,000;
„ R4,600, „ „ „ R5,000	R443 plus 18 per cent. of the amount by which the taxable in- come exceeds R4,600;
„ R5,000, „ „ „ R6,000	R515 plus 26 per cent. of the amount by which the taxable in- come exceeds R5,000;
„ R6,000, „ „ „ R8,000	R775 plus 30 per cent. of the amount by which the taxable in- come exceeds R6,000;
„ R8,000, „ „ „ R10,000	R1,375 plus 36 per cent. of the amount by which the taxable in- come exceeds R8,000;
„ R10,000, „ „ „ R12,000	R2,095 plus 41 per cent. of the amount by which the taxable in- come exceeds R10,000;
„ R12,000, „ „ „ R14,000	R2,915 plus 42 per cent. of the amount by which the taxable in- come exceeds R12,000;
„ R14,000, „ „ „ R16,000	R3,755 plus 45 per cent. of the amount by which the taxable in- come exceeds R14,000;

Belasbare Inkomste.	Skale van Belasting ten Opsigte van Persone wat nie Getroud is nie.
Waar die belasbare inkomste— R600 nie te bowe gaan nie	7½ persent van elke R1 van belasbare inkomste;
R600 te bowe gaan, maar nie R1,000 nie	R45 plus 9 persent van die bedrag waarmee die bel- asbare inkomste R600 oorskry;
R1,000 " " " R1,200 "	R81 plus 9 persent van die bedrag waarmee die bel- asbare inkomste R1,000 oorskry;
R1,200 " " " R2,400 "	R99 plus 9 persent van die bedrag waarmee die bel- asbare inkomste R1,200 oorskry;
R2,400 " " " R3,000 "	R207 plus 10 per- sent van die be- drag waarmee die belasbare inkom- ste R2,400 oor- skry;
R3,000 " " " R4,600 "	R267 plus 11 per- sent van die be- drag waarmee die belasbare inkom- ste R3,000 oor- skry;
R4,600 " " " R5,000 "	R443 plus 18 per- sent van die be- drag waarmee die belasbare inkom- ste R4,600 oor- skry;
R5,000 " " " R6,000 "	R515 plus 26 per- sent van die be- drag waarmee die belasbare inkom- ste R5,000 oor- skry;
R6,000 " " " R8,000 "	R775 plus 30 per- sent van die be- drag waarmee die belasbare inkom- ste R6,000 oor- skry;
R8,000 " " " R10,000 "	R1,375 plus 36 per- sent van die be- drag waarmee die belasbare inkom- ste R8,000 oor- skry;
R10,000 " " " R12,000 "	R2,095 plus 41 per- sent van die be- drag waarmee die belasbare inkom- ste R10,000 oor- skry;
R12,000 " " " R14,000 "	R2,915 plus 42 per- sent van die be- drag waarmee die belasbare inkom- ste R12,000 oor- skry;
R14,000 " " " R16,000 "	R3,755 plus 45 per- sent van die be- drag waarmee die belasbare inkom- ste R14,000 oor- skry;

Taxable Income.	Rates of Tax in Respect of Persons who are not Married.
Where the taxable income— exceeds R16,000, but does not exceed R18,000	R4,655 plus 48 per cent. of the amount by which the taxable income exceeds R16,000;
„ R18,000	R5,615 plus 50 per cent. of the amount by which the taxable income exceeds R18,000.

(b) in respect of so much of the taxable income as has been derived by any company from mining in the Republic 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 the definition of "gross income" in section seven of the principal Act), on each rand of the taxable income, a percentage determined in accordance with the formula:

$$y = 60 - \frac{360}{x}$$

in which formula (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) bears to the income so derived (with the said exclusion): Provided that if the taxable income so derived (with the said exclusion) does not exceed forty thousand rand, the rate of tax shall not exceed a percentage determined in accordance with the formula:

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

and if such taxable income exceeds forty thousand rand, the rate of tax shall not exceed a percentage determined in accordance with a formula arrived at by increasing the number 20 in the formula

$$y = 20 \left(1 - \frac{6}{x} \right) \text{ by one for each completed amount}$$

of two thousand five hundred rand by which the said taxable income exceeds forty thousand rand;

- (c) in respect of so much of the taxable income as has been derived by any company from mining in the Republic for diamonds, for each rand of the taxable income, forty-five cents;
- (d) in respect of so much of the taxable income as has been derived by any company from mining operations (other than mining for gold or diamonds) carried on by such company in the Republic, for each rand of the taxable income, thirty cents: Provided that there shall be deducted from the amount of tax calculated in accordance with this paragraph a sum equal to three per centum of the amount of tax so calculated;
- (e) in respect of so much of the taxable income of any company, the sole or principal business of which in the Republic is or has been mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss,

Belasbare Inkomste.	Skale van Belastingten Opsigte van Persone wat nie Getroud is nie.
Waar die belasbare inkomste— R16,000 te bowe gaan, maar nie R18,000 nie	R4,655 plus 48 per- sent van die be- drag waarmee die belasbare inkom- ste R16,000 oor- skry;
R18,000 te bowe gaan	R5,615 plus 50 per- sent van die be- drag waarmee die belasbare inkom- ste R18,000 oor- skry.

(b) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van goud in die Republiek 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 die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag), op elke rand van die belasbare inkomste 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 60 - \frac{360}{x}$$

in welke formule (asook in die formules in die voorbehoudsbepaling hierby uiteengesit) y die bedoelde persentasie voorstel en x die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) staan tot die aldus verkreeë inkomste (met genoemde uitsluiting): Met dien verstande dat indien die aldus verkreeë belasbare inkomste (met genoemde uitsluiting) nie meer as veertigduisend rand bedra nie, die belastingskaal nie hoër is nie as 'n persentasie vasgestel ooreenkomstig die formule:

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

en indien bedoelde belasbare inkomste meer as veertigduisend rand bedra, die belastingskaal nie hoër is nie as '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 be-

drag van tweeduisend vyfhonderd rand wat genoemde belasbare inkomste meer as veertigduisend rand bedra;

- (c) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy uit die myn van diamante in die Republiek verkry is, vyf-en-veertig sent op elke rand van die belasbare inkomste;
- (d) ten opsigte van soveel van die belasbare inkomste as wat deur 'n maatskappy verkry is uit ander mynwerkzaamhede as die myn van goud of diamante wat deur sodanige maatskappy in die Republiek voortgesit word, dertig sent op elke rand van die belasbare inkomste: Met dien verstande dat daar van die bedrag van belasting bereken ooreenkomstig hierdie paragraaf 'n som afgetrek word gelyk aan drie persent van die bedrag van belasting aldus bereken;
- (e) ten opsigte van soveel van die belasbare inkomste van 'n maatskappy, wie se enigste of vernaamste besigheid in die Republiek die myn van goud is of was en die vasstelling van die belasbare inkomste waarvan vir die tydperk van aanslag nie op 'n vasgestelde verlies

as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section seven of the principal Act, for each rand 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 twenty-five cents: Provided that there shall be deducted from the amount of tax calculated in accordance with this paragraph a sum equal to three per centum of the amount of tax so calculated.

(2) (a) For the purposes of sub-section (1) income derived from mining in the Republic for gold shall include any income derived from silver, osmiridium, uranium, pyrites 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) For the purposes of paragraph (e) of sub-section (1), the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with the said paragraph for the period assessed) 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 rand contained in the said aggregate taxable income.

(c) The tax determined in accordance with any one of the paragraphs (a) to (e) of sub-section (1), shall be payable in addition to the tax determined in accordance with any other of the said paragraphs.

(3) For the purposes 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, the amount of normal tax payable under this Act by a person other than a company in respect of the year of assessment ending the thirtieth day of June, 1961, shall, notwithstanding the provisions of the first-mentioned Act, be deemed to be equal to the amount which would have been payable as normal tax if the deduction in terms of the proviso to sub-paragraph (ii) of paragraph (a) of sub-section (1) had been five per centum of the net amount referred to in the said proviso.

Portions of the normal tax payable by certain companies to be paid into the provincial revenue funds.

2. (1) (a) Notwithstanding the provisions of sub-section (1) of section five of the principal Act, a portion (hereinafter referred to as the provincial portion of the normal tax) equal to one-sixth of any amount of tax determined in accordance with sub-paragraph (i) of paragraph (a) of sub-section (1) of section one of this Act (before deducting the sum referred to in the proviso to the said sub-paragraph) shall accrue for the benefit of the respective provincial revenue funds in the proportions set out in Proclamation No. 310 of 1957, but subject to such modifications as may be determined by the State President by proclamation in the *Gazette*, and shall in the said proportions be paid into the said provincial revenue funds in accordance with the laws relating to the collection, banking and custody of provincial revenues as though it were a tax imposed by the provincial councils of the said provinces on the incomes of companies.

(b) The provincial portion of the normal tax shall not be payable by any company, the sole or principal business of which in the Republic is or has been mining for gold, in respect of so much of its taxable income as the Commissioner determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (f) of the definition of "gross income" in section seven of the principal Act.

(2) The provisions of this section shall come into operation on the first day of July, 1961.

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 die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag, op elke rand wat volgens dié vasstelling toe te skryf is aan die inrekening van so 'n bedrag, die bedrag waarmee die gemiddelde skaal van normale belasting vasgestel ooreenkomstig paragraaf (b) van sub-artikel (2) vyf-en-twintig sent oorskry: Met dien verstande dat daar van die bedrag van belasting bereken ooreenkomstig hierdie paragraaf 'n som afgetrek word gelyk aan drie persent van die bedrag van belasting aldus bereken.

- (2) (a) Vir die doeleindes van sub-artikel (1) sluit inkomste uit die myn van goud in die Republiek verkry, ook inkomste in wat verkry is van silwer, osmiridium, uraan, piriet 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 geregistreer is uit die myn van goud voortvloei.
- (b) Vir die doeleindes van paragraaf (e) van sub-artikel (1) word die gemiddelde skaal van normale belasting vasgestel deur die totale normale belasting (met uitsluiting van die belasting ooreenkomstig genoemde paragraaf vir die tydperk van aanslag vasgestel) 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 rand wat genoemde totale belasbare inkomste bevat.
- (c) Die belasting ooreenkomstig enigeen van die paragrawe (a) tot (e) van sub-artikel (1) vasgestel, is betaalbaar benewens die belasting vasgestel ooreenkomstig enige ander van genoemde paragrawe.
- (3) Vir die aanslag van 'n belasting deur 'n provinsiale raad in die uitoefening van sy bevoegdhede kragtens die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), opgelê op die inkomste van persone, word die bedrag van normale belasting deur 'n ander persoon as 'n maatskappy kragtens hierdie Wet verskuldig vir die jaar van aanslag wat op die dertigste dag van Junie 1961 eindig, ondanks die bepalings van eersgenoemde Wet, geag gelyk te staan aan die bedrag wat as normale belasting verskuldig sou gewees het as die aftrekking kragtens die voorbehoudsbepaling by sub-paragraaf (ii) van paragraaf (a) van sub-artikel (1) vyf persent van die netto bedrag was waarna in bedoelde voorbehoudsbepaling verwys word.
2. (1) (a) Ondanks die bepalings van sub-artikel (1) van artikel vyf van die Hoofwet, val 'n gedeelte (hieronder die provinsiale gedeelte van die normale belasting genoem), gelyk aan een-sesde van enige bedrag van die belasting bereken ooreenkomstig sub-paragraaf (i) van paragraaf (a) van sub-artikel (1) van artikel een van hierdie Wet (voordat die som waarna in die voorbehoudsbepaling by genoemde sub-paragraaf verwys word, afgetrek is), toe ten bate van die onderskeie provinsiale inkomstefondse in die verhoudings uiteengesit in Proklamasie No. 310 van 1957, maar onderworpe aan die wysigings wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal, en word dit in bedoelde verhoudings in daardie provinsiale inkomstefondse ooreenkomstig die wette betreffende die invordering, bank en bewaring van provinsiale inkomstes inbetaal, asof dit 'n belasting was wat deur die provinsiale rade van daardie provinsies op die inkomstes van maatskappye gehef was.
- (b) Die provinsiale gedeelte van die normale belasting is nie deur 'n maatskappy wie se enigste of vernaamste besigheid in die Republiek die myn van goud is of was, ten opsigte van soveel van sy belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto inkomste van 'n in paragraaf (f) van die omskrywing van „bruto-inkomste” in artikel sewe van die Hoofwet bedoelde bedrag betaalbaar nie.
- (2) Die bepalings van hierdie artikel tree in werking op die eerste dag van Julie 1961.

Gedeeltes van die normale belasting betaalbaar deur sekere maatskappye word in die provinsiale inkomstefondse inbetaal.

Amendment of section 1 of Act 31 of 1941, as amended by section 2 of Act 39 of 1945, section 3 of Act 55 of 1946, section 2 of Act 40 of 1948, section 2 of Act 45 of 1949, section 2 of Act 56 of 1952, section 2 of Act 43 of 1955, section 2 of Act 55 of 1956, section 4 of Act 61 of 1957, section 4 of Act 36 of 1958, section 4 of Act 78 of 1959 and section 3 of Act 58 of 1960.

3. (1) Section *one* of the principal Act is hereby amended—

(a) by the substitution for the definition of "benefit fund" of the following definition:

"'benefit fund' means—

(a) any friendly society registered under the Friendly Societies Act, 1956 (Act No. 25 of 1956); or

(b) any fund which is not so registered solely because of the provisions of paragraph (a) of sub-section (2) of section *two* of the said Act; or

(c) any fund (other than a pension fund, provident fund or retirement annuity fund as defined in this section) which, in respect of the year of assessment in question, the Commissioner is satisfied is a permanent fund *bona fide* established for the purpose of providing sickness, accident or unemployment benefits for its members or mainly for such a purpose and also for the purpose of providing benefits for the widows, children, dependants or nominees of deceased members;";

(b) by the deletion in the definition of "dividend" of all the words after the word "*thirty-three*" where it occurs for the first time;

(c) by the insertion after the definition of "equity share capital" of the following definition:

"'executor' means any person to whom letters of administration have been granted by a Master or an Assistant Master of the Supreme Court appointed under the Administration of Estates Act, 1913 (Act No. 24 of 1913), in respect of the estate of a deceased person under any law relating to the administration of estates, and includes a person acting or authorized to act under letters of administration granted outside the Republic but signed and sealed by such a Master or Assistant Master for use within the Republic and, in any case where the estate is not required to be administered under the supervision of such a Master or Assistant Master, the person administering the estate;";

(d) by the insertion after the definition of "pension fund" of the following definition:

"'person' includes the estate of a deceased person;";

(e) by the substitution for paragraph (1) of the definition of "provident fund" of the following paragraph:

"(1) the fund is a permanent fund *bona fide* established solely for the purpose of providing benefits for employees on retirement from employment or solely for the purpose of providing benefits for widows, children, dependants or nominees of deceased employees or deceased former employees or solely for a combination of such purposes; and"; and

(f) by the substitution for the definition of "retirement annuity fund" of the following definition:

"'retirement annuity fund' means any fund (other than a pension fund, provident fund or benefit fund) which is approved by the Commissioner in respect of the year of assessment in question: Provided that the Commissioner may approve a fund subject to such limitations or conditions as he may determine, and shall not approve any fund unless in respect of the year of assessment in question, he is satisfied that—

(1) the fund is a permanent fund *bona fide* established for the sole purpose of providing life annuities for the members of the fund or annuities for the widows, children, dependants or nominees of deceased members; and

(2) the rules of the fund provide—

(i) for periodical contributions by the members and for additional contributions made by way of transfer of members' interests in approved pension funds, provident funds or other retirement annuity funds;

3. Artikel een van die Hoofwet word hierby gewysig—
- (a) deur die omskrywing van „bystandsfonds” deur die volgende omskrywing te vervang:
„beteken ‚bystandsfonds’—
- (a) enige onderlinge hulpvereniging ingevolge die Wet op Onderlinge Hulpverenigings, 1956 (Wet No. 25 van 1956), geregistreer; of
- (b) enige fonds wat nie aldus geregistreer is nie alleenlik vanweë die bepalings van paragraaf (a) van sub-artikel (2) van artikel twee van genoemde Wet; of
- (c) enige fonds (behalwe ’n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds soos in hierdie artikel omskryf) wat met betrekking tot die betrokke jaar van aanslag na die oortuiging van die Kommissaris ’n permanente fonds is wat *bona fide* ingestel is met die oogmerk om by siekte, ongeval of werkloosheid, voordele vir sy lede beskikbaar te stel, of hoofsaaklik met so ’n oogmerk en ook met die oogmerk om voordele vir weduwees, kinders, afhanklikes of benoemdes van oorlede lede beskikbaar te stel;”;
- (b) deur in die omskrywing van „diwidend” al die woorde na die woorde „maatskappy erken word” te skrap;
- (c) deur na die omskrywing van „kapitaal aan gewone aandele” die volgende omskrywing in te voeg:
„beteken ‚eksekuteur’ iemand aan wie briewe van administrasie ten opsigte van die boedel van ’n oorlede persoon ingevolge ’n wetsbepaling met betrekking tot die administrasie van boedels deur ’n Meester of Assistent-meester van die Hooggeregshof wat kragtens die Boedelwet, 1913 (Wet No. 24 van 1913), aangestel is, uitgereik is, en ook iemand wat uit hoofde van briewe van administrasie wat buite die Republiek uitgereik maar deur bedoelde Meester of Assistent-meester vir gebruik in die Republiek onder sy ampseël onderteken is, optree of gemagtig word om op te tree en, in ’n geval waar die boedel nie onder die toesig van bedoelde Meester of Assistent-meester geadministreer hoef te word nie, die persoon wat die boedel administreer;”;
- (d) deur na die omskrywing van „pensioenfonds” die volgende omskrywing in te voeg:
„omvat ‚persoon’ ook die boedel van ’n oorlede persoon;”;
- (e) deur paragraaf (1) van die omskrywing van „voorsorgsfonds” deur die volgende paragraaf te vervang:
„(1) die fonds ’n permanente fonds is wat *bona fide* ingestel is uitsluitlik met die oogmerk om vir werknemers by uitdienstreding voordele beskikbaar te stel, of uitsluitlik met die oogmerk om vir weduwees, kinders, afhanklikes of benoemdes van oorlede werknemers of oorlede voormalige werknemers voordele beskikbaar te stel of uitsluitlik met ’n kombinasie van genoemde oogmerke; en;” en
- (f) deur die omskrywing van „uittredingannuïteitsfonds” deur die volgende omskrywing te vervang:
„beteken ‚uittredingannuïteitsfonds’ ’n fonds (behalwe ’n pensioenfonds, voorsorgsfonds of bystandsfonds) wat deur die Kommissaris ten opsigte van die onderhawige jaar van aanslag goedgekeur word: Met dien verstande dat die Kommissaris ’n fonds kan goedkeur onderworpe aan die beperkings of voorwaardes wat hy bepaal, en ’n fonds nie goedkeur nie tensy hy met betrekking tot die onderhawige jaar van aanslag oortuig is dat—
- (1) die fonds ’n permanente fonds is wat *bona fide* ingestel is uitsluitlik met die oogmerk om lyfrentes vir lede van die fonds of jaargelde vir die weduwees, kinders, afhanklikes of benoemdes van oorlede lede beskikbaar te stel; en
- (2) die reëls van die fonds voorsiening maak—
- (i) vir periodieke bydraes deur die lede en vir addisionele bydraes gemaak by wyse van oordrag van belange van lede in goedgekeurde pensioenfondse, voorsorgsfondse of ander uittredingannuïteitsfondse;
- Wysiging van artikel 1 van Wet 31 van 1941, soos gewysig deur artikel 2 van Wet 39 van 1945, artikel 3 van Wet 55 van 1946, artikel 2 van Wet 40 van 1948, artikel 2 van Wet 45 van 1949, artikel 2 van Wet 56 van 1952, artikel 2 van Wet 43 van 1955, artikel 2 van Wet 55 van 1956, artikel 4 van Wet 61 van 1957, artikel 4 van Wet 36 van 1958, artikel 4 van Wet 78 van 1959 en artikel 3 van Wet 58 van 1960.

- (ii) that not more than one-third of the total value of any annuities to which any person becomes entitled, may be commuted for a single payment, except where the annual amount of such annuities does not exceed sixty rand;
 - (iii) that no portion of any annuity payable to the widow, child, dependant or nominee of a deceased member may be commuted later than six months from the date of the death of such member;
 - (iv) adequate security to safeguard the interests of persons who may become entitled to annuities;
 - (v) that no member shall become entitled to the payment of any annuity after he reaches the age of seventy years or except in the case of a member who becomes permanently incapable through infirmity of mind or body of carrying on his occupation, before he reaches the age of fifty-five years;
 - (vi) that, where a member dies before he becomes entitled to the payment of an annuity, the benefits shall not exceed a refund to his estate or to his widow, children, dependants or nominees of the sum of the amounts (with or without reasonable interest thereon) contributed by him and an annuity or annuities to his widow, children, dependants or nominees;
 - (vii) that where a member dies after he has become entitled to an annuity no further benefit shall be payable other than an annuity or annuities to his widow, children, dependants or nominees;
 - (viii) that the sum of the annuities payable to the widow, children, dependants and nominees of a deceased member who was in receipt of an annuity at the time of his death shall not exceed the amount of that annuity;
 - (ix) that a member's contributions shall cease as soon as he becomes entitled to the payment of an annuity;
 - (x) that if a member prematurely discontinues his contributions he shall be entitled either to an annuity (payable from the date on which he would have become entitled to the payment of an annuity if he had continued his contributions) determined in relation to his actual contributions, or to be reinstated as a full member under conditions prescribed in the rules of the fund;
 - (xi) that upon the winding up of the fund a member's interest therein must either be used to purchase a policy of insurance which the Commissioner is satisfied provides benefits similar to those provided by such fund or be paid for the member's benefit into another approved retirement annuity fund;
 - (xii) that, save as is contemplated in sub-paragraph (ii), no member's rights to benefits shall be capable of surrender, commutation or assignment or of being pledged as security for any loan;
 - (xiii) that the Commissioner shall be notified of all amendments of the rules; and
- (3) the rules of the fund have been complied with;"

(2) The amendment effected by paragraph (d) of sub-section (1) shall be deemed to have taken effect on the fifteenth day of March, 1961.

Amendment of section 4 of Act 31 of 1941, as amended by section 3 of Act 43 of 1955.

