

No. 71, 1961.]

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.

ACT

To amend the Stamp Duties and Fees Act, 1911, the Licences Consolidation Act, 1925, the Licences (Amendment) Act, 1927, the Estate Duty Act, 1955, and the Cinematograph Films Tax Act, 1960.

(English text signed by the State President.)
(Assented to 28th June, 1961.)

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

PART I.

STAMP DUTIES AND FEES.

Amendment of Item 10 of Second Schedule to Act 30 of 1911, as substituted by section 3 of Act 24 of 1944 and amended by section 4 of Act 20 of 1945, section 11 of Act 32 of 1948 and section 1 of Act 29 of 1960.

1. Item 10 of the Second Schedule to the Stamp Duties and Fees Act, 1911, is hereby amended by the insertion in paragraph (b) of the exemptions after the word "authority," of the words "the South African Broadcasting Corporation,".

Amendment of Item 19 of Second Schedule to Act 30 of 1911, as substituted by section 7 of Act 49 of 1935 and amended by section 6 of Act 20 of 1945, section 3 of Act 30 of 1946 and section 5 of Act 54 of 1960.

2. Item 19 of the Second Schedule to the Stamp Duties and Fees Act, 1911, is hereby amended—

(a) by the insertion after paragraph (4) of the following paragraph:

"(4)*bis* Policy or certificate of marine insurance (including voyage and time policies and floating and declaration policies) or any renewal thereof 6";

(b) by the deletion in paragraph (5) of the words "marine insurance,"; and

(c) by the substitution in the said paragraph for the expression "or (4)" of the expression "(4) or (4)*bis*".

PART II.

LICENCES.

Amendment of section 1 of Act 32 of 1925, as amended by section 1 of Act 31 of 1946.

3. Section *one* of the Licences Consolidation Act, 1925, is hereby amended with effect from the first day of January, 1962, by the addition of the following sub-section:

"(4) (a) Any social, sporting or recreation club, which supplies commodities to its members, whether by sale, barter, exchange or otherwise, shall, for the purposes of this Act, be deemed to carry on a trade or business, and shall be required to take out such of the licences, specified in the Second Schedule to this Act, as may be applicable to the trade or business so deemed to be carried on: Provided that where any such club, which is a non-proprietary club, restricts its trading activities to its members and to any of the articles specified in paragraph (b), such club shall not be deemed to carry on any trade or business for which a licence would otherwise be required.

(b) The articles referred to in paragraph (a) shall be—

(i) *Toilet requisites:*

Soap, hairdressings (including petroleum jelly), shaving creams and soaps, toothpaste, tooth-brushes, combs, razor blades, shaving brushes.

(ii) *Refreshments:*

Mineral waters, fruit squashes, tomato juice, cordials, milk and milk beverages, sugar, tea, coffee, soda fountain drinks, ice-creams.

(iii) *Confectionery and foodstuffs:*

Sweets, biscuits, chocolates, bread, cakes, buns, salted peanuts, pastries.

(iv) *Smokers' requisites:*

Cigarettes, tobacco, matches, pipes, cigars, snuff, pipe cleaners, flints, lighter fuel."

Amendment of Item 5 of Part I of Second Schedule to Act 32 of 1925, as amended by section 5 of Act 31 of 1946 and section 25 of Act 48 of 1947.

4. Item 5 of Part I of the Second Schedule to the Licences Consolidation Act, 1925, is hereby amended by the substitution for paragraphs (3) and (4) of the exemptions of the following paragraphs:

"(3) Any local authority in respect of the letting of residential flats or rooms erected under an approved scheme in terms of the provisions of the Housing Act, 1957 (Act No. 10 of 1957).

(4) The National Housing Commission and the Bantu Housing Board, established under sections *six* and *eight*, respectively, of the Housing Act, 1957; or any utility company or other body in respect of a dwelling or scheme constructed or carried out wholly or partly by means of a housing loan made under section *forty-nine* of the Housing Act, 1957."

Amendment of Item 8 of Part I of Second Schedule to Act 32 of 1925, as amended by section 14 of Act 33 of 1939.

5. Item 8 of Part I of the Second Schedule to the Licences Consolidation Act, 1925, is hereby amended—

(a) by the deletion in paragraph (1) of the words "otherwise than in the course of his business as a general dealer"; and

(b) by the substitution for the exemption of the following exemptions:

"(1) Any person in respect of the buying of livestock or produce in the course of any business for which he requires a licence to trade as a general dealer, fresh produce dealer, hawker or pedlar.

(2) A farmer in respect of the buying of livestock or produce in the course of his ordinary farming operations."

Amendment of Item 11 of Part I of Second Schedule to Act 32 of 1925, as amended by section 3 of Act 49 of 1956.

6. Item 11 of Part I of the Second Schedule to the Licences Consolidation Act, 1925, is hereby amended by the substitution for exemption (a) of the following exemption:

"(a) A market gardener in respect of the sale of produce raised or grown by himself and a farmer in respect of the sale of livestock bred or produce raised or grown by him or bought in the course of his ordinary farming operations."

Amendment of Item 7 of Part III of Second Schedule to Act 32 of 1925, as amended by section 12 of Act 49 of 1935, section 10 of Act 31 of 1946, section 29 of Act 7 of 1947 and section 10 of Act 81 of 1957.

7. (1) Item 7 of Part III of the Second Schedule to the Licences Consolidation Act, 1925, is hereby amended by the addition to the exemptions of the following paragraph:

"(6) Any agent for the receipt or delivery in any shop or place of business of articles which are to be or have been laundered, dry-cleaned or dyed or for the conduct of transactions incidental to such receipt or delivery."

