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PROKLAMASIES

van die Staatspresident van die Republiek van Suid-Afrika

No. R. 139, 1979

INKOMSTEBELASTINGWET, 1962

KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE STAAT VAN ISRAEL VIR DIE VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT BELASTINGS OP INKOMSTE EN KAPITAALWINSTE

Kragtens die bevoegdhede my verleen by artikel 108 (2) van die Inkomstebelastingwet, 1962 (Wet 58 van 1962), verklaar ek hierby dat die Konvensie wat in die Bylae van hierdie Proklamasie vervat is, kragtens artikel 108 (1) van genoemde Wet tussen die Regering van die Republiek van Suid-Afrika en die Regering van Israel aangegaan is ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste en kapitaalwinste.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Vyf-en-twentigste dag van Mei Eenduisend Negehonderd Nege-en-sewentig.

B. J. VORSTER, Staatspresident.

Op las van die Staatspresident-in-rade:

O. P. F. HORWOOD.

BYLAE

KONVENSIE TUSSEN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE STAAT ISRAEL TER VERMYDING VAN DUBBELE BELASTING EN DIE VOORKOMING VAN FISKALE ONT-
DUIKING MET BETREKKING TOT BELASTING OP INKOMSTE EN KAPITAALWINSTE

Die Regering van die Republiek van Suid-Afrika en die Regering van Israel het;

Uit 'n begeerte om 'n Konvensie aan te gaan ter vermyding van dubbele belasting en die voorkoming van fiskale ontduiking met betrekking tot belasting op inkomste en kapitaalwinste;

PROCLAMATIONS

by the State President of the Republic of South Africa

No. R. 139, 1979

INCOME TAX ACT, 1962

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS

Under the powers vested in me by section 108 (2) of the Income Tax Act, 1962 (Act 58 of 1962), I do hereby declare that the Convention set out in the Schedule to this Proclamation has, under section 108 (1) of the said Act, been entered into between the Government of the Republic of South Africa and the Government of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town this Twenty-fifth day of May, One Thousand Nine Hundred and Seventy-nine.

B. J. VORSTER, State President.

By Order of the State President-in-Council:

O. P. F. HORWOOD.

SCHEDULE

CONVENTION BETWEEN THE REPUBLIC OF SOUTH AFRICA AND THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS

The Government of the Republic of South Africa and the Government of Israel;

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;

As volg ooreengekom:

I. OMVANG VAN DIE KONVENSIE

ARTIKEL 1

Persoonlike omvang

Hierdie Konvensie is van toepassing op persone wat inwoners van een of albei die Kontrakterende State is.

ARTIKEL 2

Belastings gedek

1. Hierdie Konvensie is van toepassing op belastings op inkomste en op kapitaalwinste, opgelê ten behoeve van elke Kontrakterende Staat, ongeag die wyse waarop dit gehef word.

2. As belastings op inkomste en op kapitaalwinste word geag alle belastings gehef op totale inkomste, of op bestanddele van inkomste, met inbegrip van belastings op winste verkry uit die vervreemding van roerende of onroerende eiendom asook belastings op die totale bedrae van lone en salarisse deur ondernemings betaal.

3. Die bestaande belastings waarop die Konvensie van toepassing is, is in die besonder—

(a) in Israel:

(i) Die inkomstebelasting (maatskappybelasting en belasting op kapitaalwinste ingesluit);

(ii) die waardevermeerderingsbelasting op grond (Land Appreciation Tax);

(iii) die belasting op winste gehef op bankinstellings en versekeringsmaatskappye ooreenkomstig die wet op die belasting op toegevoegde waarde (Value Added Tax Law);

hieronder "Israeliese belasting" genoem;

(b) in die geval van Suid-Afrika:

(i) Die normale belasting;

(ii) die belasting op buitelandse aandeelhouders;

(iii) die rentebelasting op buitelanders;

(iv) die belasting op onuitgekeerde winste;

hieronder "Suid-Afrikaanse belasting" genoem.

4. Hierdie Konvensie is ook van toepassing op enige identiese of wesenlik soortgelyke belastings wat hierna bykomend by, of in plaas van, die bestaande belastings opgelê word. Die bevoegde owerhede van die Kontrakterende State moet mekaar gereeld van enige belangrike veranderings wat in hul onderskeie belastingwette aangebring is, in kennis stel.

II. WOORDOMSKRYWING

ARTIKEL 3

Algemene woordskrywing

1. In hierdie Konvensie, tensy die sinsverband anders aandui, beteken—

(a) die uitdrukking "Israel" die Staat Israel, en wanneer in 'n geografiese sin gebruik, ook die territoriale waters daarvan en daardie deel van die oop see waarop Israel ooreenkomstig die volkereg geregtig is om soewereine regte oor die seabodem en ondergrond en hul natuurlike hulpbronne uit te oefen;

(b) die uitdrukking "Suid-Afrika" die Republiek van Suid-Afrika, en wanneer in 'n geografiese sin gebruik, ook die territoriale waters daarvan en daardie deel van die oop see waarop Suid-Afrika ooreenkomstig die volkereg geregtig is om soewereine regte oor die seabodem en ondergrond en hul natuurlike hulpbronne uit te oefen;

Have agreed as follows:

I. SCOPE OF THE CONVENTION

ARTICLE 1

Personal scope

This Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

Taxes covered

1. This Convention shall apply to taxes on income and on capital gains imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital gains, all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property and taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Convention shall apply are, in particular—

(a) in Israel—

(i) the income tax (including company tax and tax on capital gains);

(ii) the Land Appreciation Tax;

(iii) the tax on profits levied on banking institutions and insurance companies under the Value Added Tax Law;

hereinafter referred to as "Israeli tax";

(b) in the case of South Africa—

(i) the normal tax;

(ii) the non-resident shareholders tax;

(iii) the non-residents tax on interest;

(iv) the undistributed profits tax;

hereinafter referred to as "South African tax".

4. The Convention shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify regularly to each other any major changes which have been made in their respective taxation laws.

II. DEFINITIONS

ARTICLE 3

General definitions

1. In this Convention, unless the context otherwise requires—

(a) the term "Israel" means the State of Israel and, when used in a geographical sense, includes the territorial sea thereof as well as that area of the high seas in respect of which Israel is entitled, in accordance with international law, to exercise sovereign rights over the seabed and sub-soil and their natural resources;

(b) the term "South Africa" means the Republic of South Africa and, when used in geographical sense, includes the territorial sea thereof as well as that area of the high seas in respect of which South Africa is entitled, in accordance with international law, to exercise sovereign rights over the seabed and sub-soil and their natural resources;

(c) die uitdrukking "n Kontrakterende Staat" en "die ander Kontrakterende Staat" Israel of Suid-Afrika, na gelang die samehang vereis;

(d) die uitdrukking "Persoon" ook 'n individu, 'n maatskappy en enige ander liggaam van persone;

(e) die uitdrukking "maatskappy" enige liggaam met regspersoonlikheid of enige entiteit wat vir belastingdoeleindes as 'n liggaam met regspersoonlikheid behandel word;

(f) die uitdrukking "belasting" die belasting gehef deur Israel of Suid-Afrika, wat ook al van toepassing is, waarop hierdie Konvensie van toepassing is ooreenkomstig Artikel 2 (Belastings gedek);

(g) die uitdrukking "onderneming van 'n Kontrakterende Staat" en "onderneming van die ander Kontrakterende Staat" onderskeidelik 'n onderneming bedryf deur 'n inwoner van 'n Kontrakterende Staat en 'n onderneming bedryf deur 'n inwoner van die ander Kontrakterende Staat;

(u) die uitdrukking "bevoegde owerheid"—

(i) in die geval van Israel, die Minister van Finansies of sy gemagtigde verteenwoordiger; en

(ii) in die geval van Suid-Afrika, die Sekretaris van Binnelandse Inkomste of sy gemagtigde verteenwoordiger;

(i) die uitdrukking "internasionale verkeer" ook verkeer tussen plekke in een Kontrakterende Staat in die loop van 'n reis wat oor meer as een land strek.

2. Enige ander uitdrukking wat in hierdie Konvensie gebruik word en nie hierin omskryf is nie, het, tensy die samehang anders vereis, die betekenis wat daaraan geheg word ooreenkomstig die wette van die Kontrakterende Staat wie se belasting bepaal word.

ARTIKEL 4

Fiskale domisilie

1. Vir die toepassing van hierdie Konvensie beteken die uitdrukking "inwoner van 'n Kontrakterende Staat" enige persoon wat, kragtens die wette van daardie Staat, daarin vir belasting aanspreeklik is uit hoofde van sy domisilie, verblyf, plek van bestuur of enige ander maatstaf van soortgelyke aard.

2. Waar, uit hoofde van die bepalings van paragraaf 1, 'n individu 'n inwoner van beide Kontrakterende State is, word die saak ooreenkomstig die volgende reëls beslis:

(a) Hy word geag 'n inwoner te wees van die Kontrakterende Staat waarin hy 'n permanente tuiste tot sy beskikking het. Indien hy in beide Kontrakterende State 'n permanente tuiste tot sy beskikking het, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarmee sy persoonlike en ekonomiese betrekkinge die nouste is (middelpunt van lewensbelange). In die geval van 'n persoon wat 'n "Oleh" is (soos omskryf in artikel 35 van die Israeliese Inkomstebelastingordonnansie) word die middelpunt van sy lewensbelange geag in Israel te wees.

(b) Indien die Kontrakterende Staat waarin hy die middelpunt van sy lewensbelange het, nie bepaal kan word nie, of indien hy nie 'n permanente tuiste in enigeen van die Kontrakterende State tot sy beskikking het nie, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarin hy 'n gewoontelike verblyfplek het.

(c) Indien hy 'n gewoontelike verblyfplek in beide Kontrakterende State het of in geeneen van hulle nie, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarvan hy 'n burger is.

(c) the terms "a Contracting State" and "the other Contracting State" mean Israel or South Africa, as the context requires;

(d) the term "person" includes an individual, a company and any other body of persons;

(e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(f) the term "tax" means tax imposed by Israel or South Africa, whichever is applicable, to which this Convention applies by virtue of Article 2 (Taxes covered);

(g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(h) the term "competent authority" means—

(i) in the case of Israel, the Minister of Finance or his authorised representative; and

(ii) in the case of South Africa, the Secretary for Inland Revenue or his authorised representative;

(i) the term "international traffic" includes traffic between places in one Contracting State in the course of a voyage which extends over more than one country.

2. Any other term used in this Convention and not defined in this Convention shall, unless the context otherwise requires, have the meaning which it has under the laws of the Contracting State whose tax is being determined.

ARTICLE 4

Fiscal domicile

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the law of that State, is liable to taxation therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then this case shall be determined in accordance with the following rules:

(a) He shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interests). In the case of a person who is an "Oleh" (as defined in section 35 of the Israeli Income Tax Ordinance), his centre of vital interests shall be deemed to be in Israel;

(b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;

(c) if he has an habitual abode in both Contracting States, or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

(d) Indien hy 'n burger van beide Kontrakterende State is of van geeneen van hulle nie, moet die bevoegde owerhede van die Kontrakterende State die saak deur middel van onderlinge ooreenkoms besleg.

3. Waar, uit hoofde van die bepalinge van paragraaf 1 'n ander persoon as 'n individu 'n inwoner van beide Kontrakterende State is, word hy geag 'n inwoner te wees van die Kontrakterende Staat waarin sy plek van effektiewe bestuur geleë is.

ARTIKEL 5

Permanente saak

1. Vir die toepassing van hierdie Konvensie beteken die uitdrukking "permanente saak" 'n vaste besigheidsplek waarin die besigheid van die onderneming uitluitlik of gedeeltelik gedryf word.

2. Die uitdrukking "permanente saak" sluit veral in—

- (a) 'n plek van bestuur;
- (b) 'n tak;
- (c) 'n kantoor;
- (d) 'n fabriek;
- (e) 'n werkwinkel;
- (f) 'n myn, steengroef of ander plek van ontginning van natuurlike hulpbronne;
- (g) 'n plaas of 'n plantasie;
- (h) 'n bouterrein of konstruksie- of monteeprojek, of toesighoudingsaktiwiteit daaraan verbonde en uitgeoefen in die Staat waar sodanige terrein of projek geleë is, waar sodanige terrein, projek of aktiwiteit vir 'n tydperk langer as ses maande duur; en
- (i) die onderhoud van wesenlike toerusting of masjinerie in 'n Staat vir 'n tydperk van langer as ses maande duur.

3. Die uitdrukking "permanente saak" word geag nie die volgende in te sluit nie:

- (a) Die aanwending van fasiliteite alleenlik met die doel om goedere of handelsware wat aan die onderneming behoort, op te berg, te vertoon of af te lewer;
- (b) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik met die doel om dit op te berg, te vertoon of af te lewer;
- (c) die instandhouding van 'n voorraad goedere of handelsware wat aan die onderneming behoort, alleenlik vir die doel van verwerking deur 'n ander onderneming;
- (d) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming goedere of handelsware aan te koop, of inligting in te win;
- (e) die instandhouding van 'n vaste besigheidsplek alleenlik met die doel om vir die onderneming te adverteer, inligting te verskaf, wetenskaplike navorsing te doen of vir dergelike bedrywighede wat van 'n voorlopige of bykomstige aard is.

4. Selfs indien 'n onderneming van een van die Kontrakterende State nie 'n permanente saak, ingevolge paragrawe 1, 2 en 3, in die ander Kontrakterende Staat het nie, word sodanige onderneming nogtans geag 'n permanente saak in die ander Kontrakterende Staat te hê indien sodanige onderneming goedere of handelsware in daardie Kontrakterende Staat verkoop, wat of—

- (a) onderwerp is aan aansienlike verwerking in daardie Kontrakterende Staat (ongegag of dit in daardie Kontrakterende Staat aangekoop is of nie); of
- (b) in daardie Kontrakterende Staat aangekoop is en nie aan aansienlike verwerking buite daardie Kontrakterende Staat onderwerp is nie.

(d) if he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated.

ARTICLE 5

Permanent establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" shall include especially—

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;
- (f) a mine, quarry or other place of extraction of natural resources;
- (g) a farm or a plantation;
- (h) a building site or construction or assembly project, or supervision activity connected therewith and conducted within the State where such site or project is located, where such site, project or activity continues for a period of more than six months; and
- (i) the maintenance of substantial equipment or machinery within a State for a period of more than six months.

3. The term "permanent establishment" shall not be deemed to include—

- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;
- (e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.

4. Even if an enterprise of one of the Contracting States does not have a permanent establishment in the other Contracting State under paragraphs 1, 2 and 3, such an enterprise shall nevertheless be deemed to have a permanent establishment in the other Contracting State if such an enterprise sells in that Contracting State goods or merchandise which either—

- (a) were subjected to substantial processing in that Contracting State (whether or not purchased in that Contracting State); or
- (b) were purchased in that Contracting State and not subjected to substantial processing outside that Contracting State.

5. 'n Persoon wat in 'n Kontrakterende Staat namens 'n onderneming van die ander Kontrakterende Staat optree—uitgesonderd 'n agent met onafhanklike status op wie paragraaf 6 van toepassing is—word geag 'n permanente saak in eersgenoemde Kontrakterende Staat te wees indien hy magtiging besit en dit gewoonlik in daardie eersgenoemde Kontrakterende Staat uitoefen, om kontrakte in die naam van die onderneming te sluit, tensy sy bedrywighede tot die aankoop van goedere of handelware vir die onderneming beperk is.

6. 'n Onderneming van 'n Kontrakterende Staat word nie geag 'n permanente saak in die ander Kontrakterende Staat te hê nie enkel omdat hy besigheid dryf in daardie ander Kontrakterende Staat deur bemiddeling van 'n makelaar, algemene kommissie-agent of enige ander agent met onafhanklike status, waar sodanige persone in die gewone loop van hul besigheid optree.

7. Die feit dat 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is, beheer het oor of beheer word deur 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is of wat in daardie ander Kontrakterende Staat besigheid dryf (hetsy deur bemiddeling van 'n permanente saak of andersins) beteken nie op sigself dat enigeen van die maatskappye 'n permanente saak van die ander is nie.

III. BELASTING VAN INKOMSTE

ARTIKEL 6

Inkomste uit onroerende eiendom

1. Inkomste uit onroerende eiendom kan belas word in die Kontrakterende Staat waarin sodanige eiendom geleë is.

2. Die uitdrukking "onroerende eiendom" word omskryf ooreenkomstig die wette van die Kontrakterende Staat waarin die betrokke eiendom geleë is. Die uitdrukking omvat in elk geval eiendom wat bykomend by onroerende eiendom is, lewende hawe en toerusting van landbou- en bosbouondernemings, regte waarop die bepalinge van die algemene reg betreffende vaste eiendom van toepassing is, vruggebruik van onroerende eiendom en regte op wisselende of vaste betalings as vergoeding vir die ontginning, of die reg op ontginning van minerale afsettings, bronne en ander natuurlike hulpbronne. Skepe, bote en vliegtuie word nie geag onroerende eiendom te wees nie.