4. Section *four* of the principal Act is hereby amended by the addition at the end of sub-section (1) of the following proviso:

"Provided further that the Controller and Auditor-General shall in the performance of his duties in terms

- (ii) dat hoogstens een-derde van die totale waarde van enige lyfrentes of jaargelde waarop 'n persoon geregtig word, deur 'n enkele betaling vervang kan word, behalwe waar die jaarlikse bedrag van sodanige lyfrentes of jaargelde sestig rand nie te bowe gaan nie;
 - (iii) dat geen gedeelte van enige jaargeld betaalbaar aan die weduwee, kind, afhanklike of benoemde van 'n oorlede lid deur 'n enkele betaling later as ses maande vanaf die dood van bedoelde lid vervang mag word nie;
 - (iv) vir voldoende sekuriteit om die belange van persone wat op enige lyfrentes of jaargelde geregtig mag word, te beskerm;
 - (v) dat geen lid nadat hy die ouderdom van sewentig jaar bereik of, behalwe in die geval van 'n lid wat weens geestelike of liggaamlike gebrek permanent ongeskik raak om sy beroep uit te oefen, voordat hy die ouderdom van vyf-en-vyftig jaar bereik, op betaling van enige lyfrente geregtig word nie;
 - (vi) dat, waar 'n lid te sterwe kom voordat hy op betaling van 'n lyfrente geregtig word, die voordele nie 'n terugbetaling aan sy boedel of aan sy weduwee, kinders, afhanklikes of benoemdes, van die som van die bedrae (met of sonder billike rente daarop) wat deur hom bygedra is en 'n jaargeld of jaargelde aan sy weduwee, kinders, afhanklikes of benoemdes, oorskry nie;
 - (vii) dat, waar 'n lid te sterwe kom nadat hy op 'n lyfrente geregtig word geen verdere voordeel behalwe 'n jaargeld of jaargelde aan sy weduwee, kinders, afhanklikes of benoemdes betaalbaar sal wees nie;
 - (viii) dat die som van die jaargelde betaalbaar aan die weduwee, kinders, afhanklikes en benoemdes van 'n oorlede lid wat ten tyde van sy dood in ontvangs was van 'n lyfrente, die bedrag van daardie lyfrente nie te bowe gaan nie;
 - (ix) dat 'n lid se bydraes ophou sodra hy op die betaling van 'n lyfrente geregtig word;
 - (x) dat, indien 'n lid voor die tyd sy bydraes staak, hy geregtig is of op 'n jaargeld (betaalbaar vanaf die datum waarop hy op die betaling van 'n jaargeld geregtig sou gewees het indien hy met sy bydraes volgehou het) bereken aan die hand van sy werklike bydraes of op herstel as 'n volle lid op voorwaardes voorgeskryf in die reëls van die fonds;
 - (xi) dat by likwidasië van die fonds 'n lid se belang daarin of vir die aankoop van 'n assuransiëpolis ten opsigte waarvan die Kommissaris oortuig is dat dit gelyksoortige voordele verskaf soos dié deur bedoelde fonds verskaf, aangewend moet word, of in 'n ander goedgekeurde uittredingenuiteitsfonds tot voordeel van die lid inbetaal moet word;
 - (xii) dat, behalwe soos in sub-paragraaf (ii) beoog, 'n lid se regte op voordele nie afgekoop, omgesit of gesedeer kan word nie en ook nie by wyse van sekuriteit vir enige lening verpand kan word nie;
 - (xiii) dat die Kommissaris van alle wysigings van die reëls in kennis gestel moet word; en
- (3) dat die reëls van die fonds nagekom is;".

(2) Die wysiging deur paragraaf (d) van sub-artikel (1) aangebring, word geag op die vyftiende dag van Maart 1961 in werking te getree het.

4. Artikel vier van die Hoofwet word hierby gewysig deur aan die end van sub-artikel (1) die volgende voorbehoudsbepaling by te voeg:

„Met dien verstande voorts dat die Kontroleur en Ouditeur-generaal by die uitvoering van sy pligte ingevolge

Wysiging van artikel 4 van Wet 31 van 1941, soos gewysig deur artikel 4 van Wet 33 van 1955.

of sub-section (1) of section *eleven* of the Exchequer and Audit Act, 1956 (Act No. 23 of 1956), have access to documents in the possession or custody of the Commissioner."

Amendment of section 7 of Act 31 of 1941, as amended by section 2 of Act 34 of 1942, section 2 of Act 26 of 1943, section 3 of Act 39 of 1945, section 4 of Act 55 of 1946, section 3 of Act 45 of 1949, section 2 of Act 64 of 1951, section 3 of Act 56 of 1952, section 4 of Act 43 of 1955, section 3 of Act 55 of 1956, section 5 of Act 36 of 1958, and section 5 of Act 58 of 1960.

5. Section *seven* of the principal Act is hereby amended—

(a) by the substitution in the Afrikaans version in paragraph (*b*)*bis* of the definition of "bruto-inkomste" for the words "ronde som" of the words "enkele bedrag";

(b) by the substitution for paragraph (*b*)*ter* of the definition of "gross income" of the following paragraph:

"(*b*)*ter* any amount determined in accordance with the provisions of the Fourth Schedule to this Act in respect of lump sum benefits so received by or accrued to or deemed to have been received by or accrued to such person from any fund (not being a superannuation, pension, provident, widows' or orphans' fund established by law) which has in respect of the current or any previous year of assessment been approved by the Commissioner as a pension fund, provident fund or retirement annuity fund, if such person was a member of such fund during any such year: Provided that the provisions of paragraph (*d*) of sub-section (1) of section *nine* shall *mutatis mutandis* apply in the case of any amount determined as aforesaid;"

(c) by the substitution for paragraph (*d*) of the said definition of the following paragraph:

"(*d*) any amount received or accrued from another person, as premium or like consideration paid by such other person—

(i) for the right of use or occupation of land or buildings; or

(ii) for the right of use of plant or machinery; or

(iii) for the right of use of any patent, design, trade mark or copyright as defined in the Patents Act, 1952 (Act No. 37 of 1952), or the Designs, Trade Marks and Copyright Act, 1916 (Act No. 9 of 1916), or any other property which, in the opinion of the Commissioner, is of a similar nature; or

(iv) for the imparting of or the undertaking to impart any knowledge directly or indirectly connected with the use of such patent, design, trade mark, copyright or other property as aforesaid;" and

(d) by the insertion after paragraph (*g*)*ter* of the said definition of the following paragraph:

"(*g*)*quat* any amount received or accrued under or upon the surrender or disposal of any policy of insurance upon the life of an employee or, in the case of a company, upon the life of a director or an employee of that company;"

Amendment of section 9 of Act 31 of 1941, as amended by section 3 of Act 26 of 1943, section 4 of Act 39 of 1945, section 5 of Act 55 of 1946, section 4 of Act 45 of 1949, section 3 of Act 34 of 1953, section 4 of Act 55 of 1956, section 6 of Act 36 of 1958, section 5 of Act 78 of 1959 and section 6 of Act 58 of 1960.

6. Section *nine* of the principal Act is hereby amended—

(a) by the substitution for paragraph (*a*)*bis* of sub-section (1) of the following paragraph:

"(*a*)*bis* the use in the Republic of or the grant of permission to use in the Republic, or the imparting of or the undertaking to impart any knowledge directly or indirectly connected with the use in the Republic of any patent as defined in the Patents Act, 1952 (Act No. 37 of 1952), or any design, trade mark or copyright as defined in the Designs, Trade Marks and Copyright Act, 1916 (Act No. 9 of 1916), or any other property which, in the opinion of the Commissioner, is of a similar nature, wheresoever such property has been produced or such permission has been granted or such knowledge has been imparted or such undertaking has been given or payment for such use, grant of permission, imparting of knowledge or undertaking has been made or is

sub-artikel (1) van artikel *elf* van die Skatkis- en Ouditwet, 1956 (Wet No. 23 van 1956), toegang het tot dokumente in die besit of bewaring van die Kommissaris.”.

5. Artikel *sewe* van die Hoofwet word hierby gewysig—
- (a) deur in paragraaf (*b*)*bis* van die omskrywing van „bruto-inkomste” die woorde „ronde som” deur die woorde „enkele bedrag” te vervang;
- (b) deur paragraaf (*b*)*ter* van bedoelde omskrywing deur die volgende paragraaf te vervang:
 „(*b*)*ter* enige bedrag vasgestel ooreenkomstig die bepalings van die Vierde Bylae by hierdie Wet ten opsigte van enkelbedragvoordele aldus ontvang deur of toegeval aan of geag ontvang te gewees het deur of toe te geval het aan so ’n persoon uit enige fonds (behalwe ’n by wet ingestelde ouderdomsvoorsorgs-, pensioen-, voorsorgs-, weduwees- of wesefonds) wat deur die Kommissaris ten opsigte van die lopende of enige vorige jaar van aanslag as ’n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds goedgekeur is, indien so ’n persoon gedurende enige bedoelde jaar ’n lid van bedoelde fonds was: Met dien verstande dat die bepalings van paragraaf (*d*) van sub-artikel (1) van artikel *nege mutatis mutandis* van toepassing is in die geval van ’n aldus vasgestelde bedrag;”;
- (c) deur paragraaf (*d*) van genoemde omskrywing deur die volgende paragraaf te vervang:
 „(*d*) ’n bedrag ontvang of toegeval van ’n ander persoon, as premie of dergelike vergoeding betaal deur daardie ander persoon—
 (i) vir die reg van gebruik of okkupering van grond of geboue; of
 (ii) vir die reg van gebruik van uitrusting of masjinerie; of
 (iii) vir die reg van gebruik van ’n patent, model, handelsmerk of outeursreg soos in die Wet op Patente, 1952 (Wet No. 37 van 1952), of die ‚Wet op Modellen, Handelsmerken en Auteursrecht, 1916’ (Wet No. 9 van 1916), omskryf, of enige ander goed wat na die mening van die Kommissaris van ’n dergelike aard is; of
 (iv) vir die meedeling van kennis of die onderneming om kennis mee te deel wat regstreeks of onregstreeks in verband staan met die gebruik van so ’n patent, model, handelsmerk of outeursreg of ander goed soos voormeld;”;
 en
- (d) deur na paragraaf (*g*)*ter* van genoemde omskrywing die volgende paragraaf in te voeg:
 „(*g*)*quat* enige bedrag ontvang of toegeval kragtens of by afkoop van of beskikking oor ’n assuransiepolis op die lewe van ’n werknemer of, in die geval van ’n maatskappy, op die lewe van ’n direkteur of werknemer van daardie maatskappy;”.
6. Artikel *nege* van die Hoofwet word hierby gewysig—
- (a) deur paragraaf (*a*)*bis* van sub-artikel (1) deur die volgende paragraaf te vervang:
 „(*a*)*bis* die gebruik in die Republiek of die verleen van toestemming vir die gebruik in die Republiek van, of die meedeling van kennis of onderneming om kennis mee te deel wat regstreeks of onregstreeks in verband staan met die gebruik in die Republiek van ’n patent soos in die Wet op Patente, 1952 (Wet No. 37 van 1952) omskryf, of enige model, handelsmerk of outeursreg soos in die ‚Wet op Modellen, Handelsmerken en Auteursrecht, 1916’ (Wet No. 9 van 1916) omskryf, of van enige ander goed wat na die mening van die Kommissaris van ’n dergelike aard is, waar ook al sodanige goed voortgebring is of sodanige toestemming verleen is of sodanige kennis meegedeel is of sodanige onderneming gegee is of betaling vir sodanige gebruik, verleen van toestemming, meedeling van kennis of onderneming geskied of moet geskied en on-
- Wysiging van artikel 7 van Wet 31 van 1941, soos gewysig deur artikel 2 van Wet 34 van 1942, artikel 2 van Wet 26 van 1943, artikel 3 van Wet 39 van 1945, artikel 4 van Wet 55 van 1946, artikel 3 van Wet 45 van 1949, artikel 2 van Wet 64 van 1951, artikel 3 van Wet 56 van 1952, artikel 4 van Wet 43 van 1955, artikel 3 van Wet 55 van 1956, artikel 5 van Wet 36 van 1958 en artikel 5 van Wet 58 van 1960.
- Wysiging van artikel 9 van Wet 31 van 1941, soos gewysig deur artikel 3 van Wet 26 van 1943, artikel 4 van Wet 39 van 1945, artikel 5 van Wet 55 van 1946, artikel 4 van Wet 45 van 1949, artikel 3 van Wet 34 van 1953, artikel 4 van Wet 55 van 1956, artikel 6 van Wet 36 van 1958, artikel 5 van Wet 78 van 1959 en artikel 6 van Wet 58 van 1960.

- to be made, and whether such payment has been made or is to be made by a person resident in or out of the Republic;"; and
- (b) by the substitution in paragraph (b) of sub-section (9) with effect from the date of commencement thereof for the word "sum" where it occurs for the second time of the word "amount".

Insertion of section 9bis in Act 31 of 1941.

7. The following section is hereby inserted after section *nine* of the principal Act:

"Income of estates of deceased persons and beneficiaries.

9bis. (1) Any income received by or accrued to or in favour of or deemed to have been received by or accrued to or in favour of any person on or after the fifteenth day of March, 1961, in his capacity as executor of the estate of a deceased person, and any amount so received or accrued which would have been income in the hands of the deceased person, had it been received by or accrued to or in favour of or deemed to have been received by or accrued to or in favour of such deceased person during his lifetime, shall, to the extent that the Commissioner is satisfied that such income or amount has been derived for the immediate or future benefit of any ascertained heir or legatee of such deceased person, be deemed to be income received by or accrued to such heir or legatee, and shall, to the extent that the Commissioner is not so satisfied, be deemed to be income of the estate of such deceased person.

(2) So much of the amount of any expenditure incurred by or on behalf of the estate of any deceased person during any year of assessment as, in the opinion of the Commissioner, relates to any amount of income deemed to be income received by or accrued to an heir or legatee of such deceased person in terms of sub-section (1) shall—

- (a) not be taken into account in the determination of the taxable income of such estate; and
- (b) be deemed to be expenditure incurred by such heir or legatee during such year and shall, to the extent that the deduction of expenditure of the same nature is authorised by this Act, be taken into account in the determination of the taxable income of such heir or legatee.

(3) Nothing in sub-section (1) shall be construed as imposing liability for tax in respect of the same amount both in the hands of the estate or heir or legatee of a deceased person and in the hands of such deceased person.

(4) The decision of the Commissioner in the exercise of his discretion under sub-section (1) or (2) shall be subject to objection and appeal."

Amendment of section 10 of Act 31 of 1941, as amended by section 3 of Act 34 of 1942, section 4 of Act 26 of 1943, section 2 of Act 47 of 1944, section 5 of Act 39 of 1945, section 6 of Act 55 of 1946, section 3 of Act 40 of 1948, section 5 of Act 45 of 1949, section 4 of Act 56 of 1952, section 4 of Act 34 of 1953, section 5 of Act 55 of 1956, section 5 of Act 61 of 1957, section 7 of Act 36 of 1958, section 6 of Act 78 of 1959 and section 7 of Act 58 of 1960.

8. Section *ten* of the principal Act is hereby amended—

- (a) by the substitution for paragraph (i) of sub-section (1) of the following paragraph:

"(i) interest received from any deposit in the Post Office Savings Bank of the Republic, including interest on Post Office Savings Bank Certificates or on Tax Redemption Certificates, or annual interest accrued in respect of any Union Loan Certificates or interest received in respect of any loan portion of the normal and super tax imposed under the Income Tax Act, 1953, or any subsequent Act of Parliament, or annual interest accrued in respect of Five per cent. Five Year Treasury Bonds, Five per cent. Seven Year Treasury Bonds and any amount credited as interest in respect of any contributory share, but not in respect of any amount paid or credited on any paid-up share in any building society: Provided that the exemption in respect of interest—

- (i) on deposits in the Post Office Savings Bank and on Post Office Savings Bank Certificates made or held by any one person shall be limited in each case to the sum of one hundred rand;

- geag of sodanige betaling al dan nie geskied het of moet geskied deur 'n persoon wat in of buite die Republiek woonagtig is;" en
- (b) deur in die Engelse teks in paragraaf (b) van sub-artikel (9) met ingang van die datum van inwerking-treding daarvan die woord „sum” waar dit die tweede maal voorkom deur die woord „amount” te vervang.

7. Die volgende artikel word hierby na artikel *nege* in die Hoofwet ingevoeg:

Invoeging van artikel 9bis in Wet 31 van 1941.

„Inkomste van boedels van oorledenes en begunstigdes.

9bis. (1) Enige inkomste wat op of na die vyftiende dag van Maart 1961 ontvang is deur of toegeval het aan of geag word ontvang te gewees het deur of toe te geval het aan of ten gunste van enige persoon in sy hoedanigheid as eksekuteur van die boedel van 'n oorledene, en enige bedrag aldus ontvang of toegeval wat inkomste sou gewees het indien dit gedurende die oorledene se leeftyd deur hom ontvang was of ten gunste van hom toegeval het of geag was deur hom ontvang te gewees of aan hom toe te geval het, word, vir sover die Kommissaris oortuig is dat bedoelde inkomste of bedrag vir die onmiddellike of toekomstige voordeel van enige vasgestelde erfgenaam of legataris van bedoelde oorledene verkry is, geag inkomste te wees wat deur bedoelde erfgenaam of legataris ontvang is of aan hom toegeval het, en word, vir sover die Kommissaris nie aldus oortuig is nie, geag die inkomste van die boedel van bedoelde oorledene te wees.

(2) Soveel van die bedrag van enige onkoste deur of ten behoewe van die boedel van enige oorledene gedurende enige jaar van aanslag aangegaan, as wat na die mening van die Kommissaris in verband staan met enige bedrag van inkomste wat ingevolge sub-artikel (1) geag word inkomste te wees ontvang deur of toegeval aan 'n erfgenaam of legataris van bedoelde oorledene, word—

(a) by die vasstelling van die belasbare inkomste van bedoelde boedel nie in aanmerking geneem nie; en

(b) geag onkoste aangegaan deur bedoelde erfgenaam of legataris gedurende bedoelde jaar te wees, en word, vir sover 'n vermindering ten opsigte van soortgelyke onkoste deur hierdie Wet gemagtig word, by die vasstelling van die belasbare inkomste van bedoelde erfgenaam of legataris in aanmerking geneem.

(3) Die bepalinge van sub-artikel (1) word nie uitgelê om aanspreeklikheid vir belasting ten opsigte van dieselfde bedrag in die hande van die boedel of erfgenaam of legataris van 'n oorledene sowel as in die hande van die oorledene op te lê nie.

(4) Die beslissing van die Kommissaris by die uitoefening van sy diskresie ingevolge sub-artikel (1) of (2) is aan beswaar en appèl onderhewig.”.

8. Artikel *tien* van die Hoofwet word hierby gewysig—

(a) deur paragraaf (i) van sub-artikel (1) deur die volgende paragraaf te vervang:

„(i) rente ontvang uit 'n deposito in die Posspaarbank van die Republiek, met inbegrip van rente op Posspaarbanksertifikate, of op Belastingdelginsertifikate, of jaarlikse rente toegeval ten opsigte van Unie-leningsertifikate of rente ontvang ten opsigte van enige leningsgedeeltes van die normale en superbelaasting opgelê ingevolge die Inkomstebelastingwet, 1953, of 'n latere Parlementswet, of jaarlikse rente toegeval ten opsigte van Vyf persent Vyfjaar-Tesourie-obligasies, Vyf persent Sewejaar-Tesourie-obligasies en enige bedrag gekrediteer as rente ten opsigte van 'n bydraersaandeel, maar nie ten opsigte van 'n bedrag betaal of gekrediteer op 'n opbetaalde aandeel in 'n bouvereniging nie: Met dien verstande dat die vrystelling ten opsigte van rente—

(i) op deposito's in die Posspaarbank en op Posspaarbanksertifikate wat deur een persoon ingelê is of besit word, in iedere geval tot die bedrag van honderd rand beperk word;

Wysiging van artikel 10 van Wet 31 van 1941, soos gewysig deur artikel 3 van Wet 34 van 1942, artikel 4 van Wet 26 van 1943, artikel 2 van Wet 47 van 1944, artikel 5 van Wet 39 van 1945, artikel 6 van Wet 55 van 1946, artikel 3 van Wet 40 van 1948, artikel 5 van Wet 45 van 1949, artikel 4 van Wet 56 van 1952, artikel 4 van Wet 34 van 1953, artikel 5 van Wet 55 van 1956, artikel 5 van Wet 61 van 1957, artikel 7 van Wet 36 van 1958, artikel 6 van Wet 78 van 1959 en artikel 7 van Wet 58 van 1960.

- (ii) on Tax Redemption Certificates held by any one person shall be limited to the sum of fifty rand;
 - (iii) on Five per cent. Five Year Treasury Bonds shall be limited to the sum of one thousand rand in the case of any taxpayer; and
 - (iv) on Five per cent. Seven Year Treasury Bonds shall be limited to the sum of one thousand rand in the case of any taxpayer;";
- (b) by the substitution with effect from the thirty-first day of May, 1961, for paragraph (j) of the said sub-section of the following paragraph:

"(j) the salaries and emoluments payable to—

- (i) the State President; and
- (ii) any person who holds office in the Republic as an official of any Government, other than the Government of the Republic or the Administration of the territory of South-West Africa, provided such person is stationed in the Republic for that purpose and is not ordinarily resident in the Republic;";

- (c) by the addition to sub-section (1) of the following paragraph:

"(w) the receipts and accruals of the Council for Scientific and Industrial Research;".

Amendment of section 11 of Act 31 of 1941, as amended by section 4 of Act 34 of 1942, section 5 of Act 26 of 1943, section 6 of Act 39 of 1945, section 7 of Act 55 of 1946, section 4 of Act 40 of 1948, section 6 of Act 45 of 1949, section 5 of Act 56 of 1952, section 5 of Act 34 of 1953, section 2 of Act 55 of 1954, section 5 of Act 43 of 1955, section 6 of Act 55 of 1956, section 6 of Act 61 of 1957, section 8 of Act 36 of 1958, section 7 of Act 78 of 1959 and section 8 of Act 58 of 1960.

9. Section *eleven* of the principal Act is hereby amended—

- (a) by the substitution for the provisos to paragraph (d) of sub-section (2) of the following proviso:

"Provided that—

- (i) where a deduction has been allowed under paragraph (c), the Commissioner shall take into consideration the sum allowed under that paragraph in determining the sum to be allowed under this paragraph;
- (ii) in no case shall any allowance be made for the depreciation of buildings or other structures or works of a permanent nature;
- (iii) no allowance shall be made under this paragraph in respect of any ship to which the provisions of paragraph (d) *inter* apply;
- (iv) the value of new or unused machinery, implements, utensils or articles which were used by the taxpayer directly in a process of manufacture or, if brought into use on or after the fifteenth day of March, 1961, in any other process which in the opinion of the Commissioner is of a similar nature, and were acquired to replace machinery, implements, utensils or articles which were damaged or destroyed by water or fire, shall be reduced by any amount which has been recovered or recouped as contemplated in paragraph (a) of sub-section (4) in respect of the damaged or destroyed machinery, implements, utensils or articles and has been excluded from the taxpayer's income in terms of sub-paragraph (i) of paragraph (b) *bis* of the said sub-section and not included in the taxpayer's income in terms of the proviso to the said sub-paragraph in the current or any previous year of assessment;
- (v) the value of any machinery, implements, utensils or articles used by the taxpayer for the purposes of his trade shall be increased by the amount of any expenditure (other than expenditure referred to in paragraph (a)) which is proved to the satisfaction of the Commissioner to have been incurred by the taxpayer in moving such machinery, implements, utensils or articles from one location to another;";

- (ii) op Belastingdelgingssertifikate wat deur een persoon besit word tot die bedrag van vyftig rand beperk word;
- (iii) op Vyf persent Vyfjaar-Tesourie-obligasies tot die bedrag van duisend rand in die geval van 'n belastingpligtige beperk word; en
- (iv) op Vyf persent Sewejaar-Tesourie-obligasies tot die bedrag van duisend rand in die geval van 'n belastingpligtige beperk word;";
- (b) deur paragraaf (j) van genoemde sub-artikel met ingang van die een-en-dertigste dag van Mei 1961 deur die volgende paragraaf te vervang:
- „(j) die salarisse en besoldiging betaalbaar aan—
- (i) die Staatspresident; en
- (ii) enige persoon wat in die Republiek 'n amp beklee as 'n amptenaar van enige Regering, behalwe die Regering van die Republiek of die Administrasie van die Gebied Suidwes-Afrika, mits so 'n persoon vir daardie doel in die Republiek gestasioneer is en nie gewoonlik in die Republiek woonagtig is nie;";
- en
- (c) deur die volgende paragraaf by sub-artikel (1) te voeg:
- „(w) die ontvangste en toevallings van die Wetenskaplike en Nywerheidsnavorsingsraad;".
9. Artikel *elf* van die Hoofwet word hierby gewysig—
- (a) deur die voorbehoudsbepalings by paragraaf (d) van sub-artikel (2) deur die volgende voorbehoudsbepaling te vervang:
- „Met dien verstande dat—
- (i) wanneer 'n vermindering ingevolge paragraaf (c) toegestaan is, die Kommissaris die ingevolge daardie paragraaf toegestane bedrag in aanmerking moet neem by die vasstelling van die bedrag ingevolge hierdie paragraaf toegestaan te word;
- (ii) daar in geen geval 'n vermindering toegestaan word op grond van die waardevermindering van geboue of ander bouwerke of werke van 'n permanente aard nie;
- (iii) geen vermindering ingevolge hierdie paragraaf toegestaan word ten opsigte van 'n skip waarop die bepaling van paragraaf (d) ter van toepassing is nie;
- (iv) die waarde van nuwe of ongebruikte masjinerie, gereedskap, werktuie of artikels wat deur die belastingpligtige regstreeks gebruik is by 'n vervaardigingsproses of, indien op of na die vyftiende dag van Maart 1961 in gebruik geneem, by enige ander proses wat na die mening van die Kommissaris van 'n dergelyke aard is, en wat verkry is ter vervanging van masjinerie, implemente, werktuie of artikels wat deur water of brand beskadig of vernietig is, verminder word met enige bedrag wat ten opsigte van die beskadigde of vernietigde masjinerie, implemente, werktuie of artikels ingevorder of vergoed is soos in paragraaf (a) van sub-artikel (4) beoog, en wat ingevolge sub-paragraaf (i) van paragraaf (b) *bis* van bedoelde sub-artikel van die belastingpligtige se inkomste uitgesluit is en nie ingevolge die voorbehoudsbepaling by bedoelde sub-paragraaf by die belastingpligtige se inkomste in die lopende of enige vorige jaar van aanslag ingesluit is nie;
- (v) die waarde van masjinerie, gereedskap, werktuie of artikels wat deur die belastingpligtige vir die doeleindes van sy bedryf gebruik word, vermeerder word met die bedrag van enige onkoste (behalwe onkoste in paragraaf (a) bedoel) ten opsigte waarvan daar tot bevrediging van die Kommissaris bewys gelewer is dat dit deur die belastingpligtige aangegaan is in verband met die verskuiwing van bedoelde masjinerie, gereedskap, werktuie of artikels van een plek na 'n ander plek;";
- Wysiging van artikel 11 van Wet 31 van 1941, soos gewysig deur artikel 4 van Wet 34 van 1942, artikel 5 van Wet 26 van 1943, artikel 6 van Wet 39 van 1945, artikel 7 van Wet 55 van 1946, artikel 4 van Wet 40 van 1948, artikel 6 van Wet 45 van 1949, artikel 5 van Wet 56 van 1952, artikel 5 van Wet 34 van 1953, artikel 2 van Wet 55 van 1954, artikel 5 van Wet 43 van 1955, artikel 6 van Wet 55 van 1956, artikel 6 van Wet 61 van 1957, artikel 8 van Wet 36 van 1958, artikel 7 van Wet 78 van 1959 en artikel 8 van Wet 58 van 1960.

