



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 384.

16 Maart 1977.

No. 384.

16 March 1977.

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

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

No. 11 van 1977: Konsolidasiewet op Finansiële en Finansiële Reëlingswette, 1977.

No. 11 of 1977: Finance and Financial Adjustments Acts Consolidation Act, 1977.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.**ACT****To consolidate provisions in Finance and Financial Adjustment Acts up to and including 1976.***(Afrikaans text signed by the State President.)
(Assented to 3 March 1977.)***BE IT ENACTED** by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

Assessment of rates within Calitzdorp Irrigation District.

1. Every piece of land within the Calitzdorp Irrigation District as described in Proclamation 141 of 1912, which before 1 January 1912 was irrigated with water from the Nels River, shall be included in the schedule of rateable areas prepared in terms of section 88 of the Water Act, 1956 (Act 54 of 1956), and a differential rate equal to three-quarters of the rate assessed in terms of section 90 of the said Act in respect of land brought under irrigation after the said date, shall be assessed in respect thereof.

Certain stop-orders exempted from stamp duty.

2. Notwithstanding anything contained in the Stamp Duties Act, 1968 (Act 77 of 1968), or any other law, any stop-order authorizing or requesting the deduction from any salary or wages of any subscription to any benefit or benevolent society or fund or any friendly society and the payment to such fund or society of any amount so deducted shall not be liable to stamp duty.

Rewards to informers in respect of precious metals and precious stones.

3. (1) Notwithstanding anything in any other law contained, any person, other than a person in the service of the State, upon whose information any precious stone or precious metal or any money paid in respect of the illicit purchase of any precious stone or precious metal is seized under any law, may, at the discretion and under the written authority of the Commissioner of the South African Police, be paid out of the revenues accruing to the State from the sale of such precious stone or metal or from the seizure of such money a monetary reward not exceeding one-third of the amount realized by such sale or of such money seized, as the case may be, and, where the said Commissioner is of the opinion that such a reward is inadequate, may in the discretion of the said Commissioner be paid out of moneys appropriated by Parliament for the purpose, such additional amount as together with the said reward does not exceed the sum of one hundred rand.

(2) Every payment under subsection (1) shall to the extent to which it does not exceed one-third of the amount so realized or of the money so seized be made by the Secretary for Inland Revenue by way of refund from the revenue in question, and any refund so made by him shall be deemed to be a drawback for the purposes of section 3 (2) (a) of the Exchequer and Audit Act, 1975 (Act 66 of 1975).

WET

Tot samevatting van bepalinge in Finansië- en Finansiële Reëlingswette tot en met 1976.

*(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 3 Maart 1977.)*

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

1. Elke stuk grond binne die Calitzdorp-besproeiingsdistrik soos beskryf in Proklamasie 141 van 1912, wat voor 1 Januarie 1912 met water uit die Nelsrivier besproei is, word opgeneem in die lys van belasbare oppervlakte opgestel ingevolge artikel 88 van die Waterwet, 1956 (Wet 54 van 1956), en 'n differensiële belasting gelykstaande aan driekwart van die belasting wat ingevolge artikel 90 van genoemde Wet gehef word ten opsigte van grond wat na gemelde datum onder besproeiing gebring is, word ten opsigte daarvan gehef.

Heffing van belastinge binne Calitzdorp-besproeiingsdistrik.

2. Ondanks die bepalinge van die Wet op Seëlregte, 1968 (Wet 77 van 1968), of enige ander wet, is 'n aftrekorder wat 'n magtiging of versoek bevat om van 'n salaris of loon 'n bydrae vir 'n bystands- of liefdadigheidsvereniging of -fonds of 'n onderlinge hulpvereniging af te trek, en is die oorbetalings aan sodanige fonds of vereniging van 'n bedrag wat aldus afgetrek is, nie aan seëlreg onderhewig nie.

Sekere aftrekorders van seëlreg vrygestel.

3. (1) Ondanks enige ander regsbeplanning kan aan iemand wat nie in diens van die Staat is nie, op wie se aangifte beslag gelê word kragtens die een of ander wet op edelgesteente of edele metaal, of geld wat ten opsigte van die onwettige aankoop van edelgesteente of edele metaal betaal is, uit die inkomste wat die Staat toeval uit die verkoop van daardie edelgesteente of edele metaal of uit die beslaglegging op daardie geld, na goëvindinge en kragtens die skriftelike magtiging van die Kommissaris van die Suid-Afrikaanse Polisie, 'n kontantbeloning betaal word van nie meer nie as eenderde van die opbrengs uit bedoelde verkoop of van die geld waarop beslag gelê is, na gelang van die geval, en, waar die Kommissaris van mening is dat so 'n beloning ontoereikend is, kan aan so iemand na goeddunke van gemelde Kommissaris uit geld vir die doel deur die Parlement bewillig, die verdere bedrag betaal word wat tesame met bedoelde beloning die bedrag van honderd rand nie te bowe gaan nie.

Beloning aan aangewers van misdrywe in verband met edele metale en edelgesteentes.

(2) Elke uitbetaling kragtens subartikel (1) word in die mate waarin dit eenderde van bedoelde opbrengs of van die geld waarop beslag gelê is nie te bowe gaan nie, deur die Sekretaris van Binnelandse Inkomste as 'n terugbetaling uit die betrokke inkomste gedoen, en elke terugbetaling aldus gedoen word vir die doeleindes van artikel 3 (2) (a) van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), geag 'n teruggawe te wees.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Ministers may substitute publication in *Gazette* for certain publication in newspapers.

4. (1) Whenever any law confers the power or imposes the duty upon any Minister or upon any person in the service of the State to publish any information whatsoever in any newspaper, such Minister or the Minister in whose State department such person serves, may in his discretion direct, either in any particular instance or in general in regard to all or any one or more such publications, that such information be published in the *Gazette* in lieu of in such newspaper, or if such law provides for the publication of such information in the *Gazette* and in any newspaper, that it be published in the *Gazette* only, and in either case such Minister may in his discretion cause to be published, in such manner and form and at such time as he may determine, in any newspaper wherein the said information should have been published in terms of the said law, a concise notice directing attention to the publication of such information in the *Gazette*.

(2) Any publication in the *Gazette* under subsection (1) shall for the purposes of the law referred to in that subsection and notwithstanding the provisions of that law, be deemed to be a publication in a newspaper wherein the said information should or could have been published in terms of such law.

Provinces and South West Africa to pay part of certain pensions.

5. (1) The pension payable to a person who, in terms of any law governing his pension rights, was not required to contribute towards any fund from which such pension is paid and who, during any period subsequent to 31 May 1910, has rendered pensionable service under a provincial administration or the administration of South West Africa, shall be paid partly from the State Revenue Fund and partly from the revenue fund of the administration concerned, on a proportional basis to be determined by the Treasury.

(2) In subsection (1) "Treasury" means the Minister of Finance or any other Minister acting in his stead, or any officer in the Department of Finance authorized by such Minister to perform the functions assigned to the Treasury in this section.

Disposal of traffic fines.

6. (1) Notwithstanding anything to the contrary in any law contained, any traffic fine shall, when recovered, be paid to the local authority within whose area of jurisdiction the offence in respect of which that traffic fine was imposed, was committed.

(2) In this section—

"local authority" means a city council, a town council, a village council, a village management board, a health committee, a town board, the Local Health Commission constituted in terms of the Development and Services Board Ordinance, 1941 (Ordinance 20 of 1941 of the Province of Natal) or a local board;

"traffic fine" means a fine imposed and moneys estreated as bail in respect of any offence (other than an offence at common law or an offence under the Motor Carrier Transportation Act, 1930 (Act 39 of 1930)), relating to any vehicle whatsoever or to traffic of whatever nature (other than aerial or waterborne traffic) committed within the area of jurisdiction of a local authority.

Payment for water taken or supplied under Ordinance 34 of 1905 (Transvaal).

7. (1) Notwithstanding anything to the contrary contained in sections 2 and 6 of the Pretoria and Military Water Supply Ordinance, 1905 (Ordinance 34 of 1905 of the Transvaal), the Treasury may, in its discretion, pay to the City Council of Pretoria from moneys appropriated by Parliament the sum of ten cents for every 4,55 kilolitres of water taken or supplied and delivered in accordance with the provisions of those sections.

(2) In subsection (1) "Treasury" means the Minister of Finance or any other Minister acting in his stead, or any officer in the Department of Finance authorized by such Minister to perform the functions assigned to the Treasury in this section.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

4. (1) Wanneer een of ander wet aan 'n Minister of aan iemand in diens van die Staat die bevoegdheid verleen of die verpligting op lê om gegewens van watter aard ook al in 'n nuusblad te publiseer, kan daardie Minister of die Minister in wie se Staatsdepartement bedoelde persoon diens doen, volgens goedvinde, hetsy in een of ander bepaalde geval of oor die algemeen met betrekking tot alle of een of meer van sodanige publikasies, gelas dat bedoelde gegewens in die *Staatskoerant* gepubliseer word in plaas van in bedoelde nuusblad, of as voormelde wet publikasie van bedoelde gegewens in die *Staatskoerant* en in 'n nuusblad voorskryf, dat dit alleen in die *Staatskoerant* gepubliseer word, en in die een sowel as in die ander geval kan bedoelde Minister, as hy dit goedvind, op 'n wyse, in 'n vorm en op 'n tyd wat hy bepaal, 'n beknopte kennisgewing waarin die aandag gevestig word op die publikasie van bedoelde gegewens in die *Staatskoerant*, laat publiseer in een of ander nuusblad waarin bedoelde gegewens volgens voormelde wet gepubliseer sou moes geword het.

Ministers kan sekere bekendmaking in nuusblaaie deur bekendmaking in *Staatskoerant* vervang.

(2) 'n Publikasie in die *Staatskoerant* kragtens subartikel (1) word by die toepassing van die wet in daardie subartikel bedoel en ondanks die bepaling van daardie wet, geag 'n publikasie te wees in 'n nuusblad waarin voormelde gegewens volgens daardie wet gepubliseer moes of kon word.

5. (1) Die pensioen verskuldig aan iemand wat volgens 'n wet waardeur sy pensioenregte gereël word, nie verplig was nie om by te dra tot 'n fonds waaruit daardie pensioen betaal word en wat gedurende enige tydperk na 31 Mei 1910 pensioendraende diens verrig het onder 'n provinsiale administrasie of die administrasie van Suidwes-Afrika, moet betaal word gedeeltelik uit die Staatsinkomstefonds en gedeeltelik uit die inkomstefonds van die betrokke administrasie, op 'n grondslag van eweredigheid, wat deur die Tesourie bepaal word.

Provinsies en Suidwes-Afrika moet deel van sekere pensioene betaal.

(2) In subartikel (1) beteken „Tesourie” die Minister van Finansies of enige ander Minister wat namens hom optree, of enige beampte in die Departement van Finansies wat deur bedoelde Minister gemagtig is om die werksaamhede te verrig wat in hierdie artikel aan die Tesourie opgedra word.

6. (1) Ondanks andersluidende wetsbepalings word 'n verkeersboete, nadat dit ingevorder is, oorbetaal aan die plaaslike bestuur in wie se regsgebied die misdryf ten opsigte waarvan daardie verkeersboete opgelê is, gepleeg is.

Beskikking oor verkeersboetes.

(2) In hierdie artikel beteken—

„plaaslike bestuur” 'n stadsraad, 'n dorpsraad, 'n dorpsbestuursraad, 'n gesondheidskomitee, 'n dorpsbestuur, die Kommissie vir Plaaslike Gesondheid gestig ingevolge die Ordonnansie op die Raad op Ontwikkeling en Dienste, 1941 (Ordonnansie 20 van 1941 van die provinsie Natal), gestig, of 'n plaaslike raad;

„verkeersboete” 'n opgelegde boete en verbeurdverklaarde borggeld in verband met alle misdrywe (uitgesonderd gemeenregtelike misdrywe of misdrywe kragtens die Motortransportwet, 1930 (Wet 39 van 1930)), met betrekking tot watter voertuie ook al of verkeer van watter aard ook al (uitgesonderd lug- of waterverkeer) gepleeg in die regsgebied van 'n plaaslike bestuur.

7. (1) Ondanks enige andersluidende bepalinge in artikels 2 en 6 van die „Pretoria and Military Water Supply Ordinance, 1905”, (Ordonnansie 34 van 1905 van Transvaal), kan die Tesourie na goedgekeurde, aan die Stadsraad van Pretoria, uit geld deur die Parlement bewillig, die bedrag van tien sent betaal vir elke 4,55 kiloliter water geneem of verskaf en gelewer ooreenkomstig die bepalinge van daardie artikels.

Betaling vir water geneem of verskaf ingevolge Ordonnansie 34 van 1905 (Transvaal).

(2) In subartikel (1) beteken „Tesourie” die Minister van Finansies of enige ander Minister wat namens hom optree, of enige beampte in die Departement van Finansies wat deur bedoelde Minister gemagtig is om die werksaamhede te verrig wat in hierdie artikel aan die Tesourie opgedra word.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Disposal of
estreated bail
money.

8. Notwithstanding anything in any other law contained any amount collected in pursuance of the estreatment of bail money shall be disposed of and brought to account as if it were collected in pursuance of a fine imposed for the offence in connection with which bail was granted.

Exemption of
Bantu governments,
assemblies,
councils and
authorities from
payment of
duties, fees and
other taxes.

9. (1) No duty, fee or other tax imposed by or under any law (other than any law relating to customs or excise or to levies on agricultural products) shall be payable by the government of any territory which is a self-governing territory within the Republic in terms of any law, a legislative council or authority established or recognized under the Development of Self-government for Native Nations in South West Africa Act, 1968 (Act 54 of 1968), any local council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act 55 of 1959), any Bantu authority established under the Bantu Authorities Act, 1951 (Act 68 of 1951), any legislative assembly established under the Bantu Homelands Constitution Act, 1971 (Act 21 of 1971): Provided that any government, assembly, council or authority referred to in this section may, at the end of its financial year, pay to any local authority an amount not exceeding that which would, but for the provisions of this section, have become payable to the local authority during that financial year.

(2) This section and any amendment thereof shall apply also in the territory of South West Africa, including the Eastern Caprivi Zipfel.

Compensation to
certain persons
injured as result
of explosion at
Grand Magazine,
Pretoria.

10. (1) If any person sustained personal injuries, whether directly or indirectly, as a result of the explosion which occurred at the Grand Magazine, Pretoria, on 1 March 1945, or died or dies as a result of injuries so sustained, then if such person or, in the case of his death, his dependants, is or are not entitled to compensation under any other statutory provision, he or his dependants, as the case may be, may be granted the compensation and benefits which would have been payable had he been an employee of the South African Mint and had the said injuries been sustained by him as the result of an accident arising out of and in the course of the discharge of his duty as such an employee.

(2) Any compensation or benefits payable in terms of subsection (1) shall be calculated on the basis of emoluments of such an amount as may be determined by the Treasury.

(3) In subsection (2) "Treasury" means the Minister of Finance or any officer in the Department of Finance authorized by such Minister to perform the functions assigned to the Treasury in this section.

Transfer of
certain moneys
from Staff
Guarantee Fund
(Fidelity) to
Benevolent Fund.

11. The Minister of Transport may as often as he thinks it advisable direct that any sum of money by which the credit balance of the Staff Guarantee Fund (Fidelity) exceeds the amount at which that fund has been stabilized from time to time by the Railway Administration, shall be transferred to the credit of the Benevolent Fund referred to in section 34 of the Railways and Harbours Service Act, 1960 (Act 22 of 1960).

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

12. (1) Any refund of transfer duty made on or after 1 April 1945, in respect of a transfer duty payment made prior to that date shall, subject to the provisions of subsection (2), be paid as a drawback out of revenue accruing to the State Revenue Fund.

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

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

8. 'n Bedrag wat ingevolge die verbeurdverklaring van borggeld ingesamel is, word, nieëtaande andersluidende bepalings in 'n ander wet vervat, bestee en in berekening gebring asof dit ingesamel was ingevolge 'n boete wat opgelê is vir die misdryf in verband waarmee borg verleen was.

Besteding van verbeurdverklaarde borggeld.

9. (1) Geen reg, geld of ander belasting opgelê deur of kragtens 'n wet (behalwe 'n wet met betrekking tot doeane of aksyns of tot heffings op landbouprodukte), is betaalbaar nie deur die regering van 'n gebied wat ingevolge 'n wet 'n selfregerende gebied binne die Republiek is, 'n wetgewende raad of owerheid ingestel of erken kragtens die Wet op die Ontwikkeling van Selfbestuur vir Naturellevolke in Suidwes-Afrika, 1968 (Wet 54 van 1968), 'n plaaslike raad ingestel of geag ingestel te wees kragtens die Wet op Bantoesake, 1959 (Wet 55 van 1959), 'n Bantoe-owerheid ingestel kragtens die Wet op Bantoe-owerhede, 1951 (Wet 68 van 1951), 'n wetgewende vergadering ingestel kragtens die Grondwet van die Bantoeuistande, 1971 (Wet 21 van 1971): Met dien verstande dat enige in hierdie artikel bedoelde regering, vergadering, raad of owerheid, aan die einde van sy boekjaar aan enige plaaslike bestuur 'n bedrag kan betaal van hoogstens die bedrag wat aan die plaaslike bestuur gedurende daardie boekjaar betaalbaar sou geword het as dit nie vir die bepalings van hierdie artikel was nie.

Vrystelling van Bantoe-regerings, -vergaderings, -rade en -owerhede van betaling van regte, gelde en ander belastinge.

(2) Hierdie artikel en elke wysiging daarvan is ook van toepassing in die gebied Suidwes-Afrika, met inbegrip van die Oostelike Caprivi Zipfel.

10. (1) Indien iemand persoonlike beserings opgedoen het, hetsy regstreeks of onregstreeks, ten gevolge van die ontploffing wat op 1 Maart 1945 by die Grootmagasyn te Pretoria plaasgevind het, of gesterf het of te sterwe kom as gevolg van beserings wat hy aldus opgedoen het, kan daar aan so iemand of aan sy afhanklikes, na gelang van die geval, as hy of, in die geval van sy dood, sy afhanklikes, nie op vergoeding ingevolge 'n ander wetsbepaling geregtig is nie, die vergoeding en voordele toegeken word wat betaalbaar sou gewees het as hy 'n werknemer van die Suid-Afrikaanse Munt was en as bedoelde beserings deur hom opgedoen was as gevolg van 'n ongeval wat uit en in die loop van die vervulling van sy pligte as so 'n werknemer ontstaan het.

