

AMPSKOERANT OFFICIAL GAZETTE

van/of

REHOBOTH

UITGEGEE OP GESAG

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WETTE

ACTS

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 is hereby published for general information.

ACT

To amend the Income Tax Ordinance, 1974 (Ordinance 5 of 1974), as administered in relation to citizens of Rehoboth so as to exempt certain allowances from tax; to define the manner in which the amount of normal tax to be levied in respect of taxable income of a married person in whose income there are included any earnings of his wife is to be determined, more closely; to provide for deductions by farmers who sold livestock on account of drought, stock disease or damage to grazing; and to provide for incidental matters. Act No. 3 of 1981

(Afrikaans text signed by the State President)

(Assented to 28 July 1981)

BE IT ENACTED by the Kaptein's Council and Legislative Council of Rehoboth, as follows:

1. Section 13 of the Income Tax Ordinance, 1974, as administered, in terms of section 15 of the Rehoboth Self-Government Act, 1976 (Act 56 of 1976), in relation to citizens of Rehoboth, whether resident within or outside Rehoboth, (hereinafter referred to as the Ordinance), is hereby amended by the addition in subsection (1) of the following paragraph:

Amendment of section 13 of Ordinance 5 of 1974, as amended by section 5 of Ordinance 6 of 1975, section 5 of Ordinance 3 of 1976, section 2 of Ordinance 2 of 1977, section 1 of Ordinance 6 of 1979, section 4 of Ordinance 3 of 1980 and section 3 of Ordinance 8 of 1980.

“ (r) an amount received or accrued as an occupation allowance in relation to the pursuit of farming operations in an area which is a designated area as contemplated in the Promotion of the Density of Population in Designated Areas Act, 1979 (Act 18 of 1979).”

2. The following section is hereby substituted for section 20 of the Ordinance:

Substitution of section 20 of Ordinance 5 of 1974, as substituted by section 6 of Ordinance 3 of 1980 and amended by section 4 of Ordinance 8 of 1980.

“Determination of amount of normal tax to be levied in respect of the taxable income of any married person in whose income there are included any earnings of his wife.”

20. (1) Notwithstanding the provisions of section 6, there shall in the determination of the amount of normal tax to be levied for any year of assessment in respect of the taxable income of any taxpayer in whose income there are included any earnings of his wife under the provisions of section 10(2), be made separate calculations in accordance, with the rates of tax applicable to married persons as prescribed in the schedule to section 6 —

- (a) in respect of so much of the said taxable income as is attributable to the inclusion therein of such earnings; and
- (b) in respect of so much of the said taxable income as is arrived at by excluding therefrom such earnings:

Provided that notwithstanding anything to the contrary in this Ordinance contained, no tax shall be levied in respect of any such earnings if such earnings do not exceed the amount of one thousand rand.

(2) For the purposes of this section "earnings" shall mean any income derived by a married woman by way of —

- (a) any *bona fide* salary;
- (b) any amount referred to in paragraph (b), (c) or (d) of the definition of "gross income" in section 1;
- (c) any amount required to be included in such woman's gross income under paragraph (g) of that definition,

but does not include any amount received by or accrued to such woman —

- (i) from any business carried on by her; or
- (ii) from her husband or any partnership of which she or her husband was at the time of the said receipt or accrual a member; or
- (iii) from any private company of which she or her husband was at such time a director; or
- (iv) from any private company of which she or her husband was at such time the sole or principal shareholder or one of the leading shareholders."

3. Schedule 2 to the Ordinance is hereby amended by the insertion after paragraph 10 of the following paragraph:

Insertion of paragraph 10A in Schedule 2 to Ordinance 5 of 1974.

“ 10A (a) If it is proved to the satisfaction of the Secretary that any farmer —

- (i) has in any year of assessment sold livestock on account of drought, stock disease or damage to grazing by fire or plague; and
- (ii) has within four years after the close of the said year of assessment purchased livestock to replace the livestock so sold,

the cost of the livestock so purchased shall notwithstanding anything in this Schedule contained, be allowed, at the option of such farmer, as a deduction in the determination of his taxable income for the year of assessment during which the livestock was so sold, provided the claim for such deduction is made within five years after the close of that year of assessment.