(b) by the substitution for paragraph (d)*bis* of the said sub-section of the following paragraph:

“(d)*bis*(i) in respect of new or unused machinery or plant brought into use by the taxpayer for the purposes of his trade an allowance for the year of assessment during which such machinery or plant was so brought into use, determined as follows, namely—

- (a) if such machinery or plant was brought into use not later than the fourteenth day of March, 1961, and was used by the taxpayer directly in a process of manufacture, a sum equal to twenty per centum of the cost to him of such machinery or plant; or
- (b) if such machinery or plant was brought into use on or after the fifteenth day of March, 1961, and was used by the taxpayer directly in a process of manufacture or any other process which, in the opinion of the Commissioner, was of a similar nature, a sum equal to fifteen per centum of the cost to him of such machinery or plant:

Provided that in the case of such machinery or plant which has been acquired to replace machinery or plant which has been damaged or destroyed by water or fire the allowance shall be calculated on such cost less any amount which has been recovered or recouped in respect of the damaged or destroyed machinery or plant and has been excluded from the taxpayer's income in terms of sub-paragraph (i) of paragraph (b)*bis* of sub-section (4) whether in the current or any previous year of assessment;

- (ii) the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to new or unused machinery, implements, utensils and articles (other than vehicles and other than equipment for managers' and servants' rooms and offices) brought into use by the taxpayer for the purposes of his trade of hotel keeper;
- (iii) on the direction of the Minister of Finance, having regard to the circumstances of the case and to the recommendations of the Secretary for Bantu Administration and Development and the Secretary for Commerce and Industries, the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to used machinery or plant, and the provisions of sub-paragraph (ii) shall *mutatis mutandis* apply also with reference to used machinery, implements, utensils and articles (other than vehicles and other than equipment for managers' and servants' rooms and offices), if such used machinery, plant, implements, utensils or articles, as the case may be, were brought into use on or after the fifteenth day of March, 1961, in a Bantu area or an area adjacent to a Bantu area: Provided that the cost of any such used machinery, plant, implements, utensils or articles shall for the purposes of this sub-paragraph be deemed to be the actual cost thereof less the aggregate of the amounts allowed to be deducted by the taxpayer in respect thereof under paragraph (d) in the current or any previous year of assessment: Provided further that this sub-paragraph shall not apply with reference to any such used machinery, plant, implements, utensils or articles in respect of which an allowance

(b) deur paragraaf (d)*bis* van genoemde sub-artikel deur die volgende paragraaf te vervang:

„(d)*bis* (i) ten opsigte van nuwe of ongebruikte masjinerie of installasie deur die belastingpligtige vir doeleindes van sy bedryf in gebruik geneem, 'n vermindering vir die jaar van aanslag gedurende welke sodanige masjinerie of installasie aldus in gebruik geneem is, vasgestel soos volg, te wete—

(a) indien sodanige masjinerie of installasie nie later as die veertiende dag van Maart 1961 in gebruik geneem is nie, en deur die belastingpligtige regstreeks by 'n vervaardigingsproses gebruik is, 'n som gelyk aan twintig persent van die koste aan hom van sodanige masjinerie of installasie; of

(b) indien sodanige masjinerie of installasie op of na die vyftiende dag van Maart 1961 in gebruik geneem is, en deur die belastingpligtige regstreeks by 'n vervaardigingsproses of enige ander proses wat na die mening van die Kommissaris van 'n dergelike aard was, gebruik is, 'n som gelyk aan vyftien persent van die koste aan hom van sodanige masjinerie of installasie:

Met dien verstande dat in die geval van bedoelde masjinerie of installasie wat verkry is ter vervanging van masjinerie of installasie wat deur water of brand beskadig of vernietig is, die vermindering bereken word op bedoelde bedrag min enige bedrag wat ten opsigte van die beskadigde of vernietigde masjinerie of installasie ingevorder of vergoed is en wat ingevolge sub-paragraaf (i) van paragraaf (b)*bis* van sub-artikel (4) van die belastingpligtige se inkomste uitgesluit is, hetsy in die lopende of enige vorige jaar van aanslag;

(ii) die bepalinge van sub-paragraaf (i) is *mutatis mutandis* van toepassing ook met betrekking tot nuwe of ongebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting vir kamers van bestuurders en dienaars en kantore) deur die belastingpligtige vir die doeleindes van sy bedryf van hotelhouer in gebruik geneem;

(iii) in opdrag van die Minister van Finansies met inagneming van die omstandighede van die geval en van die aanbevelings van die Sekretaris van Bantoe-administrasie en -ontwikkeling en die Sekretaris van Handel en Nywerheid, is die bepalinge van sub-paragraaf (i) *mutatis mutandis* van toepassing ook met betrekking tot gebruikte masjinerie of installasie en is die bepalinge van sub-paragraaf (ii) *mutatis mutandis* van toepassing ook met betrekking tot gebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting vir kamers van bestuurders en dienaars en kantore), indien sodanige masjinerie, installasie, gereedskap, werktuie of artikels, na gelang van die geval, op of na die vyftiende dag van Maart 1961 in 'n Bantoe-gebied of 'n gebied aangrensende aan 'n Bantoe-gebied in gebruik geneem is: Met dien verstande dat die koste van enige sodanige gebruikte masjinerie, installasie, gereedskap, werktuie of artikels vir die doeleindes van hierdie sub-paragraaf geag word die werklike koste daarvan te wees min die som van die bedrae wat ten opsigte van die lopende of enige vorige jaar van aanslag as vermindering kragtens paragraaf (d) aan die belastingpligtige toegelaat is: Met dien verstande voorts dat hierdie sub-paragraaf nie van toepassing is met betrekking tot enige sodanige gebruikte masjinerie, installasie, gereedskap, werktuie of artikels ten opsigte waarvan 'n vermindering ten

was in respect of the current or any previous year of assessment granted in terms of sub-paragraph (i) or (ii);”;

(c) by the substitution for paragraph (d)quin of the said sub-section of the following paragraph:

“(d)quin notwithstanding anything to the contrary contained in paragraph (ii) of the proviso to paragraph (d), an allowance equal to two per centum of the cost (after the deduction of any amount referred to in paragraph (ii) of the proviso hereto) to the taxpayer of any building and of any improvements (other than repairs) effected thereto—

- (i) if the erection of such building was commenced by him on or after the twenty-fifth day of March, 1959, but not later than the fourteenth day of March, 1961, and such building was wholly or mainly used by him during the year of assessment for the purpose of carrying on therein any process of manufacture in the course of his trade (other than mining or farming); or
- (ii) if the erection of such building was commenced by him on or after the fifteenth day of March, 1961, and such building was wholly or mainly used by him during the year of assessment for the purpose of carrying on therein in the course of his trade (other than mining or farming) any process of manufacture or any other process which, in the opinion of the Commissioner, was of a similar nature, or such building was let by him and was wholly or mainly used for the purpose of carrying on therein any process as aforesaid in the course of any trade (other than mining or farming); or
- (iii) if the erection of such building was commenced on or after the twenty-fifth day of March, 1959, but not later than the fourteenth day of March, 1961, and has been acquired by purchase from any other person who was entitled to an allowance under sub-paragraph (i) in respect thereof, and such building was wholly or mainly used during the year of assessment by the person by whom it has been acquired for the purpose of carrying on therein any process of manufacture in the course of his trade (other than mining or farming); or
- (iv) if the erection of such building was commenced on or after the fifteenth day of March, 1961, and has been acquired by purchase from any other person who was entitled to an allowance under sub-paragraph (ii) in respect thereof, and such building was wholly or mainly used during the year of assessment by the person by whom it has been acquired for the purpose of carrying on therein in the course of his trade (other than mining or farming) a process of manufacture or any other process which, in the opinion of the Commissioner, was of a similar nature, or such building was let by him and was wholly or mainly used for the purpose of carrying on therein any process as aforesaid:

Provided that—

- (i) the aggregate of the allowances under this paragraph shall not exceed the cost (after the deduction of any amount referred to in paragraph (ii) of this proviso) of any such building so erected or purchased, as the case may be, together with the cost of any subsequent improvements (other than repairs) effected thereto;
- (ii) notwithstanding the provisions of paragraph (a) of sub-section (4), if in any year of assessment there falls to be included in a taxpayer's income in terms of the said para-

opsigte van die lopende of enige vorige jaar van aanslag ingevolge sub-paragraaf (i) of (ii) toegestaan is nie;”;

- (c) deur paragraaf (d)quin van genoemde sub-artikel deur die volgende paragraaf te vervang:

„(d)quin ondanks andersluidende bepalings in paragraaf (ii) van die voorbehoudsbepaling by paragraaf (d) vervat, ’n vermindering gelyk aan twee persent van die koste (na aftrekking van enige bedrag in paragraaf (ii) van die voorbehoudsbepaling hierby bedoel) aan die belastingpligtige van ’n gebou en van enige verbeterings (behalwe herstelwerk) daaraan aangebring—

- (i) indien die oprigting van bedoelde gebou deur hom op of na die vyf-en-twintigste dag van Maart 1959, maar nie later as die veertiende dag van Maart 1961 nie, ’n aanvang geneem het en bedoelde gebou deur hom gedurende die jaar van aanslag in die loop van sy bedryf (behalwe mynwerksaamhede of boerdery) geheel of hoofsaaklik gebruik is ten einde daarin ’n vervaardigingsproses uit te voer; of
- (ii) indien die oprigting van bedoelde gebou deur hom op of na die vyftiende dag van Maart 1961 ’n aanvang geneem het en bedoelde gebou deur hom gedurende die jaar van aanslag in die loop van sy bedryf (behalwe mynwerksaamhede of boerdery) geheel of hoofsaaklik gebruik is ten einde daarin ’n vervaardigingsproses of enige ander proses wat na die mening van die Kommissaris van ’n dergelike aard is uit te voer, of indien bedoelde gebou deur hom verhuur is en in die loop van enige bedryf (behalwe mynwerksaamhede of boerdery) geheel of hoofsaaklik in verband met so ’n proses gebruik is; of
- (iii) indien die oprigting van bedoelde gebou op of na die vyf-en-twintigste dag van Maart 1959, maar nie later as die veertiende dag van Maart 1961 nie, ’n aanvang geneem het, en deur aankoop van iemand anders verkry is wat op ’n vermindering ingevolge sub-paragraaf (i) ten opsigte daarvan geregtig was en bedoelde gebou geheel of hoofsaaklik gedurende die jaar van aanslag gebruik is deur die persoon deur wie dit verkry is ten einde daarin in die loop van sy bedryf (behalwe mynwerksaamhede of boerdery) ’n vervaardigingsproses uit te voer; of
- (iv) indien die oprigting van bedoelde gebou op of na die vyftiende dag van Maart 1961 ’n aanvang geneem het en deur aankoop van iemand anders verkry is wat op ’n vermindering ingevolge sub-paragraaf (ii) ten opsigte daarvan geregtig was en bedoelde gebou geheel of hoofsaaklik gedurende die jaar van aanslag gebruik is deur die persoon deur wie dit verkry is ten einde daarin in die loop van sy bedryf (behalwe mynwerksaamhede of boerdery) ’n vervaardigingsproses of enige ander proses wat na die mening van die Kommissaris van ’n dergelike aard is uit te voer, of indien bedoelde gebou deur hom verhuur is en in die loop van enige bedryf (behalwe mynwerksaamhede of boerdery) geheel of hoofsaaklik in verband met so ’n proses gebruik is:

Met dien verstande dat—

- (i) die totaal van die verminderings ingevolge hierdie paragraaf nie die koste (na aftrekking van enige bedrag in paragraaf (ii) van hierdie voorbehoudsbepaling bedoel) van enige bedoelde gebou wat aldus opgerig of aangekoop is, na gelang van die geval, tesame met die koste van enige latere verbeterings (behalwe herstelwerk) daaraan aangebring, oorskry nie;
- (ii) ondanks die bepalings van paragraaf (a) van sub-artikel (4), indien daar in ’n jaar van aanslag ten opsigte van ’n vermindering ingevolge hierdie paragraaf ten opsigte van ’n

graph an amount which has been recovered or recouped in respect of any allowance made under this paragraph in respect of any building, the amount so recovered or recouped shall, at the option of the taxpayer to be notified by him in writing to the Commissioner when submitting his return of income for the year of assessment during which the recovery or recoupment occurred, and provided he purchases or erects, within twelve months or such further period as the Commissioner may allow from the date on which the event giving rise to the recovery or recoupment occurred, any other building to which the provisions of this paragraph apply, not be included in his income for such year of assessment, but shall be set off against the cost to him of such further building purchased or erected by him;”;

- (d) by the insertion in paragraph (d)*sex* of the said sub-section after the word “was” where it occurs for the second time of the words “wholly or mainly” and by the addition at the end of the said paragraph of the following words:

“and with reference to any building the erection of which was commenced by the taxpayer on or after the fifteenth day of March, 1961, and to the cost of any subsequent improvements (other than repairs) effected thereto, if the building in question was let by the taxpayer and wholly or mainly used for the purpose of carrying on therein the trade of hotel keeper;”;

- (e) by the substitution for paragraphs (d)*sept* and (d)*oct* of the said sub-section of the following paragraphs:

“(d)*sept* (i) in respect of new or unused machinery or plant brought into use by the taxpayer for the purposes of his trade an allowance, to be called a ‘machinery investment allowance’, for the year of assessment (but not later than that ending on the thirtieth day of June, 1963), during which such machinery or plant was so brought into use, determined as follows, namely—

- (a) if such machinery or plant was brought into use on or after the second day of March, 1960, but not later than the fourteenth day of March, 1961, and was used by the taxpayer directly in a process of manufacture, a sum equal to fifteen per centum of the cost to him of such machinery or plant; or
- (b) if such machinery or plant was brought into use on or after the fifteenth day of March, 1961, and was used by the taxpayer directly in a process of manufacture or any other process which, in the opinion of the Commissioner, was of a similar nature, a sum equal to twenty per centum of the cost to him of such machinery or plant: Provided that the Minister of Finance, having regard to the circumstances of the case and to the recommendations of the Secretary for Bantu Administration and Development and the Secretary for Commerce and Industries, may direct that the allowance in respect of such machinery or plant brought into use in a Bantu area or an area adjacent to a Bantu area, shall be increased to a sum not exceeding thirty per centum of such cost;

- (ii) the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to new or unused machinery, implements, utensils and articles (other than vehicles and

gebou toegestaan, 'n bedrag wat ingevorder of vergoed is ingevolge bedoelde paragraaf by 'n belastingpligtige se inkomste ingereken moet word, die bedrag aldus ingevorder of vergoed, na keuse van die belastingpligtige, waarvan hy die Kommissaris skriftelik in kennis moet stel wanneer hy sy opgawe indien vir die jaar van aanslag gedurende welke die invordering of vergoeding plaasgevind het, mits hy binne twaalf maande of sodanige verdere tydperk as wat die Kommissaris mag toestaan vanaf die datum waarop die voorval wat aanleiding tot die invordering of vergoeding gee, plaasgevind het, 'n ander gebou ten opsigte waarvan die bepalings van hierdie paragraaf van toepassing is, aankoop of oprig, nie in sy inkomste vir sodanige jaar van aanslag ingereken word nie, maar in vermindering gebring word teen die koste aan hom van sodanige verdere gebou deur hom aangekoop of opgerig;"

- (d) deur in paragraaf (d)sex van genoemde sub-artikel na die woord „aanslag” die woorde „geheel of hoofsaaklik” in te voeg en aan die end van genoemde paragraaf die volgende woorde by te voeg:

„en met betrekking tot enige gebou waarvan die oprigting deur die belastingpligtige op of na die vyftiende dag van Maart 1961 'n aanvang geneem het, en tot die koste van enige latere verbeterings (behalwe herstelwerk) daaraan aangebring, indien die betrokke gebou deur die belastingpligtige verhuur is en geheel of hoofsaaklik vir die doeleindes van die uitoefening daarin van die bedryf van hotelhouer gebruik is;"

- (e) deur paragrawe (d)sept en (d)oct van genoemde sub-artikel deur die volgende paragrawe te vervang:

„(d)sept (i) ten opsigte van nuwe of ongebruikte masjinerie of installasie deur die belastingpligtige vir doeleindes van sy bedryf in gebruik geneem, 'n vermindering bekend as 'n 'masjinerie-beleggingsvermindering', vir die jaar van aanslag (maar nie later as dié wat op die dertigste dag van Junie 1963 eindig nie), gedurende welke bedoelde masjinerie of installasie aldus in gebruik geneem is, vasgestel soos volg, te wete—

- (a) indien bedoelde masjinerie of installasie op of na die tweede dag van Maart 1960, maar nie later as die veertiende dag van Maart 1961 nie, in gebruik geneem is, en deur die belastingpligtige regstreeks by 'n vervaardigingsproses gebruik is, 'n som gelyk aan vyftien persent van die koste aan hom van bedoelde masjinerie of installasie; of

- (b) indien bedoelde masjinerie of installasie op of na die vyftiende dag van Maart 1961 in gebruik geneem is, en deur die belastingpligtige regstreeks by 'n vervaardigingsproses of enige ander proses wat na die mening van die Kommissaris van 'n dergelike aard was, gebruik is, 'n som gelyk aan twintig persent van die koste aan hom van bedoelde masjinerie of installasie: Met dien verstande dat die Minister van Finansies, met inagneming van die omstandighede van die geval en van die aanbevelings van die Sekretaris van Bantoe-administrasie en -ontwikkeling en die Sekretaris van Handel en Nywerheid, opdrag kan gee dat die vermindering ten opsigte van bedoelde masjinerie of installasie in 'n Bantoe-gebied of 'n gebied aangrensende aan 'n Bantoe-gebied in gebruik geneem, tot 'n bedrag vermeerder word wat dertig persent van bedoelde koste nie te bowe gaan nie;

- (ii) die bepalings van sub-paragraaf (i) is *mutatis mutandis* van toepassing ook met betrekking tot nuwe of ongebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie

other than equipment for managers' and servants' rooms and offices) brought into use by the taxpayer and used by him directly for the purpose of his trade of hotel keeper;

- (iii) on the direction of the Minister of Finance, having regard to the circumstances of the case and to the recommendations of the Secretary for Bantu Administration and Development and the Secretary for Commerce and Industries, the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to used machinery or plant, and the provisions of sub-paragraph (ii) shall *mutatis mutandis* apply also with reference to used machinery, implements, utensils and articles (other than vehicles and other than equipment for managers' and servants' rooms and offices), if such used machinery, plant, implements, utensils or articles, as the case may be, were brought into use on or after the fifteenth day of March, 1961, in a Bantu area or an area adjacent to a Bantu area: Provided that the cost of any such used machinery, plant, implements, utensils or articles shall for the purposes of this sub-paragraph be deemed to be the actual cost thereof less the aggregate of the amounts allowed to be deducted by the taxpayer in respect thereof under paragraphs (d) and (d)*bis* in the current or any previous year of assessment: Provided further that in the case of any machinery, plant, implements, utensils or articles in respect of which an allowance was in the current or any previous year of assessment granted to any person in terms of sub-paragraph (i) or (ii) the allowance shall be a sum equal to such proportion (not exceeding ten per centum) of the said cost as the said Minister may direct;

(d)*oct* (i) an allowance, to be called a 'building investment allowance', in respect of the cost to the taxpayer—

- (a) of any building owned by him the erection of which was commenced on or after the second day of March, 1960, but not later than the fourteenth day of March, 1961, and of any improvements (other than repairs), commenced on or after such first-mentioned date but not later than such last-mentioned date, to such building, and to any building owned by him the erection of which was commenced before the second day of March, 1960, if the building in question was wholly or mainly used by him for the purpose of carrying on therein any process of manufacture in the course of his trade (other than mining or farming); and
- (b) of any building owned by him the erection of which was commenced on or after the fifteenth day of March, 1961, but not later than the thirtieth day of June, 1962, and of any improvements (other than repairs), commenced on or after such first-mentioned date but not later than such last-mentioned date, to such building, and to any building owned by him the erection of which was commenced before the fifteenth day of March, 1961, if the building in question was wholly or mainly used by him for the purpose of carrying on therein in the course of his trade (other than mining or farming) any process of manufacture or any other process which, in the opinion of