3. Die bepalinge van paragraaf 1 is van toepassing op inkomste verkry uit die regstreekse gebruik, die verhuur of gebruik in enige ander vorm, van onroerende eiendom.

4. Die bepalinge van paragrawe 1 en 3 is ook van toepassing op die inkomste uit onroerende eiendom van 'n onderneming en op inkomste uit onroerende eiendom wat by die verrigting van professionele dienste gebruik word.

ARTIKEL 7

Bedryfswinste

1. Die winste van 'n onderneming van 'n Kontrakterende Staat is alleenlik in daardie Staat belasbaar tensy die onderneming besigheid dryf in die ander Kontrakterende Staat deur bemiddeling van 'n permanente saak wat daarin geleë is. Indien die onderneming besigheid dryf soos voormeld, kan belasting in die ander Kontrakterende Staat op die winste van die onderneming gehef word, maar slegs op soveel daarvan as wat aan daardie permanente saak toegeskryf kan word.

2. Wanneer 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat besigheid dryf deur bemiddeling van 'n permanente saak wat daarin geleë is, word daar, sonder om afbreuk te doen aan die

5. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State—other than an agent of an independent status to whom paragraph 6 applies—shall be deemed to be a permanent establishment in the first-mentioned Contracting State if he has, and habitually exercises in that first-mentioned Contracting State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other Contracting State through a broker, general commission agent or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other Contracting State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

III. TAXATION OF INCOME

ARTICLE 6

Income from immovable property

1. Income from immovable property may be taxed in the Contracting State in which such property is situated.

2. The term "immovable property" shall be defined in accordance with the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment of agricultural and forestry enterprises, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of professional services.

ARTICLE 7

Business profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other Contracting State but only so much of them as is attributable to that permanent establishment.

2. Without prejudice to the application of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a

toepassing van paragraaf 3, in elke Kontrakterende Staat aan daardie permanente saak die winste toegeskryf wat hy na verwagting kan behaal as hy 'n afsonderlike en aparte onderneming sou wees wat hom met dieselfde of soortgelyke bedrywighede onder dieselfde of soortgelyke omstandighede besig hou en heeltemal onafhanklik met die onderneming waarvan hy 'n permanente saak is, sake doen. Indien enige probleem egter ontstaan by die vasstelling van die winste toeskryfbaar aan die permanente saak, kan die bevoegde owerheid van die een Kontrakterende Staat met die bevoegde owerheid van die ander Kontrakterende Staat onderhandel vir bystand met die vasstelling van sodanige winste, ter vermyding van dubbele belasting.

3. By die vasstelling van die winste van 'n permanente saak, word as aftrekkings toegelaat uitgawes van die onderneming (met uitsondering van uitgawes wat nie aftrekbaar sou gewees het indien die permanente saak 'n onafhanklike onderneming was nie) wat vir die doeleindes van die permanente saak aangegaan is, met inbegrip van bestuurs- en algemene administrasiekoste aldus aangegaan, hetsy in die Kontrakterende Staat waarin die permanente saak geleë is, of elders.

4. Geen winste word aan 'n permanente saak toegeskryf uit hoofde van bloot die aankoop deur daardie permanente saak van goedere of handelsware vir die onderneming nie.

5. Vir die toepassing van die voorgaande paragrawe, tensy daar goeie en afdoende rede van die teendeel is, word die winste wat aan 'n permanente saak toegeskryf moet word, jaar na jaar volgens dieselfde metode vasgestel.

6. Wanneer winste items van inkomste insluit wat afsonderlik in ander Artikels van hierdie Konvensie behandel word, word die bepalinge van daardie Artikels nie deur die bepalinge van hierdie Artikel geraak nie.

ARTIKEL 8

Skeepvaart en lugvervoer

1. Nieteenstaande die bepalinge van Artikel 7, paragrawe 1 tot 5, is winste uit die eksploitasie van skepe of lugvaartuie in internasionale verkeer belasbaar slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is.

2. Indien die plek van effektiewe bestuur van 'n skeepsonderneming aan boord van 'n skip is, dan word die onderneming geag geleë te wees in die Kontrakterende Staat waarin die tuishawe van die skip geleë is; of, indien daar geen sodanige tuishawe is nie, in die Kontrakterende Staat waarvan die ekspluitant van die skip 'n inwoner is.

ARTIKEL 9

Verwante ondernemings

1. Wanneer—

(a) 'n onderneming van 'n Kontrakterende Staat regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van die ander Kontrakterende Staat deel het; of

(b) dieselfde persone regstreeks of onregstreeks in die bestuur van, beheer oor of kapitaal van 'n onderneming van 'n Kontrakterende Staat en 'n onderneming van die ander Kontrakterende Staat deel het;

en in enigeen van die gevalle voorwaardes tussen die twee ondernemings met betrekking tot hul handels- of finansiële betrekkinge gestel of opgelê word wat verskil van dié wat tussen onafhanklike ondernemings gestel

permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment. However, if any problem arises in determining the profits attributable to the permanent establishment, the competent authority of one Contracting State may consult with the competent authority of the other Contracting State for assistance in determining such profits with a view to avoiding double taxation.

3. In the determination of the profits of a permanent establishment, there shall be allowed as deductions expenses of the enterprise (other than expenses which would not be deductible if the permanent establishment were a separate enterprise) which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

6. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8

Shipping and air transport

1. Notwithstanding the provisions of Article 7, paragraphs 1 to 5, profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

2. If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.

ARTICLE 9

Associated enterprises

1. Where—

(a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital or an enterprise of the other Contracting State; or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State;

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then

sou word, kan winste wat by ontstentenis van daardie voorwaardes aan een van die ondernemings sou toeval, maar as gevolg van daardie voorwaardes nie aldus toeval het nie, by die winste van daardie onderneming ingesluit en dienooienkomstig belas word.

ARTIKEL 10

Dividende

1. Dividende wat deur 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is aan 'n inwoner van die ander Kontrakterende Staat betaal word, kan in daardie ander Kontrakterende Staat belas word.

2. Die Kontrakterende Staat waarvan die maatskappy wat die dividende betaal 'n inwoner is, het egter die reg om sodanige dividende ooreenkomstig sy eie wette te belas, maar die belasting wat aldus opgelê word, mag nie 25 persent van die bruto bedrag van die dividende te bowe gaan nie.

Hierdie paragraaf raak nie die belasting van die maatskappy ten opsigte van die winste waaruit die dividende betaal word nie.

3. Die uitdrukking "dividende" soos in hierdie artikel gebesig, beteken inkomste uit aandele, "jouissance"-aandele of "jouissance"-regte, stigtersaandele of ander winsdelende regte, wat nie skuldeise is nie, deelname in winste, asook inkomste uit ander regspersoonsregte wat met inkomste uit aandele gelykgestel word deur die belastingwetgewing van die Kontrakterende Staat waarvan die maatskappy wat die uitkering doen, 'n inwoner is.

4. Die bepalinge van paragrafe 1 en 2 is nie van toepassing nie indien die ontvanger van die dividende 'n inwoner van 'n Kontrakterende Staat is, en in die ander Kontrakterende Staat, waarvan die maatskappy wat die dividende betaal 'n inwoner is, 'n permanente saak het waarmee die aandelebesit uit hoofde waarvan die dividende betaal word, effektiëf verbonde is. In so 'n geval is die bepalinge van Artikel 7 van toepassing; die heffing van 'n belasting betaalbaar by die bron op sodanige dividende ooreenkomstig die belastingwette van die ander Kontrakterende Staat word nie daardeur verhinder nie.

5. Wanneer 'n maatskappy wat 'n inwoner van 'n Kontrakterende Staat is winste of inkomste uit die ander Kontrakterende Staat verkry, mag daardie ander Kontrakterende Staat geen belasting hef op die dividende wat deur die maatskappy betaal word aan persone wat nie inwoners van daardie ander Kontrakterende Staat is nie, of die maatskappy se onuitgekeerde winste aan 'n belasting op onuitgekeerde winste onderwerp nie, selfs al bestaan die betaalde dividende of onuitgekeerde winste uitsluitlik of gedeeltelik uit winste of inkomste wat in daardie ander Kontrakterende Staat ontstaan.

ARTIKEL 11

Rente

1. Rente wat in 'n Kontrakterende Staat ontstaan en wat aan 'n inwoner van die ander Kontrakterende Staat betaal word, kan in daardie ander Kontrakterende Staat belas word.

2. Sodanige rente kan egter in die Kontrakterende Staat waarin dit ontstaan en ooreenkomstig die wette van daardie Kontrakterende Staat belas word, maar die belasting aldus gehef, mag nie 25 persent van die bruto bedrag van die rente oorskry nie.

3. Die uitdrukking "rente", soos in hierdie Artikel gebesig, beteken inkomste uit staatseffekte, obligasies of skuldbriewe, hetsy gesekureer deur verband al dan nie en hetsy dit 'n reg inhou om in winste te deel al dan nie, en, behoudens die volgende paragraaf, alle

any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE 10

Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such dividends may be taxed in the Contracting State of which the company paying the dividends is a resident, and according to the laws of that Contracting State, but the tax so charged shall not exceed 25 per cent of the gross amount of the dividends.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights treated in the same way as income from shares by the taxation laws of the Contracting State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the dividends, being a resident of a Contracting State, has in the other Contracting State, of which the company paying the dividends is a resident, a permanent establishment with which the holding by virtue of which the dividends are paid is effectively connected. In such a case, the provisions of Article 7 shall apply; they shall not prevent the imposition of tax which is due at source on such dividends according to the laws of that other Contracting State.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other Contracting State may not impose any tax on the dividends paid by the company to persons who are not residents of that other Contracting State, or subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in that other Contracting State.

ARTICLE 11

Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such interest may be taxed in the Contracting State in which it arises, and according to the laws of that Contracting State, but the tax so charged shall not exceed 25 per cent of the gross amount of the interest.

3. The term "interest" as used in this Article means income from Government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and, subject to the following paragraph, debt-claims and

soorte skuldeise en deposito's, asook alle ander inkomste wat deur die belastingwette van die Kontrakterende Staat waarin die inkomste ontstaan, gelykgestel word met inkomste uit geld geleen of gedeponeer.

4. Die bepalings van paragrawe 1 en 2 is nie van toepassing nie indien die ontvanger van die rente 'n inwoner van 'n Kontrakterende Staat is en in die ander Kontrakterende Staat waarin die rente ontstaan 'n permanente saak het waarmee die skuldeise of deposito waaruit die rente ontstaan effektief verbonde is. In so 'n geval is die bepalings van Artikel 7 van toepassing; die heffing van belasting wat betaalbaar is by die bron op sodanige rente ooreenkomstig die belastingwette van daardie ander Kontrakterende Staat word nie daardeur verhinder nie.

5. Rente word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler daardie Kontrakterende Staat self, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Kontrakterende Staat is. Wanneer die persoon wat die rente betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is al dan nie, egter in 'n Kontrakterende Staat 'n permanente saak het in verband waarmee die skuld waarop die rente betaal word, aangegaan is, en sodanige rente direk deur daardie permanente saak gedra word, dan word sodanige rente geag te ontstaan in die Kontrakterende Staat waarin die permanente saak geleë is.

6. Waar as gevolg van 'n besondere verband tussen die betaler en die ontvanger of deponeerder of tussen albei van hulle en 'n ander persoon, die bedrag van die rente wat betaal word, met inagneming van die skuldeise of deposito ten opsigte waarvan dit betaal word, die bedrag te bowe gaan waarvoor die betaler en die ontvanger of deponeerder by ontstentenis van sodanige verband sou ooreengekom het is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In dié geval, bly die deel van die betalings wat die bedrag te bowe gaan, ooreenkomstig die wet van elkeen van die Kontrakterende State belasbaar, maar met behoorlike inagneming van die ander bepalings van hierdie Konvensie.

ARTIKEL 12

Tantièmes

1. Enige tantième wat uit bronne binne een van die Kontrakterende State verkry word deur 'n inwoner van die ander Kontrakterende Staat ten opsigte waarvan hy in daardie ander Kontrakterende Staat belasbaar is, word in daardie eersgenoemde Staat van belasting vrygestel: Met dien verstande dat waar enige sodanige tantième ten opsigte van kinematograaf- of televisiefilms is, belasting daarop gehef kan word in die Staat waaruit die tantième verkry word, maar die belasting aldus gehef mag nie belasting teen die koers van toepassing op maatskappye op 15 persent van die bruto bedrag van die tantième te bowe gaan nie.

2. Die uitdrukking "tantièmes", soos in hierdie Artikel gebruik, beteken betalings van enige aard ontvangs as vergoeding vir die gebruik van, of die reg op die gebruik van enige kopiereg van 'n letterkundige, kuns- of wetenskaplike werk, met inbegrip van kinematograffilms en films of bande vir radio of televisieuitsending, enige patent, handelsmerk, ontwerp of model, plan, geheime formule of proses of vir die gebruik van, of die reg op die gebruik van industriële, handels- of wetenskaplike uitrusting of vir inligting aangaande industriële, handels- of wetenskaplike ondervinding, maar enige bedrag betaalbaar ten opsigte

deposits of every kind as well as all other income assimilated to income from money lent or deposited by the taxation laws of the Contracting State in which the income arises.

4. The provisions of paragraphs 1 and 2 shall not apply if the recipient of the interest, being a resident of a Contracting State, has in the other Contracting State in which the interest arises a permanent establishment with which the debt-claim or deposit from which the interest arises is effectively connected. In such a case, the provisions of Article 7 shall apply; they shall not prevent the imposition of tax which is due at source on such interest according to the laws of that other Contracting State.

5. Interest shall be deemed to arise in a Contracting State when the payer is that Contracting State itself, a political subdivision, a local authority or a resident of that Contracting State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is directly borne by such permanent establishment, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

6. Where, owing to a special relationship between the payer and the recipient or depositor or between both of them and some other person, the amount of the interest paid, having regard to the debt-claim or deposit for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient or depositor in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

ARTICLE 12

Royalties

1. Any royalty derived from sources within one of the Contracting States by a resident of the other Contracting State who is subject to tax in that other State in respect thereof shall be exempt from tax in that first-mentioned State: Provided that where any such royalty is in respect of cinematograph or television films, tax may be imposed thereon in the State from which the royalty is derived, but the tax so imposed shall not exceed tax at the rate applicable to companies on 15 per cent of the gross amount of the royalty.

2. The term "royalties" as used in this Article means payment of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, (including cinematograph films and films or tapes for radio or television broadcasting), any patent, trade-mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or

van die eksplorasie van 'n myn, oliebron of steengroef of enige ander ontginning van natuurlike hulpbronne is nie hierby ingesluit nie.

3. Die bepalings van paragraaf 1 is nie van toepassing nie indien die ontvanger van die tantièmes 'n inwoner van 'n Kontrakterende Staat is en in die ander Kontrakterende Staat waarin die tantième ontstaan, 'n permanente saak het waarmee die reg of eiendom wat aanleiding gee tot die tantièmes effektief verbonde is. In so 'n geval is die bepalings van Artikel 7 van toepassing.

4. Tantièmes word geag in 'n Kontrakterende Staat te ontstaan wanneer die betaler daardie Kontrakterende Staat self, 'n staatkundige onderverdeling, 'n plaaslike owerheid of 'n inwoner van daardie Kontrakterende Staat is. Wanneer die persoon wat die tantièmes betaal, hetsy hy 'n inwoner van 'n Kontrakterende Staat is of nie, egter in 'n Kontrakterende Staat 'n permanente saak het in verband waarmee die verpligting om die tantièmes te betaal aangegaan is, en sodanige tantièmes direk deur daardie permanente saak gedra word, dan word die tantièmes geag te ontstaan in die Kontrakterende Staat waarin die permanente saak geleë is.

5. Waar, as gevolg van 'n besondere verband tussen die betaler en die ontvanger of tussen albei van hulle en 'n ander persoon, die bedrag van die tantièmes betaal, met inagneming van die gebruik, reg of inligting waarvoor dit betaal word, die bedrag te bowe gaan waarvoor die betaler en die ontvanger sou ooreengekom het by ontstentenis van sodanige verband, is die bepalings van hierdie Artikel slegs op laasgenoemde bedrag van toepassing. In daardie geval bly die deel van die betalings wat die bedrag te bowe gaan ooreenkomstig die wet van elkeen van die Kontrakterende State belasbaar, maar met behoorlike inagneming van die ander bepalings van hierdie Konvensie.

ARTIKEL 13

Kapitaalwinste

1. Winste uit die vervreemding van onroerende eiendom, soos in paragraaf 2 van Artikel 6 omskryf, kan belas word in die Kontrakterende Staat waarin sodanige eiendom geleë is.

In hierdie paragraaf sluit die uitdrukking "onroerende eiendom" regte—uitgesonderd aandele waarmee handel gedryf word op 'n aandelemark—in 'n vasteiendomsonderneming (synde 'n onderneming wie se bates hoofsaaklik uit onroerende eiendom of regte in onroerende eiendom bestaan). Genoemde regte word geag geleë te wees in die Staat waarin die onroerende eiendom wat aanleiding tot sodanige kapitaalwinst gee, geleë is.

