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PRETORIA, 14

AUGUSTUS
AUGUST 1992

No. 14210

PROKLAMASIE

van die

Staatspresident

van die Republiek van Suid-Afrika

No. 88, 1992

TUSSENVERKIESING: RAAD VAN VERTEEN-
WOORDIGERS: KIESAFDELING GRENS

(1) Kragtens die bevoegdheid my verleen by artikel 110 van die Kieswet, 1979 (Wet No. 45 van 1979), verklaar ek hierby dat 'n vakature ontstaan het in die verteenwoordiging van die Raad van Verteenwoordigers in die kiesafdeling Grens.

(2) Kragtens die bevoegdheid my verleen by artikel 33 van die Kieswet, 1979 (Wet No. 45 van 1979), bepaal ek hierby ingevolge die bepalings van artikels 34 en 110 van genoemde Wet—

(i) **Maandag, 31 Augustus 1992**, as die dag waarop 'n nominasiehof ten opsigte van die kiesafdeling Grens sitting sal hou om nominasies van verkiesingskandidate te ontvang vir die verkiesing van 'n lid van die Raad van Verteenwoordigers vir daardie kiesafdeling;

(ii) **Woensdag, 23 September 1992**, as die dag waarop, indien 'n stemming in die bedoelde kiesafdeling nodig word om die redes vermeld in artikel 41 van die genoemde Wet, die stemming ten opsigte van die verkiesing van die lid van die Raad van Verteenwoordigers in die kiesafdeling hierbo vermeld, behou sal word, welke stemming ooreenkomstig artikel 94 van genoemde Wet op daardie dag om 07:00 sal begin en om 21:00 sal sluit.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, op hede die Elfde dag van Augustus Eenduisend Negehonderd Twee-en-negentig.

F. W. DE KLERK,
Staatspresident.

Op las van die Staatspresident-in-Kabinet:

L. A. PIENAAR,
Minister van die Kabinet.

45046—1

PROCLAMATION

by the

State President

of the Republic of South Africa

No. 88, 1992

BY-ELECTION: HOUSE OF REPRESENTATIVES:
ELECTORAL DIVISION OF BORDER

(1) Under the powers vested in me by section 110 of the Electoral Act, 1979 (Act No. 45 of 1979), I hereby declare that a vacancy has occurred in the representation of the House of Representatives in the Electoral Division of Border.

(2) Under the powers vested in me by section 33 of the Electoral Act, 1979 (Act No. 45 of 1979), I hereby determine, in terms of the provisions of sections 34 and 110 of the said Act—

(i) that **Monday, 31 August 1992**, shall be the day on which a nomination court will sit in respect of the Electoral Division of Border, to receive nominations of candidates for election as a member of the House of Representatives for that electoral division;

(ii) **Wednesday, 23 September 1992**, as the day on which, if a poll becomes necessary in the said electoral division for the reasons mentioned in section 41 of the said Act, the poll in respect of the election of the member of the House of Representatives in the electoral division mentioned above shall be taken, which poll in accordance with section 94 of the said Act will commence at 07:00 and will close at 21:00 on that day.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Eleventh day of August, One thousand Nine hundred and Ninety-two.

F. W. DE KLERK,
State President.

By Order of the State President-in-Cabinet:

L. A. PIENAAR,
Minister of the Cabinet.

14210—1

GOEWERMENSKENNISGEWINGS**DEPARTEMENT VAN BINNELANDSE
SAKE****No. 2273****14 Augustus 1992**

WET OP VREEMDELINGE, 1937

VANSVERANDERING: BURCHELL NA
DE VILLIERS BURCHELL

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Ronald Burchell en sy eggenote Martha Mary Margaret Burchell, woonagtig te Pendleton Place 1, Benoni, hoek van Tassenberg- en Perlélaan, Alphen Park, te magtig om die van **De Villiers Burchell** aan te neem.

No. 2274**14 Augustus 1992**

WET OP VREEMDELINGE, 1937

VANSVERANDERING: PHAKATHI NA
AFRICA

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Oxley Muzi Phakathi, woonagtig te Ana Capriwoonstelle 48, St Andrewsstraat 138, Durban, te magtig om die van **Africa** aan te neem.

No. 2275**14 Augustus 1992**

WET OP VREEMDELINGE, 1937

VANSVERANDERING: PASLEY NA
PAISLEY

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Kenneth Frank George Pasley, woonagtig te Exterstraat 6, Robertsham, te magtig om die van **Paisley** aan te neem.

No. 2276**14 Augustus 1992**

WET OP VREEMDELINGE, 1937

VANSVERANDERING: MAGWAZA NA
NTULI

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Sipho Magwaza en sy eggenote Gladness Nomsa, woonagtig te p/a Stasiemeester, Spoornet, Pinetown, te magtig om die van **Ntuli** aan te neem.

GOVERNMENT NOTICES**DEPARTMENT OF HOME
AFFAIRS****No. 2273****14 August 1992**

ALIENS ACT, 1937

CHANGE OF SURNAME: BURCHELL TO
DE VILLIERS BURCHELL

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Ronald Burchell and his wife Martha Mary Margaret Burchell, residing at Pendleton Place 1, corner of Tassenberg and Perlé Avenues, Alphen Park, Benoni, to assume the surname of **De Villiers Burchell**.

No. 2274**14 August 1992**

ALIENS ACT, 1937

CHANGE OF SURNAME: PHAKATHI TO
AFRICA

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Oxley Muzi Phakathi, residing at Flat 48, Ana Capri, 138 St Andrews Street, Durban, to assume the surname of **Africa**.

No. 2275**14 August 1992**

ALIENS ACT, 1937

CHANGE OF SURNAME: PASLEY TO
PAISLEY

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Kenneth Frank George Pasley, residing at 6 Exeter Street, Robertsham, to assume the surname of **Paisley**.

No. 2276**14 August 1992**

ALIENS ACT, 1937

CHANGE OF SURNAME: MAGWAZA TO
NTULI

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Sipho Magwaza and his wife Gladness Nomsa, residing at c/o Station Master, Spoornet, Pinetown, to assume the surname of **Ntuli**.

No. 2277 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: SWAMIDASS NA NAIDOO

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Rajendra Moses Swamidass, woonagtig te Violetrylaan 16, Crossmoor, Chatsworth, te magtig om die van **Naidoo** aan te neem.

No. 2278 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: GAMBU NA MADLALA

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Siph Victor Gambu, sy eggenote Jabhile Gambu en minderjarige kinders Duduzile, Cebisile, Thandeka, Phelelani en Thulile, woonagtig te H4 No. 2017, kwaDabeka Mans Hostel, Pk. Clernaville, te magtig om die van **Madlala** aan te neem.

No. 2279 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: LE GRANGE NA LE GRANGE-HATLEN

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Catherine Lee Hatlen en haar minderjarige kinders Gareth Jeremy Grant Hatlen, Rebecca Valerie le Grange en Shaun Victor le Grange, woonagtig te Leeukop 203, Gilmourhillweg, Tamboerskloof, te magtig om die van **Le Grange-Hatlen** aan te neem.

No. 2280 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: TILLOCKS NA ABDUL RAZAK

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Fazil Ali Tillocks, woonagtig te Petersenweg 37, Eden Park, Alberton, te magtig om die van **Abdul Razak** aan te neem.

No. 2281 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: NSIBANDE NA MKHIZE

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Sibusiso Michael Nsibande, woonagtig te Matshana Lokasie, te magtig om die van **Mkhize** aan te neem.

No. 2277 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: SWAMIDASS TO NAIDOO

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Rajendra Moses Swamidass, residing at 16 Violet Lane, Crossmoor, Chatsworth, to assume the surname of **Naidoo**.

No. 2278 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: GAMBU TO MADLALA

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Siph Victor Gambu, his wife Jabhile Gambu and minor children Duduzile, Cebisile, Thandeka, Phelelani and Thulile, residing at H4 No. 2017, kwaDabeka Mens Hostel, P.O. Clernaville, to assume the surname of **Madlala**.

No. 2279 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: LE GRANGE TO LE GRANGE-HATLEN

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Catherine Lee Hatlen and her minor children Gareth Jeremy Grant Hatlen, Rebecca Valerie le Grange and Shaun Victor le Grange, residing at 203 Leeukop, Gilmourhill Road, Tamboerskloof, to assume the surname of **Le Grange-Hatlen**.

No. 2280 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: TILLOCKS TO ABDUL RAZAK

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Fazil Ali Tillocks, residing at 37 Petersen Road, Eden Park, Alberton, to assume the surname of **Abdul Razak**.

No. 2281 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: NSIBANDE TO MKHIZE

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Sibusiso Michael Nsibande, residing at Matshana Reserve, to assume the surname of **Mkhize**.

No. 2282 14 Augustus 1992**WET OP VREEMDELINGE, 1937****VANSVERANDERING: TSHOTYANA NA NGQALELA**

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Msintsi Tshotyana en sy eggenote Lillian Tutu, woonagtig te Emdeni 2118, Soweto, Johannesburg, te magtig om die van **Ngqalela** aan te neem.

No. 2283 14 Augustus 1992**WET OP VREEMDELINGE, 1937****VANSVERANDERING: JAJI NA MJAJA**

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Koni Allison Jaji en sy eggenote Bethani, woonagtig te Boboyi Lokasie, Port Shepstone, te magtig om die van **Mjaja** aan te neem.

No. 2284 14 Augustus 1992**WET OP VREEMDELINGE, 1937****VANSVERANDERING: WOLFF NA WOLFF-PIGGOTT**

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Brendon Bernhard Wolff en sy eggenote Jacqueline Jane, woonagtig te The Towers 11, Collegeweg 60, Pietermaritzburg, te magtig om die van **Wolff-Piggott** aan te neem.

No. 2285 14 Augustus 1992**WET OP VREEMDELINGE, 1937****VANSVERANDERING: MZIMELA NA HLONGWA**

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Madoda Emmanuel Mzimela, sy eggenote Gcinenzile Philomena en minderjarige kind Sibusisiwe Rose, woonagtig te Mpumalanga-woongebied A378, Pk. Hammersdale, te magtig om die van **Hlongwa** aan te neem.

No. 2286 14 Augustus 1992**WET OP VREEMDELINGE, 1937****VANSVERANDERING: NKHAHLE NA TAOANA**

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Philip Moloantsoa Nkhahle, sy eggenote Nketjoana Lucia en minderjarige kinders Liemiso Ephotia, Matlokotsi Irene, Diketso Eric, Kekeletso Douglas, Atang Moses, Tsele Hadman en Mathatana Gabriel, woonagtig te Mdlotiweg C269, Pk. kwaMashu, te magtig om die van **Taoana** aan te neem.

No. 2282 14 August 1992**ALIENS ACT, 1937****CHANGE OF SURNAME: TSHOTYANA TO NGQALELA**

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Msintsi Tshotyana and his wife Lillian Tutu, residing at 2118 Emdeni, Soweto, Johannesburg, to assume the surname of **Ngqalela**.

No. 2283 14 August 1992**ALIENS ACT, 1937****CHANGE OF SURNAME: JAJI TO MJAJA**

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Koni Allison Jaji and his wife Bethani, residing at Boboyi Location, Port Shepstone, to assume the surname of **Mjaja**.

No. 2284 14 August 1992**ALIENS ACT, 1937****CHANGE OF SURNAME: WOLFF TO WOLFF-PIGGOTT**

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Brendon Bernhard Wolff and his wife Jacqueline Jane, residing at 11 The Towers, 60 College Road, Pietermaritzburg, to assume the surname of **Wolff-Piggott**.

No. 2285 14 August 1992**ALIENS ACT, 1937****CHANGE OF SURNAME: MZIMELA TO HLONGWA**

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Madoda Emmanuel Mzimela, his wife Gcinenzile Philomena and minor child Sibusisiwe Rose, residing at A378 Mpumalanga Township, P.O. Hammersdale, to assume the surname of **Hlongwa**.

No. 2286 14 August 1992**ALIENS ACT, 1937****CHANGE OF SURNAME: NKHAHLE TO TAOANA**

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Philip Moloantsoa Nkhahle, his wife Nketjoana Lucia and minor children Liemiso Ephotia, Matlokotsi Irene, Diketso Eric, Kekeletso Douglas, Atang Moses, Tsele Hadman and Mathatana Gabriel, residing at C269 Mdloti Road, P.O. kwaMashu, to assume the surname of **Taoana**.

No. 2287 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: SACOOR NA AKOOB

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalinge van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Hassan Sacoor, woonagtig te Essendeneweg 20, Overport, Durban, te magtig om die van **Akoob** aan te neem.

No. 2288 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: BERGMAN NA ERRENS

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalinge van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Mervyn Hilton Bergman, woonagtig te Acaciaweg 7, Florianville, Kimberley, te magtig om die van **Errens** aan te neem.

No. 2289 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: NENE NA SITHOLE

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalinge van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Ncamsile Olivian Nene, woonagtig te Mpumuza-lokasie, Edendale, Pietermaritzburg, te magtig om die van **Sithole** aan te neem.

No. 2290 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: FISH NA LECLERCQ-FISH

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalinge van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Timothy Guy Fish, woonagtig te Almond Cottage, Roderickweg, Constantia, te magtig om die van **LeClercQ-Fish** aan te neem.

No. 2291 14 Augustus 1992

WET OP VREEMDELINGE, 1937

VANSVERANDERING: CELE NA MKHIZE

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalinge van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet No. 1 van 1937), Qiniso Innocent Cele, woonagtig te Stand 3 1869, Imbali, te magtig om die van **Mkhize** aan te neem.

No. 2287 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: SACOOR TO AKOOB

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Hassan Sacoor, residing at 20 Essendene Road, Overport, Durban, to assume the surname of **Akoob**.

No. 2288 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: BERGMAN TO ERRENS

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Mervyn Hilton Bergman, residing at 7 Acacia Road, Florianville, Kimberley, to assume the surname of **Errens**.

No. 2289 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: NENE TO SITHOLE

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Ncamsile Olivian Nene, residing at Mpumuza Location, Edendale, Pietermaritzburg, to assume the surname of **Sithole**.

No. 2290 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: FISH TO LECLERCQ-FISH

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Timothy Guy Fish, residing at Almond Cottage, Roderick Way, Constantia, to assume the surname of **LeClercQ-Fish**.

No. 2291 14 August 1992

ALIENS ACT, 1937

CHANGE OF SURNAME: CELE TO MKHIZE

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act No. 1 of 1937), to authorise Qiniso Innocent Cele, residing at 1869 Zone 3, Imbali, to assume the surname of **Mkhize**.

No. 2292 14 Augustus 1992**WET OP VREEMDELINGE, 1937**
VANSVERANDERING: BRUWER NA
STEPANIK

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Wayne Nicolaas Bruwer, woonagtig te Redwood Lodge 26, Cromwellweg 93, Glenwood, Durban, te magtig om die van **Stepanik** aan te neem.

No. 2293 14 Augustus 1992**WET OP VREEMDELINGE, 1937**
VANSVERANDERING: THEKO NA
MALEBE

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Wilson Oupa Theko, woonagtig te Standplaas 917, Kanyamazane, distrik Nsikazi, Kangwane, te magtig om die van **Malebe** aan te neem.

No. 2294 14 Augustus 1992**WET OP VREEMDELINGE, 1937**
VANSVERANDERING: XABA NA
MKHONZA

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Leonard Benedict Xaba, woonagtig te Mbhelegheleweg 1027, Imbali Blok 1, Pk. Imbali, te magtig om die van **Mkhonza** aan te neem.

No. 2295 14 Augustus 1992**WET OP VREEMDELINGE, 1937**
VANSVERANDERING: MOATLHUDIE NA
MACLUDIE

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Jack Joseph Moatlhudie, sy eggenote Christine en minderjarige kinders Beverley Sophia en Warren Edroy, woonagtig te Roggeveldtweg 9, Eldoradopark-uitbreiding 2, Johannesburg, te magtig om die van **Macludie** aan te neem.

No. 2296 14 Augustus 1992**WET OP VREEMDELINGE, 1937**
VANSVERANDERING: SHOKOANE NA
CHILOANE

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Motsereleng Elijah Shokoane, sy eggenote Eveline en minderjarige kinders Moeketsi Patrick, Nona Loretta en Lebogang Pertunia, woonagtig te Barwastraat 12046, Daveyton, te magtig om die van **Chiloane** aan te neem.

No. 2292 14 August 1992**ALIENS ACT, 1937**
CHANGE OF SURNAME: BRUWER TO
STEPANIK

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Wayne Nicolaas Bruwer, residing at 26 Redwood Lodge, 93 Cromwell Road, Glenwood, Durban, to assume the surname of **Stepanik**.

No. 2293 14 August 1992**ALIENS ACT, 1937**
CHANGE OF SURNAME: THEKO TO
MALEBE

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Wilson Oupa Theko, residing at Stand 917, Kanyamazane, District of Nsikasi, Kangwane, to assume the surname of **Malebe**.

No. 2294 14 August 1992**ALIENS ACT, 1937**
CHANGE OF SURNAME: XABA TO
MKHONZA

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Leonard Benedict Xaba, residing at 1027 Mbheleghele Road, Imbali Unit 1, P.O. Imbali, to assume the surname of **Mkhonza**.

No. 2295 14 August 1992**ALIENS ACT, 1937**
CHANGE OF SURNAME: MOATLHUDIE TO
MACLUDIE

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Jack Joseph Moatlhudie, his wife Christine and minor children Beverley Sophia and Warren Edroy, residing at 9 Roggeveldt Road, Eldoradopark Extension 2, Johannesburg, to assume the surname of **Macludie**.

No. 2296 14 August 1992**ALIENS ACT, 1937**
CHANGE OF SURNAME: SHOKOANE TO
CHILOANE

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Motsereleng Elijah Shokoane, his wife Eveline and minor children Moeketsi Patrick, Nona Loretta and Lebogang Pertunia, residing at 12046 Barwa Street, Daveyton, to assume the surname of **Chiloane**.

No. 2297 14 Augustus 1992

WET OP VREEMDELINGE, 1937
VANSVERANDERING: ZUMA NA
MASEKO

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Goodwill Joel Maseko, sy eggenote Emily Lilly en minderjarige kinders Lucky Thulani en Sheila Sindisiwe, woonagtig te Umlazi Nuwe Woongebied M1180, Umlazi, te magtig om die van **Maseko** aan te neem.

No. 2298 14 Augustus 1992

WET OP VREEMDELINGE, 1937
VANSVERANDERING: SILUMA NA
MTSWENI

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Suhla Petrus Siluma, sy eggenote Zondile Sarah en minderjarige kind Vusi Amos, woonagtig te Mangoweg 14, Allen Grove, Kempton Park, te magtig om die van **Mtsweni** aan te neem.

No. 2299 14 Augustus 1992

WET OP VREEMDELINGE, 1937
VANSVERANDERING: FYNN NA
MBOKAZI

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Cypriah Jabulani Fynn en sy eggenote Magdelene Phumelele, woonagtig te Osizweni E156, Posbus 2812, Newcastle, te magtig om die van **Mbokazi** aan te neem.

No. 2300 14 Augustus 1992

WET OP VREEMDELINGE, 1937
VANSVERANDERING: ROSSOUW NA
ROSSEAU

Dit het die Minister van Binnelandse Sake behaag om, kragtens die bepalings van artikel 9 van die Wet op Vreemdelinge, 1937 (Wet 1 van 1937), Cornelis Johannes Rossouw en sy eggenote Estelle, woonagtig te Noordwal-Oos 34, Stellenbosch, te magtig om die van **Rosseau** aan te neem.

**DEPARTEMENT VAN NASIONALE
GESONDHEID EN BEVOLKINGS-
ONTWIKKELING**

No. 2261 14 Augustus 1992

VERKLARING TOT BEHEERDE
MYNE EN RISIKOWERK

Ek, Pieter Jozua Aucamp, Hoofdirekteur: Forensiese en Navorsingsdienste, Departement van Nasionale Gesondheid en Bevolkingsontwikkeling, handelende

No. 2297 14 August 1992

ALIENS ACT, 1937
CHANGE OF SURNAME: ZUMA TO
MASEKO

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Goodwill Joel Maseko, his wife Emily Lilly and minor children Lucky Thulani and Sheila Sindisiwe, residing at M1180 Umlazi New Township, Umlazi, to assume the surname of **Maseko**.

No. 2298 14 August 1992

ALIENS ACT, 1937
CHANGE OF SURNAME: SILUMA TO
MTSWENI

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Suhla Petrus Siluma, his wife Zondile Sarah and minor child Vusi Amos, residing at 14 Mango Road, Allen Grove, Kempton Park, to assume the surname of **Mtsweni**.

No. 2299 14 August 1992

ALIENS ACT, 1937
CHANGE OF SURNAME: FYNN TO
MBOKAZI

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Cypriah Jabulani Fynn and his wife Magdelene Phumelele, residing at E156 Osizweni, P.O. Box 2812, Newcastle, to assume the surname of **Mbokazi**.

No. 2300 14 August 1992

ALIENS ACT, 1937
CHANGE OF SURNAME: ROSSOUW TO
ROSSEAU

The Minister of Home Affairs has been pleased under the provisions of section 9 of the Aliens Act, 1937 (Act 1 of 1937), to authorise Cornelis Johannes Rossouw and his wife Estelle, residing at 34 Noordwal East, Stellenbosch, to assume the surname of **Rosseau**.

**DEPARTMENT OF NATIONAL
HEALTH AND POPULATION
DEVELOPMENT**

No. 2261 14 August 1992

DECLARATION OF CONTROLLED
MINES AND RISK WORK

I, Pieter Jozua Aucamp, Chief Director: Forensic and Research Services, Department of National Health and Population Development, acting on behalf and by

namens en in opdrag van die Minister van Nasionale Gesondheid, verklaar hier die Minister van Nasionale Gesondheid, verklaar hierby kragtens artikel 10 van die Wet op Bedryfsiektes in Myne en Bedrywe, 1973 (Wet No. 78 van 1973), die volgende myne met ingang van 1 Oktober 1992 tot beheerde myne:

1. (a) Die myn bekend as **New Arbor Colliery**, op die plaas Vlakvarkfontein 213 IR, geleë in die landdrosdistrik Witbank, provinsie Transvaal, wat tans deur New Arbor Colliery, Posbus 1631, Kendal, 1020, ontgin word.
- (b) Die myn bekend as **Uithoek Colliery**, op die plaas Uithoek 1335, geleë in die landdrosdistrik Glencoe, provinsie Natal, wat tans deur Uithoek Colliery, Posbus 3301, Glencoe, 2930, ontgin word.
- (c) Die myn bekend as **Makateeskop Colliery**, op die plase Makateeskop 59 en Paapkuilvly 42, geleë in die landdrosdistrik Paulpietersburg, provinsie Natal, wat tans deur Makateeskop Colliery, Posbus 1590, Vryheid, 3100, ontgin word.

Kragtens artikel 13 van genoemde Wet verklaar ek hierby die volgende werk by genoemde myne met ingang van dieselfde datum tot risikowerk:

Uitgrawings: Enige werk in ondergrondse of oop delfplekke.

Bogronde: Enige werk—

- (i) waar die verskuiwing, oorplasing of hantering van klip, rots, steenkool of ander minerale plaasvind, sowel as laaiwerk by ondergeskikte sylyne wat op die myngebiede geleë is;
 - (ii) waar die vergruising, sif of klassifisering van klip, rots, steenkool of ander minerale plaasvind, uitgesonderd waar dit onder water geskied;
 - (iii) op of by afvalhope, steenkoolhope of slikdamme, uitgesonderd waar die materiaal in die vorm van slik gestort word;
 - (iv) in boorslypwinkels of by enige ander plek waar bore skerp gemaak word;
 - (v) in kleedhuise waar persone wat risikowerk verrig, hulle verkleed;
 - (vi) in steenkoollaboratoriums, uitgesonderd in afsonderlik geventileerde dele daarvan waar slegs nat ontledings uitgevoer word en geen behandeling van droë klip, rots, steenkool of ander minerale plaasvind nie;
 - (vii) waar monsters van vergruisde steenkool of ander minerale in 'n droë toestand gegradeer word; en
 - (viii) waar rotsboorwerk gedoen word.
2. (a) Die myn bekend as **Rhino Andalusite Mine (Pty) Limited**, op die plase Grootfontein 352 KQ en Roodedam 368 KQ, geleë in die landdrosdistrik Thabazimbi, provinsie Transvaal, wat tans deur Rhino Andalusite Mine (Pty) Limited, Posbus 329, Thabazimbi, 0380, ontgin word.

direction of the Minister of National Health, in terms of section 10 of the Occupational Diseases in Mines and Works Act, 1973 (Act No. 78 of 1973), hereby declare the following mines to be controlled mines with effect from 1 October 1992:

1. (a) The mine known as **New Arbor Colliery**, on the farm Vlakvarkfontein 213 IR, situated in the Magisterial District of Witbank, Province of the Transvaal, which at present is worked by New Arbor Colliery, P.O. Box 1631, Kendal, 1020.
- (b) The mine known as **Uithoek Colliery**, on the farm Uithoek 1335, situated in the Magisterial District of Glencoe, Province of Natal, which at present is worked by Uithoek Colliery, P.O. Box 3301, Glencoe, 2930.
- (c) The mine known as **Makateeskop Colliery**, on the farms Makateeskop 59 and Paapkuilvly 42, situated in the Magisterial District of Paulpietersburg, Province of Natal, which at present is worked by Makateeskop Colliery, P.O. Box 1590, Vryheid, 3100.

I hereby, in terms of section 13 of the said Act, declare the following work at the said mines to be risk work with effect from the same date:

Excavations: Any work in underground or open workings.

On the surface: Any work—

- (i) where the moving, transfer or handling of stone, rock, coal or other minerals takes place, including loading operations at subsidiary sidings situated on the mining areas;
 - (ii) where the crushing, screening or classification of stone, rock, coal or other minerals takes place, except where this is carried out under water;
 - (iii) on or at waste dumps, coal dumps or slimes dams, except where the materials are being deposited in the form of slime;
 - (iv) in drill-sharpening shops or at any other place where drills are sharpened;
 - (v) in change-houses where persons performing risk work change their clothing;
 - (vi) in coal laboratories, except in separately ventilated parts thereof where only wet analyses are done and no treatment of dry stone, rock, coal or other minerals takes place;
 - (vii) where samples of crushed coal or other minerals are graded in a dry state; and
 - (viii) where rock-drilling is done.
2. (a) The mine known as **Rhino Andalusite Mine (Pty) Limited**, on the farms Grootfontein 352 KQ and Roodedam 368 KQ, situated in the Magisterial District of Thabazimbi, Province of the Transvaal, which at present is worked by Rhino Andalusite Mine (Pty) Limited, P.O. Box 329, Thabazimbi, 0380.

(b) Die myn bekend as **Bronx Mining and Investments (Pty) Limited**, op die plaas Vlakfontein 523 JR, geleë in die landdrostdistrik Bronkhorstspuit, provinsie Transvaal, wat tans deur Bronx Mining and Investments (Pty) Limited, Posbus 1413, Bronkhorstspuit, 1020, ontgin word.

(c) Die myn bekend as **Commercial Granite (Pty) Limited**, op die plaas Vlakfontein 523 JR, geleë in die landdrostdistrik Bronkhorstspuit, provinsie Transvaal, wat tans deur Commercial Granite (Pty) Limited—Mowcop Silica, Posbus 1304, Bronkhorstspuit, 1020, ontgin word.

Kragtens artikel 13 van genoemde Wet verklaar ek hierby die volgende werk by genoemde myne met ingang van dieselfde datum tot risikowerk:

Uitgravings: Enige werk in ondergrondse of oop delfplekke.

Bogronde: Enige werk—

- (i) waar die verskuiwing, oorplasing of hantering van klip, rots, erts of ander minerale plaasvind;
- (ii) waar die vergruising, sif of klassifisering van klip, rots, erts of ander minerale plaasvind, uitgesonderd waar dit onder water geskied;
- (iii) op of by afvalhope, ertshope of sliksdamme, uitgesonderd waar die materiaal in die vorm van slik gestort word;
- (iv) in boorslypwinkels of by enige ander plek waar bore skerp gemaak word;
- (v) in kleedhuise waar persone wat risikowerk verrig, hulle verkleed;
- (vi) in essaiëeringslaboratoriums, uitgesonderd in afsonderlik geventileerde dele daarvan waar slegs nat essaiëerings uitgevoer word en geen behandeling van droë klip, rots, erts of ander minerale plaasvind nie; en
- (vii) waar rotsboorwerk gedoen word.

(b) The mine known as **Bronx Mining and Investments (Pty) Limited**, on the farm Vlakfontein 523 JR, situated in the Magisterial District of Bronkhorstspuit, Province of the Transvaal, which at present is worked by Bronx Mining and Investments (Pty) Limited, P.O. Box 1413, Bronkhorstspuit, 1020.

(c) The mine known as **Commercial Granite (Pty) Limited**, on the farm Vlakfontein 523 JR, situated in the Magisterial District of Bronkhorstspuit, Province of the Transvaal, which at present is worked by Commercial Granite (Pty) Limited—Mowcop Silica, P.O. Box 1304, Bronkhorstspuit, 1020.

I hereby, in terms of section 13 of the said Act, declare the following work at the said mines to be risk work with effect from the same date:

Excavations: Any work in underground or open workings.

On the surface: Any work—

- (i) where the moving, transfer or handling of stone, rock, ore or other minerals takes place;
- (ii) where the crushing, screening or classification of stone, rock, ore or other minerals takes place, except where this is carried out under water;
- (iii) on or at waste dumps, ore dumps or slimes dams, except where the materials are being deposited in the form of slime;
- (iv) in drill-sharpening shops or at any other place where drills are sharpened;
- (v) in change-houses where persons performing risk work change their clothing;
- (vi) in assay laboratories, except in separately ventilated parts thereof where only wet assays are done and no treatment of dry stone, rock, ore or other minerals takes place; and
- (vii) where rock-drilling is done.

No. 2317

14 Augustus 1992

KENNISGEWING KRAGTENS ARTIKEL 29 (1) VAN DIE WET OP FONDSINSAMELING, 1978 (WET No. 107 VAN 1978)

Kragtens artikel 29 (1) van die Wet op Fondsinsameling, 1978 (Wet No. 107 van 1978), verbied ek, Stefanus Johannes Schoeman, Adjunkminister van Nasionale Gesondheid, hierby die insameling van bydraes deur of vir of namens **Associated Charities/Ken, Derica en Irene Friedman**.

S. J. SCHOEMAN,

Adjunkminister van Nasionale Gesondheid.

No. 2317

14 August 1992

NOTICE UNDER SECTION 29 (1) OF THE FUND-RAISING ACT, 1978 (ACT No. 107 OF 1978)

Under section 29 (1) of the Fund-raising Act, 1978 (Act No. 107 of 1978), I, Stefanus Johannes Schoeman, Deputy Minister of National Health, hereby prohibit the collection of contributions by or for or on behalf of **Associated Charities/Ken, Derica and Irene Friedman**.

S. J. SCHOEMAN,

Deputy Minister of National Health.

No. 2318 14 Augustus 1992

KENNISGEWING KRAGTENS ARTIKEL 29 (1) VAN DIE WET OP FONDSINSAMELING, 1978 (WET No. 107 VAN 1978)

Kragtens artikel 29 (1) van die Wet op Fondsinsameling, 1978 (Wet No. 107 van 1978), verbied ek, Stefanus Johannes Schoeman, Adjunkminister van Nasionale Gesondheid, hierby die insameling van bydraes deur of vir of namens **Die Groot Suid-Afrikaanse Miljoenêrsklub/Mnr. I. G. Buys**.

S. J. SCHOEMAN,

Adjunkminister van Nasionale Gesondheid.

**DEPARTEMENT VAN NASIONALE
OPVOEDING**

No. 2271 14 Augustus 1992

WET OP NASIONALE GEDENKWAARDIGHED, No. 28 VAN 1969

INSKRYWING VAN BEWARENSWAARDIGE
ONROERENDE GOED

Kragtens artikel 5 (1) (cC) van die Wet op Nasionale Gedenkwaardighede, 1969 (Wet No. 28 van 1969), maak die Raad vir Nasionale Gedenkwaardighede hierby in die amptelike register 'n inskrywing van die onroerende goed in die Bylae hiervan volledig beskryf en wat die Raad as bewarenswaardig ag vanweë die historiese, kulturele en estetiese belang daarvan.

BYLAE

Die eiendom met die laat-Victoriaanse woonhuis daarop, synde Erf 4682, geleë te Neethlingstraat 14, Stellenbosch.

G. S. HOFMEYR,

Direkteur: Raad vir Nasionale Gedenkwaardighede.

No. 2272 14 Augustus 1992

WET OP NASIONALE GEDENKWAARDIGHED, No. 28 VAN 1969

VOORLOPIGE VERKLARING VAN 'N NASIONALE GEDENKWAARDIGHEID: DIE STASIEGEBOU, GELEË IN DIE SCHEIDINGSTRAAT, PRETORIA

Kragtens artikel 5 (1) (c) van die Wet op Nasionale Gedenkwaardighede, 1969 (Wet No. 28 van 1969), verklaar die Raad vir Nasionale Gedenkwaardighede hierby die stasiegebou tesame met 80 meter grond aan die noordelike kant daarvan, geleë in Scheidingstraat, Pretoria, soos volledig hieronder beskryf, voorlopig tot nasionale gedenkwaardigheid.

Beskrywing

Die stasiegebou tesame met 80 meter grond aan die noordelike kant daarvan, geleë op 'n gedeelte van die Restant van Gedeelte 170 van die plaas Pretoria Town and Townlands 351 JR, provinsie Transvaal.

Transportakte T7662/1954, gedateer 31 Maart 1954.

G. S. HOFMEYR,

Direkteur: Raad vir Nasionale Gedenkwaardighede.

No. 2318 14 August 1992

NOTICE UNDER SECTION 29 (1) OF THE FUND-RAISING ACT, 1978 (ACT No. 107 OF 1978)

Under section 29 (1) of the Fund-raising Act, 1978 (Act No. 107 of 1978), I, Stefanus Johannes Schoeman, Deputy Minister of National Health, hereby prohibit the collection of contributions by or for or on behalf of **The Great South African Millionaires Club/Mr I. G. Buys**.

S. J. SCHOEMAN,

Deputy Minister of National Health.

**DEPARTMENT OF NATIONAL
EDUCATION**

No. 2271 14 August 1992

NATIONAL MONUMENTS ACT,
No. 28 OF 1969

REGISTRATION OF CONSERVATION-WORTHY
IMMOVABLE PROPERTY

In terms of section 5 (1) (cC) of the National Monuments Act, 1969 (Act No. 28 of 1969), the National Monuments Council hereby makes an entry in the official register of the immovable property as is fully described in the Schedule hereto and which the Council regards as worthy of conservation on account of its historical, cultural and aesthetic interest.

SCHEDULE

The property with the late Victorian dwelling thereon, being Erf 4682, situated at 14 Neethling Street, Stellenbosch.

G. S. HOFMEYR,

Director: National Monuments Council.

No. 2272 14 August 1992

NATIONAL MONUMENTS ACT,
No. 28 OF 1969

PROVISIONAL DECLARATION OF A NATIONAL MONUMENT: THE STATION BUILDING, SITUATED IN SCHEIDING STREET, PRETORIA

In terms of section 5 (1) (c) of the National Monuments Act, 1969 (Act No. 28 of 1969), the National Monuments Council hereby provisionally declares the station building together with 80 metres of land on the northern side thereof, situated in Scheiding Street, Pretoria, as fully described below, to be a national monument.

Description

The station building, together with 80 metres of land on the northern side thereof, situated on a portion of the Remainder of Portion 170 of the farm Pretoria Town and Townlands 351 JR, Province of the Transvaal.

Deed of Transfer T7662/1954, dated 31 March 1954.

G. S. HOFMEYR,

Director: National Monuments Council.

No. 2321

14 Augustus 1992

BURO VIR HERALDIEK**AANSOEK OM REGISTRASIE VAN HERALDIESE VOORSTELLINGS, EN BESWARE DAARTEEN****ARTIKEL 7A EN B VAN DIE HERALDIEKWET, 1962 (WET 18 VAN 1962)**

Ondergenoemde instansies en persoon het kragtens artikel 7 van die Heraldiekwet, 1962 (Wet 18 van 1962), aansoek gedoen om die registrasie van hulle heraldiese voorstellings. Enigeen wat teen die registrasie van hierdie heraldiese voorstellings beswaar wil aanteken op grond daarvan dat sodanige registrasie inbreuk sal maak op regte wat hom wettiglik toekom, moet dit binne een maand na die datum van publikasie van hierdie kennisgewing doen op 'n vorm wat van die Staatsheraldikus, Privaat Sak X236, Pretoria, 0001, verkrygbaar is.