- en behalwe uitrusting vir kamers van bestuurders en dienaars en kantore) deur die belastingpligtige regstreeks vir die doeleindes van sy bedryf van hotelhouer in gebruik geneem;
- (iii) in opdrag van die Minister van Finansies met inagneming van die omstandighede van die geval en van die aanbevelings van die Sekretaris van Bantoe-administrasie en -ontwikkeling en die Sekretaris van Handel en Nywerheid, is die bepalinge van sub-paragraaf (i) *mutatis mutandis* van toepassing ook met betrekking tot gebruikte masjinerie of installasie, en is die bepalinge van sub-paragraaf (ii) *mutatis mutandis* van toepassing ook met betrekking tot gebruikte masjinerie, gereedskap, werktuie en artikels (behalwe voertuie en behalwe uitrusting vir kamers van bestuurders en dienaars en kantore), indien bedoelde gebruikte masjinerie, installasie, gereedskap, werktuie of artikels, na gelang van die geval, op of na die vyftiende dag van Maart 1961 in 'n Bantoe-gebied of 'n gebied aangrensende aan 'n Bantoe-gebied in gebruik geneem is: Met dien verstande dat die koste van enige bedoelde gebruikte masjinerie, installasie, gereedskap, werktuie of artikels vir die doeleindes van hierdie sub-paragraaf geag word die werklike koste daarvan te wees min die totaal van die bedrae wat aan die belastingpligtige ten opsigte van die lopende of enige vorige jaar van aanslag as vermindering kragtens paragrafe (d) en (d)bis toegelaat is: Met dien verstande voorts dat in die geval van enige masjinerie, installasie, gereedskap, werktuie of artikels ten opsigte waarvan 'n vermindering in die lopende of enige vorige jaar van aanslag aan enige persoon ingevolge sub-paragraaf (i) of (ii) toegestaan is, die vermindering gelykstaande is aan sodanige proporsie (wat tien persent nie te bowe gaan nie) as wat bedoelde Minister mag beveel;
- (d)oct (i) 'n vermindering, bekend as 'n 'geboubeleggingsvermindering', ten opsigte van die koste aan die belastingpligtige—
- (a) van enige gebou wat aan hom behoort en waarvan die oprigting op of na die tweede dag van Maart 1960, maar nie later as die veertiende dag van Maart 1961 nie, 'n aanvang geneem het, en van enige verbeterings (behalwe herstelwerk), wat op of na eersgenoemde maar nie later nie as laasgenoemde datum 'n aanvang geneem het, aan so 'n gebou en aan enige gebou wat aan hom behoort en waarvan die oprigting voor die tweede dag van Maart 1960 'n aanvang geneem het, indien die betrokke gebou deur hom in die loop van sy bedryf (behalwe mynwerkzaamhede of boerdery) geheel of hoofsaaklik gebruik is ten einde daarin 'n vervaardigingsproses uit te voer; en
- (b) van enige gebou wat aan hom behoort en waarvan die oprigting op of na die vyftiende dag van Maart 1961, maar nie later as die dertigste dag van Junie 1962 nie, 'n aanvang geneem het, en van enige verbeterings (behalwe herstelwerk), wat op of na eersgenoemde maar nie later nie as laasgenoemde datum 'n aanvang geneem het, aan so 'n gebou en aan enige gebou wat aan hom behoort en waarvan die oprigting voor die vyftiende dag van Maart 1961 'n aanvang geneem het, indien die betrokke gebou deur hom in die loop van sy bedryf (behalwe mynwerkzaamhede of boerdery) geheel of hoofsaaklik gebruik is ten einde daarin 'n vervaardigingsproses of enige ander proses wat na die raening van die Kommissaris van 'n

the Commissioner, was of a similar nature, or if such building was let by him and was wholly or mainly used for the purpose of carrying on therein any process as aforesaid in the course of trade (other than mining or farming),

such allowance to be a sum equal to ten per centum of the cost of such buildings or improvements for the year of assessment (but not later than that ending on the thirtieth day of June, 1964), during which—

- (A) in the case of the cost of erection of a building used by the taxpayer or the lessee, the building was first so used;
- (B) in the case of any improvements to a building, the improvements were completed:

Provided that the Minister of Finance, having regard to the circumstances of the case and to the recommendations of the Secretary for Bantu Administration and Development and the Secretary for Commerce and Industries, may direct that the allowance in respect of buildings or improvements referred to in item (b) which have been used in the manner aforesaid in a Bantu area or an area adjacent to a Bantu area, shall be increased to a sum not exceeding twenty per centum of such cost;

- (ii) the provisions of sub-paragraph (i) shall *mutatis mutandis* apply also with reference to any building wholly or mainly used by the taxpayer or the lessee for the purpose of carrying on therein the trade of hotel keeper;"

(f) by the substitution for paragraph (e) of the said sub-section of the following paragraph:

"(e) an allowance in respect of any premium or consideration in the nature of a premium paid by a taxpayer for—

- (i) the right of use or occupation of land or buildings used or occupied for the production of income or from which income is derived; or
- (ii) the right of use of any plant or machinery used for the production of income or from which income is derived; or
- (iii) the right of use of any patent as defined in the Patents Act, 1952 (Act No. 37 of 1952), or any design, trade mark or copyright as defined in the Designs, Trade Marks and Copyright Act, 1916 (Act No. 9 of 1916), or of any other property which, in the opinion of the Commissioner, is of a similar nature if such patent, design, trade mark, copyright or other property is used for the production of income or income is derived therefrom; or
- (iv) the imparting of or the undertaking to impart any knowledge directly or indirectly connected with the use of such patent, design, trade mark, copyright or other property as aforesaid:

Provided that—

- (i) the allowance under sub-paragraph (i), (ii) or (iii) shall not exceed for any one year such portion of the amount of the premium or consideration so paid as is equal to the said amount divided by the number of years for which the taxpayer is entitled to the use or occupation, or one twenty-fifth of the said amount, whichever is the greater;
- (ii) if the taxpayer is entitled to such use or occupation for an indefinite period he shall be deemed, for the purposes of this paragraph, to be entitled to such use or occupa-

dergelike aard is, uit te voer, of indien sodanige gebou deur hom verhuur is en in die loop van 'n bedryf (behalwe mynwerksaamhede of boerdery) geheel of hoofsaaklik in verband met 'n bedoelde proses gebruik is,

welke vermindering 'n som is gelyk aan tien persent van die koste van bedoelde geboue of verbeterings vir die jaar van aanslag (maar nie later as dié wat op die dertigste dag van Junie 1964 eindig nie), gedurende welke—

(A) in die geval van die koste van oprigting van 'n gebou deur die belastingpligtige of die huurder gebruik, die gebou vir die eerste maal aldus gebruik is;

(B) in die geval van enige verbeterings aan 'n gebou, die verbeterings voltooi is:

Met dien verstande dat die Minister van Finansies met inagneming van die omstandighede van die geval en van die aanbevelings van die Sekretaris van Bantoe-administrasie en -ontwikkeling en die Sekretaris van Handel en Nywerheid, opdrag kan gee dat die vermindering ten opsigte van geboue of verbeterings in item (b) bedoel wat op voormelde wyse in 'n Bantoe-gebied of 'n gebied aangrensende aan 'n Bantoe-gebied gebruik is, tot 'n som wat twintig persent van bedoelde koste nie te bowe gaan nie vermeerder word;

(ii) die bepaling van sub-paragraaf (i) is *mutatis mutandis* van toepassing ook met betrekking tot enige gebou geheel of hoofsaaklik deur die belastingpligtige of die huurder gebruik ten einde daarin die bedryf van hotelhouer uit te oefen;";

(f) deur paragraaf (e) van genoemde sub-artikel deur die volgende paragraaf te vervang:

„(e) 'n vermindering ten opsigte van 'n premie of teenprestasie van die aard van 'n premie deur 'n belastingpligtige betaal vir—

(i) die reg van gebruik of bewoning van grond of geboue wat vir die voortbrenging van inkomste gebruik word of waarvan inkomste verkry word; of

(ii) die reg van gebruik van uitrusting of masjinerie wat vir die voortbrenging van inkomste gebruik word of waarvan inkomste verkry word; of

(iii) die reg van gebruik van 'n patent soos in die Wet op Patente, 1952 (Wet No. 37 van 1952) omskryf, of enige model, handelsmerk of outeursreg soos in die 'Wet op Modellen, Handelsmerken en Auteursrecht, 1916' (Wet No. 9 van 1916), omskryf of van enige ander goed wat na die mening van die Kommissaris van 'n dergelike aard is, indien bedoelde patent, model, handelsmerk of outeursreg of ander goed vir die voortbrenging van inkomste gebruik word of inkomste daarvan verkry word; of

(iv) die meedeling van kennis of die onderneming om kennis mee te deel wat regstreeks of onregstreeks in verband staan met die gebruik van bedoelde patent, model, handelsmerk, outeursreg of ander aldus vermelde goed:

Met dien verstande dat—

(i) die vermindering ingevolge sub-paragraaf (i), (ii) of (iii) nie in 'n enkele jaar so 'n gedeelte van die bedrag van die aldus betaalde premie of teenprestasie te bowe gaan nie as wat gelykstaan aan genoemde bedrag gedeel deur die aantal jare waarvoor die belastingpligtige op die gebruik of bewoning geregtig is, of een vyf-en-twintigste van genoemde bedrag, na gelang die een of die ander die meeste is;

(ii) indien die belastingpligtige vir 'n onbepaalde tydperk op die gebruik of bewoning geregtig is, hy vir die doeleindes van hierdie paragraaf geag word op die gebruik of bewoning geregtig

- tion for such period as, in the opinion of the Commissioner, represents the probable duration of such use or occupation; and
- (iii) the allowance under sub-paragraph (iv) shall not exceed for any one year such portion (not being less than one twenty-fifth) of the amount of the premium or consideration so paid as the Commissioner may allow having regard to the period during which the taxpayer will enjoy the right to use such patent, design, trade mark, copyright or other property as aforesaid and any other circumstances which in the opinion of the Commissioner are relevant;";
- (g) by the substitution in paragraph (i) *quat* of the said sub-section for the expression "three hundred pounds" wherever it occurs of the expression "eight hundred rand";
- (h) (i) by the insertion in paragraph (j) of the said sub-section after the expression "(d) *quin*" where it occurs for the first time of the expression "or (d) *sex*";
- (ii) by the substitution in the said paragraph for the expression "and (d) *quin*" of the expression "(d) *quin* and (d) *sex*";
- (iii) by the substitution in paragraph (ii) of the proviso to the said paragraph for the expression "paragraph (iii)" of the expression "paragraph (ii)";
- (iv) by the addition of the following paragraph to the said proviso:
- "(iii) for the purposes of this paragraph the cost of any machinery, implements, utensils or articles shall be deemed to be the actual cost plus the amount by which the value of such machinery, implements, utensils or articles has been increased in terms of paragraph (v) of the proviso to paragraph (d) and less the amount by which such value has been reduced in terms of paragraph (iv) of the said proviso;";
- (i) by the substitution in sub-paragraph (iii) of paragraph (j) *quat* of the said sub-section for the figures "1961" of the figures "1962";
- (j) by the addition to the said sub-section of the following paragraphs:
- "(t) expenditure actually incurred in connection with the appointment of any agent for the sale outside the Republic of goods manufactured by the taxpayer in the course of a trade (other than mining or farming) carried on by him in the Republic;
- (u) the amount of any premium actually incurred by the taxpayer under any policy of insurance taken out upon the life of an employee or, in the case of a company, upon the life of a director or an employee of that company, if such policy is the property of the taxpayer;"; and
- (k) by the insertion after paragraph (b) of sub-section (4) of the following paragraph:
- "(b) *bis* (i) If any amount which was deducted under paragraph (d) or (d) *bis* of sub-section (2) in respect of machinery or plant which was used by the taxpayer directly in a process of manufacture, or directly in any other process carried on by him on or after the fifteenth day of March, 1961, which, in the opinion of the Commissioner, was of a similar nature, has as a result of damage or destruction by water or fire (hereinafter referred to as 'the event') been recovered or recouped during any year of assessment, and if the taxpayer satisfies the Commissioner that—
- (a) he has concluded or will within a period of one year (or such longer period as the Commissioner in the circumstances of the case may allow) from the date of the event conclude a contract for

- tig te wees vir die tydperk wat, na die mening van die Kommissaris, die waarskynlike duur van die gebruik of bewoning uitmaak; en
- (iii) die vermindering ingevolge sub-paragraaf (iv) nie in 'n enkele jaar so 'n gedeelte (wat nie minder as een vyf-en-twintigste is nie) van die bedrag van die aldus betaalde premie of teenprestasie te bowe gaan nie as wat die Kommissaris mag toestaan met inagneming van die tydperk waarin die belastingpligtige die reg van gebruik van bedoelde patent, model, handelsmerk, outeursreg of ander aldus vermelde goed sal geniet en enige ander omstandighede wat na die mening van die Kommissaris ter sake is;";
- (g) deur in paragraaf (i) *quat* van genoemde sub-artikel die uitdrukking „driehonderd pond” waar dit ook al voorkom deur die uitdrukking „agthonderd rand” te vervang;
- (h) (i) deur in paragraaf (j) van genoemde sub-artikel na die uitdrukking „(d) *quin*” waar dit die eerste maal voorkom die uitdrukking „of (d) *sex*” in te voeg;
- (ii) deur in genoemde paragraaf die uitdrukking „en (d) *quin*” deur die uitdrukking „(d) *quin* en (d) *sex*” te vervang;
- (iii) deur in paragraaf (ii) van die voorbehoudsbepaling by genoemde paragraaf die uitdrukking „paragraaf (iii)” deur die uitdrukking „paragraaf (ii)” te vervang;
- (iv) deur die volgende paragraaf by genoemde voorbehoudsbepaling te voeg:
- „(iii) by die toepassing van hierdie paragraaf word die koste van enige masjinerie, gereedskap, werktuie of artikels geag die werklike koste te wees plus die bedrag waarmee die waarde van sodanige masjinerie, gereedskap, werktuie of artikels ingevolge paragraaf (v) van die voorbehoudsbepaling by paragraaf (d) vermeerder is en min die bedrag waarmee bedoelde waarde ingevolge paragraaf (iv) van genoemde voorbehoudsbepaling verminder is;”;
- (i) deur in sub-paragraaf (iii) van paragraaf (j) *quat* van genoemde sub-artikel die syfers „1961” deur die syfers „1962” te vervang;
- (j) deur die volgende paragrawe by genoemde sub-artikel te voeg:
- „(t) onkoste werklik aangegaan in verband met die aanstelling van enige agent vir die verkoop buite die Republiek van goedere deur die belastingpligtige vervaardig in die loop van 'n bedryf (behalwe mynwerksaamhede of boerdery) deur hom in die Republiek uitgeoefen;
- (u) die bedrag van enige premie werklik deur die belastingpligtige aangegaan ingevolge 'n assuransiepolis op die lewe van 'n werknemer uitgeneem of, in die geval van 'n maatskappy, op die lewe van 'n direkteur of werknemer van daardie maatskappy, indien bedoelde polis die eiendom van die belastingpligtige is;”;
- (k) deur na paragraaf (b) van sub-artikel (4) die volgende paragraaf in te voeg:
- „(b) *bis* (i) Indien enige bedrag wat ingevolge paragraaf (d) of (d) *bis* van sub-artikel (2) ten opsigte van masjinerie of installasie afgetrek is wat deur die belastingpligtige regstreeks by 'n vervaardigingsproses gebruik is of regstreeks by enige ander proses deur hom op of na die vyftiende dag van Maart 1961 uitgeoefen wat na die mening van die Kommissaris van 'n dergelike aard was, as gevolg van skade of vernietiging deur water of brand (hieronder 'die gebeurtenis' genoem) gedurende enige jaar van aanslag ingevorder of vergoed is, en indien die belastingpligtige die Kommissaris oortuig dat—
- (a) hy binne 'n tydperk van een jaar (of sodanige langer tydperk as wat die Kommissaris onder die omstandighede van die geval mag toelaat) van die datum van die gebeurtenis 'n kontrak gesluit

the acquisition by him of further new or unused machinery or plant (hereinafter referred to as the 'further machinery or plant') to replace the aforesaid machinery or plant; and

- (b) such further machinery or plant has been or will be brought into use within a period of three years from the date of the event and will be used by him directly in a process of manufacture or any other process which, in the opinion of the Commissioner, is of a similar nature for a period of not less than five years or until such further machinery or plant is scrapped or disposed of in the ordinary course of the taxpayer's trade prior to the expiry of such period of five years,

the said amount shall, notwithstanding the provisions of paragraph (a) of this subsection, not be included in the income of the taxpayer for the aforesaid year of assessment: Provided that if, owing to any occurrence or because of any circumstance arising during any year of assessment the Commissioner is no longer satisfied in regard to the matters in regard to which in terms of the preceding provisions of this paragraph he is required to be satisfied, the said amount shall be included in the income of the taxpayer for the year of assessment during which such occurrence takes place or such circumstance arises.

- (ii) If as a result of the loss, sale or disposal in any other manner by the taxpayer of the further machinery or plant referred to in sub-paragraph (i) there has accrued to or been received by the taxpayer an amount in excess of the cost thereof less the amount referred to in the said sub-paragraph, so much of such excess as does not exceed such last-mentioned amount shall (unless such last-mentioned amount has been included in income in terms of the proviso to the said sub-paragraph) be deemed to have been recovered or recouped and shall be included in the taxpayer's income for the year of assessment during which such further machinery or plant was so lost, sold or disposed of in addition to any recovery or recoupment referred to in paragraph (a)."

Amendment of section 13 of Act 31 of 1941, as amended by section 7 of Act 39 of 1945, section 8 of Act 55 of 1946, section 2 of Act 52 of 1947, section 5 of Act 40 of 1948, section 6 of Act 56 of 1952, section 3 of Act 55 of 1954, section 6 of Act 43 of 1955, section 7 of Act 55 of 1956, section 8 of Act 78 of 1959 and section 9 of Act 58 of 1960.

10. Section *thirteen* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (b) of sub-section (2) for the word "pound" wherever it occurs of the word "rand"; and
- (b) by the substitution in the said paragraph for the words "eight pounds ten shillings" of the words "seventeen rand".

Insertion of section 16*ter* in Act 31 of 1941.

11. (1) The following section is hereby inserted in the principal Act after section *sixteen bis*:

het of sal sluit vir die verkryging deur hom van verdere nuwe of ongebruikte masjinerie of installasie (hieronder die „verdere masjinerie of installasie” genoem) ter vervanging van voornoemde masjinerie of installasie; en

- (b) bedoelde verdere masjinerie of installasie binne ’n tydperk van drie jaar van die datum van die gebeurtenis in gebruik geneem is of in gebruik geneem sal word en deur hom regstreeks by ’n vervaardigingsproses of enige proses wat na die mening van die Kommissaris van ’n dergelike aard is vir ’n tydperk van nie minder as vyf jaar nie of totdat die verdere masjinerie of installasie in die gewone loop van die belastingpligtige se bedryf voor die verstryking van bedoelde tydperk van vyf jaar as uitgedien onttrek of van die hand gesit word, gebruik sal word,

word bedoelde bedrag ondanks die bepaling van paragraaf (a) van hierdie sub-artikel nie by die inkomste van die belastingpligtige vir voornoemde jaar van aanslag ingereken nie: Met dien verstande dat indien as gevolg van enige voorval of weens die ontstaan van enige omstandigheid gedurende enige jaar van aanslag die Kommissaris nie meer oortuig is met betrekking tot die sake waaromtrent hy ooreenkomstig die voorgaande bepaling van hierdie paragraaf oortuig moet wees nie, bedoelde bedrag ingereken word by die inkomste van die belastingpligtige vir die jaar van aanslag waarin sodanige voorval plaasvind of sodanige omstandigheid ontstaan.

- (ii) Indien as gevolg van die verlies, verkoop of vervreemding op enige ander wyse deur die belastingpligtige van die verdere masjinerie of installasie in sub-paragraaf (i) bedoel, daar aan die belastingpligtige ’n bedrag toegeval het of deur hom ontvang is wat die koste daarvan min die bedrag in genoemde sub-paragraaf bedoel te bowe gaan, word soveel van die bedoelde oorskot as wat laasgenoemde bedrag nie oorskry nie (tensy laasgenoemde bedrag by inkomste ingevolge die voorbehoudsbepaling by genoemde sub-paragraaf ingereken is) geag ingevorder of vergoed te gewees het en word dit by die belastingpligtige se inkomste ingereken vir die jaar van aanslag gedurende welke bedoelde verdere masjinerie of installasie aldus verloor, verkoop of vervreem is, benewens enige invordering of vergoeding in paragraaf (a) bedoel.”.

10. Artikel *dertien* van die Hoofwet word hierby gewysig—

- (a) deur in paragraaf (b) van sub-artikel (2) die woord „pond” waar dit ook al voorkom deur die woord „rand” te vervang; en
- (b) deur in genoemde paragraaf die woorde „agt pond tien sjielings” deur die woorde „sewentien rand” te vervang.

Wysiging van artikel 31 van Wet 31 van 1941, soos gewysig deur artikel 7 van Wet 39 van 1945, artikel 8 van Wet 55 van 1946, artikel 2 van Wet 52 van 1947, artikel 5 van Wet 40 van 1948, artikel 6 van Wet 56 van 1952, artikel 3 van Wet 55 van 1954, artikel 6 van Wet 43 van 1955, artikel 7 van Wet 55 van 1956, artikel 8 van Wet 78 van 1959 en artikel 9 van Wet 58 van 1960.

11. (1) Die volgende artikel word hierby na artikel *sestien bis* van die Hoofwet ingevoeg:

Invoeging van artikel 16*ter* in Wet 31 van 1941.

"Taxable income of persons deriving royalties and similar payments in the Republic, and payment of tax thereon.

16ter (1) Any person (not being a person who is ordinarily resident in the Republic or a company which is registered, managed or controlled in the Republic) to whom any amount referred to in paragraph (a)*bis* of sub-section (1) of section *nine* is deemed to accrue from a source within the Republic, shall (apart from taxable income derived from other sources) be deemed to have derived from that amount a taxable income equal to thirty per centum of that amount.

(2) (a) Any person who incurs a liability to pay to any other person (not being a person who is ordinarily resident in the Republic or a company which is registered, managed or controlled in the Republic) any amount referred to in paragraph (a)*bis* of sub-section (1) of section *nine* or who receives payment of the said amount on behalf of such other person, shall within fourteen days after the end of the month during which the said liability is incurred or the said payment is received, as the case may be, or within such further period as the Commissioner may approve, make a payment (which shall be deemed to be an advance payment made on behalf of such other person) to the Commissioner in respect of such other person's obligation to pay normal tax for the year of assessment during which the said amount accrues to or is received by such other person, calculated on a sum equal to thirty per centum of the said amount at the rate of tax applicable to the taxable income (other than taxable income derived from mining operations in the Republic) of companies and shall submit to the Commissioner at the time of such tax payment a declaration in such form as the Commissioner may prescribe: Provided that—

(i) if the Commissioner is satisfied that the tax payment required to be made in terms of this paragraph in respect of the said amount has been or will be made by any person, the Commissioner may direct that any other person who is, in terms of this paragraph, required to make a tax payment in respect of the said amount, shall be relieved of the duty to make such tax payment;

(ii) for the purposes of this sub-section a person having an address outside the Republic shall, until the contrary is proved, be deemed to be not ordinarily resident in the Republic or, in the case of a company, to be a company which is not registered, managed or controlled in the Republic.

(b) Any person making a payment to the Commissioner in terms of paragraph (a) shall, notwithstanding any agreement to the contrary, be entitled to deduct or withhold the amount of such payment from the amount which he is liable to pay to the aforesaid other person, or to recover the amount so paid from such other person or to retain out of any money that may be in his possession or may come to him as the agent of such other person an amount equal to the amount of such payment.

(c) The provisions of sub-section (2) of section *five* shall *mutatis mutandis* apply in respect of payments made to the Commissioner in terms of paragraph (a).

(d) A taxpayer on whose behalf a payment has been made to the Commissioner in terms of paragraph (a) shall not be entitled to recover the amount of such payment from the person

„Belasbare inkomste van persone wat tantieme en soortgelyke betalings in die Republiek verkry en betaling van belasting daarop.

16ter (1) 'n Ander persoon as 'n persoon wat gewoonlik in die Republiek woonagtig is of 'n maatskappy wat in die Republiek geregistreer is, of in die Republiek bestuur of beheer word, aan wie 'n in paragraaf (a)bis van sub-artikel (1) van artikel nege bedoelde bedrag geag word uit 'n bron in die Republiek toe te val, word (afgesien van belasbare inkomste deur hom uit ander bronne verkry) geag van daardie bedrag 'n belasbare inkomste te verkry het gelykstaande aan dertig persent van daardie bedrag.