Vergoeding aan sekere persone wat beseer is as gevolg van ontploffing by Grootmagasyn, Pretoria.

(2) Vergoeding of voordele wat ingevolge subartikel (1) betaalbaar is, word bereken op grondslag van so 'n bedrag aan verdienste as wat deur die Tesourie bepaal word.

(3) In subartikel (2) beteken „Tesourie” die Minister van Finansies of enige beampte in die Departement van Finansies wat deur bedoelde Minister gemagtig is om die werksaamhede te verrig wat in hierdie artikel aan die Tesourie opgedra word.

11. Die Minister van Vervoer kan so dikwels as hy dit gerade ag, gelas dat enige som geld waarmee die batige saldo van die Personeel-waarborgfonds (getrouheid) die bedrag oorskry waarteen bedoelde fonds van tyd tot tyd deur die Spoorwegadministrasie gestabiliseer is, op krediet van die in artikel 34 van die Wet op Spoorweg- en Hawediens, 1960 (Wet 22 van 1960), bedoelde Hulpfonds, oorgedra word.

Oordrag van sekere gelde van Personeel-waarborgfonds (getrouheid) na Hulpfonds.

12. (1) Enige terugbetaling van hereregte wat op of na 1 April 1945 gemaak word ten opsigte van 'n hereregte-betaling wat voor genoemde datum gemaak is, geskied, behoudens die bepalings van subartikel (2), by wyse van 'n teruggawe uit inkomste wat aan die Staatsinkomstefonds toeval.

Sekere terugbetalings van hereregte moet as teruggawe uit inkomste wat Staatsinkomstefonds toeval, betaal word.

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

Act No. 11, 1977FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Exemption of certain instruments from stamp duty.

13. No instrument executed solely for the purposes of the Exchange Control Regulations made under section 9 of the Currency and Exchanges Act, 1933 (Act 9 of 1933), and published under Government Notice 1111 dated 1 December 1961, or any amendment thereof, shall be subject to stamp duty.

Hospital facilities for certain classes of cases at health centres under control of Minister of Health.

14. Notwithstanding anything to the contrary in any law contained, the Minister of Health may, at or in connection with any health centre under his control which in his opinion is not situated within a reasonable distance from a hospital where suitable accommodation is provided, create and maintain facilities involving the provision of not more than twelve beds for the accommodation and treatment of maternity or emergency cases or cases awaiting removal to a hospital.

Certain moneys payable by local authorities to certain institutions or societies to be paid from moneys appropriated by Parliament.

15. Notwithstanding anything to the contrary in the Poor Relief and Charitable Institutions Ordinance, 1919 (Ordinance 4 of 1919 (Cape)), contained, and moneys payable in terms of section 11 or 17 of the said Ordinance by a local authority to an institution or society, shall be paid from moneys appropriated by Parliament for the purpose.

Payment of certain traffic fines to divisional councils.

16. (1) Notwithstanding anything to the contrary in any law contained any traffic fine shall, when recovered, be paid to the divisional council within whose area of jurisdiction the offence in respect of which that traffic fine was imposed was committed.

(2) In subsection (1) "traffic fine" means a fine imposed and moneys estreated as bail in respect of any offence (other than an offence at common law or an offence under the Motor Carrier Transportation Act, 1930 (Act 39 of 1930)), relating to any vehicle whatsoever or to traffic of whatever nature (other than aerial or waterborne traffic) committed within any portion of the area of jurisdiction of a divisional council which does not fall within the area of jurisdiction of any local authority as defined in section 6 (2).

Exemption from payment of stamp and transfer duty in respect of certain cessions of rights to minerals.

17. Notwithstanding anything to the contrary in any law contained, no stamp duty and no transfer duty shall be payable in respect of the cession and acquisition of any right to minerals, if the Government Mining Engineer has certified in writing that the sole purpose of the legal transaction in question is to constitute a workable mining proposition and to enable the cessionary to obtain for the joint benefit of himself and the cedent a mining lease or mining leases in accordance with the provisions of the Mining Rights Act, 1967 (Act 20 of 1967), in respect of an area of land comprising two or more pieces of land or portions thereof.

Exemption from payment of stamp and transfer duty in respect of the grant or cession and acquisition of certain leases.

18. (1) No stamp duty and no transfer duty shall be payable on the grant or cession and acquisition of a lease of the right to mine for precious or base metals (as defined in section 3 of the Precious and Base Metals Act, 1908 (Act 35 of 1908 of the Transvaal)), in the province of the Transvaal or in the province of the Orange Free State, which was entered into under section 52 of the said Act.

(2) No person shall be entitled by virtue of subsection (1) to a refund of any stamp duty or transfer duty paid by him before 1 January 1948.

Costs of and revenue from mining of source material to be merged for certain purpose in other mining costs and revenue.

19. (1) In this section—

"lease" means a mining lease granted under any law by or on behalf of the State and which provides for the payment by the lessee to the State, of a share of the profits to be derived by the lessee from mining under the lease;

"lessee" means the holder of a lease;

"source material" bears the meaning assigned thereto in section 1 of the Atomic Energy Act, 1967 (Act 90 of 1967).

(2) Whenever the Minister of Mines has authorized a lessee to mine for source material on the area to which his lease relates or to extract source material from any substance on that area, any

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

13. Geen stuk wat verly is uitsluitlik vir die doeleindes van die Deviesebeheerregulasies uitgevaardig kragtens artikel 9 van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet 9 van 1933), en afgekondig by Goewermentskennisgewing 1111 van 1 Desember 1961, of enige wysiging daarvan, is aan seëlregte onderhewig nie.

Vrystelling van sekere stukke van seëlregte.

14. Ondanks andersluidende wetsbepalings, kan die Minister van Gesondheid by of in verband met enige gesondheidsentrum onder sy beheer wat na sy mening nie binne 'n redelike afstand van 'n hospitaal waar geskikte akkommodasie verskaf word, geleë is nie, fasiliteite wat die verskaffing van hoogstens twaalf beddens tot gevolg het, vir die akkommodasie en behandeling van kraam- of noodgevalle of gevalle wat verwydering na 'n hospitaal afwag, skeep en in stand hou.

Hospitaalfasiliteite vir sekere klasse gevalle by gesondheidsentrums onder beheer van Minister van Gesondheid.

15. Ondanks andersluidende bepalinge van die „Ordonnantie op Armeverzorging en Inrigtinge van Liefdadigheid, 1919” (Ordonnansie 4 van 1919 (Kaap)), word enige geld betaalbaar ingevolge artikel 11 of 17 van genoemde Ordonnansie deur 'n plaaslike bestuur aan 'n inrigting of vereniging, betaal uit geld wat vir dié doel deur die Parlement bewillig word.

Sekere geld deur plaaslike besture aan sekere inrigtings en verenigings betaalbaar, word betaal uit geld deur Parlement bewillig.

16. (1) Ondanks andersluidende wetsbepalings word 'n verkeersboete nadat dit ingevorder is, oorbetal aan die afdelingsraad in wie se regsgebied die misdryf ten opsigte waarvan daardie verkeersboete opgelê is, gepleeg is.

Oorbetal van sekere verkeersboetes aan afdelingsrade.

(2) In subartikel (1) beteken „verkeersboete” 'n opgelegde boete en verbeurdverklarde borggeld ten opsigte van enige misdryf (uitgesonderd 'n gemeenregtelike misdryf of 'n misdryf kragtens die Motortransportwet, 1930 (Wet 39 van 1930)), met betrekking tot watter voertuig ook al of verkeer van watter aard ook al (uitgesonderd lug- of waterverkeer) gepleeg in enige gedeelte van die regsgebied van 'n afdelingsraad wat nie binne die regsgebied van 'n plaaslike bestuur, soos in artikel 6 (2) omskryf, val nie.

17. Ondanks andersluidende wetsbepalings is geen seëlregte en geen hereregte betaalbaar nie ten opsigte van die sessie en verkryging van enige reg op minerale, indien die Staatsmyningenieur skriftelik gesertifiseer het dat dit die enigste doel van die betrokke regshandeling is om 'n uitvoerbare mynonderneming tot stand te bring en om die sessionaris in staat te stel om volgens die bepalinge van die Wet op Mynregte, 1967 (Wet 20 van 1967), 'n mynhuur of mynhure, vir die gesamentlike voordeel van homself en die sedent, te verkry ten opsigte van 'n grondgebied bestaande uit twee of meer stukke grond of dele daarvan.

Vrystelling van betaling van seëlregte en hereregte ten opsigte van sekere sessies van regte op minerale.

18. (1) Geen seëlregte en geen hereregte is betaalbaar nie op die verlening of sessie en verkryging van 'n huurkontrak van die reg om edele of onedele metale (soos in artikel 3 van die „Precious and Base Metals Act, 1908” (Wet 35 van 1908 van Transvaal) omskryf), in die provinsie Transvaal of in die provinsie Oranje-Vrystaat te ontgin, wat kragtens artikel 52 van genoemde Wet aangegaan is.

Vrystelling van betaling van seëlregte en hereregte ten opsigte van verlening of sessie en verkryging van sekere huurkontrakte.

(2) Geen persoon is ingevolge subartikel (1) geregtig op 'n terugbetaling van enige seëlregte of hereregte wat voor 1 Januarie 1948 deur hom betaal is nie.

19. (1) In hierdie artikel beteken—

„huurkontrak” 'n mynverhuring ingevolge een of ander wet deur of namens die Staat verleen en wat voorsiening maak vir die betaling deur die huurder aan die Staat, van 'n deel van die winste wat die huurder uit mynwerk-saamhede kragtens die huurkontrak sal verkry;

„huurder” die houër van 'n huurkontrak;

„bronmateriaal” dieselfde as wat dit in artikel 1 van die Wet op Atoomkrag, 1967 (Wet 90 van 1967), beteken.

(2) Wanneer die Minister van Mynwese 'n huurder gemagtig het om bronmateriaal op die terrein waarop sy huurkontrak betrekking het, te ontgin of om bronmateriaal van enige stof op

Koste van en inkomste uit ontginning van bronmateriaal gaan vir sekere doeleindes op in koste van en inkomste uit ander mynwerk-saamhede.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

capital expenditure and working expenditure incurred by the lessee for the purpose of or in connection with mining for or the extraction of source material, and any revenue derived by the lessee from such mining or extraction, shall, for the purpose of determining the profits whereof a share is in terms of the lease payable to the State, be deemed to be respectively expenditure incurred by the lessee for the purpose of or in connection with mining under the lease, and revenue derived by the lessee from such mining.

Interest on moneys borrowed for production of uranium may be deducted in determination of profits of which share is payable to State in terms of mining lease.

20. In the determination of the profits of which a share is payable to the State in terms of any mining lease, there shall, notwithstanding anything to the contrary in any law contained, be deducted from the revenue derived by the lessee from his mining operations under the lease, any amount which became payable by him during the period in respect of which the determination is made, by way of interest on any moneys borrowed by him for the purpose of producing uranium in conjunction with his mining operations under the lease.

Continuation of certain regulations relating to recovery of loans made to ex-volunteers.

21. Notwithstanding anything to the contrary contained in the War Measures Continuation Act, 1950 (Act 29 of 1950), or any other law—

- (a) the regulations contained in the Annexure to War Measure 47 of 1945 (Proclamation 155 of 1945) as amended by War Measure 12 of 1947 (Proclamation 58 of 1947) and read with section 2 (e) of the War Measures Further Continuation Act, 1948 (Act 48 of 1948); and
- (b) the regulations contained in the Annexure to—
 - (i) War Measure 108 of 1944 (Proclamation 259 of 1944) as amended by War Measures 18 of 1945 (Proclamation 88 of 1945), 90 of 1945 (Proclamation 9 of 1946), 43 of 1946 (Proclamation 160 of 1946) and 65 of 1946 (Proclamation 267 of 1946), and read with section 2 (d) of the last-mentioned Act; and
 - (ii) War Measure 34 of 1946 (Proclamation 136 of 1946) read with section 2 (f) of the last-mentioned Act,

in so far as they relate to the recovery of any loan made thereunder to an ex-volunteer or to any matter incidental thereto,

shall continue in force in the territory of South West Africa, to the extent to which such regulations apply to that territory, until all amounts recoverable thereunder, have been recovered.

Value of building plots or erven in Kakamas Labour Colony for purposes of assessment of transfer duty.

22. (1) Notwithstanding the provisions of sections 5, 6, 7 and 8 of the Transfer Duty Act, 1949 (Act 40 of 1949), the value of any building plot or erf as defined in section 1 of the Constitution of the Kakamas Labour Colony, promulgated by Proclamation 123 of 1948, under the control and management of the Kakamas Board of Management, established by section 3 of the said Constitution, shall upon the transfer of such building plot or erf in terms of section 18 of the said Constitution, read with section 7 of the Kakamas Trust Act, 1976 (Act 107 of 1976), to any person who on 27 June 1952 was in respect of such building plot or erf, a plot-holder or settler as so defined, for the purposes of the assessment of transfer duty in terms of section 2 of the first-mentioned Act, and of stamp duty in terms of Item 21 of the First Schedule to the Stamp Duties Act, 1968 (Act 77 of 1968), be deemed to be four hundred rand.

(2) Where a plot-holder or settler referred to in subsection (1) fails during his lifetime to take transfer as contemplated in that subsection of a building plot or erf referred to in that subsection, or where a plot-holder or settler so referred to donates such

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

daardie terrein af te skei, word alle kapitaaluitgawes en alle bedryfsuitgawes deur die huurder met die oog op of in verband met die ontginning of afskeiding van bronmateriaal aangegaan en alle inkomste wat die huurder uit sodanige ontginning of afskeiding verkry het, by die vasstelling van die wins waarvan 'n deel ingevolge die huurkontrak aan die Staat betaalbaar is, onderskeidelik geag te wees uitgawes wat die huurder met die oog op of in verband met mynwerksaamhede kragtens die huurkontrak aangegaan het en inkomste wat die huurder uit sodanige werksaamhede verkry het.

20. By die vasstelling van die winste waarvan 'n deel ooreenkomstig 'n mynverhuring aan die Staat betaalbaar is, word ondanks andersluidende wetsbepalings, van die inkomste deur die huurder uit sy mynwerksaamhede kragtens die verhuring verkry, enige bedrag afgetrek wat gedurende die tydperk ten opsigte waarvan die vasstelling gemaak word, deur hom betaalbaar geword het by wyse van rente op enige geld wat deur hom geleen is met die doel om uraan tesame met sy mynwerksaamhede kragtens die verhuring, te produseer.

Rente op geld geleen vir produksie van uraan kan, by die vasstelling van winste waarvan deel ooreenkomstig mynverhuring aan Staat betaalbaar is, afgetrek word.

21. Ondanks andersluidende bepalinge van die Wet op die Voortsetting van Oorlogsmaatreëls, 1950 (Wet 29 van 1950), of enige ander wet, bly—

(a) die regulasies vervat in die Aanhangsel by Oorlogsmaatreël 47 van 1945 (Proklamasie 155 van 1945) soos gewysig deur Oorlogsmaatreël 12 van 1947 (Proklamasie 58 van 1947) en saamgelees met artikel 2 (e) van die Wet op die Verdere Voortsetting van Oorlogsmaatreëls, 1948 (Wet 48 van 1948); en

(b) die regulasies vervat in die Aanhangsel by—

(i) Oorlogsmaatreëls 108 van 1944 (Proklamasie 259 van 1944) soos gewysig deur Oorlogsmaatreël 18 van 1945 (Proklamasie 88 van 1945), 90 van 1945 (Proklamasie 9 van 1946), 43 van 1946 (Proklamasie 160 van 1946) en 65 van 1946 (Proklamasie 267 van 1946), en saamgelees met artikel 2 (d) van laasgenoemde Wet; en

(ii) Oorlogsmaatreël 34 van 1946 (Proklamasie 136 van 1946) saamgelees met artikel 2 (f) van laasgenoemde Wet,

vir sover hulle op die invordering van 'n lening ingevolge daarvan aan 'n oud-vrywilliger toegestaan of op 'n daarmee in verbandstaande aangeleentheid betrekking het,

in die gebied Suidwes-Afrika, in die mate waarin sodanige regulasies op daardie gebied van toepassing is, van krag totdat alle bedrae wat ingevolge daarvan ingevorder kan word, ingevorder is.

22. (1) Ondanks die bepalinge van artikels 5, 6, 7 en 8 van die Wet op Hereregte, 1949 (Wet 40 van 1949), word die waarde van 'n bouperseel of erf soos in artikel 1 van die Konstitusie van die Kakamasarbeidskolonie, afgekondig by Proklamasie 123 van 1948, omskryf, wat onder die beheer en bestuur is van die Kakamasbestuursraad, ingestel kragtens artikel 3 van bedoelde Konstitusie, by die oordrag ooreenkomstig artikel 18 van bedoelde Konstitusie, saamgelees met artikel 7 van die Wet op die Kakamastrust, 1976, (Wet 107 van 1976), van so 'n bouperseel of erf aan iemand wat op 27 Junie 1952 ten opsigte van daardie bouperseel of erf 'n perseelhouer of nedersetter soos aldus omskryf, was, vir die doeleindes van die berekening van hereregte ooreenkomstig artikel 2 van eersgenoemde Wet, en van seëlreg ooreenkomstig Item 21 van die Eerste Bylae van die Wet op Seëlregte, 1968 (Wet 77 van 1968), geag vierhonderd rand te wees.

Waarde van boupersele of erwe in Kakamasarbeidskolonie vir doeleindes van berekening van hereregte.

(2) Waar 'n in subartikel (1) bedoelde perseelhouer of nedersetter gedurende sy leeftyd versuim om oordrag soos beoog in daardie subartikel te neem van 'n in daardie subartikel bedoelde bouperseel of erf, of waar 'n aldus bedoelde perseelhouer of nedersetter bedoelde bouperseel of erf skenk en nie oordrag

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

building plot or erf and has not taken transfer thereof as so contemplated, the provisions of that subsection shall apply also with reference to the transfer of that building plot or erf to the estate, heir or legatee of such plot-holder or settler, or to his donee, as the case may be.

Exemption of certain transactions from certain duties and fees.