1. Suid-Afrikaanse Rugbyvoetbalunie (H4/3/1/74)

Kenteken: Op 'n groen agtergrond, 'n springbok wat oor 'n oop proteakrans, uitkomend uit 'n regopgeplaaste rugbybal, spring, alles van natuurlike kleur.

2. Noord-Kaaplandse Toerismevereniging (H4/3/1/3489)

Wapen: In groen, 'n opwaarts vlieënde silwer swaeltjie; op 'n goue skildhoof, geknobbeld na die skildvoet, 'n rooi kompasroos.

Helmteken: Op 'n uitkomende rooi uitgeskulpte rysende grond belaaie met 'n silwer golwende streepbalk, 'n regopgeplaaste gestingelde en geblaarde gousblom van natuurlike kleur binne-in 'n paar silwer aanstotende horings.

Wrong en dekklede: Groen en silwer

3. Tegiese Kollege Rustenburg (H4/3/1/3496)

Wapen: In blou, 'n goue halwe geleedigde klawerrat na die skildvoet, oortop met 'n silwer besette ring.

Helmteken: 'n Blou Peglarae-aalwyn met 'n rooi blom, goud gestingel.

Wrong en dekklede: Blou en goud

Wapenspreuk: EFFICIENTIA

4. Saint Andrew's School, Bloemfontein — Carey House (H4/3/1/3517)

Wapen: In blou, in die skildhoof 'n verkorte skuinskruis en in die skildvoet 'n afwaarts vlieënde duif, alles silwer.

5. Bronkhorstspuit Primary School (H4/3/1/3530)

Wapen: In rooi, 'n silwer ingeboë punt belaaie met 'n blou golwende dwarsbalk, in die skildhoof regs en links vergesel van 'n silwer gestingelde en geblaarde vierblad, goud geknop.

Wapenspreuk: OUR YOUTH OUR FUTURE

6. Departement Musiek—Universiteit van Suid-Afrika (H4/3/1/3542)

Kenteken: 'n Skyf geleedig van 'n hart en aan die bokant gebroke, daarbinne 'n lier getop met 'n weegskaal, alles groen.

No. 2321

14 August 1992

BUREAU OF HERALDRY**APPLICATION FOR REGISTRATION OF HERALDIC REPRESENTATIONS, AND OBJECTIONS THERETO****SECTION 7A AND B OF THE HERALDRY ACT, 1962 (ACT 18 OF 1962)**

The undermentioned bodies and person have applied in terms of section 7 of the Heraldry Act, 1962 (Act 18 of 1962), for the registration of their heraldic representations. Anyone wishing to object to the registration of these heraldic representations on the grounds that such registration will encroach upon rights to which he is legally entitled should do so within one month of the date of publication of this notice upon a form obtainable from the State Herald, Private Bag X236, Pretoria, 0001.

1. South African Rugby Football Union (H4/3/1/74)

Badge: On a background Vert, a springbok leaping over an open protea wreath issuant from a rugby ball erect, proper.

2. Northern Cape Tourism Association (H4/3/1/3489)

Arms: Vert, an ascending swallow Argent; on a chief nowy to base Or, a compass-rose Gules.

Crest: On a mount engrailed issuant Gules, charged with a barrulet wavy Argent, a marigold erect, slipped and leaved, proper within a pair of horns conjoined Argent.

Wreath and mantling: Vert and Argent

3. Rustenburg Technical College (H4/3/1/3496)

Arms: Azure, a demi-cogwheel trefly voided, to base, Or, ensigned with an annulet stoned Argent.

Crest: A Peglarae aloe Azure with a flower Gules, slipped Or.

Wreath and mantling: Azure and Or

Motto: EFFICIENTIA

4. Saint Andrew's School, Bloemfontein — Carey House (H4/3/1/3517)

Arms: Azure, in chief a saltire coupé and in base a dove descending Argent.

5. Bronkhorstspuit Primary School (H4/3/1/3530)

Arms: Gules, a pile embowed inerted Argent, charged with a bar wavy Azure, between in chief dexter and sinister a quatrefoil slipped and leaved Argent, seeded Or.

Motto: OUR YOUTH OUR FUTURE

6. Department of Music—University of South Africa (H4/3/1/3542)

Badge: Within a pomme, voided of a heart and fracted at the top, a lyre ensigned of a balance, Vert.

7. Loftus Versfeld (Edms.) Bpk. (H4/3/1/3547)

Kenteken: Oor 'n blou stormende bul heen, 'n rooi Barbertonse madeliefie, goud geknop en groen gestingel.

8. Gesamentlike Diensteraad vir die Natalse Middelland (H4/3/2/544)

Wapen: In silwer, 'n swart gaande olifant met slurp omhoog, silwer getand en genaël; 'n blou golwende skildhoof; die skild oortop met 'n muurkroon met drie uitkomende torings, alles silwer.

Skildhouers: Twee lelkraanvoëls van natuurlike kleur.

Wapenspreuk: DEO ADJUVANTE

9. Lenasia-Suidoos-Bestuurskomitee (H4/3/2/547)

Wapen: In rooi, 'n silwer lotusblom met goue meeldrade; 'n silwer skildhoof geknobbeld met 'n Indiese koepel.

Helmteken: 'n Rooi muurkroon, silwer gemessel, met 'n goue uitkomende rysende grond, daarop 'n silwer lotusblom met goue meeldrade.

Dekklede: Rooi en silwer.

Wapenspreuk: FACTA NON VERBA

10. Cavaliere Johannes Frick Roux (H4/3/4/463)

Wapen: In groen, 'n silwer verkorte kruis belaaï met 'n rooi vyfpuntige ster; op 'n silwer skildhoof twee rooi rose, goud geknop en groen gepunt.

Helmteken: 'n Groen muurkroon, silwer gemessel, met 'n rooi halwe uitkomende leeu, groen genaël, wat 'n kruis uit die skild vashou.

Dekklede: Groen en silwer.

Wapenspreuk: PERSEVERA

7. Loftus Versfeld (Pty) Ltd (H4/3/1/3547)

Badge: A bull charging Azure, surmounted by a Barberton daisy Gules, seeded Or and slipped Vert.

8. Natal Midlands Joint Services Board (H4/3/2/544)

Arms: Argent, an elephant passant, trunk raised, Sable, tusks and nails Argent; a chief wavy Azure; the shield ensigned of a mural crown with three towers issuant Argent.

Supporters: Two wattled cranes proper.

Motto: DEO ADJUVANTE

9. Lenasia South-East Management Committee (H4/3/2/547)

Arms: Gules, a lotus flower Argent with stamen Or; an chief nowy of an Indian cupola Argent.

Crest: Issuant from a mural crown Gules, masoned Argent, a mount Or, ensigned of a lotus flower Argent with stament Or.

Mantling: Gules and Argent.

Motto: FACTA NON VERBA

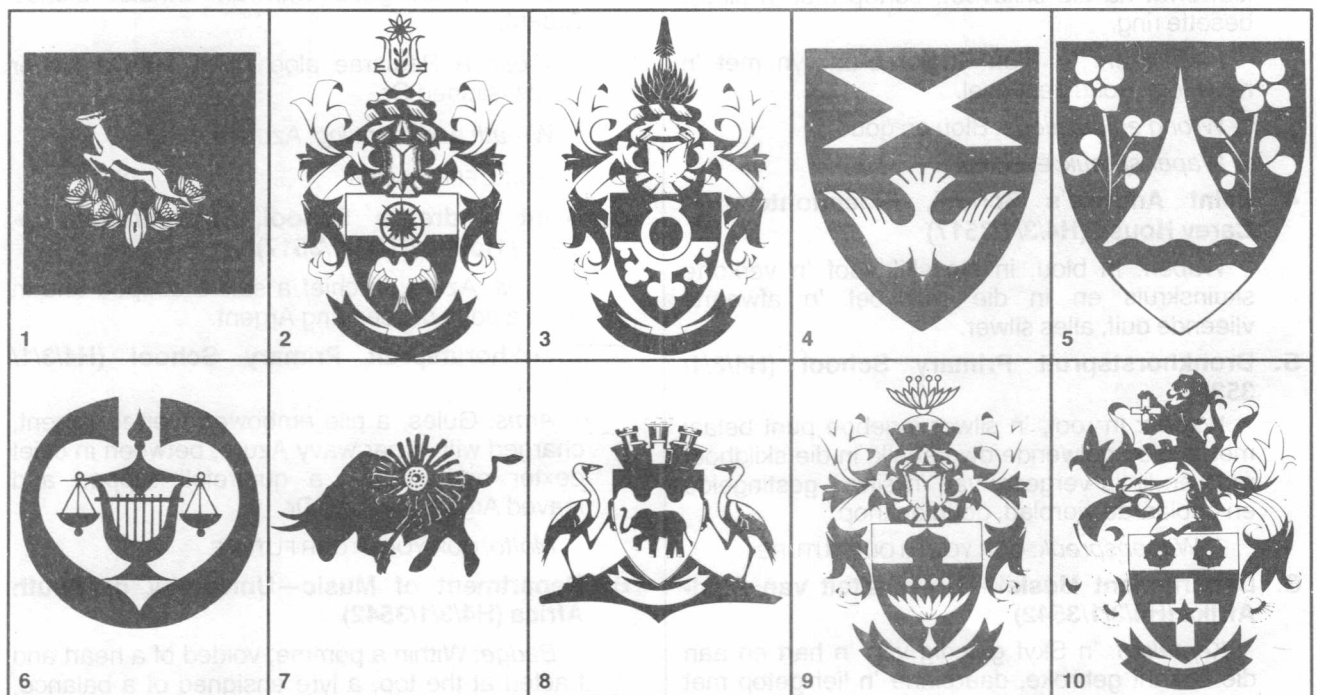
10. Cavaliere Johannes Frick Roux (H4/3/4/463)

Arms: Vert, a cross couped Argent, charged with a mullet Gules; on a chief Argent two roses Gules, seeded Or and barbed Vert.

Crest: Issuant from a mural crown Vert, masoned Argent, a demi-lion Gules, armed Vert, holding in its paws a cross from the shield.

Mantling: Vert and Argent.

Motto: PERSEVERA



**DEPARTEMENT VAN
STAATSBESTEDING**

No. 2309

14 Augustus 1992

Staat van Ontvangste in en Oordragte uit die
Skatkisrekening vir die tydperk 1 April 1992 tot 31 Julie
1992.

Tesourie, Pretoria.

**DEPARTMENT OF STATE
EXPENDITURE**

No. 2309

14 August 1992

Statement of Receipts into and Transfers from the
Exchequer Account for the period 1 April 1992 to 31
July 1992.

Treasury, Pretoria.

ONTVANGSTE—RECEIPTS

Inkomstehoof	Head of Revenue	Maand Julie Month of July		Totaal 1 April tot 31 Julie Total 1 April to 31 July	
		1992	1991	1992	1991
Skatkissaldo, 31 Maart 1992.....	Exchequer Balance, 31 March 1992.....	R —	R —	R 1 317 346 453	R —
Skatkissaldo, 30 Junie 1992.....	Exchequer Balance, 30 June 1992.....	6 903 387 180	—	—	—
Staatsinkomsterekening	State Revenue Account				
Binnelandse Inkomste.....	Inland Revenue.....	6 080 726 170	6 710 012 109	19 465 627 722	19 469 196 254
Doeane en Aksyns.....	Customs and Excise.....	379 290 593	147 982 883	2 847 156 277	1 787 369 767
	R	6 460 016 763	6 857 994 992	22 312 783 999	21 256 566 021
Suid-Afrikaanse Ontwikkelingsstrustfonds.....	South African Development Trust Fund.....	—	5 255 178	11 786 428	5 688 624
	R	—	5 255 178	11 786 428	5 688 624
	R	6 460 016 763	6 863 250 170	22 324 570 427	21 262 254 645
Ander Ontvangste	Other Receipts				
Skatkisbiljette.....	Treasury Bills.....	6 912 653 000	—	28 172 342 500	—
Leningssheffing 1989-94.....	Loan levy 1989-94.....	—	—	(26 300)	—
Belegging-Artikel 10 (1) (a) van Wet No. 66 van 1975.....	Payments in terms of section 10 (1) (a) of Exchequer.....	—	—	879 103 588	—
Obligasies:	Bonds:				
Onbepaalde Termyn Skatkis-obligasies.....	Indefinite Period Exchequer Bonds.....	11 000	—	266 600	—
Onbepaalde Termyn Nasionale Verdedi- gingobligasies.....	Indefinite Period National Defence Bonds.....	24 081 740	—	29 474 650	—
Binnelandse Geregistreerde Effekte:	Internal Registered Stock:				
14%, 1997.....	14%, 1997.....	1 666 153 000	—	3 677 153 000	—
		(18 509 000)	—	(132 619 000)	—
12,5%, 1995/96.....	12,5%, 1995/96.....	(7 316 163 915)	—	(3 769 568 915)	—
		(2 378 000)	—	(397 556 000)	—
11,5%, 1999/2000.....	11,5%, 1999/2000.....	220 000 000	—	2 231 000 000	—
		(37 673 000)	—	(436 284 000)	—
13%, 2009/10/11.....	13%, 2009/10/11.....	85 000 000	—	2 417 000 000	—
		(13 884 000)	—	(331 565 000)	—
12%, 1994.....	12%, 1994.....	—	—	1 638 000 000	—
		—	—	(108 451 000)	—
12%, 2004/5/6.....	12%, 2004/5/6.....	(945 153 000)	—	(635 153 000)	—
		—	—	(85 632 000)	—
13%, 2014/15/16.....	13%, 2014/15/16.....	900 000 000	—	2 469 680 000	—
		(118 242 000)	—	(371 134 000)	—
14%, 1993.....	14%, 1993.....	150 000 000	—	350 000 000	—
		(552 000)	—	(1 610 000)	—
14%, 1994.....	14%, 1994.....	25 000 000	—	225 000 000	—
		(260 000)	—	(2 261 000)	—
Z001, 1997.....	Z001, 1997.....	25 417 465	—	25 417 465	—
		—	—	—	—
Z002, 1999.....	Z002, 1999.....	30 028 096	—	30 028 096	—
		—	—	—	—
12,5%, 1995 (R004).....	12,5, 1995 (R004).....	2 455 219 962	—	2 455 219 962	—
		—	—	—	—
12,5%, 1996 (R145).....	12,5%, 1996 (R145).....	2 455 723 991	—	2 455 723 991	—
		—	—	—	—
12,5%, 1996 (R146).....	12,5%, 1996 (R146).....	2 455 219 962	—	2 455 219 962	—
		—	—	—	—
Vasgestelde Statutêre Toewysings, 1991-92	Fixed Statutory Allocations, 1991-92.....	7 547 465	—	7 577 465	—
Terugstortings, 1991-92.....	Surrenders, 1991-92.....	126 363 323	—	126 363 323	—
	R	9 277 102 089	—	45 239 822 387	—
*Min Diskonto R.S.A. Effekte.....	*Less Discount R.S.A. Stocks.....	191 498 000	—	1 867 112 000	—
	R	9 085 604 089	—	43 372 710 387	—
	R	15 545 620 852	—	65 697 280 814	—
Inkomsterekening: Volksraad	Revenue Account: House of Assembly				
Binnelandse Inkomste.....	Inland Revenue.....	194 999	1 660 818	47 027 140	5 087 853
Oorplasing vanaf Staatsinkomsterekening.....	Transfer from State Revenue Account.....	882 705 500	683 504 000	3 912 058 500	3 375 672 000
Terugstortings, 1989-90.....	Surrenders, 1989-90.....	—	—	—	209 528 809
Terugstortings, 1985-86.....	Surrenders, 1985-86.....	—	—	140 296	—
	R	882 900 499	685 164 818	3 959 225 936	3 590 288 662

Inkomste hoof	Head of Revenue	Maand Julie Month of July		Totaal 1 April tot 31 Julie Total 1 April to 31 July	
		1992	1991	1992	1991
Inkomsterekening: Raad van Verteenwoordigers	Revenue Account: House of Representatives	R	R	R	R
Binnelandse Inkomste	Inland Revenue	2 697 163	2 670 422	25 538 750	10 187 976
Oorplasing vanaf Staatsinkomsterekening	Transfer from State Revenue Account	375 000 000	310 000 000	1 647 000 000	1 420 000 000
Terugstortings, 1986-87	Surrenders, 1986-87	—	—	—	9 132 250
Terugstortings, 1991-92	Surrenders, 1991-92	13 550 000	—	13 550 000	—
	R	391 247 163	312 670 422	1 686 088 750	1 439 320 226
Inkomsterekening: Raad van Afgevaardigdes	Revenue Account: House of Delegates				
Binnelandse Inkomste	Inland Revenue	2 290 107	260 500	2 653 209	621 116
Oorplasing vanaf Staatsinkomsterekening	Transfer from State Revenue Account	142 000 000	180 000 000	592 000 000	530 000 000
	R	144 290 107	180 260 500	594 653 209	530 621 116
Rekening vir Provinsiale Dienste: Kaap	Account for Provincial Services: Cape				
Oorplasing van Staatsinkomsterekening	Transfer from State Revenue Account	313 000 000	258 750 000	1 400 000 000	1 325 250 000
Terugstortings, 1989-90	Surrenders, 1989-90	—	—	—	36 062 590
	R	313 000 000	258 750 000	1 400 000 000	1 361 312 590
Rekening vir Provinsiale Dienste: Natal	Account for Provincial Services: Natal				
Oorplasing vanaf Staatsinkomsterekening	Transfer from State Revenue Account	150 000 000	164 000 000	662 000 000	695 388 000
	R	150 000 000	164 000 000	662 000 000	695 388 000
Rekening vir Provinsiale Dienste: Oranje-Vrystaat	Account for Provincial Services: Orange Free State				
Oorplasing vanaf Staatsinkomsterekening	Transfer from State Revenue Account	131 793 000	50 000 000	477 793 000	337 000 000
Terugstortings, 1989-90	Surrenders, 1989-90	—	—	40 702 547	—
	R	131 793 000	50 000 000	518 495 547	337 000 000
Rekening vir Provinsiale Dienste: Transvaal	Account for Provincial Services: Transvaal				
Oorplasing vanaf Staatsinkomsterekening	Transfer from State Revenue Account	522 328 000	399 234 000	2 028 484 000	1 586 673 000
	R	522 328 000	399 234 000	2 028 484 000	1 586 673 000
	R	18 081 179 621	—	76 546 228 256	—
Totaal (insluitende Aanvangsaldo)	Total (including Opening Balance)	24 984 566 801	—	77 863 574 709	—

UITBETALINGS—ISSUES

Dienste	Services	Begroting Estimates 1992/93	Maand Julie Month of July		Totaal 1 April tot 31 Julie Total 1 April to 31 July	
			1992	1991	1992	1991
Staatsinkomsterekening	State Revenue Account	R	R	R	R	R
Begrotingsposte	Votes					
1. Staatspresident	State President	21 101 000	1 772 000	1 360 000	7 088 000	5 720 000
Statutêre Bedrag	Statutory Amount	218 000	18 000	18 000	73 000	71 000
2. Parlement	Parliament	31 429 000	2 806 000	5 379 000	13 049 000	20 049 000
Statutêre Bedrag	Statutory Amount	55 154 000	4 548 000	2 183 000	18 200 000	8 732 000
3. Buitelandse Sake	Foreign Affairs	5 794 389 000	406 000 000	427 000 000	1 784 000 000	1 649 000 000
Statutêre Bedrag	Statutory Amount	2 830 000	235 000	215 000	940 000	860 000
4. Staatskundige Ontwikkelingsdiens	Constitutional Development Service	41 211 000	3 431 138	1 830 751	13 733 888	7 395 000
5. Waterwese en Bosbou	Water Affairs and Forestry	389 016 000	33 000 000	30 000 000	130 000 000	120 000 000
6. Administrasie: Volksraad	Administration: House of Assembly	9 067 549 000	882 705 500	683 504 000	3 912 058 500	3 375 672 000
7. Openbare Ondernemings en Privatisering	Public Enterprises and Privatization	7 541 000	1 246 000	300 000	2 492 000	1 200 000
8. Justisie	Justice	728 358 000	52 000 000	48 000 000	214 000 000	187 000 000
Statutêre Bedrag	Statutory Amount	49 526 000	3 500 000	3 500 000	14 000 000	12 800 000
9. Finansies	Finance	1 038 801 000	120 069 000	103 542 497	566 976 000	585 727 000
Statutêre Bedrag	Statutory Amount	20 306 857 000	678 510 000	560 330 000	5 156 300 000	4 096 600 000
		(4 041 000 000)	(191 498 000)	(182 252 000)	(1 867 112 000)	(1 395 365 000)
10. Staatsbesteding	State Expenditure	603 843 000	79 000 000	—	240 000 000	—
11. Audit	Audit	2 410 000	—	—	—	—
12. Administrasie: Raad van Verteenwoordigers	Administration: House of Representatives	4 709 600 000	375 000 000	310 000 000	1 647 000 000	1 420 000 000
13. Administrasie: Raad van Afgevaardigdes	Administration: House of Delegates	1 635 715 000	142 000 000	180 000 000	592 000 000	530 000 000
14. Korrektiewe Dienste	Correctional Services	1 484 041 000	123 590 000	102 900 000	520 039 000	431 600 000
15. Binnelandse Sake	Home Affairs	288 744 000	20 000 000	20 000 000	93 000 000	95 000 000
16. Onderwys en Opleiding	Education and Training	4 555 967 000	408 000 000	289 000 000	1 588 000 000	1 174 000 000
17. Mineraal- en Energiesake	Mineral and Energy Affairs	687 157 000	83 955 000	47 100 000	425 441 607	538 214 600
18. Landbou	Agriculture	452 579 000	79 000 000	22 000 000	211 000 000	184 000 000

Dienste	Services	Begroting Estimates 1992/93	Maand Julie Month of July		Totaal 1 April tot 31 Julie Total 1 April to 31 July	
			1992	1991	1992	1991
		R	R	R	R	R
19. Nasionale Gesondheid en Bevolkings-ontwikkeling	National Health and Population Development	1 169 993 000	55 000 000	38 057 000	245 000 000	174 057 000
20. Polisie	Police	5 645 143 000	497 000 000	402 000 000	2 071 000 000	1 758 000 000
21. Streek- en Grondsake	Regional and Land Affairs	20 285 727 000	1 920 123 250	24 532 000	7 757 201 000	188 532 000
Statutêre Bedrag	Statutory Amount	699 537 000	58 293 000	—	233 172 000	—
22. Nasionale Opvoeding	National Education	283 878 000	20 979 000	16 372 000	124 721 000	90 872 000
23. Omgewingsake	Environment Affairs	207 012 000	14 279 000	14 523 500	60 088 000	56 649 500
24. Kommissie vir Administrasie	Commission for Administration	53 536 000	3 732 500	—	16 197 500	55 000 000
25. Verbetering van Diensvoorwaardes	Improvement of Conditions of Service	2 278 080 000	—	—	—	—
Statutêre Bedrag	Statutory Amount	5 000 000	—	—	—	—
26. Vervoer	Transport	1 998 288 000	358 000 000	120 000 000	862 000 000	475 000 000
27. Weermag	Defence	9 704 549 000	615 000 000	—	3 130 000 000	2 137 000 000
28. S.A. Kommunikasiediens	S.A. Communication Service	51 625 000	8 600 000	3 466 000	17 200 000	13 864 000
29. Plaaslike Regering en Nasionale Behuising	Local Government and National Housing	979 556 000	38 000 000	38 000 000	152 000 000	244 000 000
Statutêre Bedrag	Statutory Amount	—	—	871 984 000	—	3 924 923 000
30. Openbare Werke en Grondsake	Public Works and Land Affairs	1 909 750 000	170 000 000	60 000 000	667 000 000	625 000 000
31. Mannekrag	Manpower	294 837 000	27 000 000	51 000 000	113 000 000	110 000 000
32. Handel en Nywerheid	Trade and Industry	3 059 986 000	154 000 000	133 000 000	1 603 986 000	732 000 000
33. Sentrale Ekonomiese Adviesdiens	Central Economic Advisory Council	4 352 000	350 000	385 000	1 435 000	1 560 000
34. Ontwikkelingshulp	Development Aid	—	—	474 761 000	—	2 194 804 000
Statutêre Bedrag	Statutory Amount	—	—	54 628 000	—	218 512 000
*Min Diskonto RSA Effekte	*Less Discount RSA Stocks	R 100 584 885 000	7 440 742 388	5 140 870 748	34 203 391 495	27 443 414 100
		4 041 000 000	191 498 000	182 252 000	1 867 112 000	1 395 365 000
		R 96 543 885 000	7 249 244 388	4 958 618 748	32 336 279 495	26 048 049 100
Staande Toewysings	Standing Appropriations					
Suid-Afrikaanse Ontwikkelingstrustfonds	South African Development Trust Fund	—	—	249 576	—	1 283 023
Uitbetalings, SA Ontw. Trust 1990-91	Issues, SA Developm. Trust 1990-91	—	—	—	11 786 428	—
		R —	—	249 576	11 786 428	1 283 023
		R 96 543 885 000	7 249 244 388	4 958 868 324	32 348 065 923	26 049 332 123

Inkomstehoof	Head of Revenue	Maand Julie Month of July		Totaal 1 April tot 31 Julie Total 1 April to 31 July	
		1992	1991	1992	1991
		R	R	R	R
Ander Uitbetalings	Other Issues				
Skatkisbiljette	Treasury Bills	5 970 723 000	—	25 501 274 800	—
Leningsheffing	Loan Levy	7 876	—	33 867	—
Betaalmiddele Bydrae, I.D.A.	Currency Subscription, I.D.A.	1 015 049	—	1 978 530	—
Betaling ingevolge art. 10 (1) (e) van Skatki Wet	Payments in terms of section 10 (1) (e) of Exchequer Act	—	—	165 278	—
Betaling ingevolge art. 10 (1) D Wet 66 van 1975	Payments in terms of section 10 (1) D of Act 66 of 1975	—	—	18 232 974	—
I.M.F.: Valuta Aanpassing	I.M.F.: Valuation Adjustment	173	—	173	—
Betaling ingv. art. 1 van Finansiewet 131 van 1992	Payment in terms of Finance Act 131 of 1992	1 322 673	—	1 322 673	—
Obligasies:	Bonds:				
Onbepaalde Termyn Skatki-obligasies	Indefinite Period Exchequer Bonds	2 753 200	—	11 490 200	—
Onbepaalde Termyn Nasionale Verdedigings-obligasies	Indefinite Period National Defence Bonds	788 050	—	3 076 400	—
Onbepaalde Termyn Senior Burger Spaar-obligasies	Indefinite Period Senior Citizens Savings Bonds	1 744 200	—	7 331 700	—
Binnelandse Geregistreerde Effekte:	Internal Registered Stock:				
Wisselende Koers	Floating Rate	799 650	—	799 650	—
14%, 1992	14%, 1992	1 780 000 000	—	1 780 000 000	—
12%, 2004/5/6	12%, 2004/5/6	221 847 000	—	221 847 000	—
Uitbetalings, 1991-92	Issues, 1991-92	393 935	—	11 518 935	—
		R 7 981 394 807	—	27 559 072 180	—
Totaal Staatsinkomsterekening	Total State Revenue Account	R 15 230 639 195	—	59 907 138 103	—
Inkomsterekening: Volksraad	Revenue Account: House of Assembly				
		R 882 705 500	683 504 000	3 912 058 500	3 375 672 000
Inkomsterekening: Raad van Verteenwoordigers	Revenue Account: House of Representatives				
		R 375 000 000	310 000 000	1 647 000 000	1 420 000 000
Inkomsterekening: Raad van Afgevaardigdes	Revenue Account: House of Delegates				
		R 142 000 000	180 000 000	592 000 000	530 000 000
Betaling ing. art. 1 van Finansiewet 70 van 1992	Payment in terms of Finance Act 70 of 1992	7 747 261	—	7 747 261	—

Inkomstehoof	Head of Revenue	Maand Julie Month of July		Totaal 1 April tot 31 Julie Total 1 April to 31 July	
		1992	1991	1992	1991
		R	R	R	R
Rekening vir Provinsiale Dienste: Kaap.....	Account for Provincial Services: Cape.....				
	R	313 000 000	258 750 000	1 400 000 000	1 325 250 000
Rekening vir Provinsiale Dienste: Natal	Account for Provincial Services: Natal R	150 000 000	164 000 000	662 000 000	695 388 000
Rekening vir Provinsiale Dienste: Oranje-Vrystaat.....	Account for Provincial Services: Orange Free State.....				
	R	131 793 000	50 000 000	477 793 000	337 000 000
Rekening vir Provinsiale Dienste: Transvaal.....	Account for Provincial Services: Transvaal.....				
	R	522 328 000	399 234 000	2 028 484 000	1 586 673 000
	R	2 524 573 761	2 045 488 000	10 727 082 761	9 269 983 000
Totale.....	Totals.....	R	—	70 634 220 864	—
Skatkissaldo, 31 Julie 1992.....	Exchequer Balance, 31 July 1992.....	R	—	7 229 353 845	—
Totale.....	Totals.....	R	—	77 863 574 709	—

**DEPARTEMENT VAN STREEK- EN GRONDSAKE
DEPARTMENT OF REGIONAL AND LAND AFFAIRS**

No. 2267

14 Augustus/August 1992

**STAAT VAN INVORDERINGS VAN PROVINSIALE INKOMSTE (INSLUITEND DIREKTE INVORDERINGS DEUR PROVINSIES) VAN 1 APRIL 1991 TOT 31 MAART 1992
STATEMENT OF PROVINCIAL REVENUE COLLECTIONS (INCLUDING COLLECTIONS DIRECT BY PROVINCES) FROM 1 APRIL 1991 TO 31 MARCH 1992**

Hoofde van Inkomste Head of Revenue	Kaap die Goeie Hoop Cape of Good Hope		Natal		Transvaal		Oranje-Vrystaat Orange Free State		Totale Totals	
	92-03-01 tot/to 92-03-31	91-04-01 tot/to 92-03-31	92-03-01 tot/to 92-03-31	91-04-01 tot/to 92-03-31	92-03-01 tot/to 92-03-31	91-04-01 tot/to 92-03-31	92-03-01 tot/to 92-03-31	91-04-01 tot/to 92-03-31	92-03-01 tot/to 92-03-31	91-04-01 tot/to 92-03-31
Bronne van Inkomste oorgedra/Sources of Revenue transferred	R	R	R	R	R	R	R	R	R	R
Lisensies/Licences										
Hond, Vis en Wild/Dog, Fish and Game	13 520	338 717	162 616	1 362 206	32 302 953	65 418 043	14 527 062	30 015 491	47 006 151	97 134 457
Motorvoertuie/Motor Vehicles	58 737 346	197 931 302	13 099 658	145 337 086	—	337 305 320	13 269 610	44 741 549	85 106 614	725 315 257
Diverse/Miscellaneous										
Hospitaalontvangste/Hospital Receipts	21 296 311	188 141 885	7 793 915	91 905 171	—	206 409 180	9 206 581	68 681 187	38 296 807	555 145 423
Ander Ontvangste/Other Receipts	5 343 321	52 474 579	5 464 388	146 074 599	24 646 546	117 174 668	4 347 476	22 390 469	39 801 731	338 114 315
Boetes en Verbeurdverklarings/Fines and Forfeitures	50 440	1 700 551	1 048 045	10 967 714	2 341 827	34 047 368	457 089	5 904 252	3 897 401	52 619 885
Venduregte/Auction Dues	—	—	—	—	—	—	—	—	—	—
Belasting op Vermaaklikhede/Entertainment Tax	—	—	—	—	—	—	228 744	249 339	228 744	249 339
Belasting op Wedrenne en Weddenskappe/ Racing and Betting Taxation	5 422 919	41 315 946	—	54 979 502	11 479 199	120 181 717	1 181 070	14 776 055	18 083 188	231 253 220
Wielbelasting en Bydraes/Wheel Tax and Contributions	—	—	—	—	—	—	—	—	—	—
Swart Hospitaalbelasting en Bydraes/Black Hospital Tax and Contributions	—	—	—	—	—	—	—	—	—	—
Totale/Totals	R 90 863 857	481 910 980	27 568 622	450 626 278	70 770 525	880 536 296	43 217 632	186 758 342	232 420 636	1 999 831 896
Totale/Totals (1990/91)	R 41 900 288	364 037 431	44 850 247	395 373 128	89 865 274	812 262 940	20 492 125	120 080 524	197 107 934	1 691 754 023

J. DE VILLIERS,

*Direkteur-generaal: Departement van Streek- en Grondsake.
Director-General: Department of Regional and Land Affairs.*

DEPARTEMENT VAN WATERWESE EN BOSBOU

No. 2262

14 Augustus 1992

VERKLARING VAN DIE PAULPIETERSBURG- BRANDBEHEERGEBIED

Kragtens die bevoegdheid my verleen by artikel 18 (1) van die Boswet, 1984 (Wet No. 122 van 1984), verklaar ek, Johannes Davies Raath, Adjunk-direkteur-generaal: Bosbou, die gebied waarvan die grense in die Bylae hiervan getoon word, tot die Paulpietersburg-brandbeheergebied en ingevolge artikel 19 (1) van genoemde Wet, stel ek 'n brandbeheerkomitee vir genoemde gebied in.

J. D. RAATH,

Adjunk-direkteur-generaal: Bosbou.

DEPARTMENT OF WATER AFFAIRS AND FORESTRY

No. 2262

14 August 1992

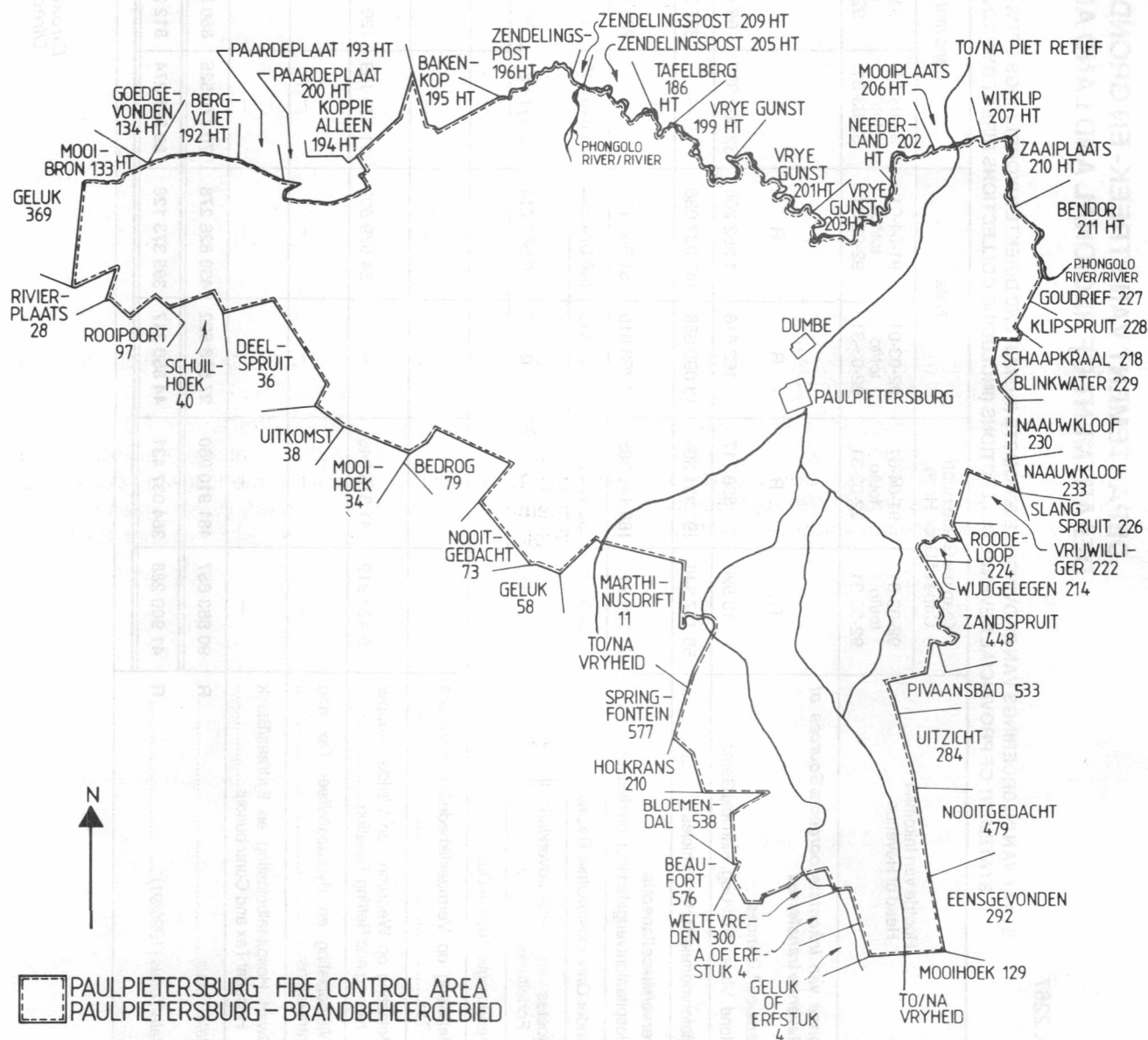
DECLARATION OF THE PAULPIETERSBURG FIRE CONTROL AREA

By virtue of the powers vested in me by section 18 (1) of the Forest Act, 1984 (Act No. 122 of 1984), I, Johannes Davies Raath, Deputy Director-General: Forestry, hereby declare the area, the boundaries of which are shown in the Schedule hereto, to be the Paulpietersburg Fire Control Area and in terms of section 19 (1) of the said Act, I hereby establish a fire control committee for the said area.

