



# STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 435.

1 Maart 1984

No. 435.

1 March 1984

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. 30 van 1984: Wysigingswet op Inkomstebelasting, 1984.

No. 30 of 1984: Income Tax Amendment Act, 1984.

**GENERAL EXPLANATORY NOTE:**

Words underlined with solid line indicate insertions in existing enactments.

**ACT**

To amend the Income Tax Act, 1962, so as to provide for the harmonization of income tax payable by members of all population groups in the Republic; and to authorize the Commissioner for Inland Revenue to furnish certain information; to repeal the Black Taxation Act, 1969; to amend the National States Constitution Act, 1971, so as to provide for the payment of certain amounts into the revenue fund of an area for which a legislative assembly has been established; and to provide for incidental matters.

*(Afrikaans text signed by the State President.)*

*(Assented to 29 February 1984.)*

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

1. Section 1 of the Income Tax Act, 1962 (hereinafter referred to as the principal Act), is hereby amended by the substitution of paragraph (a) of the definition of "married person" of the following paragraph:

10 "(a) any person (other than a married woman) who during any portion of the period in respect of which any assessment is made, was married and not living apart from his spouse in circumstances which, in the opinion of the Commissioner, indicate that the separation is likely to be permanent, or was a widower or widow; or".

Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965, section 5 of Act 55 of 1966, section 5 of Act 95 of 1967, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104 of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982 and section 2 of Act 94 of 1983.

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2. Section 7 of the principal Act is hereby amended by the addition to subsection (2) of the following proviso:

5 "Provided that, where any husband is at any time married to two or more wives, the provisions of this subsection shall apply only to income received by or accrued to or in favour of the wife of his longest subsisting marriage."

Amendment of section 7 of Act 58 of 1962, as amended by section 5 of Act 90 of 1962, section 8 of Act 88 of 1965, section 9 of Act 55 of 1966 and section 7 of Act 94 of 1983.

3. The following section is hereby inserted in the principal Act after section 37B:

10 **37C.** Where any rule provided in this Act as to the inclusion of any amount in the income of a taxpayer for any year of assessment ending on or after 1 March 1984, or as to the deduction or set-off of any amount from or against his income for such year, in effect requires that regard shall be had to anything that has been done or has occurred in or in relation to a previous year of assessment, anything that has in fact been done or has in fact occurred in or in relation to a year of assessment in respect of which the taxpayer was assessable for taxation purposes under the Black Taxation Act, 1969 (Act No. 92 of 1969), or any law of a legislative assembly established under the provisions of section 1 of the National States Constitution Act, 1971 (Act No. 21 of 1971), imposing a tax on income, shall for the purposes of applying such rule but subject to such adjustments as the Commissioner may make, be taken into account."

Insertion of section 37C in Act 58 of 1962.

4. (1) Section 56 of the principal Act is hereby amended by the deletion of paragraph (o) of subsection (1).

(2) Subsection (1) shall apply in respect of donations made on or after 1 March 1984.

Amendment of section 56 of Act 58 of 1962, as amended by section 18 of Act 90 of 1964, section 25 of Act 55 of 1966, section 33 of Act 89 of 1969, section 38 of Act 85 of 1974, section 21 of Act 113 of 1977, section 13 of Act 101 of 1978, section 23 of Act 96 of 1981 and section 31 of Act 94 of 1983.

30 5. Paragraph 6 of the Second Schedule to the principal Act is hereby amended by the substitution in subparagraph (d) for the words "six hundred rand" of the expression "R1 800".

Amendment of paragraph 6 of 2nd Schedule to Act 58 of 1962, as substituted by section 26 of Act 90 of 1964 and amended by section 18 of Act 104 of 1979.

6. Paragraph 1 of the Fourth Schedule to the principal Act is hereby amended—

35 (a) by the deletion of the definition of "Black person";

Amendment of paragraph 1 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963

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- (b) by the substitution in paragraph (i) of the definition of "remuneration" for the words "four hundred and eighty rand" of the expression "R2 400"; and
  - (c) by the deletion of paragraph (v) of the definition of "remuneration".
- and amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971 and section 47 of Act 85 of 1974.

7. Paragraph 15 of the Fourth Schedule to the principal Act is hereby amended by the insertion after subparagraph (1) of the following subparagraph:

“(1A) Any employer who carries on business through a permanent establishment in an area for which a legislative assembly has been established under the provisions of section 1 of the National States Constitution Act, 1971 (Act No. 21 of 1971), in the course of which he employs employees who are citizens of that area, shall, unless the Commissioner otherwise directs, apply to the Commissioner for separate registration as an employer in respect of such employees, and in such case the employer’s duties under this Schedule shall, as respects such employees, be performed separately from his duties under this Schedule as respects any other of his employees.”