(2) (a) Enige persoon wat verplig is om aan 'n ander persoon as 'n persoon wat gewoonlik in die Republiek woonagtig is of 'n maatskappy wat in die Republiek geregistreer is, of in die Republiek bestuur of beheer word, 'n betaling te maak van enige in paragraaf (a)bis van sub-artikel (1) van artikel nege bedoelde bedrag, of wat genoemde bedrag ten behoeve van bedoelde ander persoon ontvang, moet binne veertien dae na die end van die maand gedurende welke hy aldus verplig word of genoemde betaling ontvang, na gelang van die geval, of binne sodanige verdere tydperk as wat die Kommissaris mag goedkeur, 'n betaling (wat geag word 'n vooruitbetaling ten behoeve van bedoelde ander persoon te wees) aan die Kommissaris maak ten opsigte van bedoelde ander persoon se aanspreeklikheid vir die betaling van normale belasting vir die jaar van aanslag gedurende welke genoemde bedrag aan bedoelde ander persoon toeval of deur hom ontvang word, bereken op 'n som gelykstaande aan dertig persent van genoemde bedrag teen die belasting skaal van toepassing op die belasbare inkomste (behalwe belasbare inkomste uit mynwerkzaamhede in die Republiek verkry) van maatskappye, en moet aan die Kommissaris ten tyde van bedoelde belastingbetaling 'n verklaring verstrek in so 'n vorm as wat die Kommissaris mag voorskryf: Met dien verstande dat—

- (i) indien die Kommissaris oortuig is dat die belastingbetaling wat ingevolge hierdie paragraaf ten opsigte van genoemde bedrag gemaak moet word, deur enige persoon gemaak is of gemaak sal word, die Kommissaris kan gelas dat enige ander persoon wat ingevolge hierdie paragraaf 'n belastingbetaling ten opsigte van genoemde bedrag moet maak, van die verpligting om sodanige belastingbetaling te maak onthef word;
 - (ii) by die toepassing van hierdie sub-artikel 'n persoon wat 'n adres buite die Republiek het, geag word, totdat die teendeel bewys word, nie gewoonlik in die Republiek woonagtig te wees nie of, in die geval van 'n maatskappy, 'n maatskappy te wees wat nie in die Republiek geregistreer is nie of wat nie in die Republiek bestuur of beheer word nie.
- (b) Enige persoon wat 'n betaling aan die Kommissaris ingevolge paragraaf (a) maak, is ondanks enige andersluidende ooreenkoms geregtig om van die bedrag wat hy aan voornoemde ander persoon verskuldig is, die bedrag van bedoelde betaling af te trek of terug te hou, of om op bedoelde ander persoon die aldus betaalde bedrag te verhaal of om 'n bedrag gelyk aan die aldus betaalde bedrag uit gelde wat in sy besit mag wees of wat aan hom as agent van bedoelde ander persoon mag toekom, terug te hou.
- (c) Die bepalings van sub-artikel (2) van artikel vyf is *mutatis mutandis* van toepassing op betalings aan die Kommissaris ingevolge paragraaf (a) gemaak.
- (d) 'n Belastingpligtige ten behoeve van wie 'n betaling aan die Kommissaris ingevolge paragraaf (a) gemaak is, is nie geregtig om die bedrag van bedoelde betaling op die persoon

who under the provisions of paragraph (b) deducts, withholds or retains the amount of such payment and shall be deemed to have received the amount so deducted or withheld.

(e) Every person who is required to make a payment to the Commissioner in terms of paragraph (a) shall be personally liable for making such payment, and the amount so payable shall be deemed to be a tax due by such person and shall be recoverable from him in the manner prescribed in section *eighty-five*.

(f) Nothing in this section contained shall be construed as relieving any person to whom the provisions of sub-section (1) apply from the obligation to render a return of income for any year of assessment or from paying any tax for which he may be liable or as depriving him of the right to prove for the purposes of section *eighty-nine* that payments made on his behalf in terms of paragraph (a) in respect of any year of assessment were in excess of the amount of normal tax properly chargeable under this Act in respect of income received by or accrued to him or deemed to have been received by or to have accrued to him during such year."

(2) Sub-section (2) of section *sixteen ter* of the principal Act shall be deemed to have come into operation on the first day of July, 1960: Provided that—

(i) notwithstanding the provisions of paragraph (a) of the said sub-section any amount of normal tax which was, in terms of the said paragraph, payable within a period ending before the date of commencement of this Act shall be payable within fourteen days of such commencement or within such longer period as the Commissioner may approve;

(ii) if any person who is required to make a payment to the Commissioner on behalf of another person in terms of paragraph (a) of the said sub-section proves to the satisfaction of the Commissioner that his liability to pay any amount to such other person as is referred to in the said paragraph has not later than the date of commencement of this Act been discharged, and that if he were to make the said payment to the Commissioner he would be unable at such last-mentioned date or at a later date to avail himself of the provisions of paragraph (b) of the said sub-section, the said person shall be absolved from making the payment in question to the Commissioner;

(iii) paragraph (ii) of this proviso shall not be construed as relieving any person to whom the provisions of sub-section (1) of the said section apply from the obligation to render a return of income for any year of assessment or from paying any tax for which he may be liable.

Amendment of section 18 of Act 31 of 1941, as substituted by section 9 of Act 78 of 1959, and amended by section 10 of Act 58 of 1960.

12. Section *eighteen* of the principal Act is hereby amended—

(a) by the substitution in sub-section (1) for the words "gross income (other than income proved to the satisfaction of the Commissioner to have been derived by the taxpayer from the investment of funds attributable to any long-term insurance business carried on by him in the Union with any pension fund or any retirement annuity fund as defined in this Act or dividends) which the Commissioner" of the words:

"gross income (other than—

(a) income proved to the satisfaction of the Commissioner to have been derived by the taxpayer from the investment of funds attributable to any long-term insurance business carried on by him in the Republic with any pension fund or retirement annuity fund as defined in section *one*;

wat ingevolge die bepalings van paragraaf (b) die bedrag van bedoelde betaling aftrek of terughou, te verhaal nie, en word geag die aldus afgetrekte of teruggehoue bedrag te ontvang het.

- (e) Elke persoon wat 'n in paragraaf (a) bedoelde betaling aan die Kommissaris moet maak, is persoonlik aanspreeklik om bedoelde betaling te maak en die aldus betaalbare bedrag word geag 'n belasting deur sodanige persoon verskuldig te wees en kan op die wyse voorgeskryf in artikel vyf-en-tagtig op hom verhaal word.
- (f) Die bepalings van hierdie artikel word nie uitgelê asof dit enige persoon op wie die bepalings van sub-artikel (1) van toepassing is van die aanspreeklikheid om 'n opgaaf van inkomste vir enige jaar van aanslag te verstrek of van die betaling van enige belasting waarvoor hy aanspreeklik mag wees, te onthef nie, of hom die reg te ontnem om vir die doeleindes van artikel nege-en-tagtig te bewys dat betalings wat ten opsigte van enige jaar van aanslag ingevolge paragraaf (a) ten behoeve van hom gemaak is, die juiste bedrag aan normale belasting wat kragtens hierdie Wet hefbaar is ten opsigte van inkomste gedurende daardie jaar deur hom ontvang of aan hom toegeval of geag deur hom ontvang te gewees of aan hom toe te geval het, oorskry het nie."

(2) Sub-artikel (2) van artikel sestiën ter van die Hoofwet word geag op die eerste dag van Julie 1960 in werking te getree het: Met dien verstande dat—

- (i) ondanks die bepalings van paragraaf (a) van bedoelde sub-artikel enige bedrag van normale belasting wat ingevolge bedoelde paragraaf binne 'n tydperk geëindig voor die datum van inwerkingtreding van hierdie Wet betaalbaar was, binne veertien dae vanaf bedoelde inwerkingtreding of binne so 'n verdere tydperk as wat die Kommissaris mag goedkeur, betaalbaar is;
- (ii) indien enige persoon wat ingevolge paragraaf (a) van bedoelde sub-artikel 'n betaling aan die Kommissaris ten behoeve van 'n ander persoon moet maak, tot bevrediging van die Kommissaris bewys dat sy verpligting om 'n in daardie paragraaf bedoelde bedrag aan 'n ander persoon bedoel in daardie paragraaf te betaal, nie later nie as die datum van inwerkingtreding van hierdie Wet nagekom is, en dat indien hy bedoelde betaling aan die Kommissaris sou maak hy op laasgenoemde datum of 'n latere datum nie in staat sou wees om van die bepalings van paragraaf (b) van genoemde sub-artikel gebruik te maak nie, bedoelde persoon onthef word van die verpligting om die betrokke betaling aan die Kommissaris te maak;
- (iii) paragraaf (ii) van hierdie voorbehoudsbepaling nie uitgelê word asof dit enige persoon op wie die bepalings van sub-artikel (1) van genoemde artikel van toepassing is, van die aanspreeklikheid om 'n opgaaf van inkomste vir enige jaar van aanslag te verstrek of van die betaling van enige belasting waarvoor hy aanspreeklik mag wees, onthef nie.

12. Artikel agtien van die Hoofwet word hierby gewysig—

- (a) deur in sub-artikel (1) die woorde „bruto-inkomste (behalwe inkomste wat tot genoë van die Kommissaris bewys word deur die belastingpligtige uit die belegging van fondse afkomstig van langtermyn-versekeringsbesigheid deur hom in die Unie gedryf met 'n pensioenfonds of 'n uittredingannuïteitsfonds soos in hierdie Wet omskryf of uit diwidende verkry te gewees het) wat na oortuiging van die Kommissaris" deur die volgende woorde te vervang:

„bruto inkomste (behalwe—

- (a) inkomste wat tot genoë van die Kommissaris bewys word deur die belastingpligtige uit die belegging van fondse afkomstig van langtermyn-versekeringsbesigheid deur hom in die Republiek gedryf met 'n pensioenfonds of 'n uittredingannuïteitsfonds soos in artikel een omskryf, verkry te gewees het;

Wysiging van artikel 18 van Wet 31 van 1941, soos vervang deur artikel 9 van Wet 78 van 1959, en gewysig deur artikel 10 van Wet 58 van 1960.

- (b) income proved to the satisfaction of the Commissioner to have been derived by the taxpayer from the investment of funds attributable to individual annuity contracts entered into by him in respect of which annuities are being paid and which are not connected with any business carried on by him in the Republic with any fund referred to in paragraph (a);
 - (c) one-third of any dividends received by or accrued to him and which are not included in his income referred to in paragraphs (a) and (b),
- which the Commissioner"; and
- (b) by the deletion at the end of paragraph (iii) of sub-section (2) of the word "and", the addition at the end of paragraph (iv) of that sub-section of the word "and", and the addition to that sub-section of the following paragraph:

"(v) such allowance as may be made each year by the Commissioner in respect of claims which have been intimated but not paid: Provided that the allowance granted under this paragraph in respect of any year of assessment shall be included in the income of the taxpayer in the following year of assessment: Provided further that the allowances which may be made in respect of any of the years of assessment referred to hereunder shall in lieu of the allowance which (but for this proviso) the Commissioner would have allowed in respect of any of those years of assessment, be twenty-five per centum of such allowance for the year of assessment ending on the thirtieth day of June, 1961, fifty per centum of such allowance for the year of assessment ending on the thirtieth day of June, 1962, and seventy-five per centum of such allowance for the year of assessment ending on the thirtieth day of June, 1963."

Amendment of section 20 of Act 31 of 1941, as amended by section 11 of Act 55 of 1946, section 4 of Act 52 of 1947, section 6 of Act 40 of 1948, section 3 of Act 64 of 1951, section 8 of Act 55 of 1956, section 7 of Act 61 of 1957, section 9 of Act 36 of 1958 and section 11 of Act 78 of 1959.

13. Section *twenty* of the principal Act is hereby amended—

- (a) by the substitution in sub-section (1) for the expression "(2)*ter* and (3)" of the expression "(2)*ter*, (3), (3)*bis* and (3)*ter*";
- (b) by the insertion in the said sub-section after the words "incurred during that year" of the words "(excluding so much of such capital expenditure as is deductible under sub-section (3)*bis*)"; and
- (c) by the insertion after sub-section (3) of the following sub-sections:

"(3)*bis* There shall, in addition to the quotient referred to in sub-section (1), be deducted under paragraph (f) of sub-section (2) of section *eleven* from income derived from the working of any mine other than a copper mine in the district of Namaqualand in the Province of the Cape of Good Hope or the district of Letaba in the Province of the Transvaal, or a gold or diamond mine, twenty-five per centum of the capital expenditure incurred in respect of such mine on or after the fifteenth day of March, 1961, or such percentage of the said capital expenditure in excess of twenty-five per centum (but not exceeding one hundred per centum) as may be directed by the Minister of Finance having regard in the circumstances of the case to the degree to which the product of such mine is processed in the Republic and to the recommendations of the Secretary for Mines and the Secretary for Commerce and Industries.

(3)*ter* In the case of income derived from the working of any copper mine in the district of Namaqualand in the Province of the Cape of Good Hope or the district of Letaba in the Province of the Transvaal, there shall, in lieu of the quotient referred to in sub-section (1), be deducted in respect of the year of assessment during which the production of copper commences, the amount of capital expenditure incurred up to the close of that year of assessment, and thereafter in respect of each succeeding year of assessment the actual capital expenditure incurred during the year of assessment."

(b) inkomste wat tot genoë van die Kommissaris bewys word deur die belastingpligtige verkry te gewees het uit die belegging van fondse afkomstig van individuele annuïteitskontrakte deur hom aangegaan ten opsigte waarvan jaargelde betaal word en wat nie met enige besigheid deur hom in die Republiek met 'n in paragraaf (a) bedoelde fonds in verband staan nie;

(c) een-derde van enige diwidende ontvang deur of toegeval aan hom wat nie by sy inkomste in paragrawe (a) en (b) bedoel, ingesluit is nie),

wat na oortuiging van die Kommissaris"; en

(b) deur aan die end van paragraaf (iii) van sub-artikel (2) die woord „en” te skrap, aan die end van paragraaf (iv) van daardie sub-artikel die woord „en” by te voeg, en die volgende paragraaf by daardie sub-artikel te voeg:

„(v) so 'n vermindering as wat elke jaar deur die Kommissaris ten opsigte van eise wat te kenne gegee is maar nie betaal is nie, toegestaan mag word: Met dien verstande dat die vermindering wat ingevolge hierdie paragraaf ten opsigte van enige jaar van aanslag toegestaan word, by die inkomste van die belastingpligtige in die volgende jaar van aanslag ingereken moet word: Met dien verstande voorts dat die verminderings wat ten opsigte van enige van die jare van aanslag hieronder bedoel toegestaan mag word, in plaas van die vermindering wat die Kommissaris by ontstentenis van hierdie voorbehoudsbepaling ten opsigte van elk van daardie jare van aanslag sou toegestaan het, vyf-en-twintig persent van sodanige vermindering is vir die jaar van aanslag wat op die dertigste dag van Junie 1961 eindig, vyftig persent van sodanige vermindering vir die jaar van aanslag wat op die dertigste dag van Junie 1962 eindig, en vyf-en-sewentig persent van sodanige vermindering vir die jaar van aanslag wat op die dertigste dag van Junie 1963 eindig.”.

13. Artikel *twintig* van die Hoofwet word hierby gewysig—

(a) deur in sub-artikel (1) die uitdrukking „(2)ter en (3)” deur die uitdrukking „(2)ter, (3), (3)bis en (3)ter,” te vervang;

(b) deur in genoemde sub-artikel na die woorde „in aanmerking kom” die woorde „(met uitsluiting van soveel van bedoelde kapitaaluitgawe as wat ingevolge sub-artikel (3)bis aftrekbaar is)” in te voeg; en

(c) deur na sub-artikel (3) die volgende sub-artikels in te voeg:

„(3)bis Behalwe die in sub-artikel (1) bedoelde kwosiënt word daar ingevolge paragraaf (f) van sub-artikel (2) van artikel *elf* van inkomste verkry uit die eksploitering van enige ander myn as 'n kopermyn in die distrik Namakwaland in die Provinsie die Kaap die Goeie Hoop of die distrik Letaba in die Provinsie Transvaal of 'n goud- of diamantmyn, vyf-en-twintig persent afgetrek van die kapitaaluitgawe ten opsigte van bedoelde myn op of na die vyftiende dag van Maart 1961 aangegaan, of so 'n persentasie van bedoelde kapitaaluitgawe bo vyf-en-twintig persent (maar hoogstens honderd persent) as wat die Minister van Finansies met inagneming onder die omstandighede van die geval van die mate waarin die produk van die myn in die Republiek verwerk word en van die aanbevelings van die Sekretaris van Mynwese en die Sekretaris van Handel en Nywerheid gelas.

(3)ter In die geval van inkomste verkry uit die eksploitering van enige kopermyn in die distrik Namakwaland in die Provinsie die Kaap die Goeie Hoop of die distrik Letaba in die Provinsie Transvaal, word daar in plaas van die in sub-artikel (1) bedoelde kwosiënt, ten opsigte van die jaar van aanslag gedurende welke daar met die produksie van koper 'n aanvang gemaak word, die bedrag van die kapitaaluitgawe tot by die end van daardie jaar van aanslag aangegaan, en daarna ten opsigte van elke daaropvolgende jaar van aanslag, die werklike kapitaaluitgawe gedurende die jaar van aanslag aangegaan, afgetrek.”.

Wysiging van artikel 20 van Wet 31 van 1941, soos gewysig deur artikel 11 van Wet 55 van 1946, artikel 4 van Wet 52 van 1947, artikel 6 van Wet 40 van 1948, artikel 3 van Wet 64 van 1951, artikel 8 van Wet 55 van 1956, artikel 7 van Wet 61 van 1957, artikel 9 van Wet 36 van 1958 en artikel 11 van Wet 78 van 1959.

Amendment of section 33 of Act 31 of 1941, as amended by section 6 of Act 47 of 1944, section 13 of Act 55 of 1946 and section 13 of Act 78 of 1959.

14. Section *thirty-three* of the principal Act is hereby amended—

- (a) by the insertion in paragraph (a) of sub-section (2) after the word "whose" of the word "equity";
- (b) by the substitution for sub-paragraph (iv) of that paragraph of the following sub-paragraph:
 "(iv) the general public was throughout the year of assessment in question interested either directly as shareholders in the company or indirectly as shareholders in any other public company, in more than fifty per centum of every class of equity shares issued by the company; or"; and
- (c) by the substitution for sub-paragraph (i) of paragraph (b) of the said sub-section of the following sub-paragraph:
 "(i) the general public was throughout the year of assessment in question interested either directly as shareholders in the company or indirectly as shareholders in any other public company, in more than fifty per centum of every class of equity shares issued by the company; and".

Repeal of section 37*bis* of Act 31 of 1941, as inserted by section 9 of Act 56 of 1952, and amended by section 13 of Act 58 of 1960.

15. Section *thirty-seven bis* of the principal Act is hereby repealed with effect from the commencement of the year of assessment ending on the thirtieth day of June, 1961.

Substitution of section 42 of Act 31 of 1941.

16. The following section is hereby substituted for section *forty-two* of the principal Act:

"Income subject to tax.

42. (1) The non-resident shareholders' tax shall be paid in respect of the amount of—

- (a) any dividend (excluding such portion thereof as consists of an interim dividend) which has been declared by any company after the thirtieth day of June, 1960; and
- (b) any interim dividend the payment of which has been approved after that date by the directors of any company or by some other person or persons under authority conferred by the memorandum and articles of association of that company,

if the shareholder to whom the dividend or interim dividend has been paid or is payable is—

- (i) a person, other than a company, not ordinarily resident nor carrying on business in the Republic; or
- (ii) a deceased estate referred to in sub-paragraph (iii) of paragraph (k) of sub-section (1) of section *ten* and such dividend is in terms of that sub-paragraph exempt from normal tax; or
- (iii) a company, not registered nor carrying on business in the Republic; or
- (iv) the holder of bearer scrip, irrespective of whether he is resident within or outside the Republic,

and was a shareholder as at the date of declaration of the dividend, or if some date other than the date of declaration of the dividend is specified as the date at which a shareholder is required to be registered to be entitled to the dividend, such other date.

(2) The non-resident shareholders' tax shall not be payable in respect of—

- (a) any dividend declared not later than the fifteenth day of March, 1961, by a company which was, in respect of the year of assessment ended the thirtieth day of June, 1960, exempt from undistributed profits tax in terms of paragraph (d), (e) or (i) of section *fifty-one* (hereinafter referred to as 'the distributing company') to a company not registered nor carrying on business in the Republic (hereinafter referred to as 'the shareholder company');

14. Artikel *drie-en-dertig* van die Hoofwet word hierby gewysig—
- (a) deur in paragraaf (a) van sub-artikel (2) na die woorde „alle kategorieë van” die woord „gewone” in te voeg;
- (b) deur sub-paragraaf (iv) van daardie paragraaf deur die volgende sub-paragraaf te vervang:
„(iv) die algemene publiek dwarsdeur die onderhawige jaar van aanslag belang gehad het òf regstreeks as aandeelhouers in die maatskappy òf onregstreeks as aandeelhouers in enige ander publieke maatskappy, in meer as vyftig persent van elke kategorie van gewone aandele wat deur die maatskappy uitgereik is; of”; en
- (c) deur sub-paragraaf (i) van paragraaf (b) van genoemde sub-artikel deur die volgende sub-paragraaf te vervang:
„(i) die algemene publiek dwarsdeur die onderhawige jaar van aanslag belang gehad het òf regstreeks as aandeelhouers in die maatskappy òf onregstreeks as aandeelhouers in enige ander publieke maatskappy, in meer as vyftig persent van elke kategorie van gewone aandele wat deur die maatskappy uitgereik is; en”.
15. Artikel *sewe-en-dertig bis* van die Hoofwet word hierby met ingang van die aanvang van die jaar van aanslag wat op die dertigste dag van Junie 1961 eindig, herroep.
16. Artikel *twee-en-veertig* word hierby deur die volgende artikel vervang:
- „Inkomste aan belasting onderhewig. 42. (1) Die belasting op buitelandse aandeelhouers word betaal ten opsigte van die bedrag van—
- (a) 'n diwidend (uitsluitende sodanige gedeelte daarvan wat uit 'n tussentydse diwidend bestaan) wat deur enige maatskappy na die dertigste dag van Junie 1960 verklaar is; en
- (b) 'n tussentydse diwidend waarvan die betaling na daardie datum goedgekeur is deur die direkteur van enige maatskappy of deur 'n ander persoon of persone ingevolge magtiging verleen deur die akte van oprigting en statute van daardie maatskappy, as die aandeelhouer aan wie die diwidend of tussentydse diwidend betaal is of betaalbaar is—
- (i) 'n persoon, behalwe 'n maatskappy, is wat nie gewoonlik in die Republiek woonagtig is of daarin besigheid dryf nie; of
- (ii) 'n in sub-paragraaf (iii) van paragraaf (k) van sub-artikel (1) van artikel *tien* bedoelde bestorwe boedel is en sodanige diwidend ingevolge daardie sub-paragraaf van normale belasting vrygestel is; of
- (iii) 'n maatskappy is wat nie in die Republiek geregistreer is of daarin besigheid dryf nie; of
- (iv) die houër is van effekte aan toonder, onverskillig of hy in of buite die Republiek woonagtig is,
- en 'n aandeelhouer was op die datum waarop die diwidend verklaar is, of, waar 'n ander datum as die datum waarop die diwidend verklaar is, bepaal word as die datum waarop 'n aandeelhouer geregistreer moet wees ten einde op die diwidend geregtig te wees, sodanige ander datum.
- (2) Die belasting op buitelandse aandeelhouers is nie betaalbaar nie ten opsigte van—
- (a) enige diwidend nie later nie as die vyftiende dag van Maart 1961 verklaar deur 'n maatskappy wat ten opsigte van die jaar van aanslag geëindig op die dertigste dag van Junie 1960 ingevolge paragraaf (d), (e) of (i) van artikel *een-en-vyftig* van belasting op onuitgekeerde winste vrygestel is (hieronder „die uitkerende maatskappy” genoem) aan 'n maatskappy wat nie in die Republiek geregistreer is nie en daarin besigheid dryf nie (hieronder „die aandeelhouermaatskappy” genoem);

Wysiging van artikel 33 van Wet 31 van 1941, soos gewysig deur artikel 6 van Wet 47 van 1944, artikel 13 van Wet 55 van 1946 en artikel 13 van Wet 78 van 1959.