J. D. RAATH,

Deputy Director-General: Forestry.

BYLAE • SCHEDULE



ALGEMENE KENNISGEWINGS**KENNISGEWING 710 VAN 1992****TRANSVAALSE PROVINSIALE ADMINISTRASIE
TAK GESONDHEIDSDIENSTE**

WET OP GEESTESGESONDHEID, 1973
(WET No. 18 VAN 1973)

AANSTELLING: HOSPITAALRAAD, STERKFON-
TEIN-HOSPITAAL, KRUGERSDORP

Kragtens artikel 47 van die Wet op Geestesgesondheid, 1973 (Wet No. 18 van 1973), het die Administrateur van die provinsie Transvaal die volgende persone as lede van die Hospitaalraad, Sterkfontein-hospitaal, Krugersdorp, vir die tydperk eindigende 30 Junie 1995 aangestel:

Mnr. W. J. Cuyler (Voorsitter).

Mnr. P. P. Kruger.

Ds. M. E. Hlaka.

Mnr. N. E. Thomas.

Dr. J. J. Grobbelaar.

(14 Augustus 1992)

KENNISGEWING 711 VAN 1992**TRANSVAALSE PROVINSIALE ADMINISTRASIE
TAK GESONDHEIDSDIENSTE**

WET OP GEESTESGESONDHEID, 1973
(WET No. 18 VAN 1973)

AANSTELLING: HOSPITAALRAAD, WESKOPPIES-
HOSPITAAL, PRETORIA

Kragtens artikel 47 van die Wet op Geestesgesondheid, 1973 (Wet No. 18 van 1973), het die Administrateur van die provinsie Transvaal die volgende persone as lede van die Hospitaalraad, Weskoppies-hospitaal, Pretoria, vir die tydperk eindigende 24 November 1994 aangestel:

1. Dr. W. M. Gldenphennig (Voorsitter).

2. Dr. E. Buchel.

3. Mnr. S. J. Naud.

4. Mev. G. H. Robbertze.

5. Ds. M. L. S. Phatudi.

(14 Augustus 1992)

KENNISGEWING 712 VAN 1992

WET OP SKADELIKE SAKEPRAKTYKE, 1988

SAKEPRAKTYKEKOMITEE

Ingevolge die bepalings van artikel 8 (4) van die Wet op Skadelike Sakepraktyke, 1988 (Wet No. 71 van 1988), word hiermee bekendgemaak dat die Sakepraktykekomitee van voorneme is om kragtens die bepalings van artikel 8 (1) (a) van die gemelde Wet onder-

GENERAL NOTICES**NOTICE 710 OF 1992****TRANSVAAL PROVINCIAL ADMINISTRATION
BRANCH HEALTH SERVICES**

MENTAL HEALTH ACT, 1973
(ACT No. 18 OF 1973)

APPOINTMENT: HOSPITAL BOARD, STERKFON-
TEIN HOSPITAL, KRUGERSDORP

Under section 47 of the Mental Health Act, 1973 (Act No. 18 of 1973), the Administrator of the Province of the Transvaal has appointed the following persons as members of the Hospital Board, Sterkfontein Hospital, Krugersdorp, for the period ending 30 June 1995:

Mr W. J. Cuyler (Chairman).

Mr P. P. Kruger.

Rev. M. E. Hlaka.

Mr N. E. Thomas.

Dr J. J. Grobbelaar.

(14 August 1992)

NOTICE 711 OF 1992**TRANSVAAL PROVINCIAL ADMINISTRATION
BRANCH HEALTH SERVICES**

MENTAL HEALTH ACT, 1973
(ACT No. 18 OF 1973)

APPOINTMENT: HOSPITAL BOARD, WESKOPPIES
HOSPITAL, PRETORIA

Under section 47 of the Mental Health Act, 1973 (Act No. 18 of 1973), the Administrator of the Province of the Transvaal has appointed the following persons as members of the Hospital Board, Weskoppies Hospital, Pretoria, for the period ending 24 November 1994.

1. Dr W. M. Gldenphennig (Chairman).

2. Dr E. Buchel.

3. Mr S. J. Naud.

4. Mrs G. H. Robbertze.

5. Rev. M. L. S. Phatudi.

(14 August 1992)

NOTICE 712 OF 1992

HARMFUL BUSINESS PRACTICES ACT, 1988

BUSINESS PRACTICES COMMITTEE

In terms of the provisions of section 8 (4) of the Harmful Business Practices Act, 1988 (Act No. 71 of 1988), notice is herewith given that the Business Practices Committee intends to undertake an investigation in terms of section 8 (1) (a) of the said Act into the

soek in te stel na die sakepraktyke van Mega Holdings (SA) Bpk., Mega Project Finance (Edms.) Bpk., First Corporation Holdings Bpk., First Leisure (Edms.) Bpk., First Township Developments (Edms.) Bpk., Capricorn Mining (Edms.) Bpk., First Plant Hire Bop (Edms.) Bpk., Mega Mining & Exploration Beperk, Parksun Beleggings BK, mnr. C. Kooiman, mnr. L. J. Mienie en enige direkteur, lid, werknemer of agent van bogenoemde.

Enige persoon kan binne 'n tydperk van **30 dae** vanaf die datum van hierdie kennisgewing skriftelike versoë aangaande die voorgestelde ondersoek tot die Sakepraktykekomitee rig. Versoë moet gerig word aan:

Die Sekretaris
Sakepraktykekomitee
Privaatsak X84
PRETORIA
0001.

[Verw. H101/20/10/68 (92); navrae: Mev. J. M. van der Merwe, Tel. (012) 310-9579.]
(14 Augustus 1992)

KENNISGEWING 713 VAN 1992

VERGADERINGS VAN PARLEMENTÊRE KOMITEES GEDURENDE RESES

MAANDAG, 17 AUGUSTUS 1992

Gesamentlike Komitee oor Provinsiale Sake: Natal (Konsepproklamasies).

DINSDAG, 18 AUGUSTUS 1992

Bestuurskomitee van Parmed Mediese Hulpskema.

MAANDAG, 24 tot VRYDAG, 28 AUGUSTUS 1992

Gesamentlike Komitee oor Openbare Rekenings.

WOENSDAG, 14 OKTOBER 1992

Gesamentlike Komitee oor Justisie (Wysigingswetsontwerp op die Toelating van Advokate [W 3—92 (AS)] en Wysigingswetsontwerp op Dobbelaar [W 126—92 (AS)]).

Navrae: Mnr. W. Fourie, Hoof: Komitee-afdeling, Tel. (021) 403-2568, Beltel bladsyno. 3199.

(14 Augustus 1992)

KENNISGEWING 714 VAN 1992

ADMINISTRASIE: VOLKSRAAD DEPARTEMENT VAN LANDBOU- ONTWIKKELING

KENNISGEWING VAN VERGADERING VAN SKULDEISERS KRAGTENS ARTIKEL 22 (1) VAN DIE WET OP LANDBOUKREDIET, 1966

Hierby word 'n vergadering van ondergenoemde applikant en sy skuldeisers op die plek en datum hieronder genoem, belê, met die doel om skuldeisers in staat te stel om hul vorderings teen die applikant te bewys en 'n skikkingsvoorstel van die Landboukredietraad te oorweeg.

J. H. SMIT,

Direkteur: Direktoraat Finansiële Bystand,
Departement van Landbou-ontwikkeling.

business practices of Mega Holdings (SA) Ltd, Mega Project Finance (Pty) Ltd, First Corporation Holdings Ltd, First Leisure (Pty) Ltd, First Township Developments (Pty) Ltd, Capricorn Mining (Pty) Ltd, First Plant Hire Bop (Pty) Ltd, Mega Mining & Exploration Limited, Parksun Investments CC, Mr C. Kooiman, Mr L. J. Mienie and any director, member, employee or agent of the above.

Any person may within a period of **30 days** from the date of this notice make written representations regarding the above-mentioned investigation to the Business Practices Committee. Representations must be addressed to:

The Secretary
Business Practices Committee
Private Bag X84
PRETORIA
0001.

[Ref. H101/20/10/68 (92); enquiries: Mrs J. M. van der Merwe, Tel. (012) 310-9579.]
(14 August 1992)

NOTICE 713 OF 1992

MEETINGS OF PARLIAMENTARY COMMITTEES DURING RECESS

MONDAY, 17 AUGUST 1992

Joint Committee on Provincial Affairs: Natal (Draft Proclamations).

TUESDAY, 18 AUGUST 1992.

Management Committee of Parmed Medical Aid Scheme.

MONDAY, 24 to FRIDAY, 28 AUGUST 1992

Joint Committee on Public Accounts.

WEDNESDAY, 14 OCTOBER 1992

Joint Committee on Justice (Admission of Advocates Amendment Bill [B 3—92 (GA)] and Gambling Amendment Bill [B 126—92 (GA)]).

Enquiries: Mr W. Fourie, Head: Committee Section, Tel. (021) 403-2568 Beltel Page No. 3199.

(14 August 1992)

NOTICE 714 OF 1992

ADMINISTRATION: HOUSE OF ASSEMBLY DEPARTMENT OF AGRICULTURAL DEVELOPMENT

NOTICE OF MEETING OF CREDITORS IN TERMS OF SECTION 22 (1) OF THE AGRICULTURAL CREDIT ACT, 1966

A meeting of the undermentioned applicant and his creditors is hereby convened at the place and date mentioned hereunder for the purpose of enabling creditors to prove their claims against the applicant and of considering a proposal for a compromise by the Agricultural Credit Board.

J. H. SMIT,

Director: Directorate Financial Assistance,
Department of Agricultural Development.

Aansoek van Application by	Plek van byeenkoms Place of meeting	Datum en tyd Date and time
Daniël Rudolf Pretorius (Id. No. 450911 5004 00 0) , van die plaas/of the farm Alpha; Posbus/ P.O. Box 9680, Wesselsbron, 9680	Kantoor van die Landdros/Magistrate's Office, Wesselsbron	21 September 1992 om/ at 08:30.

(14 Augustus 1992)/(14 August 1992)

KENNISGEWING 715 VAN 1992**ADMINISTRASIE: VOLKSRAAD****DEPARTEMENT VAN LANDBOU-
ONTWIKKELING****KENNISGEWING VAN VERGADERING VAN SKULDEISERS KRAGTENS ARTIKEL 22 (1) VAN DIE WET OP LANDBOUKREDIET, 1966**

Hierby word 'n vergadering van ondergenoemde applikant en sy skuldeisers op die plek en datum hieronder genoem, belê, met die doel om skuldeisers in staat te stel om hul vorderings teen die applikant te bewys en 'n skikkingsvoorstel van die Landboukredietraad te oorweeg.

J. H. SMIT,

Direkteur: Direktoraat Finansiële Bystand,
Departement van Landbou-ontwikkeling.

NOTICE 715 OF 1992**ADMINISTRATION: HOUSE OF ASSEMBLY****DEPARTMENT OF AGRICULTURAL
DEVELOPMENT****NOTICE OF MEETING OF CREDITORS IN TERMS OF SECTION 22 (1) OF THE AGRICULTURAL CREDIT ACT, 1966**

A meeting of the undermentioned applicant and his creditors is hereby convened at the place and date mentioned hereunder for the purpose of enabling creditors to prove their claims against the applicant and of considering a proposal for a compromise by the Agricultural Credit Board.

J. H. SMIT,

Director: Directorate Financial Assistance,
Department of Agricultural Development.

Aansoek van Application by	Plek van byeenkoms Place of meeting	Datum en tyd Date and time
Jan Joachim Janeke (Id. No. 301125 5045 001) , van die plaas/of the farm Komweer; Posbus/ P.O. Box 52, Rosendal, 9720	Kantoor van die Landdros/Magistrate's Office, Ficksburg	25 September 1992 om/ at 10:00.

(14 Augustus 1992)/(14 August 1992)

KENNISGEWING 716 VAN 1992**ADMINISTRASIE: VOLKSRAAD****DEPARTEMENT VAN LANDBOU-
ONTWIKKELING****KENNISGEWING VAN VERGADERING VAN SKULDEISERS KRAGTENS ARTIKEL 22 (1) VAN DIE WET OP LANDBOUKREDIET, 1966**

Hierby word 'n vergadering van ondergenoemde applikant en sy skuldeisers op die plek en datum hieronder genoem, belê, met die doel om skuldeisers in staat te stel om hul vorderings teen die applikant te bewys en 'n skikkingsvoorstel van die Landboukredietraad te oorweeg.

J. H. SMIT,

Direkteur: Direktoraat Finansiële Bystand,
Departement van Landbou-ontwikkeling.

NOTICE 716 OF 1992**ADMINISTRATION: HOUSE OF ASSEMBLY****DEPARTMENT OF AGRICULTURAL
DEVELOPMENT****NOTICE OF MEETING OF CREDITORS IN TERMS OF SECTION 22 (1) OF THE AGRICULTURAL CREDIT ACT, 1966**

A meeting of the undermentioned applicant and his creditors is hereby convened at the place and date mentioned hereunder for the purpose of enabling creditors to prove their claims against the applicant and of considering a proposal for a compromise by the Agricultural Credit Board.

J. H. SMIT,

Director: Directorate Financial Assistance,
Department of Agricultural Development.

Aansoek van Application by	Plek van byeenkoms Place of meeting	Datum en tyd Date and time
Izak Pieterse (Id. No. 550715 5030 009) , van die plaas/of the farm Elandsdrift; Posbus/P.O. Box 703, Marble Hall, 0450.	Kantoor van die Landdros/Magistrate's Office, Groblersdal	21 September 1992 om/ at 09:00.

(14 Augustus 1992)/(14 August 1992)

KENNISGEWING 717 VAN 1992**PROVINSIALE ADMINISTRASIE VAN DIE
KAAP DIE GOEIE HOOP**

**PORT ALFRED: VOORGESTELDE KONSTRUKSIE
VAN 'N AANLEGSTEIER IN DIE KOWIERIVIER: ERF
3883**

Ingevolge artikel 3 (5) van die Strandwet, 1935 (Wet 21 van 1935), word hiermee bekendgemaak dat dit die voorneme is om 'n huurooreenkoms met mnr. P. M. Jordaan aan te gaan waarin voorsiening gemaak word vir die konstruksie van 'n aanlegsteier benede die hoogwatermerk van die Kowierivier.

'n Liggingsplan van die gebied wat deur die voorgestelde aanlegsteier geraak word, lê ter insae by die kantoor van die Hoofdirekteur: Werke, Provinsiale Administrasie van die Kaap die Goeie Hoop, Kamer 409, Dorpsstraat 9, Kaapstad.

Besware teen die voorgestelde verhuring moet by die Hoofdirekteur: Werke, Privaatsak X9078, Kaapstad, 8000, ingedien word voor of op 14 September 1992.

(14 Augustus 1992)

KENNISGEWING 718 VAN 1992**DEPARTEMENT VAN VERVOER****WET OP DIE LISENSIËRING VAN LUGDIENSTE,
1990 (WET 115 VAN 1990)**

Hierby word ingevolge die bepalings van artikel 15 (1) (b) van die Wet 115 van 1990, en regulasie 8 van die Regulasies vir Binnelandse Lugdienste, 1991, vir algemene inligting bekendgemaak dat die Lugdienslisensiëeringsraad die aansoeke waarvan besonderhede in die Bylae hieronder verskyn, sal oorweeg.

Vertoë ingevolge artikel 15 (3) van die Wet 115 van 1990 ter ondersteuning of bestryding van 'n aansoek moet die Lugdienslisensiëeringsraad, Privaat Sak X193, Pretoria, 0001, binne 21 dae na die datum van publikasie hiervan bereik.

BYLAE 1**AANSOEKE OM DIE TOESTAAN VAN LISENSIES**

(A) Volle naam en handelsnaam van aansoeker. (B) Volle besigheids- of woonadres van aansoeker. (C) Klas lisensie waarom aansoek gedoen word. (D) Tipe lugdiens waarop aansoeker betrekking het. (E) Kategorie lugvaartuig waarop aansoek betrekking het.

(A) National Airways Corporation (Edms.) Bpk. (B) Posbus 18016, Randlughawe, 1419. (C) Klas III. (D) Tipe G1, G2, G3, G4, G5, G6, G7, G8, G9, G10, G11, G12, G13, G14 en G15. (E) Kategorie A3, A4, H1, H2 en A2.

(A) Spurwing Air Charter (Edms.) Bpk. (B) Posbus 10410, Aston Manor, 1630. (C) Klas I. (D) Tipe S1 en S2. (E) Kategorie A3 en A4.

(A) Spurwing Air Charter (Edms.) Bpk. (B) Posbus 10410, Aston Manor, 1630. (C) Klas II. (D) Tipe N1 en N2. (E) Kategorie A3 en A4.

(14 Augustus 1992)

NOTICE 717 OF 1992**PROVINCIAL ADMINISTRATION OF THE
CAPE OF GOOD HOPE****PORT ALFRED: PROPOSED CONSTRUCTION OF
JETTY IN KOWIE RIVER: ERF 3883**

Notice is hereby given in terms of section 3 (5) of the Sea-shore Act, 1935 (Act 21 of 1935), that it is proposed to enter into a lease with Mr P. M. Jordaan in which provision is made for the construction of a jetty below the high-water mark of the Kowie River.

A locality sketch of the area affected by the proposed jetty lies for inspection at the office of the Chief Director: Works, Provincial Administration of the Cape of Good Hope, Room 409, 9 Dorp Street, Cape Town.

Objections to the proposed lease must be lodged with the Chief Director: Works, Private Bag X9078, Cape Town, 8000, on or before 14 September 1992.

(14 August 1992)

NOTICE 718 OF 1992**DEPARTMENT OF TRANSPORT****AIR SERVICE LICENSING ACT, 1990
(ACT 115 OF 1990)**

Pursuant to the provisions of section 15 (1) (b) of Act 115 of 1990 and regulation 8 of the Domestic Air Services Regulations, 1991, it is hereby notified for general information that the application(s) details of which appear in the Schedule hereto, will be considered by the Air Service Licensing Council.

Representations in accordance with section 15 (3) of Act 115 of 1990 in support of, or in opposition to, an application, should reach the Air Service Licensing Council, Private Bag X193, Pretoria, 0001, within 21 days of the date of publication hereof.

SCHEDULE 1**APPLICATIONS FOR THE GRANT OF LICENCES**

(A) Full name and trade name of applicant. (B) Full business or residential address of applicant. (C) Class of licence applied for. (D) Type of air service to which application applies. (E) Category of aircraft to which application applies.

(A) National Airways Corporation (Pty) Ltd. (B) P.O. Box 18016, Rand Airport, 1419. (C) Class III. (D) Type G1, G2, G3, G4, G5, G6, G7, G8, G9, G10, G11, G12, G13, G14 and G15. (E) Category A3, A4, H1, H2 and A2.

(A) Spurwing Air Charter (Pty) Ltd. (B) P.O. Box 10410, Aston Manor, 1630. (C) Class I. (D) Type S1 and S2. (E) Category A3 and A4.

(A) Spurwing Air Charter (Pty) Ltd. (B) P.O. Box 10410, Aston Manor, 1630. (C) Class II. (D) Type N1 and N2. (E) Category A3 and A4.

(14 August 1992)

KENNISGEWING 719 VAN 1992**DEPARTEMENT VAN VERVOER****WET OP INTERNASIONALE LUGDIENSTE, 1949
(WET 51 VAN 1949), SOOS GEWYSIG**

Hierby word ingevolge die bepalings van artikels 5 (a) en (b) van Wet 51 van 1949 en regulasie 5 van die Regulasies vir Burgerlugdienste, 1964, vir algemene inligting bekendgemaak dat die Nasionale Vervoer-kommissie die aansoeke waarvan besonderhede in die Bylaes hieronder verskyn, sal aanhoor.

Vertoë ingevolge artikel 6 (1) van Wet 51 van 1949 ter ondersteuning of bestryding van 'n aansoek moet die Direkteur-generaal van Vervoer (Direktoraat Burgerlugvaart), Privaat Sak X193, Pretoria, 0001, en die aansoeker binne 21 dae na die datum van publikasie hiervan bereik en daarin moet gemeld word of die persoon of persone wat aldus vertoë rig, van plan is om die verrigtinge by te woon of om daar verteenwoordig te word.

Die Kommissie sal reël dat kennis van die datum, tyd en plek van die verrigtinge skriftelik gegee word aan die aansoeker en al die persone wat aldus vertoë gerig het en wat verlang om aldus teenwoordig of verteenwoordig te wees.

BYLAE B**LYS VAN AANSOEKE OM DIE HERNUWING VAN
LISENSIES**

(A) Naam en adres van applikant. (B) Naam waaronder die lugdiens geëksploiteer word. (C) Soort lugdiens ten opsigte waarvan hernuwing aangevra word en die nommer en datum van bestaande lisensie. (D) Besonderhede van lisensie. (i) Gebied wat bedien gaan word. (ii) Roete(s) en frekwensie(s) wat gedien gaan word. (iii) Uitgangsbasis(se). (iv) Soort verkeer wat vervoer gaan word. (v) Soort opleiding wat verskaf gaan word. (vi) Soort werk wat onderneem gaan word. (vii) Tariefskaal. (E) Lugvaartuie wat gebruik gaan word.

(A) Bill Harrop's Original Balloon Safaris BK, Posbus 67, Randburg, 2125. (B) Bill Harrop's Original Balloon Safaris BK. (C) Nie-vasgestelde-lugvervoerdien-lisensie N116 gedateer 24 Augustus 1989. (D) (i) Transkei, Bophuthatswana, Venda, Ciskei, uitsluitende die Republiek van Suid-Afrika. (iii) Sandton. (iv) Passasiers. (vii):

	<i>Van Johannesburg of Sandton</i>	<i>Saamkom "OP ROETE"</i>
Individuele tarief	R390-R445 per persoon	R320-R368 per persoon
Groeptarief	R350-R400 per persoon	R290-R333 per persoon
Reserwetarief	min 50%	
Kinders onder 12 jr oud.	min 50%	

Vir "Buite die Area"—ekskursies, voeg by ekstra vir kos, verblyf, reisonkoste, lone, ens. (E) Flamboyant AX10-150 ZS-HPC, Flamboyant AX8-85 ZS-HPE, Colt 160A ZS-HPK, Cameron 0-160 ZS-HRE, Flamboyant AX7-70M ZS-HON, Flamboyant AX8-85 ZS-HPJ, Fire Balloons GMBH AX10-160 ZS-HRA.

(14 Augustus 1992)

NOTICE 719 OF 1992**DEPARTMENT OF TRANSPORT****INTERNATIONAL AIR SERVICES ACT, 1949
(ACT 51 OF 1949), AS AMENDED**

Pursuant to the provisions of sections 5 (a) and (b) of Act 51 of 1949 and regulation 5 of the Civil Air Services Regulations, 1964, it is hereby notified for general information that the applications, details of which appear in the Schedules hereto, will be heard by the National Transport Commission.

Representations in accordance with section 6 (1) of Act 51 of 1949 in support of, or in opposition to, an application, should reach the Director-General of Transport (Directorate Civil Aviation), Private Bag X193, Pretoria, 0001, and the applicant within 21 days of the date of publication hereof, stating whether the party or parties making such representation intend to be present or represented at the hearing.

The Commission will cause notice of the time, date and place of the hearing to be given in writing to the applicant and all parties who have made representations as aforesaid and who desire to be present or represented at the hearing.

SCHEDULE B**SCHEDULE OF APPLICATIONS FOR RENEWAL
OF LICENCES**

(A) Name and address of applicant. (B) Name under which the air service is being operated. (C) Class of air service in respect of which renewal is sought and number and date of existing licence. (D) Particulars of licence. (i) Area to be served. (ii) Route(s) and frequencies to be served. (iii) Base(s). (iv) Types and classes of traffic to be conveyed. (v) Types of training to be provided. (vi) Types of work to be undertaken. (vii) Tariff of charges. (E) Aircraft to be used.

(A) Bill Harrop's Original Balloon Safaris CC, P.O. Box 67, Randburg, 2125. (B) Bill Harrop's Original Balloon Safaris CC. (C) Non-Scheduled Air Transport Service Licence N116 dated 24 August 1989. (D) (i) Transkei, Bophuthatswana, Venda, Ciskei, excluding the Republic of South Africa. (iii) Sandton. (iv) Passengers. (vii):

	<i>From Johannesburg or Sandton</i>	<i>Meeting "EN ROUTE"</i>
Individual rate	R390-R445 per person	R320-R368 per person
Group rate	R350-R400 per person	R290-R333 per person
Standby rate	Less 50%	
Children under 12 yrs old	Less 50%	

For "out of area" excursions, add extra for food, accommodation, travel expenses, wages etc. (E) Flamboyant AX10-150 ZS-HPC, Flamboyant AX8-85 ZS-HPE, Colt 160A ZS-HPK, Cameron 0-160 ZS-HRE, Flamboyant AX7-70M ZS-HON, Flamboyant AX8-85 ZS-HPJ, Fire Balloons GMBH AX10-160 ZS-HRA.

(14 August 1992)

KENNISGEWING 720 VAN 1992**ELANDSKLOOF-BESPROEIINGSDISTRIK:
KIESERSLYS**

Die kieserslys vir die Elandskloof-besproeiingsdistrik afdeling Villiersdorp, Kaapprovinsie, soos opgestel deur die Minister van Landbou-ontwikkeling ingevolge artikel 83 van die Waterwet, 1956 (Wet 54 van 1956), word hieronder gepubliseer.

Mnr. H.R. Aab, Eerste Ingenieur van die Streekdirekteur: Wes-Kaap, Departement van Waterwese en Bosbou, is ingevolge artikel 84 van genoemde Wet aangestel as kiesbeampste vir die verkiesing van die lede van die Besproeiingsraad vir die Elandskloof-besproeiingsdistrik. 'n Nominasievergadering vir die verkiesing van ses sodanige lede sal op **7 September 1992 om 14:00** in die Villiersdorp Koöperasiesaal, Villiersdorp, gehou word. Indien meer nominasies ontvang word as waarvoor daar vakatures is, sal 'n verkiesing dadelik gehou word.

Persone wie se name op die kieserslys voorkom, is geregtig om slegs persoonlik te stem en verteenwoordigers van geregistreerde maatskappye of beslote korporasies moet bewys lewer dat hulle óf direkteure óf aandeelhouders van sodanige maatskappye of lede van sodanige beslote korporasies is en gemagtig is om sodanige maatskappye of beslote korporasies te verteenwoordig.

Vir elke vyf hektaar ingelyste oppervlakte, of gedeelte daarvan, het 'n kieser een (1) stem, met 'n maksimum van tien (10) stemme.

In gevalle waar eienaars gesamentlik stemreg het en vir minder as vyf hektaar ingelys is, moet hulle een uit hulle midde skriftelik aanwys om namens hulle te stem.

Die kieserslys sal hersien word voordat nominasies geskied.

NOTICE 720 OF 1992**ELANDSKLOOF IRRIGATION DISTRICT:
VOTERS' ROLL**

The voters' roll for the Elandskloof Irrigation District, Division of Villiersdorp, Cape Province, as prepared by the Minister of Agricultural Development in terms of section 83 of the Water Act, 1956 (Act 54 of 1956), is published below.

Mr H.R. Aab, First Engineer of the Regional Director: Western Cape Department of Water Affairs and Forestry, has, in terms of section 84 of the said Act, been appointed returning officer for the election of members of the Irrigation Board for the Elandskloof Irrigation District. A nomination meeting for the election of six such members will be held on **7 September 1992 at 14:00** in the Villiersdorp Co-operation Hall, Villiersdorp. If more nominations are received than there are vacancies, an election will be held immediately.

Persons whose names appear on the voters' roll are entitled to vote in person only and representatives of registered companies or closed corporations must produce proof that they are either directors or shareholders of such companies or members of such closed corporations and that they are authorised to represent such companies.

For every five hectares of scheduled area, or part thereof, a voter has one (1) vote, up to a maximum of (ten) 10 votes.

In cases where owners have a joint vote and are scheduled for less than five hectares they must designate, in writing, one of their number to vote on their behalf.

The voters' roll will be revised before nominations are made.

KIESERSLYS • VOTERS' ROLL

Naam van geregistreerde eienaar Name of registered owner	Ingelyste oppervlakte Scheduled area	Getal stemme Number of votes
Amanjo Inv. (Pty) Ltd.....	22,5	5
Barnard, A.....	1,9	1
Barrow, B. Q.....	29,1	6
Botha, A. P.....	8,0	2
Botha, T. C.....	12,6	3
Bradgrove (Pty) Ltd.....	44,0	9
Coetzee & Seuns, G/Verskuiwingskontrakteur (Pty) Ltd.....	36,3	8
Du Toit, J. P.....	44,0	9
Educational Trust.....	1,6	1
Engelke, L. G. A.....	6,9	2
Erasmus, F. J.....	56,5	10
Erasmus, J. F. R.....	56,5	10
Frost, W. P.....	23,5	5
Glen Marie (Pty) Ltd.....	47,5	10
Groenewald, D. L.....	20,7	5
Groenewald, J. P. J.....	2,5	1
Hutton Squire Farms CC.....	33,0	7
Jacobs, D. J.....	4,1	1
Largier, A. W.....	2,4	1
Largier, J. F.....	38,7	8
Le Roux, A. G.....	33,8	7
Le Roux, J. P.....	28,5	6
Le Roux, P. J. H.....	25,0	5
Le Roux, S.....	33,8	7
Le Roux, T.....	33,8	7
Lotter, Q.....	36,0	8
Malherbe, S.....	40,0	8

Naam van geregisteerde eienaar Name of registered owner	Ingelyste oppervlakte Scheduled area	Getal stemme Number of votes
Marais, D. A. V.	1,2	1
Melbrand Prop (Pty) Ltd	42,8	9
Melstar Prop (Pty) Ltd	27,3	6
Môreson Trust	36,1	8
Munisipaliteit van Villiersdorp	5,6	2
Nonquedoc (Pty) Ltd	42,2	9
Normandie Farms (Pty) Ltd	23,2	5
Oak Valley Estates (Pty) Ltd	34,0	7
Orange Grove Estates (Pty) Ltd	50,0	10
Roux, A. P.	29,2	6
Roux, J. M.	29,5	6
Roux, W. E.	29,5	6
Roux, S. P.	34,7	7
Roux, W. S.	80,4	10
Slade, D. J. D.	4,4	1
Smal, H. J.	82,6	10
Smith, R. D.	31,5	7
Strachan Family Trust	47,3	10
Theodor Trust	15,2	4
Theron, H. F.	38,2	8
Tweefontein Estates (Pty) Ltd	23,9	5
Van Coppenhagen, G.	20,1	5
Van der Merwe, C. J.	40,0	8
Van der Merwe, D. B.	16,3	4
Viljoen, J. De B.	17,3	4
Viljoen, S. D.	25,8	6
Viljoen, T. H.	31,8	7
Villiersdorp Bakstene (Pty) Ltd	2,8	1
Vredelust Trust	42,4	9
WK Green Trust	30,0	6
Waterval Farm (Pty) Ltd	88,2	10
Wehrwolf Farm Family Trust	32,0	7
Wildanhof Landgoed (Pty) Ltd	29,9	6

(14 Augustus 1992)/(14 August 1992)

KENNISGEWING 721 VAN 1992**DOEANE- EN AKSYNSTARIEFAANSOEKE:
LYS 31/92**

Onderstaande aansoeke betreffende die Doeane-en Aksynstarief is deur die Raad op Tariewe en Handel ontvang. Enige beswaar teen of kommentaar op hierdie vertoë moet binne ses weke na die datum van hierdie kennisgewing aan die Voorsitter, Raad op Tariewe en Handel, Privaat Sak X753, Pretoria, 0001, gerig word. Die aandag word daarop gevestig dat die skale van reg wat in die aansoeke genoem word, dié is wat deur die applikante aangevra is en dat die Raad, afhangende van sy bevindinge, hoër of laer skale van reg mag aanbeveel.

Verlaging van die reg op:

Radiotelegrafiese weerfaksontvangers, indeelbaar by tariefsubpos 8527.90.90, van 15 persent *ad valorem* tot doeanevry.

[RTH-verw. T5/2/16/3/2 (920197)]
(Mnr. R. J. van den Berg)

Applikant:

Marine Services, Posbus 4750, Kaapstad, 8000.

(Opmerking: Hierdie aansoek vervang die aansoek wat in Lys 27/92 by Kennisgewing 642 in *Staatskoerant* 14155 van 17 Julie 1992 gepubliseer is, en moet as dringend behandel word. Kommentaar daarop moet die Raad binne vier weke na die datum van hierdie kennisgewing bereik.)

NOTICE 721 OF 1992**CUSTOMS AND EXCISE TARIFF APPLICATIONS:
LIST 31/92**

The following applications concerning the Customs and Excise Tariff have been received by the Board on Tariffs and Trade. Any objections to or comments on these representations must be submitted to the Chairman, Board on Tariffs and Trade, Private Bag X753, Pretoria, 0001, within six weeks of the date of this notice. Attention is drawn to the fact that the rates of duty mentioned in the applications are those requested by the applicants and that the Board may, depending on its findings, recommend lower or higher rates of duty.

Reduction in the duty on:

Radiotelegraphic weather facsimile receivers, classifiable under tariff subheading 8527.90.90, from 15 per cent *ad valorem* to duty free.

[BTT Ref. T5/2/16/3/2 (920197)]
(Mr R. J. van den Berg)

Applicant:

Marine Services, P.O. Box 4750, Cape Town, 8000.

(Note: This application supersedes the application published in List 27/92 under Notice 642 in *Government Gazette* 14155 of 17 July 1992 and must be dealt with as a matter of urgency. Comments should reach the Board within four weeks after the date of this notice.)

Intrekking van die kortingfasiliteite ten opsigte van:

Kortingitem 518.03: Musiekinstrumente.

[RTH-verw. T5/2/18/4/1 (920282)]
(Mnr. G. S. Bester)**Applikant:**

Die Kommissaris van Doeane en Aksyns, Privaat Sak X47, Pretoria, 0001.

Algemeen:

Wysiging van die skale van reg op garing, materiaal, klerasie en huishoudelike tekstiele.

[RTH-verw. T5/2/11/1 (920295)]
(Me. H. Claassens)**Applikant:**

Raad op Tariewe en Handel, Privaat Sak X753, Pretoria, 0001.

Lys 30/92 is by Algemene Kennisgewing 703 van 7 Augustus 1992 gepubliseer.

(14 Augustus 1992)

KENNISGEWING 722 VAN 1992**DEPARTEMENT VAN FINANSIES****DIREKTORAAT: BINNELANDSE INKOMSTE****KANTOOR VAN DIE KOMMISSARIS VAN
BINNELANDSE INKOMSTE****BTW-PRAKTYKNOTA: No. 1**

25 September 1991

WAARDASIE VAN LEWENDE HAWE

[ARTIKEL 78 VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (DIE WET)]

Artikel 78 (11) van die Wet bepaal dat waar 'n persoon—

- o op die dag voor die aanvangsdatum van belasting op toegevoegde waarde (BTW), as 'n ondernemer ingevolge die Verkoopbelastingwet geregistreer is, en
- o aan die einde van daardie dag goed in sy besit het wat hy nie vervreem het nie of wat hy vervreem het ingevolge 'n verkoop, maar waarvoor hy nie volle betaling ontvang het nie en in albei gevalle hy nie by verkryging verkoopbelasting gedra het nie, en
- o op die aanvangsdatum nie 'n ondernemer vir doeleindes van belasting op toegevoegde waarde is nie,

hy geag word bedoelde goed op daardie dag aan te gewend het vir gebruik of verbruik en derhalwe verkoopbelasting op die waarde van bedoelde goed moet betaal.