(2) Notwithstanding anything to the contrary in the said Act contained no agent referred to in paragraph (6) of the exemptions in the said Item 7 shall be liable for the payment of any licence duty payable under the said Item in respect of any period prior to the date of commencement of this section, if such duty remains unpaid at that date.

Amendment of section 1 of Act 26 of 1927.

8. Section *one* of the Licences (Amendment) Act, 1927, is hereby amended by the substitution for sub-sections (1) and (2) of the following sub-sections:

"(1) No licence issued under, or exemption provided for in the Licences Consolidation Act, 1925 (Act No. 32 of 1925), hereinafter referred to as the principal Act, shall confer upon the holder of such licence or upon any person entitled to exemption the right to carry on any of the trades or occupations specified in the First or Second Schedules to that Act within the territory of Zululand unless he has obtained the written authority of the Administrator of the province of Natal but nothing herein contained shall be construed as affecting the powers of the Minister of Bantu Administration and Development under any law.

(2) If the holder of a licence for any of the trades or occupations specified in either of the said Schedules carries on within the territory of Zululand the trade or occupation for which that licence was issued without having obtained written authority as provided in sub-section (1) he shall be deemed to be carrying on such trade or occupation without being in possession of a licence as required by the principal Act and shall be subject to the penalty provided by section *seven* of that Act.

(2)*bis* Any person entitled to exemption from holding a licence under the principal Act for any trade or occupation specified in either of the said Schedules who carries on such trade or occupation within the territory of Zululand without the written authority provided for in sub-section (1) having been obtained shall be guilty of an offence and liable on conviction to the penalties prescribed in section *seven* of the principal Act as if a licence were required under that Act for the carrying on of such trade or occupation."

PART III.

ESTATE DUTY.

Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957 and section 3 of Act 65 of 1960.

9. Section *four* of the Estate Duty Act, 1955, is hereby amended—

- (a) by the addition at the end of sub-paragraph (iii) of paragraph (h) of the words "within the Republic";
- (b) by the substitution for paragraph (l) of the following paragraph:

"(l) so much of the aggregate amount of the proceeds of any local registered stock issued in terms of paragraph (a) of sub-section (1) of section *five* of the General Loans Act, 1961 (Act No. 16 of 1961), or any similar provision of any previous Act of Parliament, and any debentures issued by the Land and Agricultural Bank of South Africa, included as property of the deceased, as does not exceed the difference between the sum of ten thousand rand and the amount allowed under paragraph (k);" and

- (c) by the addition at the end thereof of the following paragraph:

"(o) any amount included in the estate in respect of—

- (i) the value of books, pictures, statuary or other objects of art; or
- (ii) so much of the value of any shares in a body corporate as is attributable to such body's ownership of books, pictures, statuary or other objects of art;

if such books, pictures, statuary or other objects of art have been lent under a notarial deed to the State or any local authority within the Republic or to any institution referred to in sub-paragraph (ii) of paragraph (h) for a period of not less than fifty years, and the deceased died during such period."

Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957 and section 4 of Act 65 of 1960.

10. Section *five* of the Estate Duty Act, 1955, is hereby amended—

- (a) by the substitution in paragraph (f)*bis* of sub-section (1) for the words "shares, not quoted on any stock exchange, in a company controlled, directly or indirectly, whether through a majority of the shares thereof or other interest therein or in any other manner whatsoever, by the deceased or by the deceased and one or more persons connected with him by blood relationship, marriage or adoption or by any other person on his or their behalf, the value of such shares in the hands of the deceased as at the date of his death as determined by the Commissioner" of the words "shares in any company not quoted on any

- stock exchange, the value of such shares in the hands of the deceased at the date of his death as determined, subject to the provisions of section *eight*, by some impartial person appointed by the Commissioner”;
- (b) by the substitution for sub-paragraph (iv) of the said paragraph of the following sub-paragraph:
“(iv) no regard shall be had to any provision or arrangement resulting in any variation in the rights attaching to any shares through or on account of the death of the deceased;”;
- (c) by the deletion of sub-paragraph (vi) of the said paragraph; and
- (d) by the deletion of paragraph (b) of sub-section (5).

Amendment of section 24 of Act 45 of 1955, as amended by section 17 of Act 59 of 1956 and section 5 of Act 59 of 1957.

11. Section *twenty-four* of the Estate Duty Act, 1955, is hereby amended by the insertion in sub-section (1) after the words “section *one* of the” of the words “value of the”.

Amendment of First Schedule to Act 45 of 1955, as amended by section 6 of Act 59 of 1957.

12. The First Schedule to the Estate Duty Act, 1955, is hereby amended by the substitution in paragraph (iii) of the first proviso for the words “or a spouse surviving the deceased” of the words “surviving the deceased or a spouse surviving the deceased who had not remarried on or before the date of death of the deceased”.

Date of commencement of Estate Duty amendments.

13. The amendments effected by this Part shall apply in respect of the estate of any person who dies or died on or after the first day of April, 1961.

PART IV.

CINEMATOGRAPH FILMS TAX.

Amendment of section 5 of Act 56 of 1960.

14. Section *five* of the Cinematograph Films Tax Act, 1960, is hereby amended by the substitution for the words “not exceeding twenty-five per cent. of such proceeds” of the words “which it is proved to the satisfaction of the Commissioner was”.

Short title.

15. This Act shall be called the Revenue Laws Amendment Act, 1961.