Herroeping van artikel 37bis van Wet 31 van 1941, soos ingevoeg deur artikel 9 van Wet 56 van 1952, en gewysig deur artikel 13 van Wet 58 van 1960.

Vervanging van artikel 42 van Wet 31 van 1941.

- (b) so much of the value of any dividend declared by the distributing company to the shareholder company on or after the sixteenth day of March, 1961, but not later than the thirtieth day of June, 1961, as is proved to the satisfaction of the Commissioner to have been distributed out of income derived by the distributing company during the year of assessment ended the thirtieth day of June, 1960, if the return of income of the distributing company in respect of the year of assessment ended the thirtieth day of June, 1960, was, in terms of sub-section (13) of section *fifty-five* made up to a date later than the thirtieth day of June, 1960;
- (c) so much of the amount of any dividend declared by the distributing company to the shareholder company on or after the sixteenth day of March, 1961, as is proved to the satisfaction of the Commissioner to have been distributed by way of an award of bonus shares out of income which was derived by the distributing company during any year of assessment which ended not later than the thirtieth day of June, 1960; and
- (d) so much of the amount of any dividend declared on or after the sixteenth day of March, 1961, by the distributing company to the shareholder company as remains after the deduction therefrom of a sum equal to the amount (if any) by which the aggregate of the amounts which were received by or accrued to or deemed to have been received by or to have accrued to the distributing company after the year of assessment ended the thirtieth day of June, 1960, and which, in the opinion of the Commissioner, were available for distribution to the shareholder company by way of dividend, exceeds the aggregate of the amounts of dividends (excluding the dividend in question) declared by the distributing company to the shareholder company on or after the sixteenth day of March, 1961, in respect of which non-resident shareholders' tax was payable.

(3) Sub-section (2) shall not be construed as exempting from non-resident shareholders' tax any dividend payable by the distributing company to the shareholder company in respect of any share or by virtue of any right to participate in the income or profits of the distributing company which the shareholder company acquired after the specified date in relation to the return of income of the distributing company for the year of assessment ended the thirtieth day of June, 1960.

(4) For the purposes of this section, "dividend" or "interim dividend" includes any dividend or interim dividend distributed by a company out of, or by way of the capitalisation of, the profits of that company which had previously been apportioned among its shareholders in terms of section *thirty-seven* as the taxable income or income subject to super tax of that company or in terms of section *thirty-seven bis* as the apportionable income of that company."

Substitution
of sections
44 and 45 of
Act 31 of 1941.

17. The following sections are hereby substituted for sections *forty-four* and *forty-five* of the principal Act:

"Recovery
of the
tax.

44. (1) Notwithstanding the provisions of section *forty-three* the tax shall be payable by and recoverable from the persons set out hereunder—

- (a) in the case of dividends distributable by any company to any person whose address appearing in the share register of the company is outside the Republic or to any holder of bearer scrip, the company by which the dividend is declared; or

- (b) soveel van die waarde van enige diwidend deur die uitkerende maatskappy verklaar aan die aandeelhouermaatskappy op of na die sestiende dag van Maart 1961 maar nie later as die dertigste dag van Junie 1961 nie, as wat tot bevrediging van die Kommissaris bewys word uitgekeer te gewees het uit inkomste deur die uitkerende maatskappy gedurende die jaar geëindig die dertigste dag van Junie 1960 verkry, indien die opgaaf van inkomste van die uitkerende maatskappy ten opsigte van die jaar van aanslag geëindig op die dertigste dag van Junie 1960 ingevolge sub-artikel (13) van artikel *vyf-en-vyftig* tot op 'n datum na die dertigste dag van Junie 1960 opgemaak was;
- (c) soveel van die bedrag van enige diwidend deur die uitkerende maatskappy op of na die sestiende dag van Maart 1961 aan die aandeelhouermaatskappy verklaar, as wat tot bevrediging van die Kommissaris bewys word uitgekeer te gewees het by wyse van 'n toekenning van bonusaandele uit inkomste deur die uitkerende maatskappy verkry gedurende enige jaar van aanslag wat nie later as die dertigste dag van Junie 1960 geëindig het nie; en
- (d) soveel van die bedrag van enige diwidend deur die uitkerende maatskappy op of na die sestiende dag van Maart 1961 aan die aandeelhouermaatskappy verklaar, as wat oorbly na aftrekking daarvan van 'n som gelykstaande aan die bedrag (as daar is) waarmee die totaal van die bedrae wat na die jaar van aanslag geëindig die dertigste dag van Junie 1960 ontvang is deur of toegeval het aan of geag word ontvang te gewees het deur of toe te geval het aan die uitkerende maatskappy en wat na die mening van die Kommissaris beskikbaar was vir diwidenduitkering aan die aandeelhouermaatskappy, die totaal van die bedrae van diwidende (met uitsluiting van die betrokke diwidend) deur die uitkerende maatskappy op of na die sestiende dag van Maart 1961 aan die aandeelhouermaatskappy verklaar, ten opsigte waarvan belasting op buitelandse aandeelhouders betaalbaar was, te bowe gaan.

(3) Sub-artikel (2) word nie uitgelê asof dit vrystelling van belasting op buitelandse aandeelhouders verleen nie ten opsigte van enige diwidend deur die uitkerende maatskappy aan die aandeelhouermaatskappy betaalbaar ten opsigte van enige aandeel of uit hoofde van enige reg om in die inkomste of winste van die uitkerende maatskappy te deel wat die aandeelhouermaatskappy na die bepaalde datum met betrekking tot die opgaaf van inkomste van die uitkerende maatskappy vir die jaar van aanslag geëindig die dertigste dag van Junie 1960, verkry het.

(4) By die toepassing van hierdie artikel beteken 'diwidend' of 'tussentydse diwidend' 'n diwidend of tussentydse diwidend wat deur 'n maatskappy uitgekeer is uit, of by wyse van die kapitalisering van, die winste van daardie maatskappy wat voorheen onder sy aandeelhouders ooreenkomstig artikel *sewe-enderdertig* toegedeel was as die belasbare inkomste of die aan superbelasting onderhewige inkomste van daardie maatskappy of ingevolge artikel *sewe-enderdertig bis* as die toedeelbare inkomste van daardie maatskappy."

17. Artikels *vier-en-veertig* en *vyf-en-veertig* van die Hoofwet word hierby deur die volgende artikels vervang:

„Invordering van belasting. 44. (1) Ondanks die bepalings van artikel *drie-en-veertig*, is die belasting betaalbaar deur en verhaalbaar op die persone hieronder vermeld—

- (a) in die geval van diwidende wat deur 'n maatskappy uitkeerbaar is aan 'n persoon wie se adres soos dit in die aandeleregister van die maatskappy voorkom, buite die Republiek is, of aan die besitter van effekte aan toonder, die maatskappy deur wie die diwidend verklaar word; of

Vervanging van artikels 44 en 45 van Wet 31 van 1941.

(b) in the case of dividends received by any agent in the Republic on behalf of any shareholder referred to in section *forty-two*, the agent so receiving the dividend.

(2) For the purposes of this section a person shall be deemed to be the agent of a shareholder referred to in section *forty-two* and shall be deemed to have received a dividend on behalf of that shareholder if that person's address appears in the share register of the company as the registered address of the shareholder and the dividend warrant or cheque in payment of the dividend distributable to the shareholder is delivered at that address: Provided that any person so deemed to be the agent of any shareholder shall as regards such shareholder and in respect of any income received by or accruing to him or in his favour have and exercise all the powers, duties and responsibilities of an agent for a taxpayer absent from the Republic.

(3) Nothing contained in sub-section (2) shall be construed as relieving any company by which a dividend is declared from the duties and responsibilities imposed upon it by section *seventy-three* as the agent of any shareholder or member absent from the Republic.

(4) Any tax payable in terms of this section by any company or agent for any shareholder may be recovered by such company or such agent, as the case may be, from the shareholder concerned.

Rate of tax.

45. The rate of tax shall be seven and one-half per centum of the amounts specified in section *forty-two*."

Amendment of section 46 of Act 31 of 1941, as amended by section 10 of Act 34 of 1942, section 14 of Act 56 of 1952, and section 17 of Act 58 of 1960.

18. Section *forty-six* of the principal Act is hereby amended by the deletion of the words "paragraph (a), (a)*bis* or (a)*ter* of".

Amendment of section 47 of Act 31 of 1941, as amended by section 11 of Act 34 of 1942, section 15 of Act 56 of 1952 and section 6 of Act 34 of 1953.

19. (1) Section *forty-seven* of the principal Act is hereby amended—

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

"(1) The company which in terms of paragraph (a) of sub-section (1) of section *forty-four* is required to pay the tax on any dividend shall pay to the Commissioner the tax due on such dividend within thirty days, or such further period as may be approved by the Commissioner, of the date on which the dividend is payable, and shall furnish him with a return showing the names and addresses of the persons with the amount in each case to whom the dividend accrues and in the case of dividends payable in respect of bearer scrip the total dividends distributable to holders of such scrip.";

(b) by the insertion in sub-section (2) after the words "paragraph (b)" of the words "of sub-section (1)";

(c) by the deletion of sub-section (3); and

(d) by the substitution in sub-section (4) for the expression "(1), (2) and (3)" of the expression "(1) and (2)".

(2) If non-resident shareholders' tax is payable in respect of any dividend declared by a company which was in respect of the year of assessment ended the thirtieth day of June, 1960, exempt from undistributed profits tax in terms of paragraph (d), (e) or (i) of section *fifty-one* of the principal Act to a company not registered nor carrying on business in the Republic, and the date on which the dividend is payable or the date of delivery of the dividend warrant or cheque in payment of the dividend at the address of the shareholder's agent is a date which occurs before the date of commencement of this Act, the said tax shall, notwithstanding the provisions of section *forty-seven* of the principal Act be paid within thirty days of the said date of commencement or within such further period as the Commissioner may approve.

(b) in die geval van diwidende wat ontvang is deur 'n agent in die Republiek ten behoeve van 'n in artikel *twee-en-veertig* bedoelde aandeelhouer, die agent deur wie die diwidend aldus ontvang word.

(2) By die toepassing van hierdie artikel word 'n persoon geag die agent van 'n in artikel *twee-en-veertig* bedoelde aandeelhouer te wees en 'n diwidend ten behoeve van daardie aandeelhouer te ontvang het, as die adres van daardie persoon in die aandeelregister van die maatskappy aangegee word as die geregistreerde adres van die aandeelhouer, en die diwidendbewys of tjek ter betaling van die aan die aandeelhouer uitkeerbare diwidend by daardie adres afgelewer word: Met dien verstande dat 'n persoon wat aldus geag word die agent van 'n aandeelhouer te wees, ten aansien van daardie aandeelhouer en ten opsigte van alle inkomste deur hom ontvang of aan of ten gunste van hom toegeval, al die bevoegdhede, pligte en verantwoordelikhede van 'n agent vir 'n uit die Republiek afwesige belastingpligtige het en uitoefen.

(3) Die bepalinge van sub-artikel (2) word nie uitgelê asof dit 'n maatskappy deur wie 'n diwidend verklaar is, van die pligte en verantwoordelikhede wat hom by artikel *drie-en-sewentig* opgelê word as agent van 'n uit die Republiek afwesige aandeelhouer of lid onthef nie.

(4) Belasting wat ooreenkomstig hierdie artikel deur 'n maatskappy of 'n agent vir 'n aandeelhouer betaalbaar is, kan deur so 'n maatskappy of agent, na gelang van die geval, op die betrokke aandeelhouer verhaal word.

Skaal van belasting. 45. Die belastingskaal is sewe en 'n halfpersent van die bedrae in artikel *twee-en-veertig* vermeld."

18. Artikel *ses-en-veertig* van die Hoofwet word hierby gewysig deur die woorde „paragraaf (a), (a)*bis* of (a)*ter* van” te skrap.

Wysiging van artikel 46 van Wet 31 van 1941, soos gewysig deur artikel 10 van Wet 34 van 1942, artikel 14 van Wet 56 van 1952 en artikel 17 van Wet 58 van 1960.

19. (1) Artikel *sewe-en-veertig* van die Hoofwet word hierby gewysig—

Wysiging van artikel 47 van Wet 31 van 1941, soos gewysig deur artikel 11 van Wet 34 van 1942, artikel 15 van Wet 56 van 1952 en artikel 6 van Wet 34 van 1953.

(a) deur sub-artikel (1) deur die volgende sub-artikel te vervang:

„(1) Die maatskappy van wie ooreenkomstig paragraaf (a) van sub-artikel (1) van artikel *vier-en-veertig* vereis word om die belasting op 'n diwidend te betaal, moet die belasting op sodanige diwidend verskuldig, aan die Kommissaris betaal binne dertig dae of so 'n verdere tydperk as wat die Kommissaris goedkeur vanaf die datum waarop die diwidend betaalbaar is, en moet 'n opgaaf aan hom verstrek waarin die name en adresse van die persone, met die bedrae in elke geval, aan wie die diwidend toeval, en in die geval van diwidende betaalbaar ten opsigte van effekte aan toonder, die totale diwidende uitkeerbaar aan besitters van sodanige effekte aangegee word.”;

(b) deur in sub-artikel (2) na die woorde „paragraaf (b)” die woorde „van sub-artikel (1)” in te voeg;

(c) deur sub-artikel (3) te skrap; en

(d) deur in sub-artikel (4) die uitdrukking „(1), (2) en (3)” deur die uitdrukking „(1) en (2)” te vervang.

(2) Indien belasting op buitelandse aandeelhouers betaalbaar is ten opsigte van 'n diwidend verklaar deur 'n maatskappy wat ten opsigte van die jaar van aanslag geëindig op die dertigste dag van Junie 1960 ingevolge paragraaf (d), (e) of (i) van artikel *een-en-veertig* van die Hoofwet van belasting op onuitgekeerde winste vrygestel is, aan 'n maatskappy wat nie in die Republiek geregistreer is nie en nie daarin besigheid dryf nie, en die datum waarop die diwidendbewys of tjek ter betaling van die diwidend by die adres van die aandeelhouer se agent afgelewer word 'n datum is wat voor die datum van inwerkingtreding van hierdie Wet val, is bedoelde belasting ondanks die bepalinge van artikel *sewe-en-veertig* van die Hoofwet betaalbaar binne dertig dae vanaf bedoelde datum van inwerkingtreding of binne sodanige verdere tydperk as wat die Kommissaris mag goedkeur.

Amendment of section 48 of Act 31 of 1941, as amended by section 11 of Act 55 of 1956.

20. Section *forty-eight* of the principal Act is hereby amended by the deletion of all the words occurring after the word "*thirty-three*".

Amendment of section 50 of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955 and amended by section 12 of Act 55 of 1956, section 11 of Act 36 of 1958 and section 19 of Act 58 of 1960.

21. Section *fifty* of the principal Act is hereby amended—

- (a) by the substitution in paragraph (b) of the definition of "distributable income" for the expression "paragraphs (i) and (v)" of the expression "paragraph (iv)";
- (b) by the deletion of paragraph (i) of the said definition, the existing paragraphs (ii), (iii), (iv) and (v) becoming paragraphs (i), (ii), (iii) and (iv), respectively;
- (c) by the insertion in the definition of "total net profits" after the word "assessment" where it occurs for the third time of the words "(without applying the provisions of paragraph (a) of sub-section (3) of section *eleven*)"; and
- (d) by the addition at the end of the last-mentioned definition of the following words:

"and all amounts deducted in terms of paragraph (a) of this definition in the determination of the company's total net profits, whether in the current or any previous year of assessment, which have been recovered or recouped by it during the current year of assessment, less the following amounts, namely—

- (a) any expenditure (other than expenditure of a capital nature) which is proved to the satisfaction of the Commissioner to have been actually and necessarily incurred by the company during the year of assessment in the course and by reason of its ordinary business operations and which but for this paragraph would not have been allowable as a deduction in the determination of the company's total net profits; and
- (b) any deficit incurred by the company which has been brought forward from the preceding year of assessment: Provided that the deficit shall be reduced by the amount or value of any benefit received by or accruing to the company resulting from a concession granted by or a compromise made with such company's creditors whereby its liabilities to them have been reduced or extinguished, if such liabilities arose in the ordinary course of trade.

For the purposes of this definition 'deficit' means any amount, as established to the satisfaction of the Commissioner, by which the sum of the deductions admissible in the determination of total net profits exceeds the sum of the amounts from which they are so deductible, and in relation to any year of assessment preceding that which ended on the thirtieth day of June, 1955, or in relation to any year of assessment ending on or after that date in respect of which the company was not subject to undistributed profits tax, means any amount, as established to the satisfaction of the Commissioner, by which the sum of the deductions which would have been admissible in the determination of total net profits exceeds the sum of the amounts from which they would have been so deductible if in respect of the first-mentioned year of assessment the provisions of this Part had been in operation or in respect of the last-mentioned year of assessment the company had been subject to undistributed profits tax."

Amendment of section 51 of Act 31 of 1941, as inserted by section 10 of Act 43 of 1955, and amended by section 13 of Act 55 of 1956, section 12 of

22. (1) Section *fifty-one* of the principal Act is hereby amended by the substitution for paragraph (i) of the following paragraph:

- "(i) any company all of whose equity shares were throughout the specified period held by the Government of the Republic or by one or more public companies or by one or more private companies which are themselves exempt from this tax in terms of this section excluding

20. Artikel *agt-en-veertig* van die Hoofwet word hierby gewysig deur al die woorde na die woorde „bedoel nie” te skrap. Wysiging van artikel 48 van Wet 31 van 1941, soos gewysig deur artikel 11 van Wet 55 van 1956.
21. Artikel *vyftig* van die Hoofwet word hierby gewysig—
- (a) deur in paragraaf (b) van die omskrywing van „uitkeerbare inkomste” die uitdrukking „paragrafe (i) en (v)” deur die uitdrukking „paragraaf (iv)” te vervang;
- (b) deur paragraaf (i) van genoemde omskrywing te skrap, terwyl die bestaande paragrafe (ii), (iii), (iv) en (v) onderskeidelik paragrafe (i), (ii), (iii) en (iv) word;
- (c) deur in die omskrywing van „totale netto-winste” na die woord „aanslag” waar dit die derde maal voorkom die woorde „(sonder om die bepalings van paragraaf (a) van sub-artikel (3) van artikel *elf* toe te pas)” in te voeg; en
- (d) deur aan die end van laasgenoemde omskrywing die volgende woorde by te voeg:
 „en alle bedrae wat ingevolge paragraaf (a) van hierdie omskrywing by die vasstelling van die maatskappy se totale netto-winste afgetrek is, hetsy in die lopende of enige vorige jaar van aanslag, wat gedurende die lopende jaar van aanslag deur hom ingevorder of aan hom vergoed is, min die volgende bedrae, te wete—
- (a) enige onkoste (behalwe onkoste van ’n kapitale aard) ten opsigte waarvan daar tot bevrediging van die Kommissaris bewys word dat dit werklik en noodsaaklikerwys deur die maatskappy gedurende die jaar van aanslag in die loop van en weens sy gewone besigheids-wersaamhede aangegaan is, en wat by ontstentenis van hierdie paragraaf nie as ’n vermindering by die vasstelling van die maatskappy se totale netto-winste toelaatbaar sou gewees het nie; en
- (b) enige tekort deur die maatskappy gely wat van die vorige jaar van aanslag oorgebring is: Met dien verstande dat die tekort verminder word met die bedrag of waarde van enige voordeel wat ontvang is deur of toeval aan die maatskappy ten gevolge van ’n konsessie verleen deur of ’n vergelyk getref met sy skuldeisers waarvolgens sy skulde aan hulle verminder of gedelg is, mits sodanige skulde in die gewone loop van bedryf ontstaan het.
- By die toepassing van hierdie omskrywing beteken „tekort” ’n bedrag soos vasgestel tot genoeë van die Kommissaris waarmee die som van die aftrekkings toelaatbaar by die vasstelling van totale netto-winste die som van die bedrae waarvan hulle aldus aftrekbaar is, te bowe gaan, en met betrekking tot enige jaar van aanslag voor dié wat op die dertigste dag van Junie 1955 geëindig het, of met betrekking tot enige jaar van aanslag wat op of na daardie datum eindig ten opsigte waarvan die maatskappy nie aan belasting op onuitgekeerde winste onderhewig was nie, ’n bedrag, soos vasgestel tot genoeë van die Kommissaris, waarmee die totaal van die aftrekkings wat by die vasstelling van totale netto-winste toelaatbaar sou gewees het, die totaal van die bedrae waarvan hulle aftrekbaar sou gewees het, te bowe gaan, indien ten opsigte van eersgenoemde jaar van aanslag die bepalings van hierdie Deel in werking was of ten opsigte van laasgenoemde jaar van aanslag die maatskappy aan belasting op onuitgekeerde winste onderhewig was.”.
22. (1) Artikel *een-en-vyftig* van die Hoofwet word hierby gewysig deur paragraaf (i) deur die volgende paragraaf te vervang:
- „(i) enige maatskappy waarvan al die gewone aandele gedurende die hele bepaalde tydperk deur die Regering van die Republiek of deur een of meer publieke maatskappye of deur een of meer private maatskappye wat self van hierdie belasting ingevolge hierdie artikel met uit-
- Wysiging van artikel 51 van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955, en gewysig deur artikel 13 van Wet 55 van 1956, artikel 12 van

Act 66 of 1958,
section 15 of
Act 78 of 1959
and section 20 of
Act 58 of 1960.

paragraphs (f) and (g), or by one or more public companies and one or more such private companies or partly by one or more public companies or such private companies and partly by persons other than companies if, in the case of any company whose equity shares were partly held by persons other than companies as aforesaid, the Commissioner is satisfied that the company would have been recognised as a public company in terms of paragraph (a) of sub-section (2) of section *thirty-three* for the year of assessment in question if the shares held by persons other than companies had represented the company's total share capital and the holders of the said shares had been the company's only shareholders;".

(2) The amendment effected by sub-section (1) shall be deemed first to have taken effect in respect of assessments for the year of assessment ended upon the thirtieth day of June, 1960: Provided that if any company so elects and informs the Commissioner of its election in writing on or before the thirty-first day of December, 1961, the said amendment shall in relation to that company be deemed first to take effect in respect of assessments for the year of assessment ending on the thirtieth day of June, 1961.

Amendment of
section 54*ter* of
Act 31 of 1941,
as inserted by
section 10 of
Act 43 of 1955
and amended by
section 8 of
Act 61 of 1957.

23. Section *fifty-four ter* of the principal Act is hereby amended by the substitution in sub-paragraph (iii) of paragraph (b) of sub-section (1)*bis* for the words "for land bank purposes" of the words "by sworn appraisers appointed by Masters of the Supreme Court".

Amendment of
section 54*quat* of
Act 31 of 1941,
as inserted by
section 10 of
Act 43 of 1955
and amended by
section 14 of
Act 55 of 1956,
section 9 of
Act 61 of 1957
and section 16 of
Act 78 of 1959.

24. Section *fifty-four quat* of the principal Act is hereby amended—

(a) by the substitution for paragraph (a) of sub-section (2) of the following paragraph:

"(a) so much of the sum of the values of all casual gifts made by the donor during—

(i) the period of twelve months ending on the thirty-first day of December of any year but not later than the thirty-first day of December, 1961; or

(ii) the period ending on the first specified date following the thirty-first day of December, 1961, and commencing on the first day of January, 1962, or ending on any subsequent specified date and commencing on the day following the immediately preceding specified date,

as does not exceed one thousand rand: Provided that, in the case of casual gifts made during any period referred to in sub-paragraph (ii) which either exceeds or is less than twelve months, the amount in respect of which the tax shall not be payable in terms of this paragraph shall be an amount which bears to one thousand rand the same ratio as such period bears to twelve months;"; and

(b) by the addition at the end of the said sub-section of the following words:

"For the purposes of this sub-section 'specified date' in relation to any donor shall have the meaning assigned thereto in the definition of that expression in sub-section (4) of section *thirty-three*, the reference in the said definition to a company being construed as including a reference to a person other than a company."