Amendment of paragraph 15 of 4th Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963.

8. Notwithstanding the provisions of section 4 of the principal Act, the Commissioner for Inland Revenue may furnish any assessing officer contemplated in the Black Taxation Act, 1969 (Act No. 92 of 1969), with any information which the said Commissioner considers will enable such assessing officer to recover any unpaid amount of tax referred to in section 10 (2) of this Act.

Commissioner may furnish certain information.

9. (1) Section 6 of the National States Constitution Act, 1971, is hereby amended—

- (a) by the substitution for subparagraph (i) of paragraph (a) of subsection (2) of the following subparagraph:
    - (i) by any citizen in respect of taxes, levies and rates imposed in terms of the Black Taxation Act, 1969 (Act No. 92 of 1969), to the extent determined by the Minister in consultation with the Minister of Finance of the Republic, or the Development Trust and Land Act, 1936 (Act No 18 of 1936), and in respect of taxes, levies and rates (other than any tax, interest or penalty contemplated in subparagraph (iA)) imposed by or under any law of the legislative assembly, except in so far as the legislative assembly may otherwise determine;”
  - (b) by the insertion after the said subparagraph (i) of the following subparagraph:
    - “(iA) under any agreement concluded between the Government of the Republic and the Government of the area concerned in respect of any tax, interest or penalty payable by any citizen under the Income Tax Act, 1962 (Act No. 58 of 1962), or, as the case may be, that Act as applied in terms of any law of the legislative assembly;”;
  - (c) by the substitution for paragraph (b) of subsection (2) of the following paragraph:
    - “(b) all revenue and income, including licence fees, taxes, fees of office, fines, forfeitures, rents and other moneys (other than any tax, interest or penalty contemplated in paragraph (a) (iA)) deriving from or in the course of the administration of
- Amendment of section 6 of Act 21 of 1971, as amended by section 7 of Act 9 of 1975 and section 11 of Act 98 of 1979.

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5 those matters in respect of which the legislative assembly may make laws in terms of this Act, or any other additional sources of revenue which may specifically be determined by the State President by proclamation in the *Gazette*, except such income accruing to a tribal or regional authority, and  
 10 except in so far as the legislative assembly may otherwise determine in respect of any institution, authority or body referred to in item 30 of Schedule 1;”

(2) Subsection (1) shall take effect on 1 April 1984.

10. (1) Subject to the provisions of subsection (2), the laws specified in the Schedule to this Act are hereby repealed with effect from 1 March 1984 to the extent set out in the third column  
 15 of that Schedule. Repeal of laws.

(2) Where, but for the repeal of the Black Taxation Act, 1969 (Act No. 92 of 1969), any general tax or provisional tax would have been payable or recoverable in respect of taxable income received by or accrued to any person before 1 March 1984, or  
 20 any employees tax would have been payable or recoverable in respect of remuneration which any employer paid or became liable to pay to any employee before that date, or any return, information, document or certificate would have been required to be rendered or furnished in connection with any such tax, such  
 25 tax shall be payable or recoverable and such return, information, document or certificate shall be rendered or furnished as if that Act had not been repealed: Provided that, notwithstanding the provisions of section 26 of the Finance and Financial Adjustments Acts Consolidation Act, 1977 (Act No. 11 of 1977), no  
 30 person or employer shall be liable for the payment of any unpaid amount of any such tax unless an assessing officer has within three years after the aforesaid date advised such person or employer by notice in writing of the amount of such tax payable.

11. Save in so far as is otherwise provided therein or the con-  
 35 text otherwise indicates, the amendments effected to the principal Act by this Act shall take effect as from the commencement of years of assessment ending on or after 1 March 1984. Commencement of certain amendments.

12. This Act shall be called the Income Tax Amendment Act, 1984. Short title.

**Schedule**

**LAWS REPEALED**

Number and year	Short title	Extent of repeal
Act No. 92 of 1969 .....	Black Taxation Act, 1969 .....	The whole
Act No. 12 of 1978 .....	Black Laws Amendment Act, 1978 .....	Section 13
Act No. 94 of 1978 .....	Finance Act, 1978 .....	Section 9
Act No. 21 of 1979 .....	Black Taxation Amendment Act, 1979 .....	The whole
Act No. 98 of 1979 .....	Laws on Plural Relations and Development Second Amendment Act, 1979 .....	Section 10
Act No. 79 of 1980 .....	Taxation of Blacks Amendment Act, 1980 .....	The whole