Die doel van hierdie bepaling is om enige persoon wat as 'n ondernemer vir verkoopbelastingdoeleindes geregistreer is en nie vir BTW geregistreer is nie, in dieselfde posisie te plaas as enige ander persoon wat nie vir BTW registreer nie, naamlik, dat beide belasting op hulle aankope sou betaal het.

Withdrawal of rebate facilities in respect of:

Rebate item 518.03: Musical instruments.

[BTT Ref. T5/2/18/4/1 (920282)]
(Mr G. S. Bester)**Applicant:**

The Commissioner for Customs and Excise, Private Bag X47, Pretoria, 0001.

General:

Amendment of the rates of duty on yarn, fabrics, clothing and domestic textiles.

[BTT Ref. T5/2/11/1 (920295)]
(Ms H. Claassens)**Applicant:**

Board on Tariffs and Trade, Private Bag X753, Pretoria, 0001.

List 30/92 was published under General Notice 703 of 7 August 1992.

(14 August 1992)

NOTICE 722 OF 1992**DEPARTMENT OF FINANCE****DIRECTORATE: INLAND REVENUE****OFFICE OF THE COMMISSIONER FOR
INLAND REVENUE****VAT PRACTICE NOTE: No. 1**

25 September 1991

VALUATION OF LIVESTOCK

[SECTION 78 OF THE VALUE-ADDED TAX ACT, 1991 (THE ACT)]

Section 78 (11) of the Act provides that where any person—

- o is on the day before the commencement date of value-added tax (VAT) registered as a vendor under the Sales Tax Act,
- o at the end of that day has in his possession goods, which includes livestock, which he has not disposed of, or which he has disposed of under a sale but for which he has not received full payment, and in either case sales tax was not borne by him on acquisition of such goods, and
- o on the commencement date is not a vendor for value-added tax purposes,

he is deemed to have applied such goods on that day to a use or consumption and must therefore pay sales tax on the value of such goods.

The purpose of the provision is to place any person who is registered as a vendor for sales tax purposes and who does not register for VAT, in the same position as any other person who does not register for VAT, namely, both will have paid tax on their purchases.

Om enige verkoopbelasting, wat as gevolg hiervan betaalbaar is, te bereken, is dit nodig dat 'n waarde geplaas moet word op die goed voorhande aan die einde van die dag voor die aanvangsdatum. Die waarde kan op die volgende basis bepaal word:

Met betrekking tot lewende hawe wat aangekoop is, moet die minste van die kosprys of die markwaarde van die lewende hawe bepaal word.

Ten opsigte van alle aantel moet die volgende waardes toegepas word:

INDELING	WAARDE R
BEESTE	
— BULLE	50
— OSSE	40
— KOEIE	40
TOLLIES EN VERSE	
— TWEE TOT DRIE JAAR	30
— EEN TOT TWEE JAAR	14
KALWERS	4
SKAPE	
— HAMELS	6
— RAMME	6
— OOIE	6
— GESPEENDE LAMMERS	2
BOKKE	
— VOLWASSE	4
— GESPEENDE BOKLAMMERS	2
PERDE	
— HINGSTE OOR 4 JAAR	40
— MERRIES OOR 4 JAAR	30
— REUNS OOR 3 JAAR	30
— HINGS- EN MERRIEVULLENS, 3 JAAR	10
— HINGS- EN MERRIEVULLENS, 2 JAAR	8
— HINGS- EN MERRIEVULLENS, 1 JAAR	6
— VULLETTJIES ONDER 1 JAAR	2
DONKIES	
— HINGSTE OOR 3 JAAR	4
— HINGSTE ONDER 3 JAAR	2
— MERRIES OOR 3 JAAR	4
— MERRIES ONDER 3 JAAR	2
MUILE	
— VIER JAAR EN OUER	30
— DRIE JAAR	20
— TWEE JAAR	14
— EEN JAAR	6
VOLSTRUISE, VOLWASSE	6
VARKE	
— OOR 6 MAANDE	12
— ONDER 6 MAANDE (GESPEEN) ..	6
PLUIMVEE, OOR 9 MAANDE	1
CHINCHILLAS, ALLE OUDER- DOMME	1

Vir doeleindes van hierdie artikel word aanvaar dat staande oeste vir BTW-doeleindes geen waarde het nie.

To calculate any sales tax which is payable as a result of this, it is necessary to place a value on the goods on hand at the end of the day before implementation date. The value may be determined on the following basis:

In respect of all livestock that has been purchased, the lower of the cost or market value of such livestock must be determined.

In respect of all progeny, the following values must be applied:

CLASSIFICATION	VALUE R
CATTLE	
— BULLS	50
— OXEN	40
— COWS	40
TOLLIES AND HEIFERS	
— TWO TO THREE YEARS	30
— ONE TO TWO YEARS	14
CALVES	4
SHEEP	
— WHETHERS	6
— RAMS	6
— EWES	6
— WEANED LAMBS	2
GOATS	
— FULLY GROWN	4
— WEANED KIDS	2
HORSES	
— STALLIONS, OVER 4 YEARS	40
— MARES, OVER 4 YEARS	30
— GELDINGS, OVER 3 YEARS	30
— COLTS AND FILLIES, 3 YEARS ...	10
— COLTS AND FILLIES, 2 YEARS ...	8
— COLTS AND FILLIES, 1 YEAR	6
— FOALS, UNDER 1 YEAR	2
DONKEYS	
— JACKS, OVER 3 YEARS	4
— JACKS, UNDER 3 YEARS	2
— JENNIES, OVER 3 YEARS	4
— JENNIES, UNDER 3 YEARS	2
MULES	
— FOUR YEARS AND OVER	30
— THREE YEARS	20
— TWO YEARS	14
— ONE YEAR	6
OSTRICHES, FULLY GROWN	6
PIGS	
— OVER 6 MONTHS	12
— UNDER 6 MONTHS (WEANED) ...	6
POULTRY, OVER 9 MONTHS	1
CHINCHILLAS, ALL AGES	1

For the purposes of this section standing crops are considered to have no value for VAT purposes.

Die waardes wat so bepaal word moet ingesluit word by die laaste Verkoopbelastingopgawe wat ingedien word en die verkoopbelasting betaalbaar op die belasbare waarde van bedoelde goed, moet voor of op 30 Desember 1991 teen die koers van 10 persent betaal word.

BTW-PRAKTYKNOTA: No. 2

25 September 1991

BELASTINGFAKTURE, DEBETNOTAS EN KREDITNOTAS

(ARTIKELS 20 EN 21 VAN DIE WET)

1. LEWERAAR SE BTW—REGISTRASIE-NOMMER

Die leweraar se BTW-registrasienommer moet op elke belastingfaktuur, debetnota en kreditnota wat deur hom uitgereik word, verskyn.

'n Ondernemer wat sy aansoek om registrasie voor 30 September 1991 ingedien het, maar wat nie voor 30 September 1991 van 'n registrasienommer voorsien is nie, moet BTW vorder op sy belasbare lewerings wat vanaf 30 September 1991 gedoen word, en sal tot en met 31 Oktober 1991 daarop geregtig wees om belastingfakture, debetnotas en kreditnotas sonder 'n registrasienommer uit te reik. Sodanige belastingfakture, debetnotas en kreditnotas sal ingevolge artikels 20 en 21 van die Wet geldige dokumente uitmaak, ongeag die weglating van die registrasienommer.

Die gebruik van rubberstempels om die leweraar se BTW-registrasienommer en die woord "belastingfaktuur" op bestaande en nuwe skryfbehoeftes te druk, sal toegelaat word mits die ander besonderhede wat vereis word wel op die faktuur verskyn, tensy spesiale toestemming verleen is om een of meer daarvan weg te laat.

2. DEBETNOTAS EN KREDITNOTAS—WAARDE VAN OORSPRONKLIKE LEWERING

Artikels 21 (3) (a) (v) en 21 (3) (b) (v) van die Wet vereis dat die waarde van die lewering en die verskil tussen die twee bedrae op die debetnota en kreditnota moet verskyn.

Weens die praktiese probleme wat deur baie ondernemers voorsien word, sal die vereiste om die oorspronklike en korrekte waardes te toon, geskrap word. Die debetnota of kreditnota hoef derhalwe slegs die bedrag van die debet of kredit aan te toon (asook die belasting op sodanige bedrag en die inklusiewe bedrag van die debet of kredit).

3. AFSKRIFTE VAN DOKUMENTE

Beheer oor belastingfakture, debetnotas en kreditnotas is uiters belangrik vir beheer oor die eis en verantwoording van die insetbelastingkrediet. Om hierdie rede verbied die Wet die uitreiking van meer as een belastingfaktuur vir 'n spesifieke belasbare lewering of meer as een debetnota of kreditnota vir 'n spesifieke debet- of kreditaansuiwering van 'n belasbare lewering. [Sien voorbehoudsbepaling (i) by artikel 20 (1) en voorbehoudsbepaling (A) by artikel 21 (3) van die Wet.]

These values so determined are to be included in the last Sales Tax return which is submitted and such sales tax payable in respect of the taxable value of such goods shall be payable at the rate of 10 per cent on or before 30 December 1991.

VAT PRACTICE NOTE: No. 2

25 September 1991

TAX INVOICES, DEBIT NOTES AND CREDIT NOTES

(SECTIONS 20 AND 21 OF THE ACT)

1. SUPPLIER'S VAT REGISTRATION NUMBER

The supplier's VAT registration is required to be reflected on each tax invoice, debit note and credit note issued by him.

A vendor who has submitted his registration form prior to 30 September 1991 but who has not been issued with a registration number by 30 September 1991 must collect VAT on his taxable supplies made from 30 September 1991 and shall until 31 October 1991 be entitled to issue tax invoices, debit notes and credit notes without a registration number. Such tax invoices, debit notes and credit notes will constitute valid documents in terms of sections 20 and 21 of the Act notwithstanding the omission of the registration number.

The use of rubber stamps to print the supplier's VAT registration number and the words "tax invoice" on existing and new stationery will be permitted provided the other particulars required on the invoice are specified or special permission has been granted to omit one or more of the particulars.

2. DEBIT NOTES AND CREDIT NOTES—VALUE OF ORIGINAL SUPPLY

Sections 21 (3) (a) (v) and 21 (3) (b) (v) of the Act require the debit note and credit note to reflect the value of the supply and the difference between the two amounts.

Because of the practical difficulties envisaged by many vendors, the requirement to reflect the original and correct values will be deleted. The debit note or credit note need therefore only reflect the amounts of the debit or credit (as well as the tax on such amount and the inclusive amount of the debit or credit).

3. COPIES OF DOCUMENTS

Control over tax invoices, debit notes and credit notes is vital to the control of the claiming and accounting for input tax credit. For this reason the Act prohibits the issuing of more than one tax invoice for a particular taxable supply or more than one debit note or credit note for a particular debit or credit adjustment to a taxable supply. [See proviso (i) to section 20 (1) and proviso (A) to section 21 (3) of the Act.]

'n Leweraar mag egter 'n afskrif van 'n belastingfaktuur, debetnota of kreditnota aan 'n ontvanger voorsien, waar die ondernemer beweer dat hy die oorspronklike dokument verloor het. Die vervangende dokument moet egter duidelik "afskrif" gemerk word.

3.1 'n Faksimile-afskrif van die oorspronklike dokument of die "afskrif" daarvan sal nie aanvaar word as 'n geldige dokument wat deur die ontvanger gehou word vir die doel om insetbelastingkrediete te eis nie.

3.2 Fotokopieë van die betrokke dokumente sal aanvaar word as geldige dokumente wat deur die ontvanger gehou word vir die doel om insetbelastingkrediete te eis, mits die fotokopie, nadat dit gemaak is, "afskrif" gemerk word.

4. ALTERNATIEF TOT BELASTINGFAKTUUR

Artikel 20 (7) (b) van die Wet stel die Kommissaris in staat om te bepaal dat, behoudens enige voorwaardes wat hy mag nodig ag, dit nie nodig sal wees om 'n belastingfaktuur uit te reik nie, indien hy oortuig is dat daar voldoende aantekeninge beskikbaar is om die besonderhede van die betrokke lewering te bepaal.

Waar aan al die volgende voorwaardes voldoen word, sal dit nie nodig wees om 'n spesifieke beslissing in dié verband te verkry nie:

4.1 Die betrokke transaksies moet uit 'n aantal progressiewe belasbare lewerings bestaan wat deur 'n geregistreerde ondernemer gedoen word ooreenkomstig 'n geskrewe kontrak vir die lewering van goed of dienste wat vir 'n gereelde betaling van 'n bepaalbare bedrag voorsiening maak (d.i. huur-/verhuuringsooreenkoms vir roerende en onroerende eiendom, tantième-ooreenkoms);

4.2 die ontvanger moet in besit wees van die kontrakdokument;

4.3 die kontrakdokument moet die leweraar se naam, adres en BTW-registrasienommer bevat, of die leweraar moes die ontvanger van 'n aanvullende dokument voorsien het waarin hierdie besonderhede uiteengesit word; en

4.4 die ontvanger moet bewys van elke gereelde betaling in die vorm van bankstate of betaalde tjeks behou.

5. FAKTURE DEUR ONTVANGER GESKEP (SELF-FAKTURERING)

Self-faktureringsprosedures met betrekking tot belastingfakture, debetnotas en kreditnotas word, onderhewig aan sekere voorwaardes, ingevolge artikels 20 (2) en 21 (4) van die Wet toegelaat. Een van die voorwaardes is dat die Kommissaris vooraf goedkeuring verleen het dat die prosedures gevolg kan word.

A supplier may, however, provide a recipient with a copy tax invoice, debit note or credit note where a vendor claims to have lost the original document. The replacement document must, however, be clearly marked "copy".

3.1 A facsimile copy of either the original document or the "copy" thereof will not be accepted as constituting a valid document held by the recipient for the purposes of claiming input tax credits.

3.2 Photocopies of the documents in question will be accepted as constituting valid documents held by the recipient for the purposes of claiming input tax credits, provided the photocopy is marked "copy" after it has been photocopied.

4. ALTERNATIVE TO TAX INVOICE

Section 20 (7) (b) of the Act enables the Commissioner to direct that subject to any condition he may consider necessary, a tax invoice is not required to be issued if he is satisfied that there are or will be sufficient records available to establish the particulars of the supply in question.

Where all the following conditions are complied with it will not be necessary to obtain a specific ruling in this regard:

4.1 The transactions in question consist of a number of progressive taxable supplies made by a registered vendor in accordance with a written contract for a supply of services which provides for a regular payment of a determinable amount (i.e. rental/lease agreement for movable or immovable property, royalty agreement);

4.2 the recipient is in possession of the contract document;

4.3 the contract document contains the supplier's name, address and VAT registration number; or the supplier has provided the recipient with a supplementary document setting out these details; and

4.4 the recipient retains proof of payment of each regular amount in the form of bank statements or paid cheques.

5. RECIPIENT CREATED INVOICES (SELF-INVOICING)

Self-invoicing procedures in respect of tax invoices, debit notes and credit notes are permitted in terms of sections 20 (2) and 21 (4) of the Act, subject to certain conditions. One of the conditions is that the Commissioner has granted prior approval for the procedures to be adopted.

5.1 Ten einde sodanige goedkeuring te verkry, moet daar in die eerste plek 'n ten volle gemotiveerde aansoek aan die plaaslike Ontvanger van Inkomste gerig word, wat twyfelagtige gevalle na die kantoor van die Kommissaris sal verwys. Alle aansoeke moet—

- die aard van die besighede wat onderskeidelik deur die leweraar en die ontvanger bedryf word, omskryf;
- 'n volledige beskrywing van die transaksies ten opsigte waarvan self-fakturerings verlang word, verstrek;
- die bestaande faktureringsprosedures wat gevolg word vir sodanige transaksies spesifiseer;
- 'n onderneming deur die ontvanger insluit dat hy aan die administratiewe voorskrifte van artikels 20 (2) en 21 (4) van die Wet sal voldoen, en dat hy 'n skriftelike onderneming van elke betrokke leweraar, wat 'n geregistreerde ondernemer is, sal verkry en bewaar, waarin die leweraar toestem tot die aanvaarding van die self-faktureringsprosedures en skriftelik bevestig dat hy nie belastingfakture, debetnotas of kreditnotas met betrekking tot die betrokke transaksies sal uitreik nie.

5.2 Goedkeuring vir self-faktureringsprosedures sal nie verleen word waar die bedoeling bloot is om die verkryging van 'n belastingfaktuur deur die ontvanger te bewerkstellig nie. Goedkeuring sal slegs verleen word in die geval van daardie bedrywe en transaksies waar 'n doeltreffende self-faktureringsstelsel tradisioneel in die verlede gevolg is. Sulke gevalle sal voorkom waar die leweraar nie in staat is om 'n faktuur uit te reik op die tydstip van die lewering van die goed of dienste nie omdat die bedrag betaalbaar deur die ontvanger slegs bepaal kan word nadat sekere toetse, metings, administratiewe of kontroleprosedures deur die ontvanger of 'n ander party uitgevoer is.

5.3 Voorbeelde van bedrywe en transaksies waar goedkeuring moontlik ingevolge bogenoemde maatstawwe verleen kan word is:

(a) Boere

Die lewering van landbouprodukte aan koöperatiewe verenigings, voedselverwerkingsmaatskappye of ander kopers waar die prys betaalbaar deur die ontvanger slegs bepaal word nadat die produk gelewer is.

(b) Sub-kontrakteurs

Die lewering van dienste ingevolge 'n kontrak, deur 'n sub-kontrakteur, waar die bedrag betaalbaar slegs bepaal kan word na sertifisering deur die ontvanger of 'n derde party (argitek, ingenieur, bourekenaar ens.) tot welke mate en/of waarde die werk werklik voltooi is.

5.1 In order to obtain such approval, fully motivated applications must in the first instance be addressed to the local Receiver of Revenue, who in cases of doubt will refer them to the Commissioner's office. All applications must—

- describe the nature of the businesses respectively carried on by the supplier and the recipient;
- provide a full description of the transactions in respect of which self-invoicing is required;
- specify the existing invoicing procedures being followed for such transactions;
- include an undertaking by the recipient that he will comply with the administrative requirements of sections 20 (2) and 21 (4) of the Act, and will obtain and retain the written agreement of each affected supplier who is a registered vendor as to the adoption of the self-invoicing procedures and written confirmation from each such supplier that he will not issue tax invoices, debit notes or credit notes in respect of the transaction in question.

5.2 Approval for self-invoicing procedures will not be granted where the purpose is merely to facilitate the obtaining of a tax invoice by the recipient. Approval will only be granted in the case of those industries and transactions where an effective self-invoicing system has traditionally been followed in the past. Typically this will only apply where the supplier is unable to issue an invoice at the time the goods or services are supplied, because the amount payable by the recipient can only be established after certain testing, measuring, administrative or control procedures have been undertaken by the recipient or some other party.

5.3 Examples of industries and transactions where approval is likely to be granted in terms of the above criteria are:

(a) Farmers

The supply of farming products to co-operative societies, food processing companies or other purchasers, where the price payable is determined by the recipient subsequent to delivery of the product.

(b) Sub-contractors

The supply of contracting services by a sub-contractor where the amount payable is only determined after certification or other procedure is undertaken by the recipient or a third party (architect, engineer, quantity surveyor, etc.) as to the extent and/or value of the work actually completed.

(c) Kommissie-agente

Die lewering van dienste deur 'n agent waar hy kommissie ontvang met betrekking tot die lewering van goed of dienste van die prinsipaal en die bedrag van die kommissie verskuldig deur die prinsipaal bereken word, gebaseer op sy rekeningkundige aantekeninge wat op die lewering betrekking het.

(d) Lisensiehouers ingevolge tantième-ooreenkomste

Waar die lisensiehouer die berekening van die tantième of ander gelde doen, gebaseer op faktore soos uiteengesit in die ooreenkoms waarin die reg vir die gebruik van die betrokke patent, handelsmerk of kopiereg aan hom verleen word.

(e) Vervoerkontraakteurs

Die verskaffing van vervoerdienste met betrekking tot goed waar die bedrag betaalbaar, bepaal word deur die ontvanger, gebaseer op sy aantekeninge aangaande die hoeveelheid, volume of gewig van die goed wat vervoer is, sowel as die afstand wat betrokke is.

(c) Commission agents

The supply of services by an agent where he receives a commission in respect of supplies of the principal's goods or services and the amount of the commission due is calculated by the principal based on his accounting records relative to such supplies.

(d) Licensees under royalty agreements

Where the calculation of the royalty or other fee payable is undertaken by the licensee based on factors set out in the agreement granting him the right to use the patent, trademark or copyright in question.

(e) Transport contractors

The supply of transport services in respect of goods where the amount payable is determined by the recipient based on his records as to the quantity, volume or weight of goods transported and the distance involved.

BTW-PRAKTYKNOTA: No. 3

25 September 1991

PRYSLYSTE EN PRYSETIKETTE OP GOED

(ARTIKEL 65 VAN DIE WET)

Daar word van alle ondernemers vereis om die prys ten opsigte van die lewering van goed of dienste in enige pryslys, prysetiket, advertensie of kwotasie aan te gee óf op die inklusiewe metode óf deur die basiese prys, die belasting op die basiese prys en die inklusiewe bedrag te toon.

1. TUSSENTYDSE VRYSTELLING

Ten einde die oorskakeling van die verkoop-belastingstelsel se eksklusiewe prysmetode na die BTW-stelsel se inklusiewe prysmetode hierbo te vergemaklik, sal ondernemers toegelaat word om voort te gaan met die gebruik van die eksklusiewe metode op pryslyste vir 'n tydperk van ses maande, eindigende op 31 Maart 1992 en op prysetikette vir 'n tydperk van een maand eindigende op 31 Oktober 1991. Daarna sal hulle verplig wees om die inklusiewe metode, soos hierbo vermeld, toe te pas.

Nieteenstaande hierdie toegewing word alle ondernemers aangemoedig om in hulle eie belang so gou moontlik oor te skakel na die inklusiewe metode ten einde probleme met hulle klante te vermy. Alle nuwe pryslyste moet dus op die inklusiewe metode saamgestel word.

Waar eksklusiewe pryse gebruik word gedurende die tydperk van ses maande, moet hierdie feit duidelik op alle pryslyste vermeld word asook by wyse van 'n kennisgewing wat opvallend vertoon word by al die ingange van die perseel waarin die onderneming bedryf word en by alle punte op sodanige perseel waar betalings gedoen word.

VAT PRACTICE NOTE: No. 3

25 September 1991

PRICE LISTS AND PRICE TICKETS ON GOODS

(SECTION 65 OF THE ACT)

All vendors are required to reflect the price for the supply of goods or services in any price list, price ticket, advertisement or quote on either an inclusive basis or by giving the basic price, the tax on the basic price and the inclusive amount.

1. INTERIM DISPENSATION

In order to facilitate the change-over from the sales tax exclusive price system to the VAT inclusive system above, vendors will be permitted to continue using the exclusive basis on price lists for a period of six months ending on 31 March 1992 and on price tickets for a period of one month ending on 31 October 1991. Thereafter they will be obliged to apply the inclusive system as above.

Notwithstanding this dispensation all vendors are urged in their own interests to change to the inclusive basis as soon as possible to avoid problems with their customers. All new price lists should therefore be produced on the inclusive basis.

Where exclusive prices are used during the 6 month period, this fact must be stated clearly on all price lists and by way of a notice prominently displayed at all entrances to the premises in which the enterprise is carried on and at all points in such premises where payments are effected.

2. HANDELSPRYSLYSTE

Waar 'n ondernemer 'n pryslys uitgee wat alleenlik gebruik word met betrekking tot die lewering van goed of dienste aan ander geregistreerde ondernemers, mag die pryse op die eksklusiewe metode vertoon word, mits 'n verklaring op elke bladsy van die pryslys verskyn, ten effekte dat—

- o BTW teen 10% by die pryse getel moet word; en
- o die pryslys slegs vir gebruik deur geregistreerde ondernemers bedoel is.

BTW-PRAKTYKNOTA: No. 4

25 September 1991

TYD VAN LEWERING

(ARTIKEL 9)

1. EIENDOMSAGENTE SE KOMMISSIE

Waar 'n eiendomsagent (wat 'n geregistreerde ondernemer is) kommissie verdien met betrekking tot die verkoop van 'n eiendom, sal die betrokke verkoopsooreenkoms nie as 'n faktuur beskou word ten einde die tyd van lewering van die agent se dienste ingevolge artikel 9 (1) van die Wet, te bepaal nie.

Daar sal dus van die eiendomsagent verwag word om rekenskap te gee van die uitsetbelasting op die kommissie in sy belastingopgawe vir die belastingtydperk waarin die kommissie werklik aan hom betaal word (of vir hierdie doel uit sy trustrekening onttrek word), of waarin hy 'n aparte faktuur aan die verkoper uitreik vir die kommissie betaalbaar, watter ookal die vroegste plaasvind.

2. RETENSIEGELDE

2.1 Waar 'n bou- of ander kontrak voorsiening maak vir 'n retensiebedrag wat teruggehou word van 'n bepaalde vorderingsbetaling of ander kontraktuele betaling, hoef die kontrakteur nie uitsetbelasting te hef op die retensiebedrag of daarvan rekenskap te gee ten tye van die vorderings- of kontraktuele betaling nie. Die retensiebedrag is eers later, ooreenkomstig die bepaling van die kontrak deur die klant verskuldig of betaalbaar, en daar word dus van die kontrakteur verwag om op daardie latere tydstop van die uitsetbelasting op die retensiebedrag rekenskap te gee.

2.2 Indien 'n retensiebedrag op of na 30 September 1991 betaalbaar word, maar dit op konstruksiedienste (of enige ander dienste wat nie belasbare dienste was vir doeleindes van verkoopbelasting nie) wat voor 30 September 1991 verrig is, betrekking het, sal die kontrakteur, nieteenstaande bostaande voorskrif, nie uitsetbelasting op die retensiebedrag hoef te hef of te verantwoord nie. [Sien paragraaf (ii) (aa) van die voorbehoudsbepaling by artikel 78 (5) van die Wet.]

2. TRADE PRICE LISTS

Where a vendor issues a price list which is only used in respect of the supply of goods or services to other registered vendors, the prices may be reflected on an exclusive basis, provided statements appear on each page of the price list to the effect that—

- o VAT at 10% must be added to all prices; and
- o the price list is for use only to registered vendors.

VAT PRACTICE NOTE: No. 4

25 September 1991

TIME OF SUPPLY

(SECTION 9)

1. ESTATE AGENTS' COMMISSION

Where an estate agent (who is a registered vendor) earns a commission in respect of the sale of a property, the agreement of sale in question will not be regarded as an invoice for determining the time of supply of the agent's services in terms of section 9 (1) of the Act.

The estate agent will therefore be required to account for the output tax on the commission in his tax return for the tax period during which the commission is actually paid to him (or released from his trust account for this purpose) or during which he issues a separate invoice to the seller for the commission payable, whichever is the earlier.

2. RETENTION MONIES

2.1 Where a building or other contract provides for a retention amount to be withheld from a particular progress payment or other contractual payment, the contractor will not have to charge or account for output tax on the retention amount at the time of the progress or contractual payment. The retention amount only becomes due or is paid by the client at a later date in accordance with the terms of the contract and the contractor is therefore only required to account for the output tax on the retention amount at that later date.

2.2 If a retention amount becomes payable after 30 September 1991, but it relates to construction services (or any other services which were not taxable services for sales tax purposes) performed prior to 30 September 1991, then notwithstanding the above rule the contractor will not have to charge or account for output tax on the retention amount. [See paragraph (ii) (aa) of the proviso to section 78 (5) of the Act.]

3. VERKOOP VAN VASTE EIENDOM

Ingevolge artikel 9 (3) (d) van die Wet, word die verkoop van vaste eiendom geag plaas te gevind het op die vroegste van—

- (i) ses maande na die datum waarop die verkoop aangegaan is (of die datum waarop die onderliggende opsie of voorkoopsreg om die eiendom te verkry, uitgeoefen is); of
- (ii) die datum van registrasie van oordrag van eiendomsreg; of
- (iii) die datum waarop enige betaling met betrekking tot die koopprys gedoen is.

3.1 Vir die doeleindes van (i) hierbo, sal die datum waarop die verkoop aangegaan is of die opsie of reg uitgeoefen is, beskou word die datum van die laaste ondertekening deur die partye tot 'n *bona fide*-ooreenkoms te wees. Dit sal ook van toepassing wees selfs indien die ooreenkoms onderhewig is aan 'n aantal opskortende voorwaardes wat eers later nagekom word.

3.2 Die reël in 3.1 hierbo sal ook van toepassing wees vir die doeleindes van artikel 78 (9) (a) van die Wet, wat bepaal dat die verkoop van 'n eiendom ingevolge 'n ooreenkoms voor 30 September 1991 gesluit, geag word nie 'n belasbare lewering te wees nie.

3.3 Vir die doeleindes van (iii) hierbo, sal 'n deposito (ongegag of dit terugbetaalbaar is of nie) nie as "enige betaling" beskou word nie, tensy of totdat die deposito vrygestel en as gedeeltelike betaling van die koopprys aangewend word of totdat dit deur die koper gebeur word.

BTW-PRAKTYKNOTA: No. 5

25 September 1991

BELASTINGTYDPERKE

(ARTIKEL 27)

1. EERSTE BELASTINGTYDPERK—KATEGORIE B-ONDERNEMERS

Kategorie B-ondernemers is daardie ondernemers wat 'n tweemaandelikse belastingtydperk het wat op die laaste dag van Februarie, April, Junie, Augustus, Oktober en Desember van elke jaar eindig.

Die eerste belastingtydperk vir hierdie ondernemers sal in werklikheid 'n eenmaand-tydperk wees wat op 31 Oktober 1991 eindig. Daarna sal die normale tweemaandelikse tydperk van toepassing wees.

3. SALE OF FIXED PROPERTY

In terms of section 9 (3) (d) of the Act, a sale of fixed property is deemed to take place on the earliest of—

- (i) six months after the date on which the sale is entered into (or the date on which an underlying option or right of pre-emption to acquire the property was exercised); or
- (ii) the date of registration of transfer of ownership; or
- (iii) the date on which any payment is made in respect of the purchase price.

3.1 For the purpose of (i) above, the date on which the sale is entered into or the option or right is exercised, will be regarded as being the date of last signature by the parties to a *bona fide* agreement. This will apply even if the agreement is subject to a number of suspensive conditions which are only fulfilled at a later date.

3.2 The rule in 3.1 above will also apply for the purposes of section 78 (9) (a) of the Act which deems a sale of fixed property not to be a taxable supply if the agreement is concluded before 30 September 1991.

3.3 For the purposes of (iii) above, a deposit (whether refundable or not) will not be considered as "any payment" unless or until the deposit is released and applied as part payment of the purchase price or is forfeited by the purchaser.

VAT PRACTICE NOTE: No. 5

25 September 1991

TAX PERIODS

(SECTION 27)

1. FIRST TAX PERIOD—CATEGORY B VENDORS

Category B vendors are those vendors having a two month tax period ending on the last day of February, April, June, August, October and December each year.

The first tax period for these vendors will in fact be a one month tax period ending on 31 October 1991. Thereafter the normal two month period will apply.

2. EINDE VAN BELASTINGTYDPERK

2.1 Elke belastingtydperk (ongeach of dit 'n maandelikse, tweemaandelikse of sesmaandelikse belastingtydperk is) sal normaalweg op die laaste dag van die betrokke kalendermaand eindig. Enige ondernemer mag egter kies om sy belastingtydperk te laat eindig op 'n datum wat binne 10 dae voor of na die laaste dag van die maand val. Hy mag byvoorbeeld kies om sy Oktobertydperk op enige dag vanaf 21 Oktober tot 10 November te laat eindig en sy rekeningkundige aantekeninge vir BTW-doeleindes op daardie datum af te sluit. Sy volgende belastingtydperk sal dan op die eerste dag na die gekose sluitingsdatum begin.

Toestemming sal aan geen ondernemer verleen word om 'n belastingtydperk te laat eindig op enige datum wat nie binne bogenoemde tydperk val nie.

2.2 Waar afsonderlike ondernemings deur 'n ondernemer bedryf word, of enige onderneming deur 'n ondernemer in takke of afdelings bedryf word, mag elke sodanige onderneming, tak of afdeling as 'n afsonderlike ondernemer geregistreer word (artikel 50 van die Wet). As afsonderlike ondernemers, mag elke geregistreerde eenheid sy eie belastingtydperk kies, ooreenkomstig paragraaf 2.1 hierbo en 'n gesamentlike afsluitingsdatum hoef nie noodwendig deur al die afsonderlik-geregistreerde ondernemings, takke of afdelings gevolg te word nie.

2.3 'n Persoon wat 'n enkele registrasie bewerkstellig het vir ondernemings, takke of afdelings moet dieselfde sluitingsdatum gebruik (vasgestel in ooreenstemming met paragraaf 2.1 hierbo) vir alle ondernemings, takke of afdelings wat deur die enkele registrasie gedek word. Toestemming mag egter aan hierdie ondernemings, takke of afdelings verleen word om verskillende afsluitingsdatums te gebruik (vasgestel in ooreenstemming met paragraaf 2.1 hierbo), indien 'n skriftelike aansoek wat die gronde vir so 'n versoek uiteensit, aan die Ontvanger van Inkomste gerig word.

BTW-PRAKTYKNOTA: No. 6

13 Desember 1991

DIE BELASTINGBEHANDELING VAN MIELIES DEUR PRODUSENTE EN DIE MIELIERAAD GELEWER

(ARTIKEL 11 VAN DIE WET)

Ingevolge die bepalings van artikels 11 (1) (g) en 11 (1) (j) van die Wet, saamgelees met die Tweede Bylae by die Wet, is die lewering van mielies aan die nulkopers onderworpe wanneer dit vir menslike verbruik of, in sekere omstandighede, as veevoer bedoel is.

2. END OF TAX PERIOD

2.1 Each tax period (whether a monthly, two monthly or six monthly tax period) will normally end on the last day of the relevant calendar month. However, any vendor may elect to end any tax period on a day which falls within 10 days before or after the last day of the month. For example he may elect to end the October period on any day from 21 October to 10 November and close off his accounting records for VAT purposes on that date. His next tax period will then commence on the first day after the elected closing date.

Permission will not be granted to any vendor to end a tax period on any date not falling within the above.

2.2 Where separate enterprises are carried on by a vendor or any enterprise is carried on by a vendor in branches or divisions, each such separate enterprise, branch or division may be registered as a separate vendor (section 50 of the Act). As separate vendors, each registered unit may close its own tax periods in accordance with paragraph 2.1 above and a common closing date will not have to be followed by all of the separately registered enterprises, branches or divisions.

2.3 A person which has effected a single registration for enterprises, branches or divisions must use the same closing date (set in accordance with paragraph 2.1 above) for all enterprises, branches or divisions covered by the single registration. However approval may be granted for such enterprises, branches or divisions to use different closing dates (set in accordance with paragraph 2.1 above), if a written application setting out the grounds for such a request is submitted to the Receiver of Revenue.

VAT PRACTICE NOTE: No. 6

13 December 1991

THE TAX TREATMENT OF MEALIES SUPPLIED BY PRODUCERS AND THE MAIZE BOARD

(SECTION 11 OF THE ACT)

In terms of the provisions of sections 11 (1) (g) and 11 (1) (j) of the Act, read together with the Second Schedule to the Act, the supply of mealies is subject to the zero rate in those circumstances where the mealies are intended for human consumption or, in certain circumstances, as stock feed.

Vir doeleindes van hierdie bepalings beteken mielies gedorst saad van die plante *zea mays indurata* en *zea mays indentata* of een of meer kruisings daarvan of 'n mengsel van die gedorst saad van sodanige plante.

Ten einde te verseker dat die belastingbehandeling van lewerings van mielies eenvormig toegepas word, geld die volgende riglyne:

1. Lewering van mielies aan die Mielieraad deur produsente wat as ondernemers geregistreer is

- Hierdie lewerings is aan die standaardkoers onderhewig.