Amendment of
section 54*dec* of
Act 31 of 1941,
as inserted by
section 10 of
Act 43 of 1955
and amended by
section 11 of
Act 61 of 1957.

25. Section *fifty-four dec* of the principal Act is hereby amended by the insertion in sub-section (6) after the words "*fifty-four ter*" of the words "of the value".

sondering van paragrawe (f) en (g) vrygestel is, of deur een of meer publieke maatskappye en een of meer sodanige private maatskappye of gedeeltelik deur een of meer publieke maatskappye of sodanige private maatskappye en gedeeltelik deur ander persone as maatskappye, gehou is, indien, in die geval van enige maatskappy wie se gewone aandele gedeeltelik deur ander persone as maatskappye aldus gehou is, die Kommissaris oortuig is dat die maatskappy as publieke maatskappy ingevolge paragraaf (a) van sub-artikel (2) van artikel *drie-en-dertig* vir die betrokke jaar van aanslag erken sou geword het indien die aandele deur ander persone as maatskappye gehou die maatskappy se totale aandeelkapitaal verteenwoordig het en die houters van bedoelde aandele die maatskappy se enigste aandeelhouders was;”.

Wet 66 van 1958, artikel 15 van Wet 78 van 1959 en artikel 20 van Wet 58 van 1960.

(2) Die wysiging deur sub-artikel (1) aangebring, word geag vir die eerste maal ten opsigte van aanslae vir die jaar van aanslag geëindig op die dertigste dag van Junie 1960, in werking te getree het: Met dien verstande dat indien enige maatskappy so besluit en die Kommissaris op of voor die een-en-dertigste dag van Desember 1961 skriftelik in kennis stel van sy besluit, bedoelde wysiging geag word met betrekking tot daardie maatskappy vir die eerste maal ten opsigte van aanslae vir die jaar van aanslag geëindig op die dertigste dag van Junie 1961 in werking te tree.

23. Artikel *vier-en-vyftig ter* van die Hoofwet word hierby gewysig deur in sub-paragraaf (iii) van paragraaf (b) van sub-artikel (1)*bis* die woorde „vir landbankdoeleindes” deur die woorde „deur beëdigde taksateurs aangestel deur Meesters van die Hooggeregshof” te vervang.

Wysiging van artikel 54*ter* van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955 en gewysig deur artikel 8 van Wet 61 van 1957.

24. Artikel *vier-en-vyftig quat* van die Hoofwet word hierby gewysig—

Wysiging van artikel 54*quat* van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955 en gewysig deur artikel 14 van Wet 55 van 1956, artikel 9 van Wet 61 van 1957 en artikel 16 van Wet 78 van 1959.

(a) deur paragraaf (a) van sub-artikel (2) deur die volgende paragraaf te vervang:

„(a) soveel van die som van die waardes van alle toevallige skenkings wat deur die skenker gedoen is gedurende—

(i) die tydperk van twaalf maande eindigende op die een-en-dertigste dag van Desember van enige jaar, maar nie later as die een-en-dertigste dag van Desember 1961 nie; of

(ii) die tydperk eindigende op die eerste bepaalde datum wat op die een-en-dertigste dag van Desember 1961 volg en beginnende op die eerste dag van Januarie 1962, of eindigende op enige daaropvolgende bepaalde datum en beginnende op die volgende dag na die onmiddellik voorafgaande bepaalde datum, as wat duisend rand nie te bowe gaan nie: Met dien verstande dat in die geval van toevallige skenkings gemaak gedurende 'n in sub-paragraaf (ii) bedoelde tydperk wat òf meer òf minder as twaalf maande is, die bedrag ten opsigte waarvan die belasting nie ingevolge hierdie paragraaf betaalbaar is nie, 'n bedrag is wat in dieselfde verhouding tot duisend rand staan as die verhouding waarin bedoelde tydperk tot twaalf maande staan;”;

(b) deur aan die end van genoemde sub-artikel die volgende woorde by te voeg:

„By die toepassing van hierdie sub-artikel het ‚bepaalde datum’ met betrekking tot enige skenker die betekenis wat in die omskrywing van daardie uitdrukking in sub-artikel (4) van artikel *drie-en-dertig* daaraan geheg is, en word die verwysing in bedoelde omskrywing na 'n maatskappy uitgelê ook as 'n verwysing na 'n ander persoon as 'n maatskappy.”.

25. Artikel *vier-en-vyftig dec* van die Hoofwet word hierby gewysig deur in sub-artikel (6) na die woorde „*vier-en-vyftig ter*” die woorde „van die waarde” in te voeg.

Wysiging van artikel 54*dec* van Wet 31 van 1941, soos ingevoeg deur artikel 10 van Wet 43 van 1955 en gewysig deur artikel 11 van Wet 61 van 1957.

Amendment of section 53 of Act 31 of 1941, as amended by section 14 of Act 36 of 1958.

26. Section *fifty-five* of the principal Act is hereby amended by the substitution in sub-section (12) for the words "On His Majesty's Service" of the word "Official".

Amendment of section 69 of Act 31 of 1941.

27. (1) Section *sixty-nine* of the principal Act is hereby amended by the substitution for paragraph (e) of the following paragraph:

"(e) in respect of the income received by or accrued to or deemed to have been received by or accrued to any deceased person during his lifetime and the income received by or accrued to or deemed to have been received by or accrued to the estate of any deceased person, the executor or administrator of the estate of such deceased person;"

(2) The amendment effected by sub-section (1) shall be deemed to have taken effect on the fifteenth day of March, 1961.

Amendment of the Third Schedule to Act 31 of 1941, as added by section 7 of Act 52 of 1947 and amended by section 7 of Act 40 of 1948, section 17 of Act 45 of 1949, section 6 of Act 64 of 1951, section 5 of Act 55 of 1954, section 15 of Act 61 of 1957 and section 17 of Act 36 of 1958.

28. The Third Schedule to the principal Act is hereby amended—

(a) by the substitution for sub-item (i) of item (b) of sub-paragraph (1) of paragraph 8 of the following sub-item:

"(i) the value of any livestock or produce held and not disposed of by him at the end of the day immediately preceding the date of such commencement or recommencement; together with";

(b) by the insertion in sub-item (ii) of the said item after the word "produce" of the words "(other than livestock or produce referred to in sub-item (i))";

(c) by the insertion in paragraph 12 after the word "company" wherever it occurs of the words "or the estate of a deceased person";

(d) by the deletion in sub-paragraph (3) of paragraph 20 of the words "and super tax" and the words "and income subject to super tax" and by the substitution in paragraph (ii) of the proviso to the said sub-paragraph for the words "pound of taxable income or income subject to super tax" of the words "rand of taxable income"; and

(e) by the deletion in paragraph 22 of the words "and super tax" and the words "and income subject to super tax" and by the substitution in the said paragraph for the words "pound of taxable income or income subject to super tax, as the case may be," of the words "rand of taxable income".

Substitution of references to "the Union" in Act 31 of 1941.

29. The principal Act is hereby amended by the substitution for the expression "the Union" wherever that expression occurs of the expression "the Republic".

Addition of 4th Schedule to Act 31 of 1941.

30. The Schedule to this Act is hereby added to the principal Act as the Fourth Schedule thereto.

Repeal of Act 40 of 1937.

31. The Namaqualand Copper Mines Income Tax Relief Act, 1937 (Act No. 40 of 1937), is hereby repealed with effect from the commencement of the year of assessment ending on the thirtieth day of June, 1961.

Amendment of section 101 of Act 24 of 1936, as substituted by section 87 of Act 31 of 1941 and amended by section 30 of Act 16 of 1943.

32. The following section is hereby substituted for section *one hundred and one* of the Insolvency Act, 1936 (Act No. 24 of 1936), with effect from the first day of July, 1961:

"Preference in regard to taxes on persons or the incomes or profits of persons. 101. Thereafter any balance of the free residue shall be applied in paying—

(a) any tax on persons or the incomes or profits of persons for which the insolvent was liable under any Act of Parliament or Ordinance of the Territory or a Provincial Council in respect of any period prior to the date of sequestration of his estate, whether or not that tax has become payable after that date;

26. Artikel vyf-en-vyftig van die Hoofwet word hierby gewysig deur in sub-artikel (12) die woorde „In Diens van Sy Majesteit” deur die woord „Amptelik” te vervang. Wysiging van artikel 55 van Wet 31 van 1941, soos gewysig deur artikel 14 van Wet 36 van 1958.
27. (1) Artikel nege-en-sestig van die Hoofwet word hierby gewysig deur paragraaf (e) deur die volgende paragraaf te vervang: Wysiging van artikel 69 van Wet 31 van 1941.
- „(e) ten opsigte van inkomste wat ontvang is deur of toegeval het aan of geag word ontvang te gewees het deur of toe te geval het aan enige oorlede persoon gedurende sy leeftyd en die inkomste wat ontvang is deur of toegeval het aan of geag word ontvang te gewees het deur of toe te geval het aan die boedel van enige oorlede persoon, die eksekuteur of administrateur van die boedel van bedoelde oorlede persoon;”.
- (2) Die wysiging aangebring deur sub-artikel (1) word geag op die vyftiende dag van Maart 1961 in werking te getree het.
28. Die Derde Bylae by die Hoofwet word hierby gewysig— Wysiging van Derde Bylae by Wet 31 van 1941, soos bygevoeg deur artikel 7 van Wet 52 van 1947 en gewysig deur artikel 7 van Wet 40 van 1948, artikel 17 van Wet 45 van 1949, artikel 6 van Wet 64 van 1951, artikel 5 van Wet 55 van 1954, artikel 15 van Wet 61 van 1957 en artikel 17 van Wet 36 van 1958.
- (a) deur sub-item (i) van item (b) van sub-paragraaf (1) van paragraaf 8 deur die volgende sub-item te vervang: „(i) die waarde te wees van lewende hawe of produkte wat hy aan die end van die onmiddellik voorafgaande dag voor die datum waarop hy aldus begin of weer begin het, besit en nie van die hand gesit het nie; tesame met”;
- (b) deur in sub-item (ii) van genoemde item na die woord „produkte” die woorde „(behalwe lewende hawe of produkte in sub-item (i) bedoel)” in te voeg;
- (c) deur in paragraaf 12 na die woord „maatskappy” waar dit ook al voorkom die woorde „of die boedel van ’n oorlede persoon” in te voeg;
- (d) deur in sub-paragraaf (3) van paragraaf 20 die woorde „en superbelasting” en die woorde „en aan superbelasting onderhewige inkomste” te skrap, en deur in paragraaf (ii) van die voorbehoudsbepaling by genoemde sub-paragraaf die woorde „pond van belasbare inkomste of aan superbelasting onderhewige inkomste” deur die woorde „rand van belasbare inkomste” te vervang; en
- (e) deur in paragraaf 22 die woorde „en superbelasting” en die woorde „en aan superbelasting onderhewige inkomste” te skrap, en in genoemde paragraaf die woorde „pond van belasbare inkomste of aan superbelasting onderhewige inkomste, na gelang van die geval” deur die woorde „rand van belasbare inkomste” te vervang.
29. Die Hoofwet word hierby gewysig deur die uitdrukking „die Unie” oral waar dit voorkom deur die uitdrukking „die Republiek” te vervang. Vervanging van verwysings na „die Unie” in Wet 31 van 1941.
30. Die Bylae by hierdie Wet word hierby as die Vierde Bylae van die Hoofwet daarby gevoeg. Byvoeging van 4de Bylae by Wet 31 van 1941.
31. Die Namakwaland Kopermyn Inkomstebelasting Verminderingswet, 1937 (Wet No. 40 van 1937), word hierby herroep met ingang van die jaar van aanslag wat eindig op die dertigste dag van Junie 1961. Herroeping van Wet 40 van 1937.
32. Artikel honderd-en-een van die Insolvensiewet, 1936 (Wet No. 24 van 1936), word hierby met ingang van die eerste dag van Julie 1961 deur die volgende artikel vervang: Wysiging van artikel 101 van Wet 24 van 1936, soos vervang deur artikel 87 van Wet 31 van 1941 en gewysig deur artikel 30 van Wet 16 van 1943.
- „Voorrang ten opsigte van belasting op persone of die inkomste of winste van persone.
101. Daarna word die orige van die vrye oorskot aangewend tot betaling—
- (a) van enige belasting op persone of inkomste of winste van persone waarvoor die insolvent aanspreeklik was ingevolge ’n Parlements-wet of Ordonnansie van die Gebied of ’n Provinsiale Raad, ten opsigte van ’n tydperk voor die datum van die sekwestrasie van sy boedel, ongeag of daardie belasting na daardie datum betaalbaar geword het al dan nie;

(b) in the case of an insolvent partnership, so much of any tax due and payable by any partner as is referable to the taxable income derived by him from the partnership, the amount so referable being deemed to be a sum which bears to the total amount due by him as tax the same ratio as his taxable income derived from the partnership bears to his total taxable income from all sources within the Union."

Amendment of section 2 of Act 69 of 1960.

33. Section *two* of the Technological Training Advancement Act, 1960 (Act No. 69 of 1960), is hereby amended by the insertion in sub-section (2) after the words "said donation" of the words "if made before the fifteenth day of March, 1961, or the full amount of the said donation, if made on or after the fifteenth day of March, 1961,".

Commencement of certain amendments.

34. Except where otherwise provided in this Act the amendments effected by this Act, other than the amendments provided for in sections *sixteen* to *twenty*, inclusive, shall first take effect in respect of assessments for the year of assessment ending on the thirtieth day of June, 1961.

Short title.

35. This Act shall be called the Income Tax Act, 1961.

Schedule.

(FOURTH SCHEDULE TO ACT NO. 31 OF 1941.)

Computation of Gross Income Derived by way of Lump Sum Benefits from Pension, Provident and Retirement Annuity Funds (Paragraph (b) of the definition of Gross Income in Section 7 of this Act).

1. For the purposes of this Schedule—

"formula A", in relation to a pension fund or provident fund, means the formula—

$$Y = \frac{10}{1} \times \frac{N}{50} \times \frac{1}{3} \times \text{Average Salary,}$$

in which formula "Y" represents the amount which has to be determined, "N" represents the number of completed years (not exceeding fifty) in the period of employment of the taxpayer which, in terms of the rules of the fund in question, is taken into account for the purpose of determining the amount of the benefits payable to him under the fund or, if the period of employment is not taken into account for that purpose, in the period of his membership of the fund during which contributions thereto were made in respect of his membership, and "average salary" means the highest annual average salary (not exceeding ten thousand rand) actually earned by the taxpayer during any five consecutive years in the service of the employer by whom he was employed during his membership of the fund: Provided that—

- (i) the period of employment or membership to be taken into account in applying the formula in relation to any such fund shall be reduced by any period of employment or membership which is common to such fund and any other such fund if such common period has been included in the period of employment or membership taken into account in applying the formula in relation to such other fund;
- (ii) unless, not later than the date on which he submits his first return of income in which is included or should have been included any lump sum benefit referred to in sub-paragraph (1) of paragraph 5 or within such further period as the Commissioner in the circumstances of the case may allow, any taxpayer who is a member of two or more such funds having a common period of employment or membership informs the Commissioner in writing in relation to which fund such common period shall be applied, the said common period shall be applied to such fund as the Commissioner, with the object of achieving the best result for the taxpayer, may determine;

(b) in die geval van 'n insolvente vennootskap, van soveel van 'n belasting verskuldig en betaalbaar deur 'n vennoot as wat betrekking het op die belasbare inkomste deur hom uit die vennootskap verkry, en die bedrag wat aldus betrekking het, word geag 'n som te wees wat in dieselfde verhouding tot die totale bedrag deur hom aan belasting verskuldig, staan as die verhouding waarin sy belasbare inkomste uit die vennootskapsbesigheid verkry, staan tot sy totale belasbare inkomste uit alle bronne in die Unie verkry."

33. Artikel twee van die Wet ter Bevordering van Tegnologiese Opleiding, 1960 (Wet No. 69 van 1960), word hierby gewysig deur in sub-artikel (2) na die woorde „bedoelde skenking” die woorde „indien dit voor die vyftiende dag van Maart 1961 gemaak is, of die volle bedrag van bedoelde skenking, indien dit op of na die vyftiende dag van Maart 1961 gemaak is” in te voeg.

Wysiging van artikel 2 van Wet 69 van 1960.

34. Behalwe vir sover in hierdie Wet anders bepaal, tree die wysigings deur hierdie Wet aangebring, behalwe die wysigings waarvoor in artikels *sestien* tot en met *twintig* voorsiening gemaak word, vir die eerste maal in werking ten opsigte van aanslae vir die jaar van aanslag wat op die dertigste dag van Junie 1961 eindig.

Inwerkingtreding van sekere wysigings.

35. Hierdie Wet heet die Inkomstebelastingwet, 1961. Kort titel.

Bylae.

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

Berekening van Bruto-inkomste by wyse van enkelbedragvoordele uit Pensioen-, Voorsorgs- en Uittredingannuliteitsfondse verkry (Paragraaf (b)ter van die omskrywing van Bruto-inkomste in Artikel 7 van hierdie Wet.)

1. By die toepassing van hierdie Bylae, beteken—

„enkelbedragvoordeel” ook 'n bedrag bepaal deur die omsetting van 'n lyfrente of jaargeld of gedeelte van 'n lyfrente of jaargeld, en enige bepaalde of bepaalbare bedrag (behalwe 'n lyfrente of jaargeld) deur 'n in paragraaf (b)ter van die omskrywing van bruto-inkomste in artikel sewe van hierdie Wet bedoelde fonds betaalbaar, hetsy in een bedrag of in paaiemente;

„formule A”, met betrekking tot 'n pensioenfonds of voorsorgsfonds, die formule—

$$Y = \frac{10}{1} \times \frac{N}{50} \times \frac{1}{3} \times \text{Gemiddelde Salaris},$$

in welke formule „Y” die bedrag wat vasgestel moet word, voorstel, „N” die aantal voltooide jare (wat vyftig nie te bowe gaan nie) in die tydperk van diens van die belastingpligtige voorstel wat ingevolge die reglement van die betrokke fonds by die berekening van die bedrag van die voordele wat aan hom uit die fonds betaalbaar is, in aanmerking geneem word of, indien die tydperk van diens nie by daardie berekening in aanmerking geneem word nie, in die tydperk van sy lidmaatskap van die fonds gedurende welke bydraes daaraan ten opsigte van sy lidmaatskap gemaak is, en „gemiddelde salaris” die hoogste gemiddelde jaarlikse salaris (wat tienduisend rand nie te bowe gaan nie) beteken wat werklik deur die belastingpligtige verdien is gedurende enige vyf agtereenvolgende jare in die diens van die werkgewer by wie hy gedurende sy lidmaatskap van die fonds in diens was: Met dien verstande dat—

(i) die tydperk van diens of lidmaatskap wat by die toepassing van die formule in aanmerking geneem moet word, verminder word deur enige tydperk van diens of lidmaatskap gemeen aan bedoelde fonds en enige ander sodanige fonds indien daardie gemene tydperk by die tydperk van diens of lidmaatskap wat by die toepassing van die formule met betrekking tot sodanige ander fonds in aanmerking geneem is, ingesluit is;

(ii) tensy, nie later nie as die datum waarop hy sy eerste opgaaf van inkomste verstrek waarby 'n in sub-paragraaf (1) van paragraaf 5 bedoelde enkelbedragvoordeel ingesluit is of ingesluit moes gewees het, of binne so 'n verdere tydperk as wat die Kommissaris onder die omstandighede van die geval mag toelaat, enige belastingpligtige wat 'n lid is van twee of meer sodanige fondse met 'n gemene tydperk van diens of lidmaatskap, die Kommissaris skriftelik in kennis stel met betrekking tot welke fonds bedoelde gemene tydperk toegepas moet word, bedoelde gemene tydperk op sodanige fonds toegepas word as wat die Kommissaris ten einde die beste resultaat vir die belastingpligtige te bewerkstellig, mag bepaal;

"formula B", in relation to a pension fund, provident fund or retirement annuity fund means the formula—

$$Z = C - D,$$

in which formula—

- (a) "Z" represents the amount which has to be determined;
- (b) "C" represents an amount not exceeding twenty thousand rand representing the sum of the amounts calculated in accordance with formula A in relation to the taxpayer in respect of each pension or provident fund of which he is or was a member and from which any lump sum benefit was or may be derived in consequence of or following upon his retirement or death on or after the fifteenth day of March, 1961, and the aggregate of the lump sum benefits received by or accrued to or deemed to have been received by or accrued to him from retirement annuity funds in the circumstances described in sub-paragraph (1) of paragraph 5 on or after the fifteenth day of March, 1961, and whether in the current or any previous year of assessment: Provided that the lump sum benefits in respect of any retirement annuity fund taken into account for the purpose of this calculation shall not exceed the amount received or accrued in commutation of not more than one-third of the taxpayer's annuity from such fund, or, in the case of the death of a member before his retirement in relation to such fund, an amount equal to one-third of the member's own contributions to such fund (including so much of any amount paid into such fund for his benefit by another approved retirement annuity fund or any approved pension or provident fund as represented his own contributions to the fund by which such amount was so paid) together with reasonable interest on one-third of the said contributions calculated from the dates of payment of the respective contributions to the date of death of such member; and
- (c) "D" represents the sum of the deductions which may have been allowed to the taxpayer in terms of sub-paragraph (1) of paragraph 5 in respect of previous years of assessment;
- "lump sum benefit" includes any amount determined by the commutation of an annuity or portion of an annuity and any fixed or ascertainable amount (other than an annuity) payable by any fund referred to in paragraph (b)ter of the definition of "gross income" in section seven of this Act whether in one amount or in instalments;
- "pension fund" in relation to any taxpayer means a fund (other than a superannuation, pension, provident, widows' or orphans' fund established by law) which has in respect of the year of assessment in question or any previous year of assessment been approved by the Commissioner as a pension fund as defined in section one of this Act, if during any such year the taxpayer was a member of such fund;
- "provident fund" in relation to any taxpayer means a fund which has in respect of the year of assessment in question or any previous year of assessment been approved by the Commissioner as a provident fund as defined in section one of this Act, if during any such year the taxpayer was a member of such fund;
- "retire" means, in relation to a member of—
- (a) a pension fund, to retire from employment and become entitled to the payment of an annuity from such fund;
- (b) a provident fund, to retire from employment and become entitled to the payment of full benefits in terms of the rules of the fund; and
- (c) a retirement annuity fund, to become entitled to the payment of an annuity from such fund,
- and "retirement" in relation to a member of any of the said funds bears a corresponding meaning;
- "retirement annuity fund" in relation to any taxpayer means a fund which has in respect of the year of assessment in question or any previous year of assessment been approved by the Commissioner as a retirement annuity fund as defined in section one of this Act, if during any such year the taxpayer was a member of such fund.

2. The amount to be included in the gross income of any person in terms of paragraph (b)ter of the definition of "gross income" in section seven of this Act shall be the aggregate of the amounts received by or accrued to or deemed to have been received by or accrued to such person by way of lump sum benefits during any year of assessment from any pension funds, provident funds or retirement annuity funds, less the deductions permitted under the provisions of this Schedule.

3. Any lump sum benefit which becomes recoverable in consequence of or following upon the death of a member of a pension fund, provident fund or retirement annuity fund shall be deemed to be a lump sum benefit which accrued to such member immediately prior to his death: Provided that so much of any tax payable as is due to the inclusion in the income of such member of any amount in accordance with the provisions of this paragraph, may be recovered from the person to whom or in whose favour the lump sum benefit in question accrues.

