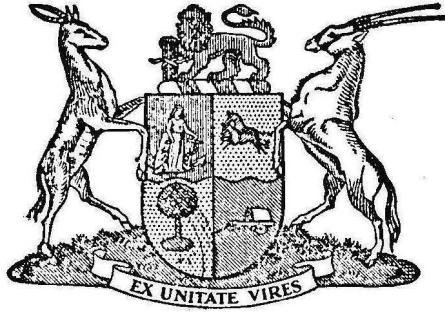


Please note that most Acts are published in English and another South African official language. Currently we only have capacity to publish the English versions. This means that this document will only contain even numbered pages as the other language is printed on uneven numbered pages.

BUITENGEWONE



EXTRAORDINARY

Staatskoerant

VAN DIE REPUBLIEK VAN SUID AFRIKA

THE REPUBLIC OF SOUTH AFRICA

Government Gazette

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**KAAPSTAD, 3 JULIE 1963.
CAPE TOWN, 3RD JULY, 1963.**

PRICE 5c

[No. 543.]

DEPARTMENT OF THE PRIME MINISTER.

No. 986.]

[3rd July, 1963.]

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

PAGE

No. 70 of 1963: Revenue Laws Amendment Act, 1963 18

No. 70, 1963.]

ACT

To provide that a reference in any law or document to the Commissioner for Inland Revenue shall be construed as a reference to the person who, in terms of the Public Service Act, 1957, is the head of the Department of Inland Revenue, and to amend the Transfer Duty Act, 1949, the Exchequer and Audit Act, 1956, and the Stamp Duties Act, 1962.

(English text signed by the State President.)
(Assented to 27th June, 1963.)

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

A reference in any law or document to Commissioner for Inland Revenue to be construed as a reference to the head of the Department of Inland Revenue.

Amendment of section 4 of Act 40 of 1949.

Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953 and section 12 of Act 80 of 1959.

Amendment of section 21 of Act 40 of 1949.

Amendment of section 21 of Act 23 of 1956, as amended by section 18 of Act 77 of 1962 and section 27 of Act 6 of 1963.

Amendment of section 7 of Act 59 of 1962.

1. A reference in any law or document to the Commissioner for Inland Revenue shall be construed as a reference to the person who, in terms of the Public Service Act, 1957 (Act No. 54 of 1957), is for the time being the head of the Department of Inland Revenue.

2. Section *four* of the Transfer Duty Act, 1949, is hereby amended, with effect from the twentieth day of March, 1963, by the substitution in sub-section (1) for the word "twelve" of the words "seven and a half" and by the addition at the end of that sub-section of the following proviso:

"Provided that if in any case the said period ended before the nineteenth day of March, 1963, and the duty was not paid before the twentieth day of March, 1963, the penalty shall be calculated—

- (i) from the date of expiration of that period up to and including the nineteenth day of March, 1963, at the rate of twelve per centum per annum on the amount of the unpaid duty; and
- (ii) from the twentieth day of March, 1963, to the date of payment of the duty, at the rate of seven and a half per centum per annum on the amount of the unpaid duty."

3. Section *nine* of the Transfer Duty Act, 1949, is hereby amended by the substitution for paragraph (b) of sub-section (1) of the following paragraph:

"(b) any divisional council, rural council, municipal council, town council, village council, town board, local board, village management board, health committee or other committee of a similar nature, or any district council or any local or general council established or deemed to have been established under the Native Affairs Act, 1959 (Act No. 55 of 1959), or the Evaton Native Township Liaison Committee as constituted under Part II of Schedule B to Proclamation No. 54 of 1959;"

4. Section *twenty-one* of the Transfer Duty Act, 1949, is hereby amended by the addition, with effect from the twentieth day of March, 1963, of the following proviso:

"Provided further that if any such duty was not paid before the twentieth day of March, 1963, any interest payable in respect of such duty under any such law shall, in respect of the period from that date to the date of payment of the duty, be calculated at the rate of seven and a half per centum per annum."

5. Section *twenty-one* of the Exchequer and Audit Act, 1956, is hereby amended by the insertion in paragraph (a) of sub-section (4) after the word "Account" of the words "the Transkeian Revenue Fund" and after the word "Fund" of the words "the said Transkeian Revenue Fund".

6. Section *seven* of the Stamp Duties Act, 1962, is hereby amended by the substitution for sub-section (7) of the following sub-section:

"(7) If any duty is determinable by reference to the

amount of any value or consideration, and that amount is in dispute, it may with the consent of the person liable for the duty be fixed by the Commissioner and shall, in the absence of such consent, be determined in the same manner as if transfer duty were payable in respect of such amount.”.

Amendment of
Item 17 of
First Schedule to
Act 59 of 1962.

7. Item 17 of the First Schedule to the Stamp Duties Act, 1962, is hereby amended by the substitution in paragraph (2) of the Afrikaans version for the words “minder as vyf jaar is” of the words “nie meer as vyf jaar is nie”.

Short title.

8. This Act shall be called the Revenue Laws Amendment Act, 1963.