2. Lewering van mielies aan besighede wat as verbruikers/handelaars by die Mielieraad geregistreer is deur produsente wat as ondernemers geregistreer is

- Die lewering van mielies vir industriële gebruik, is aan die standaardkoers onderhewig.
- Die lewering van mielies vir menslike verbruik as heelmielies of vir die produksie van stampmielies, mielierys en mieliemeel vir menslike verbruik, soos beoog in artikel 11 (1) (j) van die Wet, is aan die nulkoers onderhewig.
- Die lewering van mielies as veevoer wat die ontvanger daarvan vir landbou-, veeboerdery- of ander boerderydoeleindes gaan gebruik, is aan die nulkoers onderhewig mits die lewering aan die vereistes van Deel A van die Tweede Bylae by die Wet voldoen, naamlik—
 - (a) dat die mielies aan 'n ondernemer wat vir BTW-doeleindes geregistreer is, gelever word; en
 - (b) dat die vergoeding, sonder BTW, vir elke lewering nie minder as R500 is nie.
- Die lewering van mielies aan 'n ontvanger wat die mielies verder as veevoer gaan verwerk en die verwerkte produk gaan verkoop, is aan die standaardkoers onderhewig.

3. Die lewering van mielies deur die Mielieraad

- Die lewering van mielies (met insluiting van graansuier-skoongemaakte mielies) vir menslike verbruik as heelmielies of vir die produksie van stampmielies, mielierys en mieliemeel vir menslike verbruik, soos beoog in artikel 11 (1) (j), is aan die nulkoers onderhewig.
- Die lewering van mielies as veevoer aan ondernemers, wat deur daardie ondernemer vir landbou-, veeboerdery- of ander boerderydoeleindes gebruik gaan word, is aan die nulkoers onderhewig mits die lewering aan die vereistes van Deel A van die Tweede Bylae by die Wet voldoen, naamlik—
 - (a) dat die lewering aan 'n ondernemer wat vir BTW-doeleindes geregistreer is, gedoen word, en

For the purposes of these provisions mealies means the dried seed of the plants *zea mays indurata* and *zea mays indentata* or any one or more crossings thereof or a mixture of the dried seeds of such plants.

In order to ensure that the tax treatment of supplies of mealies is consistently applied, the following guidelines will apply:

1. The supply of mealies to the Maize Board by producers who are registered as vendors

- These supplies are subject to the standard rate.

2. The supply of mealies to businesses which are registered with the Maize Board as consumers/dealers by producers who are registered as vendors

- The supply of mealies for industrial use is subject to the standard rate.
- The supply of mealies for human consumption as whole mealies or for the production of samp, mealie-rice and maize-meal for human consumption, as contemplated in section 11 (1) (j) of the Act, is subject to the zero rate.
- The supply of mealies as stock feed to vendors and which are to be used by the recipient vendor for agricultural, pastoral or other farming purposes is subject to the zero rate provided the supply satisfies the requirements of the Second Schedule to the Act, namely—
 - (a) that the mealies are supplied to a vendor who is registered for VAT purposes; and
 - (b) that the consideration, excluding VAT, for each supply is not less than R500.
- The supply of mealies which will be further processed and sold as stock feed by the recipient is subject to the standard rate.

3. The supply of mealies by the Maize Board

- The supply of mealies (including silo screened mealies) as whole mealies for human consumption or for the production of samp, mealie-rice and maize-meal for human consumption, as contemplated in section 11 (1) (j), is subject to the zero rate.
- The supply of mealies as stock feed to vendors and which are to be used by the recipient vendor for agricultural, pastoral or other farming purposes is subject to the zero rate provided the supply satisfies the requirements of the Second Schedule to the Act, namely—
 - (a) that the supply is made to a vendor who is registered for VAT purposes; and

(b) dat die vergoeding, sonder BTW, vir elke lewering nie minder as R500 is nie.

- Die lewering van mielies aan 'n ondernemer wat dit verder as veevoer gaan verwerk en wat die verwerkte produk gaan verkoop, is aan die standaardkoers onderhewig.

BTW-PRAKTYKNOTA: No. 7

10 Februarie 1992

PASSASIEVERVOER

[ARTIKEL 12 (g) VAN DIE WET]

1. INLEIDING

Ingevolge artikel 12 (g) van die Wet is "die lewering deur 'n persoon in die loop van 'n vervoeronderneming van 'n diens bestaande uit die vervoer deur daardie persoon in 'n voertuig deur hom in bedryf gestel van reisgeldbetalende passasiers en hul persoonlike bagasie per pad of spoorweg", van BTW vrygestel (tensy dit aan die nulloers onderhewig is).

Die doel van hierdie praktyknota is om die uitwerking van hierdie bepaling op, in die besonder, busoperateurs in die toerisme- en verwante bedrywe duidelik te stel.

2. VERVOERONDERNEMING

2.1 Ten einde vir die vrystelling te kwalifiseer, moet die leweraar van die vervoerdiens die operateur van die voertuig waarin die passasiers vervoer word, wees. Hy hoef nie die eienaar van die voertuig of selfs die werkgewer van die bestuurder te wees nie, maar moet kommersieel verantwoordelik wees vir die vervoer van die passasiers. Hy sal dikwels, maar nie noodwendig nie, ook die houer van 'n lisensie ingevolge die Wet op Padvervoer wees.

2.2 Behoudens wat in paragraaf 2.3 gesê word, waar die leweraar van die voertuig dit nie self bedryf nie, maar dit met of sonder brandstof aan 'n derde party verhuur wat dit vir die vervoer van passasiers gebruik, is die aard van die lewering die verhuring van die voertuig en nie 'n vervoerdiens nie. Die vergoeding wat deur die derde party betaalbaar is vir die huur van die voertuig sal gevolglik aan die standaardkoers onderhewig wees. (Die diens wat deur die derde party gelewer word, mag ingevolge paragrafe 2.1 en 2.4 vir 'n vrystelling kwalifiseer.)

2.3 Waar die leweraar van die voertuig waarna in paragraaf 2.2 verwys word, ook die diens van 'n bestuurder voorsien, sal die ooreenkoms gewoonlik, maar nie altyd nie, 'n vrygestelde vervoerdiens en nie 'n verhuring wat aan die standaardkoers onderhewig is nie, daarstel. Die gebruik van woorde soos "huur" en "verhuur" in so 'n

(b) that the consideration, excluding VAT, for each supply is not less than R500.

- The supply of mealies which will be further processed and sold as stock feed by the recipient vendor is subject to the standard rate.

VAT PRACTICE NOTE: No. 7

10 February 1992

PASSENGER TRANSPORT

[SECTION 12 (g) OF THE ACT]

1. INTRODUCTION

In terms of section 12 (g) of the Act "the supply by any person in the course of a transport business of any service comprising the transport by that person in a vehicle operated by him of fare-paying passengers and their personal effects by road or railway", shall be exempt from VAT (unless it is zero-rated).

The purpose of this practice note is to clarify the impact of this provision upon, particularly, bus operators in the tourism and related industries.

2. TRANSPORT BUSINESS

2.1 In order to qualify for the exemption the supplier of the transport service must be the operator of the vehicle in which the passengers are transported. He need not be the owner of the vehicle or even the employer of the driver, but must be commercially responsible for the transporting of the passengers. He will frequently, but not necessarily, also hold a licence in terms of the Road Transportation Act.

2.2 Subject to what is said in paragraph 2.3, where the supplier of the vehicle does not operate it himself, but rents or hires it with or without fuel to a third party who uses it for the transport of passengers the nature of the supply is that of hire of the vehicle and not that of a transport service. Accordingly the consideration payable by the third party for the hire of the vehicle will be standard-rated. (The services supplied by the third party may qualify for exemption in accordance with paragraphs 2.1 and 2.4.)

2.3 Where the supplier of the vehicle referred to in paragraph 2.2 also provides the services of a driver, the agreement will usually, but not always, constitute an exempt service of transport and not a standard-rated hire. The use of such words as "hire" or "charter" in such an agreement is not conclusive as to its nature and each situation must be

ooreenkoms is nie deurslaggewend van die aard daarvan nie en elke geval moet volgens sy eie feite beoordeel word. Die persoon teenoor wie die bestuurder uiteindelik verantwoordelik is, sal dikwels 'n belangrike faktor in hierdie verband wees.

- 2.4 Waar 'n persoon die dienste van 'n vervoerbesigheid voorsien in die vorm van 'n voertuig en bestuurder en in ruil daarvoor vorderings van passasiers vir vervoer maak, voorsien daardie persoon ook 'n vrygestelde vervoerdiens. Dit is die geval selfs al besit hy nie die voertuig regstreeks nie, is nie die werkgewer van die bestuurder nie, of is nie die houder van 'n padvervoerlisensie nie. Hy beoefen 'n vervoerbesigheid en bedryf die voertuig deur van gesubkontraakteerde vervoerdienste gebruik te maak wat insgelyks van BTW vrygestel is.

3. REISGELDBETALENDE PASSASIERE

In enige geval waar die operateur van die voertuig waarin passasiers vervoer word vergoeding ten opsigte van die diens vorder, word die passasiers as reisgeldbetalende beskou. Die term is nie beperk tot die geval waar die passasier self 'n bepaalde reisgeld betaal wanneer hy die voertuig bestyg of wanneer hy 'n kaartjie koop om in so 'n voertuig te reis nie.

4. VOORBEELDE VAN VRYGESTELDE PASSASIERVERVOERDIENSTE

- 4.1 Gereelde pendelaarbusdienste, inter-stad busdienste en toerbusvervoer, ongeag die afstand wat afgelê word of die dienste wat ter sprake is. (Sien paragraaf 4.3.)
- 4.2 Ambulansdienste — die vervoer van pasiënte teen 'n vergoeding in 'n ambulans.
- 4.3 Toerbusse of treine—die vervoer van passasiers deur 'n toeroperateur, ongeag of 'n spesifieke bedrag vir sodanige vervoer gevorder word of dit in die globale bedrag vir die toer ingesluit is. [In laasgenoemde geval moet die totale bedrag toegedeel word tussen die bedrag vir die belasbare lewerings (bv. hotelakkommodasie) en die bedrag vir die vrygestelde passasiersvervoerdienste. Indien die bedrag nie toegedeel word nie, is die volle bedrag aan BTW onderhewig teen die standaardkoers.]

Waar 'n vervoeroperateur "A" 'n bus en bestuurder beskikbaar stel om 'n bustoer te voorsien wat deur "B" saamgestel en bemark word, is die vergoeding wat deur beide "A" en "B" ontvang word gewoonlik vrygestel (of word dit toegedeel). (Sien paragrafe 2.3 en 2.4.)

- 4.4 Lughawe-/hotelvervoer—die vervoer van 'n hotelgas byvoorbeeld na en van 'n lughawe, deur 'n hotel of soortgelyke leweraar op voorwaarde dat 'n spesifieke bedrag vir die diens gevorder word. Waar die diens as 'n welwillendheidsdiens teenoor die hotelgas voorsien word, sonder dat 'n spesifieke bedrag gevorder word, lewer die hotel nie 'n vrygestelde passasiersvervoerdienste nie.

analysed on its own facts. The person to whom the driver is ultimately responsible will frequently be an important factor in this regard.

- 2.4 Where a person procures the services of a transport business in the form of a vehicle and driver and in turn charges passengers for transport, that person also renders an exempt transport service. This is the case even though that person does not directly own the vehicle, employ the driver or hold a road transportation licence. He carries on a transport business and operates the vehicle using sub-contracted transport services which are likewise exempt.

3. FARE-PAYING PASSENGERS

In any situation where the operator of the vehicle in which passengers are transported charges a consideration in respect of the service, the passengers will be regarded as fare-paying. The term is not limited to the situation where the passenger himself pays a specified fare either on boarding the vehicle or on purchasing a ticket to travel in this vehicle.

4. EXAMPLES OF EXEMPT PASSENGER TRANSPORT SERVICES

- 4.1 Scheduled commuter bus services, intercity bus services and tourist bus transport irrespective of the distance covered or duration of the service concerned. (See paragraph 4.3.)
- 4.2 Ambulance services—the transport of patients for a consideration in an ambulance.
- 4.3 Tour buses or trains—the transport of passengers by a tour operator, irrespective of whether a specific fee is charged for such transport or whether it is incorporated into the overall fee for the tour. (In the latter case the total fee will have to be apportioned between the fee for the taxable supplies (e.g. hotel accommodation) and the fee for the exempt passenger transport service. If the fee is not apportioned, the full amount of the fee is subject to VAT at the standard rate.)

Where a transport operator "A" furnishes a bus and driver to provide a bus tour packaged and sold by "B", the consideration charged by both "A" and "B" will usually be exempt (or apportioned). (See paragraphs 2.3 and 2.4.)

- 4.4 Airport/hotel transfer—the transport of patrons to and from, for example, an airport by a hotel or equivalent supplier, provided a specific fee is charged for the service. Where the service is provided as a courtesy to patrons without a specific amount being charged, the hotel will not be regarded as supplying exempt passenger transport.

4.5 Vervoer van werknemers/skoliers—die vervoer van werknemers of skoliere vir 'n werk-gewer of skool, ongeag of die vergoeding wat deur die verskaffer gevorder word 'n vaste bedrag of 'n wisselende bedrag is wat op die aantal werknemers of kinders wat vervoer word, gebaseer is. (Dit moet egter onderskei word van die geval waar die werk-gewer die voertuig huur en onderneem om die werknemers self te vervoer.) (Sien para-graaf 2.2.)

BTW-PRAKTYKNOTAS: Nos. 8 EN 9

Die prosedures ten opsigte van die Uitvoeraan-sporingskema wat in hierdie voorlopige praktyknotas voorgeskryf was, is vervat in Kennisgewing 397 van 1992 wat op 27 April 1992 in *Staatskoerant* No. 13949 gepubliseer is.

BTW-PRAKTYKNOTA: No. 10

1 Oktober 1991

INTERNASIONALE VERVOER VAN GOED EN VER-WANTE AKTIWITEITE

(ARTIKEL 11 VAN DIE WET)

1. INLEIDING

Die lewering van enige internasionale vervoer-diens betrek gewoonlik meer as een party en 'n verskeidenheid goed en dienste word gelewer ten einde die vervoer van goed van een punt na 'n ander te bewerkstellig. Dit is belangrik vir enige persoon wat betrokke is by die lewering van ver-voerdienste, aanvullende vervoerdienste en die reël daarvan om te bepaal watter diens hy lewer en in watter hoedanigheid hy optree. Die bepaling van watter diens gelewer word, sal bepaal teen watter koers BTW op daardie diens gehef moet word, d.i. of teen die standaardkoers van 10 per-sent of teen die nulkoers. Die bepaling van die hoedanigheid waarin hy optree, sal bepaal op welke wyse enige BTW gehef deur ander partye in die hele vervoerketting, hanteer moet word.

Ten einde te bepaal watter diens gelewer word, is dit noodsaaklik om **die bepalings van die kontrak** tussen die leweraar van die diens en die ontvanger van die diens te ondersoek.

Ten einde die hoedanigheid waarin 'n persoon optree te bepaal moet die kontraktuele verhou-ding tussen daardie persoon en sy kliënt onder-soek word. Die persoon wat vervoerdienste, aan-vullende vervoerdienste of reëlings vir dienste verskaf, sal dit heel moontlik nodig vind om ander partye te betrek ten einde sy diens te lewer. Hy mag namens sy kliënt met hierdie partye as prin-sipaal of as agent kontrakteer.

4.5 Transport of employees/pupils—the trans-port of employees or pupils on behalf of an employer or school, irrespective of whether the consideration charged by the operator is a fixed amount or a variable amount based on the number of employees actually transported. (This, of course, must be dis-tinguished from the case where the employer hires the vehicle and undertakes the transport of the employees himself.) (See paragraph 2.2.)

VAT PRACTICE NOTES: Nos. 8 AND 9

The procedures in respect of the Export Incentive Scheme which were prescribed in these provisional practice notes, are contained in Notice 397 of 1992, published on 27 April 1992 in *Government Gazette* No. 13949.

VAT PRACTICE NOTE: No. 10

1 October 1991

INTERNATIONAL TRANSPORTATION OF GOODS AND RELATED ACTIVITIES

(SECTION 11 OF THE ACT)

1. INTRODUCTION

The supply of any international transport ser-vice usually involves more than one party and various goods or services are supplied in order to effect the movement of goods from one point to another. It is important for any person involved in the supply of transport services, ancillary trans-port services and the arranging thereof to deter-mine what service he is rendering and in what capacity he is acting. The determination of what service is being rendered will determine at what rate VAT must be charged on that service, i.e. whether at the standard rate of 10 per cent or at zero per cent. The determination of the capacity in which he is acting will determine in which man-ner any VAT charged by other parties involved in the entire transport chain should be treated.

In order to determine what service is being ren-dered it is essential to examine **the terms of the contract** between the supplier of the service and the recipient of the service.

In order to determine the capacity in which a person is acting the contractual relationship between that person and his client must be exam-ined. The person supplying transport services, ancillary transport services or arranging these services will often need to involve other parties in order to render his total service. He may contract with these parties as a principal or as an agent on behalf of his client.

Die naam waaronder of wyse waarop so 'n persoon sy besigheid bedryf, is nie ter sake in die bepaling van die kapasiteit waarin hy optree nie. Die kontraktuele verhouding tussen hom en sy kliënt is die deurslaggewende faktor. Waar die persoon in sy eie naam en op eie verantwoordelikheid en aanspreeklikheid 'n kontrak met ander partye aangaan, tree hy as prinsipaal op. Enige goed of dienste wat aan hom gelewer word ten einde hom in staat te stel om sy diens te lewer, sal aanleiding gee tot 'n insetbelastingaftrekking in sy hande. Waar die koste van die goed of dienste, bykomend tot die heffing vir sy eie dienste, deurgegee word aan sy kliënt, hetsy 'n winsgrens by die koste gevoeg word of nie, sal die toepaslike koers van BTW op sy totale dienste deur die aard van sy eie diens bepaal word. Die spesifisering van die onderskeie goed of dienste verkry ten einde sy dienste te lewer, beïnvloed nie hierdie beginsel nie.

Waar 'n persoon as agent namens sy kliënt optree, sal enige goed of dienste wat hy namens sy kliënt verkry nie daartoe aanleiding gee dat hy 'n aftrekking van insetbelasting in sy eie hande sal kry nie en die koste van die goed of dienste, insluitende enige BTW deur die leweraar gehef op die goed of dienste, sal aan sy kliënt deurgegee word. Afhangende van die kliënt se omstandighede mag die BTW op die goed of dienste gehef tot 'n insetbelastingaftrekking in die hande van die kliënt aanleiding gee. Waar 'n persoon kontrakte aangaan vir die lewering van goed of dienste aan sy kliënt namens sy kliënt en op sy kliënt se verantwoordelikheid en aanspreeklikheid, tree hy as agent op. Daar is een uitsondering op die reël dat 'n agent nie 'n insetbelastingaftrekking in sy eie hande kan kry met betrekking tot goed en dienste namens sy prinsipaal bekom nie. Dié uitsondering word in paragraaf 6 van hierdie praktyknota behandel.

2. INTERNASIONALE VERVOERDIENSTE

Ingevolge die bepalings van artikel 11 (2) (a) van die Wet is die lewering van die diens vir die vervoer van goed aan die nulkoers onderhewig mits—

- die goed vervoer word van 'n plek buite die Republiek en die bepaalde lande na 'n ander plek buite die Republiek en die bepaalde lande; of
- die goed vervoer word van 'n plek in die Republiek of 'n bepaalde land na 'n plek in 'n uitvoerland; of
- die goed vervoer word van 'n plek in 'n uitvoerland na 'n plek in die Republiek of 'n bepaalde land.

Bogenoemde bepalings het slegs op die diens wat bestaan uit die vervoer van die goed betrekking. Enige ander dienste gelewer met betrekking tot die vervoer van goed soos verpakking, laaibevragting, stuwadoordienste, behouering, vraginspeksie, voorbereiding van dokumentasie ens. is toevallig of aanvullend tot die vervoerdiens en word nie deur die reëls in hierdie paragraaf gedek nie.

The name or style under which such a person carries on his trade is irrelevant. The contractual relationship between his client and himself is the determining factor. Where the person enters into contracts with other parties in his own name and upon his own liability and responsibility he is acting as a principal. Any goods or services supplied to him in order to enable him to render his service will give rise to an input tax deduction in his hands. When, in addition to the charge for his own service, the costs of these goods or services are passed onto his client, whether a profit margin is added to these costs or not, the rate of VAT applicable to his total service is determined by the nature of his own service. The itemising of the various goods or services acquired in order to render his service does not affect this principle.

Where the person acts as an agent on behalf of his client any goods or services acquired on behalf of his client will not give rise to an input tax deduction in his own hands and the costs of the goods or services, including any VAT charged by the supplier of those goods or services, will be passed onto his client. Depending on the client's circumstances the VAT charged on the goods or services may give rise to an input tax deduction in the client's hands. Where the person enters into contracts for the supply of goods or services to his client on his client's behalf and upon his client's liability and responsibility he is acting as an agent. There is one exception to the rule that an agent cannot obtain an input tax deduction in his own hands in respect of goods or services acquired on behalf of his principal. This exception is dealt with in paragraph 6 of this practice note.

2. INTERNATIONAL TRANSPORT SERVICES

In terms of section 11 (2) (a) of the Act, the supply of the service of transporting goods is zero-rated provided—

- the goods are transported from a place outside the Republic and the specified countries to another place outside the Republic and the specified countries; or
- the goods are transported from a place in the Republic or a specified country to a place in an export country; or
- the goods are transported from a place in an export country to a place in the Republic or a specified country.

The afore-going provisions apply only to the service which comprises the transportation of the goods. Any other services rendered in connection with the transportation of goods such as packing, loading, stevedoring, container handling, cargo inspection, preparation of documentation etc. are incidental or subsidiary to the service of the transportation and are not covered by the rules in this paragraph.

2.1 Vervoer van goed vanaf 'n plek buite die Republiek en die bepaalde lande na 'n ander plek buite die Republiek en die bepaalde lande

Ten einde vir 'n nulkooers te kwalifiseer, moet die punt van oorsprong ten opsigte van die vervoer van die goed buite die Republiek en die bepaalde lande geleë wees en die punt van bestemming ten opsigte van die vervoer van die goed buite die Republiek en die bepaalde lande geleë wees. Waar die goed fisies deur die Republiek of die bepaalde lande beweeg onderweg na die punt van bestemming sal die lewering van die vervoerdiens steeds vir die nulkooers kwalifiseer mits die ondernemer vir die algehele vervoer van die goed vanaf die punt van oorsprong na die punt van bestemming verantwoordelik is.

2.2 Vervoer van goed vanaf 'n plek in die Republiek of 'n bepaalde land na 'n plek in 'n uitvoerland

Ten einde vir 'n nulkooers te kwalifiseer moet die punt van oorsprong ten opsigte van die vervoer van die goed binne die Republiek of 'n bepaalde land geleë wees en die punt van bestemming ten opsigte van die vervoer van die goed in 'n uitvoerland geleë wees. Die ondernemer wat die diens lewer om die goed te vervoer, moet vir die algehele vervoer van die goed vanaf die punt van oorsprong na die punt van bestemming verantwoordelik wees.

2.3 Vervoer van goed vanaf 'n plek in 'n uitvoerland na 'n plek in die Republiek of 'n bepaalde land

Ten einde vir 'n nulkooers te kwalifiseer, moet die punt van oorsprong ten opsigte van die vervoer van die goed in 'n uitvoerland geleë wees en die punt van bestemming ten opsigte van die vervoer van die goed binne die Republiek of 'n bepaalde land geleë wees. Die ondernemer wat die diens lewer om die goed te vervoer, moet vir die algehele vervoer van die goed vanaf die punt van oorsprong na die punt van bestemming verantwoordelik wees.

Die diens van die vervoer van goed wat binne die raamwerk val soos hierbo omskryf, word vir die doeleindes van hierdie praktyknota 'n "internasionale vervoerdiens" genoem. Enige verwysing na 'n "internasionale vervoerdiens" in hierdie praktyknota moet dienooreenkomstig vertolk word.

3. PLAASLIKE VERVOERDIENSTE

Die lewering van enige diens van die vervoer van goed tussen 'n plek in die Republiek of 'n bepaalde land en 'n ander plek in die Republiek of 'n bepaalde land is aan BTW teen die standaardkooers van 10 persent onderhewig.

2.1 Transportation of goods from a place outside the Republic and the specified countries to another place outside the Republic and the specified countries

In order to qualify for a zero-rating the point of origin of the transport of the goods must be located outside the Republic and the specified countries and the point of destination of the transport of the goods must be located outside the Republic and the specified countries. Where the goods physically pass through the Republic or the specified countries en route to the point of destination the supply of the services of transporting the goods will still qualify for zero-rating provided the vendor is responsible for the entire movement of the goods from the point of origin to the point of destination.

2.2 Transport of goods from a place in the Republic or a specified country to a place in an export country

In order to qualify for a zero-rating the point of origin of the transport of the goods must be located within the Republic or a specified country and the point of destination of the transport of the goods must be located in an export country. The vendor supplying the service of transporting the goods, must be responsible for the entire movement of the goods from the point of origin to the point of destination.

2.3 Transport of goods from a place in an export country to a place in the Republic or a specified country

In order to qualify for a zero-rating the point of origin of the transport of the goods must be located in an export country and the point of destination of the transport of the goods must be located within the Republic or a specified country. The vendor supplying the services of transporting the goods must be responsible for the entire movement of the goods from the point of origin to the point of destination.

The service of transporting goods which falls within the parameters described above, is termed an "international transport service" for the purposes of this practice note. Any reference to an "international transport service" in this practice note should be construed accordingly.

3. LOCAL TRANSPORT SERVICES

The supply of any service of transporting goods between a place in the Republic or a specified country and another place in the Republic or a specified country is subject to VAT at the standard rate of 10 per cent.

Vir die doeleindes van hierdie praktyknota sal die dienste vir die vervoer van goed vanaf 'n punt van oorsprong geleë in—

- die Republiek; of
 - 'n bepaalde land,
- na 'n punt van bestemming geleë in—

- die Republiek; of
- 'n bepaalde land,

'n "plaaslike vervoerdiens" genoem word. Enige verwysing na 'n "plaaslike vervoerdiens" moet dienoreenkomstig vertolk word.

Daar is twee uitsonderings op die algemene reël dat plaaslike vervoerdienste aan BTW teen die standaardkoers van 10 persent onderhewig is.

3.1 Plaaslike vervoerdienste gelewer as deel van 'n internasionale vervoerdiens

Ingevolge die bepalings van artikel 11 (2) (c) is plaaslike vervoerdienste aan die nulkoers onderhewig op voorwaarde dat—

- die plaaslike vervoerdiens as 'n integrale deel van die lewering van 'n internasionale vervoerdiens gelewer word; en
- die plaaslike vervoerdiens deur dieselfde leweraar as dié van die internasionale vervoerdiens gelewer word.

Om vir die nulkoers te kwalifiseer, moet die plaaslike vervoerdiens as 'n integrale deel van die internasionale vervoerdiens gelewer word en moet dit dus as deel van dieselfde kontrak gelewer word.

Die plaaslike vervoerdiens moet voorsien word deur die leweraar van die internasionale vervoerdiens in die kontraktuele sin. Dit is belangrik om daarop te let dat die leweraar van 'n vervoerdiens, in 'n kontraktuele sin, nie noodwendig die persoon is wat fisies die diens lewer nie, alhoewel dit die geval mag wees.

Voorbeeld 1:

'n Vragversender kontrakteer met 'n uitvoerder om die uitvoerder se goed vanaf die fabriek in Johannesburg te vervoer en by 'n klant in Liverpool af te lewer. Die vragversender tree as prinsipaal op en subkontrakteer met ander partye ten einde die hele diens te lewer. Die vragversender subkontrakteer met Spoornet om die goed vanaf Johannesburg na Durban te vervoer en subkontrakteer met 'n verskeppingsredery om die goed vanaf Durban na Liverpool te vervoer.

Spoornet sal 10 persent BTW van die vragversender vorder op sy diens om die goed vanaf Johannesburg na Durban te vervoer aangesien hy 'n plaaslike vervoerdiens aan die vragversender lewer. Die vragversender sal geregtig wees om 'n insetbelastingaftrekking met betrekking tot die plaaslike vervoerdiens te eis.

For the purposes of this practice note the service of transporting goods from a point of origin located within—

- the Republic; or
 - a specified country,
- to a point of destination located within—

- the Republic; or
- a specified country,

will be termed a "local transport service". Any reference to a "local transport service" should be construed accordingly.

There are two exceptions to the general rule that local transport services are subject to VAT at the standard rate of 10 per cent.

3.1 Local transport services provided as part of an international transport service

In terms of section 11 (2) (c), local transport services are zero-rated provided—

- the local transport service is provided as part of the supply of an international transport service; and
- the local transport service is provided by the same supplier as the international transport service.

In order to qualify for a zero-rating the local transport service must be provided as part of the international transport service and must therefore be provided as part of the same contract.

The local transport service must furthermore be provided by the supplier of the international transport service in the contractual sense. It is important to note that the supplier of a transport service in the contractual sense is not necessarily the person who physically performs the service, although this may be the case.

Example 1:

A freight forwarder contracts with an exporter to deliver the exporter's goods from the factory door in Johannesburg to a customer in Liverpool. The freight forwarder is acting as a principal and subcontracts with other parties in order to provide his total service. The forwarder subcontracts with Spoornet to move the goods from Johannesburg to Durban and subcontracts with a shipping line to move the goods from Durban to Liverpool.

Spoornet will charge VAT at 10 per cent to the freight forwarder on its services of transporting the goods from Johannesburg to Durban as it is providing a local transport service to the freight forwarder. The freight forwarder will be entitled to claim a deduction of input tax in respect of the local transport service.

Die verskeppingsredery sal, indien dit as 'n ondernemer geregistreer is, BTW teen die koers van nul persent hef op sy dienste om die goed vanaf Durban na Liverpool te vervoer aangesien 'n internasionale vervoerdiens aan die vragversender gelewer word.

Wanneer die vragversender die uitvoerder vir sy hele diens om die goed vanaf Johannesburg na Liverpool te vervoer, faktureer, sal hy BTW teen nul persent hef. Hoewel die vragversender sowel 'n internasionale as 'n plaaslike vervoerdiens lewer, is die plaaslike vervoerdiens ook onderhevig aan die nulkoers aangesien dit gelewer word as deel van dieselfde lewering as die internasionale vervoerdiens en dit deur dieselfde leweraar, d.i. die vragversender gelewer word.

Voorbeeld 2:

'n Uitvoerder nader 'n vragversender om die vervoer van sy goed vanaf Johannesburg na Liverpool te reël. Die vragversender nader 'n skeepsagent en kontrakteer namens die uitvoerder met die skeepsagent om vervoer vanaf Johannesburg na Liverpool beskikbaar te stel. Die skeepsagent kontrakteer met die vragversender as agent van sy prinsipaal, 'n skeepseienaar, wat 'n geregistreerde ondernemer is. Die skeepsagent wat in sy hoedanigheid as agent van die skeepseienaar optree, kontrakteer met Spoornet om die goed vanaf Johannesburg na Durban te vervoer.

Spoornet sal 10% BTW hef op die vervoerdiens van die goed vanaf Johannesburg na Durban aangesien hy 'n plaaslike vervoerdiens aan die skeepseienaar lewer. Die skeepsagent tree, in hierdie voorbeeld, as agent van die skeepseienaar op. Of Spoornet nou die belastingfaktuur aan die skeepseienaar of die agent van die skeepseienaar uitmaak, sal die skeepseienaar as prinsipaal geregtig wees om die insetbelasting op die plaaslike vervoerdiens as aftrekking te eis.

Die skeepseienaar sal BTW teen nul persent op sy vervoerdiens van die goed vanaf Johannesburg na Liverpool hef. Die plaaslike vervoerdiens wat gelewer is deur 'n subkontrakteur is gelewer as 'n integrale deel van die internasionale vervoerdiens wat deur dieselfde leweraar, die skeepseienaar, verskaf is. Die skeepsagent wat as die agent van die skeepseienaar in hierdie voorbeeld optree, mag 'n belastingfaktuur aan die vragversender uitreik ten opsigte van die dienste wat deur sy prinsipaal, die skeepseienaar, gelewer is. As die skeepsagent nie die belastingfaktuur namens die skeepseienaar uitreik nie, sal die skeepseienaar self verplig wees om die belastingfaktuur uit te reik.

The shipping line, if registered as a vendor, will charge VAT at zero per cent on its services of transporting the goods from Durban to Liverpool as it is providing an international transport service to the freight forwarder.

The freight forwarder when charging the exporter for the entire service of transporting the goods from Johannesburg to Liverpool will charge VAT at zero per cent. Whilst the forwarder is supplying both an international and local transport service, the local transport service is also subject to the zero rate as it is provided as part of the same supply as the international transport service and is provided by the same supplier, i.e. the freight forwarder.

Example 2:

An exporter approaches a freight forwarder to arrange the movement of his goods from Johannesburg to Liverpool. The freight forwarder approaches a ship's agent and contracts with the ship's agent on the exporter's behalf to provide the carriage from Johannesburg to Liverpool. The ship's agent contracts with the freight forwarder as agent of his principal, a shipowner, who is registered as a vendor. The ship's agent, acting in his capacity as agent for the shipowner contracts with Spoornet to move the goods from Johannesburg to Durban.

Spoornet will charge VAT at 10 per cent on its services of transporting the goods from Johannesburg to Durban as it is providing a local transport service to the shipowner. The ship's agent, in this example, is acting as an agent for the shipowner, and whether or not Spoornet's tax invoice is made out to the shipowner or to the ship's agent, the shipowner as principal will be entitled to claim a deduction of input tax in respect of the local transport service.

The shipowner will charge VAT at zero per cent on his entire service of transporting the goods from Johannesburg to Liverpool. The subcontracted local transport service has been supplied as part of the international transport service and is supplied by the same supplier, the shipowner. The ship's agent, who has acted as the shipowner's agent in this example, may issue a tax invoice to the freight forwarder in respect of the services supplied by his principal, the shipowner. If the ship's agent does not issue the tax invoice on behalf of the shipowner, the shipowner will be obliged to issue the tax invoice.

Die vragversender sal, wanneer hy die uitvoerder met koste hef vir sy diens om te reël vir die vervoer van die goed vanaf Johannesburg na Liverpool, BTW teen die nulkoers hef op sy diens, aangesien hy die totale vervoer van die goed vanaf Johannesburg na Liverpool deur dieselfde leweraar, naamlik die skeepseienaar, gereël het. Hierdie aspek word in paragraaf 5 toegelig.

Aangesien die vragversender slegs die reëling van die vervoer van die goed tref en nie self die vervoerdiens in hierdie voorbeeld verskaf nie, moet die vragversender 'n belastingfaktuur vir slegs sy diens van die reëling van die vervoer uitreik. Die vordering vir die diens van die skeepseienaar mag op die vragversender se faktuur aangebring word, maar dit moet baie duidelik geïdentifiseer word as 'n vordering ten opsigte van 'n lewering deur 'n ander party gedoen.

Voorbeeld 3:

'n Uitvoerder nader 'n vragversender om die vervoer van sy goed vanaf Johannesburg na Liverpool te reël. Die vragversender nader 'n skeepsagent en kontrakteer namens die uitvoerder met die skeepsagent om vervoer vanaf Johannesburg na Liverpool beskikbaar te stel. Die skeepsagent kontrakteer met die vragversender as agent van sy prinsipaal, 'n skeepseienaar, wat **nie** 'n geregistreerde ondernemer is nie aangesien hy nie 'n besigheid in die Republiek bedryf nie. Die skeepsagent wat optree in sy hoedanigheid as agent van die skeepseienaar kontrakteer met Spoornet om die goed vanaf Johannesburg na Durban te vervoer.

Spoornet sal 10% BTW hef op die vervoerdiens van die goed vanaf Johannesburg na Durban aangesien hy 'n plaaslike vervoerdiens aan die skeepseienaar via die skeepsagent lewer. Die skeepsagent tree, in hierdie voorbeeld, as agent van die skeepseienaar op. Of Spoornet se belastingfaktuur aan die skeepseienaar of die skeepsagent uitmaak is maak nie saak nie — die skeepsagent sal geregtig wees om insetbelasting te eis ten opsigte van die plaaslike vervoerdiens wat Spoornet gelewer het en om die koste, sonder enige BTW, aan die skeepseienaar deur te gee. Hierdie aspek word in paragraaf 6 toegelig.