4. (1) If in terms of the rules of a pension, provident or retirement annuity fund any lump sum benefit arising out of a member's withdrawal or resignation is payable at a fixed or ascertainable future date such benefit shall be deemed to have accrued to such member on that date or on the date of his death, whichever is earlier, and shall be assessed to tax in respect of the year of assessment during which such benefit is deemed to accrue as though it were a lump sum benefit derived by him upon his withdrawal or resignation from the fund or upon his retirement or immediately prior to his death, as the case may be.

(2) If upon a member's withdrawal or resignation from, or upon the winding up of, a pension fund, provident fund or retirement annuity fund, a policy of insurance is ceded or otherwise made over to or in

„formule B”, met betrekking tot 'n pensioenfonds, voorsorgs fonds of uittredingannuïteitsfonds, die formule—

$$Z = C - D,$$

in welke formule—

- (a) „Z” die bedrag wat vasgestel moet word, voorstel;
- (b) „C” 'n bedrag voorstel wat twintigduisend rand nie te bowe gaan nie en wat die som van die bedrae verteenwoordig wat ooreenkomstig formule A bereken is met betrekking tot die belastingpligtige ten opsigte van elke pensioen of voorsorgs fonds waarvan hy 'n lid is of was en waaruit enige enkelbedragvoordeel verkry is of mag word as gevolg van of na sy uittreding of dood op of na die vyftiende dag van Maart 1961, en die totaal van die enkelbedragvoordele wat op of na die vyftiende dag van Maart 1961 ontvang is deur of toegeval het aan of geag word ontvang te gewees het deur of toe te geval het aan hom uit uittredingannuïteitsfondse onder die omstandighede in sub-paragraaf (1) van paragraaf 5 bedoel, hetsy in die lopende of enige vorige jaar van aanslag: Met dien verstande dat die enkelbedragvoordele ten opsigte van enige uittredingannuïteitsfonds wat vir die doeleindes van hierdie berekening in aanmerking geneem word, nie die bedrag oorskry wat ontvang is of toegeval het by wyse van omsetting van hoogstens een-derde van die belastingpligtige se lyfrente uit bedoelde fonds nie, of, in die geval van die dood van 'n lid voor sy uittreding met betrekking tot bedoelde fonds, 'n bedrag gelykstaande aan een-derde van die lid se eie bydraes aan bedoelde fonds (met inbegrip van soveel van enige bedrag in bedoelde fonds vir sy voordeel deur 'n ander goedgekeurde uittredingannuïteitsfonds of voorsorgs fonds of enige pensioen- of voorsorgs fonds inbetaal is as wat sy bydraes aan die fonds waardeur bedoelde bedrag aldus betaal is, voorgestel het) tesame met redelike rente op een-derde van bedoelde bydraes vanaf die betalingsdatums van die betrokke bydraes tot die datum van dood van bedoelde lid; en
- (c) „D” die totaal van die aftrekkings wat aan die belastingpligtige ingevolge sub-paragraaf (1) van paragraaf 5 ten opsigte van vorige jare van aanslag toegelaat mag gewees het, voorstel;

„pensioenfonds” met betrekking tot enige belastingpligtige, 'n fonds (behalwe 'n by wet ingestelde ouderdomsvoorsorgs-, pensioen-, voorsorgs-, weduwees- of wesefonds) wat ten opsigte van die betrokke jaar van aanslag of enige vorige jaar van aanslag deur die Kommissaris as 'n pensioenfonds soos in artikel een van hierdie Wet omskryf, goedgekeur is, indien die belastingpligtige gedurende so 'n jaar 'n lid van bedoelde fonds was;

„uittredingannuïteitsfonds” met betrekking tot enige belastingpligtige, 'n fonds wat ten opsigte van die betrokke jaar van aanslag of enige vorige jaar van aanslag deur die Kommissaris as 'n uittredingannuïteitsfonds soos in artikel een van hierdie Wet omskryf, goedgekeur is, indien die belastingpligtige gedurende so 'n jaar 'n lid van bedoelde fonds was;

„uittree” met betrekking tot 'n lid van—

- (a) 'n pensioenfonds, uit diens tree en op die betaling van 'n jaargeld uit sodanige fonds geregtig word;
- (b) 'n voorsorgs fonds, uit diens tree en op die betaling van volle voordele ingevolge die reglement van die fonds geregtig word; en
- (c) 'n uittredingannuïteitsfonds, op die betaling van 'n lyfrente uit sodanige fonds geregtig word, en het „uittreding” met betrekking tot 'n lid van enige fonds 'n ooreenstemmende betekenis;

„voorsorgs fonds” met betrekking tot enige belastingpligtige, 'n fonds wat ten opsigte van die betrokke jaar van aanslag of enige vorige jaar van aanslag deur die Kommissaris as 'n voorsorgs fonds soos in artikel een van hierdie Wet omskryf, goedgekeur is, indien die belastingpligtige gedurende so 'n jaar 'n lid van bedoelde fonds was.

2. Die bedrag wat ingevolge paragraaf (b)ter van die omskrywing van „bruto-inkomste” in artikel sewe van hierdie Wet by die bruto-inkomste van enige persoon ingesluit moet word, is die totaal van die bedrae ontvang deur of toegeval aan of geag ontvang te gewees het deur of toe te geval het aan so 'n persoon by wyse van enkelbedragvoordele gedurende enige jaar van aanslag uit enige pensioenfondse, voorsorgs fondse of uittredingannuïteitsfondse, min die toelaatbare aftrekkings ingevolge die bepaling van hierdie Bylae.

3. Enige enkelbedragvoordeel wat as gevolg van of na die dood van 'n lid van 'n pensioenfonds, voorsorgs fonds of uittredingannuïteitsfonds verhaalbaar word, word geag 'n enkelbedragvoordeel te wees wat aan bedoelde lid onmiddellik voor sy dood toegeval het: Met dien verstande dat soveel van enige belasting betaalbaar as wat toe te skryf is aan die insluiting by die inkomste van bedoelde lid van enige bedrag ingevolge die bepaling van hierdie paragraaf, verhaal kan word op die persoon aan of ten gunste van wie die betrokke enkelbedragvoordeel toeval.

4. (1) Indien ingevolge die reglement van 'n pensioen-, voorsorgs- of uittredingannuïteitsfonds enige enkelbedragvoordeel wat uit 'n lid se onttrekking of bedanking voortspruit op 'n bepaalde of bepaalbare toekomstige datum betaalbaar word, word bedoelde voordeel geag aan bedoelde lid op daardie datum of op die datum van sy dood, watter datum ookal die vroegste is, toe te geval het, en word dit ten opsigte van die jaar van aanslag gedurende welke bedoelde enkelbedragvoordeel geag word om toe te val, vir belasting aangeslaan asof dit 'n enkelbedragvoordeel was wat deur hom verkry is by sy onttrekking aan of bedanking uit die fonds of by sy uittreding of onmiddellik voor sy dood, na gelang van die geval.

(2) Indien by 'n lid se onttrekking aan of bedanking uit, of by die likwidasië van, 'n pensioenfonds, voorsorgs fonds of uittredingannuïteitsfonds 'n assuransiëpolis aan of ten gunste van bedoelde lid gesedeer of op

favour of such member, any lump sum due in respect of such policy upon its maturity or earlier surrender shall be deemed to be a lump sum benefit accruing to such member from a pension fund, provident fund or retirement annuity fund, as the case may be, on the date of such maturity or surrender, or, if such member dies before such date, on the date of his death and shall be assessed to tax in respect of the year of assessment during which such benefit is deemed to accrue as though it were a lump sum benefit derived by him upon his withdrawal or resignation from the fund or upon his retirement or immediately prior to his death, as the case may be: Provided that if after the cession or making over of such policy any premiums are paid thereon by such member, there shall be deducted from such lump sum, in addition to any other deduction to which such member may be entitled in terms of this Schedule, an amount which bears to such lump sum the same ratio as the sum of the premiums paid by him after such cession or making over bears to the sum of all the premiums paid on such policy.

(3) If a member of a provident fund retires from such fund before he or she reaches the age of fifty-five years in the case of a male or fifty years in the case of a female on grounds other than ill-health, any lump sum benefits received by or accrued to or deemed to have been received by or accrued to such member in consequence of or following upon such retirement shall, unless the Commissioner, having regard to the circumstances of the case, otherwise directs, be assessed to tax not in accordance with the provisions of paragraph 5 but in accordance with the provisions of paragraph 6 as though it were a lump sum benefit derived by such member in consequence of or following upon such member's withdrawal or resignation from such fund.

Benefits accruing upon retirement and benefits deemed to have accrued immediately prior to the taxpayer's death: Deductions.

5. (1) The deduction to be allowed in determining the amount required to be included in the taxpayer's gross income for any year of assessment in terms of paragraph 2 shall, if the lump sum benefits in question have been derived in consequence of or following upon the taxpayer's retirement or are deemed to have accrued to him immediately prior to his death, be an amount (not exceeding the aggregate value of such lump sum benefits) equal to the greater of the following amounts, namely—

- (a) an amount determined in accordance with formula B in relation to such taxpayer but subject to the provisions of sub-paragraph (2); or
- (b) an amount equal to the sum of the amounts which would have been allowed to be deducted in terms of paragraph (b)ter of the definition of "gross income" in section seven of this Act prior to its amendment by the Income Tax Act, 1961, if such lump sum benefits had been received by or had accrued to such taxpayer on the fourteenth day of March, 1961, and had been required to be included in his gross income in terms of the said paragraph, less the aggregate of any deductions which may have been allowed to the taxpayer under this sub-paragraph in respect of any years of assessment preceding the year of assessment in question.

(2) Notwithstanding anything to the contrary contained in the definition of "formula B" in paragraph 1, the amount that shall be taken into account as representing the symbol C in that formula for the purpose of determining the amount of the deduction to be allowed in terms of item (a) of sub-paragraph (1) in the circumstances described in any of the items of this sub-paragraph shall not be less than the amount stated in the relevant item, namely—

- (a) four thousand rand if the taxpayer is or was a member of a provident fund from which any lump sum benefit was or may be derived in consequence of or following upon his retirement on or after the fifteenth day of March, 1961;
- (b) in respect of lump sum benefits deemed to have accrued immediately prior to the taxpayer's death, ten thousand rand;
- (c) in respect of lump sum benefits deemed to have accrued to the taxpayer immediately prior to his death and consisting of or including benefits derived from provident funds, an amount equal to the sum of the taxpayer's own contributions to such funds including so much of the amounts paid into such funds for his benefit by other provident funds as represented his own contributions to such other funds;
- (d) in respect of lump sum benefits deemed to have accrued to the taxpayer immediately prior to his death and consisting of or including lump sum benefits derived from retirement annuity funds in any case in which the death has occurred before the taxpayer's retirement in relation to such funds, an amount (not exceeding the lesser of twenty thousand rand or the aggregate value of such lump sum benefits) equal to the sum of the amounts the taxpayer could have derived in respect of the commutation of one-third of all annuities to which he would have become entitled from such funds if the date of his retirement in relation to such funds had fallen on the day preceding his death.

(3) Where, in respect of any year of assessment, an amount has to be determined in accordance with formula B in relation to any taxpayer in regard to any pension fund or provident fund prior to the date of his retirement in relation to such fund, it shall be assumed for the purposes of such determination that such taxpayer will survive the date of his retirement in relation to the fund in question and that he will continue

'n ander wyse oorgedra word, word enige enkelbedragvoordeel verskuldig ten opsigte van bedoelde assuransiepolis by vervalling of vroeëre afkoop daarvan geag 'n enkelbedragvoordeel te wees wat op die datum van bedoelde vervalling of afkoop aan bedoelde lid uit 'n pensioenfonds, voorsorgsfonds of uittredingannuïteitsfonds, na gelang van die geval, toeval, of, indien so 'n lid voor bedoelde datum te sterwe kom, op die datum van sy dood, en word dit ten opsigte van die jaar van aanslag gedurende welke bedoelde enkelbedragvoordeel geag word om toe te val, vir belasting aangeslaan asof dit 'n enkelbedragvoordeel was wat deur hom verkry is by sy onttrekking aan of bedanking uit die fonds of by sy uittreding of onmiddellik voor sy dood, na gelang van die geval: Met dien verstande dat indien na die sessie of oordrag van bedoelde polis enige premies deur so 'n lid daarop betaal is, daar van bedoelde enkele bedrag, behalwe enige ander aftrekking waartoe daardie lid ingevolge hierdie Bylae geregtig is, 'n bedrag afgetrek word wat in dieselfde verhouding tot bedoelde enkele bedrag staan as die verhouding waarin die totaal van die premies deur hom na bedoelde sessie of oordrag betaal tot die totaal van al die premies op bedoelde polis betaal, staan.

(3) Indien 'n lid van 'n voorsorgsfonds op ander gronde as slegte gesondheid uit bedoelde fonds uittree voordat hy of sy die ouderdom van vyf-en-vyftig jaar in die geval van 'n manspersoon of vyftig jaar in die geval van 'n vrouspersoon bereik, word enige enkelbedragvoordele wat ontvang is deur of toegeval het aan of geag word ontvang te gewees het deur of toe te geval het aan so 'n lid as gevolg van of na bedoelde uittreding, tensy die Kommissaris met inagneming van die omstandighede van die geval anders gelas, nie ooreenkomstig die bepalings van paragraaf 5 nie maar ooreenkomstig die bepalings van paragraaf 6 vir belasting aangeslaan asof dit 'n enkelbedragvoordeel was wat deur daardie lid as gevolg van of na sy onttrekking aan of bedanking uit bedoelde fonds verkry was.

Voordele wat by uittreding toeval en voordele wat onmiddellik voor die belastingpligtige se dood geag word toe te geval het: Aftrekkings.

5. (1) Die aftrekking wat by die vasstelling van die bedrag wat ingevolge paragraaf 2 vir enige jaar van aanslag by die belastingpligtige se bruto-inkomste ingesluit moet word, is, indien die betrokke enkelbedragvoordele as gevolg van of na die belastingpligtige se uittreding verkry is of geag word aan hom onmiddellik voor sy dood toe te geval het, 'n bedrag (wat die totale waarde van bedoelde enkelbedragvoordele nie te bowe gaan nie) gelykstaande aan die grootste van die volgende bedrae, te wete—

- (a) 'n bedrag wat met inagneming van die bepalings van sub-paragraaf (2) ooreenkomstig formule B met betrekking tot bedoelde belastingpligtige vasgestel is; of
- (b) 'n bedrag gelykstaande met die som van die bedrae wat ingevolge paragraaf (b)ter van die omskrywing van „bruto-inkomste” in artikel sewe van hierdie Wet voordat dit deur die Inkomste-belastingwet 1961 gewysig is, afgetrek sou kon geword het indien bedoelde enkelbedragvoordele op die veertiende dag van Maart 1961 ontvang was deur of toegeval het aan bedoelde belastingpligtige en ingevolge bedoelde paragraaf by sy bruto-inkomste ingesluit moes gewees het, min die totaal van enige aftrekkings wat aan die belastingpligtige ingevolge hierdie sub-paragraaf ten opsigte van enige jare van aanslag wat die betrokke jaar van aanslag voorafgaan, toegelaat mag gewees het.

(2) Ondanks andersluidende bepalings in die omskrywing van „formule B” in paragraaf 1, is die bedrag wat in aanmerking geneem moet word as voorstellende die simbool C in bedoelde formule by die vasstelling van die bedrag van die item (a) van sub-paragraaf (1) bedoelde aftrekking onder die omstandighede wat in enige van die items van hierdie sub-paragraaf beskryf word, nie minder as die bedrag in die toepaslike item vermeld nie, te wete—

- (a) vierduisend rand indien die belastingpligtige 'n lid van 'n voorsorgsfonds is of was waarvan enige enkelbedragvoordeel as gevolg van of na sy uittreding op of na die vyftiende dag van Maart 1961 verkry is of verkry mag word;
- (b) ten opsigte van enkelbedragvoordele wat geag word onmiddellik voor die belastingpligtige se dood toe te geval het, tienduise rand;
- (c) ten opsigte van enkelbedragvoordele wat geag word onmiddellik voor sy dood aan die belastingpligtige toe te geval het en wat uit voordele verkry uit voorsorgsfondse bestaan of dit insluit, 'n bedrag gelykstaande aan die som van die belastingpligtige se eie bydraes aan bedoelde fondse insluitende soveel van die bedrae aan bedoelde fondse vir sy voordeel deur ander voorsorgsfondse betaal as wat sy eie bydraes aan bedoelde ander fondse voorstel;
- (d) ten opsigte van enkelbedragvoordele wat geag word aan die belastingpligtige onmiddellik voor sy dood toe te geval het en wat bestaan uit enkelbedragvoordele verkry uit uittredingannuïteitsfondse of dit insluit, in enige geval waar die dood voor die belastingpligtige se uittreding met betrekking tot bedoelde fondse plaasvind, 'n bedrag (wat nie twintigduisend rand of die totale waarde van bedoelde enkelbedragvoordele, wat ook al die minste is, te bowe gaan nie) gelykstaande aan die som van die bedrae wat die belastingpligtige ten opsigte van die omsetting van een-derde van alle lyfrentes waarop hy uit bedoelde fondse geregtig sou gewees het, sou verkry het indien sy uittredingsdatum met betrekking tot bedoelde fondse op die dag voor sy dood geval het.

(3) Waar, ten opsigte van enige jaar van aanslag, 'n bedrag ooreenkomstig formule B met betrekking tot enige belastingpligtige ten opsigte van enige pensioenfonds of voorsorgsfonds voor die datum van sy uittreding met betrekking tot bedoelde fonds vasgestel moet word, word dit vir doeleindes van bedoelde vasstelling veronderstel dat so 'n belasting-

to be employed until that date on the scale of salary at which he is employed at the date on which the determination is made.

(4) For the purposes of any calculation in accordance with formula B no regard shall be had to any lump sum benefit from any retirement annuity fund which has not yet been received by or accrued to the taxpayer.

(5) For the purposes of calculating any amount which would have been allowed to be deducted in terms of paragraph (b)ter of the definition of "gross income" in section seven of this Act in the circumstances described in item (b) of sub-paragraph (1) regard shall be had to the contributions actually made by the taxpayer to the fund or funds in question and the period or periods of his employment before the fifteenth day of March, 1961, and no cognisance shall be taken of any contributions or of any employment on or after that date.

Withdrawal or resignation: Winding-up: Deductions.

6. The deduction to be allowed in determining the amount required to be included in the taxpayer's gross income for any year of assessment in terms of paragraph 2 shall, if the lump sum benefits in question have been derived in consequence of or following upon his withdrawal or resignation from any pension funds, provident funds or retirement annuity funds, or upon the winding up of any such funds, be the sum of the following amounts, namely—

- (a) so much of the lump sum benefits derived from pension funds as is paid for the benefit of such taxpayer into another approved pension fund or any approved retirement annuity fund;
- (b) so much of the lump sum benefits derived from provident funds as is paid for the benefit of such taxpayer into another approved provident fund, any approved pension fund or any approved retirement annuity fund;
- (c) so much of the lump sum benefits derived from retirement annuity funds as is applied in accordance with the provisions of sub-paragraph (xi) of paragraph (2) of the definition of "retirement annuity fund" in section one of this Act; and
- (d) so much of the excess of the aggregate value of the lump sum benefits in question derived from all the funds over the sum of the amounts allowed to be deducted under the preceding sub-paragraphs as does not exceed six hundred rand:

Provided that in respect of any lump sum benefits so derived by such taxpayer from any provident fund, the sum of the deductions under sub-paragraphs (b) and (d) shall not be less than the lesser of either the aggregate value of such lump sum benefits or the sum of such taxpayer's own contributions to such fund including so much of the amounts paid into such fund for his benefit by other provident funds as represented his own contributions to such other funds.

7. For the purpose only of calculating the rate of normal tax payable in respect of any year of assessment by any person whose income for that year includes an amount determined in accordance with the provisions of this Schedule, there shall be deducted from the taxable income of such person the amount so included in his income, but in no case shall the rate of tax be less than that applicable to the first one rand of taxable income and nothing herein contained shall be construed as relieving any person from liability for taxation under this Act upon any portion of his taxable income.

pligtige die datum van sy uitreding met betrekking tot die betrokke fonds sal oorleef en dat hy tot daardie datum voortdurend in diens sal bly teen die salarisskaal waarteen hy in diens is op die datum waarop die vasstelling gemaak word.

(4) Vir die doeleindes van enige berekening ooreenkomstig formule B word enige enkelbedragvoordeel uit enige uitredingannuïteitsfonds wat nog nie deur die belastingpligtige ontvang is of aan hom toegeval het nie, nie in aanmerking geneem nie.

(5) Vir die doeleindes van die berekening van enige bedrag wat ingevolge paragraaf (b)ter van die omskrywing van „bruto-inkomste” in artikel sewe van hierdie Wet in die omstandighede in item (b) van sub-paragraaf (1) beskryf, toegestaan sou geword het, word die bydraes werklik deur die belastingpligtige aan die betrokke fonds of fondse gemaak en die tydperk of tydperke van sy diens voor die vyftiende dag van Maart 1961 in aanmerking geneem en word enige bydraes of enige diens op of na daardie datum buite rekening gelaat.

Onttrekking of bedanking: Likwidasie: Aftrekkings.

6. Die aftrekking wat by die vasstelling van die bedrag wat ingevolge paragraaf 2 by die belastingpligtige se bruto-inkomste vir enige jaar van aanslag ingesluit moet word, is, indien die betrokke enkelbedragvoordele as gevolg van of na sy onttrekking aan of bedanking uit enige pensioenfondse, voorsorgsfondse of uitredingannuïteitsfondse, of by likwidasie van sodanige fondse verkry is, die som van die volgende bedrae, te wete—

- (a) soveel van die enkelbedragvoordele uit pensioenfondse verkry as wat vir die voordeel van bedoelde belastingpligtige in 'n ander goedgekeurde pensioenfonds of enige goedgekeurde uitredingannuïteitsfonds betaal word;
- (b) soveel van die enkelbedragvoordele uit voorsorgsfondse verkry as wat vir die voordeel van bedoelde belastingpligtige in 'n ander goedgekeurde voorsorgsfonds, enige goedgekeurde pensioenfonds of enige goedgekeurde uitredingannuïteitsfonds betaal word;
- (c) soveel van die enkelbedragvoordele uit uitredingannuïteitsfondse verkry as wat ingevolge die bepalinge van sub-paragraaf (xi) van paragraaf (2) van die omskrywing van „uitredingannuïteitsfonds” in artikel een van hierdie Wet aangewend word; en
- (d) soveel van die bedrag waarmee die totale waarde van die betrokke enkelbedragvoordele uit alle fondse verkry die totaal van die bedrae wat ingevolge die voorafgaande sub-paragraawe as aftrekkings toegestaan is, te bowe gaan, as wat seshonderd rand nie te bowe gaan nie:

Met dien verstande dat ten opsigte van enige enkelbedragvoordele wat aldus deur bedoelde belastingpligtige uit enige voorsorgsfonds verkry is, die som van die aftrekkings ingevolge sub-paragraawe (b) en (d) nie minder mag wees nie as die minste van of die totale waarde van bedoelde enkelbedragvoordele of die som van bedoelde belastingpligtige se eie bydraes aan bedoelde fonds insluitende soveel van die bedrae in bedoelde fonds vir sy voordeel deur ander voorsorgsfondse betaal as wat sy eie bydraes aan bedoelde ander fondse voorgestel het.

7. Vir die doeleindes slegs van berekening van die skaal van normale belasting wat ten opsigte van 'n jaar van aanslag betaalbaar is deur 'n persoon wie se inkomste vir daardie jaar 'n ingevolge die bepalinge van hierdie Bylae vasgestelde bedrag insluit, word daar van die belasbare inkomste van so 'n persoon die bedrag afgetrek wat aldus by sy inkomste ingereken is, dog die skaal van belasting is in geen geval minder as dié wat op die eerste een rand van belasbare inkomste toepaslik is nie en die bepalinge hiervan word nie so uitgelê dat 'n persoon van aanspreeklikheid vir die belasting ingevolge hierdie Wet op enige gedeelte van sy belasbare inkomste vrygestel word nie.