23. Notwithstanding anything to the contrary in any law contained—

- (a) the cancellation of any condition appearing in the title deed of any piece of land registered in the name of any interested owner, as defined in section 1 of the Kopjes Irrigation Settlement Amendment Act, 1951 (Act 18 of 1951);
- (b) the transfer to the Kopjes Irrigation Settlement Management Board, established under section 2 of the Kopjes Irrigation Settlement Act, 1935 (Act 38 of 1935), of any such piece of land;
- (c) the consolidation of all or any portion of the land so transferred with the commonage, as defined in section 1 of the Kopjes Irrigation Settlement Act, 1935, or any part thereof, of the Kopjes Irrigation Settlement, described in the Schedule to the Kopjes Irrigation Settlement Act, 1935;
- (d) the subdivision of any land so consolidated;
- (e) the transfer, subject to such conditions as the Minister of Agriculture may impose, of any portion of the land so consolidated and subdivided from the said Board to any person mentioned in paragraph (a),

for the purpose of giving effect to the provisions of section 2 (1) of the Kopjes Irrigation Settlement Amendment Act, 1951, shall be exempt from any transfer duty, stamp duty or fee of office.

Performance of work for certain local authorities by Railway servants.

24. (1) The administrative and clerical work involved in the carrying out of its functions by any local authority, or any part of such work as may be agreed upon between the General Manager and the local authority, may be performed, at the expense of the local authority concerned, by one or more servants of the Administration assigned thereto by or on the authority of the General Manager.

(2) Every servant so assigned shall, while he is performing such work for a local authority, remain subject in all respect to the laws and instructions governing his employment as a servant of the Administration.

(3) In this section the expression "local authority" means—

- (a) any municipality the councillors of which have been appointed in terms of section 8 (5) of the Municipal Ordinance, 1974 (Ordinance 20 of 1974), of the Cape of Good Hope;
- (b) any health committee constituted under section 123 of the Local Government Ordinance, 1939 (Ordinance 17 of 1939 of the Transvaal), if, in terms of any proclamation under subsection (3) of that section, it is provided that the members of such health committee shall consist exclusively of officers of the Administration,

and any expression to which a meaning has been assigned in section 1 of the Railways and Harbours Service Act, 1960 (Act 22 of 1960), bears, when used in this section, the same meaning.

Guarantees by Minister of Finance.

25. (1) (a) The Minister of Finance may, for the purpose of enabling any person who is a contributor to a pension fund referred to in section 3 of the Government Service Pension Act, 1973 (Act 57 of 1973), (except a person in the employ of a provincial administration or the administration of South West Africa who was not appointed in terms of the Public Service Act, 1957 (Act 54 of 1957)), or in section 2 (3) of the Government Service Pensions Act, 1965 (Act 62 of 1965), or in section 2 (1) of the Associated Institutions Pension Fund Act, 1963 (Act 41 of 1963)—

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

daarvan geneem het soos aldus beoog nie, is die bepalings van daardie subartikel van toepassing ook met betrekking tot die oordrag van daardie bouperseel of erf aan die boedel, erfgenaam of legataris van bedoelde perseelhouer of nedersetter, of aan sy begiftigde, na gelang van die geval.

23. Ondanks andersluidende wetsbepalings is—

- (a) die rojering van enige voorwaarde wat voorkom in die titelbewys van enige stuk grond wat op naam van 'n belanghebbende eienaar, soos in artikel 1 van die Wysigingswet op die Besproeiingsnederstelling Kopjes, 1951 (Wet 18 van 1951), omskrywe, geregistreer is;
- (b) die oordrag van so 'n stuk grond aan die Kopjes Besproeiingsnederstelling Bestuursraad, ingevolge artikel 2 van die Kopjes Besproeiingsnederstelling Wet, 1935 (Wet 38 van 1935), ingestel;
- (c) die konsolidasie van die grond aldus oorgedra, of 'n deel daarvan, met die gemeenskaplike weiveld, soos in artikel 1 van die Kopjes Besproeiingsnederstelling Wet, 1935, omskrywe, of 'n deel daarvan, van die Kopjes Besproeiingsnederstelling, in die Bylae by die Kopjes Besproeiingsnederstelling Wet, 1935, beskrywe;
- (d) die onderverdeling van aldus gekonsolideerde grond;
- (e) die oordrag, onderworpe aan die voorwaardes wat die Minister van Landbou oplê, van 'n deel van die aldus gekonsolideerde en onderverdeelde grond van bedoelde Raad aan 'n in paragraaf (a) bedoelde persoon,

Vrystelling van sekere transaksies van sekere regte en gelde.

met die doel om gevolg te gee aan die bepalings van artikel 2 (1) van die Wysigingswet op die Besproeiingsnederstelling Kopjes, 1951, vrygestel van enige hereregte, seëlregte of kantoorgelde.

24. (1) Die administratiewe en klerklike werk wat betrokke is by die uitvoering van sy werksaamhede deur 'n plaaslike bestuur, of enige gedeelte van sodanige werk waaromtrent deur die Hoofbestuurder en die plaaslike bestuur ooreengekom word, kan op koste van die plaaslike bestuur verrig word deur een of meer dienare van die Administrasie wat deur of op gesag van die Hoofbestuurder daartoe aangewys word.

Verrigting van werk vir sekere plaaslike bestuure deur Spoorwegdienare.

(2) Terwyl 'n aldus aangewese dienaar sodanige werk vir 'n plaaslike bestuur verrig, bly hy in alle opsigte onderworpe aan die wetsbepalings en instruksies wat sy diens as 'n dienaar van die Administrasie beheers.

(3) In hierdie artikel beteken die uitdrukking „plaaslike bestuur”—

- (a) 'n munisipaliteit waarvan die lede aangestel is ingevolge artikel 8 (5) van die Munisipale Ordonnansie, 1974 (Ordonnansie 20 van 1974), van die Kaap die Goeie Hoop;
- (b) 'n gesondheidskomitee ingestel kragtens artikel 123 van die Ordonnansie op Plaaslike Bestuur, 1939 (Ordonnansie 17 van 1939 van Transvaal), indien daar by 'n proklamasie kragtens subartikel (3) van daardie artikel bepaal word dat die lede van so 'n gesondheidskomitee uitsluitlik uit amptenare van die Administrasie moet bestaan,

en 'n uitdrukking waaraan in artikel 1 van die Wet op Spoorwag- en Hawediens, 1960 (Wet 22 van 1960), 'n betekenis toegeskryf is, het, waar dit in hierdie artikel voorkom, dieselfde betekenis.

25. (1) (a) Die Minister van Finansies kan, met die doel om iemand wat 'n bydraer tot die in artikel 3 van die Regeringsdienspensioenwet, 1973 (Wet 57 van 1973), (uitgesonderd iemand in diens van 'n provinsiale administrasie of die administrasie van Suidwes-Afrika wat nie ingevolge die Staatsdienswet, 1957 (Wet 54 van 1957), aangestel is nie), of die in artikel 2 (3) van die Regeringsdienspensioenwet, 1965 (Wet 62 van 1965), of 'n in artikel 2 (1) van die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963 (Wet 41 van 1963), bedoelde pensioenfonds is, in staat te stel—

Waarborgde deur Minister van Finansies.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

- (i) to acquire a dwelling for his own use;
- (ii) to enlarge such dwelling or to erect outbuildings thereto; or
- (iii) to comply in respect of such dwelling or any outbuildings thereto with any requirement of any local authority contemplated in section 84 (1) (f) of the Republic of South Africa Constitution Act, 1961 (Act 32 of 1961),

guarantee, on such terms and conditions as he may determine, the interest on and the capital of an amount not exceeding thirty per cent of the amount of any loan required by any such person for that purpose, and may enter into such agreements and perform such other acts (including the making of regulations) as may be necessary for or incidental to the carrying out of this subsection.

- (b) If a dwelling contemplated in paragraph (a) is sold in execution, any expense connected with such sale as the Minister of Finance may have determined by regulation under the said paragraph, may be taken into account in determining the amount for which the State is liable under any guarantee granted under the said paragraph.
- (c) The Minister of Finance may in writing delegate to any officer in the public service any power conferred upon him under this subsection.

(2) Any loss which may be incurred by the Minister of Finance in consequence of any guarantee given under subsection (1) shall be defrayed from moneys appropriated by Parliament for the purpose.

(3) If any guarantee given under paragraph (a) of subsection (1), relates to a person—

- (a) who ceases to be a contributor to a pension fund contemplated in that paragraph; and
- (b) who becomes an officer or employee of the Armaments Board and becomes a contributor to a pension scheme or a pension scheme and a provident fund established under section 14 of that Act,

that guarantee, together with any terms and conditions to which it is subject, shall be deemed to have been given by the said Armaments Board and shall, notwithstanding any provision to the contrary but subject to the terms and conditions thereof, *mutatis mutandis* remain of full force and effect.

(4) Any power, duty or function conferred or imposed upon the Minister of Finance under this section shall, in so far as it relates to any guarantee deemed to have been given by the said Armaments Board, be exercised or performed by that Board, and any loss which may be incurred by the said Board in consequence of the exercise or performance of such power, duty or function, shall be defrayed from the funds of that Board.

(5) An associated institution as defined in section 1 of the Associated Institutions Pension Fund Act, 1963, may indemnify the State against any loss incurred by it in consequence of any guarantee given under subsection (1) in respect of a loan granted to a person in the service of such associated institution.

Limitation of liability for tax, levy or duty due under repealed laws.

26. (1) Notwithstanding anything to the contrary in any law contained, no person shall be liable for the payment of any unpaid amount of any tax, levy or duty imposed on persons or on the incomes of persons under any law which has been repealed, unless that amount has been assessed by the Secretary for Inland Revenue within ten years from the date from which such law was repealed.

(2) Any such law which has been repealed with effect from any year of assessment shall be deemed to have been repealed with effect from the first day of that year.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

- (i) om 'n woning vir sy eie gebruik te verkry;
 - (ii) om bedoelde woning te vergroot of om buitegeboue daarby op te rig; of
 - (iii) om ten opsigte van bedoelde woning of enige buitegeboue daarby te voldoen aan enige vereiste van 'n plaaslike bestuur beoog in artikel 84 (1) (f) van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet 32 van 1961),
op die bedinge en voorwaardes wat hy bepaal, die rente op en die hoofsom van 'n bedrag wat dertig persent van die bedrag van 'n lening deur so iemand vir daardie doel nodig, nie oorskry nie, waarborg, en kan die ooreenkomste aangaan en die ander handelinge verrig (met inbegrip van die uitvaardiging van regulasies) wat nodig mag wees vir, of in verband mag staan met, die uitvoering van hierdie subartikel.
- (b) Indien 'n in paragraaf (a) beoogde woning in eksekusie verkoop word, kan enige uitgawe verbonde aan bedoelde verkoping en wat die Minister by regulasie ingevolge bedoelde paragraaf bepaal het, in aanmerking geneem word by die bepaling van die bedrag waarvoor die Staat ingevolge 'n waarborg kragtens bedoelde paragraaf verstrek, aanspreeklik is.
 - (c) Die Minister van Finansies kan enige bevoegdheid wat kragtens hierdie subartikel aan hom verleen is, skriftelik aan enige beampte in die Staatsdiens delegeer.
- (2) Enige verlies wat deur die Minister van Finansies ten gevolge van 'n ingevolge subartikel (1) verstrekte waarborg gely mag word, word bestry uit geld deur die Parlement vir dié doel bewillig.
- (3) Indien 'n waarborg kragtens paragraaf (a) van subartikel (1) verstrek, betrekking het op iemand—
- (a) wat ophou om 'n bydraer te wees tot 'n pensioenfonds in daardie paragraaf beoog; en
 - (b) wat 'n beampte of werknemer word van die Krygstuigraad en 'n bydraer word tot 'n pensioenskema of 'n pensioenskema en 'n voorsorgfonds kragtens artikel 14 van daardie Wet ingestel,
word daardie waarborg, tesame met enige bedinge en voorwaardes waaraan dit onderhewig is, geag deur bedoelde Krygstuigraad verstrek te gewees het, en bly dit, ondanks enige andersluidende bepaling, maar behoudens die bedinge en voorwaardes daarvan, *mutatis mutandis* ten volle van krag.
- (4) 'n Bevoegdheid, plig of werksaamheid kragtens hierdie artikel aan die Minister van Finansies verleen of opgelê, word, vir sover dit betrekking het op 'n waarborg wat geag word deur bedoelde Krygstuigraad verstrek te gewees het, deur daardie Raad uitgeoefen of verrig, en enige verlies wat deur bedoelde Raad ten gevolge van die uitoefening of verrigting van sodanige bevoegdheid, plig of werksaamheid gely word, word uit die fondse van daardie Raad bestry.
- (5) 'n Geassosieerde inrigting soos omskryf in artikel 1 van die Wet op die Pensioenfonds vir Geassosieerde Inrigtings, 1963, kan die Staat vrywaar teen verlies deur hom gely ten gevolge van 'n waarborg kragtens artikel (1) verstrek ten opsigte van 'n lening toegestaan aan iemand in die diens van bedoelde geassosieerde inrigting.

26. (1) Ondanks andersluidende wetsbepalings, is geen persoon aanspreeklik nie vir die betaling van enige onbetaalde bedrag van enige belasting, heffing of reg wat op persone of op die inkomstes van persone opgelê is kragtens 'n wet wat herroep is, tensy bedoelde bedrag deur die Sekretaris van Binnelandse Inkomste aangeslaan is binne tien jaar vanaf die datum waarop sodanige wet herroep is.

Beperking op aanspreeklikheid vir belasting, heffing of reg verskuldig ingevolge wette wat herroep is.

(2) Enige sodanige wet wat met ingang van enige jaar van aanslag herroep is, word geag met ingang van die eerste dag van daardie jaar herroep te gewees het.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Certain moneys deemed to be owing by Bantu Resettlement Board to National Housing Fund.

27. (1) The amount expended up to and including 31 March 1960, by the Bantu Resettlement Board established under section 2 of the Bantu Resettlement Act, 1954 (Act 19 of 1954), to achieve the object contemplated in section 12 of that Act in respect of the area defined in Proclamation 24 of 16 February 1959, shall, to the extent to which that amount could have been advanced from the National Housing Fund established under section 2 of the Housing Act, 1957 (Act 10 of 1957), to achieve the said object if it had been a scheme as defined in section 1 of the said Housing Act, 1957, be deemed to have been expended from the funds referred to in section 10 (1) (a) of the Bantu Resettlement Act, 1954, and to have been appropriated by Parliament for the purposes of the Housing Act, 1957, and to form part of the capital of the said National Housing Fund.

(2) The amount referred to in subsection (1) shall be repaid by the said Bantu Resettlement Board to the said National Housing Fund on the terms and conditions determined by the Minister of Health in consultation with the Minister of Bantu Administration and Development and the Minister of Finance.

Acacia Park Board of Control.

28. (1) (a) The Acacia Park Board of Control established by section 6 of the Finance Act, 1960 (Act 64 of 1960), in this section referred to as the board, shall, notwithstanding the repeal of that section by section 62, continue to exist and to be a juristic person.

(b) The board shall consist of not fewer than three and not more than four members who shall be appointed by the Minister of Public Works (in this section referred to as the Minister) from persons who are required to be in Cape Town in connection with a session of Parliament, and who shall hold office during his pleasure on such terms and conditions as he may determine.

(c) The Minister shall designate one of the members of the board as the chairman of the board.

(d) No member of the board shall be entitled to any remuneration in respect of any service rendered by him in connection with any function of the board but the Minister may in consultation with the Minister of Finance compensate any such member for any expense or loss actually incurred by him in connection with such service.

(2) The functions of the board shall be—

(a) to provide, at any place of accommodation made available by the State, catering services for persons in the full-time employ of the State, or of any board, institution or body established by or under any law which may be approved by the Minister in consultation with the Minister of Finance, or who are members of the Senate or the House of Assembly, and the families of such persons, when such persons or such families are in Cape Town during or in connection with a session of Parliament;

(b) to provide transport for the persons referred to in paragraph (a) from and to the place of accommodation contemplated in that paragraph for such purposes as the board may determine;

(c) to carry on such activities as may be necessary to provide any person referred to in paragraph (a) who is resident at the place of accommodation contemplated in that paragraph with anything that may be sold under—

(i) a general dealer's licence referred to in Item 11 of Part 1 of the Second Schedule to the Licences Act, 1962 (Act 44 of 1962);

(ii) a bottle liquor licence referred to in section 8 (1) (a) of the Liquor Act, 1928 (Act 30 of 1928); or

(iii) a club liquor licence referred to in section 8 (1) (b) of the said Liquor Act, 1928; and

(d) to perform such other duties as the Minister may direct.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

27. (1) Die bedrag wat tot en met 31 Maart 1960 deur die by artikel 2 van die Wet op die Hervestiging van Bantoes, 1954 (Wet 19 van 1954), ingestelde Raad vir die Hervestiging van Bantoes bestee is om die in artikel 12 van daardie Wet beoogde oogmerk te bereik met betrekking tot die gebied wat in Proklamasie 24 van 16 Februarie 1959 omskryf is, word, in die mate waarin daardie bedrag uit die Nasionale Behuisingsfonds by artikel 2 van die Behuisingswet, 1957 (Wet 10 van 1957), ingestel, voorgeskiet kon gewees het om bedoelde oogmerk te bereik indien dit 'n skema was soos omskryf in artikel 1 van bedoelde Behuisingswet, 1957, geag bestee te gewees het uit die in artikel 10 (1) (a) van die Wet op die Hervestiging van Bantoes, 1954, vermeldde fondse, en deur die Parlement bewillig te gewees het vir die doeleindes van die Behuisingswet, 1957, en deel uit te maak van die kapitaal van bedoelde Nasionale Behuisingsfonds.

Sekere geld
word geag
verskuldig te
wees deur Raad
vir Hervestiging
van Bantoes aan
Nasionale
Behuisingsfonds.

(2) Die in subartikel (1) bedoelde bedrag word deur bedoelde Raad vir die Hervestiging van Bantoes aan bedoelde Nasionale Behuisingsfonds terugbetaal op die bedinge en voorwaardes bepaal deur die Minister van Gesondheid in oorleg met die Minister van Bantoe-administrasie en -ontwikkeling en die Minister van Finansies.

28. (1) (a) Die Akasiaparkbeheerraad ingestel by artikel 6 van die Finansiewet, 1960 (Wet 64 van 1960), in hierdie artikel die raad genoem, bly ondanks die herroeping van daardie artikel deur artikel 62, voortbestaan en bly 'n regs persoon.

Akasiapark-
beheerraad.