2. Winste uit die vervreemding van roerende eiendom wat deel uitmaak van die besigheidseiendom van 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, of van roerende eiendom wat betrekking het op 'n vaste basis wat vir 'n inwoner van 'n Kontrakterende Staat in die ander Kontrakterende Staat beskikbaar is met die doel om professionele dienste te lewer met inbegrip van sodanige winste uit die vervreemding van sodanige permanente saak (alleen of tesame met die onderneming in sy geheel), of van sodanige vaste basis, kan in die ander Kontrakterende Staat belas word. Winste uit die vervreemding van skepe en lugvaartuie wat in internasionale verkeer in bedryf gehou word, en van roerende eiendom wat betrekking het op die in bedryf hou van sodanige skepe en lugvaartuie is

scientific experience, but does not include any amount paid in respect of the operation of a mine, oil well or quarry or of any other extraction of natural resources.

3. The provisions of paragraph 1 shall not apply if the recipient of the royalties, being a resident of a Contracting State, has in the other Contracting State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the provisions of Article 7 shall apply.

4. Royalties shall be deemed to arise in a Contracting State when the payer is that Contracting State itself, a political subdivision, a local authority or a resident of that Contracting State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are directly borne by such permanent establishment, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

5. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

ARTICLE 13

Capital gains

1. Gains from the alienation of immovable property, as defined in paragraph 2 of Article 6, may be taxed in the State in which such property is situated.

In this paragraph "immovable property" shall include rights—other than shares dealt in on a stock exchange—in a real estate association (being an association the greater part of whose assets are immovable property or rights in immovable property). The said rights shall be deemed to be situated in the State in which the immovable property giving rise to such capital gain is situated.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing professional services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such a fixed base, may be taxed in that other Contracting State. However, gains from the alienation of ships and aircraft operated in international traffic and of movable property pertaining to

egter slegs in die Kontrakterende Staat waarin die plek van effektiewe bestuur van die onderneming geleë is, belasbaar.

3. Winste uit die vervreemding van enige ander eiendom is slegs in die Kontrakterende Staat waarvan die vervreemder 'n inwoner is, belasbaar.

ARTIKEL 14

Toekennings

'n Toekenning gedoen deur een van die Kontrakterende State, 'n staatkundige onderverdeling of enige agentskap daarvan aan 'n inwoner van die ander Kontrakterende Staat, ingevolge die wette van en met die doel om investering in die eersgenoemde Kontrakterende Staat aan te moedig, is slegs in daardie eersgenoemde Kontrakterende Staat belasbaar.

ARTIKEL 15

Onafhanklike persoonlike dienste

1. Inkomste wat deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van professionele dienste of ander onafhanklike werksaamhede van 'n soortgelyke aard verkry word, is slegs in daardie Staat belasbaar, tensy sodanige inkomste nie in daardie Staat belasbaar is nie of indien sodanige inwoner 'n vaste basis in die ander Kontrakterende Staat gereeld tot sy beskikking het vir doeleindes van die verrigting van sy werksaamhede. Indien hy so 'n vaste basis het, kan sodanige gedeelte van daardie inkomste as wat aan daardie basis toegeskryf kan word in daardie ander Staat belas word. Indien hy geen sodanige vaste basis het en die inkomste nie in die Kontrakterende Staat waarvan hy 'n inwoner is belasbaar is nie, kan hy in die ander Kontrakterende Staat belas word op die inkomste verkry uit sy werksaamhede daarin verrig.

2. Die uitdrukking "professionele dienste" omvat veral onafhanklike wetenskaplike, letterkundige, kuns, opvoedkundige of onderwysaktiwiteite sowel as die onafhanklike aktiwiteite van geneeskundiges, prokureurs, ingenieurs, argitekte, tandartse en rekenmeesters.

ARTIKEL 16

Afhanklike persoonlike dienste

1. Behoudens die bepalings van Artikels 17, 19 en 20 is salarisse, lone en ander soortgelyke besoldiging wat deur 'n inwoner van 'n Kontrakterende Staat ten opsigte van 'n diensbetrekking verkry word, slegs in daardie Kontrakterende Staat belasbaar, tensy die diensbetrekking in die ander Kontrakterende Staat beklee word. Indien die diensbetrekking aldus beklee word, kan dié besoldiging wat daaruit verkry word in daardie ander Kontrakterende Staat belas word.

2. Ondanks die bepalings van paragraaf 1, is besoldiging wat deur 'n inwoner van 'n Kontrakterende Staat verkry word ten opsigte van 'n diensbetrekking wat in die ander Kontrakterende Staat beklee word, slegs in die eersgenoemde Kontrakterende Staat belasbaar as—

(a) dit verband hou met 'n aktiwiteit uitgeoefen in daardie ander Kontrakterende Staat gedurende 'n tydperk of tydperke—insluitend die tydsduur van normale werksonderbrekings—wat nie altesaam 183 dae gedurende die betrokke kalenderjaar te bowe gaan nie, en

(b) die besoldiging betaal word deur of namens 'n werkgever wat nie 'n inwoner van daardie ander Kontrakterende Staat is nie, en

the operation of such ships and aircraft shall be taxable only in the contracting State in which the place of effective management of the enterprise is situated.

3. Gains from the alienation of any other property shall be taxable only in the Contracting State of which the alienator is a resident.

ARTICLE 14

Grants

A grant given by one of the Contracting States, a political subdivision, or any agency thereof to a resident of the other Contracting State under the laws of and for the purpose of encouraging investment in the first-mentioned Contracting State, shall be taxable only in that first-mentioned Contracting State.

ARTICLE 15

Independent personal services

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State unless such income is not subject to tax in that State or such resident has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, such part of that income as is attributable to that base may be taxed in that other State. If he has no such fixed base and the income is not subject to tax in the Contracting State of which he is a resident he may be taxed in the other Contracting State on the income derived from his activities performed therein.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 16

Dependent personal services

1. Subject to the provisions of Articles 17, 19 and 20, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Contracting State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned Contracting State, if—

(a) it relates to an activity exercised in that other Contracting State during a period or periods—including the duration of normal work interruptions—not exceeding in the aggregate 183 days in the calendar year concerned; and

(b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other Contracting State; and

(c) die besoldiging nie as sodanig gedra word deur 'n permanente saak of vaste basis wat die werkgewer in die ander Kontrakterende Staat het nie.

3. Ondanks die bepalings van paragrawe 1 en 2, kan besoldiging ten opsigte van 'n diensbetrekking wat aan boord van 'n skip of lugvaartuig in internasionale verkeer bekleed word, in die Kontrakterende Staat belas word waarin die plek van effektiewe bestuur van die onderneming geleë is.

ARTIKEL 17

Direkteursgelde

1. Gelde en ander vergoeding wat verkry word deur 'n inwoner van 'n Kontrakterende Staat in sy hoedanigheid van lid van die direksie van 'n maatskappy wat 'n inwoner van die ander Kontrakterende Staat is, kan in daardie ander Kontrakterende Staat belas word.

2. Die vergoeding wat 'n persoon op wie paragraaf 1 van toepassing is, verkry van die maatskappy ten opsigte van die uitoefening van daaglikse funksies van 'n bestuurs- of tegniese aard, kan belas word ooreenkomstig die bepalings van Artikel 16 asof die vergoeding vergoeding is van 'n werknemer ten opsigte van 'n werk en asof verwysings na die werkgewer verwysings na die maatskappy is.

ARTIKEL 18

Artieste en atlete

Ondanks die bepalings van Artikels 15 en 16, kan inkomste wat verkry word deur openbare verhoogkunsenaars, soos teater-, bioskoop-, radio- of televisie-artieste en musikante, en deur atlete, uit hul afhanklike of onafhanklike persoonlike bedrywighede as sodanig (insluitende sodanige inkomste verkry deur regspersone deur hulle beheer of verkry deur enige ander persoon) belas word in die Kontrakterende Staat waarin hierdie bedrywighede uitgeoefen word. Die feit dat die regspersoon of ander persoon geen permanente saak het in die Kontrakterende Staat waarin hierdie bedrywighede uitgeoefen word nie, verhoed nie dat daardie Staat die inkomste aldus verkry, kan belas nie.

ARTIKEL 19

Pensioene

Behoudens die bepalings van paragraf 2 van Artikel 20, is soveel van enige pensioen of ander soortgelyke vergoeding as wat aan 'n inwoner van 'n Kontrakterende Staat betaal word en deur hom ontvang word in daardie Staat as teenprestasie vir eertydse dienste in die ander Kontrakterende Staat verrig, slegs in die eersgenoemde Staat belasbaar.

ARTIKEL 20

Regeringsfunksies

1. Vergoeding (pensioene uitgesonderd) betaal deur, of uit fondse geskep deur, een van die Kontrakterende State of 'n staatkundige onderverdeling of plaaslike owerheid daarvan aan enige individu vir dienste gelewer aan daardie Staat of 'n staatkundige onderverdeling of plaaslike owerheid daarvan in die uitoefening van funksies van regeringsaard, is in die ander Kontrakterende Staat van belasting vrygestel indien die individu nie gewoonlik in daardie ander Staat woonagtig is nie, of gewoonlik in daardie ander Staat woonagtig is slegs met die doel om daardie dienste te lewer.

2. Enige pensioen betaal deur, of uit fondse geskep deur, een van die Kontrakterende State of 'n staatkundige onderverdeling of plaaslike owerheid daarvan

(c) the remuneration is not borne as such by a permanent establishment or a fixed base which the employer has in that other Contracting State.

3. Notwithstanding the provisions of paragraphs 1 and 2, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

ARTICLE 17

Directors' fees

1. Fees and other remuneration derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other Contracting State.

2. The remuneration which a person to whom paragraph 1 applies derives from the company in respect of the discharge of day-to-day functions of a managerial or technical nature may be taxed in accordance with the provisions of Article 16 as if the remuneration were remuneration of an employee in respect of an employment and as if references to the employer were references to the company.

ARTICLE 18

Artistes and athletes

Notwithstanding the provisions of Articles 15 and 16, income derived by public entertainers, such as theatre, motion picture, radio or television artistes and musicians, and by athletes, from their dependant or independent personal activities as such (including such income derived by corporate bodies controlled by them, or derived by any other person) may be taxed in the Contracting State in which these activities are exercised. The fact that the corporate body or other person has no permanent establishment in the Contracting State in which these activities are exercised shall not preclude that State from taxing the income so derived.

ARTICLE 19

Pensions

Subject to the provisions of paragraph 2 of Article 20, so much of any pension or other similar remuneration paid to a resident of a Contracting State and received by him in that State in consideration of past employment in the other Contracting State shall be taxable only in the first-mentioned State.

ARTICLE 20

Governmental functions

1. Remuneration (other than pensions) paid by, or out of funds created by, one of the Contracting States or a political subdivision or local authority thereof to any individual for services rendered to that State or a political subdivision or local authority thereof in the discharge of functions of a governmental nature shall be exempt from tax in the other Contracting State if the individual is not ordinarily resident in that other State or is ordinarily resident in that other State solely for the purpose of rendering those services.

2. Any pension paid by, or out of funds created by, one of the Contracting States or a political subdivision or local authority thereof to any individual for

aan enige individu vir dienste gelewer aan daardie Staat of 'n staatkundige onderverdeling of plaaslike owerheid daarvan in die uitoefening van funksies van regeringsaard, is in die ander Kontrakterende Staat van belasting vrygestel vir sover die vergoeding vir daardie dienste in die ander Staat van belasting vrygestel was ingevolge paragraaf 1 van hierdie Artikel of aldus vrygestel sou gewees het indien hierdie Konvensie van krag was ten tyde van die betaling van die vergoeding.

3. Die bepalinge van hierdie Artikel is nie van toepassing nie op betalings ten opsigte van dienste gelewer in verband met enige handel of besigheid gedryf deur enigeen van die Kontrakterende State of 'n staatkundige onderverdeling of plaaslike owerheid daarvan met die doel om wins te maak.

ARTIKEL 21

Onderwysers en studente

1. Ondanks die bepalinge van Artikel 16, is 'n professor of onderwyser wat 'n tydelike besoek aan een van die Kontrakterende State bring vir 'n tydperk van hoogstens twee jaar met die doel om onderrig aan 'n universiteit, kollege, skool, of ander opvoedkundige inrigting in daardie Kontrakterende Staat te gee en wat 'n inwoner is, of onmiddellik voor sodanige besoek 'n inwoner was, van die ander Kontrakterende Staat, ten opsigte van besoldiging vir sodanige onderrig vrygestel van belasting in die eersgenoemde Staat indien hy in die ander Kontrakterende Staat op sodanige besoldiging belasbaar is.

2. 'n Student of besigheidsvakleerling wat uitsluitlik vir die doel van sy opvoeding of opleiding in 'n Kontrakterende Staat is en wat onmiddellik voordat hy daarheen gegaan het 'n inwoner van die ander Kontrakterende Staat was of nog 'n inwoner daarvan is, is in die eersgenoemde Kontrakterende Staat vrygestel van belasting op betalings ontvang van buite daardie eersgenoemde Kontrakterende Staat vir die doel van sy onderhoud, opvoeding of opleiding.

ARTIKEL 22

Inkomste nie uitdruklik genoem nie

Enige inkomste wat nie in die voorafgaande bepalinge van hierdie Konvensie behandel is nie en wat deur 'n inwoner van 'n Kontrakterende Staat verkry word en waarop hy daar belasbaar is, is slegs in daardie Staat belasbaar.

IV. BEPALINGS TER VERMYDING VAN DUBBELE BELASTING

ARTIKEL 23

1. (a) Wanneer Israeliese belasting betaalbaar is ingevolge die wette van Israel, en ooreenkomstig hierdie Konvensie, hetsy direk of deur aftrekking, op inkomste verkry uit bronne binne Israel deur 'n inwoner van Suid-Afrika, hef Suid-Afrika of geen belasting op daardie inkomste nie, of laat hy, behoudens sodanige bepalinge (wat nie die algemene beginsel hiervan mag raak nie) as wat in Suid-Afrika uitgevaardig kan word, as 'n krediet teen enige Suid-Afrikaanse belasting wat ten opsigte van dié inkomste betaalbaar is, soveel van die Israeliese belasting toe as wat nie die Suid-Afrikaanse belasting te bowe gaan nie.

(b) Indien Israeliese belasting op dividende of rente ten volle of gedeeltelik vir 'n sekere tydperk verlig word ingevolge die bepalinge van die belastingwette van Israel wat deur die bevoegde owerheid van Israel gesertifiseer word 'n aanmoediging vir die ekonomie

services rendered to that State or a political subdivision or local authority thereof in the discharge of functions of a governmental nature shall be exempt from tax in the other Contracting State in so far as the remuneration for those services was exempt from tax in that other State under paragraph 1 of this Article or would have been so exempt if this Convention had been in force when the remuneration was paid.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting States or a political subdivision or local authority thereof for purposes of profit.

ARTICLE 21

Teachers and students

1. Notwithstanding the provisions of Article 16, a professor or teacher who makes a temporary visit to one of the Contracting States for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that Contracting State and who is, or immediately before such visit was, a resident of the other Contracting State shall, in respect of remuneration for such teaching be exempt from tax in the first-mentioned State if he is subject to tax in the other Contracting State in respect of such remuneration.

2. A student or business apprentice who is present in a Contracting State solely for the purpose of his education or training and who is, or immediately before being so present was, a resident of the other Contracting State shall be exempt from tax in the first-mentioned Contracting State on payments received from outside that first-mentioned Contracting State for the purposes of his maintenance, education or training.

ARTICLE 22

Income not expressly mentioned

Any income not dealt with in the foregoing provisions of this Convention derived by a resident of a Contracting State who is subject to tax there in respect thereof shall be subjected to tax only in that State.

IV. PROVISIONS FOR ELIMINATION OF DOUBLE TAXATION

ARTICLE 23

1. (a) Where Israeli tax is payable under the law of Israel and in accordance with this Convention, whether directly or by deduction, on income derived from sources within Israel by a resident of South Africa, South Africa shall either impose no tax on that income or shall, subject to such provisions (which shall not affect the general principle hereof) as may be enacted in South Africa, allow as a credit against any South African tax payable in respect of that income so much of the Israeli tax as does not exceed the South African tax.

(b) If Israeli tax on dividends or interest has been wholly or partly relieved for a period of time under provisions of Israeli tax law which are certified by the competent authority of Israel to be for the encouragement of the Israeli economy, the amount to be allowed

van Israel te wees, is die bedrag wat as 'n krediet teen die Suid-Afrikaanse belasting op daardie inkomste toegelaat moet word, 'n bedrag belasting wat deur Israel gehef sou word indien geen sodanige verligting of vermindering toegestaan was nie, en waar die belastingbetaler 'n maatskappy is, word genoemde bedrag vir die doeleindes van die belasting op onuitgekeerde winste deur Suid-Afrika gehef, geag 'n belasting op inkomste te wees betaalbaar deur die maatskappy.

