

B U I T E N G E W O N E

OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA.

OFFICIAL GAZETTE

EXTRAORDINARY
OF SOUTH WEST AFRICA.



ITGAWE OP GESAG.

PUBLISHED BY AUTHORITY.

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Dinsdag 24 Maart 1970

WINDHOEK

Tuesday 24 March 1970

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INHOUD

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Goewermentskennisgewing.

Government Notice.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

The following Government Notice is published for general information.

J. J. KLOPPER,
 Sekretaris van Suidwes-Afrika.

J. J. KLOPPER,
 Secretary for South West Africa.

Kantoor van die Administrateur,
Windhoek.

Administrator's Office,
Windhoek.

No. 44.] [24 Maart 1970

No. 44.] [24 March 1970

ORDONNANSIE 1970: UITVAARDIGING VAN

ORDINANCE, 1970: PROMULGATION OF

Dit behaag die Administrateur om sy goedkeuring te heg, ooreenkomstig artikel 27 van die Wet op die Konstitusie van Suidwes-Afrika 1968 (Wet 39 van 1968) aan die volgende Ordonnansie wat hierby vir algemene inligting gepubliseer word, ooreenkomstig artikel 29 van genoemde Wet.

The Administrator has been pleased to assent, in terms of section 27 of the South West Africa Constitution Act, 1968 (Act 39 of 1968) to the following Ordinance which is hereby published for general information in terms of section 29 of the said Act:—

No.	<i>Titel</i>	<i>Bladsy</i>
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No. 4 of 1970.]

ORDINANCE

To ratify and confirm an agreement to amend the agreement between the Administrator of the Territory of South West Africa and the Minister of Finance of the Union of South Africa for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, signed at Cape Town on the 13th day of February 1959.

(Assented to 23rd March 1970)

(English text signed by the Administrator)

IN THAT WHEREAS an agreement, hereinafter referred to as the principal agreement, was entered into between the Administrator of the Territory of South West Africa and the Minister of Finance of the Union of South Africa for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income, signed at Cape Town on the 13th day of February 1959;

AND WHEREAS the principal agreement was ratified and confirmed by the Legislative Assembly of the Territory of South West Africa by the Income Tax Agreement Ratification Ordinance, 1959 (Ordinance 13 of 1959);

AND WHEREAS an agreement was entered into between the Administrator of the Territory of South West Africa and the Minister of Finance of the Republic of South Africa to amend the principal agreement, signed at Windhoek on the 19th day of March 1969 and at Cape Town on the 26th day of March 1969, respectively;

AND WHEREAS it is desirable that the aforesaid agreement should be ratified and confirmed;

BE IT, THEREFORE, ORDAINED by the Legislative Assembly for the Territory of South West Africa as follows:—

1. The agreement entered into between the Administrator of the Territory of South West Africa and the Minister of Finance of the Republic of South Africa signed at Windhoek on the 19th day of March 1969 and at Cape Town on the 26th day of March 1969, respectively, a copy whereof is set out in the Schedule to this Ordinance, is hereby ratified and confirmed, and all the necessary powers and authority are hereby conferred upon the parties to the said agreement for giving full and complete effect to the provisions thereof.

Ratification of Agreement with the Government of the Republic of South Africa.

2. This ordinance shall be called the **Income Tax Agreement Amendment Ratification Ordinance, 1970.** Short title.

SCHEDULE.

AMENDMENT OF THE AGREEMENT BETWEEN THE MINISTER OF FINANCE OF THE UNION OF SOUTH AFRICA AND THE ADMINISTRATOR OF THE TERRITORY OF SOUTH WEST AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN RESPECT OF TAXES ON INCOME SIGNED ON THE 13TH DAY OF FEBRUARY 1959.

The Minister of Finance of the Republic of South Africa and the Administrator of the Territory of South West Africa, have agreed to amend in certain respects the Agreement for the avoidance of double taxation and the prevention of fiscal evasion in respect of taxes on income which was signed at Cape Town on 13 February 1959, as follows:—

Article I

Subparagraph (a) of paragraph 1 of Article 1 of the Agreement is amended by substituting a comma for the word "and" between "super tax" and "non-resident" and inserting the words "and non-residents' tax on interest" after the words "non-resident shareholders' tax".

Article II

Paragraph 4 of Article XI of the Agreement is amended by inserting at the end thereof the following further proviso: "Provided further that where the non-residents' tax on interest imposed in the Union is payable in respect of interest accrued from a source in South West Africa, this paragraph shall not, merely by virtue of the imposition of that tax, be construed as exempting such interest from any tax imposed in South West Africa, but South West Africa shall allow such non-residents' tax on interest as a credit against any South West African tax payable in respect of the interest so accrued but not exceeding so much of the tax as may be attributable to the inclusion of such interest in the taxable income."

Article III

This Amendment shall come into force on the date on which the last of all such things shall have been done in both territories as are necessary to give it the force of law in each territory and shall thereupon have effect in respect of interest which accrues on or after the date this Amendment comes into force.

In witness whereof the undersigned have signed this Amendment.

Done in duplicate at Cape Town on this Twenty-sixth day of March, Nineteen hundred and Sixty-nine.

N. DIEDERICHS, Minister of Finance of the Republic of South Africa.

Done in duplicate at Windhoek on this Nineteenth day of March, Nineteen hundred and Sixty-nine.

J. G. H. VAN DER WATH, Administrator of the Territory of South West Africa.