(b) Die raad bestaan uit minstens drie en hoogstens vier lede wat aangestel word deur die Minister van Openbare Werke (in hierdie artikel die Minister genoem) uit persone wat in Kaapstad moet wees in verband met 'n sessie van die Parlement en wat hul ampte op die deur hom bepaalde bedinge en voorwaardes beklee solank dit hom behaag.

(c) Die Minister wys een van die lede van die raad as die voorsitter van die raad aan.

(d) Geen lid van die raad is geregtig op enige vergoeding ten opsigte van enige diens deur hom gelewer in verband met enige werksaamheid van die raad nie maar die Minister kan in oorleg met die Minister van Finansies enige sodanige lid vergoed vir enige onkoste werklik deur hom aangegaan of verlies werklik deur hom gely in verband met sodanige diens.

(2) Die werksaamhede van die raad is—

(a) om by enige plek van verblyf deur die Staat beskikbaar gestel, verversingsdienste te verskaf aan persone wat heeltyds in diens is van die Staat, of van enige deur die Minister in oorleg met die Minister van Finansies goedgekeurde raad, inrigting of liggaam ingestel deur of kragtens enige wet, of wat lede van die Senaat of die Volksraad is, en die gesinne van sodanige persone, wanneer sodanige persone of sodanige gesinne in Kaapstad is gedurende of in verband met 'n sessie van die Parlement;

(b) om die in paragraaf (a) bedoelde persone van vervoer te verskaf vanaf en na die plek van verblyf in daardie paragraaf beoog vir die doeleindes wat die raad bepaal;

(c) om die bedrywighede voort te sit wat nodig is om 'n in paragraaf (a) bedoelde persoon wat woonagtig is by die plek van verblyf in daardie paragraaf beoog, te voorsien van enigiets wat verkoop kan word kragtens—

(i) 'n algemene handelaarslisensie in Item 11 van Deel 1 van die Tweede Bylae by die Wet op Lisensies, 1962 (Wet 44 van 1962), vermeld;

(ii) 'n bottel-dranklisensie in artikel 8 (1) (a) van die Drankwet, 1928 (Wet 30 van 1928), vermeld; of

(iii) 'n klub-dranklisensie in artikel 8 (1) (b) van bedoelde Drankwet, 1928, vermeld; en

(d) om die ander pligte te vervul wat die Minister gelas.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

- (3) For the purposes of paragraph (c) of subsection (2)—
- (a) the provisions of the Licences Act, 1962, and the Liquor Act, 1928, relating to the application for or the holding of any licence referred to in that paragraph shall not apply with reference to the board: Provided that for the purposes of the Licences Act, 1962, and the Liquor Act, 1928, the chairman of the board shall be deemed to be the licensee of the general dealer's licence, the bottle liquor licence and the club liquor licence;
 - (b) the premises on which the said activities may be carried on shall be restricted to the building in which the catering services referred to in subsection (2) (a) are provided.

(4) The board shall observe any tariff fixed by the Minister in consultation with the Minister of Finance and the Minister of Transport in respect of any service referred to in subsection (2) (a) or (b), and shall be subject to such directions as the Minister may from time to time issue.

(5) The funds of the board shall consist of any moneys received under paragraph (c) of subsection (2) and subsection (4) and of any amount advanced by the Treasury out of the Recoverable Advances Account maintained by the Treasury.

(6) The board shall keep in the form approved by the Treasury in consultation with the Auditor-General a full and correct account of all moneys received and expended by it, which shall be audited by the Auditor-General.

(7) (a) The financial year of the board shall end on 30 June in each year.

(b) Any surplus in the funds of the board at the end of any financial year shall be utilized by the board in such manner as the Minister may determine in consultation with the Minister of Finance.

(8) No licence moneys, tax, duty or fee shall be payable by the board in terms of any law in respect of its operations under this section.

Highest of alternative pensions payable to certain persons.

29. 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 10*bis* of the South Africa Act, 1909, read with subsection (3) of section 15 of the Republic of South Africa Constitution Act, 1961 (Act 32 of 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.

Pegging of interest on certain tax redemption certificates.

30. No interest shall after 30 June 1964, accrue on tax redemption certificates issued before that date in terms of section 6 of the Finance Act, 1941 (Act 43 of 1941).

Reduction of capital and remission of interest owing by Bantu Resettlement Board.

31. (1) The Bantu Resettlement Board established by section 2 of the Bantu Resettlement Act, 1954 (Act 19 of 1954), is hereby discharged—

- (a) with effect from 1 April 1964, from all liability in respect of—
 - (i) an amount of R2 130 385,76 being portion of the amount of the loans granted to it under section 10 (1) (a) of that Act and on that date not yet repaid;
 - (ii) an amount of R850 740,14 being the interest accrued prior to that date on the amount of the said loans; and
- (b) with effect from that date or, in the case of any particular amount, such later date as the Minister of Finance may determine, from all liability in respect of such portions (if any) of the balance of the amount of the said loans as the said Board is unable to repay.

(2) The provisions of subsection (1) (b) shall not apply in respect of any portion of the said balance unless the Minister of

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

(3) Vir doeleindes van paragraaf (c) van subartikel (2)—

- (a) is die bepalings van die Wet op Lisensies, 1962, en die Drankwet, 1928, betreffende die aansoek om of hou van enige in daardie paragraaf bedoelde lisensies, nie met betrekking tot die raad van toepassing nie: Met dien verstande dat die voorsitter van die raad vir die doeleindes van die Wet op Lisensies, 1962, en die Drankwet, 1928, geag word die lisensiehouer van die algemene handelaarslisensie, die bottel-dranklisensie en die klub-dranklisensie te wees;
- (b) is die perseel waarop bedoelde bedrywighede voortgesit kan word, beperk tot die gebou waarin die in subartikel (2) (a) bedoelde verversingsdienste verskaf word.

(4) Die raad handhaaf die tarief deur die Minister in oorleg met die Minister van Finansies en die Minister van Vervoer bepaal ten opsigte van enige in subartikel (2) (a) of (b) bedoelde diens, en is onderhewig aan die opdragte wat die Minister van tyd tot tyd uitreik.

(5) Die fondse van die raad bestaan uit enige geld kragtens paragraaf (c) van subartikel (2) en subartikel (4) ontvang en uit enige bedrag deur die Tesourie voorgeskiet uit die Verhaalbare Voorskotrekening deur die Tesourie in stand gehou.

(6) Die raad hou in die vorm deur die Tesourie in oorleg met die Ouditeur-generaal goedgekeur 'n volledige en korrekte rekening van alle gelde deur hom ontvang en bestee, wat deur die Ouditeur-generaal geouditeer word.

(7) (a) Die boekjaar van die raad eindig op 30 Junie in elke jaar.

- (b) Enige surplus wat aan die einde van enige boekjaar in die fondse van die raad bestaan, word deur die raad aangewend op die wyse wat die Minister in oorleg met die Minister van Finansies bepaal.

(8) Geen lisensiegeld, belasting, reg of geld is deur die raad ingevolge enige wet ten opsigte van sy bedrywighede kragtens hierdie artikel betaalbaar nie.

29. 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 10bis van die „Zuid-Afrika Wet, 1909”, gelees met subartikel (3) van artikel 15 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet 32 van 1961), of die weduwee van so iemand, is nie geregtig op die pensioen kragtens paragraaf (a) of (b) van eersgenoemde artikel voorgeskryf nie.

Hoogste van alternatiewe pensioene aan sekere persone betaalbaar.

30. Geen rente loop na 30 Junie 1964 op op belastingdelgings-sertifikate wat voor daardie datum kragtens artikel 6 van die Finansiewet, 1941 (Wet 43 van 1941), uitgereik is nie.

Vaspen van rente op sekere belastingdelgings-sertifikate.

31. (1) Die Raad vir Hervestiging van Bantoes ingestel by artikel 2 van die Wet op Hervestiging van Bantoes, 1954 (Wet 19 van 1954), word hierby onthef—

Vermindering van kapitaal en kwytskelding van rente verskuldig deur Raad vir Hervestiging van Bantoes.

- (a) vanaf 1 April 1964, van alle aanspreeklikheid ten opsigte van—
- (i) 'n bedrag van R2 130 385,76 wat 'n gedeelte uitmaak van die bedrag van die lenings wat kragtens artikel 10 (1) (a) van daardie Wet aan hom toegestaan is en op daardie datum nog nie terugbetaal was nie;
- (ii) 'n bedrag van R850 740,14 wat die rente uitmaak wat voor daardie datum op die bedrag van gemelde lenings opgeloop het; en
- (b) vanaf daardie datum of, in die geval van enige bepaalde bedrag, die later datum wat die Minister van Finansies bepaal, van alle aanspreeklikheid ten opsigte van die gedeeltes (indien daar is) van die saldo van die bedrag van gemelde lenings wat die gemelde Raad nie in staat is om terug te betaal nie.

(2) Die bepalings van subartikel (1) (b) is nie ten opsigte van enige gedeelte van die gemelde saldo van toepassing nie tensy die

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Finance is satisfied, after the submission to him of a report by the said Board and a certificate by the Auditor-General stating the amount of such portion, that the said Board is unable to repay the amount in question.

Guarantees by Minister of Tourism in respect of loans for erection or alteration of certain hotels.

32. Where any hotel which has been or is erected or altered after 1 January 1964, complies or will after erection or alteration comply in respect of the standard of the accommodation and other services and amenities provided by it, with the requirements of the Minister of Tourism, the said Minister, acting in consultation with the Minister of Finance, may, if in any particular case he deems it expedient, and subject to such terms and conditions as he may in consultation with that Minister determine, guarantee repayment of the capital of and payment of the interest on any loan or part of any loan granted by any person to any other person for the purposes of the erection or alteration in question.

Guarantees by Minister of Economic Affairs in respect of certain losses, damage or expenses in connection with South African merchant vessels.

33. (1) Where the Minister of Economic Affairs is satisfied that the owner of a merchant vessel which is a South African ship as defined in section 2 of the Merchant Shipping Act, 1951 (Act 57 of 1951), is unable to obtain insurance cover in respect of such merchant vessel against the risk of loss, damage or expense arising from—

- (a) any hostile detonation of a weapon of war employing atomic or nuclear fission or fusion or other like reaction or radio-active force or matter; or
- (b) war (whether there is a declaration of war or not) between any two or more of the following, namely, the United Kingdom, the United States of America, France, the Union of Soviet Socialist Republics and the People's Republic of China,

he may, in consultation with the Minister of Finance and subject to such terms and conditions and for such period as he may in consultation with that Minister determine, guarantee the payment of compensation for any such loss, damage or expense suffered or incurred by the owner in connection with such merchant vessel.

(2) Where—

- (a) any insurance contract in respect of a merchant vessel referred to in subsection (1) provides for the release of the insurer, in the event of—
 - (i) any such hostile detonation or war as is referred to in subsection (1);
 - (ii) any other hostilities or war; or
 - (iii) any political seizure or detention of the vessel in question,
 from any obligation in terms of the contract in respect of loss, damage or expense arising from the eventuality in question; and
- (b) the Minister of Economic Affairs is satisfied that, if the insurer were so released, the owner would probably not be able to obtain insurance cover in respect of such vessel against the risk of such loss, damage or expense except at a higher premium rate than the normal premium rate applicable in the case of insurance against the risk of loss, damage or expense arising from other causes,

the said Minister may, in consultation with the Minister of Finance and subject to such terms and conditions and for such period as he may in consultation with that Minister determine, guarantee the payment to the owner, if the owner has in the event of any such hostile detonation, war, other hostilities, seizure or detention, been unable to obtain such insurance cover except at such a higher premium rate, of the amount or any part of the amount representing the difference between the premium paid by the owner at such higher premium rate and a premium for such insurance cover calculated at the said normal rate.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

Minister van Finansies oortuig is, nadat 'n verslag deur gemelde Raad en 'n sertifikaat deur die Ouditeur-generaal waarin die bedrag van sodanige gedeelte vermeld word, aan hom voorgelê is, dat die gemelde Raad nie in staat is om die betrokke bedrag terug te betaal nie.

32. Waar 'n hotel wat na 1 Januarie 1964 opgerig of verander is of word, ten opsigte van die standaard van die akkommodasie en ander dienste en geriewe wat dit verskaf, aan die vereistes van die Minister van Toerisme voldoen of na oprigting of verandering daaraan sal voldoen, kan gemelde Minister handelende in oorleg met die Minister van Finansies, indien hy dit in 'n bepaalde geval dienstig ag en op die bedinge en voorwaardes wat hy in oorleg met bedoelde Minister bepaal, die terugbetaling van die hoofsom van en die betaling van die rente op enige lening of deel van enige lening deur enigiemand aan enigiemand anders vir die doeleindes van die betrokke oprigting of verandering toegestaan, waarborg.

Waarborge deur Minister van Toerisme ten opsigte van lenings vir oprigting of verandering van sekere hotels.

33. (1) Waar die Minister van Ekonomiese Sake oortuig is dat die eienaar van 'n handelsvaartuig wat 'n Suid-Afrikaanse skip is soos in artikel 2 van die Handelskeepvaartwet, 1951 (Wet 57 van 1951), omskryf, nie in staat is nie om ten opsigte van bedoelde handelsvaartuig versekeringsdekking te verkry teen die risiko van verlies, skade of uitgawe wat voortspruit uit—

Waarborge deur Minister van Ekonomiese Sake ten opsigte van sekere verliese, skade of uitgawes in verband met Suid-Afrikaanse handelsvaartuie.

(a) vyandige ontploffing van 'n oorlogswaapen waarin atoom- of kernsplyting of -fusie of ander soortgelyke reaksie of radio-aktiewe vermoë of stof aangewend word; of

(b) oorlog (hetsy daar 'n oorlogsverklaring is al dan nie) tussen twee of meer van die volgende, naamlik, die Verenigde Koninkryk, die Verenigde State van Amerika, Frankryk, die Unie van Sosialistiese Sowjetrepublieke en die Volksrepubliek van Sjina,

kan hy, in oorleg met die Minister van Finansies en onderworpe aan die bedinge en voorwaardes en vir die tydperk wat hy in oorleg met bedoelde Minister bepaal, die betaling van skadevergoeding vir sodanige verlies, skade of uitgawe wat deur die eienaar in verband met bedoelde handelsvaartuig gely of aangegaan word, waarborg.

(2) Waar—

(a) 'n versekeringskontrak ten opsigte van 'n in subartikel (1) vermelde handelsvaartuig voorsiening maak vir die ontheffing van die versekeraar, in geval van—

(i) 'n in subartikel (1) vermelde vyandige ontploffing of oorlog;

(ii) enige ander vyandelikhede of oorlog; of

(iii) politieke beslaglegging op of aanhouding van bedoelde vaartuig,

van enige verpligting ingevolge die kontrak ten opsigte van verlies, skade of uitgawe wat uit die betrokke gebeurlikheid voortspruit; en

(b) die Minister van Ekonomiese Sake oortuig is dat indien die versekeraar aldus onthef sou word, die eienaar waarskynlik nie in staat sal wees om ten opsigte van bedoelde vaartuig versekeringsdekking teen die risiko van sodanige verlies, skade of uitgawe te verkry nie behalwe teen 'n hoër premieskaal as die normale premieskaal wat van toepassing is in die geval van versekering teen die risiko van verlies, skade of uitgawe wat uit ander oorsake voortspruit,

kan gemelde Minister, in oorleg met die Minister van Finansies en onderworpe aan die bedinge en voorwaardes en vir die tydperk wat hy in oorleg met bedoelde Minister bepaal, waarborg om, indien die eienaar in geval van sodanige vyandige ontploffing, oorlog, ander vyandelikhede, beslaglegging of aanhouding nie in staat was om sodanige versekeringsdekking te verkry nie behalwe teen so 'n hoër premieskaal, die bedrag of enige gedeelte van die bedrag wat die verskil uitmaak tussen die premie deur die eienaar teen bedoelde hoër premieskaal betaal en 'n premie vir sodanige assuransiedekking bereken teen die gemelde normale premieskaal, aan die eienaar te betaal.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Guarantees by certain Ministers for repayment, and for reimbursement of losses consequent upon other guarantees for repayment, of certain loans.

34. Any Minister, authorized for that purpose by the State President, may, on such terms and conditions as such Minister may, in consultation with the Minister of Finance, determine, guarantee—

(a) repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any loan granted by any person to the company registered under the Companies Act, 1973 (Act 61 of 1973), as Atlas Aircraft Corporation of South Africa Limited or the company registered under the said Act as Aero Properties (Proprietary) Limited: Provided that no guarantee shall be given in terms of this paragraph in respect of any loan to such a company if—

(i) the amount of such loan; or

(ii) the amount of such loan together with the amounts of any other loans granted to the said companies and guaranteed in terms of this paragraph, and in respect of which the reimbursement of any loss referred to in paragraph (b) has been guaranteed in terms of paragraph (b), exceeds R22 000 000;

(b) reimbursement of any loss which may be sustained by the South African Reserve Bank or the Industrial Development Corporation of South Africa, Limited, established by section 2 of the Industrial Development Act, 1940 (Act 22 of 1940), in respect of any guarantee furnished by the South African Reserve Bank or the Industrial Development Corporation of South Africa, Limited, for the repayment of capital of, payment of the interest on, and payment of any charges incurred in connection with, any loan granted by any person to any company referred to in paragraph (a): Provided that no guarantee may be given in terms of this paragraph in respect of any such reimbursement, if—

(i) the amount of such loan; or

(ii) the amount of such loan together with the amounts of any other loans granted to the said companies and guaranteed in terms of paragraph (a), and in regard to which the reimbursement of any loss referred to in this paragraph has been guaranteed in terms of this paragraph, exceeds R22 000 000;

(c) repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any loan granted by a banking institution as defined in the Banks Act, 1965 (Act 23 of 1965), to the company registered under the Companies Act, 1973, as "S.A. Sugar Export Corporation (Proprietary) Limited": Provided that the total amount of all the loans granted to the said company whereof repayment may be so guaranteed shall not exceed R16 000 000.

Loan due to State Revenue Fund by Dried Fruit Board.

35. The loan due to the former agricultural marketing fund by the Dried Fruit Board on 28 October 1966, shall, subject to the existing terms and conditions of that loan, be deemed as from the said date to be due to the State Revenue Fund.

KONSOLIDASIEWET OP FINANSIË- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

34. Enige vir dié doel deur die Staatspresident gemagtigde Minister kan op die bedinge en voorwaardes wat sodanige Minister in oorleg met die Minister van Finansies bepaal—

Waarborge deur sekere Ministers vir terugbetaling, en vergoeding van verliese as gevolg van ander waarborge vir terugbetaling, van sekere lenings.