2. (a) Wanneer 'n inwoner van Israel winste, inkomste of kapitaalwinste verkry wat, ooreenkomstig die bepalings van hierdie Konvensie, in Suid-Afrika belas kan word, dan laat Israel, behoudens die bepalings van die wette van Israel, 'n bedrag gelykstaande met die belasting in Suid-Afrika betaal, toe as 'n krediet teen die Israelse belasting van daardie persoon. Die krediet mag egter nie daardie gedeelte van die belasting, soos bereken voordat die krediet toegestaan is, wat betrekking het op die winste, inkomste of kapitaalwinste wat in Suid-Afrika belas kan word, te bowe gaan nie.

(b) Wanneer 'n onderneming van Israel besigheid in Suid-Afrika bedryf deur middel van 'n permanente saak wat in 'n ekonomiese ontwikkelingsgebied geleë is, en Suid-Afrikaanse belasting op die winste toe te skryf aan daardie permanente saak geheel of gedeeltelik verlig is ingevolge bepalings van die Suid-Afrikaanse belastingwette met betrekking tot ondernemings in sodanige gebiede, is die bedrag toegelaat as 'n krediet teen die Israelse belasting op sodanige winste 'n bedrag belasting wat deur Suid-Afrika gehef sou word indien sodanige verligting nie toegestaan was nie. Vir die toepassing van hierdie subparagraaf beteken "ekonomiese ontwikkelingsgebied" 'n gebied soos beoog in artikel 11ter (1) van die Inkomstebelastingwet, No. 58 van 1962, van Suid-Afrika.

3. Paragrawe 1 en 2 van hierdie Artikel is nie van toepassing op enige belasting wat terugbetaalbaar is nie.

V. SPESIALE BEPALINGS

ARTIKEL 24

Nie-diskriminasie

1. Die burgers van 'n Kontrakterende Staat mag nie in die ander Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan die burgers van daardie ander Kontrakterende Staat onder dieselfde omstandighede onderworpe is of onderwerp kan word nie.

2. Die uitdrukking "burgers" beteken—

(a) alle individue wat die burgerskap van 'n Kontrakterende Staat besit;

(b) alle regspersone, vennootskappe en verenigings wat hul status as sodanig ontleen aan die wette wat in 'n Kontrakterende Staat van krag is.

3. Die belasting op 'n permanente saak wat 'n onderneming van 'n Kontrakterende Staat in die ander Kontrakterende Staat het, mag nie in daardie ander Kontrakterende Staat op 'n minder gunstige wyse gehef word nie as die belasting wat gehef word op ondernemings van daardie ander Kontrakterende Staat, wat dieselfde bedryfhede uitoefen.

Hierdie bepaling word nie uitgelê nie—

(a) as sou dit 'n Kontrakterende Staat belet om belasting te hef op die totale bedrag van die winste toe te skryf aan 'n permanente saak beskikbaar in daardie Kontrakterende Staat aan 'n maatskappy

as a credit against the South African tax on such income shall be an amount of tax which would have been imposed by Israel if no such relief or reduction had been granted, and, where the taxpayer is a company, the said amount shall, for the purposes of the undistributed profits tax levied by South Africa, be deemed to be a tax on income payable by the company.

2. (a) Where a resident of Israel derives profits, income or capital gains which, in accordance with the provisions of this Convention, may be taxed in South Africa, Israel shall, subject to the provisions of the law of Israel, allow as a credit against the Israeli tax of that person, an amount equal to the tax paid in South Africa. The credit shall not, however, exceed that part of the tax as computed before the credit is given, which is appropriate to the profits, income or capital gains which may be taxed in South Africa.

(b) Where an enterprise of Israel carries on business in South Africa through a permanent establishment situated in an economic development area and South African tax on the profits attributable to such permanent establishment has been wholly or partly relieved under provisions of South African tax law relating to enterprises in such areas, the amount to be allowed as a credit against the Israeli tax on such profits shall be an amount of tax which would have been imposed by South Africa if no such relief had been granted. For the purposes of this subparagraph "economic development area" means an area contemplated in section 11ter (1) of the Income Tax Act, No. 58 of 1962, of South Africa.

3. Paragraphs 1 and 2 of this Article shall have no application in relation to any tax which is repayable.

V. SPECIAL PROVISIONS

ARTICLE 24

Non-discrimination

1. The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other Contracting State in the same circumstances are or may be subjected.

2. The term "nationals" means—

(a) all individuals possessing the nationality of a Contracting State;

(b) all legal persons, partnerships and associations deriving their status as such from the law in force in a Contracting State.

3. Taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other Contracting State than the taxation levied on enterprises of that other Contracting State carrying on the same activities.

This provision shall not be construed—

(a) As preventing a Contracting State from taxing the total amount of the profits attributable to a permanent establishment available in that Contracting State to a company which is a resident of the

wat 'n inwoner van die ander Kontrakterende Staat is, of ten opsigte van 'n vereniging wat sy plek van bestuur in die ander Kontrakterende Staat het, teen die koers vasgestel deur sy landswette, op voorwaarde dat sodanige koers in beginsel nie meer is as die hoogste koers wat van toepassing is op die totale winste of 'n gedeelte van die winste van maatskappye wat inwoners van die eersgenoemde Kontrakterende Staat is;

(b) as sou dit 'n Kontrakterende Staat verplig om aan inwoners van die ander Kontrakterende Staat enige persoonlike toelatings, verligtings en verminderinge vir belastingdoeleindes toe te staan uit hoofde van burgerlike status of gesinsverantwoordelikhede wat hy aan sy eie inwoners toestaan.

4. Ondernemings van 'n Kontrakterende Staat, waarvan die kapitaal uitsluitlik of gedeeltelik, regstreeks of onregstreeks, die eiendom is van of beheer word deur een of meer inwoners van die ander Kontrakterende Staat mag nie in die eersgenoemde Kontrakterende Staat onderwerp word aan enige belasting of enige vereiste in verband daarmee wat anders is of swaarder druk as die belasting en die daaraan verbonde vereistes waaraan ander soortgelyke ondernemings van daardie eersgenoemde Kontrakterende Staat onderworpe is of onderwerp kan word nie.

5. In hierdie Artikel beteken die uitdrukking "belasting" die belastinge wat die onderwerp van hierdie Konvensie is.

ARTIKEL 25

Prosedure vir onderlinge ooreenkoms

1. Wanneer 'n inwoner van 'n Kontrakterende Staat van mening is dat die optrede van een van of albei die Kontrakterende State tot gevolg het of sal hê dat hy nie ooreenkomstig hierdie Konvensie belas word nie, kan hy, sonder om afbreuk te doen aan die regsmiddels waarvoor die landswette van hierdie State voorsiening maak, 'n skriftelike aansoek waarin redes vir 'n hersiening van daardie belasting aangevoer word, rig aan die bevoegde owerheid van die Kontrakterende Staat waarvan hy 'n inwoner is.

2. Die bevoegde owerheid in paragraaf 1 bedoel, moet, indien die beswaar vir hom geregtig voorkom en indien hy self nie 'n geskikte oplossing kan vind nie, probeer om die saak deur onderlinge ooreenkoms met die bevoegde owerheid van die ander Kontrakterende Staat uit te maak ten einde belasting wat nie in ooreenstemming met die Konvensie is nie, te vermy.

3. Die bevoegde owerhede van die Kontrakterende State moet probeer om enige moeilikhede of twyfel wat in verband met die toepassing van hierdie Konvensie ontstaan, deur onderlinge ooreenkoms uit die weg te ruim. Hulle kan mekaar ook raadpleeg met die doel om dubbele belasting in gevalle waarvoor daar nie in die Konvensie voorsiening gemaak is nie, uit te skakel.

4. Die bevoegde owerhede van die Kontrakterende State kan met mekaar ooreenkom oor die nodige administratiewe maatreëls om die bepalinge van hierdie Konvensie uit te voer, veral ten opsigte van die bewyse wat verstrekkend moet word deur die inwoners van enigeen van die Kontrakterende State met die doel om in die ander Kontrakterende Staat voordeel te trek uit die vrystellings van of verminderinge in belasting soos by hierdie Konvensie bepaal.

other Contracting State, or to an association having its place of management in that other Contracting State, at the rate fixed by its national law, provided such rate does not exceed in principle the highest rate applicable to the total or a fraction of the profits of companies which are residents of the first-mentioned Contracting State;

(b) as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that first-mentioned Contracting State are or may be subjected.

5. In this Article the term "taxation" means the taxes which are the subject of this Convention.

ARTICLE 25

Mutual agreement procedure

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Convention, he may, without prejudice to the remedies provided by the national laws of these States, address to the competent authority of the Contracting State of which he is a resident an application in writing stating the grounds for claiming a revision of that taxation.

2. The competent authority referred to in paragraph 1 shall endeavour, if the objection appears to it to be justified and if it is not able to arrive at an appropriate solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State with a view to the avoidance of taxation not in accordance with this Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the application of this Convention. They may also consult together for the elimination of double taxation in cases not provided for in this Convention.

4. The competent authorities of the Contracting States may agree on the subject of the necessary administrative measures to carry out the provisions of this Convention and particularly in the matter of the proofs to be furnished by the residents of either Contracting State in order to benefit in the other Contracting State from the exemptions from or reductions in tax provided in this Convention.

ARTIKEL 26

Uitruil van inligting

1. Die bevoegde owerhede van die Kontrakterende State ruil sodanige inligting uit (dit wil sê inligting wat sodanige owerhede regmatig tot hulle beskikking het) as wat nodig is vir die uitvoering van hierdie Konvensie, veral ten opsigte van die voorkoming van bedrog en vir die toepassing van die wetsbepalings teen wetlike vermyding van die belastingen waarvoor hierdie Konvensie handel. Aldus uitgeruilde inligting moet as geheim behandel word en mag nie openbaar gemaak word nie aan enige ander persone of ander owerhede as diegene betrokke by die aanslaan of invordering van die belastingen waarvoor hierdie Konvensie handel.

2. In geen geval word die bepalings van paragraaf 1 uitgelê as sou dit 'n Kontrakterende Staat die verpligting oplê om—

(a) administratiewe maatreëls uit te voer wat strydig is met die wette of administrasie van daardie of van die ander Kontrakterende Staat nie;

(b) besonderhede te verstrek wat nie kragtens die wette of in die normale loop van die administrasie van daardie of die ander Kontrakterende Staat verkrygbaar is nie;

(c) inligting te verstrek wat enige handels-, besigheids-, nywerheids-, kommersiële of professionele geheim aan die lig sou bring, of inligting waarvan die openbaarmaking strydig met openbare beleid sou wees nie.

ARTIKEL 27

Diverse

1. Sonder om die toepassing van Artikel 23 te benadeel, beperk die bepalings van hierdie Konvensie nie die regte en voordele wat die wette van 'n Kontrakterende Staat verleen ten opsigte van die belastingen wat die onderwerp van Artikel 2 is nie.

2. Geen bepalings van hierdie Konvensie raak die fiskale voorregte van lede van 'n diplomatieke en konsulêre sending ingevolge die algemene reëls van die volkerereg of ingevolge die bepalings van spesiale ooreenkomste nie.

3. Vir die toepassing van hierdie Konvensie word persone wat lede is van 'n diplomatieke of konsulêre sending van 'n Kontrakterende Staat in die ander Kontrakterende Staat of in 'n derde Staat, en wat burgers is van die Staat wat deur hulle verteenwoordig word, geag inwoners van laasgenoemde Staat te wees indien hulle daarin aan dieselfde verpligtings ten opsigte van belastingen op inkomste en kapitaalwinste as inwoners van daardie Staat onderwerp word.

4. Hierdie Konvensie is nie van toepassing nie op internasionale organisasies, op liggame of beamptes daarvan en op persone wat lede is van 'n diplomatieke of konsulêre sending van 'n derde Staat wat in 'n Kontrakterende Staat is en nie in enigen van die Kontrakterende State ten opsigte van belastingen op inkomste of kapitaalwinste as inwoners behandel word nie.

5. Die bevoegde owerhede van die Kontrakterende State kan regstreeks met mekaar in verbinding tree met die doel om uitvoering te gee aan die bepalings van hierdie Konvensie en ook vir die oplossing van enige moeilikheid of twyfel met betrekking tot die toepassing of interpretasie van hierdie Konvensie.

ARTICLE 26

Exchange of information

1. The competent authorities of the Contracting States shall exchange such information (being information which such authorities have in proper order at their disposal) as is necessary for the carrying out of this Convention, in particular for the prevention of fraud, and for the administration of the statutory provisions against legal avoidance concerning taxes covered by this Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons or authorities other than those concerned with the assessment or collection of the taxes which are the subject of this Convention.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation—

(a) to carry out administrative measures at variance with the laws or the administration of that or of the other Contracting State;

(b) to supply particulars which are not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret, or information, the disclosure of which would be contrary to public policy.

ARTICLE 27

Miscellaneous

1. Without prejudice to the application of Article 23, the provisions of this Convention shall not limit the rights and benefits which the laws of a Contracting State grant in respect of the taxes which are the subject of Article 2.

2. Nothing in this Convention shall affect the fiscal privileges of members of a diplomatic or consular mission under the general rules of international law or under the provisions of special agreements.

3. For the purposes of this Convention, persons who are members of a diplomatic or consular mission of a Contracting State in the other Contracting State or in a third State and who are nationals of the sending State, shall be deemed to be residents of the sending State if they are submitted therein to the same obligations in respect of taxes on income and capital gains as are residents of that State.

4. This Convention shall not apply to international organisations, to organs or officials thereof and to persons who are members of a diplomatic or consular mission of a third State, being present in a Contracting State and not treated in either Contracting State as residents in respect of taxes on income or capital gains.

5. The competent authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention and for resolving any difficulty or doubt as to the application or interpretation of this Convention.

ARTIKEL 28

Opheffing van die Skeep- en Lugvaartooreenkoms van 1952

Die Ooreenkoms tussen die Unie van Suid-Afrika en die Regering van Israel daargestel deur notawisseling, gedateer 24 Desember 1952, ter vermyding van dubbele belasting op inkomste en winste uit see- en lugvervoer, is nie van krag vir enige jaar of tydperk waarvoor hierdie Konvensie van krag is nie.

ARTIKEL 29

Inwerkingtreding

1. Hierdie Konvensie moet bekragtig word en die bekragtigingsoorkondes so spoedig moontlik te Jerusalem uitgeruil word.

2. Hierdie Konvensie tree by die uitruiling van bekragtigingsoorkondes in werking en die bepalings daarvan is van krag—

(a) in Israel, met betrekking tot belasting wat gehef word vir belastingjare wat 'n aanvang neem op of na 1 April 1978;

(b) in Suid-Afrika, met betrekking tot belasting wat gehef word vir jare van aanslag wat 'n aanvang neem op of na 1 Maart 1978;

(c) in beide Kontrakterende State, met betrekking tot belasting teruggehou by die bron, op dividende, rente en tantiemes betaal of opgeloo, dertig (30) dae na die datum waarop hierdie Konvensie van krag word.

ARTIKEL 30

Opsegging

Hierdie Konvensie bly vir 'n onbepaalde tyd van krag, maar enigeen van die Kontrakterende State kan die Konvensie langs die diplomatieke kanaal opse deur aan die ander Kontrakterende Staat skriftelike kennis van beëindiging te gee nie later nie as 30 Junie van enige kalenderjaar vanaf die vyfde jaar nadat die bekragtigingsoorkondes uitgeruil is. In daardie geval is die Konvensie vir die laaste keer van krag—

(a) in Israel, met betrekking tot belasting wat gehef word vir belastingjare wat begin op of na 1 April van die kalenderjaar wat onmiddellik volg op die jaar waarin die kennis gegee is;

(b) in Suid-Afrika, met betrekking tot belasting wat gehef word vir enige jare van aanslag wat begin op of na 1 Maart van die kalenderjaar wat onmiddellik volg op die jaar waarin die kennis gegee is;

(c) in beide Kontrakterende State, met betrekking tot belasting teruggehou by die bron, op dividende, rente en tantiemes betaal of opgeloo ná die einde van die kalenderjaar waarin sodanige kennis gegee is.

Ten bewyse waarvan die ondergetekendes, behoorlik daartoe gemagtig, hierdie Konvensie onderteken het.

Gedoen, in duplo, te Kaapstad, op hede die 10de dag van Februarie 1978 in die Engelse, Afrikaanse en Hebreeuse taal, waarvan al drie tekste ewe outentiek is, behalwe dat in die geval van twyfel die Engelse teks geld.

NAMENS DIE REGERING VAN SUID-AFRIKA:
O. P. F. HORWOOD.

NAMENS DIE REGERING VAN ISRAEL:
S. EHRLICH.

ARTICLE 28

Suspension of Shipping and Aircraft Agreement of 1952

The agreement between the Union of South Africa and the Government of Israel constituted by the exchange of notes, dated 24 December 1952, for the avoidance of double taxation on income and profits from sea and air transport shall not have effect for any year or period for which this Convention has effect.

ARTICLE 29

Entry into force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Jerusalem as soon as possible.

2. This Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect—

(a) in Israel, as respects taxes which are levied for tax years commencing on or after 1 April 1978;

(b) in South Africa, as respects taxes which are levied for years of assessment commencing on or after 1 March 1978;

(c) in both Contracting States, as respects taxes withheld at source on dividends, interest and royalties paid or accrued, thirty (30) days after the date on which this Convention enters into force.

