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No. 22, 1943.]

## ACT

**To provide for the imposition of a tax upon persons in respect of fares paid by them for the conveyance of passengers by the Railways and Harbours Administration, and for matters incidental thereto.**

(Signed by the Officer Administering the Government in Afrikaans.)  
(Assented to 20th April, 1943.)

**BE IT ENACTED** by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Interpretation.

1. Any expression to which a meaning has been assigned in the Railways and Harbours Regulation, Control and Management Act, 1916 (Act No. 22 of 1916) bears, when used in this Act, unless the context otherwise indicates, the same meaning.

Levy of tax.

2. There shall be paid for the benefit of the Consolidated Revenue Fund, a tax, to be known as the railway passengers tax, by every person, in respect of every fare in terms of sub-section (2) of section *three*, paid by him on or after the nineteenth day of April, 1943, for first or second class conveyance of any passenger by the administration.

Rate of tax.

3. (1) The rate of the tax shall be fifteen per cent. of each completed shilling of the amount of the fare, and the tax shall be computed to the nearest completed penny.

(2) The fare paid for conveyance of any passenger shall be the amount paid in order to entitle any person to travel as a passenger on any railway described in sub-section (3), or the fare calculated in accordance with any regulation under section *nine*, as the case may be, and shall include—

(a) any excess charge paid in terms of section *ten* of the Railways and Harbours Regulation, Control and Management Act, 1916 (Act No. 22 of 1916); and

(b) any supplementary fare paid for—

- (i) travel by a particular train;
- (ii) any special or reserved accommodation;
- (iii) extension of any journey;
- (iv) extension of the availability of any ticket;
- (v) travel by a higher class than that for which the ticket was originally taken out; or
- (vi) any other reason.

(3) The railway referred to in sub-section (2) shall be any railway in the Union, controlled or worked by the administration (except the railway between Upington and the boundary of the mandated territory of South-West Africa and between Mafeking and the boundary of Bechuanaland) and shall include the railway between the Caledon River and Maseru, and between the Limpopo River and Beitbridge.

Payment of the tax.

4. (1) The tax in respect of any fare shall be paid to the person by whom the ticket for the journey in respect of which that fare is paid is issued, and no person authorized to issue tickets shall issue a ticket in any case in which the tax is payable, until the tax has been paid.

(2) The amount of tax paid in respect of any fare shall be recorded on the ticket issued for that fare and the person liable to pay the tax shall not be entitled to any other receipt for the payment thereof: Provided that the foregoing provisions of this sub-section shall not affect the right of the administration to require any passenger to deliver up his ticket on demand on the train or after he has alighted.

(3) If a ticket is issued without the tax or any part thereof having been paid, the tax or the amount thereof which has not been paid, may be recovered by the administration on behalf of the Government of the Union, in any court of competent jurisdiction, from the person liable for the tax.

Exemptions.

5. There shall be exempt from the tax any person in respect of any fare—

- (a) the cost of which is less than ten shillings; or

- (b) the cost of which is borne by the Government of the Union (including the administration) or any provincial administration in the Union, or the Government of any other State; or
- (c) for conveyance of any passenger by air, ship or road motor service; or
- (d) for conveyance of any passenger on any railway on which only first and third class accommodation is regularly provided, if such fare does not form part of an amount paid for conveyance on any such railway and any other railway; or
- (e) in respect of a season ticket the cost of which amounts to less than thirty pounds; or
- (f) chargeable, at the commencement of this Act, at concession or reduced rates, for the conveyance of—
  - (i) any person specified in clause 93 of the official railway tariff book, as defined in regulation 1 of the regulations published under Government Notice No. 801, dated the twenty-eighth day of May, 1937;
  - (ii) any scholar or student;
  - (iii) any blind person or his attendant;
  - (iv) any minister of religion;
  - (v) any child under the age of sixteen years; or
  - (vi) any member of the defence forces of the Union or of the forces of any ally of the Union; or
- (g) chargeable at concession or reduced rates for the conveyance of any class of persons to which such rates may, after the commencement of this Act, be made applicable by the administration, and which has been approved by the Minister of Finance for the purposes of this section.

## Refunds.

6. (1) If any fare in respect of which the tax has been paid is refunded to any person, there shall also be refunded by the administration to that person the amount by which the tax paid in respect of that fare exceeds the amount of the tax due in respect of the portion of the fare which is not refunded.

(2) The Commissioner for Inland Revenue may, if he is satisfied that any fare has been paid in respect of a journey which was undertaken solely for the purpose of obtaining medical treatment in a hospital or of returning home after such treatment, refund the whole or any portion of the tax paid in respect of such fare: Provided that written application for such refund shall be made within thirty days after such journey was completed, on the form prescribed by the said Commissioner.

## Collection of tax and forms or declarations.

7. The administration shall be responsible for the collection of the tax and may prescribe any forms or declarations required for the purpose.

## Accounting by administration.

8. (1) All amounts of the tax collected by the administration shall be credited in the books of the administration to a passenger tax account, from which there shall be transferred to the credit of the Railway and Harbour Fund one per cent., of the amounts so collected.

(2) The monthly balance in the said account, after charging thereto the amount of any refunds of the tax during the month in question and the amount transferred to the credit of the Railway and Harbour Fund in respect of that month shall from time to time be paid to the Commissioner for Inland Revenue.

## Regulations.

9. (1) The Governor-General may make regulations—
- (a) prescribing the manner in which the fare in respect of which the tax is payable shall, for the purposes of this Act, be calculated—
    - (i) in any case in which a single amount is paid for the conveyance of any person as a passenger on any railway described in sub-section (3) of section *three* and on any other railway connecting with any railway so described; or
    - (ii) in any case in which the fare includes any excess charge referred to in paragraph (a) of sub-section (2) of the said section, or any supplementary fare referred to in paragraph (b) of the said sub-section; and

(b) as to any other matter which he considers it necessary or expedient to prescribe in order that the purposes of this Act may be achieved.

(2) The Governor-General may, in any regulations under paragraph (a) of sub-section (1)—

(a) prescribe different manners of calculation in respect of amounts paid for conveyance between different places; and

(b) prescribe that, in any case referred to in sub-paragraph (i) of the said paragraph, the fare in respect of which the tax is payable shall be the fare which would, according to the tariff of fares prescribed by the administration under section *three* of the Railways and Harbours Regulation, Control and Management Act, 1916 (Act No. 22 of 1916), have been payable as a separate fare for that part of the conveyance which took place on any railway described in sub-section (3) of section *three*, or prescribe any other manner of calculation which he may deem expedient.

(3) Any regulations made under sub-section (1) may prescribe penalties for any contravention thereof or failure to comply therewith, not exceeding a fine of twenty-five pounds.

Short title.

10. This Act shall be called the Railway Passengers Tax Act, 1943.