- (a) die terugbetaling van die hoofsom van, die betaling van die rente op, en die betaling van koste aangegaan in verband met, 'n lening waarborg wat deur enigiemand aan die maatskappy wat kragtens die Maatskappywet, 1973 (Wet 61 van 1973), as die Atlas Vliegtuigkorporasie van Suid-Afrika Beperk geregistreer is of die maatskappy wat kragtens bedoelde Wet as Aero Eendomme (Eiendoms) Beperk geregistreer is, toegestaan word: Met dien verstande dat geen waarborg in-gevolge hierdie paragraaf ten opsigte van 'n lening aan so 'n maatskappy gegee word nie indien—

- (i) die bedrag van sodanige lening; of
(ii) die bedrag van sodanige lening tesame met die bedrae van enige ander lenings aan bedoelde maatskappye toegestaan en in gevolge hierdie paragraaf gewaarborg, en ten opsigte waarvan die vergoeding van 'n verlies in paragraaf (b) vermeld in gevolge paragraaf (b) gewaarborg is,
R22 000 000 oorskry;

- (b) vergoeding van enige verlies waarborg wat die Suid-Afrikaanse Reserwebank of die Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, by artikel 2 van die Nywerheid-ontwikkelingswet, 1940 (Wet 22 van 1940), ingestel, mag ly ten opsigte van enige waarborg wat die Suid-Afrikaanse Reserwebank of die Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, verstrekket vir die terugbetaling van die hoofsom van, die betaling van die rente op, en die betaling van koste aangegaan in verband met, enige lening wat deur enigiemand aan 'n in paragraaf (a) bedoelde maatskappy toegestaan is: Met dien verstande dat geen waarborg kragtens hierdie paragraaf ten opsigte van so 'n vergoeding gegee kan word nie indien—

- (i) die bedrag van sodanige lening; of
(ii) die bedrag van sodanige lening tesame met die bedrae van enige ander lenings aan bedoelde maatskappye toegestaan en kragtens paragraaf (a) gewaarborg, en in verband waarmee die vergoeding van 'n in hierdie paragraaf bedoelde verlies kragtens hierdie paragraaf gewaarborg is,
R22 000 000 oorskry;

- (c) die terugbetaling van die hoofsom van, die betaling van die rente op, en die betaling van koste aangegaan in verband met, 'n lening waarborg wat deur 'n bankinstelling soos omskryf in die Bankwet, 1965 (Wet 23 van 1965), aan die maatskappy wat kragtens die Maatskappywet, 1973, as „S. A. Sugar Export Corporation (Proprietary) Limited” geregistreer is, toegestaan word: Met dien verstande dat die totale bedrag van alle aan bedoelde maatskappy toegestane lenings waarvan terugbetaling aldus gewaarborg kan word, nie R16 000 000 oorskry nie.

35. Die lening wat op 28 Oktober 1966 deur die Droëvrugte- raad aan die voormalige landboubermerkingsfonds verskuldig was, word, behoudens die bestaande bedinge en voorwaardes van daardie lening, vanaf genoemde datum geag aan die Staatsinkomstefonds verskuldig te wees.

Lening deur Droëvrugteraad aan Staatsinkomstefonds verskuldig.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Transfer of certain moneys and property in custody or under control of Custodian of Enemy Property to State Revenue Fund, and conferring of certain powers on Treasury in relation to such moneys and property.

36. (1) All moneys and all property acquired by the Custodian of Enemy Property under the regulations published under Proclamation 201 of 1939, Proclamation 247 of 1941 (War Measure 60 of 1941) or Proclamation 197 of 1946 (War Measure 53 of 1946), and any other moneys still in his custody or under his control on 30 June 1968, shall on that date be paid over and transferred to the Treasury to the credit of the State Revenue Fund, and all books, records and documents kept by the said Custodian shall on the said date be transferred to the Treasury.

(2) As from the date mentioned in subsection (1), the said Custodian shall be relieved of all obligations imposed upon him in respect of moneys and property referred to in that subsection.

(3) As from the said date the Treasury may, if it deems it to be equitable, subject to such terms and conditions as it may determine, refund or transfer moneys or property referred to in subsection (1), to or on behalf of the person who was the owner of such property or money immediately before it was acquired by the said Custodian, or to or on behalf of the successor in title of such person.

(4) Money refunded under subsection (3) shall be paid out of moneys appropriated by Parliament.

(5) The State President may by proclamation in the *Gazette*, as from a date fixed by him in such proclamation, repeal the powers conferred upon the Treasury by this section.

Guarantee by Minister of Finance for reimbursement of losses consequent upon guarantee by South African Reserve Bank for payment of certain promissory notes issued by Railways Administration.

37. The Minister of Finance may guarantee reimbursement of any loss which may be sustained by the South African Reserve Bank in respect of any guarantee furnished by the said Reserve Bank for the repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with any promissory note issued by the Railways Administration in favour of International General Electric, Export Division, General Electric Company, New York: Provided that the total amount of all such promissory notes whereof repayment may be so guaranteed shall not exceed R12 500 000.

Exemption of certain authority or person from payment of fees of office.

38. No fees of office levied under the Patents Act, 1952 (Act 37 of 1952), the Trade Marks Act, 1963 (Act 62 of 1963), the Copyright Act, 1965 (Act 63 of 1965), the Designs Act, 1967 (Act 57 of 1967), or the Companies Act, 1973 (Act 61 of 1973), shall be payable by an authority or person referred to in section 4 of the Stamp Duties Act, 1968 (Act 77 of 1968).

Provisions applicable to allocations of special drawing rights to Republic and transactions in such drawing rights.

39. (1) Notwithstanding anything to the contrary contained in any other law, the Treasury may from time to time receive the allocations by the International Monetary Fund to the Republic of special drawing rights, as defined in section 1 of the South African Reserve Bank Act, 1944 (Act 29 of 1944).

(2) The special drawing rights referred to in subsection (1) shall be transferred to the South African Reserve Bank, in this section referred to as the bank, by the Treasury and the bank shall reimburse the Treasury with the equivalent in South African currency of the total amount of the value of such rights thus transferred by the Treasury.

(3) The amount accruing to the Treasury in terms of subsection (2), shall be credited to the State Revenue Account and transferred to the bank for the credit of an account (in this section referred to as the Special Drawing Rights Deposit Account) to be established and managed by the bank on behalf of the Treasury.

(4) Any expenditure, assessments, charges or interest payable relating to transactions of the Republic in respect of special drawing rights, shall be debited by the bank to an account (in this section referred to as the Drawing Rights Expense Account) to be established and managed by the bank on behalf of the Treasury.

(5) Any interest earned or any other revenue obtained relating to transactions of the Republic in respect of special drawing

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

36. (1) Alle geld en alle eiendom wat deur die Bewaarder van Vyandseiendom kragtens die regulasies afgekondig by Proklamasie 201 van 1939, Proklamasie 247 van 1941 (Oorlogsmaatreël 60 van 1941) of Proklamasie 197 van 1946 (Oorlogsmaatreël 53 van 1946), verkry is, en enige ander geld wat op 30 Junie 1968 nog in sy bewaring of onder sy beheer is, word op daardie datum aan die Tesourie ten bate van die Staatsinkomstefonds oorbetaal en oorgedra, en alle boeke, rekords of stukke deur bedoelde Bewaarder gehou, word op daardie datum aan die Tesourie oorgedra.

Oordrag van sekere geld en eiendom in bewaring of onder beheer van Bewaarder van Vyandseiendom aan Staatsinkomstefonds, en verlening aan Tesourie van sekere bevoegdhede ten opsigte van sodanige geld en eiendom.

(2) Vanaf die in subartikel (1) vermelde datum, word bedoelde Bewaarder onthef van alle verpligtinge wat aan hom opgelê is in verband met die in daardie subartikel bedoelde geld en eiendom.

(3) Vanaf bedoelde datum kan die Tesourie, indien hy dit billik ag, onderworpe aan die bedinge en voorwaardes wat hy bepaal, geld of eiendom in subartikel (1) vermeld, terugbetaal of oordra aan of ten behoeve van die persoon wat die eenaar daarvan was onmiddellik voordat dit deur bedoelde Bewaarder verkry is, of aan of ten behoeve van die regsopvolger van sodanige persoon.

(4) Geld wat kragtens subartikel (3) terugbetaal word, word uit geld deur die Parlement bewillig, betaal.

(5) Die Staatspresident kan by proklamasie in die *Staatskoerant*, vanaf 'n datum deur hom in sodanige proklamasie vasgestel, die bevoegdhede aan die Tesourie by hierdie artikel verleen, herroep.

37. Die Minister van Finansies kan vergoeding van enige verlies waarborg wat die Suid-Afrikaanse Reserwebank mag ly ten opsigte van enige waarborg wat gemelde Reserwebank verstrekket vir die terugbetaling van die hoofsom van, die betaling van rente op, en die betaling van koste aangegaan in verband met, enige promesse wat deur die Spoorwegadministrasie uitgereik is ten gunste van die International General Electric, Export Division, General Electric Company, New York: Met dien verstande dat die totale bedrag van alle bedoelde promesses waarvan terugbetaling aldus gewaarborg kan word, nie R12 500 000 oorskry nie.

Waarborg deur Minister van Finansies vir vergoeding van verliese as gevolg van 'n waarborg deur Suid-Afrikaanse Reserwebank vir betaling van sekere promesses uitgereik deur Spoorwegadministrasie.

38. Geen kantoorgelde gehef kragtens die Wet op Patente, 1952 (Wet 37 van 1952), die Wet op Handelsmerke, 1963 (Wet 62 van 1963), die Wet op Outeursreg, 1965 (Wet 63 van 1965), en die Wet op Modelle, 1967 (Wet 57 van 1967), of die Maatskappywet, 1973 (Wet 61 van 1973), is betaalbaar nie deur 'n gesag of persoon vermeld in artikel 4 van die Wet op Seëlregte, 1968 (Wet 77 van 1968).

Vrystelling van sekere gesag of persoon van betaling van kantoorgelde.

39. (1) Ondanks andersluidende wetsbepalings, kan die Tesourie van tyd tot tyd die toekennings deur die Internasionale Monetêre Fonds van spesiale trekkingsregte, soos omskryf in artikel 1 van die Wet op die Suid-Afrikaanse Reserwebank, 1944 (Wet 29 van 1944), aan die Republiek, ontvang.

Bepalings van toepassing op toekennings van spesiale trekkingsregte aan Republiek en transaksies in sodanige trekkingsregte.

(2) Die in subartikel (1) bedoelde spesiale trekkingsregte word deur die Tesourie aan die Suid-Afrikaanse Reserwebank, in hierdie artikel die bank genoem, oorgedra en die bank moet die Tesourie vergoed met die ekwivalent in Suid-Afrikaanse betaalmiddels van die totale bedrag van die waarde van sodanige regte wat deur die Tesourie aldus oorgedra is.

(3) Die bedrag wat ingevolge subartikel (2) aan die Tesourie toeval, word op krediet van die Staatsinkomsterekening geplaas en aan die bank oorgedra vir krediet van 'n rekening (in hierdie artikel die Depositorekening vir Spesiale Trekkingsregte genoem) wat deur die bank ten behoeve van die Tesourie ingestel en bestuur moet word.

(4) Enige uitgawe, heffings, aanslae of rente betaalbaar met betrekking tot transaksies van die Republiek ten opsigte van spesiale trekkingsregte word deur die bank gedebiteer teen 'n rekening (in hierdie artikel die Trekkingsregte-uitgawerekening genoem) wat deur die bank ten behoeve van die Tesourie ingestel en bestuur moet word.

(5) Enige rente verdien of enige ander inkomste verkry met betrekking tot transaksies van die Republiek ten opsigte van

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

rights, shall be received on behalf of the Treasury by the bank and credited to an account (in this section referred to as the Drawing Rights Revenue Account) to be established and managed by the bank on behalf of the Treasury.

(6) Any expenditure incurred, loss sustained or profit gained as contemplated by subsections (4) and (5) and relating to transactions of the Republic in respect of special drawing rights, shall be for the account of the State Revenue Account.

(7) Moneys in the Special Drawing Rights Deposit Account may at any time be utilized by the Treasury to take over special drawing rights from the bank in order to redeem allocations of special drawing rights received by the Republic from the International Monetary Fund.

(8) Notwithstanding anything to the contrary contained in the Exchequer and Audit Act, 1975 (Act 66 of 1975), the Treasury is hereby authorized to grant from time to time to the accounting officer concerned, as a charge to the State Revenue Account, credits for the amounts required for the purposes of subsections (3) and (6).

(9) Any moneys which are utilized in terms of the provisions of subsections (3) and (6), shall be deemed to have been appropriated in terms of an Appropriation Act.

(10) The Auditor-General may accept as correct a certificate by the auditors of the bank, that any statement of account to which the certificate relates is a true and complete statement of all transactions, receipts and payments by the bank in terms of the provisions of this section during the period covered by such statement.

(11) Any balances on the accounts referred to in subsections (4) and (5), may be carried forward until such times as either the Treasury or the bank deems it desirable that a settlement of the outstanding balances shall be effected.

(12) The Minister of Finance shall as soon as possible after 31 March of each year lay on the Table of the Senate and of the House of Assembly a statement in which the receipts of and expenditure from the accounts established in terms of this section, are shown in respect of the year ending on the said date.

Special drawing
rights held by
South African
Reserve Bank.

40. (1) All assets in special drawing rights acquired by the South African Reserve Bank (in this section referred to as the bank) after 30 June 1969, shall be for the profit or loss of the Government of the Republic.

(2) The bank shall render to the Treasury at such times as the Treasury may direct a statement or statements in which its transactions in respect of special drawing rights in terms of paragraph (hA) of section 8 (1) of the South African Reserve Bank Act, 1944 (Act 29 of 1944), are reflected.

(3) Any loss sustained by the bank as a result of the depreciation of special drawing rights in relation to South African currency or the appreciation of South African currency in relation to such special drawing rights, shall be a charge against the State Revenue Fund, and any profit gained by the bank as a result of the appreciation of special drawing rights in relation to South African currency or the depreciation of South African currency in relation to such special drawing rights, shall be held for the benefit of the State Revenue Fund.

(4) Any profit or loss contemplated by this section may be carried forward until such times as either the Treasury or the bank deems it desirable that a settlement of the outstanding balance shall be effected.

(5) Any loss contemplated by this section shall be defrayed from moneys appropriated by Parliament for the purpose.

(6) The Auditor-General may accept as correct a certificate by the auditors of the bank, certifying that a statement to which the certificate refers, is a true and complete statement of all the bank's transactions, receipts and payments during the period covered by the statement and referred to in this section.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

spesiale trekkingsregte word deur die bank ten behoeve van die Tesourie ontvang en gekrediteer aan 'n rekening (in hierdie artikel die Trekkingsregte-inkomsterekening genoem) wat deur die bank ten behoeve van die Tesourie ingestel en bestuur moet word.

(6) Enige uitgawe aangegaan, verlies gely of wins gemaak soos beoog deur subartikels (4) en (5) met betrekking tot transaksies van die Republiek ten opsigte van spesiale trekkingsregte, is vir die rekening van die Staatsinkomsterekening.

(7) Geld in die Depositorekening vir Spesiale Trekkingsregte kan te eniger tyd deur die Tesourie aangewend word om spesiale trekkingsregte van die bank oor te neem ten einde toekennings van spesiale trekkingsregte ontvang deur die Republiek van die Internasionale Monetêre Fonds, af te los.

(8) Ondanks andersluidende bepalings van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), word die Tesourie hierby gemagtig om van tyd tot tyd ten laste van die Staatsinkomsterekening aan die betrokke rekenpligtige beampte kredits te verleen vir die bedrae wat benodig is vir die doeleindes van subartikels (3) en (6).

(9) Geld wat ingevolge die bepalings van subartikels (3) en (6) aangewend word, word geag ingevolge 'n Begrotingswet bewillig te gewees het.

(10) Die Ouditeur-generaal kan as juis aanneem 'n sertifikaat van die ouditeurs van die bank dat 'n rekeningstaat waarop die sertifikaat betrekking het 'n ware en volledige staat is van die transaksies, ontvangste en uitbetalings deur die bank ingevolge die bepalings van hierdie artikel gedurende die tydperk waarvoor die staat gaan.

(11) Balanse op die rekenings in subartikels (4) en (5) bedoel, kan oorgedra word tot die tye wat òf die Tesourie òf die bank dit wenslik ag dat 'n vereffening van die uitstaande balanse moet geskied.

(12) Die Minister van Finansies moet so gou doenlik na 31 Maart in elke jaar 'n staat waarin die ontvangste van en uitbetalings uit die rekenings wat ingevolge hierdie artikel ingestel word vir die jaar eindigende op bedoelde datum, aangetoon word, in die Senaat en in die Volksraad ter Tafel lê.

40. (1) Alle bates in spesiale trekkingsregte wat na 30 Junie 1969 deur die Suid-Afrikaanse Reserwebank (in hierdie artikel die bank genoem) verkry word, kom ten bate of ten laste van die Regering van die Republiek. Spesiale trekkingsregte gehou deur Suid-Afrikaanse Reserwebank.

(2) Die bank stuur, op die tye wat die Tesourie gelas, 'n opgawe of opgawes aan die Tesourie waarin sy transaksies in verband met spesiale trekkingsregte ingevolge paragraaf (hA) van artikel 8 (1) van die Wet op die Suid-Afrikaanse Reserwebank, 1944 (Wet 29 van 1944), weergegee word.

(3) Enige verlies wat deur die bank as gevolg van die waardevermindering van spesiale trekkingsregte in verhouding tot Suid-Afrikaanse betaalmiddels of as gevolg van die waardevermeerdering van Suid-Afrikaanse betaalmiddels in verhouding tot die waarde van sodanige spesiale trekkingsregte gely word, kom ten laste van die Staatsinkomsterekening en 'n wins wat deur die bank as gevolg van die waardevermeerdering van spesiale trekkingsregte in verhouding tot Suid-Afrikaanse betaalmiddels of as gevolg van die waardevermindering van Suid-Afrikaanse betaalmiddels in verhouding tot die waarde van sodanige spesiale trekkingsregte gemaak word, word ten bate van die Staatsinkomsterekening gehou.

(4) Enige wins of verlies deur hierdie artikel beoog, kan oorgedra word tot die tye wat òf die Tesourie òf die bank dit wenslik ag dat 'n vereffening van die uitstaande balans moet geskied.