(2) The cost of livestock so allowed as a deduction shall not be allowed as a deduction in the year of assessment during which the purchases were made.

(3) Every farmer who desires to claim a deduction in terms of subparagraph (1), shall with his return of income for the year of assessment during which he sold livestock on account of drought, stock disease or damage to grazing by fire or plague, or within such period as the Secretary may allow, notify the Secretary accordingly and furnish full particulars in regard to the livestock so sold.

(4) Notwithstanding anything contained in the preceding provisions of this paragraph, the Secretary shall, until proof has been submitted to him as provided in subparagraph (1), assess and recover any tax payable by a farmer in respect of any year of assessment during which livestock has been sold as aforesaid, as if the said subparagraph had not been enacted: Provided that if proof to the satisfaction of the Secretary is submitted in accordance with the said subparagraph, he shall revise the assessment concerned and refund to the farmer so much of the amount paid by him as exceeds the amount found to be payable after allowing the deduction referred to in subparagraph (1).”.

4. This Act shall be called the Income Tax Amendment Act, 1981, and the amendments effected to the Ordinance by sections 1, 2 and 3 of this Act shall be deemed to have first taken effect in respect of assessments for the year of assessment which ended on the last day of February, 1981.

Short title and commencement.

ACT

To amend the Administration of Estates (Rehoboth-Gebiet) Proclamation, 1941 (Proclamation 36 of 1941) Act No. 4 of 1981

(Afrikaans text signed by the State President)

(Assented to 28 July 1981)

BE IT ENACTED by the Kaptein's Council and the Legislative Council of Rehoboth, as follows:—

1. Section 1 of the Administration of Estates (Rehoboth-Gebiet) Proclamation, 1941 (hereinafter referred to as the principal Proclamation), is hereby amended by the addition of the following subsection, the existing section becoming subsection (I):

Amendment of section 1 of Proclamation 26 of 1941.

“(2) If the estate of any deceased person who was a member of the Rehoboth Baster Community, consists solely of movable assets the value whereof in the opinion of the Magistrate does not exceed the amount of one thousand rand, and the Magistrate is satisfied that there are no sound reasons for administering such estate under this Proclamation, he may, having regard to the provisions of the will of the deceased or, in the absence of a valid will, of the rules contained in the Second Schedule, direct that the said estate shall, notwithstanding any provisions to the contrary in this Proclamation or any other law contained, be administered in accordance with the directions of the Magistrate, whereupon the last mentioned provisions shall not apply in respect of the administration of the said estate.”

2. Section 15 of the principal Proclamation is hereby amended by the substitution for the words “one-quarter per centum” and the words “one per centum” of the words “two and one-half per centum.”

Amendment of section 15 of Proclamation 36 of 1941.

3. This Act shall be called the Administration of Estates Amendment Act (Rehoboth Gebiet), 1981.

Short title.

ACT

To provide for the control of the subdivision and, in connection therewith, the use of agricultural land; for the establishment of a Rehoboth Consolidation Fund; for the purchase, sale and consolidation of agricultural land; and for matters incidental thereto. Act No. 5 of 1981

(Afrikaans text signed by the State President)

(Assented to 28 July 1981)

BE IT ENACTED by the Kaptein's Council and the Legislative Council of Rehoboth, as follows:

CHAPTER I

DEFINITIONS

1. In this Act, unless the context indicates —

Definitions

“advertise” means to distribute to members of the public or bring to their notice in any other manner any written, illustrated, visual or other descriptive material or oral statement, communication, representation or reference;

“agricultural land” means any land except —

- (a) land of which the Government is the owner of which is held in trust for any person by the Government;
- (b) land which the Kaptein in terms of a decision of the Kaptein's Council excludes from the provisions of this Act by notice in the *Official Gazette* of Rehoboth;

“building” means any building erected or used for any purpose whatsoever, and includes any other structure, whether of a temporary or permanent nature and irrespective of the materials used in the erection thereof, so erected or used;

“Chief Director” means the Chief Director of Rehoboth;

“citizen” means a citizen of Rehoboth referred to in section 5 of the Rehoboth Self-Government Act, 1976 (Act No. 56 of 1976 of the Parliament of the Republic of South Africa);

“Government” means the Government of Rehoboth;