ARTICLE 30

Termination

This Convention shall remain in force indefinitely but either of the Contracting States may terminate the Convention, through the diplomatic channel, by giving to the other Contracting State written notice of termination not later than 30 June of any calendar year from the fifth year following that in which the instruments of ratification were exchanged. In such event the Convention shall have effect for the last time—

(a) in Israel, as respects taxes which are levied for tax years commencing on or after 1 April in the calendar year next following that in which the notice is given;

(b) in South Africa, as respects taxes which are levied for any years of assessment commencing on or after 1 March in the calendar year next following that in which the notice is given;

(c) in both Contracting States, as respects taxes withheld at source, on dividends, interest and royalties paid or accrued after the end of the calendar year in which such notice is given.

In witness whereof the undersigned, being duly authorised thereto, have signed this Convention.

Done in duplicate at Cape Town this 10th day of February 1978, in the English, Afrikaans and Hebrew languages, all three texts being equally authentic except that in the case of doubt the English text shall prevail.

FOR THE GOVERNMENT OF SOUTH AFRICA:
O. P. F. HORWOOD.

FOR THE GOVERNMENT OF ISRAEL:
S. EHRLICH.

No. R. 142, 1979

AANSTELLING VAN LEDE VAN DIE SPESIALE HOWE VIR DIE VERHOOR VAN INKOMSTEBELASTINGAPPËLSAKE

Kragtens die bevoegdheid my verleen by artikel 83 (5) (a) van die Inkomstebelastingwet, 1962 (Wet 58 van 1962), stel ek die persone genoem in die Bylae by hierdie Proklamasie aan as lede van die spesiale howe vir die verhoor van inkomstebelastingappëlsake, ingestel kragtens die bepalings van subartikel 3 van daardie artikel.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Vierde dag van Julie Eenduisend Negehoenderd Nege-en-sewentig.

M. VILJOEN, Staatspresident.

Op las van die Staatspresident-in-rade:

O. P. F. HORWOOD.

BYLAE*Rekenmeesterlede*

Frank Henry Stephen Ochse;
David Rex Betty;
Michiel Georg Loubser—almaal van Johannesburg;
Gerhard Neethling Krone;
Richard Alexander Came;
Barnett Mordecai Hurwitz—almaal van Kaapstad;
Julius Lawrence Statham;
Pieter Nicolaas Botha—albei van Pretoria.

Kommersiële-lede

Stanley Simon Kaplan;
Paul Roux Botha;
Edwin Michael Jankelowitz—almaal van Johannesburg;
Anthony David Silberberg;
Selwyn Kantor—albei van Kaapstad;
Johan Michiel Liebenberg;
Wulf Jacobson;
Harold Henry Lee Abrahamse—almaal van Pretoria.

No. R. 143, 1979

KOMMISSIE VAN ONDERSOEK NA BEWEERDE ONREËLMATIGHEDE IN VERBAND MET DIE VLEISHANDELBEDRYF IN SUIDWES-AFRIKA

Kragtens die bevoegdheid my verleen by artikel 1 van die Kommissiewet, 1947 (Wet 8 van 1947), verklaar ek hierby dat die bepalings van daardie Wet van toepassing is op die Kommissie van Onderzoek na Beweerde Onreëlmatighede in verband met die Vleishandelbedryf in Suidwes-Afrika wat ek op die 29ste dag van Junie 1979 benoem het en vaardig ek hierby die regulasies in die Bylae vervat met betrekking tot genoemde Kommissie uit.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Nege-en-twintigste dag van Junie Eenduisend Negehoenderd Nege-en-sewentig.

M. VILJOEN, Staatspresident.

Op las van die Staatspresident-in-rade:

A. L. SCHLEBUSCH.

No. R. 142, 1979

APPOINTMENT OF MEMBERS OF THE SPECIAL COURTS FOR HEARING INCOME TAX APPEALS

Under the powers vested in me by section 83 (5) (a) of the Income Tax Act, 1962 (Act 58 of 1962), I do hereby appoint as members of the special courts for hearing income tax appeals, constituted under the provisions of subsection (3) of the said section, the persons mentioned in the Schedule to this Proclamation.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Fourth day of July, One thousand Nine hundred and Seventy-nine.

M. VILJOEN, State President.

By Order of the State President-in-Council:

O. P. F. HORWOOD.

SCHEDULE*Accountant members*

Frank Henry Stephen Ochse;
David Rex Betty;
Michiel Georg Loubser—all of Johannesburg;
Gerhard Neethling Krone;
Richard Alexander Came;
Barnett Mordecai Hurwitz—all of Cape Town;
Julius Lawrence Statham;
Pieter Nicolaas Botha—both of Pretoria.

Commercial members

Stanley Simon Kaplan;
Paul Roux Botha;
Edwin Michael Jankelowitz—all of Johannesburg;
Anthony David Silberberg;
Selwyn Kantor—both of Cape Town;
Johan Michiel Liebenberg;
Wulf Jacobson;
Harold Henry Lee Abrahamse—all of Pretoria.

No. R. 143, 1979

COMMISSION OF INQUIRY INTO ALLEGED IRREGULARITIES RELATING TO THE MEAT TRADE INDUSTRY IN SOUTH WEST AFRICA

Under the powers vested in me by section 1 of the Commissions Act, 1947 (Act 8 of 1947), I hereby declare that the provisions of that Act shall apply to the Commission of Inquiry into Alleged Irregularities Relating to the Meat Trade Industry in South West Africa which I appointed on the 29th day of June 1979, and I hereby make the regulations contained in the Schedule with reference to the said Commission.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Twenty-ninth day of June, One thousand Nine hundred and Seventy-nine.

M. VILJOEN, State President.

By Order of the State President-in-Council:

A. L. SCHLEBUSCH.

BYLAE

REGULASIES

1. In hierdie regulasies, tensy uit die samehang anders blyk, beteken—

“beamppte” iemand in die voltydse diens van die Staat wat aangestel of aangewys is om die Kommissie by die uitvoering van sy werksaamhede behulpsaam te wees;

“dokument” ook ’n boek, pamflet, aantekening, lys, omsendbrief, plan, plakkaat, aanplakbiljet, publikasie, tekening, portret of prent;

“Kommissie” die in hierdie Proklamasie bedoelde Kommissie van Onderzoek na Beweerde Onreëlmatighede in verband met die Vleishandelbedryf in Suidwes-Afrika;

“lid” ’n lid van die Kommissie;

“ondersoek” die ondersoek wat deur die Kommissie ingestel word;

“perseel” ook grond, ’n gebou of bouwerk of enige gedeelte van ’n gebou of bouwerk, ’n voertuig, vervoermiddel, vaartuig of vliegtuig;

“Voorsitter” die Voorsitter van die Kommissie.

2. Die verrigtinge van die Kommissie word genotuleer op die wyse deur die Voorsitter bepaal.

3. (1) Iemand wat aangestel of aangewys is om die verrigtinge van die Kommissie in snelskrif aan te teken of op meganiese wyse op te neem of om sodanige verrigtinge wat aldus aangeteken of opgeneem is, te transkribeer, moet vooraf ’n eed of bevestiging in die volgende vorm aflê:

Ek, A.B., verklaar onder eed/bevestig en verklaar—

(a) dat ek getrou en na my beste vermoë die verrigtinge van die Kommissie van Onderzoek na Beweerde Onreëlmatighede in verband met die Vleishandelbedryf in Suidwes-Afrika in snelskrif sal aanteken/op meganiese wyse sal opneem soos deur die Voorsitter van die Kommissie gelas;

(b) dat ek enige snelskrif-aantekeninge/meganiese opname van die verrigtinge van die Kommissie van Onderzoek na Beweerde Onreëlmatighede in verband met die Vleishandelbedryf in Suidwes-Afrika deur my of iemand anders gemaak volledig en na my beste vermoë sal transkribeer.

(2) Geen snelskrif-aantekeninge of meganiese opname van die verrigtinge van die Kommissie word getranskribeer nie behalwe op las van die Voorsitter.

4. ’n Deur die Voorsitter daartoe aangewese beamppte kan by die aanhoor van getuienis by die ondersoek aanwesig wees en getuienis en argumente wat op die ondersoek betrekking het, aanvoer.

5. Die Voorsitter of ’n beamppte deur die Voorsitter in die algemeen of spesiaal daartoe gemagtig, lê ’n getuie wat voor die Kommissie verskyn, die eed op of neem van hom ’n bevestiging af.

6. ’n Getuie wat voor die Kommissie verskyn, kan slegs deur ’n persoon in kruisverhoor geneem word indien die Voorsitter toelaat dat dit deur daardie persoon gedoen word omdat dit na die Voorsitter se oordeel in belang van die werksaamhede van die Kommissie nodig is.

7. (a) Die Kommissie kan na goeddunke bepaalde getuienis *in camera* aanhoor.

(b) Indien ’n persoon wat getuienis voor die Kommissie afgelê het of aflê of wat opgeroep is om aldus getuienis af te lê, die Kommissie aldus versoek, mag niemand die naam of adres van sodanige persoon of enige inligting wat waarskynlik sy identiteit sal openbaar, op enige wyse hoegenaamd publiseer nie.

SCHEDULE

REGULATIONS

1. In these regulations, unless the context otherwise indicates—

“Chairman” means the Chairman of the Commission;

“Commission” means the Commission of Inquiry into Alleged Irregularities Relating to the Meat Trade Industry in South West Africa referred to in this Proclamation;

“document” includes any book, pamphlet, record, list, circular, plan, placard, poster, publication, drawing, photograph or picture;

“Inquiry” means the inquiry being conducted by the Commission;

“member” means a member of the Commission;

“officer” means a person in the full-time service of the State who has been appointed or designated to assist the Commission in the performance of its functions;

“premises” includes any land, building or structure or any part of a building or structure, any vehicle, conveyance, vessel or aircraft.

2. The proceedings of the Commission shall be recorded in the manner determined by the Chairman.

3. (1) Any person appointed or designated to take down or record the proceedings of the Commission in shorthand or by mechanical means or to transcribe such proceedings which have been so taken down or recorded shall at the outset take an oath or make an affirmation in the following form:

I, A.B., declare under oath/affirm and declare—

(a) that I shall faithfully and to the best of my ability take down/record the proceedings of the Commission of Inquiry into Alleged Irregularities Relating to the Meat Trade Industry in South West Africa in shorthand/by mechanical means as ordered by the Chairman of the Commission;

(b) that I shall transcribe fully and to the best of my ability any shorthand notes/mechanical record of the proceedings of the Commission of Inquiry into Alleged Irregularities Relating to the Meat Trade Industry in South West Africa made by me or by any other person.

(2) No shorthand notes or mechanical record of the proceedings of the Commission shall be transcribed except by order of the Chairman.

4. An officer designated thereto by the Chairman may be present at the hearing of evidence at the inquiry and adduce evidence and arguments relating to the inquiry.

5. The Chairman or an officer authorised generally or specially thereto by the Chairman shall administer to any witness appearing before the Commission an oath or affirmation.

6. Any witness who appears before the Commission may only be cross-examined by a person if the Chairman permits it to be done by that person because it is in the Chairman’s view necessary in the interests of the functions of the Commission.

7. (a) The Commission may in its discretion hear any evidence *in camera*.

(b) If any person who gave or is giving evidence before the Commission or has been summoned so to give evidence so requests the Commission, no person shall publish in any manner whatsoever the name or address of such person or any information likely to reveal his identity.

8. 'n Getuie wat voor die Kommissie verskyn, kan deur 'n advokaat of prokureur bygestaan word slegs in die mate waarin die Voorsitter dit toelaat.

9. Die Kommissie of 'n lid daarvan of 'n beamppte kan te alle redelike tye enige perseel vir die doeleindes van die Kommissie se ondersoek betree en besigtig en enige dokument wat op sodanige perseel is of bewaar word, opeis en in beslag neem.

10. Elke persoon wat diens doen by die uitvoering van die Kommissie se werksaamhede, insluitende iemand wat aangestel of aangewys is om verrigtinge van die Kommissie wat in snelskrif aangeteken of op meganiese wyse opgeneem is, te transkribeer, moet ten aansien van enige aangeleentheid of inligting wat by die vervulling van sy pligte in verband met bedoelde werksaamhede tot sy kennis kom, geheimhouding help bewaar, behalwe vir sover bekendmaking van sodanige aangeleentheid of inligting vir die doeleindes van die Kommissie se verslag nodig is, en elke sodanige persoon, behalwe die Voorsitter of 'n ander lid van die Kommissie of 'n beamppte, moet voordat hy enige diens by die Kommissie verrig 'n eed van getrouheid of geheimhouding voor die Voorsitter in die volgende vorm aflê en onderteken:

Ek, A.B., verklaar onder eed/bevestig en verklaar dat, behalwe vir sover dit by die uitvoering van my pligte in verband met die werksaamhede van die Kommissie van Onderzoek na Beweerde Onreëlmatighede in verband met die Vleishandelbedryf in Suidwes-Afrika of ingevolge 'n bevel van 'n bevoegde hof nodig is, ek geen aangeleentheid of inligting wat in verband met genoemde Kommissie se ondersoek tot my kennis kom, aan enigiemand sal meedeel nie en niemand sal toelaat of veroorloof om toegang te verkry nie tot stukke van die Kommissie, met inbegrip van enige aantekening, opname of transkripsie van die verrigtinge van genoemde Kommissie in my besit of bewaring of in die besit of in die bewaring van genoemde Kommissie of 'n beamppte.

11. Niemand mag, behalwe vir sover dit by die uitvoering van die Kommissie se opdrag nodig is, die verslag van die Kommissie of 'n afskrif of 'n gedeelte daarvan publiseer of aan iemand anders verstrek nie, tensy en voordat die verslag in die Senaat en in die Volksraad ter Tafel gelê is.

12. Niemand mag die Kommissie of 'n lid van die Kommissie beledig, neerhaal of verkleineer of die verrigtinge of die bevindings van die Kommissie benadeel, beïnvloed of vooruitloop nie.

13. Iemand wat—

(a) die bepalinge van regulasie 7 (b) of 11 oortree;

(b) die Voorsitter of 'n ander lid van die Kommissie of 'n beamppte by die uitvoering van 'n bevoegdheid in regulasie 9 bedoel opsetlik hinder, teengaan of dwarsboom; of

(c) die bepalinge van regulasie 12 oortree;

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar—

(i) in die geval van 'n misdryf in paragraaf (a) of (b) bedoel, met 'n boete van hoogstens R200 of gevangenisstraf vir 'n tydperk van hoogstens ses maande; en

(ii) in die geval van 'n misdryf in paragraaf (c) bedoel, met 'n boete van hoogstens R1 000 of gevangenisstraf vir 'n tydperk van hoogstens een jaar.

8. Any witness who appears before the Commission may be assisted by an advocate or an attorney only to the extent to which the Chairman permits it.

9. The Commission or any member thereof or any officer may, for the purpose of the inquiry of the Commission, at all reasonable times enter and inspect any premises and demand and seize any document which is or is kept upon such premises.

10. Every person employed in carrying out the functions of the Commission, including any person appointed or designated to transcribe proceedings of the Commission taken down in shorthand or recorded by mechanical means, shall aid in preserving secrecy in regard to any matter or information that may come to his knowledge in the performance of his duties in connection with the said functions, except in so far as the publication of such matter or information shall be necessary for the purposes of the report of the Commission, and every such person, except the Chairman or any other member of the Commission or any officer, shall before performing any duty with the Commission take and subscribe before the Chairman an oath of fidelity or secrecy in the following form:

I, A.B., declare under oath/affirm and declare that, except in so far as it shall be necessary in the performance of my duties in connection with the functions of the Commission of Inquiry into Alleged Irregularities Relating to the Meat Trade Industry in South West Africa or by order of a competent court, I shall not communicate to any person any matter or information which may come to my knowledge in connection with the inquiry of the said Commission, or suffer or permit any person to have access to any records of the Commission, including any note, record or transcription of the proceedings of the said Commission in my possession or custody or in the possession or custody of the said Commission or of any officer.

11. No person shall, except in so far as shall be necessary in the execution of the terms of reference of the Commission, publish or furnish the report of the Commission or a copy or part thereof to any other person unless and until the report has been laid on the Tables of the Senate and the House of Assembly.

12. No person may insult, disparage or belittle the Commission or a member of the Commission or prejudice, influence or anticipate the proceedings or findings of the Commission.

13. Any person who—

(a) contravenes the provisions of regulation 7 (b) or 11;

(b) wilfully hinders, resists or obstructs the Chairman or any other member of the Commission or any officer in the exercise of any power referred to in regulation 9; or

(c) contravenes the provisions of regulation 12;

shall be guilty of an offence and on conviction liable—

(i) in the case of an offence referred to in paragraph (a) or (b) to a fine not exceeding R200 or imprisonment for a period not exceeding six months; and

(ii) in the case of an offence referred to in paragraph (c) to a fine not exceeding R1 000 or imprisonment for a period not exceeding one year.

GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN DOEANE EN AKSYNS

No. R. 1523

13 Julie 1979

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/2/20)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

P. T. C. DU PLESSIS, Adjunk-Minister van Finansies.

GOVERNMENT NOTICES

DEPARTMENT OF CUSTOMS AND EXCISE

No. R. 1523

13 July 1979

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/2/20)

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

P. T. C. DU PLESSIS, Deputy Minister of Finance.

BYLAE

I Tariefitem	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
126.10, 126.12, 126.15, 126.17, 126.20, 126.22, 126.25 en 126.26	Deur tariefitems 126.10, 126.12, 126.15, 126.17, 126.20, 126.22, 126.25 en 126.26 deur die volgende te vervang: „126.10 87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitplek lengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R5 600	5%	5%
	126.12 87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitplek lengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R5 600	15%	15%
	126.15 87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitplek lengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R5 600	10%	10%
	126.17 87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitplek lengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R5 600	20%	20%
	126.20 87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R4 850	5%	5%
	126.22 87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R4 850	15%	15%
	126.25 87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R4 850	10%	10%
	126.26 87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R4 850	20%	20%*

Opmerking.—Die uitwerking van hierdie wysiging is dat die skaal van *ad valorem* aksyns- en doeane-regte op—

(a) passasiersvoertuie, aangedryf deur vonkontstekingsenjins, met 'n waarde vir belastingdoeleindes van meer as R5 250 maar hoogstens R5 600 van 10% na 5% verlaag word.

(b) passasiervoertuie, aangedryf deur kompressie-ontstekingsenjins, met 'n waarde vir belastingdoelinde van meer as R5 250 maar hoogstens R5 600 van 10% na 5% verlaag word,

(c) motorkarre en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur vonkontstekingsenjins, met 'n waarde vir belastingdoeleindes van meer as R4 550 maar hoogstens R4 850 van 10% na 5% verlaag word, en

(d) motorkarre en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur kompressie-ontstekingsenjins, met 'n waarde vir belastingdoeleindes van meer as R4 550 maar hoogstens R4 850 van 20% na 15% verlaag word.

SCHEDULE

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
126.10, 126.12, 126.15, 126.17, 126.20, 126.22, 126.25 and 126.26	By the substitution for tariff items 126.10, 126.12, 126.15, 126.17, 126.20, 126.22, 126.25 and 126.26 of the following:		
	“126.10 87.02 Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by spark ignition engines, assembled, with a value for duty purposes not exceeding R5 600	5%	5%
	126.12 87.02 Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by compression ignition engines, assembled, with a value for duty purposes not exceeding R5 600	15%	15%
	126.15 87.02 Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by spark ignition engines, assembled, with a value for duty purposes exceeding R5 600	10%	10%
	126.17 87.02 Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by compression ignition engines, assembled, with a value for duty purposes exceeding R5 600	20%	20%
	126.20 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by spark ignition engines, assembled, with a value for duty purposes not exceeding R4 850	5%	5%
	126.22 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, assembled, with a value for duty purposes not exceeding R4 850	15%	15%
	126.25 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by spark ignition engines, assembled, with a value for duty purposes exceeding R4 850	10%	10%
	126.26 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, assembled, with a value for duty purposes exceeding R4 850	20%	20%”

Note.—The effect of this amendment is that the rate of *ad valorem* excise and customs duties on—

(a) passenger vehicles, driven by spark ignition engines, with a value for duty purposes exceeding R5 250 but not exceeding R5 600 is reduced from 10% to 5%,

(b) passenger vehicles; driven by compression ignition engines, with a value for duty purposes exceeding R5 250 but not exceeding R5 600 is reduced from 20% to 15%;

(c) motor cars and station wagons and similar dual purpose motor vehicles, driven by spark ignition engines, with a value for duty purposes exceeding R4 550 but not exceeding R4 850 is reduced from 10% to 5%, and

(d) motor cars and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, with a value for duty purposes exceeding R4 550 but not exceeding R4 850 is reduced from 20% to 15%.

DEPARTEMENT VAN HANDEL EN VERBRUIKERSAKE

No. R. 1551

13 Julie 1979

WET OP PRYSBEHEER, 1964

MAKSIMUM PRYSE VAN KOELDRANK IN TERUGSTUURBARE HOUERS

Ek, Elias George de Beer, Pryscontroleur, wysig hierby ingevolge artikels 4 en 5 van die Wet op Prysbeheer, 1964 (Wet 25 van 1964), Goewermmentskennissigwing R. 328 van 23 Februarie 1979 deur die Tweede Bylae daarvan deur die volgende te vervang:

TWEEDE BYLAE

1. (a) Per bottel met inhoud van minder as 750 ml: 10c.
(b) Per bottel met inhoud van 750 ml en meer: 20c.
2. (a) Per halwe diepte kas: R1,50.
(b) Per vol diepte kas: R3.

E. G. DE BEER, Pryscontroleur.

**DEPARTMENT OF COMMERCE AND
CONSUMER AFFAIRS**

No. R. 1551

13 July 1979

PRICE CONTROL ACT, 1964

MAXIMUM PRICES OF SOFT DRINKS IN RETURNABLE CONTAINERS

I, Elias George de Beer, Price Controller, do hereby in terms of sections 4 and 5 of the Price Control Act, 1964 (Act 25 of 1964), amend Government Notice R. 328 of 23 February 1979 by substituting the following for the Second Schedule thereof:

"SECOND SCHEDULE

1. (a) Per bottle with a content of less than 750 ml: 10c.
(b) Per bottle with a content of 750 ml and more: 20c.
2. (a) Per half depth case: R1,50.
(b) Per full depth case: R3”.

E. G. DE BEER, Price Controller.

DEPARTEMENT VAN LANDBOU-EKONOMIE EN -BEMARKING

No. R. 1527

13 Julie 1979

TARIEWE.—SPRINGS NASIONALE VARSPRODUKTEMARK

Hierby word bekendgemaak dat die Minister van Landbou, kragtens die bevoegdheid hom verleen by artikel 19 van die Wet op die Kommissie vir Varsproduktemarke, 1970 (Wet 82 van 1970), die tariewe betaalbaar aan die Stadsraad van Springs as eienaar van die Springs Nasionale Varsproduktemark, ten opsigte van die gebruik van of die verrigting van dienste by die genoemde mark, vasgestel het soos in die Bylae hiervan uiteengesit.

BYLAE

1. In hierdie kennisgewing, tensy uit die samehang anders blyk, het 'n woord of uitdrukking waaraan in die Wet op die Kommissie vir Varsproduktemarke, 1970 (Wet 82 van 1970), 'n betekenis geheg is, 'n ooreenstemmende betekenis.

2. Die volgende tariewe is betaalbaar aan die Stadsraad van Springs as eienaar van die Springs Nasionale Varsproduktemark geleë te Vyfde Laan, Springs-uitbreiding, binne die munisipale gebied Springs, ten opsigte van die gebruik van, of die verrigting van dienste by die genoemde mark:

Item 1: Tarief vir die gebruik van hanteringstoerusting:

	<i>Sent</i>
(a) Huur van stootkarretjies (huisvrou tipe) per dag of gedeelte daarvan.....	20
(b) Huur van trekwaentjies (handelaarstipe) per dag of gedeelte daarvan.....	30

Item 2: Tariewe per week of gedeelte daarvan vir opberging van varspprodukte in koelkamers:

	<i>Sent</i>
Standaard enkellaaghouer, elk.....	2
Standaard dubbellaaghouer, elk.....	3
Standaard halwe plukkishouer, elk.....	3
Standaard tamatiehouer, elk.....	3
Standaard uitvoer druiehouer, elk.....	3
Standaard papajahouer, elk.....	3
Waatlemoene, elk.....	3
Standaard appelhouer of houer van dieselfde grootte, elk.....	4
Standaard peerhouer of houer van dieselfde grootte, elk.....	4
Standaard uitvoer sitrusher of houer van dieselfde grootte, elk.....	4
Plukkishouer, elk.....	5
Standaard uitvoer pynappelhouer, elk.....	5
Standaard uitvoer eierhouer of houer van dieselfde grootte elk.....	5
Paraffienkashouer of houer van dieselfde grootte, elk.....	6
Standaard kratte, elk.....	15
Sakke (meer as 30 kg), elk.....	15
Sakkies (oor 15 kg tot 30 kg), elk.....	8
Sakkies (oor 5 kg tot 15 kg), elk.....	4
Sakkies (1 kg tot 5 kg), elk.....	2

DEPARTEMENT VAN MANNEKRAG- BENUTTING

No. R. 1517

13 Julie 1979

WET OP NYWERHEIDSVERSOENING, 1956

BAK- EN/OF BANKETNYWERHEID (DURBAN EN DISTRIKTE).—WYSIGING VAN OOREENKOMS

Ek, Stephanus Petrus Botha, Minister van Mannekragbenutting, verklaar hierby—

(a) kragtens artikel 48 (1) (a) van die Wet op Nywerheidsversoening, 1956, dat die bepalings van die Ooreenkoms (hierna die Wysigingsooreenkoms genoem) wat in die Bylae hiervan verskyn en op die Bak- en/of Banketnywerheid betrekking het, met

DEPARTMENT OF AGRICULTURAL ECONOMICS AND MARKETING

No. R. 1527

13 July 1979

TARIFFS.—SPRINGS NATIONAL FRESH PRODUCE MARKET

It is hereby made known that the Minister of Agriculture has, under the powers vested in him by section 19 of the Commission for Fresh Produce Markets Act, 1970 (Act 82 of 1970), fixed the tariffs payable to the City Council of Springs as owner of the Springs National Fresh Produce Market, in respect of the use of or the performance of services at the said market, as set out in the Schedule hereto.

SCHEDULE

1. In this notice, unless inconsistent with the context, any word or expression to which a meaning has been assigned in the Commission for Fresh Produce Markets Act, 1970 (Act 82 of 1970), shall have a corresponding meaning.

2. The following tariffs shall be payable to the City Council of Springs as owner of the Springs National Fresh Produce Market situated at Fifth Avenue, Springs Extension, within the municipal area of Springs, in respect of the use of, or the performance of services at the said market:

Item 1: Tariff for the use of handling equipment:

	<i>Cents</i>
(a) Hiring of barrows (housewife's type) per day or part thereof.....	20
(b) Hiring of barrows (trader's type) per day or part thereof.....	30

Item 2: Tariffs per week or part thereof for storage of fresh produce in refrigerated chambers:

	<i>Cents</i>
Standard single layer container, each.....	2
Standard double layer container, each.....	3
Standard half lug container, each.....	3
Standard tomato container, each.....	3
Standard export grape container, each.....	3
Standard pawpaw container, each.....	3
Watermelons, each.....	3
Standard apple container or container of similar size, each.....	4
Standard pear container or container of similar size, each.....	4
Standard or export citrus container or container of similar size, each.....	4
Lug container, each.....	5
Standard or export pineapple container, each.....	5
Standard export egg container or container of similar size, each.....	5
Paraffin case container or container of similar size, each.....	6
Standard crates, each.....	15
Bags (over 30 kg), each.....	15
Pockets (over 15 kg to 30 kg), each.....	8
Pockets (over 5 kg to 15 kg), each.....	4
Pockets (1 kg to 5 kg), each.....	2

DEPARTMENT OF MANPOWER UTILISATION

No. R. 1517

13 July 1979

INDUSTRIAL CONCILIATION ACT, 1956

BAKING AND/OR CONFECTIONERY INDUSTRY (DURBAN AND DISTRICTS).—AMENDMENT OF AGREEMENT

I, Stephanus Petrus Botha, Minister of Manpower Utilisation, hereby—

(a) in terms of section 48 (1) (a) of the Industrial Conciliation Act, 1956, declare that the provisions of the Agreement (hereinafter referred to as the Amending Agreement) which appears in the Schedule hereto and which relates to the Baking and/or

ingang van die tweede Maandag na die datum van publikasie van hierdie kennisgewing en vir die tydperk wat op 30 April 1982 eindig, bindend is vir die werkgewersorganisasie en die vakvereniging wat die Wysigingsooreenkoms aangegaan het en vir die werkgewers en werknemers wat lede van genoemde organisasie of vereniging is;

(b) kragtens artikel 48 (1) (b) van genoemde Wet, dat die bepalings van die Wysigingsooreenkoms, uitgesonderd dié vervat in klousule 1 (1), met ingang van die tweede Maandag na die datum van publikasie van hierdie kennisgewing en vir die tydperk wat op 30 April 1982 eindig, bindend is vir alle ander werkgewers en werknemers as dié genoem in paragraaf (a) van hierdie kennisgewing, wat betrokke is by of in diens is in genoemde Nywerheid in die gebiede gespesifiseer in klousule 1 (2) van die Wysigingsooreenkoms; en

(c) kragtens artikel 48 (3) (a) van genoemde Wet, dat die bepalings van die Wysigingsooreenkoms, uitgesonderd dié vervat in klousule 1 (1), met ingang van die tweede Maandag na die datum van publikasie van hierdie kennisgewing en vir die tydperk wat op 30 April 1982 eindig, in die gebiede gespesifiseer in klousule 1 (2) van die Wysigingsooreenkoms *mutatis mutandis* bindend is vir alle Swartes in diens in genoemde Nywerheid by dié werkgewers vir wie enigeen van genoemde bepalings ten opsigte van werknemers bindend is en vir daardie werkgewers ten opsigte van Swartes in hul diens.

S. P. BOTHA, Minister van Mannekragbenutting.

BYLAE

NYWERHEIDSRAAD VIR DIE BAK- EN/OF BANKET-NYWERHEID (DURBAN EN DISTRIKTE)

OOREENKOMS

ingevolge die Wet op Nywerheidsversoening, 1956, gesluit deur en aangegaan tussen die

Durban and District Master Bakers' Association

(hierna die "werkgewers" of die "werkgewersorganisasie" genoem), aan die een kant, en die

Natal Baking Industry Employees' Union

(hierna die "werknemers" of die "vakvereniging" genoem), aan die ander kant,

wat die partye is by die Nywerheidsraad vir die Bak- en/of Banketnywerheid (Durban en Distrikte),

om die Ooreenkoms, gepubliseer by Goewermmentskennisgewing R. 755 van 7 Mei 1976, soos gewysig en hiernieu by Goewermmentskennisgewings R. 277 van 25 Februarie 1977, R. 367 van 3 Maart 1978, R. 1649 van 18 Augustus 1978, R. 163 van 2 Februarie 1979 en R. 1088 van 25 Mei 1979, te wysig.

1. TOEPASSINGSBESTEK

Hierdie Ooreenkoms moet in die Bak- en/of Banketnywerheid nagekom word—

(1) deur alle werkgewers wat lede van die werkgewersorganisasie is en deur alle werknemers wat lede van die vakvereniging is;

(2) in die landdrosdistrikte Durban (uitgesonderd daardie gedeelte wat voor die publikasie van Goewermmentskennisgewing R. 1401 van 16 Augustus 1968 binne die landdrosdistrik Umlazi geval het), Inanda, Pinetown en Lower Tugela.

2. KLOUSULE 4.—LONE

(1) In subklousule (1), vervang paragraaf (a) deur die volgende:

"(a) Geen werkgewer mag aan enige werknemer, uitgesonderd 'n los werknemer, wat enigeen van ondervermelde

Confectionery Industry, shall be binding, with effect from the second Monday after the date of publication of this notice and for the period ending 30 April 1982, upon the employers' organisation and the trade union which entered into the Amending Agreement and upon the employers and employees who are members of the said organisation or union;

(b) in terms of section 48 (1) (b) of the said Act, declare that the provisions of the Amending Agreement, excluding those contained in clause 1 (1), shall be binding, with effect from the second Monday after the date of publication of this notice and for the period ending 30 April 1982, upon all employers and employees other than those referred to in paragraph (a) of this notice, who are engaged or employed in the said Industry in the areas specified in clause 1 (2) of the Amending Agreement; and

(c) in terms of section 48 (3) (a) of the said Act, declare that in the areas specified in clause 1 (2) of the Amending Agreement and with effect from the second Monday after the date of publication of this notice and for the period ending 30 April 1982, the provisions of the Amending Agreement, excluding those contained in clause 1 (1), shall *mutatis mutandis* be binding upon all Blacks employed in the said Industry by the employers upon whom any of the said provisions are binding in respect of employees and upon those employers in respect of Blacks in their employ.

S. P. BOTHA, Minister of Manpower Utilisation.

SCHEDULE

INDUSTRIAL COUNCIL FOR THE BAKING AND/OR CONFECTIONERY INDUSTRY (DURBAN AND DISTRICTS)

AGREEMENT

in accordance with the provisions of the Industrial Conciliation Act, 1956, made and entered into by and between the

Durban and District Master Bakers' Association

(hereinafter referred to as the "employers" or the "employers' organisation"), of the one part, and the

Natal Baking Industry Employees' Union

(hereinafter referred to as the "employees" or the "trade union"), of the other part,

being the parties to the Industrial Council for the Baking and/or Confectionery Industry (Durban and Districts),

to amend the Agreement published under Government Notice R. 755 of 7 May 1976, as amended and renewed by Government Notices R. 277 of 25 February 1977, R. 367 of 3 March 1978, R. 1649 of 18 August 1978, R. 163 of 2 February 1979 and R. 1088 of 25 May 1979.