(5) Enige verlies deur hierdie artikel beoog, word bestry uit geld wat vir dié doel deur die Parlement bewillig word.

(6) Die Ouditeur-generaal kan as juis aanneem 'n sertifikaat van die ouditeurs van die bank, wat verklaar dat 'n staat, waarop die sertifikaat betrekking het, 'n ware en volledige opgawe is van al die bank se transaksies, ontvangste en uitgawes, gedurende die tydperk waarvoor die staat gaan en in hierdie artikel vermeld.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Remission of capital and interest owing by magistrate of Rehoboth district, and use thereof by him.

41. (1) The magistrate of the Rehoboth district is hereby exempted from liability to repay the amount of R143 352,14, being the balance owing on the loan of R200 000 granted by the Administration of South West Africa to that magistrate in his capacity referred to in section 1 of Proclamation 31 of 1924 of the Administrator of South West Africa, and to pay the outstanding interest on that loan.

(2) The said magistrate shall, subject to the directions of the Minister of Coloured, Rehoboth and Nama Relations, use the amount and interest referred to in subsection (1), and any profits made thereon, for the development of the area known as the "Rehoboth Gebiet" and for the promotion of the welfare of the inhabitants of that area.

Transfer of certain assets, rights, liabilities and obligations connected with administration of health matters for Bantu in Bantu areas.

42. (1) (a) Subject to the provisions of subsection (2), the Minister of Bantu Administration and Development may direct that assets, rights, liabilities and obligations of the Government of the Republic or a provincial administration which in his opinion are connected with the administration of health matters, including hospitalization, for Bantu in any area consisting of land referred to in section 21 (1) of the Bantu Trust and Land Act, 1936 (Act 18 of 1936), or any scheduled Bantu area as defined in that Act, shall as from a date determined by the said Minister become, or as from a date so determined not being a date earlier than 1 April 1970, be deemed to have become, the assets, rights, liabilities and obligations of the South African Bantu Trust constituted by section 4 of the said Act.

(b) The Minister of Bantu Administration and Development may exercise the powers conferred by paragraph (a) in respect of all assets, rights, liabilities or obligations referred to in that paragraph or exercise those powers from time to time in respect of such assets, rights, liabilities or obligations as he may indicate or in respect of assets, rights, liabilities or obligations other than those indicated by him, and may determine different dates under that paragraph in respect of different assets, rights, liabilities or obligations.

(2) A direction in terms of subsection (1) shall not be issued except with the concurrence of the Minister of Finance, and, in the case of assets, rights, liabilities or obligations of a provincial administration, also of the Administrator concerned, and shall be subject to such conditions as the Minister of Bantu Administration and Development may with such concurrence determine.

(3) The Minister of Finance may reduce the total loan indebtedness of any provincial administration to the Treasury by an amount which he, after consultation with the Administrator of the province concerned, is satisfied represents the outstanding loan indebtedness (including interest) as at 1 April 1970, and interest since that date, in respect of any asset transferred in terms of subsection (1).

(4) The officer in charge of any deeds registry in which immovable property transferred under subsection (1) is registered shall, on production to him of the title deeds of such property and a declaration signed by the Secretary for Bantu Administration and Development that such property has been so transferred, endorse the transfer on such deeds and make suitable entries of the transfer in the records in his office.

Guarantees by Minister of Finance in respect of loans granted in foreign countries to the Rand Water Board and local authorities.

43. The Minister of Finance may guarantee, subject to such conditions as he may determine, repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any loan granted by any person in a foreign country to the Rand Water Board or a local authority.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

41. (1) Die landdros van die distrik Rehoboth word hierby onthef van aanspreeklikheid om die bedrag van R143 352,14 terug te betaal wat die saldo is wat verskuldig is op die lening van R200 000 wat die Administrasie van Suidwes-Afrika toegestaan het aan dié landdros in sy hoedanigheid bedoel in artikel 1 van Proklamasie 31 van 1924 van die Administrateur van Suidwes-Afrika, en om die uitstaande rente op daardie lening te betaal.

Kwytstelling van kapitaal en rente verskuldig deur landdros van distrik Rehoboth, en aanwending daarvan deur hom.

(2) Bedoelde landdros moet, onderworpe aan die opdragte van die Minister van Kleurling-, Rehoboth- en Namabetrekkings, die bedrag en rente bedoel in subartikel (1), en wins wat daarop gemaak is, aanwend vir die ontwikkeling van die gebied wat die „Rehoboth Gebiet” heet en ter bevordering van die welsyn van die inwoners van daardie gebied.

42. (1) (a) Behoudens die bepalings van subartikel (2), kan die Minister van Bantoe-administrasie en -ontwikkeling gelas dat bates, regte, laste en verpligtinge van die Regering van die Republiek of 'n provinsiale administrasie wat na sy oordeel in verband staan met die administrasie van gesondheidsaangeleenthede, met inbegrip van hospitalisasie, vir Bantoes in 'n gebied bestaande uit grond bedoel in artikel 21 (1) van die Bantoe-trust en -grond Wet, 1936 (Wet 18 van 1936), of 'n afgesonderde Bantoegebied soos in daardie Wet omskryf, vanaf 'n datum deur gemelde Minister bepaal, die bates, regte, laste en verpligtinge van die by artikel 4 van daardie Wet ingestelde Suid-Afrikaanse Bantoe-trust word of vanaf 'n aldus bepaalde datum wat nie 'n datum vroeër as 1 April 1970 is nie, geag word dit te geword het.

Oordrag van sekere bates, regte, laste en verpligtinge wat in verband staan met administrasie van gesondheidsaangeleenthede vir Bantoes in Bantoegebiede.

(b) Die Minister van Bantoe-administrasie en -ontwikkeling kan die by paragraaf (a) verleende bevoegdheid uitoefen ten opsigte van alle bates, regte, laste of verpligtinge in daardie paragraaf bedoel of daardie bevoegdheid van tyd tot tyd uitoefen ten opsigte van die bates, regte, laste of verpligtinge wat hy aandui of ten opsigte van ander bates, regte, laste of verpligtinge as wat hy aandui, en kan verskillende datums kragtens daardie paragraaf bepaal ten opsigte van verskillende bates, regte, laste of verpligtinge.

(2) 'n Lasgewing ingevolge subartikel (1) word nie uitgereik nie behalwe met die instemming van die Minister van Finansies en, in die geval van bates, regte, laste of verpligtinge van 'n provinsiale administrasie, ook van die betrokke Administrateur, en is onderworpe aan die voorwaardes wat die Minister van Bantoe-administrasie en -ontwikkeling met sodanige instemming bepaal.

(3) Die Minister van Finansies kan die totale leningskulde verskuldig deur 'n provinsiale administrasie aan die Tesourie verminder met 'n bedrag wat hy, na oorlegpleging met die Administrateur van die betrokke provinsie, oortuig is die uitstaande leningskulde (met inbegrip van rente) op 1 April 1970, en rente sedert daardie datum, ten opsigte van 'n bate ingevolge subartikel (1) oorgedra, verteenwoordig.

(4) Die beambte aan die hoof van 'n registrasiekantoor van aktes waarin onroerende goed geregistreer is wat kragtens subartikel (1) oorgedra is, moet by voorlegging aan hom van die titelbewyse van bedoelde goed en 'n deur die Sekretaris van Bantoe-administrasie en -ontwikkeling ondertekende verklaring dat bedoelde goed aldus oorgedra is, die oordrag op bedoelde titelbewyse endosseer en gepaste inskrywings van die oordrag in die rekords in sy kantoor doen.

43. Die Minister van Finansies kan, op die voorwaardes wat hy bepaal, die terugbetaling van die hoofsom van, die betaling van die rente op, en die betaling van koste aangegaan in verband met, 'n lening deur iemand in die buiteland aan die Randwaterraad of 'n plaaslike owerheid toegestaan, waarborg.

Waarborg deur Minister van Finansies ten opsigte van lenings in buiteland aan Randwaterraad en plaaslike owerhede toegestaan.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Guarantee by Minister of Finance for reimbursement of losses consequent upon guarantee by South African Reserve Bank for payment of certain promissory notes issued by Railways Administration.

44. The Minister of Finance may guarantee reimbursement of any loss which may be sustained by the South African Reserve Bank in respect of any guarantee furnished by the said Reserve Bank for the repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any promissory note issued by the Railways Administration in favour of a foreign bank: Provided that the total amount of all such promissory notes whereof repayment may be so guaranteed shall not exceed an amount equivalent to twenty-five million United States dollars.

Guarantee by Minister of Finance for reimbursement of losses consequent upon guarantee by South African Reserve Bank for payment of certain promissory notes issued by Armaments Board.

45. The Minister of Finance may guarantee reimbursement of any loss which may be sustained by the South African Reserve Bank in respect of any guarantee furnished by the said Reserve Bank for the repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any promissory note issued by the Armaments Board in favour of any contractor for the supply of armaments: Provided that the total amount of all such promissory notes whereof repayment may be so guaranteed shall not exceed R20 000 000.

Guarantee by Minister of Finance for reimbursement of losses consequent upon guarantee by South African Reserve Bank for payment of certain promissory notes issued by Railways Administration.

46. The Minister of Finance may guarantee reimbursement of any loss which may be sustained by the South African Reserve Bank in respect of any guarantee furnished by the said Reserve Bank for the repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any promissory note issued by the Railways Administration in favour of the General Electric Company, International Sales Division, New York: Provided that the total amount of all such promissory notes whereof repayment may be so guaranteed shall not exceed R20 000 000.

Repayment of amounts in inactive Post Office Savings Bank accounts from Revenue Fund of territory of South West Africa.

47. Notwithstanding anything to the contrary in any law contained, the Revenue Fund of the territory of South West Africa shall be charged with the repayment of an amount which was paid into that Revenue Fund in terms of section 62 of the Post Office Ordinance, 1963 (Ordinance 30 of 1963 of the said territory): Provided that if application for repayment of such an amount is made by the depositor or any person legally authorized to claim on his behalf, the Postmaster-General shall pay that amount out of the accruing revenue of the Department of Posts and Telecommunications, and an equivalent amount shall be paid into the revenue of that Department from the Revenue Fund of the territory of South West Africa.

Transfer of certain State property to College established by Proclamation 40 of 1972.

48. (1) The land held by the State under deed of transfer No. 38437/1970, together with the improvements thereon, and all movable State property that was immediately before 1 April 1972 used exclusively in connection with the school that was known as the Vaal Triangle College for Advanced Technical Education shall, without any liability to pay compensation, vest in the College established by Proclamation R.40 of 1972.

(2) No transfer duty, stamp duty or fees of office shall be payable in respect of the registration of the immovable property mentioned in subsection (1) in the name of the College established by the said proclamation.

Conversion of loan liability of Armaments Development and Production Corporation of South Africa, Limited, into share capital.

49. The amount of R14 000 000 loaned during the period from 29 October 1969 to 31 March 1970 by the State to the Armaments Development and Production Corporation of South Africa, Limited, established by section 2 of the Armaments Development and Production Act, 1968 (Act 57 of 1968), shall be deemed to be moneys paid by the State to the said Corporation in respect of shares in the said Corporation taken up by the State in terms of section 6 of the said Act, and no interest shall be payable by the said Corporation to the State in respect of the said amount with effect from 1 April 1973.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

44. Die Minister van Finansies kan vergoeding van 'n verlies waarborg wat die Suid-Afrikaanse Reserwebank mag ly ten opsigte van 'n waarborg wat gemelde Reserwebank verstrekket vir die terugbetaling van die hoofsom van, die betaling van rente op, en die betaling van koste aangegaan in verband met, 'n promesse wat deur die Spoorwegadministrasie uitgereik is ten gunste van 'n buitelandse bank: Met dien verstande dat die totaalbedrag van alle sodanige promesses waarvan terugbetaling aldus gewaarborg kan word, nie 'n bedrag gelykstaande met vyf-en-twintig miljoen Verenigde State-dollars mag oorskry nie.

Waarborg deur Minister van Finansies vir vergoeding van verliese as gevolg van waarborg deur Suid-Afrikaanse Reserwebank vir betaling van sekere promesses uitgereik deur Spoorwegadministrasie.

45. Die Minister van Finansies kan vergoeding van 'n verlies waarborg wat die Suid-Afrikaanse Reserwebank mag ly ten opsigte van 'n waarborg wat gemelde Reserwebank verstrekket vir die terugbetaling van die hoofsom van, die betaling van rente op, en die betaling van koste aangegaan in verband met, 'n promesse wat deur die Krygstuigraad uitgereik is ten gunste van 'n kontrakteur vir die verskaffing van krygstuig: Met dien verstande dat die totale bedrag van alle sodanige promesses waarvan terugbetaling aldus gewaarborg kan word, nie R20 000 000 oorskry nie.

Waarborg deur Minister van Finansies vir vergoeding van verliese as gevolg van 'n waarborg deur Suid-Afrikaanse Reserwebank vir betaling van sekere promesses uitgereik deur Krygstuigraad.

46. Die Minister van Finansies kan vergoeding van 'n verlies waarborg wat die Suid-Afrikaanse Reserwebank mag ly ten opsigte van 'n waarborg wat gemelde Reserwebank verstrekket vir die terugbetaling van die hoofsom van, die betaling van rente op, en die betaling van koste aangegaan in verband met, 'n promesse wat deur die Spoorwegadministrasie uitgereik is ten gunste van die General Electric Company, International Sales Division, New York: Met dien verstande dat die totale bedrag van alle sodanige promesses waarvan terugbetaling aldus gewaarborg kan word, nie R20 000 000 oorskry nie.

Waarborg deur Minister van Finansies vir vergoeding van verliese as gevolg van waarborg deur Suid-Afrikaanse Reserwebank vir betaling van sekere promesses uitgereik deur Spoorwegadministrasie.

47. Ondanks andersluidende wetsbepalings word die Inkomstefonds van die gebied Suidwes-Afrika belas met die terugbetaling van 'n bedrag wat ingevolge artikel 62 van die Posordonnansie, 1963 (Ordonnansie 30 van 1963 van genoemde gebied) in daardie Inkomstefonds inbetaal is: Met dien verstande dat indien aansoek om terugbetaling van so 'n bedrag gedoen word deur die deponeerder of iemand wat regtens gemagtig is om dit namens hom te vorder, die Posmeester-generaal daardie bedrag uit die ooplopende inkomste van die Departement van Pos- en Telekommunikasiewese betaal, en 'n gelykstaande bedrag uit die Inkomstefonds van die gebied Suidwes-Afrika in die inkomste van daardie Departement gestort word.

Terugbetaling van bedrae in onaktiewe Posspaarbankrekenings uit Inkomstefonds van gebied Suidwes-Afrika.

48. (1) Die grond wat die Staat kragtens transportakte No. 38437/1970 besit, tesame met die verbeterings daarop, en al die roerende Staatsgoed wat onmiddellik voor 1 April 1972 uitsluitend gebruik is in verband met die skool wat die Vaaldriehoekse Kollege vir Gevorderde Tegniese Onderwys geheet het, gaan, sonder 'n verpligting om vergoeding te betaal, oor op die Kollege wat by Proklamasie R.40 van 1972 ingestel is.

Oordrag van sekere Staatsgoed aan Kollege ingestel by Proklamasie 40 van 1972.

(2) Geen hereregte, seëlregte of kantoorgelde is betaalbaar nie ten opsigte van die registrasie van die onroerende goed bedoel in subartikel (1) op naam van die Kollege wat by genoemde proklamasie ingestel is.

49. Die bedrag van R14 000 000 wat gedurende die tydperk van 29 Oktober 1969 tot 31 Maart 1970 deur die Staat geleen is aan die Krygstuigontwikkelings- en vervaardigingskorporasie van Suid-Afrika, Beperk, ingestel by artikel 2 van die Wet op Krygstuigontwikkeling en -vervaardiging, 1968 (Wet 57 van 1968), word geag geld te wees wat deur die Staat aan bedoelde Korporasie betaal is ten opsigte van aandele in bedoelde Korporasie ingevolge artikel 6 van bedoelde Wet deur die Staat opgeneem, en geen rente is met ingang van 1 April 1973 ten opsigte van bedoelde bedrag deur bedoelde Korporasie aan die Staat betaalbaar nie.

Omskepping van leningskuld van Krygstuigontwikkelings- en vervaardigingskorporasie van Suid-Afrika, Beperk, in aandeelkapitaal.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Establishment of
Deposit Fund for
Housing.

50. (1) There is hereby established a fund to be known as the Deposit Fund for Housing (in this section referred to as the Deposit Fund), which shall be credited with—

- (a) moneys appropriated by Parliament;
- (b) interest received in terms of subsection (3);
- (c) moneys repaid to the Deposit Fund in terms of subsection (5);
- (d) losses compensated in terms of subsection (6);
- (e) interest derived from any investment in terms of subsection (8); and
- (f) moneys accruing to the Deposit Fund from any other source.

(2) The moneys in the Deposit Fund shall be utilized for—

- (a) the furnishing of additional security in terms of section 46 (2) (a) of the Building Societies Act, 1965 (Act 24 of 1965), in respect of—
 - (i) any person referred to in section 25 of this Act; and
 - (ii) an employee of a province in respect of whom the administrator of the province in question may issue a guarantee in terms of an ordinance of that province in respect of any loan required by such employee for the purpose of obtaining a dwelling;
- (b) the payment of interest in terms of subsection (4).

(3) An amount paid in terms of subsection (2) (a) shall bear interest at a rate to be agreed upon between the building society in question and the Secretary for Community Development in consultation with the Secretary to the Treasury, and such interest shall be payable by such building society to the Deposit Fund.

(4) Interest, at the rate determined by the Treasury, shall be paid to the Treasury out of the Deposit Fund on its capital.

(5) Subject to the provisions of subsection (6) an amount paid to a building society in terms of subsection (2) (a), shall be repaid by the building society to the Deposit Fund at the times and on the terms and conditions determined by the Secretary for Community Development in consultation with the Secretary to the Treasury.

(6) The amount of any loss suffered by the Deposit Fund in respect of any additional security furnished in terms of subsection (2) (a) on behalf of any person shall be compensated to the Deposit Fund from the fund from which or by the employer by whom the salary of such a person was paid at the time of the furnishing of the additional security.

(7) The Deposit Fund shall be under the control of the Secretary for Community Development, who shall cause proper records and accounts to be kept of all payments into and out of the Deposit Fund and shall prepare annually a statement of income and expenditure and a balance sheet, both as at 31 March, for examination and auditing by the Auditor-General.