Die skeepseienaar sal nie BTW hef op sy vervoerdiens van die goed vanaf Johannesburg na Liverpool nie, aangesien hy nie 'n geregistreerde ondernemer is nie. Die gesubkontrakteerde plaaslike vervoerdiens is deur Spoornet aan die skeepseienaar deur bemiddeling van die skeepsagent gelewer. Die skeepsagent wat opgetree het

The freight forwarder, when charging the exporter for his service of arranging the transport of the goods from Johannesburg to Liverpool, will zero rate his services as he has arranged the entire transportation of the goods from Johannesburg to Liverpool by the same supplier, i.e. the shipowner. This aspect is dealt with in paragraph 5.

As the freight forwarder is merely arranging the transport of the goods and is not providing the transport service in this example, the freight forwarder is required to issue a tax invoice in respect of his services of arranging the transport only. The charge for the services of the shipowner may be included on the tax invoice of the freight forwarder, but it should be clearly identified as being in respect of a supply made by another party.

Example 3:

An exporter approaches a freight forwarder to arrange the movement of his goods from Johannesburg to Liverpool. The freight forwarder approaches a ship's agent and contracts with the ship's agent on the exporter's behalf to provide the carriage from Johannesburg to Liverpool. The ship's agent contracts with the freight forwarder as agent of his principal, a shipowner, who is **not** registered as a vendor as the shipowner does not conduct an enterprise in the Republic. The ship's agent, acting in his capacity as agent for the shipowner contracts with Spoornet to move the goods from Johannesburg to Durban.

Spoornet will charge VAT at 10 per cent on its services of transporting the goods from Johannesburg to Durban as it is providing a local transport service to the shipowner via the ship's agent. The ship's agent, in this example, is acting as an agent for the shipowner, and whether or not Spoornet's tax invoice is made out to the shipowner or to the ship's agent, the ship's agent will be entitled to claim a deduction of input tax in respect of the local transport service and pass the cost of Spoornet's services on to the shipowner free of VAT. This aspect is dealt with in paragraph 6.

The shipowner will not charge VAT on his entire service of transporting the goods from Johannesburg to Liverpool as he is not registered as a vendor. The subcontracted local transport service has been supplied to the shipowner by Spoornet through an agent. The ship's agent, who has acted as the shipowner's agent in this example, may

as die agent van die skeepseienaar in hierdie voorbeeld, mag 'n faktuur aan die vragversender uitreik ten opsigte van die dienste wat deur sy prinsipaal, die skeepseienaar, gelewer is. Die faktuur moet nie 'n belastingfaktuur genoem word nie aangesien die verskaffer, die skeepseienaar, nie 'n geregistreerde ondernemer is nie.

Die vragversender sal, wanneer hy die uitvoerder vir sy dienste van die reëling van die vervoer van die goed vanaf Johannesburg na Liverpool faktureer, die nulkoerstarif op sy dienste toepas aangesien hy die hele vervoer van die goed vanaf Johannesburg na Liverpool deur dieselfde leweraar, naamlik die skeepseienaar, gereël het. Hierdie aspek word in paragraaf 5 toegelig.

Aangesien die vragversender slegs die reëlings van die vervoer van die goed getref het en nie self die vervoerdiens in hierdie voorbeeld verskaf het nie, is die vragversender genoodsaak om 'n belastingfaktuur vir slegs sy dienste van die reëling van die vervoer uit te reik. Die vordering vir die diens van die skeepseienaar mag op die vragversender se faktuur aangebring word, maar dit moet duidelik geïdentifiseer word as 'n vordering ten opsigte van 'n lewering wat deur 'n ander party gedoen is.

3.2 Plaaslike vervoerdienste wat gelewer word wat direk verband hou met die invoer of uitvoer van goed aan nie-inwoners, behalwe deur 'n agent of ander persoon

Ingevolge artikel 11 (2) (e) is plaaslike vervoerdienste onderhewig aan die nulkoers op voorwaarde dat dit gelewer word—

(a) regstreeks in verband met—

- (i) die uitvoer van goed vanaf die Republiek of 'n bepaalde land; of
- (ii) die invoer van goed in die Republiek of 'n bepaalde land; of
- (iii) die vervoer van goed deur die Republiek of die bepaalde land vanaf een uitvoerland na 'n ander uitvoerland; en

(b) regstreeks aan 'n persoon wat—

- (i) nie 'n inwoner van die Republiek is nie; en
- (ii) nie 'n inwoner van 'n bepaalde land is of daar 'n besigheid bedryf nie; en
- (iii) nie 'n ondernemer is nie,

behalwe deur 'n agent of ander persoon.

Om vir die nulkoers te kwalifiseer, moet die lewering van die plaaslike vervoerdiens aan ten minste een van die voorwaardes in (a) genoem en aan al die voorwaardes in (b)

issue an invoice to the freight forwarder in respect of the services supplied by his principal, the shipowner. The invoice should not be called a tax invoice as the supplier, the shipowner, is not registered as a vendor.

The freight forwarder, when charging the exporter for his service of arranging the transport of the goods from Johannesburg to Liverpool, will zero rate his services as he has arranged the entire transportation of the goods from Johannesburg to Liverpool by the same supplier, i.e. the shipowner. This aspect is dealt with in paragraph 5.

As the freight forwarder is merely arranging the transport of the goods and is not providing the transport service in this example, the freight forwarder is required to issue a tax invoice in respect of his service of arranging the transport only. The charge for the services of the shipowner may be included on his tax invoice, but it should be clearly identified as being in respect of a supply made by another party.

3.2 Local transport services supplied directly in connection with the importation or exportation of goods to non-residents, otherwise than through an agent or other person

In terms of section 11 (2) (e), local transport services are zero-rated provided they are supplied—

(a) directly in connection with—

- (i) the exportation of goods from the Republic or a specified country; or
- (ii) the importation of goods into the Republic or a specified country; or
- (iii) the movement of goods through the Republic or the specified country from one export country to another export country; and

(b) directly to a person who is—

- (i) not a resident of the Republic; and
- (ii) not resident nor carrying on business in a specified country; and
- (iii) not a vendor,

otherwise than through an agent or other person.

To qualify for the zero-rating the supply of the local transport service must meet at least one of the conditions enumerated in (a) and all of the conditions

genoem, voldoen. Dit is belangrik om daarop te let dat die plaaslike vervoerdiens aan 'n nie-inwoner gelewer moet word buiten deur 'n agent of 'n ander persoon wat 'n ondernemer is. Dit beteken dat die leweraar van die plaaslike vervoerdiens regstreeks met die nie-inwoner moet kontrakteer en nie deur 'n agent van die nie-inwoner of ander bemiddelaar in die Republiek of 'n bepaalde land nie.

4. AANVULLENDE VERVOERDIENSTE

Aanvullende vervoerdienste is dienste wat direk gelewer word met betrekking tot die vervoer van goed, maar wat bloot toevallig of bykomstig tot die vervoerdiens is. Aanvullende vervoerdienste sluit verpakking, laaibevragting, stuwadoordienste, houerhantering, vraginspeksie en voorbereiding van dokumentasie wat noodsaaklik is vir die vervoer en berging van die goed in.

Die lewering van aanvullende vervoerdienste is as 'n algemene reël teen die standaardkoers aan BTW onderhewig. Daar is twee uitsonderings op hierdie algemene reël.

4.1 Aanvullende vervoerdienste as deel van 'n internasionale vervoer van goed gelewer [artikel 11 (2) (c)]

Twee voorwaardes moet nagekom word alvorens enige aanvullende vervoerdienste aan die nulkooers ingevolge die bepalings van artikel 11 (2) (c) onderhewig is:

- Die aanvullende vervoerdienste moet as 'n integrale deel van die lewering van 'n internasionale vervoerdiens voorsien word; en
- die aanvullende vervoerdienste moet deur dieselfde leweraar as dié van die internasionale vervoerdiens gelewer word.

Ten einde vir die nulkooers te kwalifiseer, moet die aanvullende vervoerdiens as 'n integrale deel van die internasionale vervoerdiens gelewer word en moet dus as deel van dieselfde kontrak gelewer word.

Die aanvullende vervoerdiens moet verder deur die leweraar van die internasionale vervoerdiens, in die kontraktuele sin, gelewer word. Die leweraar van die aanvullende vervoerdiens in die kontraktuele sin is nie noodwendig die persoon wat die diens fisies lewer nie, hoewel dit die geval mag wees.

Voorbeeld 1:

'n Klarings- en versendingsagent kontrakteer met 'n invoerder om goed vanaf die fabriek van die invoerder se leweraar in Liverpool tot by die invoerder se pakhuis in Germiston te vervoer. Die klarings- en versendingsagent tree op as 'n prinsipaal en subkontrakteer met ander partye ten einde die hele diens te voorsien. Die versendings- en klaringsagent subkontrakteer met 'n verskepingstreedy om die goed vanaf Liver-

pool te vervoer. It is important to note that the local transport service must be provided to the non-resident otherwise than through an agent or other person who is a vendor. This means that the supplier of the local transport service must contract with the non-resident directly and not through an agent of the non-resident or other intercessionary in the Republic or a specified country.

4. ANCILLARY TRANSPORT SERVICES

Ancillary transport services are services which are rendered directly in connection with the transportation of goods, but which are merely incidental to or subsidiary to the transportation service. Ancillary transport services include packing, loading, stevedoring, container handling, cargo inspection, preparation of documentation essential to the movement of the goods and storage.

Supplies of ancillary transport services are as a general rule subject to VAT at the standard rate. There are two exceptions to this general rule.

4.1 Ancillary transport services provided as part of an international transportation of goods [section 11 (2) (c)]

Two conditions must be met before any ancillary transport service is zero-rated under section 11 (2) (c):

- The ancillary transport service must be provided as an integral part of the supply of an international transport service; and
- the ancillary transport service must be supplied by the same supplier as the international transport service.

In order to qualify for zero-rating the ancillary transport service must be provided as an integral part of an international transport service and must therefore be provided as part of the same contract.

The ancillary transport service must furthermore be provided by the supplier of the international transport service in the contractual sense. The supplier of the ancillary transport service in the contractual sense is not necessarily the person who physically performs the service although this may be the case.

Example 1:

A clearing and forwarding agent contracts with an importer to have goods transported from the factory door of the importer's supplier in Liverpool to the importer's warehouse in Germiston. The clearing and forwarding agent is acting as a principal and subcontracts with other parties in order to provide his total service. The forwarding and clearing agent subcontracts with a shipping line to transport the goods from Liver-

pool na Durban te vervoer. Hy subkontrakteer met 'n stuwadoor om die goed van die skip af te laai. Hy berei die doeannedokumente voor en klaar die goed deur Doeane. Hy subkontrakteer met Spoor-net om die goed vanaf Durban na Johannesburg te vervoer. Daarna vervoer hy self die goed vanaf Johannesburg na die invoerder se perseel in Germiston.

Die verskeppingsredery, indien geregistreer as 'n ondernemer, sal van die klarings- en versendingsagent BTW vorder teen nul persent vir die vervoer van die goed vanaf die fabriek van die invoerder se verskaffer in Liverpool tot in Durban.

Die stuwadoor sal BTW teen die standaardkoers van 10 persent van die klarings- en versendingsagent vorder op sy dienste om die goed van die skip af te laai. Hoewel sy dienste gelewer word as deel van die internasionale vervoer van die goed, is die stuwadoor nie verantwoordelik vir die vervoer van die goed vanaf Liverpool na Durban nie. Hy mag dus nie sy dienste aan die nulkoers onderhewig maak nie.

Spoornet sal BTW teen die standaardkoers van 10 persent van die klarings- en versendingsagent vorder vir sy dienste om die goed vanaf Durban na Johannesburg te vervoer. Hoewel Spoor-net se dienste gelewer word as deel van die internasionale vervoer van die goed, is Spoor-net nie die leweraar van die internasionale vervoerdienste nie en mag dus nie sy dienste aan die nulkoers onderhewig maak nie.

Die klarings- en versendingsagent sal BTW teen die nulkoers hef op sy hele diens om die goed vanaf die fabriek in Liverpool tot by die invoerder se perseel in Germiston te vervoer. Die feit dat die onderskeie heffings vir die onderskeie fasette van die hele vervoerdienste apart gespesifiseer word op die faktuur aan die invoerder, beïnvloed nie die posisie nie. Die BTW gehef deur die stuwadoor en Spoor-net sal kwalifiseer as insetbelasting in die hande van die klarings- en versendingsagent aangesien hy optree as prinsipaal en die dienste gelewer deur die stuwadoor en Spoor-net verkry is vir sy diens om die goed vanaf Liverpool na Germiston te vervoer.

Voorbeeld 2:

'n Invoerder koop goed op 'n KAV-basis (koste, assuransië en vrag). Terwyl die goed in transit is na die Republiek kontrakteer die invoerder met klarings- en versendingsagente om die goed deur Doeane te klaar en om dit na die invoerder se pakhuis te vervoer. Die klarings- en versendingsagent subkontrakteer met 'n vervoerfirma om die goed vanaf Durban na die invoerder se pakhuis te vervoer.

pool to Durban. He subcontracts with a stevedore to have the goods unloaded from the ship. He prepares the customs documentation and clears the goods through Customs. He subcontracts with Spoor-net to transport the goods from Durban to Johannesburg. He then transports the goods from Johannesburg to the importer's premises in Germiston himself.

The shipping line, if registered as a vendor, will charge VAT at zero per cent to the clearing and forwarding agent on its services of transporting the goods from the factory door of the importer's supplier in Liverpool to Durban.

The stevedore will charge VAT at the standard rate of 10 per cent to the clearing and forwarding agent on his services of unloading the goods from the ship. Whilst his services are supplied as part of the international transport of the goods, the stevedore is not responsible for the transportation of the goods from Liverpool to Durban. He may thus not zero rate his services.

Spoornet will charge VAT at the standard rate of 10 per cent to the clearing and forwarding agent on its services of transporting the goods from Durban to Johannesburg. Whilst Spoor-net's services are supplied as part of the international transport of the goods, Spoor-net is not the supplier of the international transport service and may thus not zero rate its services.

The forwarding and clearing agent will charge VAT at the rate of zero per cent on its entire service of moving the goods from the factory door in Liverpool to the importer's premises in Germiston. The fact that the various charges for the different facets of the entire transport service are separately itemised on his invoice to the importer does not affect the position at all. The VAT charged by the stevedore and Spoor-net will, of course, qualify as input tax in the hands of the forwarding and clearing agent as he is acting as a principal and the services rendered by the stevedore and Spoor-net are acquired in order to perform his service of transporting the goods from Liverpool to Germiston.

Example 2:

An importer buys goods on a CIF basis. While the goods are in transit to the Republic the importer contracts with clearing and forwarding agents to clear the goods through Customs and to transport them to the importer's warehouse. The clearing and forwarding agent subcontracts with a trucking firm to transport the goods from Durban to the importer's warehouse.

Die vervoerfirma sal BTW teen die standaardkoers van 10 persent van die klarings- en versendingsagent vorder om die goed vanaf Durban na die invoerder se pakhuis te vervoer.

Die klarings- en versendingsagent sal BTW teen die standaardkoers van 10 persent hef op sy dienste om die goed te klaar en na die invoerder se pakhuis te vervoer. Die dienste van die klarings- en versendingsagent vorm nie deel van die internasionale vervoerdiens wat gelewer is nie. Die BTW wat deur die vervoerfirma gehef is, sal as insetbelasting in die hande van die klarings- en versendingsagent kwalifiseer aangesien hy as 'n prinsipaal optree en die dienste wat deur die vervoerfirma gelewer is, verkry word ten einde die goed te klaar en na die invoerder se pakhuis te vervoer.

4.2 Aanvullende vervoerdienste gelewer aan nie-inwoners, regstreeks in verband met die invoer of uitvoer van goed, behalwe deur 'n agent of 'n ander persoon

Kragtens artikel 11 (2) (e) is aanvullende vervoerdienste onderhewig aan die nulkoers mits dit gelewer word:

(a) regstreeks in verband met—

- (i) die uitvoer van goed van die Republiek of 'n bepaalde land; of
- (ii) die invoer van goed in die Republiek of 'n bepaalde land; of
- (iii) die vervoer van goed deur die Republiek of die bepaalde lande vanaf een uitvoerland na 'n ander uitvoerland; en

(b) regstreeks aan 'n persoon wat—

- (i) nie 'n inwoner van die Republiek is nie; en
- (ii) nie 'n inwoner van 'n bepaalde land is of daar 'n besigheid bedryf nie; en
- (iii) nie 'n ondernemer is nie,

behalwe deur 'n agent of 'n ander persoon.

Ten einde vir die nulkoers te kwalifiseer, moet die lewering van die aanvullende vervoerdiens aan ten minste een van die vereistes in (a) en aan al die vereistes in (b) genoem, voldoen. Dit is belangrik om daarop te let dat die aanvullende vervoerdiens aan 'n nie-inwoner op 'n ander wyse as deur 'n agent of 'n ander persoon gelewer moet word. Die leweraar van die aanvullende vervoerdiens moet dus regstreeks met die nie-inwoner kontrakteer en nie deur 'n agent van die nie-inwoner of 'n ander tussen-ganger in die Republiek of 'n bepaalde land nie.

The trucking firm will charge VAT at the standard rate of 10 per cent to the clearing and forwarding agent on its services of transporting the goods from Durban to the importer's warehouse.

The clearing and forwarding agent will charge VAT at the standard rate of 10 per cent on its services of clearing the goods and transporting the goods to the importer's warehouse. The services of the clearing and forwarding agent do not form part of an international transport service supplied by him. The VAT charged by the trucking firm will qualify as input tax in the hands of the forwarding and clearing agent as he is acting as a principal and the services rendered by the trucking firm are acquired in order to perform his service of clearing the goods and transporting them to the importer's warehouse.

4.2 Ancillary transport services supplied, directly in connection with the importation or exportation of goods, to non-residents, otherwise than through an agent or other person

In terms of section 11 (2) (e), ancillary transport services are zero-rated provided they are supplied—

(a) directly in connection with—

- (i) the exportation of goods from the Republic or a specified country; or
- (ii) the importation of goods into the Republic or a specified country; or
- (iii) the movement of goods through the Republic or the specified countries from one export country to another export country; and

(b) directly to a person who is—

- (i) not a resident of the Republic; and
- (ii) not a resident nor carrying on business in a specified country; and
- (iii) not a vendor, otherwise than through an agent or other person.

To qualify for the zero-rating the supply of the ancillary transport service must meet at least one of the conditions enumerated in (a) and all of the conditions in (b). It is important to note that the ancillary transport service must be provided to the non-resident otherwise than through an agent or other person. The supplier of the ancillary transport service must therefore contract with the non-resident directly and not through an agent of the non-resident or other intercessionary in the Republic or a specified country.

5. DIE REËL VAN INTERNASIONALE VERVOERDIENSTE

Die dienste om die vervoer van die goed te reël is aan die nulloers onderhewig indien die vervoer van die goed —

- (i) vanaf 'n plek buite die Republiek en die bepaalde lande na 'n ander plek buite die Republiek en die bepaalde land is; of
- (ii) vanaf 'n plek in die Republiek of 'n bepaalde land na 'n plek in 'n uitvoerland is; of
- (iii) vanaf 'n plek in 'n uitvoerland na 'n plek in die Republiek of 'n bepaalde land; of
- (iv) vanaf 'n plek in die Republiek of 'n bepaalde land na 'n ander plek in die Republiek of 'n bepaalde land waar die vervoer binne die Republiek of die bepaalde lande gelewer word as deel van die diens om die goed te vervoer soos omskryf in paragrawe (i) tot (iii) hierbo en gelewer word deur dieselfde leweraar as dié van daardie vervoerdienste.

Waar 'n bedrag gehef word vir die reël van die vervoer van die goed, sal dit aan die nulloers onderhewig wees indien dit gehef word om 'n internasionale vervoerdiens of 'n plaaslike vervoerdiens te reël wat deel uitmaak van 'n internasionale vervoerdiens, waar dit gelewer word deur dieselfde leweraar. Die leweraar van die dienste moet minstens die internasionale vervoerdiens reël ten einde die vordering vir die nulloers te laat kwalifiseer. 'n Vordering om die plaaslike vervoerdiens te reël, sal slegs in daardie omstandighede vir die nulloers kwalifiseer waar die plaaslike vervoerdiens deur die kontraktuele leweraar van die internasionale vervoerdiens as deel van dieselfde kontrak gelewer word.

Voorbeeld 1:

'n Verkoper van goed in Japan verskeep goed na 'n invoerder in Suid-Afrika op 'n KAV-basis. Die invoerder nader 'n versendingsagent om die klaring, beskikbaarstelling en aflewering van die goed vanaf Kaapstad tot by sy fabriek in Bloemfontein te reël.

Die dienste van die versendingsagent sal aan BTW teen die standaardkoers van 10 persent onderhewig wees aangesien hy slegs die plaaslike vervoerdiens en die aanvullende vervoerdienste reël. Die versendingsagent tree in sy hoedanigheid as agent op.

Voorbeeld 2:

'n Uitvoerder nader 'n versendingsagent om te reël vir die uitvoer van sy goed. Die versendingsagent aanvaar die goed vir uitvoer en reël dat dit op die skip gelaai word asook vir die vervoer van die goed na Antwerpen. Die versendingsagent se dienste is aan BTW teen die koers van nul persent onderhewig aangesien hy die internasionale vervoerdiens reël. Die versendingsagent tree in sy hoedanigheid as agent op.

5. THE ARRANGING OF INTERNATIONAL TRANSPORT SERVICES

The services of arranging the transport of goods is zero-rated if the transport of goods is —

- (i) from a place outside the Republic and the specified countries to another place outside the Republic and the specified countries; or
- (ii) from a place in the Republic or a specified country to a place in an export country; or
- (iii) from a place in an export country to a place in the Republic or a specified country; or
- (iv) from a place in the Republic or a specified country to another place in the Republic or a specified country where the transport within the Republic or the specified countries is supplied as part of the services of transporting goods as described in paragraphs (i) to (iii) above, and is supplied by the same supplier as those transport services.

Where a fee is charged for arranging the transport of goods the fee will be zero-rated if it is charged for arranging an international transport service or a local transport service which forms part of an international transport service supplied by the same supplier. In order for the fee to qualify for zero-rating the supplier of the service must therefore as a minimum arrange the international transport service. A fee for arranging a local transport service will only qualify for zero-rating in those circumstances where the local transport service is supplied by the contractual supplier of the international transport service as part of the same contract.

Example 1:

A seller of goods in Japan ships goods to an importer in South Africa on a CIF basis. The importer approaches a forwarding agent to arrange the clearance, release and delivery of the goods from Cape Town to his factory in Bloemfontein.

The services of the forwarding agent will be subject to VAT at the standard rate of 10 per cent as he merely arranges the local transport services and ancillary transport services. The forwarding agent is acting in his capacity as an agent.

Example 2:

An exporter approaches a forwarding agent to arrange for his goods to be exported. The forwarding agent enters the goods for export and arranges their loading on board a ship and the transport of those goods to Antwerp. The forwarding agent's services are subject to VAT at the rate of zero per cent as he is arranging an international transport service. The forwarding agent is acting in his capacity as an agent.

6. GOED OF DIENSTE NAMENS 'N BUITELANDSE PRINSIPAAL VERKRY

Die algemene reël is dat waar enige goed of dienste aan 'n agent namens sy prinsipaal gelewer word, die goed aan die prinsipaal gelewer word en nie aan die agent nie. Die implikasie van hierdie reël is dat die prinsipaal en nie die agent nie, die insetbelastingaftrekking met betrekking tot die lewering van daardie goed en dienste kan eis. 'n Belangrike uitsondering op die reël bestaan in die geval van die internasionale vervoer van goed en aanvullende vervoerdienste.

Ingevolge die bepalings van artikel 54 (6) (b) (i) mag die agent wat optree namens 'n prinsipaal, wat **nie 'n inwoner van die Republiek is** en wat **nie 'n ondernemer is nie**, mits sekere voorwaardes nagekom word, die lewering van goed of dienste wat aan hom gedoen word namens sy prinsipaal, hanteer asof die lewering aan hom gedoen was. Die implikasie hiervan is dat die agent die aftrekking van insetbelasting met betrekking tot die lewering in sy eie hande mag eis en die koste van die goed of dienste sonder enige BTW na sy prinsipaal kan deurvoer.

Die voorwaardes wat nagekom moet word, is—

- die lewering aan die agent moet 'n belasbare lewering wees waarop BTW teen 10 persent gehef is; en
- die lewering moet regstreeks in verband staan met—
 - (i) die uitvoer van goed vanaf die Republiek na enige land of plek buite die Republiek (behalwe 'n bepaalde land of plek daarin); of
 - (ii) die reël van sodanige vervoer; of
 - (iii) die invoer van goed in die Republiek vanaf enige land of plek buite die Republiek; of
 - (iv) die reël van sodanige vervoer; of
 - (v) die vervoer van sodanige goed binne die Republiek as deel van 'n uitvoer of invoer soos hierbo beskryf; en
- die agent en die prinsipaal ooreenkom dat die agent as prinsipaal sal optree met betrekking tot die lewering.

Hierdie reëling is nie geldig waar 'n agent optree namens 'n prinsipaal wat 'n inwoner van die Republiek is of 'n geregistreerde ondernemer is nie.

Die beoogde goed en dienste sluit die volgende in:

- klaringsdienste;
- bevrugting;
- berging;
- voorbereiding van dokumentasie wat noodsaaklik is vir die vervoer van goed;
- versekering;
- verpakking;
- vraginspeksie;
- stuwadoordienste.

6. GOODS OR SERVICES ACQUIRED ON BEHALF OF A FOREIGN PRINCIPAL

The general rule is that any goods or services supplied to an agent on behalf of his principal are supplied to the principal and not to the agent. The implication of this rule is that the principal and not the agent is entitled to claim an input tax deduction in respect of the supply of those goods or services. An important exception to this rule exists in the case of the international transportation of goods and related services.

In terms of section 54 (6) (b) (i), provided certain conditions are met, the agent acting on behalf of a principal, who is **not a resident of the Republic** and is **not a vendor**, may treat the supply of goods or services made to him on behalf of his principal as if the supply had been made to him. The implication of this is that the agent may claim a deduction of input tax in respect of supplies in his own hands and pass the costs of those goods or services on to his principal without any VAT.

The conditions which must be met are—

- the supply to the agent must be a taxable supply charged with VAT at 10 per cent; and
- the supply must be directly in connection with—
 - (i) the exportation of goods from the Republic to any country or place outside the Republic (other than a specified country or a place therein); or
 - (ii) the arranging of such an exportation; or
 - (iii) the importation of goods to the Republic from any country or place outside the Republic; or
 - (iv) the arranging of such an importation; or
 - (v) the transportation of such goods within the Republic as part of an exportation or importation as described above; and
- the agent and principal agree that the agent is to act as principal in relation to the supplies.

This arrangement is not available where an agent is acting for a principal who is a resident of the Republic or is registered as a vendor.

The goods or services contemplated include—

- clearing services;
- freight;
- storage;
- preparation of documentation essential to the movement of the goods;
- insurance;
- packing;
- cargo inspections;
- stevedoring.

BTW-PRAKTYKNOTA: No. 11

10 Februarie 1992

DIENSTE WAT VERWANT IS AAN VERVOER-DIENSTE

(ARTIKEL 11 VAN DIE WET)

1. INLEIDING

Verskeie dienste wat verwant is aan die vervoer van goed, maar wat onderskei kan word van die diens om goed van een punt na 'n ander te vervoer en van aanvullende vervoerdienste, word in die Republiek of die bepaalde lande gelewer. Vervoerdienste en aanvullende vervoerdienste is dienste wat in direkte verband staan met 'n bepaalde verskuiwing van spesifieke goed van een punt na 'n ander. Dit kan nie onafhanklik van die verskuiwing van die goed waarop dit betrekking het, gelewer word nie. Hierdie dienste word in BTW-Praktyknota No. 10 behandel. Dienste wat verwant is aan vervoer, en wat die onderwerp is van hierdie praktyknota, kan onderskei word van vervoerdienste en aanvullende vervoerdienste, daar dit onafhanklik van 'n bepaalde verskuiwing van spesifieke goed gelewer kan word. Hierdie dienste word gewoonlik met betrekking tot die wyse van vervoer van goed of passasiers gelewer.

Verskeie partye mag by die lewering van dienste wat verwant is aan vervoerdienste betrokke wees. Dit is belangrik dat enige persoon wat betrokke is by die lewering, of reëlins vir die lewering van sulke vervoerverwante dienste, moet bepaal wat die aard van die diens is wat hy lewer en in watter hoedanigheid hy optree. Die aard van die diens wat hy lewer sal bepaal teen watter koers BTW op daardie diens gehef moet word, dit wil sê teen tien persent of nul persent. Die hoedanigheid waarin hy optree, sal bepaal op watter wyse enige BTW wat deur ander partye, betrokke by die lewering van dienste wat verwant is aan vervoer, hanteer moet word.

Ten einde te bepaal wat die aard van die diens is wat gelewer word, is dit belangrik dat die bepaling van die ooreenkoms tussen die leweraar en die ontvanger van die diens, bestudeer word.

Ten einde te bepaal in watter hoedanigheid 'n persoon optree, moet die kontraktuele verhouding tussen daardie persoon en sy kliënt ondersoek word. Die persoon wat die vervoerverwante diens lewer sal dit dikwels nodig vind om ander partye te betrek ten einde sy diens te lewer. Hy mag met hierdie partye as prinsipaal of as agent vir sy kliënt kontrakteer.

Die naam of handelsnaam waaronder 'n persoon se bedryf of beroep beoefen word, is nie van belang by die bepaling van die hoedanigheid waarin hy optree nie. Die kontraktuele verhouding tussen hom en sy kliënt is die bepalende faktor. Wanneer 'n persoon in sy eie naam en op eie verantwoordelikheid en aanspreeklikheid met ander partye kontrakteer, tree hy as prinsipaal op. Enige goed of diens wat aan hom gelewer word ten einde hom in staat te stel om sy diens te lewer, sal tot 'n insetbelastingaftrekking in sy hande aanleiding gee.

VAT PRACTICE NOTE: No. 11

10 February 1992

TRANSPORT RELATED SERVICES

(SECTION 11 OF THE ACT)

1. INTRODUCTION

Various services are rendered in the Republic or the specified countries which are related to the transportation of goods but which may be distinguished from the services of transporting goods from one point to another and ancillary transport services. Transport services and ancillary transport services are services which are rendered directly in connection with the particular movement of specific goods from one point to another. They can never be rendered independently of the movement of goods to which they relate. These services are dealt with in VAT Practice Note No. 10. The transport related services, which form the subject of this practice note, can be distinguished from transport services and ancillary transport services in that they may be rendered independently of any particular movement of specific goods. They are usually rendered in connection with the means of conveyance of goods or passengers.

Various parties may be involved in supplying transport related services. It is important for any person involved in the supply of, or in the arranging of the supply of, transport related services to determine what service he is rendering and in what capacity he is acting. The determination of what service is being rendered will determine at what rate VAT must be charged on that service, i.e. whether the supply of the service attracts VAT at the standard rate of 10 per cent or at zero per cent. The determination of the capacity in which he is acting will determine in which manner any VAT charged by other parties involved in providing transport related services should be treated.

In order to determine what service is being rendered it is essential to examine the terms of the contract between the supplier of the service and the recipient of the service.

In order to determine the capacity in which a person is acting the contractual relationship between that person and his client must be examined. The person supplying transport related services will often need to involve other parties in order to render his services. He may contract with these parties as a principal or as an agent on behalf of his client.

The name or style under which a person's trade or occupation is carried on is irrelevant in determining the capacity in which he acts. The contractual relationship between his client and himself is the determining factor. Where the person enters into contracts with other parties in his own name or upon his own liability and responsibility he is acting as a principal. Any goods or services supplied to him in order to enable him to render his service will give rise to an input tax deduction in his hands.

Indien die koste van hierdie goed of dienste, bo en behalwe die vergoeding vir sy eie diens, aan sy kliënt deurgegee word, ongeag of 'n wins by die koste gevoeg word of nie, sal die BTW-koers wat bepaal word deur die aard van sy eie diens, op die totale diens van toepassing wees. Hierdie beginsel word nie beïnvloed deur die feit dat die verskillende goed of dienste afsonderlik beskryf word nie.

Wanneer 'n persoon as 'n agent vir sy kliënt optree, sal enige goed of diens wat ten behoeve van sy kliënt verkry is, nie tot die aftrekking van 'n insetbelastingkrediet in sy eie hande aanleiding gee nie. Die koste van die goed of diens, insluitende BTW gehef deur die leweraar van daardie goed of diens, sal aan die kliënt deurgegee word. Afhangende van die kliënt se omstandighede, mag die BTW gehef op die goed of dienste tot die aftrekking van 'n insetbelastingkrediet in die hande van die kliënt aanleiding gee. Waar 'n persoon namens sy kliënt 'n kontrak sluit vir die lewering van goed of dienste aan sy kliënt en op sy kliënt se verantwoordelikheid en aanspreeklikheid, tree hy as 'n agent op. Daar is een uitsondering op die reël dat 'n agent nie 'n aftrekking van insetbelasting ten opsigte van die verkryging van goed of dienste namens sy prinsipaal kan verkry nie. Hierdie uitsondering word in paragraaf 6 van hierdie praktyknota behandel.

2. SKEEPS- EN LUGVAARTUIGBEDIENINGS-DIENSTE

Die lewering van enige skeepsbedieningsdiens of lugvaartuigbedieningsdiens, in die Republiek of 'n bepaalde land, is teen die standaardkoers van tien persent aan BTW onderhewig. 'n Uitsondering op hierdie algemene reël word in paragraaf 5 vervat. Voorbeelde van bedieningsdienste is:

Skeepsbediening

- Hawe-ingang- en ankergelde.
- skeepsdok- en vasmeergelde.
- droogdokgelde.
- vasmeergelde.
- oorlê-gelde (betaalbaar wanneer skip nie binne 'n bepaalde tyd gelaai of afgelaai is nie).
- sekuriteits- en brandbestrydingsdienste.

Lugvaartuigbediening

- Landingsgelde, parkeer- of stallingsgelde.
- aansitbladdienste.
- sekuriteits- en brandbestrydingsdienste.

3. LOODSING-, BERGING- EN SLEEPDIENSTE

Die lewering van dienste bestaande uit loodsing, berging en slepery binne die Republiek of 'n bepaalde land is teen die standaardkoers van tien persent aan BTW onderhewig. 'n Uitsondering op hierdie algemene reël word in paragraaf 5 vervat.

When in addition to the charge for his own service, the costs of these goods or services are passed onto his client, whether a profit margin is added to these costs or not, the rate of VAT applicable to his total service is determined by the nature of his own service. The itemising of the various goods or services acquired in order to render his service does not affect this principle.

Where the person acts as an agent on behalf of his client any goods or services acquired on behalf of his client will not give rise to an input tax deduction in his own hands and the costs of the goods or services, including any VAT charged by the supplier of those goods or services will be passed on to his client. Depending on the client's circumstances the VAT charged on the goods or services may give rise to an input tax deduction in the client's hands. Where the person enters into contracts for the supply of goods or services to his client on his client's behalf and upon his client's liability and responsibility he is acting as an agent. There is one exception to the rule that an agent cannot obtain an input tax deduction in his own hands in respect of goods or services acquired on behalf of his principal. This exception is dealt with in paragraph 6 of this practice note.

2. SHIP AND AIRCRAFT HANDLING SERVICES

The supply in the Republic or a specified country of any ship handling or aircraft handling services are subject to VAT at the standard rate of 10 per cent. An exception to this general rule is contained in paragraph 5. Examples of handling services are:

Ship handling

- Port and harbour dues.
- dock and berth charges.
- dry dock charges.
- mooring charges.
- demurrage (charge for failing to load or discharge a ship within specified time).
- security and fire services.

Aircraft handling

- Aircraft landing, parking or housing fees.
- apron services.
- security and fire services.

3. PILOTAGE, SALVAGE AND TOWAGE SERVICES

The supply in the Republic or a specified country of any pilotage, salvage and towage services are subject to VAT at the standard rate of 10 per cent. An exception to this general rule is contained in paragraph 5.

4. DIENSTE GELEWER IN VERBAND MET DIE BEDRYF OF BESTUUR VAN SKEPE EN LUGVAARTUIE

Dienste gelewer in verband met die bedryf of bestuur van skepe en lugvaartuie binne die Republiek of 'n bepaalde land is teen die standaardkoers van tien persent aan BTW onderhewig. 'n Uitsondering op hierdie algemene reël word in paragraaf 5 vervat.