1. SCOPE OF APPLICATION

The terms of this Agreement shall be observed in the Baking and/or Confectionery Industry—

(1) by all employers who are members of the employers' organisation and all employees who are members of the trade union;

(2) in the Magisterial Districts of Durban (excluding that portion which, prior to the publication of Government Notice R. 1401 of 16 August 1968, fell within the Magisterial District of Umlazi), Inanda, Pinetown and Lower Tugela.

2. CLAUSE 4.—WAGES

(1) In subclause (1), substitute the following for paragraph (a):

"(a) No employer shall pay in any week to any employee, other than a casual employee, engaged on any one of the

klasse werk verrig, laer lone as dié hieronder uiteengesit betaal nie en geen werknemer mag sodanige laer lone aanneem nie.

<i>Klas werknemer</i>	<i>Per week R</i>
Voorman.....	74,70
Vakman.....	60,80
Werktuigkundige of ambagsman.....	60,80
Versierder:	
Vrou—	
gedurende eerste jaar ondervinding.....	30,90
gedurende tweede jaar ondervinding.....	37,60
daarna.....	40,70
Man—	
gedurende eerste jaar ondervinding.....	38,15
gedurende tweede jaar ondervinding.....	44,80
daarna.....	50,00
Toesighouer.....	60,80
Assistent-toesighouer.....	56,15
Fabrieksklerk:	
Vrou—	
gedurende eerste jaar ondervinding.....	28,35
daarna.....	31,45
Man—	
gedurende eerste jaar ondervinding.....	34,00
daarna.....	38,15
Klerk, pakhuysman, toonbankassistent:	
Vrou, gekwalifiseer.....	38,65
Vrou, ongekwalifiseer—	
gedurende eerste jaar ondervinding.....	29,40
gedurende tweede jaar ondervinding.....	32,45
gedurende derde jaar ondervinding.....	36,05
Man, gekwalifiseer.....	54,60
Man, ongekwalifiseer—	
gedurende eerste jaar ondervinding.....	34,00
gedurende tweede jaar ondervinding.....	37,60
gedurende derde jaar ondervinding.....	41,20
gedurende vierde jaar ondervinding.....	45,35
gedurende vyfde jaar ondervinding.....	49,45
Versendingsklerk—	
gedurende eerste jaar ondervinding.....	43,80
daarna.....	51,50
Assistent-versendingklerk—	
gedurende eerste jaar ondervinding.....	33,00
daarna.....	36,60
Werknemer graad I:	
Vrou.....	27,85
Man.....	34,00
Werknemer graad II:	
Vrou.....	25,75
Man.....	31,45
Werknemer graad III:	
Vrou—	
by indiensneming.....	23,70
na een jaar diens.....	24,75
Man—	
by indiensneming.....	28,85
na een jaar diens.....	29,90
Faktotum.....	39,65
Drywer van 'n motorfiets, motordriewiel, bromponie of dergelike voertuig.....	30,90
Drywer van enige ander motorvoertuig, met inbegrip van 'n vorkhefswa of hyser.....	37,60
Bestelwaverkoopman wat brood en/of banket met 'n motorfiets, motordriewiel, bromponie of dergelike voertuig aflewer—	
gedurende eerste jaar ondervinding.....	37,60
daarna.....	44,30
Bestelwaverkoopman wat enige ander soort voertuig gebruik—	
gedurende eerste jaar ondervinding.....	45,35
daarna.....	54,60

undermentioned classes of work, wages lower, and no employee shall accept wages lower, than those set out hereunder:

<i>Class of employee</i>	<i>Per week R</i>
Foreman.....	74,70
Journeyman.....	60,80
Mechanic or artisan.....	60,80
Decorator/Icer:	
Female—	
during first year of experience.....	30,90
during second year of experience.....	37,60
thereafter.....	40,70
Male—	
during first year of experience.....	38,15
during second year of experience.....	44,80
thereafter.....	50,00
Overseer.....	60,80
Assistant overseer.....	56,15
Factory clerk:	
Female—	
during first year of experience.....	28,35
thereafter.....	31,45
Male—	
during first year of experience.....	34,00
thereafter.....	38,15
Clerical employee, storeman, counterhand:	
Female, qualified.....	38,65
Female, unqualified—	
during first year of experience.....	29,40
during second year of experience.....	32,45
during third year of experience.....	36,05
Male, qualified.....	54,60
Male, unqualified—	
during first year of experience.....	34,00
during second year of experience.....	37,60
during third year of experience.....	41,20
during fourth year of experience.....	45,35
during fifth year of experience.....	49,45
Despatch clerk—	
during first year of experience.....	43,80
thereafter.....	51,50
Assistant despatch clerk—	
during first year of experience.....	33,00
thereafter.....	36,60
Grade I employee:	
Female.....	27,85
Male.....	34,00
Grade II employee:	
Female.....	25,75
Male.....	31,45
Grade III employee:	
Female—	
on engagement.....	23,70
after one year's service.....	24,75
Male—	
on engagement.....	28,85
after one year's service.....	29,90
Handyman.....	39,65
Driver of a motorcycle, motor tricycle, motor scooter or similar vehicle.....	30,90
Driver of any other motor vehicle, including a forklift or hyser.....	37,60
Van salesman delivering bread and/or confectionery by means of a motor cycle, motor tricycle, motor scooter or similar vehicle—	
during first year of experience.....	37,60
thereafter.....	44,30
Van salesman using any other kind of vehicle—	
during first year of experience.....	45,35
thereafter.....	54,60

Klas werknemer	Per week R
Bestelwaverkoopman se assistent—	
by indiënsneming.....	29,90
na een jaar diens.....	30,90
Besteller:	
Aflewering te voet, per fiets, driewiel of handvoer- tuig—	
by indiënsneming.....	29,40
na een jaar ondervinding.....	30,40
Ketelbediener (ketel wat tot 1 000 kg stoom per uur kan lewer).....	31,45
Ketelbediener (ketel wat 1 000 kg of meer stoom per uur kan lewer).....	33,50
Wag.....	31,45
Werknemers nie elders vermeld nie.....	31,45."

(2) Vervang subklousule (1) (c) deur die volgende:

"(c) Vir alle ure wat daar tussen 18h00 en 06h00 werklik gewerk word, moet 'n nagskoftoelae betaal word, bereken teen 10 persent van die gewone loon van die betrokke werknemer: Met dien verstande dat die skof voor 04h00 begin het: Voorts met dien verstande dat dit nie van toepassing is nie waar 'n werknemer vir wie lone in hierdie Ooreenkoms voorgeskryf word, maandeliks betaal word en sodanige werknemer besoldiging van meer as R7 200 per jaar ontvang."

3. KLOUSULE 7.—GEWONE WERKURE EN OORTYDWERK

(1) Vervang subklousule (10) deur die volgende:

"(10) Elke werkgever moet die werkure van werknemers en die tyd wat hulle gewerk het op die voorgeskrewe wyse opteken."

(2) Vervang subklousule (12) deur die volgende:

"(12) Voorbehoudsbepaling.—Subklousules (6), (7) en (9) van hierdie klousule is nie van toepassing op 'n voorman indien en solank sodanige voorman gereeld 'n loon van minstens R7 200 per jaar ontvang nie."

4. KLOUSULE 8.—JAARLIKSE VERLOF, OPENBARE VAKANSIEDAE EN SONDAE

(1) Vervang subklousule (4) deur die volgende:

"4. (a) 'n Werknemer, uitgesonderd 'n wag of 'n werknemer wat langer as ses maande nagskof werk of langer as drie maande agtereenvolgend nagskof werk, wat in sy eerste diensjaar by dieselfde werkgever een maand diens voltooi het en wie se dienskontrak eindig voor die voltooiing van so 'n diensjaar, moet by diensbeëindiging deur sy werkgever, ten opsigte van elke week diens, 'n bedrag betaal word van minstens die weekloon wat hy ontvang het, gedeel deur 26.

(b) 'n Wag of 'n werknemer wat langer as ses maande nagskof werk of langer as drie maande agtereenvolgend nagskof werk, en 'n werknemer wie se dienskontrak in enige daaropvolgende diensjaar by dieselfde werkgever eindig voor die voltooiing van so 'n diensjaar, moet by diensbeëindiging deur sy werkgever, ten opsigte van elke week diens, 'n bedrag betaal word van minstens die weekloon wat hy ontvang het, gedeel deur 26, vermenigvuldig met $1\frac{1}{2}$."

(2) In subklousule (11), vervang die uitdrukking "R3 600" deur die uitdrukking "R7 200".

5. KLOUSULE 11.—DIENSSERTIFIKAAT

Vervang klousule 11 deur die volgende:

"11. DIENSSERTIFIKAAT

Elke werkgever moet 'n dienssertifikaat in die vorm van Aanhangsel A van hierdie Ooreenkoms gratis uitreik aan elke werknemer wat sy diens verlaat, en in die geval van werknemers wat lede van die vakvereniging is, moet elke werknemer binne 14 dae na 'n werknemer se diensbeëindiging by sy werkgever 'n kopie van die dienssertifikaat aan die sekretaris van die vakvereniging stuur."

6. KLOUSULE 15.—ONKOSTE VAN DIE RAAD

In subklousule (a), vervang die uitdrukking "4c" deur die uitdrukking "6c".

Class of employee	Per week R
Van salesman's assistant—	
on engagement.....	29,90
after one year's service.....	30,90
Delivery employee:	
Delivery on foot, by bicycle, tricycle or handpropelled vehicle—	
on engagement.....	29,40
after one year's experience.....	30,40
Boiler attendant (boiler capable of producing up to 1 000 kg steam per hour).....	31,45
Boiler attendant (boiler capable of producing 1 000 kg or more steam per hour).....	33,50
Watchman.....	31,45
Employees not elsewhere specified.....	31,45."

(2) Substitute the following for subclause (1) (c):

"(c) A night shift allowance, calculated at 10 per cent of the ordinary rate of pay of the employee concerned shall be paid for all hours actually worked between 18h00 and 06h00: Provided that the shift started before 04h00: Provided further that this shall not apply where an employee for whom wages are prescribed in this Agreement is paid monthly, and such employee receives remuneration in excess of R7 200 per year."

3. CLAUSE 7.—ORDINARY HOURS OF WORK AND OVERTIME

(1) Substitute the following for subclause (10):

"(10) Every employer shall record, in the prescribed manner, the hours of work of employees and the time worked by employees."

(2) Substitute the following for subclause (12):

"(12) Savings.—The provisions of subclauses (6), (7) and (9) of this clause shall not apply to a foreman if and for so long as such foreman is in receipt of a regular wage at a rate of not less than R7 200 per annum."

4. CLAUSE 8.—ANNUAL LEAVE, PUBLIC HOLIDAYS AND SUNDAYS

(1) Substitute the following for subclause (4):

"4. (a) An employee, other than a watchman or an employee who works more than six months on nightshift or more than three months consecutively on nightshift, who, in the first year of employment with the same employer, has completed one month's employment and whose contract of employment terminates before the completion of such year of employment, shall, upon termination of employment be paid by his employer, in respect of each week of employment, an amount of not less than the weekly wage he was receiving, divided by 26.

(b) A watchman or an employee who works more than six months on nightshift or more than three months consecutively on nightshift, and an employee whose contract of employment in any subsequent year of employment with the same employer terminates before the completion of such a year of employment, shall, upon termination of employment be paid by his employer, in respect of each week of employment, an amount of not less than the weekly wage he was receiving, divided by 26, multiplied by $1\frac{1}{2}$."

(2) In subclause (11), for the expression "R3 600" substitute the expression "R7 200".

5. CLAUSE 11.—CERTIFICATE OF SERVICE

Substitute the following for clause 11:

"11. CERTIFICATE OF SERVICE

Every employer shall issue, free of charge, a certificate of service in the form of Annexure A to this Agreement, in respect of each employee leaving his service and, in the case of employees who are members of the trade union, every employer shall forward, within 14 days of termination of service of an employee with the employer, a copy of the certificate of service to the Secretary of the trade union."

6. CLAUSE 15.—EXPENSES OF THE COUNCIL

In subclause (a), substitute the expression "6c" for the expression "4c".

7. KLOUSULE 23.—REGISTRASIE VAN WERKGEWERS

Voeg die volgende nuwe klousule by na klousule 22:

"23. REGISTRASIE VAN WERKGEWERS

(1) Elke werkgever wat dit nog nie reeds ingevolge 'n vorige ooreenkoms gedoen het nie moet binne 'n maand na die datum van inwerkingtreding van hierdie Ooreenkoms, en elke werkgever wat ná daardie datum tot die Bedryf toetree, moet binne 'n maand nadat hy met sy werksaamhede begin, die volgende besonderhede aan die Sekretaris van die Nywerheidsraad stuur:

(a) (i) In die geval van 'n enkel werkgever, sy volle naam en besigheidsadres en, as hy onder 'n handelsnaam sake doen, die volle naam van sodanige besigheid;

(ii) in die geval waar twee of meer persone sake in vennootskap doen, die volle naam van elke vennoot, die volle naam van die vennootskap of besigheid en die adres van die plek waar die vennootskap sake doen;

(iii) in die geval waar die werkgever 'n geregistreerde maatskappy is, die volle geregistreerde naam van die maatskappy, die adres van die geregistreerde kantoor, die adres van die plek waar die besigheid wat binne die Ooreenkoms val, bedryf word, en die name van die direkteure;

(b) 'n beskrywing van die bedryf of besigheid van die werkgever.

(2) In die geval van 'n verandering in die besonderhede wat ingevolge subklousule (1) voorgelê moet word, moet die werkgever binne 10 dae na sodanige verandering skriftelik aan die Sekretaris van die Nywerheidsraad kennis daarvan gee.

(3) 'n Werkgever moet skriftelik sewe dae vooraf aan die Sekretaris van die Nywerheidsraad kennis gee van sy voorneme om op te hou om 'n werkgever in die Bedryf te wees."

Namens die partye op hede die 21ste dag van Maart 1979 te Durban onderteken.

F. W. H. STAFFORD, Voorsitter van die Raad.

O. L. SYLVESTER, Ondervoorsitter van die Raad.

N. M. W. VERMEULEN, Sekretaris van die Raad.

7. CLAUSE 23.—REGISTRATION OF EMPLOYERS

Add the following new clause after clause 22:

"23. REGISTRATION OF EMPLOYERS

(1) Every employer who has not already done so in pursuance of any previous agreement shall, within one month of the date on which this Agreement comes into operation, and every employer entering the Trade after that date shall within one month of commencement of operations by him, forward to the Secretary of the Industrial Council the following particulars:

(a) (i) In the case of a single employer, his full name and business address and, if he carries on business under a trade name, such trade name in full;

(ii) in the case of two or more persons carrying on a business in partnership, the full name of each partner, the full partnership or trade name, and the address at which the partnership business is carried on;

(iii) in the case of the employer being a registered company, the full registered name of the company, the address of the registered office, the address at which the operations which fall within this Agreement are carried on, and the names of the directors;

(b) a description of the trade or operation carried on by the employer.

(2) In the event of a change in any of the particulars required to be furnished in pursuance of subclause (1), the employer shall within 10 days of such change give notice thereof, in writing, to the Secretary of the Industrial Council.

(3) An employer shall give seven days' notice, in writing, to the Secretary of the Industrial Council of his intention to cease to be an employer in the Trade."

Signed at Durban, for and on behalf of the parties, this 21st day of March 1979.

F. W. H. STAFFORD, Chairman of the Council.

O. L. SYLVESTER, Vice-Chairman of the Council.

N. M. W. VERMEULEN, Secretary of the Council.

DEPARTEMENT VAN SAMEWERKING EN ONTWIKKELING

No. R. 1521

13 Julie 1979

SWART ARBEIDREGULASIES, 1965.—WYSIGING VAN GOEWERMENSKENNISGEWING R. 1892 VAN 3 DESEMBER 1965

Ek, George de Villiers Morrison, Adjunk-minister van Samewerking en Ontwikkeling, wysig hierby, namens die Minister van Samewerking en Ontwikkeling, kragtens die bevoegdheid hom verleen by artikel 28 (1) van die Wet op Swart Arbeid, 1964 (Wet 67 van 1964), Goewermenskennisgewing R. 1892 van 3 Desember 1965 ooreenkomstig bygaande Bylae.

G. DE V. MORRISON, Adjunk-minister van Samewerking en Ontwikkeling.

(Lêer A12/2/3/1)

BYLAE

Hoofstuk X word gewysig deur regulasie 1 (1) deur die volgende te vervang:

"(1) Elke werkgever moet voorsiening maak vir die behoorlike geneeskundige versorging en behandeling van sy Swart arbeiders wat sodanige versorging of behandeling nodig het, as gevolg van 'n besering aan diens of op die werkgever se perseel, of vir enige siekte wat 'n Swart arbeider opdoen tydens die duur van sy dienskontrak: Met dien verstande dat die werkgever nie verantwoordelik gehou sal word in gevalle waar die ongeluk nie gekoppel kan word aan die handeling van die werkgever verwyder van sy perseel of in die geval van deelname aan professionele sport nie."