“Government land” means all land of which the Government is the owner of which is held in trust for any person by the Government or which is in the possession of the Rehoboth Baster Community, including the Rehoboth Townlands, the Community farms, the Government farms and such land as the Kaptein’s Council may purchase in terms of the provisions of this Act;

“Kaptein’s Council” means the Kaptein’s Council referred to in section 2 of the Rehoboth Self-Government Act, 1976 (Act No. 56 of 1976 of the Parliament of the Republic of South Africa);

“Legislative Authority of Rehoboth” means the Legislative Authority of Rehoboth referred to in section 4 of the Rehoboth Self-Government Act, 1976 (Act No. 56 of 1976 of the Parliament of the Republic of South Africa);

“*Official Gazette* of Rehoboth” means the official Gazette of Rehoboth;

“prescribed” means prescribed by regulation;

“Registrar of Deeds” means the registrar of deeds appointed, under section 3 of the Registration of Deeds in Rehoboth Act, 1976 (Act No. 93 of 1976 of the Parliament of the Republic of South Africa), in respect of the registry established by section 2 of the said Act;

“regulation” means a regulation made under this Act;

“Rehoboth Gebiet” means the Gebiet referred to in section 1 of the Rehoboth Self-Government Act, 1976 (Act No. 56 of 1976 of the Parliament of the Republic of South Africa);

“right”, in relation to agricultural land, does not include any right to minerals or a prospecting or mining right;

“statutory body” means —

- (a) any board or body which has been established by or under law and whose funds consist wholly or partly of moneys appropriated by the Legislative Authority of Rehoboth in aid of such board or body;
- (b) any other board or body which the Kaptein may in terms of a decision of the Kaptein’s Council by notice in the *Official Gazette* of Rehoboth declare to be a statutory board or body for the purpose of this Act;

“Surveyor-General” the official appointed in terms of section 4 of the Land Survey Act, 1927 (Act No. 9 of 1927 of the Parliament of the Republic of South Africa), as Surveyor-General for the region in which the Rehoboth Gebiet is situated;

“this Act” includes the regulations.

CHAPTER II
SUBDIVISION

2. The provisions of this Chapter shall not apply in respect of —

Actions excluded from application of Chapter.

- (a) (i) any subdivision of land for the purpose of transferring a portion thereof to the Government or a statutory body;
- (ii) the transfer of an undivided share in land to the Government or a statutory body;
- (iii) the sale or grant of any right to any portion of agricultural land to the Government or a statutory body;
- (b) any subdivision of, or the passing of an undivided share in, any land in accordance with a testamentary disposition or intestate succession, if the testator died before the commencement of the Subdivision of Agricultural Land Act, 1970 (Act No. 70 of 1970 of the Parliament of the Republic of South Africa);
- (c) the passing of an undivided share in any land in accordance with a contract entered into prior to the commencement of the Subdivision of Agricultural Land Act, 1970 (Act No. 70 of 1970 of the Parliament of the Republic of South Africa);
- (d) any subdivision of any land in connection with which a surveyor has completed the relevant survey and has submitted the relevant subdivisional diagram and survey records for examination and approval to the Surveyor-General prior to the commencement of the Subdivision of Agricultural Land Act, 1970 (Act No. 70 of 1970 of the Republic of South Africa);
- (e) the registration of a lease referred to in section 3(d) in respect of a portion of agricultural land, concluded in writing prior to the commencement of the Subdivision of Agricultural Land Amendment Act, 1974 (Act No. 19 of 1974 of the Parliament of the Republic of South Africa).

3. Subject to the provisions of section 2 —

Prohibition of certain actions regarding agricultural land.

- (a) agricultural land shall not be subdivided;
- (b) no undivided share in agricultural land not already held by any person, shall vest in any person;
- (c) no part of any undivided share in agricultural land shall vest in any person, if such part is not already held by any person;

- (d) no lease in respect of a portion of agricultural land of which the period is 10 years or longer, or is the natural life of the lessee or any other person mentioned in the lease, or which is renewable from time to time at the will of the lessee, either by the continuation of the original lease or by entering into a new lease, indefinitely or for periods which together with the first period of the lease amount in all to not less than 10 years, shall be entered into;
- (e) no portion of agricultural land, whether surveyed or not, and whether there is any building thereon or not, shall be sold or advertised for sale, and no right to such portion shall be sold or granted for a period of more than 10 years or for the same person for periods aggregating more than 10 years, or advertised for sale or with a view to any such granting,

unless the Kaptein's Council has consented in writing.