(8) Any moneys in the Deposit Fund which are not required for immediate use shall be invested with the Public Debt Commissioners and may be withdrawn when required.

(9) Any unexpended balance in the Deposit Fund at the end of any financial year shall be carried forward as a credit in the Deposit Fund to the next succeeding financial year.

Guarantee by
Minister of
Finance for
drawings against
letters of credit
issued by South Afri-
can Reserve
Bank on behalf
of Armaments
Board.

51. The Minister of Finance may guarantee the equivalent in rand value of all drawings against letters of credit issued by the South African Reserve Bank on behalf of the Armaments Board for the purchase of armaments, to the said Bank: Provided that the total amount of drawings against letters of credit so guaranteed, shall not at any time exceed R50 000 000.

Application of
Act 40 of 1974,
and certain
determination
thereunder, to
certain office-
bearers and
members of
Parliament.

52. The provisions of the Payment of Members of Parliament Act, 1974, and any determination of salaries and allowances by the State President thereunder before 20 November 1974, shall apply also to persons who were office-bearers or members of Parliament on 1 July 1974, but ceased to be such office-bearers or members before 24 September 1974.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

50. (1) Hierby word 'n fonds met die naam die Depositofonds vir Behuising (in hierdie artikel die Depositofonds genoem) ingestel, wat gekrediteer word met—

Instelling van
Depositofonds
vir Behuising.

- (a) geld deur die Parlement bewillig;
 - (b) rente ingevolge subartikel (3) ontvang;
 - (c) geld wat ingevolge subartikel (5) aan die Depositofonds terugbetaal word;
 - (d) verliese ingevolge subartikel (6) vergoed;
 - (e) rente uit 'n belegging ingevolge subartikel (8) verkry; en
 - (f) geld wat die Depositofonds uit enige ander bron toeval.
- (2) Die geld in die Depositofonds word aangewend vir—
- (a) die verskaffing van bykomende sekuriteit ingevolge artikel 46 (2) (a) van die Bouverenigingswet, 1965 (Wet 24 van 1965), ten opsigte van—
 - (i) iemand bedoel in artikel 25 van hierdie Wet; en
 - (ii) 'n werknemer van 'n provinsie ten opsigte van wie die administrateur van die betrokke provinsie ingevolge 'n ordonnansie van daardie provinsie 'n waarborg verstrek ten opsigte van 'n lening wat deur so 'n werknemer benodig is om 'n woning te verkry;
 - (b) die betaling van rente ingevolge subartikel (4).

(3) 'n Bedrag wat ingevolge subartikel (2) (a) oorbetaal word, dra rente teen 'n koers soos ooreengekom tussen die betrokke bouvereniging en die Sekretaris van Gemeenskapsbou in oorleg met die sekretaris van die Tesourie, en sodanige rente is deur so 'n bouvereniging aan die Depositofonds betaalbaar.

(4) Rente teen die koers wat die Tesourie bepaal, word uit die Depositofonds op sy kapitaal aan die Tesourie betaal.

(5) Behoudens die bepalings van subartikel (6) word 'n bedrag wat ingevolge subartikel (2) (a) aan 'n bouvereniging oorbetaal is, op die tye, bedinge en voorwaardes wat die Sekretaris van Gemeenskapsbou in oorleg met die Sekretaris van die Tesourie bepaal, deur die bouvereniging aan die Depositofonds terugbetaal.

(6) Die bedrag van 'n verlies deur die Depositofonds gely ten opsigte van 'n bykomende sekuriteit wat ingevolge subartikel (2) (a) ten behoeve van iemand verskaf is, moet aan die Depositofonds vergoed word uit die fonds waaruit of deur die werkgewer deur wie so iemand se salaris ten tye van die verskaffing van die bykomende sekuriteit betaal is.

(7) Die Depositofonds staan onder die beheer van die Sekretaris van Gemeenskapsbou wat behoorlike rekords en rekeninge moet laat hou van alle stortings in en uitbetalings uit die Depositofonds, en jaarliks 'n staat van inkomste en uitgawe en 'n balansstaat, in beide gevalle soos op 31 Maart, moet opstel vir ondersoek en ouditering deur die Ouditeur-generaal.

(8) Geld in die Depositofonds wat nie vir onmiddellike gebruik benodig is nie, word by die Staatskuldkommissarisse belê en kan getrek word wanneer dit benodig is.

(9) 'n Onbestede saldo in die Depositofonds aan die einde van die boekjaar word as 'n krediet in die Depositofonds na die daaropvolgende boekjaar oorgedra.

51. Die Minister van Finansies kan die rand-teenwaarde van alle trekkings teen kredietbriewe wat deur die Suid-Afrikaanse Reserwebank ten behoeve van die Krygstuigraad vir die aankoop van krygstuig uitgereik is, aan gemelde bank waarborg: Met dien verstande dat die totale bedrag van trekkings teen kredietbriewe wat aldus gewaarborg is, nie op enige tydstip R50 000 000 oorskry nie.

Waarborg deur
Minister van
Finansies vir
trekkings teen
kredietbriewe deur
Suid-Afrikaanse
Reserwebank ten
behoewe van
Krygstuigraad
uitgereik.

52. Die bepalings van die Wet op die Betaling van Parlementslede, 1974, en enige bepaling van salarisse en toelaes deur die Staatspresident daarkragtens voor 20 November 1974, is ook van toepassing op persone wat op 1 Julie 1974 ampsdraers of lede van die Parlement was, maar voor 24 September 1974 opgehou het om sodanige ampsdraers of lede te wees.

Toepassing van
Wet 40 van 1974,
en sekere bepaling
daarkragtens, op
sekere ampsdraers
en lede van
Parlement.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Payment of certain moneys as charge to State Revenue Fund into the Strategic Oil Fund, and utilization and investment thereof.

53. (1) There shall be paid, as a charge to the State Revenue Fund, into the Strategic Oil Fund, established by the company incorporated under section 21 of the Companies Act, 1973 (Act 61 of 1973), under the name SFF Association and which shall be transferred to a company formed under the name SOF (Proprietary) Limited and incorporated under the said Act—

- (a) an amount of 3,7 cents of the customs or excise duty on a kilogram of liquefied petroleum gas paid into the State Revenue Fund;
- (b) an amount of 2 cents of the customs or excise duty on a litre of petrol, aviation spirit, kerosene, distillate fuel or residual fuel oil paid into the State Revenue Fund, in respect of which no rebate is applicable; and
- (c) an amount of 1 cent of the customs or excise duty on a litre of kerosene, distillate fuel or residual fuel oil paid into the State Revenue Fund, in respect of which a partial rebate is applicable, and which after application of the rebate is not less than 1 cent.

(2) (a) Moneys paid in terms of subsection (1) into the said Strategic Oil Fund, shall be utilized in accordance with directions of the Minister of Economic Affairs for the financing or promotion of—

- (i) the acquisition of coal, the exploitation of coal deposits, the manufacture of liquid fuel, oil and other products from coal, the marketing of the said products, and any matter connected with the said acquisition, exploitation, manufacture and marketing; and
 - (ii) any other object for which that Fund may be applied, and which has been designated or approved by the said Minister in consultation with the Minister of Finance.
- (b) Any such moneys not immediately required for a purpose mentioned in paragraph (a), shall be invested with the Public Debt Commissioners or in such other manner as the said Minister may determine in consultation with the Minister of Finance.

Guarantees by Minister of Finance for reimbursement of losses consequent upon guarantee by the South African Reserve Bank for the repayment of loans raised by subsidiary company of the Armaments Development and Production Corporation of South Africa, Limited.

54. (1) The Minister of Finance may guarantee reimbursement of any loss which may be sustained by the South African Reserve Bank in respect of any guarantee furnished by the said bank for the repayment of the capital of, the payment of interest on and the payment of any charges incurred in connection with a loan raised by a subsidiary company of the Armaments Development and Production Corporation of South Africa, Limited, in the Republic or elsewhere: Provided that no such guarantee may be so furnished, if—

- (a) the amount of such loan; or
- (b) the amount of such loan together with the amounts of any other loans granted to any one or more of such subsidiary companies and guaranteed by the said Minister,

at any time exceeds R100 000 000.

(2) Subsection (1) shall be deemed to have come into operation on 30 November 1975.

Guarantees by Minister of Economic Affairs in respect of loans and export credit granted abroad to the South African Coal, Oil and Gas Corporation Limited, Sasol (Transvaal) Limited or SOF (Proprietary) Limited.

55. The Minister of Economic Affairs may, on the conditions determined by him, and with the concurrence of the Minister of Finance, guarantee the repayment of the capital of, the payment of interest on and the payment of any costs incurred in connection with any loan, including export credit, granted by any person outside the Republic to the South African Coal, Oil and Gas Corporation Limited, Sasol (Transvaal) Limited or SOF (Proprietary) Limited.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

53. (1) Daar word ten laste van die Staatsinkomstefonds in die Strategiese Oliefonds, ingestel deur die maatskappy wat kragtens artikel 21 van die Maatskappywet, 1973 (Wet 61 van 1973), onder die naam „SFF Association” ingelyf is en wat oorgedra sal word aan ’n maatskappy wat onder die naam SOF (Eiendoms) Beperk opgerig en kragtens bedoelde Wet ingelyf is, gestort—

Storting van sekere geld ten laste van die Staatsinkomstefonds in Strategiese Oliefonds, en aanwending en belegging daarvan.

- (a) ’n bedrag van 3,7 sent van die doeane- of aksynsreg op ’n kilogram vervloeiende petroleumgas in die Staatsinkomstefonds gestort;
 - (b) ’n bedrag van 2 sent van die doeane- of aksynsreg op ’n liter petrol, vliegtuigspiritus, keroseen, distillaatbrandstof of residu-brandolie in die Staatsinkomstefonds gestort, ten opsigte waarvan geen korting van toepassing is nie; en
 - (c) ’n bedrag van 1 sent van die doeane- of aksynsreg op ’n liter keroseen, distillaatbrandstof of residu-brandolie in die Staatsinkomstefonds gestort, ten opsigte waarvan ’n gedeeltelike korting van toepassing is en wat na toepassing van die korting, nie minder as 1 sent is nie.
- (2) (a) Geld wat ingevolge subartikel (1) in genoemde Strategiese Oliefonds gestort word, moet ooreenkomstig voorskrifte van die Minister van Ekonomiese Sake aangewend word ter finansiering of bevordering van—
- (i) die verkryging van steenkool, die ontginning van steenkoolafsettings, die vervaardiging van vloeibare brandstof, olie en ander produkte uit steenkool, die bemarking van bedoelde produkte, en enige aangeleentheid wat met bedoelde verkryging, ontginning, vervaardiging of bemarking in verband staan; en
 - (ii) enige ander doelstelling waarvoor daardie Fonds aangewend kan word, en wat genoemde Minister in oorleg met die Minister van Finansies aangewys of goedgekeur het.
- (b) Sodanige geld wat nie vir ’n doel in paragraaf (a) genoem onmiddellik nodig is nie, word belê by die Staatskuldkommissaris of op die ander wyse wat daardie Minister in oorleg met die Minister van Finansies bepaal.

54. (1) Die Minister van Finansies kan vergoeding van ’n verlies waarborg wat die Suid-Afrikaanse Reserwebank mag ly ten opsigte van ’n waarborg wat gemelde bank verstrek het vir die terugbetaling van die hoofsom van, die betaling van rente op en die betaling van koste aangegaan in verband met ’n lening deur ’n filiaalmaatskappy van die Krygstuigontwikkelings- en vervaardigingskorporasie van Suid-Afrika, Beperk, in die Republiek of elders aangegaan: Met dien verstande dat geen sodanige waarborg aldus verstrek mag word nie, indien—

Waarborge deur Minister van Finansies vir vergoeding van verliese as gevolg van waarborg deur die Suid-Afrikaanse Reserwebank vir die terugbetaling van lenings aangegaan deur filiaalmaatskappy van die Krygstuigontwikkelings- en vervaardigingskorporasie van Suid-Afrika, Beperk.

- (a) die bedrag van daardie lening; of
- (b) die bedrag van daardie lening tesame met die bedrae van enige ander lenings aan een of meer sodanige filiaalmaatskappye toegestaan en deur bedoelde Minister gewaarborg,

op enige tydstop die som van R100 000 000 oorskry.

(2) Subartikel (1) word geag op 30 November 1975 in werking te getree het.

55. Die Minister van Ekonomiese Sake kan, op die voorwaardes wat hy bepaal en met die instemming van die Minister van Finansies, die terugbetaling van die hoofsom van, die betaling van rente op en die betaling van die koste aangegaan in verband met ’n lening, met inbegrip van uitvoerkrediet, wat deur iemand buite die Republiek toegestaan is aan die Suid-Afrikaanse Steenkool-, Olie- en Gaskorporasie Beperk, Sasol (Transvaal) Beperk of SOF (Eiendoms) Beperk, waarborg.

Waarborge deur Minister van Ekonomiese Sake ten opsigte van lenings en uitvoerkrediet in die buiteland aan die Suid-Afrikaanse Steenkool-, Olie- en Gaskorporasie Beperk, Sasol (Transvaal) Beperk of SOF (Eiendoms) Beperk, toegestaan.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Conversion of
loan liability of
Industrial
Development
Corporation of
South Africa,
Limited, into
share capital.

56. (1) The amount of R40 000 000 loaned by the State to the Industrial Development Corporation of South Africa, Limited, referred to in section 2 of the Industrial Development Act, 1940 (Act 22 of 1940), for the development of export industries, shall be deemed to be moneys paid by the State to that Corporation in respect of the taking up by the State of shares in that Corporation, at par, created and issued in terms of section 12 (9) of the said Act.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1976.

Transfer of
certain assets
and rights of
administration
of province of
Cape of Good
Hope to South
African Bantu
Trust.

57. (1) The Minister of Bantu Administration and Development may with the concurrence of the Minister of Finance and the Administrator of the province of the Cape of Good Hope and on such conditions as he may determine with their concurrence, direct that assets of the administration of that province which are in any district mentioned in section 2 of the Transkei Constitution Act, 1963 (Act 48 of 1963), or rights of that administration relating to any property which is in any such district, shall, as from a date determined by him, become or, as from a date determined by him but not earlier than 1 April 1976, be deemed to have become the assets and rights of the South African Bantu Trust constituted by section 4 of the Bantu Trust and Land Act, 1936 (Act 18 of 1936).

(2) The Minister of Bantu Administration and Development may exercise a power referred to in subsection (1) in respect of all assets and rights referred to in that subsection, or exercise such power from time to time in respect of such assets or rights as he may indicate, or in respect of assets or rights other than those indicated by him, and may fix different dates in terms of that subsection in respect of different assets or rights.

(3) The Minister of Finance may reduce the total loan indebtedness of the said administration to the Treasury by an amount which he, after consultation with the said Administrator, is satisfied represents the outstanding loan indebtedness (including interest) as at 1 April 1976, and interest since that date, in respect of any asset transferred in terms of subsection (1).

(4) The officer in charge of any deeds registry in which immovable property transferred in terms of subsection (1) is registered, shall, on production to him of the title deeds of such immovable property and a declaration signed by the Secretary for Bantu Administration and Development that such immovable property has been so transferred, endorse the transfer on such title deeds and make suitable entries of the transfer in the registers in his office.

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

58. (1) The Treasury is hereby authorized—

- (a) to secure payment of any moneys due by the Republic to the International Monetary Fund and the International Bank for Reconstruction and Development (other than amounts due in respect of minimum gold subscriptions), by the issue to the South African Reserve Bank, as depository, of special Treasury promissory notes which shall be non-negotiable, non-interest bearing and payable at their face value on demand;
- (b) to issue from time to time from the State Revenue Account to the Accountant-General credits which do not exceed the total face value of the promissory notes referred to in paragraph (a) which have been presented for payment; and
- (c) to accept for the credit of the State Revenue Account any refund of subscriptions or other moneys made available by the said Fund or International Bank.

(2) Notwithstanding anything to the contrary contained in the Exchequer and Audit Act, 1975 (Act 66 of 1975), the Minister of Finance may raise in the manner, and subject to the conditions, determined by him in terms of section 19 of the said Act, the sums of money which may be required for the purpose of meeting in full or in part the liability in respect of the promissory notes issued

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

56. (1) Die bedrag van R40 000 000 wat deur die Staat aan die Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, vermeld in artikel 2 van die Nywerheid-Ontwikkelingswet, 1940 (Wet 22 van 1940), geleen is vir die ontwikkeling van uitvoer nywerhede, word geag geld te wees wat deur die Staat aan daardie Korporasie betaal is ten opsigte van die opneem deur die Staat van aandele in daardie Korporasie, teen pari, ingevolge artikel 12 (9) van voormelde Wet geskep en uitgegee.

Omskepping van leningskuld van Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, in aandeelkapitaal.

(2) Subartikel (1) word geag op 1 April 1976 in werking te getree het.

57. (1) Die Minister van Bantoe-administrasie en -ontwikkeling kan met die instemming van die Minister van Finansies en die Administrateur van die provinsie die Kaap die Goeie Hoop en op die voorwaardes wat hy met hul instemming bepaal, gelas dat bates van die administrasie van daardie provinsie wat in 'n distrik vermeld in artikel 2 van die Transkeise Grondwet, 1963 (Wet 48 van 1963), is, of regte van daardie administrasie wat betrekking het op goed wat in enige sodanige distrik is, vanaf 'n datum wat hy bepaal die bates en regte word van die Suid-Afrikaanse Bantoe-trust wat ingestel is by artikel 4 van die Bantoe-trust en -grond Wet, 1936 (Wet 18 van 1936), of vanaf 'n datum wat hy bepaal maar wat nie vroeër is as 1 April 1976 nie, geag word die bates en regte van bedoelde Bantoe-trust te geword het.

Oordrag van sekere bates en regte van administrasie van provinsie Kaap die Goeie Hoop aan Suid-Afrikaanse Bantoe-trust.

(2) Die Minister van Bantoe-administrasie en -ontwikkeling kan 'n bevoegdheid bedoel in subartikel (1) uitoefen ten opsigte van alle bates en regte in daardie subartikel bedoel, of daardie bevoegdheid van tyd tot tyd uitoefen ten opsigte van die bates of regte wat hy aandui, of ten opsigte van ander bates of regte as dié wat hy aandui, en kan verskillende datums ingevolge daardie subartikel ten opsigte van verskillende bates of regte bepaal.