DEPARTMENT OF CO-OPERATION AND DEVELOPMENT

No. R. 1521

13 July 1979

BLACK LABOUR REGULATIONS, 1965.—AMENDMENT OF GOVERNMENT NOTICE R. 1892, DATED 3 DECEMBER 1965

I, George de Villiers Morrison, Deputy Minister of Co-operation and Development, hereby, on behalf of the Minister of Co-operation and Development, and by virtue of the powers vested in him by section 28 (1) of the Black Labour Act, 1964 (Act 67 of 1964), amend Government Notice R. 1892, dated 3 December 1965, in accordance with the accompanying Schedule.

G. DE V. MORRISON, Deputy Minister of Co-operation and Development.

(File A12/2/3/1)

SCHEDULE

Chapter X is amended by the substitution for regulation 1 (1) of the following:

"(1) Every employer shall provide for the proper medical care and treatment of his Black labourers who require such care or treatment as a result of an injury on duty or on the premises of the employer or for any illness contracted by a Black labourer during the term of his service contract: Provided that the employer shall not be responsible in the case of an accident that cannot be connected with an act of the employer off his premises or in the case of participation in professional sport."

No. R. 1522

13 Julie 1979

MUNISIPALITEIT WALVISBAAI.—HUURGELDE EN VORDERINGS VIR DIE STEDELIKE SWART WOONGEBIED KUISEBMOND GELEË TE WALVISBAAI—WYSIGING VAN GOEWERMENSKENNISGEWING R. 1816 VAN 8 SEPTEMBER 1978

Ek, Pieter Gerhardus Jacobus Koornhof, Minister van Samewerking en Ontwikkeling, wysig hierby kragtens die bevoegdheid my verleen by artikel 38 (5) van die Swartes (Stadsgebiede) Konsolidasiewet, 1945 (Wet 25 van 1945), gelees met die bepalings van Proklamasies R. 202 van 1977 en R. 70 van 1979, Goewermenskennisgewing R. 1816 van 8 September 1978, ooreenkomstig die Bylae hiervan.

P. G. J. KOORNHOF, Minister van Samewerking en Ontwikkeling.

(Lêer A1/3/2/13/W4)

BYLAE

Wysig Bylae 2 deur in item (a) "R0,40" deur "R0,50" te vervang.

DEPARTEMENT VAN VERVOER

No. R. 1516

13 Julie 1979

WYSIGINGS VAN DIE PADVERVOER-REGULASIES, 1977

Die Minister van Vervoer het kragtens artikel 30 van die Wet op Padvervoer, 1977 (Wet 74 van 1977), die regulasies in die Bylae hiervan uitgevaardig.

BYLAE

1. In hierdie Bylae, tensy uit die samehang anders blyk, beteken die uitdrukking "die regulasies" die Padvervoerregulasies, 1977, afgekondig by Goewermenskennisgewing R. 2653 van 30 Desember 1977, soos gewysig by Goewermenskennisgewings R. 1491 van 21 Julie 1978 en R. 2136 van 27 Oktober 1978.

2. Regulasie 26 van die regulasies word hierby gewysig deur in paragraaf (a) van subregulasie (2) die volgende woorde in te voeg na die woord "word" waar dit vir die tweede keer voorkom:

"en vir die doel om 'n motorvoertuig te laat stilhou, kan 'n lamp wat 'n onderbroke blou flikkerlig in enige rigting uitstraal en 'n stopteken met 'n rand en opskrif van wit weerkaatsende materiaal op 'n rooi weerkaatsende agtergrond en wat duidelik op 'n afstand van 100 meter leesbaar is, gebruik word;"

3. Regulasie 27 van die regulasies word hierby gewysig deur na paragraaf (c) die volgende woorde in te voeg:

"(d) enige teken soos in regulasie 26 (2) (a) omskryf, beskuldig of verwyder of versuim om daarby stil te hou,"

DEPARTEMENT VAN VOLKSWELSYN EN PENSIOENE

No. R. 1538

13 Julie 1979

WYSIGING VAN REGULASIES KRAGTENS DIE KINDERWET, 1960

Kragtens die bevoegdheid my verleen by artikel 92 van die Kinderwet, 1960 (Wet 33 van 1960), wysig ek, Schalk Willem van der Merwe, Minister van Volkswelsyn en Pensioene, hierby die regulasies uitgevaardig

No. R. 1522

13 July 1979

MUNICIPALITY OF WALVIS BAY.—RENTS AND CHARGES FOR THE URBAN BLACK RESIDENTIAL AREA OF KUISEBMOND SITUATE AT WALVIS BAY—AMENDMENT OF GOVERNMENT NOTICE R. 1816, DATED 8 SEPTEMBER 1978

I, Pieter Gerhardus Jacobus Koornhof, Minister of Co-operation and Development, do hereby, by virtue of the powers vested in me by section 38 (5) of the Blacks (Urban Areas) Consolidation Act, 1945 (Act 25 of 1945), read with the provisions of Proclamations R. 202 of 1977 and R. 70 of 1979, amend Government Notice R. 1816, dated 8 September 1978, in accordance with the Schedule hereto.

P. G. J. KOORNHOF, Minister of Co-operation and Development.

(File A1/3/2/13/W4)

SCHEDULE

Amend Schedule 2 by the substitution in item (a) for "R0,40" of "R0,50".

DEPARTMENT OF TRANSPORT

No. R. 1516

13 July 1979

AMENDMENTS TO THE ROAD TRANSPORTATION REGULATIONS, 1977

The Minister of Transport has, in terms of section 30 of the Road Transportation Act, 1977 (Act 74 of 1977), made the regulations set out in the Schedule hereto.

SCHEDULE

1. In this Schedule, unless the context otherwise indicates, the expression "the regulations" means the Road Transportation Regulations, 1977, as promulgated under Government Notice R. 2653 of 30 December 1977 and as amended by Government Notices R. 1491 of 21 July 1978 and R. 2136 of 27 October 1978.

2. Regulation 26 (2) (a) of the regulations is hereby amended by the insertion of the following words immediately after the word "transport":

"and for the purpose of stopping a vehicle, may use a lamp emitting an intermittently flashing blue light in any direction and a stop sign with border and legend of white reflectorised material against a red reflectorised background and clearly legible at a distance of 100 metres;"

3. Regulation 27 of the regulations is hereby amended by the insertion of the following words immediately after paragraph (c):

"(d) damages, removes or fails to stop at any sign described in regulation 26 (2) (a)."

DEPARTMENT OF SOCIAL WELFARE AND PENSIONS

No. R. 1538

13 July 1979

AMENDMENT OF REGULATIONS UNDER THE CHILDREN'S ACT, 1960

By virtue of the powers vested in me by section 92 of the Children's Act, 1960 (Act 33 of 1960), I, Schalk Willem van der Merwe, Minister of Social Welfare and Pensions, do hereby amend the regulations made

kragtens daardie artikel en afgekondig by Goewermentskennisgewing R. 2433 van 10 Desember 1976, soos gewysig, soos in die Bylae hiervan uiteengesit.

S. W. VAN DER MERWE, Minister van Volkswelsyn en Pensioene.

BYLAE

1. Regulasie 8 word hierby gewysig deur in subregulasie (4) die woord "proefbeampte" deur die woorde "maatskaplike werker" te vervang.

2. Regulasie 9 word hierby gewysig—

(a) deur die woord "proefbeampte", oral waar dit in subregulasies (3), (4), (5) en (6) voorkom, deur die woorde "maatskaplike werker en Volkswelsynbeampte" te vervang;

(b) deur subregulasie (8) deur die volgende subregulasie te vervang:

"(8) (a) Behoudens die bepalings van paragraaf (b) moet die kommissaris—

(i) 'n afskrif van die bevel ingevolge artikel 31 (1) (a), (b) of (c) of artikel 31 (2) of (4) aan die Sekretaris, Volkswelsynbeampte, maatskaplike werker, die ouer of voog van die betrokke kind en aan die pleegouer, na gelang van die geval, stuur;

(ii) in die geval van 'n bevel ingevolge artikel 31 (1) (c), 'n afskrif van elke van die dokumente bedoel in subregulasie (2) (a) en (b) aan die betrokke goedgekeurde vereniging stuur;

(iii) drie afskrifte van die dokumente in subregulasie (2) bedoel aan die Sekretaris en een afskrif aan die Volkswelsynbeampte en die maatskaplike werker stuur.

(b) Ondanks die bepalings van paragraaf (a) stuur die kommissaris nie 'n afskrif van 'n dokument in daardie paragraaf bedoel aan 'n persoon in daardie paragraaf bedoel nie indien dit reeds ingevolge hierdie regulasie gedoen is of indien die kommissaris redelijkerwys glo dat sodanige persoon of vereniging in besit is of behoort te wees van sodanige dokumente."

(c) deur subregulasies (9), (10) en (11) te skrap;

(d) deur die woord "proefbeampte" in subregulasie (12) deur die woorde "maatskaplike werker en Volkswelsynbeampte" te vervang;

(e) deur subregulasie (14), en deur die volgende subregulasie te vervang:

"(14) By die toepassing van hierdie regulasie, tensy uit die samehang anders blyk, beteken—

'maatskaplike werker' 'n maatskaplike werker bedoel in artikel 31 en ook 'n maatskaplike werker wie se verslag deur die kindershof ontvang en oorweeg is ingevolge regulasie 8 (4);

'Sekretaris'—

(a) die Sekretaris van Volkswelsyn en Pensioene in die geval van veiligheidsplekke en kinderskole wat deur hom in stand gehou of beheer word of in die geval van Blanke kinders ten opsigte van wie 'n bevel kragtens artikel 31 (1) (a), (b) of (c) uitgereik is; en

(b) die Sekretaris van Nasionale Opvoeding in die geval van nywerheidskole wat deur hom in stand gehou word."

3. Regulasie 10 word hierby gewysig—

(a) deur die woord "proefbeampte", oral waar dit in subregulasies (1) en (2) voorkom deur die woorde "maatskaplike werker" te vervang;

under that section and promulgated by Government Notice R. 2433 of 10 December 1976, as amended, as set out in the Schedule hereto.

S. W. VAN DER MERWE, Minister of Social Welfare and Pensions.

SCHEDULE

1. Regulation 8 is hereby amended by the substitution in subregulation (4) for the words "probation officer" of the words "social worker".

2. Regulation 9 is hereby amended—

(a) by the substitution for the words "probation officer" wherever they appear in subregulations (3), (4), (5) and (6) of the words "social worker and Social Welfare Officer";

(b) by the substitution for subregulation (8) of the following subregulation:

"(8) (a) Subject to the provisions of paragraph (b), the commissioner shall send—

(i) a copy of the order in terms of section 31 (1) (a), (b) or (c) or section 31 (2) or (4) to the Secretary, Social Welfare Officer, social worker, the parent or guardian of the child concerned and the foster parent, as the case may be;

(ii) in the case of an order in terms of section 31 (1) (c), a copy of each of the documents mentioned in subregulation (2) (a) and (b) to the approved agency concerned; and

(iii) three copies of the documents mentioned in subregulation (2) to the Secretary and one copy to the Social Welfare Officer and the social worker.

(b) Notwithstanding the provisions of paragraph (a), the commissioner shall not send a copy of a document mentioned in that paragraph to a person mentioned in that paragraph if this has already been done in terms of this regulation or if the commissioner reasonably believes that such person or agency is or should be in possession of such document."

(c) by the deletion of subregulations (9), (10) and (11);

(d) by the substitution in subregulation (12) for the words "probation officer" of the words "social worker and Social Welfare Officer";

(e) by the substitution for subregulation (14) of the following subregulation:

"(14) For the purposes of this regulation, unless the context otherwise indicates—

'Secretary' means—

(a) the Secretary for Social Welfare and Pensions in the case of places of safety and children's homes maintained or controlled by him or in the case of White children in respect of whom an order has been made in terms of section 31 (1) (a), (b) or (c); and

(b) the Secretary for National Education in the case of industries maintained by him;

'social worker' means a social worker mentioned in section 31 and includes a social worker whose report has been received and considered by the children's court in terms of regulation 8 (4)."

3. Regulation 10 is hereby amended—

(a) by the substitution for the words "probation officer" wherever they appear in subregulations (1) and (2) of the words "social worker";

(b) deur subregulasie (4) deur die volgende subregulasie te vervang:

“(4) (a) Indien ’n kind na die regsgebied van ’n ander kommissaris verhuis, moet die toesighoudende maatskaplike werker die klerk van die kindershof wat die bevel uitgereik het en die Volkswelsyn-beampte van die distrik waarheen die kind verhuis, onverwyld skriftelik in kennis stel van die nuwe woonadres van die kind.

(b) Indien die woonplek waarheen die kind verhuis buite die werksgebied van die maatskaplike werker is, of indien dit na die mening van die maatskaplike werker raadsaam is om die kind na enige ander toesig of proef of te plaas, moet die maatskaplike werker ’n verslag wat die feite en omstandighede van die geval uiteensit, aan die Sekretaris voorlê vir ’n beslissing deur die Minister ingevolge artikel 50.”;

(c) deur subregulasie (6) deur die volgende subregulasie te vervang:

“(6) Die verslag van ’n maatskaplike werker in artikel 31 (5) bedoel moet in tweevoud aan die kommissaris voorgelê word en moet, na gelang daarvan of die proefplasing geslaag het of nie, ’n aanbeveling bevat met betrekking tot die stappe wat nodig geag word.”.

4. Regulasie 11 word hierby gewysig deur subregulasie (10) te skrap.

5. Regulasie 33 word hierby deur die volgende regulasie vervang:

“33. Indien die bestuur van ’n kindershuis of ’n goedgekeurde vereniging ’n verslag verlang oor die geskiktheid van die persoon by wie of die huis of plek waarin die leerling of kind gedurende sy verlof sal verkeer, en die vermoë van bedoelde persoon om die reiskoste of deel van die reiskoste van die leerling of kind te betaal, moet die bestuur ’n maatskaplike werker versoek om die nodige ondersoek in te stel en bedoelde verslag in te dien.”.

6. Regulasie 39 word hierby gewysig—

(a) deur subregulasie (2) deur die volgende subregulasie te vervang:

“(2) Indien die bestuur van ’n inrigting ’n verslag verlang oor ’n persoon, huis of opleidingsinrigting waarin ’n leerling gedurende sy tydperk van vergunning sal verkeer, moet die bestuur ’n maatskaplike werker versoek om die nodige ondersoek in te stel en bedoelde verslag in te dien en moet die bestuur terselfdertyd aan bedoelde maatskaplike werker ’n vertroulike verslag oor die leerling stuur.”; en

(b) deur subregulasie (3) te skrap.

7. Regulasie 44 word hierby geskrap.

8. Die bepaling van hierdie Bylae tree in werking op die datum waarop die Wysigingswet op Kinders, 1977 (Wet 15 van 1977) in werking tree.

(b) by the substitution for subregulation (4) of the following subregulation:

“(4) (a) If a child removes to the area of jurisdiction of another commissioner, the supervising social worker shall in writing forthwith advise the clerk of the children’s court which made the order and the Social Welfare Officer of the district to which the child has removed of the new residential address of the child.

(b) If the place of residence to which the child removes is outside the area of operation of the social worker, or if, in the opinion of the social worker, it is advisable to transfer the child to any other supervision or probation, the social worker shall submit a report to the Secretary, setting out the facts and circumstances of the case, for a decision by the Minister in terms of section 50.”;

(c) by the substitution for subregulation (6) of the following subregulation:

“(6) The report of the social worker mentioned in section 31 (5), shall be submitted to the commissioner in duplicate and shall, according to whether or not the placement on probation of the child has been successful, contain a recommendation regarding the future steps considered necessary.”.

4. Regulation 11 is hereby amended by the deletion of subregulation (10).

5. The following regulation is hereby substituted for regulation 33:

“33. If the management of a children’s home or an approved agency desires a report on the suitability of the person in whose care or the home or place in which the pupil or child will be during his absence on leave and the ability of the said person to pay the travelling expenses of the pupil or child, or a part thereof, the management shall request a social worker to carry out the necessary investigation and submit the said report.”.

6. Regulation 39 is hereby amended—

(a) by the substitution for subregulation (2) of the following subregulation:

“(2) If the management of any children’s home desires a report on a person, home or training institution in which a pupil is to stay during the period of his release on licence, the management shall request a social worker to carry out the necessary investigation and submit the said report and the management shall at the same time send a confidential report on the pupil to the said social worker.”; and

(b) by the deletion of subregulation (3).

7. Regulation 44 is hereby deleted.

8. The provisions of this Schedule shall come into operation on the date on which the Children’s Amendment Act, 1977 (Act 15 of 1977) comes into operation.

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This publication is issued as an illustrated serial, much on the same lines as Curtis's Botanical Magazine, and for imitating which no apology need be tendered.

The desire and object of the promoters of the publication will be achieved if it stimulates further interest in the study and cultivation of our indigenous plants.

The illustrations are prepared mainly by the artists at the Botanical Research Institute, but the Editor welcomes contributions of suitable artistic and scientific merit from kindred institutions.

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