Voorbeelde van hierdie dienste is:

- Toesighouding oor onderhoud, ondersoek en herstel van skepe en lugvaartuie.
- aanneem en voorsiening van bemanning.
- tref van reëlins vir laai en aflaai.
- tref van reëlins vir bunkerbrandstof.
- tref van reëlins vir proviand en opberging.

5. BEDIENINGSDIENSTE; LOODSING-, BERGING- EN SLEEPDIENSTE; DIENSTE GELEWER IN VERBAND MET DIE BEDRYF EN BESTUUR VAN SKEPE EN LUGVAARTUIE; AAN SKEPE OP VREEMDE VAART EN LUGVAARTUIE OP VREEMDE VAART GELEWER

Ingevolge die bepalings van artikel 11 (2) (h) is die lewering van dienste bestaande uit—

- (i) bediening, loodsing, berging of slepery van enige skip op vreemde vaart of lugvaartuig op vreemde vaart, terwyl dit in die Republiek of 'n bepaalde land geleë is; of
- (ii) dienste gelewer in verband met die bedryf of bestuur van enige skip op vreemde vaart of lugvaartuig op vreemde vaart,

aan BTW teen die nulkoers onderhewig, met dien verstande dat—

- (a) die diens aan 'n persoon gelewer word wat—
 - nie 'n inwoner van die Republiek is nie; en
 - nie 'n inwoner is van, of 'n besigheid bedryf in 'n bepaalde land nie; en
 - nie 'n geregistreerde ondernemer is nie;
- (b) die dienste regstreeks aan voormelde persoon gelewer word en nie deur 'n agent of ander persoon nie.

Ten einde vir die nulkoers te kwalifiseer, moet daar dus aan al die volgende vereistes voldoen word:

- 5.1 Die dienste moet van 'n aard wees soos uiteengesit in paragrafe (i) en (ii) hierbo.
- 5.2 Die dienste moet gelewer wees met betrekking tot 'n skip op vreemde vaart of 'n lugvaartuig op vreemde vaart. Indien die skip of lugvaartuig nie binne die omskrywing van "skip op vreemde vaart" of "lugvaartuig op vreemde vaart" val nie, sal die dienste nie vir die nulkoers kwalifiseer nie.

4. SERVICES PROVIDED IN CONNECTION WITH THE OPERATION OR MANAGEMENT OF SHIPS AND AIRCRAFT

Services supplied in connection with the operation or management of ships and aircraft are subject to VAT at the standard rate of 10 per cent. An exception to this general rule is contained in paragraph 5.

Examples of these services are:

- Supervision of maintenance, survey and repair of ships and aircraft.
- engagement and provision of crews.
- arrangements for loading and discharging.
- arrangements for bunker fuel.
- arrangements for victualling and storing.

5. HANDLING SERVICES; PILOTAGE, SALVAGE AND TOWAGE SERVICES; SERVICES SUPPLIED IN CONNECTION WITH OPERATION OR MANAGEMENT OF SHIPS AND AIRCRAFT; SUPPLIED TO FOREIGN-GOING SHIPS AND FOREIGN-GOING AIRCRAFT

In terms of section 11 (2) (h), the supply of services which comprise—

- (i) the handling, pilotage, salvage or towage of any foreign-going ship or foreign-going aircraft while situated in the Republic or a specified country; or
- (ii) services provided in connection with the operation or management of any foreign-going ship or foreign-going aircraft,

are subject to VAT at the rate of zero per cent provided—

- (a) the services are supplied to a person who is—
 - not a resident of the Republic; and
 - not resident nor carrying on business in a specified country; and
 - not a vendor;
- (b) the services are supplied directly to the aforementioned person otherwise than through an agent or other person.

In order to qualify for a zero-rating all of the following conditions must therefore be met:

- 5.1 The services must be of the nature described in paragraphs (i) or (ii) above.
- 5.2 The services must be supplied in connection with a foreign-going ship or a foreign-going aircraft. If the ship or aircraft does not fall within the definition of a foreign-going ship or foreign-going aircraft, the services will not qualify for a zero-rating.

5.3 Die dienste moet aan 'n persoon gelever word wat—

- nie 'n inwoner van die Republiek is nie; en
- nie 'n inwoner is van, of 'n besigheid bedryf in 'n bepaalde land nie; en
- nie 'n ondernemer is nie.

Indien die ontvanger van die diens nie aan al die bostaande kriteria voldoen nie, sal die lewering van die diens nie vir die nulkoers kwalifiseer nie.

5.4 Die dienste moet regstreeks aan die persoon en nie aan 'n agent of ander persoon gelever word nie. Die leweraar van die diens moet dus regstreeks met 'n persoon kontrakteer en nie met 'n agent of ander bemiddelaar in die Republiek of 'n bepaalde land nie. Indien die leweraar van die diens die koste van die diens debiteer na 'n grootboekrekening vir, byvoorbeeld, 'n skeepsagent namens sy kliënt, sal die leweraar van die diens BTW teen die standaardkoers van tien persent hef. Dit sal die geval wees, ongeag of die leweraar 'n faktuur aan 'n agent, 'n ander bemiddelaar of die ontvanger van die diens uitreik. Die adresseering van 'n faktuur om soos volg te lees:

Die Kaptein en Eienaars (*naam van skip*)

p/a Skeepsagent (Edms.) Bpk.

Posbus XXX

DURBAN

verander niks aan die feit dat 'n diens deur 'n agent of ander persoon gelever is nie.

6. BEDIENINGSDIENSTE; LOODSING-, BERGING- EN SLEEPDIENSTE; DIENSTE GELEWER IN VERBAND MET DIE BEDRYF OF BESTUUR VAN SKEPE OP VREEMDE VAART EN LUGVAARTUIE OP VREEMDE VAART VERKRY TEN BEHOEVE VAN 'N BUITELANDSE PRINSIPAAL

Die algemene reël is dat dienste wat aan 'n agent, ten behoeve van sy prinsipaal gelever word, aan die prinsipaal gelever word en nie aan die agent nie. Die implikasie van hierdie reël is dat die prinsipaal en nie die agent nie, daarop geregtig is om die insetbelasting ten opsigte van die lewering van die diens, as aftrekking te eis. 'n Belangrike uitsondering op hierdie reël bestaan egter in die geval van bedieningsdienste, loodsing, berging, sleepdienste en dienste in verband met die bedryf of bestuur van skepe en lugvaartuie gelever.

Ingevolge artikel 54 (6) (b) (ii) mag 'n agent wat namens 'n prinsipaal optree, welke prinsipaal **nie 'n inwoner van die Republiek is nie** en wat ook **nie 'n ondernemer is nie**, onderhewig aan sekere voorwaardes, die lewering van dienste aan hom ten behoeve van sy prinsipaal hanteer asof die dienste aan homself gelever is. Dit beteken dat die agent 'n aftrekking van insetbelasting ten opsigte van hierdie lewerings mag eis en die koste van lewering van hierdie goed of diens aan sy prinsipaal sonder die byvoeging van BTW mag deurgee.

5.3 The services must be supplied to a person who is—

- not a resident of the Republic; and
- not resident nor carrying on business in a specified country; and
- not a vendor.

If the recipient of the services does not meet one or more of the above criteria the supply of the services will not qualify for a zero-rating.

5.4 The services must be supplied directly to the person otherwise than through an agent or other person. The supplier of the service must therefore contract with a person directly and not through an agent or other intercessionary in the Republic or a specified country. Where the supplier of these services debits the charges for the services to a ledger account held, for example, by a ship's agent on behalf of his client, the supplier of the service will charge VAT at the standard rate of 10 per cent. This will apply whether the supplier issues an invoice in the name of the agent, some other intercessionary or the recipient of the services himself. The addressing of an invoice as follows:

Master & Owners, m/v (*name of vessel*)

c/o Ship's Agent (Pty) Ltd.

P.O. Box XXX

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does not in itself alter the fact that the services have been rendered through an agent or other person.

6. HANDLING SERVICES; PILOTAGE, SALVAGE OR TOWAGE SERVICES; SERVICES PROVIDED IN CONNECTION WITH THE OPERATION OR MANAGEMENT OF FOREIGN-GOING SHIPS AND FOREIGN-GOING AIRCRAFT ACQUIRED ON BEHALF OF A FOREIGN PRINCIPAL

The general rule is that services supplied to an agent on behalf of his principal are supplied to the principal and not to the agent. The implication of this rule is that the principal and not the agent is entitled to claim an input tax deduction in respect of the supply of those services. An import exception to this rule exists in the case of handling, pilotage, salvage and towage services and services rendered in connection with the operation or management of ships and aircraft.

In terms of section 54 (6) (b) (ii), provided certain conditions are met, the agent acting on behalf of a principal, who is **not a resident of the Republic** and is **not a vendor**, may treat the supply of services made to him on behalf of his principal as if the supply had been made to him. The implication of this is that the agent may claim a deduction of input tax in respect of these supplies in his own hands and pass the costs of those goods or services on to his principal without any VAT.

Die voorwaardes waaraan voldoen moet word is:

- Die lewering aan die agent moet 'n belasbare lewering wees waarop BTW teen 10 persent gehef is; en
- Die lewering moet bestaan uit—
 - bediening
 - loodsing, berging of slepery van enige skip op vreemde vaart of vliegtuig op vreemde vaart terwyl dit in die Republiek of 'n bepaalde land is, of
 - dienste gelewer in verband met die bedryf of bestuur van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart.
- Die agent en prinsipaal moet toestem dat die agent, met betrekking tot die betrokke lewerings, as prinsipaal mag optree.

Hierdie reëling geld nie waar die agent namens 'n prinsipaal optree en die prinsipaal 'n inwoner van die Republiek, of 'n geregistreerde ondernemer is nie.

Dienste gelewer aan passasiers of die bemanning, word nie in verband met die bedryf of bestuur van 'n skip of lugvaartuig gelewer nie. Voorbeelde van sulke dienste is—

- verblyf aan die bemanning gelewer;
- mediese en tandheelkundige dienste aan die bemanning gelewer;
- plaaslike vervoer aan die bemanning gelewer.

Die leweraars van hierdie dienste moet BTW teen die standaardkoers van tien persent hef. Aangesien hierdie dienste nie gelewer word in verband met die bedryf of bestuur van 'n skip op vreemde vaart of 'n lugvaartuig op vreemde vaart nie, maar eerder ten opsigte van die bemanning, mag die agent nie 'n aftrekking van die insetbelasting wat op hierdie dienste betrekking het, eis nie. Die koste van hierdie dienste, insluitend BTW, moet daarom deur die agent na die skeeps-eienaar of -kaptein deurgegee word.

7. REËLING VAN DIE VOORSIENING VAN SEKERE GOED OF DIENSTE WAT OP SKEPE OP VREEMDE VAART EN LUGVAARTUIE OP VREEMDE VAART BETREKKING HET

Verskeie partye tree as verteenwoordigers op vir die kapteins en eienaars van skepe op vreemde vaart en lugvaartuie op vreemde vaart terwyl hierdie vaartuie in die Republiek is. Hierdie agente tref reëlins en mag selfs vir die lewering van 'n wye verskeidenheid goed en dienste aan die kapteins en eienaars van skepe op vreemde vaart en lugvaartuie op vreemde vaart kontrakteer.

'n Bedrag word normaalweg vir die diens om reëlins te tref vir die lewering van sulke goed en dienste gevorder. Ingevolge artikel 11 (2) (i), waar die diens van die tref van reëlins vir die lewering gelewer word aan 'n persoon wat—

- nie 'n inwoner van die Republiek is nie;
- nie 'n inwoner is van en nie 'n besigheid bedryf in 'n bepaalde land nie; en
- nie 'n ondernemer is nie,

The conditions which must be met are—

- the supply to the agent must be a taxable supply charged with VAT at 10 per cent; and
- the supply must comprise—
 - the handling;
 - pilotage, salvage or towage of any foreign-going ship or foreign-going aircraft while present in the Republic or a specified country; or
 - services provided in connection with the operation or management of any foreign-going ship or foreign-going aircraft;
- the agent and principal agree that the agent is to act as principal in relation to the supplies.

This arrangement is not available where an agent is acting for a principal who is a resident of the Republic or is registered as a vendor.

Services supplied to passengers or crew are not supplied in connection with the operation or management of a ship or aircraft. Examples of these services are—

- accommodation supplied to crews;
- medical and dental services supplied to crews;
- domestic transport supplied to crews.

The suppliers of these services will charge VAT at the standard rate of 10 per cent. As the services are not supplied in connection with the operation or management of a foreign-going ship or aircraft, but rather in respect of the crews, the agent may not claim a deduction of input tax in respect of these services. The cost of these services including VAT would therefore be passed on to the owner or master by the agent.

7. ARRANGING OF SUPPLY OF CERTAIN GOODS OR SERVICES PERTAINING TO FOREIGN-GOING SHIPS AND FOREIGN-GOING AIRCRAFT

Various parties act as representatives for the masters and owners of foreign-going ships and foreign-going aircraft while these craft are situated in the Republic. These parties arrange and may even contract for a wide variety of goods and services to be supplied to the masters and owners of foreign-going ships and foreign-going aircraft.

A fee is usually charged for the service of arranging the supplies of various goods and services. In terms of section 11 (2) (i) where the service of arranging is rendered to a person who—

- is not a resident of the Republic;
- is not resident nor carrying on business in a specified country; and
- is not a vendor,

mag die bedrag vir die reëling van die lewering van die goed of dienste teen die nulkooers belas word mits dit ten opsigte van die reëling van die lewering van sekere gespesifiseerde goed en dienste gehef word.

Die gespesifiseerde goed en dienste wat aldus gelewer kan word is—

- goed afgelewer aan die eienaar of bevrachter van enige skip op vreemde vaart of lugvaartuig op vreemde vaart, met dien verstande dat die lewering van die goed aan BTW teen die nulkooers onderhewig is. (Kyk paragraaf 9.) Goed wat hierby ingesluit is, is proviand, voorraad, brandstof en ander goed wat vir gebruik of verbruik op die skip of lugvaartuig bestem is, maar nie ook vrag nie;
- die herstel, instandhouding, skoonmaak of vernuwing van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart;
- die diens bestaande uit bediening, loodsing, berging of slepery van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart terwyl dit in die Republiek of 'n bepaalde land is; en
- dienste in verband met die bedryf of bestuur van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart gelewer.

In gevalle waar 'n saamgestelde bestuursgeld van die eienaar van 'n skip of lugvaartuig gevra word vir die diens om reëlins te tref vir die lewering van sommige of al die gespesifiseerde goed of dienste hierbo genoem, sal die **oorheersende of hoofrede** vir die saamgestelde geld, die hantering daarvan vir BTW-doeleindes bepaal. Die feit dat talle aanvullende dienste wat buite die bestek van die bepaalde goed of dienste val, ook deur die verteenwoordiger van die eienaar van die skip of lugvaartuig gereël word, doen nie afbreuk aan die wesentlike aard van die dienste gelewer waarvoor die saamgestelde bestuursgeld gevorder word nie.

Waar die gelde vir die reëling van die lewering van goed of dienste, van 'n inwoner van die Republiek gevorder word, of van 'n persoon wat 'n inwoner van 'n bepaalde land is of wat 'n besigheid daar bedryf, of van 'n ondernemer, sal dit aan BTW teen die standaardkooers van 10 per sent onderhewig wees.

8. HERSTEL, ONDERHOUD, SKOONMAAK EN VERNUWING VAN SKEPE OP VREEMDE VAART EN LUGVAARTUIE OP VREEMDE VAART

Ingevolge die bepalings van artikel 11 (1) (g) (iv) is dienste wat regstreeks in verband met die herstel, onderhoud, skoonmaak of vernuwing van 'n skip op vreemde vaart of 'n lugvaartuig op vreemde vaart gelewer word, aan BTW teen die nulkooers onderhewig.

Ten einde vir die nulkooers te kwalifiseer—

- moet die diens wat gelewer word in direkte verband staan met herstel, onderhoud, skoonmaak of vernuwing; en

the fee for the service of arranging the supply of the goods or services may be zero-rated provided the fee is charged in relation to the arranging of the supply of certain specified goods or services.

The supplies of specified goods and services are—

- goods delivered to the owner or charterer of any foreign-going ship or foreign-going aircraft provided the supply of the goods would be subject to VAT at the rate of zero per cent. (Refer paragraph 9). The goods contemplated are victuals and ships stores, fuel and any other goods which are for consumption or use in the ship or aircraft, but not cargo;
- the repair, maintenance, cleaning or reconditioning of a foreign-going ship or foreign-going aircraft;
- the services comprising the handling, pilotage, salvage or towage of any foreign-going ship or foreign-going aircraft while situated in the Republic or a specified country;
- services provided in connection with the operation or management of any foreign-going ship or foreign-going aircraft.

Where a composite management fee is charged to a ship-owner or aircraft owner in respect of the arranging of some or all of the specified goods or services listed above, the **dominant or main reason** for the composite fee will determine its VAT treatment. The fact that various ancillary services falling outside the ambit of the specified goods or services are also arranged by the representative of the shipowner or aircraft owner does not detract from the essential nature of the services supplied in return for the composite fee charged.

Where the fee for arranging the supply of goods or services is charged to a resident of the Republic, or a person resident or carrying on business in a specified country or a vendor, the fee will attract VAT at the standard rate of 10 per cent.

8. REPAIR, MAINTENANCE, CLEANING AND RECONDITIONING OF FOREIGN-GOING SHIPS AND FOREIGN-GOING AIRCRAFT

In terms of section 11 (2) (g) (iv), services supplied directly in respect of the repair, maintenance, cleaning or reconditioning of a foreign-going ship or foreign-going aircraft are subject to VAT at the rate of zero per cent.

In order to qualify for zero-rating—

- the service must be supplied directly in connection with repair, maintenance, cleaning or reconditioning;

- o moet die vaartuig ten opsigte waarvan die diens gelewer word, as 'n skip op vreemde vaart of 'n lugvaartuig op vreemde vaart kwalifiseer.

Dit is belangrik om daarop te let dat, indien die diens wat gelewer word aan die voormelde vereistes voldoen, die nulloers van toepassing sal wees ongeag aan wie die diens gelewer word. Die nulloers sal van toepassing wees, hetsy die diens aan die kaptein of eienaar van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart, of aan 'n agent of ander tussenpersoon gelewer word.

Ingevolge die bepalings van artikel 11 (1) (b) sal die lewering van enige goed wat in verband staan met die herstel, vernuwing, modifisering of behandeling van 'n skip op vreemde vaart of 'n lugvaartuig op vreemde vaart, aan die nulloers onderhewig wees, mits die goed wat gelewer is—

- o in die skip op vreemde vaart of lugvaartuig op vreemde vaart bewerk is, daaraan vasgeheg of aangeheg is of andersins deel daarvan uitmaak; of
- o synde verbruikbare goed, regstreeks as gevolg van die gebruik in daardie herstel, vernuwings-, modifikasie- of behandelingsproses onbruikbaar of waardeloos word.

Die nulloers is gevolglik van toepassing op goed soos onderdele en ander materiaal wat deur die leweraar van die diens voorsien word ten einde die herstel- of onderhoudsdienste te lewer. Die nulloers is nie van toepassing op die lewering van onderdele of materiaal aan die leweraar van die diens nie. Die herstel van onderdele van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart word beskou die herstel van die skip of lugvaartuig te wees, mits die herstelwerk aan boord die vaartuig uitgevoer word. Die herstel van 'n onderdeel wat van die vaartuig verwyder word vir herstel word ook beskou as herstelwerk aan die vaartuig, mits dit na sodanige herstelwerk in dieselfde vaartuig teruggeplaas word.

9. GOED VIR GEBRUIK OF VERBRUIK IN 'N SKIP OP VREEMDE VAART OF 'N LUGVAARTUIG OP VREEMDE VAART

Ingevolge die bepalings van artikel 11 (1) (a) saamgelees met paragrafe (b) en (c) van die omskrywing van "uitgevoer" in artikel 1, is die lewering van goed ingevolge 'n verkoopporeenkoms aan die nulloers onderhewig indien die ondernemer (leweraar) die goed aan 'n eienaar of bevrachter van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart aflewer wanneer die skip of lugvaartuig na 'n bestemming in 'n uitvoerland gaan en bedoelde goed vir gebruik of verbruik in die skip of lugvaartuig is.

Ten einde vir die nulloers te kwalifiseer, moet die lewering van goed aan die volgende vereistes voldoen:

- o dit moet roerende goed wees;
- o die goed moet ingevolge 'n verkoop of paaientkredietoreenkoms gelewer word;

- o the craft in respect of which the services are rendered must qualify as a foreign-going ship or foreign-going aircraft.

It is important to note that in the case of services which meet these conditions, the service will be zero-rated irrespective of to whom the service is rendered. The zero-rating will therefore apply whether the services are rendered directly to the master or owner of a foreign-going ship or a foreign-going aircraft or whether they are supplied via an agent or other intermediary.

In terms of section 11 (1) (b), the supply of any goods in the course of repairing, renovating, modifying or treating a foreign-going ship or foreign-going aircraft is zero-rated provided the goods supplied—

- o are wrought into, affixed to, attached to or otherwise form part of the foreign-going ship or foreign-going aircraft; or
- o being consumable goods, become unusable or worthless as a direct result of being used in that repair, renovation, modification or treatment process.

The zero-rating therefore applies to goods such as parts, components or other materials provided by the supplier of the service in order to effect the repair or maintenance service. The zero-rating does not extend to the supply of the parts, components or materials to the supplier of the service. The repair of parts or components, if carried out on board a foreign-going ship or foreign-going aircraft is regarded as the repair of the ship or aircraft. The repair of a part or component which is removed from the ship or aircraft for repair may also be regarded as the repair of the ship or aircraft, provided that it is to be replaced in the same ship or aircraft after repair.

9. GOODS FOR USE OR CONSUMPTION IN A FOREIGN-GOING SHIP OR FOREIGN-GOING AIRCRAFT

In terms of section 11 (1) (a) read with paragraphs (b) and (c) of the definition of "exported" the supply of any goods under a sale is zero-rated if the goods are delivered by the vendor (supplier) to the owner or charterer of any foreign-going ship or foreign-going aircraft when such ship or aircraft is going to a destination in an export country and the goods are for use or consumption in such ship or aircraft.

In order to qualify for the zero-rating the supply of the goods must fulfil the following conditions:

- o The goods must be movable goods;
- o the goods must be supplied by way of a sale [or an instalment credit agreement];

- die goed moet aan die eienaar of bevrachter van 'n skip op vreemde vaart of 'n lugvaartuig op vreemde vaart afgelewer word;
- die skip op vreemde vaart of lugvaartuig op vreemde vaart moet na 'n bestemming in 'n uitvoerland gaan; en
- die goed moet vir gebruik of verbruik op die skip op vreemde vaart of lugvaartuig op vreemde vaart wees.

'n Uitsondering geld in die geval van goed wat afgelewer word aan die eienaar of bevrachter van 'n skip of vaartuig wat—

- in 'n uitvoerland geregistreer is;
- gebruik word vir doeleindes van 'n handels-, vissery of ander saak wat buite die Republiek en 'n beplaaide land bedryf word; en
- gebruik word deur 'n persoon wat—
 - nie 'n ondernemer is nie; en
 - nie 'n inwoner van die Republiek of 'n bepaalde land is nie.

Waar die lewering van goed aan al hierdie ver-
eistes voldoen, mag die nulkooers toegepas word
ten spyte daarvan dat die skip nie na 'n bestem-
ming in 'n uitvoerland gaan nie.

Dit is belangrik om daarop te let dat, indien die
lewering van goed aan al die bogemelde ver-
eistes voldoen, die nulkooers van toepassing is
ongegag of die faktuur aan die eienaar of kaptein
of aan 'n agent van die eienaar of kaptein uitge-
reik word.

(7 Augustus 1992)

RAADSKENNISGEWINGS

RAADSKENNISGEWING 224 VAN 1992

STADSRAAD VAN RANDBURG

WYSIGING VAN VERKEERSVERORDENINGE

Die Stadsklerk publiseer hierby ingevolge artikel 101
van die Ordonnansie op Plaaslike Bestuur, 1939, die
wysigings hierna uiteengesit, wat ingevolge artikel 96
van genoemde Ordonnansie opgestel is.

Die Standaard Verkeersverordeninge afgekondig by
Administrateurkennisgewing 773 van 6 Julie 1988 en
deur die Stadsraad van Randburg by Kennisgewing 41
van 22 Maart 1989 met wysigings aangeneem as ver-
ordeninge deur die Raad opgestel, soos gewysig, word
hiermee verder soos volg gewysig:

1. Deur na artikel 3 van Hoofstuk II die volgende
artikel in te voeg:

"Gereserveerde parkering

3A. (1) Die Raad kan parkeerplekke reser-
veer en afmerk vir die uitsluitlike gebruik deur 'n
bepaalde kategorie voertuig of persoon op
enige sodanige plekke as wat die Raad se
Hoofverkeersbeampte in oorleg met die Stads-
klerk mag bepaal.

- the goods must be delivered to the owner or charterer of a foreign-going ship or a foreign-going aircraft;
- the foreign-going ship or foreign-going aircraft must be going to a destination in an export country; and
- the goods must be for use or consumption in the foreign-going ship or foreign-going aircraft.

An exception applies in the case of goods delivered to the owner or charterer of a ship or vessel which is—

- registered in an export country;
- utilised for the purposes of a commercial, fishing or other concern conducted outside the Republic and any specified country;
- utilised by a person who is—
 - not a vendor; and
 - not a resident of the Republic or any specified country.

Where the supply of goods meets all these conditions the supply may be zero-rated despite the fact that the ship is not going to a destination in an export country.

It is important to note that in the case of a supply of goods which meets all the above requirements, the supply is zero-rated irrespective of whether the master or owner is invoiced directly or whether the invoice is issued to an agent of the master or owner.

(7 August 1992)

BOARD NOTICES

BOARD NOTICE 224 OF 1992

TOWN COUNCIL OF RANDBURG

AMENDMENT TO TRAFFIC BY-LAWS

The Town Clerk hereby, in terms of section 101 of the Local Government Ordinance, 1939, publishes the amendments set forth hereinafter which have been made in terms of section 96 of the said Ordinance.

The Standard Traffic By-laws published under Administrator's Notice 773 dated 6 July 1988 and adopted with amendments by the Council under Notice 41 dated 22 March 1989 as by-laws made by the Council, as amended, are hereby further amended as follows:

1. By the insertion after section 3 of Chapter II of the following:

"Reserved parking

3A. (1) The Council may reserve and demar-
cate parking areas for the exclusive use by a
specified category of vehicle or person at any
such places as the Council's Chief Traffic Of-
ficer in conjunction with the Town Clerk may
determine.

(2) Niemand behalwe sodanige kategorie persoon of die bestuurder van sodanige kategorie voertuig mag 'n voertuig parkeer op 'n parkeerplek wat vir die uitsluitlike gebruik deur sodanige kategorie persoon of voertuig gereserveer en afgemerk is nie.

(3) Iemand wat die bepalings van subartikel (2) oortree of versuim om daaraan te voldoen begaan 'n misdryf en is by skuldigbevinding strafbaar met sodanige boete of gevangenisstraf soos voorgeskryf in artikel 34."

B. J. VAN DER VYVER,

Stadsklerk.

Munisipale Kantoor

Hoek van Jan Smutslaan en Hendrik Verwoerd-rylaan
RANDBURG.

14 Augustus 1992.

(Kennisgewing No. 138/92)

(14 Augustus 1992)

RAADSKENNISGEWING 225 VAN 1992

STADSRAAD VAN VANDERBIJLPARK

WYSIGING VAN REGLEMENT VAN ORDE

Daar word hierby ingevolge die bepalings van artikel 96*bis* (2) van die Ordonnansie op Plaaslike Bestuur, 1939 (Ordonnansie 17 van 1939), bekendgemaak dat die Stadsraad van Vanderbijlpark van voorneme is om die wysiging van die Standaard Reglement van Orde, soos afgekondig by Administrateurskennisgewing 100 van 11 Maart 1992, as die van die Raad aan te neem.

Die algemene strekking van die wysiging is om voorsiening te maak daarvoor dat 'n spesiale vergadering van die Raad in sekere omstandighede belê kan word ten einde 'n debat te voer.

Besonderhede van die voorgestelde wysiging lê gedurende kantoorure vir 'n tydperk van 14 dae vanaf publikasie van hierdie kennisgewing by die kantoor van die Stadsekretaris, Kamer 514, Munisipale Kantoorgebou, Klasie Havengastraat, Vanderbijlpark, ter insae.

Enige persoon wat beswaar teen die voorgestelde wysiging wil maak, moet dit skriftelik voor of op 28 Augustus 1992 by die Stadsklerk indien.

C. BEUKES,

Stadsklerk.

Posbus 3

VANDERBIJLPARK

1900.

(Kennisgewing No. 58/1992)

(14 Augustus 1992)

(2) No person except such category person or the driver of such category vehicle shall park a vehicle in a parking area reserved and demarcated for the exclusive use by such category person or vehicle.

(3) Any person contravening or failing to comply with the provisions of subsection (2) shall be guilty of an offence and liable on conviction to such fine or imprisonment as prescribed in section 34."

B. J. VAN DER VYVER,

Town Clerk.

Municipal Offices

Corner of Jan Smuts Avenue and Hendrik Verwoerd Drive
RANDBURG.

14 August 1992.

(Notice No. 138/92)

(14 August 1992)

BOARD NOTICE 225 OF 1992

TOWN COUNCIL OF VANDERBIJLPARK

AMENDMENT TO STANDARD STANDING ORDERS

It is hereby notified in terms of section 96*bis* (2) of the Local Government Ordinance, 1939 (Ordinance 17 of 1939), that the Town Council of Vanderbijlpark intends to adopt the Amendment to the Standard Standing Orders, as published under Administrator's Notice 100, dated 11 March 1992, as that of the Council.

The general purport of the amendment is to provide for the convening of a special meeting of the Council in certain circumstances in order to hold a debate.

Particulars of the proposed amendment will lie for inspection for a period of 14 days after publication of this notice at the office of the Town Secretary, Room 514, Municipal Office Building, Klasie Havenga Street, Vanderbijlpark, during normal office hours.

Any person desirous of lodging any objection against the proposed amendment, should do so in writing to the Town Clerk before or on 28 August 1992.

C. BEUKES,

Town Clerk.

P.O. Box 3

VANDERBIJLPARK

1900.

(Notice No. 58/1992)

(14 August 1992)

RAADSKENNISGEWING 226 VAN 1992**STADSRAAD VAN BRAKPAN****WYSIGING VAN VERORDENINGE**

Die Stadsklerk van Brakpan publiseer hierby ingevolge artikel 101 van die Ordonnansie op Plaaslike Bestuur, No. 17 van 1939, dat die Stadsraad van Brakpan ingevolge artikel 96 van genoemde Ordonnansie, die ondervermelde Verordeninge, soos gewysig het, verder gewysig het soos aangedui:

1. Die Standaardverordeninge betreffende die Aanhou van Diere, Voëls en Pluimvee en Besigheede wat die Aanhou van Diere, Voëls, Pluimvee of Troeteldiere behels afgekondig by Administrateurskennisgewing 2208 van 9 Oktober 1985 en deur die Raad aangeneem by Administrateurskennisgewing 1764 gedateer 24 September 1986, deur die bedrag "R300,00" in artikel 31 (1) (f) te vervang met die bedrag "R2 000,00".
2. Die begraafplaas- en Krematoriumverordeninge afgekondig by Administrateurskennisgewing 1503 van 13 Augustus 1986, deur die bedrag "R300,00" in artikel 46 (e) te vervang met die bedrag "R2 000,00".
3. Die Biblioteekverordeninge afgekondig by Administrateurskennisgewing 218 van 23 Maart 1966 en deur die Raad aangeneem by Administrateurskennisgewing 828 van 26 Oktober 1966, deur die woorde "drie honderd" in artikel 15 (g) te vervang met die woorde "twee duisend".
4. Die Verordeninge betreffende Brandweerdienste afgekondig by Administrateurskennisgewing 1771 van 23 Desember 1981 en deur die Raad aangeneem by Administrateurskennisgewing 688 van 16 Junie 1982, deur die bedrag "R500,00" in artikel 20 te vervang met die bedrag "R2 000,00".
5. Die Elektrisiteitsverordeninge afgekondig by Kennisgewing 1959 van 11 September 1985 en deur die Raad aangeneem by Administrateurskennisgewing 2080 van 5 November 1987, deur die bedrag "R300,00" in artikel 36 (1) te vervang met die bedrag "R2 000,00".
6. Die Geraasbestrydingsverordeninge afgekondig by Administrateurskennisgewing 1216 gedateer 23 September 1981, deur die bedrag "R300,00" in artikel 8 te vervang met die bedrag "R2 000,00".
7. Die Gesondheidsverordeninge vir Kinderbe waarhuise en Kinderbewaaruise-cum-Kleuterskole vir Kinders afgekondig by Administrateurskennisgewing 1029 van 28 Junie 1972, deur die woorde "R50,00" en vir 'n tweede en enige daaropvolgende oortreding met 'n boete van hoogstens "R100,00" in artikel 15 te vervang met die bedrag "R2 000,00".
8. Verordeninge betreffende Honde afgekondig by Administrateurskennisgewing 303 van 8 Maart 1987, deur die bedrag "R100,00" in artikel 23 te vervang met die bedrag "R2 000,00".

BOARD NOTICE 226 OF 1992**TOWN COUNCIL OF BRAKPAN****AMENDMENT OF BY-LAWS**

The Town Clerk of Brakpan publishes hereby, in terms of section 101 of the Local Government Ordinance, 17 of 1939, that the Town Council of Brakpan has in terms of section 96 of the said Ordinance, further amended the undermentioned by-laws, as amended as indicated:

1. Standard By-laws relating to the Keeping of Animals, Birds and Poultry and Business involving the Keeping of Animals, Birds, Poultry or Pets promulgated under Administrator's Notice 2208 of 9 October 1985 and accepted by the Council under Administrator's Notice 1764 dated 24 September 1986, by substituting the amount "R300,00" in section 31 (1) (f) with the amount "R2 000,00".
2. Cemetary and Crematorium By-laws promulgated under Administrator's Notice 1503 of 13 August 1986, by substitution the amount "R300,00" in section 46 (e) with the amount "R2 000,00".
3. Library By-laws promulgated under Administrator's Notice 218 of 23 March 1966 and accepted by the Council under Administrator's Notice 828 of 26 October 1966, by substituting the words "Three Hundred" in section 15 (g) with the words "two thousand".
4. By-laws relating to Fire Brigade Services promulgated under Administrator's Notice 1771 of 23 December 1981 and accepted by the Council under Administrator's Notice 688 of 16 June 1982, by substituting the amount "R500,00" in section 20 with the amount "R2 000,00".
5. Electricity By-laws promulgated under Notice 1959 of 11 September 1985 and accepted by the Council under Administrator's Notice 2080 of 5 November 1987, by substituting the amount "R300,00" in section 36 (1) with the amount "R2 000,00".
6. Noise Control By-laws promulgated under Administrator's Notice 1216 dated 23 September 1981, by substituting the amount "R300,00" in section 8 with the amount "R2 000,00".
7. Health By-laws for Crèches and Crèches-cum-Nursery Schools for Children promulgated under Administrator's Notice 1029 of 28 June 1972, by substituting the words "R50,00" and for a second or any subsequent contravention a fine not exceeding "R100,00" in section 15 with the amount "R2 000,00".
8. By-laws relating to Dogs promulgated under Administrator's Notice 303 of 8 March 1987, by substituting the amount "R100,00" in section 23 with the amount "R2 000,00".