(3) Die Minister van Finansies kan die totale leningskuld van voormelde administrasie aan die Tesourie verminder met die bedrag wat hy, na oorleg met voormelde Administrateur, oortuig is die uitstaande leningskuld (met inbegrip van rente) op 1 April 1976, en rente sedert daardie datum, ten opsigte van 'n bate ingevolge subartikel (1) oorgedra, verteenwoordig.

(4) Die beampte aan die hoof van 'n aktekantoor waarin onroerende goed geregistreer is wat ingevolge subartikel (1) oorgedra is, moet by voorlegging aan hom van die titelbewyse van daardie onroerende goed en 'n verklaring onderteken deur die Sekretaris van Bantoe-administrasie en -ontwikkeling dat daardie onroerende goed aldus oorgedra is, die oordrag op daardie titelbewyse endosseer en gepaste inskrywings van die oordrag in die registers in sy kantoor maak.

58. (1) Die Tesourie word hierby gemagtig—

- (a) om betaling van enige geld deur die Republiek aan die Internasionale Monetêre Fonds en die Internasionale Bank vir Rekonstruksie en Ontwikkeling verskuldig (uitgesonderd bedrae ten opsigte van minimum goudbydraes verskuldig), te verseker deur die uitreiking aan die Suid-Afrikaanse Reserwebank, as bewaarder, van spesiale Tesourie-promesses wat nie verhandelbaar en nie rentedraend is nie en teen hul nominale waarde op aanvraag betaalbaar is;
- (b) om van tyd tot tyd ten laste van die Staatsinkomsterekening aan die Rekenmeester-generaal kredits toe te staan wat die totale nominale waarde van die in paragraaf (a) bedoelde promesses wat vir aflossing aangebied is, nie te bowe gaan nie; en
- (c) om enige terugbetaling van bydraes of ander geld deur genoemde Fonds of Internasionale Bank beskikbaar gestel, ten bate van die Staatsinkomsterekening aan te neem.

Betaling van gelde aan die Internasionale Monetêre Fonds en die Internasionale Bank vir Rekonstruksie en Ontwikkeling.

(2) Ondanks andersluidende bepalings van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), kan die Minister van Finansies op die wyse, en onderworpe aan die voorwaardes, wat hy ingevolge artikel 19 van bedoelde Wet bepaal, die bedrae geld leen wat nodig is om die verpligting ten aansien van die promesses wat ingevolge subartikel (1) uitgereik is, geheel of

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

in terms of subsection (1), and all moneys utilized for this purpose shall be deemed to have been appropriated by law.

Transferability and redemption of 4 per cent Inscribed Stock (Pensions Stock).

59. Notwithstanding anything to the contrary contained in the Exchequer and Audit Act, 1975 (Act 66 of 1975), stock known as the 4 per cent Inscribed Stock (Pensions Stock) issued up to and including 31 March 1961, shall be deemed to have been issued subject to the following conditions:

- (a) They shall bear interest at the rate of 4 per cent per annum, payable half-yearly, on 31 March and 30 September in every year;
- (b) they shall not be transferable except at par to a pension fund or provident fund approved by the Minister of Finance;
- (c) stock to the value of not less than R20 000 000 shall, until the whole of the stock shall have been redeemed, be redeemed annually commencing with the year 1977: Provided that the Minister of Finance may redeem the stock at any other time and to the value of such amounts as he may deem fit; and
- (d) the Government Service Pension Fund established by section 3 of the Government Service Pension Act, 1973 (Act 57 of 1973), and the Associated Institutions Provident Fund established by section 3 of the Associated Institutions Provident Fund Act, 1971 (Act 11 of 1971), shall share in every redemption in proportion to their total holding of the stock as at the close of business on the day immediately preceding the date of redemption.

Special power of Minister of Finance for taking up "B" shares in the South African Iron and Steel Industrial Corporation, Limited.

60. (1) Notwithstanding anything to the contrary contained in the Exchequer and Audit Act, 1975 (Act 66 of 1975), the Minister of Finance may authorize that moneys in the State Revenue Account be utilized as may be required from time to time, and the Treasury shall for the purposes of section 9 of the said Act grant credits to the accounting officer concerned, for—

- (a) taking up any ordinary "B" shares which may be issued in terms of the provisions of the Iron and Steel Industry Act, 1928 (Act 11 of 1928), by the Board of Directors of the South African Iron and Steel Industrial Corporation, Limited (in this section referred to as the Board);
- (b) making an advance to the Board on such conditions as the Minister of Finance may determine: Provided that—
 - (i) no advance shall be made to the Board unless—
 - (aa) ordinary "B" shares not fully paid up on the date of such advance, have been allotted to the State President; or
 - (bb) the Board undertakes to allot ordinary "B" shares to the State President within 12 months of the date of such advance; and
 - (ii) any advance shall be subject to the condition that the Board shall within 12 months of the initial payment in respect thereof, apply the amount of such advance towards the payment of an amount payable in respect of the shares taken up by the State President.

(2) An amount of money applied in terms of subsection (1) shall not exceed the total amount of money required for taking up the balance of the authorized number of ordinary "B" shares which may be created and issued by the Board.

(3) Steps for the appropriation of funds in respect of which authorization has been given in terms of subsection (1), shall be taken not later than during the first session of Parliament following on such authorization.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

gedeeltelik na te kom, en alle geld wat vir die doel aangewend word, word geag by wet bewillig te wees.

59. Ondanks andersluidende bepalings van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), word die effekte bekend as die 4 persent Ingeskrewe Effekte (Pensioeneffekte) wat tot en met 31 Maart 1961 uitgegee is, geag uitgegee te gewees het onderworpe aan die volgende voorwaardes:

Oordraagbaarheid en aflossing van 4 persent Ingeskrewe Effekte (Pensioeneffekte).

- (a) Hulle dra rente teen 'n koers van 4 persent per jaar, halfjaarlik op 31 Maart en 30 September in elke jaar betaalbaar;
- (b) hulle is nie oordraagbaar nie, behalwe teen pari aan 'n pensioen- of voorsorgfonds deur die Minister van Finansies goedgekeur;
- (c) effekte ter waarde van minstens R20 000 000 word jaarliks met ingang van die jaar 1977 afgelos totdat die effekte in die geheel afgelos is: Met dien verstande dat die Minister van Finansies die effekte op enige ander tyd en ter waarde van die bedrae wat hy wenslik ag, kan aflos; en
- (d) die Regeringsdienspensioenfonds ingestel by artikel 3 van die Regeringsdienspensioenwet, 1973 (Wet 57 van 1973), en die Voorsorgfonds vir Geassosieerde Inrigtings ingestel by artikel 3 van die Wet op die Voorsorgfonds vir Geassosieerde Inrigtings, 1971 (Wet 11 van 1971), deel in elke aflossing in verhouding tot hulle totale besit aan die effekte by afsluiting van sake op die dag wat die aflosdatum onmiddellik voorafgaan.

60. (1) Ondanks andersluidende bepalings van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), kan die Minister van Finansies magtiging verleen dat gelde in die Staatsinkomsterekening aangewend word soos wat van tyd tot tyd nodig mag wees, en moet die Tesourie vir die doeleindes van artikel 9 van daardie Wet kredits aan die betrokke rekenpligtige beampte verleen, vir—

Besondere volmag van Minister van Finansies vir die opneem van „B”-aandeel in die Suid-Afrikaanse Yster en Staal Industriële Korporasie, Beperk.

- (a) die opneem van enige gewone „B”-aandeel wat kragtens die bepalings van die Yster en Staalnywerheid Wet, 1928 (Wet 11 van 1928), deur die Raad van Direkteure van die Suid-Afrikaanse Yster en Staal Industriële Korporasie, Beperk (in hierdie artikel die Raad genoem), uitgereik word;
- (b) die verstrekking van 'n voorskot aan die Raad op die voorwaardes wat die Minister van Finansies bepaal: Met dien verstande dat—
 - (i) 'n voorskot nie aan die Raad verstrek word nie tensy—
 - (aa) gewone „B”-aandeel wat op die datum van daardie voorskot nie ten volle opbetaal is nie, aan die Staatspresident toegeken word; of
 - (bb) die Raad onderneem om binne 12 maande vanaf die datum van daardie voorskot, gewone „B”-aandeel aan die Staatspresident toe te ken; en
 - (ii) elke voorskot onderworpe is aan die voorwaarde dat die Raad binne 12 maande vanaf die eerste betaling ten opsigte daarvan, die bedrag van daardie voorskot sal aanwend vir die betaling van 'n bedrag wat betaalbaar is ten opsigte van die aandeel wat deur die Staatspresident opgeneem is.

(2) 'n Bedrag geld wat ingevolge subartikel (1) aangewend word, oorskry nie die totale bedrag geld wat nodig is om die balans van die gemagtigde aantal gewone „B”-aandeel op te neem wat deur die Raad tot stand gebring en uitgegee mag word nie.

(3) Stappe vir die bewilliging van fondse ten opsigte waarvan magtiging ingevolge subartikel (1) verleen is, word gedoen nie later nie as gedurende die eerste sessie van die Parlement wat op daardie magtiging volg.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

Tax exemption
in respect of
certain housing
benefits.

61. (1) Notwithstanding anything to the contrary contained in any law, there shall be exempt from any tax on income, profit or gain, any housing benefit received by or accrued to any person by virtue of his employment—

- (a) in the public service under the Public Service Act, 1957 (Act 54 of 1957), or in the Department of Posts and Telecommunications or in the Railway and Harbours Administration of the Republic;
- (b) by any institution, council or body referred to in section 84 (1) (f) of the Republic of South Africa Constitution Act, 1961 (Act 32 of 1961);
- (c) by any Bantu Affairs Administration Board established by section 2 of the Bantu Affairs Administration Act, 1971 (Act 45 of 1971); or
- (d) by any institution, board, body or company—
 - (i) the receipts and accruals of which are in terms of any Act of Parliament exempt from the normal tax imposed by the Income Tax Act, 1962 (Act 58 of 1962); and
 - (ii) the operations or activities of which are proved to the satisfaction of the Secretary to the Treasury to be ordinarily financed wholly or mainly out of funds derived from subsidies, grants-in-aid or other moneys paid out of the State Revenue Fund.

(2) For the purposes of this section "housing benefit" means—

- (a) any cash payment made or subsidy granted by an employer to or for the benefit of any person in his employ in respect of the repayment of, or any interest due on, the amount of any loan obtained and used by such person for the purchase of a dwelling occupied by him; or
- (b) any benefit accruing to any person by virtue of—
 - (i) a low rental charged by his employer for the lease of a dwelling occupied by such person; or
 - (ii) a low rate of interest charged by his employer on any loan granted by such employer out of his own funds to such person and obtained and used by such person for the purchase of a dwelling occupied by him.

(3) The provisions of this section shall apply in respect of every year or period of assessment during which any housing benefit is or has been received by or accrues or has accrued to any person as contemplated in this section, other than a year or period of assessment in respect of which such housing benefit has been assessed for tax prior to 9 July 1976.

Repeal of laws
and saving.

62. (1) Subject to the provisions of subsections (2) and (3), the laws mentioned in the Schedule are hereby repealed to the extent set out in the third column of the Schedule.

(2) Anything done in terms of a provision of a law repealed by subsection (1), shall be deemed to have been done under the corresponding provision of this Act.

(3) If in terms of a provision of a law repealed by subsection (1) a pension or part of a pension was payable out of the Consolidated Revenue Fund, that provision shall remain applicable in respect of the payment of such a pension or part of a pension.

Short title.

63. This Act shall be called the Finance and Financial Adjustments Acts Consolidation Act, 1977.

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

61. (1) Ondanks andersluidende wetsbepalings word van 'n belasting op inkomste, profyt of wins vrygestel enige behuisingsvoordeel wat ontvang is deur of toegeval het aan iemand uit hoofde van sy diens—

Belastingvrystelling ten opsigte van sekere behuisingsvoordele.

- (a) in die staatsdiens ingevolge die Staatsdienswet, 1957 (Wet 54 van 1957), of in die Departement van Pos- en Telekommunikasiewese of in die Spoorweg- en Hawe-administrasie van die Republiek;
- (b) by 'n instelling, raad of liggaam bedoel in artikel 84 (1) (f) van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet 32 van 1961);
- (c) by 'n Bantoesake-administrasieraad ingestel by artikel 2 van die Wet op die Administrasie van Bantoesake, 1971 (Wet 45 van 1971); of
- (d) by 'n instelling, raad, liggaam of maatskappy waarvan—
 - (i) die ontvangste en toevallings ingevolge 'n Parlements-wet vrygestel is van die normale belasting gehef deur die Inkomstebelastingwet, 1962 (Wet 58 van 1962); en
 - (ii) die werksaamhede of bedrywighede tot bevrediging van die Sekretaris van die Tesourie bewys word gewoonlik geheel en al of hoofsaaklik gefinansier te word uit fondse verkry uit subsidies, hulptoelae of ander gelde wat uit die Staatsinkomstefonds betaal word.

(2) By die toepassing van hierdie artikel beteken „behuisingsvoordeel”—

- (a) 'n kontantbetaling gemaak of 'n subsidie verleen deur 'n werkgewer aan of ten bate van iemand in sy diens ten opsigte van die terugbetaling van, of rente verskuldig op, die bedrag van 'n lening wat deur so iemand verkry en aangewend is vir die aankoop van 'n woning wat deur hom bewoon word; of
- (b) 'n voordeel wat aan iemand toeval uit hoofde van—
 - (i) 'n lae huurgeld wat deur sy werkgewer gevra word vir die huur van 'n woning wat deur so iemand bewoon word; of
 - (ii) 'n lae rentekoers wat deur sy werkgewer gevra word op 'n lening wat deur daardie werkgewer uit sy eie fondse aan so iemand toegestaan is en deur so iemand verkry en aangewend is vir die aankoop van 'n woning wat deur hom bewoon word.

(3) Die bepaling van hierdie artikel is van toepassing ten opsigte van elke jaar of tydperk van aanslag waarin 'n behuisingsvoordeel deur iemand ontvang word of is of aan hom toeval of toegeval het soos beoog in hierdie artikel, behalwe 'n jaar of tydperk van aanslag ten opsigte waarvan sodanige behuisingsvoordeel voor 9 Julie 1976 vir belasting aangeslaan is.

62. (1) Behoudens die bepaling van subartikels (2) en (3) word die wette in die Bylae vermeld, hierby herroep vir sover in die derde kolom van dié Bylae aangedui word.

Herroeping van wette en voorbehoud.

(2) Enigiets wat ingevolge 'n bepaling van 'n wet wat by subartikel (1) herroep word, gedoen is, word geag kragtens die ooreenstemmende bepaling van hierdie Wet gedoen te gewees het.

(3) Indien 'n pensioen of 'n gedeelte van 'n pensioen kragtens 'n bepaling van 'n wet wat by subartikel (1) herroep is uit die Gekonsolideerde Inkomstefonds betaalbaar was, bly daardie bepaling ten opsigte van die betaling van so 'n pensioen of 'n gedeelte van 'n pensioen van toepassing.

63. Hierdie Wet heet die Konsolidasiewet op Finansie- en Kort titel. Finansiële Reëlinswette, 1977.

Act No. 11, 1977

FINANCE AND FINANCIAL ADJUSTMENTS ACTS
CONSOLIDATION ACT, 1977.

No. and year	Short title	Extent of repeal
Act 67 of 1955	Finance Act, 1955	The whole
Act 59 of 1956	Finance Act, 1956	The whole
Act 81 of 1957	Finance Act, 1957	The whole
Act 37 of 1958	Finance Act, 1958	The whole
Act 80 of 1959	Finance Act, 1959	The whole
Act 64 of 1960	Finance Act, 1960	The whole
Act 76 of 1961	Finance Act, 1961	The whole
Act 77 of 1962	Finance Act, 1962	The whole
Act 83 of 1963	Finance Act, 1963	The whole
Act 76 of 1964	Finance Act, 1964	The whole
Act 82 of 1965	Finance Act, 1965	The whole
Act 23 of 1966	Finance Act, 1966	The whole
Act 58 of 1966	Second Finance Act, 1966	The whole
Act 103 of 1967	Finance Act, 1967	The whole
Act 78 of 1968	Finance Act, 1968	The whole
Act 102 of 1969	Finance Act, 1969	The whole
Act 25 of 1970	Finance Act, 1970	The whole
Act 97 of 1970	Second Finance Act, 1970	The whole
Act 91 of 1971	Finance Act, 1971	The whole
Act 88 of 1972	Finance Act, 1972	The whole
Act 63 of 1973	Finance Act, 1973	The whole
Act 84 of 1974	Finance Act, 1974	The whole
Act 72 of 1975	Finance Act, 1975	The whole
Act 102 of 1976	Finance Act, 1976	The whole

KONSOLIDASIEWET OP FINANSIE- EN FINANSIËLE
REËLINGSWETTE, 1977.

Wet No. 11, 1977

No. en jaar	Kort titel	Omvang van herroeping
Wet 67 van 1955	Finansiewet, 1955	Die geheel
Wet 59 van 1956	Finansiewet, 1956	Die geheel
Wet 81 van 1957	Finansiewet, 1957	Die geheel
Wet 37 van 1958	Finansiewet, 1958	Die geheel
Wet 80 van 1959	Finansiewet, 1959	Die geheel
Wet 64 van 1960	Finansiewet, 1960	Die geheel
Wet 76 van 1961	Finansiewet, 1961	Die geheel
Wet 77 van 1962	Finansiewet, 1962	Die geheel
Wet 83 van 1963	Finansiewet, 1963	Die geheel
Wet 76 van 1964	Finansiewet, 1964	Die geheel
Wet 82 van 1965	Finansiewet, 1965	Die geheel
Wet 23 van 1966	Finansiewet, 1966	Die geheel
Wet 58 van 1966	Tweede Finansiewet, 1966	Die geheel
Wet 103 van 1967	Finansiewet, 1967	Die geheel
Wet 78 van 1968	Finansiewet, 1968	Die geheel
Wet 102 van 1969	Finansiewet, 1969	Die geheel
Wet 25 van 1970	Finansiewet, 1970	Die geheel
Wet 97 van 1970	Tweede Finansiewet, 1970	Die geheel
Wet 91 van 1971	Finansiewet, 1971	Die geheel
Wet 88 van 1972	Finansiewet, 1972	Die geheel
Wet 63 van 1973	Finansiewet, 1973	Die geheel
Wet 84 van 1974	Finansiewet, 1974	Die geheel
Wet 72 van 1975	Finansiewet, 1975	Die geheel
Wet 102 van 1976	Finansiewet, 1976	Die geheel

