

# OFFICIAL GAZETTE

EXTRAORDINARY  
OF SOUTH WEST AFRICA

BUITENGEWONE

# OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA



PUBLISHED BY AUTHORITY

UITGAWE OP GESAG

10c      Wednesday 20 June 1973      WINDHOEK      Woensdag 20 Junie 1973      No. 3329

## CONTENTS

## INHOUD

Page/Bladsy

### GOVERNMENT NOTICE:

### GOEWERMENTSKENNISGEWING:

No. 91 Ordinance, 1973: Promulgation of ... ..      Ordonnansie, 1973: Uitvaardiging van ... ..      595

## Government Notice.

## Goewermentskennisgewing.

The following Government Notice is published for general information.

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

H. S. P. W. VAN NIEUWENHUIZEN,  
*Secretary for South West Africa.*

H. S. P. W. VAN NIEUWENHUIZEN,  
*Sekretaris van Suidwes-Afrika.*

Administrator's Office,  
Windhoek.

Kantoor van die Administrateur,  
Windhoek.

No. 91].      [20 June 1973.

No. 91].      [20 Junie 1973.

### ORDINANCE, 1973: PROMULGATION OF

### ORDONNANSIE, 1973: UITVAARDIGING VAN

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 sections 29 of the said Act.

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) van die volgende Ordonnansie wat hierby vir algemene inligting gepubliseer word ooreenkomstig artikel 29 van die gemelde Wet.

| No. | Title   | Page | No. | Titel  | Bladsy |
|-----|---|------|-----|--|--------|
| 7   | Income Tax Agreement Amendment Ratification Ordinance, 1973 | 596  | 7   | Ordonnansie ter Bekragtiging van die Wysiging van die Ooreenkoms oor Inkomstebelasting, 1973 | 597    |

No. 7 of 1973].

**INCOME TAX AGREEMENT AMENDMENT  
RATIFICATION ORDINANCE, 1973.**

(Assented to 14 June 1973).  
(English text signed by the Administrator).  
(Date of Commencement 20 June 1973).

**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.

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, hereinafter referred to as the amending 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 the amending agreement was ratified and confirmed by the Legislative Assembly of the Territory of South West Africa by the Income Tax Agreement Amendment Ratification Ordinance, 1970 (Ordinance 4 of 1970);

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 further amend the principal agreement, signed at Windhoek on the 17th day of October 1972 and at Pretoria on the 8th day of November 1972, respectively;

AND WHEREAS it is desirable that the last-mentioned 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 17th day of October 1972 and at Pretoria on the 8th day of November 1972, respectively, a copy where-

of 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.

Short  
title.

2. This Ordinance shall be called the Income Tax Agreement Amendment Ratification Ordinance, 1973.

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### SCHEDULE

The Minister of Finance of the Republic of South Africa and the Administrator of the Territory of South West Africa have agreed to amend 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 by the deletion of paragraph 4 of Article XI thereof.

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 Pretoria this Eighth day of November, One thousand Nine hundred and Seventy-two.

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

Done in duplicate at Windhoek this Seventeenth day of October, One thousand Nine hundred and Seventy-two.

B. J. VAN DER WALT, Administrator of the Territory of South West Africa.

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