4. (1) Any application for the consent of the Kaptein's Council for the purposes of section 3 shall be lodged with the Chief Director, and shall be in such form and be accompanied by such plans, documents and information as may be prescribed by regulation and shall be submitted to the Kaptein's Council without delay.

Application for consent of
Kaptein's Council

(2) The Kaptein's Council may in its discretion refuse or

- (a) unconditionally;
- (b) on such conditions, including conditions as to the purpose for or manner in which the land in question may be used, as he deems fit,
grant an application referred to in subsection (1).

(3) The Kaptein's Council may vary or withdraw any condition referred to in subsection 2(b) and, if it has been registered against the title deed of the land, the Kaptein's Council may direct that it be varied or cancelled.

5. (1) If the Kaptein's Council does not in terms of section 4 consent to the subdivision of any particular agricultural land in accordance with any testamentary disposition or intestate succession or to the vesting of any undivided share in such land in accordance therewith, and no agreement is reached as to a subdivision or vesting in respect of which the Kaptein's Council grants its consent in terms of section 4, the executor of the estate concerned shall realize the land or undivided share concerned, as the case may be, and dispose of the nett proceeds thereof in accordance with the said testamentary disposition or intestate succession, as the case may be.

Succession

(2) The provisions of section 16 of the Expropriation Ordinance, 1978 (Ordinance 13 of 1978), shall *mutatis mutandis* apply in respect of any such proceeds of land or an undivided share in any land, and in such application of the said section a reference therein to the Executive Committee shall be deemed to be a reference to an executor referred to in subsection (1) of this section.

6. (1) Subject to the provisions of section 2 the Surveyor-General shall only approve a general plan or diagram relating to a subdivision of agricultural land, and the Registrar of Deeds shall only register the vesting of an undivided share in agricultural land referred to in section 3(b), or a part of any such share referred to in section 3(c), or a lease referred to in section 3(d), or, if applicable, a right referred to in section 3(e) in respect of a portion of agricultural land, if the written consent of the Kaptein's Council in terms of this Act has been submitted to him.

Duties of Surveyor-General and Registrar of Deeds.

(2) If such consent has been granted subject to a register-albe condition, such condition shall, on such approval or registration, be endorsed on the title deed of the land concerned.

7. (1) Subject to the provisions of the Water Act, 1956 (Act No. 54 of 1956 of the Parliament of the Republic of South Africa), a servitude in respect of agricultural land, except —

Registration of servitudes.

- (a) a right of way, aqueduct, pipe line or conducting of electricity with a width not exceeding 15 metres;
- (b) a usufruct over the whole of agricultural land in favour of one person or in favour of such person and his spouse or the survivor of them if they are married in community of property,

shall not be registered by the Registrar of Deeds without the written consent of the Kaptein's Council.

(2) The provisions of section 4 shall *mutatis mutandis* apply in relation to any application for the written approval of the Kaptein's Council for the purposes of subsection (1).

CHAPTER III

REHOBOTH CONSOLIDATION FUND

8. (1) There is hereby established a Rehoboth Consolidation Fund (hereinafter referred to as the Fund) into which shall be paid such moneys as may be appropriated for the purpose by the Legislative Authority of Rehoboth.

Establishment and control of Rehoboth Consolidation Fund.

(2) The Fund shall be controlled and managed by the Kaptein's Council in accordance with the provisions and directions of this Act.

(3) All moneys forming part of the Fund shall, until they are invested or spent in accordance with the provisions of this Act, be paid into a bank of the Kaptein's Council's choice to the credit of an account to be called the Rehoboth Consolidation Fund Account.

9. The Fund shall be applied by the Kaptein's Council Application of moneys in Fund.

(a) to purchase land subject to the provisions of Chapter IV;

(b) to defray the costs of the administration of the Fund and such other expenditure as the Kaptein's Council may determine for achieving the objects of Chapter IV.

10. The provisions of section 31 of the Rehoboth Self-Government Act, 1976 (Act No. 56 of 1976 of the Parliament of the Republic of South Africa), shall *mutatis mutandis* apply in respect of the examining, enquiring into and auditing of the accounts and financial statements of the Fund. Auditing of accounts of Fund.

CHAPTER IV

SALE, PURCHASE AND CONSOLIDATION

11. Subject to the provisions of this Act the Kaptein's Council may sell Government land for agricultural purposes to citizens in accordance with such terms and conditions as may be agreed upon. Sale of Government land.

12. The Kaptein's Council may purchase land in accordance with such terms and conditions as may be agreed upon in order to citizens for agricultural purposes in accordance with the provisions of section 11. Purchase of land by Kaptein's Council.

13. The Kaptein's Council may at its discretion consolidate or in any other way join pieces of land referred to in section 12 in order to sell it for agricultural purposes. Consolidation

14. No person shall utilise land which has been sold to him in terms of section 11 for other than agricultural purposes without the written consent of the Kaptein's Council. Utilisation of land.

15. A report containing all the relevant particulars of all land transactions entered into under this Chapter during the previous calendar year shall annually be submitted to the Legislative Council by the Kaptein's Council. Submission of report Legislative Council.

16. The provisions of the Agricultural Credit Act, 1979, shall *mutatis mutandis* apply in respect of an application for financial assistance by a citizen which may arise from a transaction in terms of section 11.

Financial assistance.

CHAPTER V

MISCELLANEOUS PROVISIONS

17. The Chief Director may either generally or in any particular case authorize any person to enter upon any land at all reasonable times with the consent of the owner or other person ostensibly in control and to carry out thereon such investigations or to perform thereon such other acts as are necessary or expedient for achieving the objects of this Act.

Entry upon and investigations on land.

18. Notwithstanding anything to the contrary contained in any other law no duties or fees of office shall be payable in respect of any document drawn up for the purposes of this Act and submitted to the Registrar of Deeds for registration or filing.

Payment of duties of fees

19. The Kaptein's Council may delegate to the Chief Director or any other officer in the employ of the Government any power conferred upon it by this Act (excluding the powers referred to in section 8(2) and (3), 11, 12, 13, and 20 and the powers derived from the Act mentioned in section 16, as applied in terms of the said section 16.

Delegation of powers.

20. (1) Subject to the provisions of subsection (2) the Kaptein's Council may make regulations with reference to any matter which may be prescribed under this Act, or in respect of which, in its opinion, it is necessary or expedient to make regulations for achieving the objects of this Act.

Regulations

(2) Regulations made under subsection (1) may provide that any person who contravenes or fails to comply with any provision thereof shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred and fifty rand or to imprisonment for a period not exceeding three months.

21. Any person who —

Offences and penalties.

- (a) in any application or other document for the purposes of this Act makes any statement which is false in any material respect, knowing it to be false, or fails to disclose any information with intent to deceive;
- (b) contravenes the provisions of section 3(d) with regard to the entering into of a lease contemplated therein;

- (c) contravenes the provisions of section 3(e);
- (d) contravenes or fails to comply with a condition imposed in terms of section 4(2);
- (e) hinders or obstructs in the performance of his functions any other person acting under an authority from the Chief Director in terms of section 17,

shall be guilty of an offence and liable on conviction a fine not exceeding five hundred rand or to imprisonment for a period not exceeding six months, and in addition, in the case of an offence contemplated in paragraph (c) or (d), to a fine not exceeding ten rand in respect of each day on which the offence continues.

22. (1) Subject to the provisions of subsection (2), the laws specified in the Schedule are hereby repealed

Repeal of laws.

(2) Anything done under any provision of any law repealed by subsection (1) which is not contrary to or inconsistent with any provision of this Act, shall be deemed to have been done under the corresponding provision of this Act.

23. This Act shall be called the Agricultural Land Act, 1981, and shall come into operation on a date to be fixed by the Kaptein's Council and promulgated by notice in the *Official Gazette* of Rehoboth.

Short title and commencement.

SCHEDULE

No. and year of Act	Title
Act 70 of 1970	Subdivision of Agricultural Land Act, 1970
Act 55 of 1972	Subdivision of Agricultural Land Amendment Act, 1972
Act 19 of 1974	Subdivision of Agricultural Land Amendment Act, 1974