9. Die Verordeninge betreffende Kafees, Restaurante en Eethuise afgekondig by Administrateurskennisgewing 492 van 27 April 1977 en deur die Raad aangeneem by Administrateurskennisgewing 1677 van 9 November 1977, deur die bedrag "R300,00" in artikel 9 te vervang met die bedrag "R2 000,00".
10. Die Verordeninge insake Lisensiëring van Advertensietekens en Skuttings afgekondig by Administrateurskennisgewing 172 van 11 Februarie 1981, deur die bedrag "R100,00" in artikel 20 te vervang met die bedrag "R2 000,00".
11. Die Melkverordeninge afgekondig by Administrateurskennisgewing 329 van 8 Maart 1978 en deur die raad aangeneem by Administrateurskennisgewing 1269 van 30 Augustus 1978, deur die bedrag "R100,00" in artikel 43 (1) te vervang met die bedrag "R2 000,00".
12. Die Omnibusverordeninge afgekondig by Administrateurskennisgewing van 15 Junie 1983, deur die bedrag "R10,00" in artikel 40 te vervang met die bedrag "R2 000,00".
13. Die Verordeninge om Rook in Teaters en Bioskope te verbied afgekondig by Administrateurskennisgewing 1482 van 12 September 1973, deur die woorde "vyftig rand" in artikel 5 te vervang met die woorde "twee duisend rand".
14. Die Parkeermeterverordeninge afgekondig by Plaaslike Bestuurskennisgewing 4417 van 20 November 1991, deur die woorde "R50,00 beboet word en by enige daaropvolgende skuldigbevinding met hoogstens R100,00" in artikel 13 te vervang met die woorde "R2 000,00 beboet word".
15. Die Parkeerterreinverordeninge afgekondig by Administrateurskennisgewing 89 gedateer 27 Januarie 1982, deur artikel 9 met die volgende te vervang:

"9. Iemand wat 'n bepaling van hierdie verordeninge oortree of wat iemand anders gelas, versoek of toelaat om dit te doen, begaan 'n misdryf en is by skuldigbevinding strafbaar met 'n boete van hoogstens R2 000 of by wanbetaling, gevangenisstraf vir 'n tydperk van hoogstens ses maande".
16. Die Standaard Reglement van Orde afgekondig by Administrateurskennisgewing 1261 gedateer 26 Oktober 1988 en deur die Raad aangeneem by Plaaslike Bestuurskennisgewing 3163 gedateer 18 Oktober 1989, deur die bedrag "R300,00" in artikel 55 te vervang met die bedrag "R2 000,00".
17. Die Verordeninge vir die Regulering van die Meer, Parke, Tuine, Kampplek en Oopruimtes afgekondig by Administrateurskennisgewing 1640 gedateer 11 Oktober 1973, deur die bedrag "R50,00" in artikel 42 te vervang met die bedrag "R2 000,00".
9. Standard By-laws relating to Cafés, Restaurants and Eating-houses promulgated under Administrator's Notice 492 of 27 April 1977 and accepted by the Council under Administrator's Notice 1677 of 9 November 1977, by substituting the amount "R300,00" in section 9 with the amount "R2 000,00".
10. By-laws relating to the Licensing of Advertising Signs and Hoardings promulgated under Administrator's Notice 172 of 11 February 1981, by substituting the amount "R100,00" in section 20 with the amount "R2 000,00".
11. Milk By-laws promulgated under Administrator's Notice 329 of 8 March 1978 and accepted by the Council under Administrator's Notice 1269 of 30 August 1978, by substituting the amount "R100,00" in section 43 (1) with the amount "R2 000,00".
12. Omnibus By-laws promulgated under Administrator's Notice 932 of 15 June 1983, by substituting the amount "R10,00" in section 40 with the amount "R2 000,00".
13. By-laws for Prohibiting Smoking in Theatres and Bioscopes promulgated under Administrator's Notice 1482 of 12 September 1973, by substituting the words "fifty rand" in section 5 with the words "two thousand rand".
14. Parking Meter By-laws promulgated under Local Government Notice 4417 of 20 November 1991, by substituting the words "R50,00 fined and any subsequent convictions a fine not exceeding R100,00" in section 13 with the words "two thousand rand fined".
15. Parking Area By-laws promulgated under Administrator's Notice 89 dated 27 January 1982, by substituting section 9 with the following:

"9. Any person who contravenes or causes or permits a contravention of any provision of these by laws shall be guilty of an offence and liable on conviction to a fine not exceeding R2 000 or, in default of payment, imprisonment for a period not exceeding six months".
16. Standard Standing Orders promulgated under Administrator's Notice 1261 dated 26 October 1988 and accepted by the Council under Local Government Notice 3163 dated 18 October 1989, by substituting the amount "R300,00" in section 55 with the amount "R2 000,00".
17. By-laws for the Regulation of the Lake, Parks, Gardens, Camping Site and Open spaces promulgated under Administrator's Notice 1640 dated 11 October 1973, by substituting the amount "R50,00" in section 42 with the amount "R2 000,00".

18. Die Watervoorsieningsverordeninge afgekondig by Administrateurskennisgewing 21 van 5 January 1977 en deur die Raad aangeneem by Administrateurskennisgewing 777 van 29 Junie 1977, deur artikel 84 met die volgende te vervang:

"84. Iemand wat enige bepaling van hierdie verordeninge oortree of versuim om daaraan te voldoen, begaan 'n misdryf, en is by skuldigbevinding strafbaar met 'n boete van hoogstens R2 000 of, by wanbetaling met gevangenisstraf vir 'n tydperk van hoogstens drie maande".

19. Die Rioleringsverordeninge afgekondig by Administrateurskennisgewing 244 van 1 Maart 1978, deur artikel 80 (2) (b) met die volgende te vervang:

"80. (2) (b) Iemand wat enige bepaling van hierdie verordeninge oortree of versuim om daaraan te voldoen, begaan 'n misdryf, en is by skuldigbevinding strafbaar met 'n boete van hoogstens R2 000 of, by wanbetaling met gevangenisstraf vir 'n tydperk van hoogstens drie maande".

20. Die Verordeninge betreffende Afval en Saniteit afgekondig by Plaaslike Bestuurskennisgewing 3914 van 16 Oktober 1991, deur die bedrag "R300,00" in artikel 12 te vervang met die bedrag "R2 000,00".

21. Die Straat- en Diverseverordeninge afgekondig by Administrateurskennisgewing 1775 van 7 November 1973, deur die bedrag "R300,00" in artikel 38 te vervang met die bedrag "R2 000,00".

22. Die Openbare Swembadverordeninge afgekondig by Plaaslike Bestuurskennisgewing 511 gedateer 1 Maart 1989, deur die bedrag "R300,00" in artikel 19 te vervang met die bedrag "R2 000,00".

23. Die Voedselsmousverordeninge afgekondig by Plaaslike Bestuurskennisgewing 1567 gedateer 28 Junie 1989, deur die bedrag "R300,00" in artikel 19 te vervang met die bedrag "R2 000,00".

Afskrifte van hierdie wysiging lê ter insae by Kamer 1.5, Stadhuis, Brakpan, vir 'n tydperk van 14 (veertien) dae vanaf publikasie hiervan.

Enige persoon wat beswaar teen genoemde wysiging wens aan te teken moet dit skriftelik nie later as 31 Augustus 1992 by die ondergetekende doen nie.

M. J. HUMAN,
Stadsklerk.

Stadhuis
BRAKPAN.

(Kennisgewing No. 86/1992-07-13)

(14 Augustus 1992)

18. Water Supply By-laws promulgated under Administrator's Notice 21 of 5 January 1977 and accepted by the Council under Administrator's Notice 777 of 29 June 1977, by substituting section 84 with the following:

"84. Any person who contravenes any of the provisions of these by-laws or fail to comply therewith, shall be guilty of an offence and shall, on conviction be liable to a fine not exceeding R2 000 or, in default of payment, imprisonment for a period not exceeding six months".

19. Drainage By-laws promulgated under Administrator's Notice 244 of 1 March 1978, by substituting section 80 (2) (b) with the following:

"89 (2) (b) Any person who contravenes any of the provisions of these by-laws or fail to comply therewith, shall be guilty of an offence and shall, on conviction be liable to a fine not exceeding R2 000 or, in default of payment, imprisonment for a period not exceeding six months".

20. By-laws relating to Waste and Sanitation promulgated under Local Government Notice 3914 of 16 October 1991, by substituting the amount "R300,00" in section 12 with the amount "R2 000,00".

21. Street and Miscellaneous By-laws promulgated under Administrator's Notice 1775 of 7 November 1973, by substituting the amount "R300,00" in section 38 with the amount "R2 000,00".

22. Public Swimming Pool By-laws promulgated under Local Government Notice 511 dated 1 March 1989, by substituting the amount "R300,00" in section 19 with the amount "R2 000,00".

23. The Food Hawking By-laws promulgated under Local Government Notice 1567 dated 28 June 1989, by substituting the amount "R300,00" in section 19 with the amount "R2 000,00".

A copy of this amendment is open for inspection at Room 1.5, Town Hall Building, Brakpan, for a period of 14 (fourteen) days from the date of publication hereof.

Any person wishing to object to the amendment, must do so in writing to the undersigned not later than 31 August 1992.

M. J. HUMAN,
Town Clerk.

Town Hall Building
BRAKPAN.

(Notice No. 86/1992-07-13)

(14 August 1992)

RAADSKENNISGEWING 227 VAN 1992**STADSRAAD VAN BRAKPAN****WYSIGING VAN DIE TARIEF VIR DIE UITREIKING VAN SERTIFIKATE EN VERSKAFFING VAN INLIGTING**

Hiermee word ooreenkomstig artikel 80B van die Ordonnansie op Plaaslike Bestuur, 1939, bekendgemaak dat die Raad by spesiale besluit, die Tarief van gelde vir die Uitreik van Sertifikate en Verskaffing van Inligting soos afgekondig is by Plaaslike Bestuurskennisgewing 3742 van 2 Oktober 1991, met ingang 1 Julie 1992 gewysig het deur die tarief vir die verskaffing van afdrukke van planne en landkaarte te verhoog.

Besonderhede van voormelde wysiging lê ter insae gedurende gewone kantoorure by Kamer 1.5, Stadhuis, Brakpan, tot 31 Augustus 1992.

Enige persoon wat beswaar wil maak teen die wysiging van bogemelde tariewe moet dit skriftelik rig aan die ondergetekende nie later nie as 31 Augustus 1992.

M. J. HUMAN,

Stadsklerk.

Stadhuis
BRAKPAN.

(Kennisgewing No. 88/1992-07-14)

(14 Augustus 1992)

RAADSKENNISGEWING 228 VAN 1992**STADSRAAD VAN WITBANK****WYSIGING VAN VERORDENINGE VIR DIE BEHEER OOR ONTVLAMBARE VLOEISTOWWE EN STOWWE**

Die Stadsklerk van Witbank publiseer hierby ingevolge artikel 101 van die Ordonnansie op Plaaslike Bestuur, 1939, die verordeninge hierna uiteengesit wat deur die Stadsraad ingevolge artikel 96 van die voormelde Ordonnansie opgestel is.

Die Verordeninge vir die Beheer oor Ontvlambare Vloeistowwe en Stowwe, deur die Stadsraad aangeleem by Administrateurskennisgewing 952 gedateer 19 Oktober 1955, soos gewysig, word hierby verder soos volg gewysig:

1. deur in item 7 van Bylae II van Hoofstuk I die syfer "R6,00" deur die syfer "R10,00" te vervang;
2. deur in item 3 van Bylae III van Hoofstuk I die syfer "R8,00" deur die syfer "R10,00" te vervang;
3. deur Bylae I van Hoofstuk 2 deur die volgende te vervang:

"BYLAE I**HERNUWING EN OORDRAG VAN REGISTRASIE-SERTIFIKAAT: KARBIED**

(1) Halfjaarliks	R15,00
(2) Jaarliks	R30,00
(3) Oordrag van Registrasiesertifikaat ...	R10,00".

J. H. PRETORIUS,

Stadsklerk.

Administratiewe Sentrum
Posbus 3
WITBANK
1035.

(Kennisgewing No. 51/1992)

(14 Augustus 1992)

BOARD NOTICE 227 OF 1992**TOWN COUNCIL OF BRAKPAN****AMENDMENT OF TARIFF FOR THE ISSUING OF CERTIFICATES AND FURNISHING OF INFORMATION**

Notice is hereby given in terms of section 80B of the Local Government Ordinance, 1939, that the Town Council has by special resolution amended the Tariff of Charges for the Issuing of Certificates and Furnishing of Information promulgated by Local Government Notice 3742 dated 2 October 1991 with effect from 1 July 1992 by increasing the tariff for the issuing of prints of plans and land maps.

Particulars of the aforementioned amendment lie open for inspection during Ordinary office hours at Room 1.5 Town Hall Building, Brakpan until 31 August 1992.

Any person who desires to object to the amendment of the above-mentioned tariffs must do so in writing to the undersigned not later than 31 August 1992.

M. J. HUMAN,

Town Clerk.

Town Hall Building
BRAKPAN.

(Notice No. 88/1992-07-14)

(14 August 1992)

BOARD NOTICE 228 OF 1992**TOWN COUNCIL OF WITBANK****AMENDMENT TO BY-LAWS FOR THE CONTROL OF INFLAMMABLE LIQUIDS AND SUBSTANCES**

The Town Clerk of Witbank hereby, in terms of section 101 of the Local Government Ordinance, 1939, publishes the by-laws set forth hereinafter, drafted by the Council in terms of section 96 of the aforesaid Ordinance.

The By-laws for the Control of Inflammable Liquids and Substances, adopted by the Council under Administrator's Notice 952 dated 19 October 1955, as amended, are hereby further amended as follows:

1. by the substitution in item 7 of Schedule II of Chapter I for the figure "R6,00" of the figure "R10,00";
2. by the substitution in item 3 of Schedule III of Chapter I for the figure "R8,00" of the figure "R10,00";
3. by the substitution for Schedule I of Chapter 2 for the following:

"SCHEDULE I**RENEWAL AND TRANSFER OF REGISTRATION CERTIFICATE: CARBIDE**

(1) Half yearly	R15,00
(2) Yearly	R30,00
(3) Transfer of Certificate of Registration	R10,00."

J. H. PRETORIUS,

Town Clerk.

Administrative Centre
P.O. Box 3
WITBANK
1035.

(Notice No. 51/1992)

(14 August 1992)

RAADSKENNISGEWING 229 VAN 1992**STADSRAAD VAN WITBANK****WYSIGING VAN VliegVELDVERORDENINGE**

Die Stadsklerk van Witbank publiseer hierby ingevolge artikel 101 van die Ordonnansie op Plaaslike Bestuur, 1939, die verordeninge hierna uiteengesit, wat deur die Stadsraad ingevolge artikel 96 van voornoemde Ordonnansie opgestel is.

Die Vliegveldeverordeninge van die Stadsraad van Witbank, deur die Stadsraad aangeneem onder Administrateurskennisgewing, 1658 van 8 Desember 1976, soos gewysig, word hierby verder gewysig deur subitem (1) van Item 1 van die Tarief van Gelde deur die volgende te vervang:

“(1) Tensy daar ander reëlings met die Raad getref is, moet die eienaars van alle lugvaartuie wat die vliegveld gebruik landingsgelde ooreenkomstig die volgende tabel betaal.

Maksimum gesertifiseerde massa van 'n lugvaartuig, uitgesonderd 'n helikopter, tot en met—

Kg	Per enkel-landing
500 kg	R4,50
1 000 kg	R7,50
1 500 kg	R8,00
2 000 kg	R10,00
2 500 kg	R12,00
3 000 kg	R14,00
4 000 kg	R19,00
5 000 kg	R25,00
6 000 kg	R30,00
7 000 kg	R35,00
8 000 kg	R41,00
9 000 kg	R46,00
10 000 kg	R57,50
en daarna vir elke bykomende 2 000 kg of deel daarvan	R8,00”

J. H. PRETORIUS,

Stadsklerk.

Administratiewe Sentrum
Posbus 3
WITBANK
1035.

(Kennisgewing No. 65/1992)
(14 Augustus 1992)

RAADSKENNISGEWING 230 VAN 1992**STADSRAAD VAN POTCHEFSTROOM****WYSIGING VAN VERORDENINGE BETREFFENDE HONDE**

Kennis geskied hierby ingevolge artikel 101 van die Ordonnansie op Plaaslike Bestuur, 1939 (Ordonnansie 17 van 1939), dat die Raad sy Verordeninge betreffende Honde, gepubliseer by Administrateurskennisgewing 1387 van 14 Oktober 1981, soos gewysig, verder soos volg gewysig het met ingang van datum van publikasie hiervan.

Deur artikel 4 (3) wat soos volg lui by te voeg:

“ 'n Pensioenaris bo 65 jaar, mits hy die eienaar of hoofhuurder van die perseel is wat hy bewoon, ten opsigte van een hond.”

C. J. F. DU PLESSIS,

Stadsklerk.

Munisipale Kantore
Wolmaransstraat
POTCHEFSTROOM.

14 Julie 1992.

(Kennisgewing No. 73/92)
(14 Augustus 1992)

BOARD NOTICE 229 OF 1992**TOWN COUNCIL OF WITBANK****AMENDMENT OF AERODROME BY-LAWS**

The Town Clerk of Witbank hereby, in terms of section 101 of the Local Government Ordinance, publishes the by-laws set forth hereinafter, drafted by the Council in terms of section 96 of the aforesaid Ordinance.

The Aerodrome By-laws of the Municipality of Witbank, published under Administrator's Notice 1658, dated 8 December 1976, as amended, are hereby further amended by the substitution for subitem (1) of Item 1 of the Tariff of Charges of the following:

“(1) Unless appropriate arrangements have been made beforehand with the Council, all aircraft making use of the aerodrome shall pay landing charges according to the following table:

Maximum certified mass of an aircraft with the exception of a helicopter, up to and including—

Kg	Per single landing
5 000 kg	R4,50
1 000 kg	R7,50
1 500 kg	R8,00
2 000 kg	R10,00
2 500 kg	R12,00
3 000 kg	R14,00
4 000 kg	R19,00
5 000 kg	R25,00
6 000 kg	R30,00
7 000 kg	R35,00
8 000 kg	R41,00
9 000 kg	R46,00
10 000 kg	R57,50
and thereafter for every additional 2 000 kg or part thereof	R8,00”

J. H. PRETORIUS,

Town Clerk.

Administrative Centre
P.O. Box 3
WITBANK
1035.

(Notice No. 65/1992)
(14 August 1992)

BOARD NOTICE 230 OF 1992**TOWN COUNCIL OF POTCHEFSTROOM****AMENDMENT OF BY-LAWS CONCERNING DOGS**

Notice is hereby given in terms of section 101 of the Local Government Ordinance, 1939 (Ordinance 17 of 1939), that Council has further amended its By-laws concerning Dogs as amended, published under Administrator's Notice 1387 of 14 October 1981, with effect of publication hereof, as follows:

By adding section 4 (3) which reads as follows:

“ A pensioner older than 65 years which is the owner or main hirer of the stand he occupies, for one dog only.”

C. J. F. DU PLESSIS,

Town Clerk.

Municipal Offices
Wolmarans Street
POTCHEFSTROOM.

14 July 1992.

(Notice No. 73/92)
(14 August 1992)

RAADSKENNISGEWING 231 VAN 1992**STADSRAAD VAN NELSPRUIT****WYSIGING VAN VERORDENINGE BETREFFENDE
DIE NELSPRUITSE VLEGVELD**

Die Stadsklerk van Nelspruit publiseer hierby ingevolge die bepalings van artikel 101 van die Ordonnansie op Plaaslike Bestuur, 1939, die verordeninge hierna uiteengesit.

Die Verordeninge betreffende die Nelspruitse Vliegfeld, deur die Stadsraad van Nelspruit aangeneem by Administrateurskennisgewing 1848 van 22 Oktober 1975, soos gewysig, word hiermee verder gewysig deur artikel 7 van die Bylae deur die volgende te vervang:

"7. PASSASIERSGELDE

Vir elke passasier wat karwei word, uitgesonderd vir 'n plesierit, welke passasier die vliegfeld en sy fasiliteite gebruik, moet 'n heffing van R10,00 per passasier gehef word: Met dien verstande dat 'n persoon bo 60-jarige ouderdom na bewyslewering van sy ouderdom deur voorlegging van 'n identiteitsdokument op 'n 50% korting geregtig is."

D. W. VAN ROOYEN,

Stadsklerk.

Burgersentrum
Nelstraat
NELSPRUIT
1200.

14 Augustus 1992.

(Kennisgewing No. 55/92)

(14 Augustus 1992)

RAADSKENNISGEWING 232 VAN 1992**STADSRAAD VAN BRITS****WYSIGING VAN TARIWE**

Daar word hierby ingevolge die bepalings van artikel 80B en 96 van die Ordonnansie op Plaaslike Bestuur, No. 17 van 1939, bekendgemaak dat die Raad, by spesiale besluit, die volgende gewysig het:

1. Watervoorsieningstariewe met ingang van die Julie 1992-rekening.
2. Rioleringsdienstetariwe met ingang van die Julie 1992-rekening.
3. Elektrisiteitstariewe met ingang van die Julie 1992-rekening.
4. Die Standaard Reglement van Orde.

Die algemene strekking van die wysigings is die verhoging van sekere tariwe en die aanname van 'n wysiging van die Standaard Reglement van Orde.

Afskrifte van genoemde besluite en besonderhede van die wysigings lê ter insae by die kantoor van die Stadsekretaris, Kamer 225, Stadskantoor, Brits, vir 'n tydperk van 14 dae met ingang van datum van publikasie hiervan in die *Staatskoerant*.

BOARD NOTICE 231 OF 1992**TOWN COUNCIL OF NELSPRUIT****AMENDMENT TO NELSPRUIT AERODROME
BY-LAWS**

The Town Clerk of Nelspruit hereby, in terms of section 101 of the Local Government Ordinance, 1939, publishes the by-laws set forth hereinafter.

The Nelspruit Aerodrome By-laws adopted by the Town Council of Nelspruit under Administrator's Notice 1848 dated 22 October 1975, as amended, are hereby further amended by the substitution for section 7 of the schedule of the following:

"7. PASSENGER FEES

For every passenger transported, except for a pleasure trip, which passenger uses the aerodrome and its facilities, a fee of R10,00 per passenger shall be levied: Provided that a person over the age of 60 years shall be entitled to a discount of 50% after furnishing proof of his age by submitting an identity document."

D. W. VAN ROOYEN,

Town Clerk.

Civic Centre
Nel Street
NELSPRUIT
1200.

14 August 1992.

(Notice No. 55/92)

(14 August 1992)

BOARD NOTICE 232 OF 1992**TOWN COUNCIL OF BRITS****AMENDMENT OF TARIFFS**

Notice is hereby given in terms of section 80B and 96 of the Local Government Ordinance, No. 17 of 1939, that the Council has, by special resolution, amended the following:

1. Tariffs for Water Supply with effect from the July 1992 accounts.
2. Tariffs for Drainage Services with effect from the July 1992 accounts.
3. Tariffs for Electricity Supply with effect from the July 1992 accounts.
4. The Standard Standing Orders.

The general purport of the amendments is the increase in certain tariffs and the adoption of an amendment to the Standard Standing Orders.

Copies of the said resolutions and particulars of the amendments are open for inspection at the office of the Town Secretary, Room 225, Town Offices, Brits, for a period of 14 days from date of publication hereof in the *Government Gazette*.

Enige persoon wat beswaar teen genoemde wysigings wens aan te teken, moet dit skriftelik binne 14 dae na die datum van publikasie van hierdie kennisgewing in die *Staatskoerant* by ondergetekende doen.

G. J. S. BURGER,

Waarnemende Stadsklerk.

Stadskantoor
Van Veldenstraat
BRITS
0250.

15 Julie 1992.

(Kennisgewing No. 74/1992)

(14 Augustus 1992)

RAADSKENNISGEWING 233 VAN 1992

STADSRAAD VAN NELSPRUIT

WYSIGING VAN STANDAARD REGLEMENT VAN ORDE

Die Stadsklerk van Nelspruit publiseer hierby ingevolge die bepalings van artikel 101 van die Ordonnansie op Plaaslike Bestuur, 1939, dat die Stadsraad van Nelspruit die wysiging van die Standaard Reglement van Orde, afgekondig by Administrateurskennisgewing 100 van 11 Maart 1992, ingevolge die bepalings van artikel 96*bis* (2) van genoemde Ordonnansie sonder wysiging aangeneem het as 'n wysiging wat deur genoemde Raad opgestel is.

D. W. VAN ROOYEN,

Stadsklerk.

Burgersentrum
Posbus 45
NELSPRUIT
1200.

Augustus 1992.

(Kennisgewing No. 54/92)

(14 Augustus 1992)

RAADSKENNISGEWING 234 VAN 1992

STADSRAAD VAN WITRIVIER

AANNAME VAN VERORDENINGE BETREFFENDE VOEDSELVOORBEREIDING BY GEREГИSTREERDE PRIVAAT KOMBUISE

Kennis geskied hiermee ingevolge die bepalings van artikel 96 (1) (b) saamgelees met artikel 96*bis* (2) van die Ordonnansie op Plaaslike Bestuur, 1939, dat die Stadsraad van Witrivier van voorneme is om Verordeninge betreffende Voedselvoorbereiding by Geregistreerde Privaat Kombuis af te kondig.

Die algemene strekking van die voorgestelde afkondiging is om Verordeninge betreffende Voedselvoorbereiding by Geregistreerde Privaat Kombuis uit te vaardig.

'n Afskrif van die voorgenome verordeninge is ter insae by die kantoor van die Stadsekretaris vir 'n tydperk van 14 (veertien) dae vanaf publikasiedatum van hierdie kennisgewing in die *Staatskoerant*.

Any person who wishes to object to the amendments, must lodge such objection in writing with the undersigned within 14 days of publication hereof in the *Government Gazette*.

G. J. S. BURGER,

Acting Town Clerk.

Municipal Offices
Van Velden Street
BRITS
0250.

15 July 1992.

(Notice No. 74/1992)

(14 August 1992)

BOARD NOTICE 233 OF 1992

TOWN COUNCIL OF NELSPRUIT

AMENDMENT OF STANDARD STANDING ORDERS

The Town Clerk of Nelspruit hereby publishes in terms of section 101 of the Local Government Ordinance, 1939, that the Town Council of Nelspruit has in terms of section 96*bis* (2) of the said Ordinance adopted without amendment, the amendment to the Standard Standing Orders published under Administrator's Notice 100, dated 11 March 1992, as an amendment made by the said Council.

D. W. VAN ROOYEN,

Town Clerk.

Civic Centre
P.O. Box 45
NELSPRUIT
1200.

August 1992.

(Notice No. 54/92)

(14 August 1992)

BOARD NOTICE 234 OF 1992

TOWN COUNCIL OF WHITE RIVER

ADOPTION OF BY-LAWS REGARDING PREPARATION OF FOOD AT REGISTERED PRIVATE KITCHENS

Notice is hereby given in terms of section 96 (1) (b), read with section 96*bis* (2) of the Local Government Ordinance, 1939, that the Town Council of White River intends to promulgate By-laws regarding Preparation of Food at Registered Private Kitchens.

The general purport of the proposed promulgation is to publish By-laws regarding Preparation of Food at Registered Private Kitchens.

A copy of the adoption will be open for inspection at the office of the Town Secretary for a period of 14 (fourteen) days from the date of publication in the *Government Gazette*.

Enigiemand wat beswaar teen die afkondiging van die verordeninge wil aanteken, moet dit skriftelik binne 14 (veertien) dae na die publikasiedatum by die ondergetekende doen.

C. J. LE ROUX,

Uitvoerende Hoof/Stadsklerk.

Munisipale Kantore
Posbus 2
WITRIVIER
1240.

28 Julie 1992.

(Kennisgewing No. 16/1992)

(14 Augustus 1992)

RAADSKENNISGEWING 235 VAN 1992

STADSRAAD VAN WITRIVIER

VASSTELLING VAN GELDE

Hierby word ingevolge die bepalings van artikel 80B (3) van die Ordonnansie op Plaaslike Bestuur, No. 17 van 1939, bekendgemaak dat die Stadsraad van Witrivier, by 'n spesiale besluit, gelde vasgestel het met ingang 1 Julie 1992 ten opsigte van die volgende:

1. Suigtenk- en Riooldienste.
2. Water.
3. Elektrisiteit.
4. Vullisverwydering.

Die algemene strekking van die vasstelling van gelde hierbo is om die tariewe te verhoog om die steeds stygende koste te absorbeer.

Afskrifte van hierdie wysigings lê ter insae by die kantoor van die Stadsekretaris, Munisipale Kantore, Witrivier, vir 'n tydperk van 14 dae met ingang van datum van publikasie hiervan in die *Staatskoerant*.

Enige persoon wat beswaar teen genoemde wysiging wens aan te teken, moet dit skriftelik binne 14 dae na datum van publikasie hiervan in die *Staatskoerant*, by die ondergetekende doen.

C. J. LE ROUX,

Uitvoerende Hoof/Stadsklerk.

Munisipale Kantore
Posbus 2
WITRIVIER
1240.

28 Julie 1992.

(Kennisgewing No. 14/1992)

(14 Augustus 1992)

RAADSKENNISGEWING 236 VAN 1992

STADSRAAD VAN WITRIVIER

KENNISGEWING VAN ALGEMENE EIENDOMS-BELASTING VAN VASGESTELDE DAG VIR BETALING TEN OPSIGTE VAN DIE BOEKJAAR 1 JULIE 1992 TOT 30 JUNIE 1993

Kennis word hiermee gegee dat ingevolge artikel 26 (2) (a) van die Ordonnansie op Eiendomsbelasting van Plaaslike Bestuur, 1977 (Ordonnansie 11 van 1977) die volgende algemene eiendomsbelasting ten opsigte van die genoemde boekjaar gehê is op belasbare eiendom in die waarderingslys opgeteken:

Op die terreinwaarde van enige grond of reg in grond: 3,50 sent (drie komma vyf nul sent) in die rand.

Any person who wishes to object to the promulgation of the By-laws, must do so in writing to the undersigned within 14 (fourteen) days after the date of publication.

C. J. LE ROUX,

Chief Executive/Town Clerk.

Municipal Offices
P.O. Box 2
WHITE RIVER
1240.

28 July 1992.

(Notice No. 16/1992)

(14 August 1992)

BOARD NOTICE 235 OF 1992

TOWN COUNCIL OF WHITE RIVER

DETERMINATION OF CHARGES

It is hereby notified in terms of section 80B (3) of the Local Government Ordinance, No. 17 of 1939, that the Town Council of White River has, by special resolution, determined charges in respect of the following with effect from 1 July 1992:

1. Drainage Services.
2. Water.
3. Electricity.
4. Refuse Removals.

The general purport of the determination is to increase the tariff to absorb the ever rising costs.

Copies of the proposed amendments are open for inspection at the office of the Town Secretary, Municipal Offices, White River, for a period of 14 days from publication of this notice in the *Government Gazette*.

Any objections must be lodged with the undersigned in writing within 14 days from publication of this notice in the *Government Gazette*.

C. J. LE ROUX,

Chief Executive/Town Clerk.

Municipal Offices
P.O. Box 2
WHITE RIVER
1240.

28 July 1992.

(Notice No. 14/1992)

(14 August 1992)

BOARD NOTICE 236 OF 1992

TOWN COUNCIL OF WHITE RIVER

NOTICE OF GENERAL RATE AND OF FIXED DAY FOR PAYMENT IN RESPECT OF THE FINANCIAL YEAR 1 JULY 1992 TO 30 JUNE 1993

Notice is hereby given that in terms of section 26 (2) (a) of the Local Authorities Rating Ordinance, 1977 (Ordinance 11 of 1977), the following general rate has been levied in respect of the above-mentioned financial year on rateable property recorded in the valuation roll:

On the site value of any land or right in land: 3,50 cents (three comma five nil cents) in the Rand.

Ingevolge artikel 21 (4) van genoemde Ordonnansie word die volgende kortings op die algemene eiendomsbelasting gehef op die terreinwaarde van grond of die reg in grond toegestaan:

1. 28% ten opsigte van eiendom wat ingevolge die dorpsbeplanningskema as "Residensieel 1" gesoneer is en waarop daar op 1 Julie 1992 'n voltooide woonhuis op is.
2. 13% ten opsigte van alle eiendomme, met uitsluiting van "Residensieel 1" erwe ingevolge die dorpsbeplanningskema waarop daar op 1 Julie 1992 'n voltooide gebou op is.

Ingevolge artikel 32 (1) van die Ordonnansie op Eiendomsbelasting van Plaaslike Besture, 1977, word 'n korting van 30% aan persone wie se inkomste tesame met dié van hulle gade nie meer is nie as R9 000 per jaar en 20% aan persone wie se inkomste tesame met dié van hul gade meer is as R9 000 per jaar, maar nie meer is nie as R12 000 per jaar, beide inkomstes gebaseer te wees vir die tydperk 1 Julie 1991 tot 30 Junie 1992, ten opsigte van eiendomsbelasting vir die finansiële jaar 1992/1993 toegestaan word, onderhewig aan die volgende voorwaardes soos van toepassing op 1 Julie 1992:

1. Applikant moet die geregistreerde eienaar van die eiendom wees en self sodanige eiendom bewoon.
2. Applikante moet vir 'n tydperk van vyf jaar voor 1 Julie 1992 eiendomsbelasting aan die Stadsraad van Witrivier betaal het en in Witrivier woonagtig gewees het—hetsy ten opsigte van die eiendom wat hy/sy tans besit en bewoon en/of enige ander eiendom in Witrivier wat hy/sy besit en bewoon het.
3. Die minimum ouderdom van die applikant moet soos volg wees:
Mans: 65 jaar.
Vrouens: 60 jaar.
4. Die voorafgaande besonderhede moet by wyse van 'n beëdigde verklaring bevestig word.
5. Die applikant moet jaarliks aansoek doen vir korting.

Die bedrae verskuldig vir eiendomsbelasting, soos in artikels 26 en 37 van die genoemde Ordonnansie beoog, is verskuldig en betaalbaar op 31 Desember 1992.

Rente teen 17% per jaar of sodanige hoër rentekoers wat nie die koers oorskry wat die Raad bepaal, is op alle agterstallige bedrae na die vasgestelde dag hefbaar en wanbetalers is onderhewig aan regsproses vir die invordering van sodanige agterstallige bedrae.

C. J. LE ROUX,

Uitvoerende Hoof/Stadsklerk.

Munisipale Kantore
Posbus 2
WITRIVIER
1240.

28 Julie 1992.

(Kennisgewing No. 15/1992)

(14 Augustus 1992)

In terms of section 21 (4) of the said Ordinance the following rebates are granted on the general rate levied on the site value of the land or the right in land:

1. 28% in respect of properties zoned "Residential 1" in terms of the town-planning scheme and on which a completed dwelling is situated on 1 July 1992.
2. 13% in respect of all properties, excluding "Residential 1" properties in terms of the town-planning scheme on which a completed building is situated on 1 July 1992.

In terms of section 32 (1) of the Local Authorities Rating Ordinance, 1977, a rebate of 30% is allowed to a person whose average income, together with that of his/her spouse, does not exceed R9 000 per annum and 20% to a person whose average income, together with that of his/her spouse, exceeds R9 000 but does not exceed R12 000 per annum, both income based for the period 1 July 1991 to 30 June 1992, in respect of the 1992/1993 financial year, subject to the following conditions applicable on 1 July 1992:

1. Applicant must be the registered owner and occupier of such property.
2. Applicants must have paid rates to the Town Council on 1 July 1992, or domiciled in White River as the registered owner of the same or any other property which he/she owned and occupied for the past five years.
3. The minimum age of applicants must be as follows:
Men: 65 years.
Women: 60 years.
5. The aforesaid details must be confirmed by a sworn statement.
6. Applicants have to apply annually for a rebate.

The amounts due for assessment rates, as set out in sections 26 and 37 of the said Ordinance, become due and payable on 31 December 1992.

Interest at 17% per annum or such higher rate determined by the Council, is chargeable on all amounts in arrear after the fixed day and defaulters are liable to legal proceedings for recovery of such arrear amounts.

C. J. LE ROUX,

Chief Executive/Town Clerk.

Municipal Offices
P.O. Box 2
WHITE RIVER
1240.

28 July 1992.

(Notice No. 15/1992)

(14 August 1992)

RAADSKENNISGEWING 237 VAN 1992**OMSKRYWING VAN DIE LANDGOED SIMONSIG**

Die Wyn- en Spiritusraad, handelende kragtens artikel 6 van die Wyn van Oorsprong-skema gepubliseer by Goewermentskennisgewing No. R. 1434 van 29 Junie 1990—

- (a) omskryf hierby die stukke grond in die Bylae gespesifiseer as 'n landgoed onder die naam Simonsig; en
- (b) herroep hierby Raadskennisgewing 112 van 1991.

M. H. VAN DER MERWE,

Sekretaris,

Wyn- en Spiritusraad.

BYLAE

1. Gedeelte 31 van die plaas Koelenhof 66, geregistreer onder Transportakte 58426 van 1990.
2. Gedeelte 14 van die plaas Koelenhof 66, geregistreer onder Transportakte 1704 van 1983.
3. Restant van die plaas Nooitgedacht 74, geregistreer onder Transportakte 58425 van 1990.
4. Gedeelte 11 van die plaas Koelenhof 66, geregistreer onder Transportakte 45129 van 1985.
5. Restant van die plaas Morgenster 203 en Gedeelte 1 van die plaas Veldwachters Rivier Outspan South 279 geregistreer onder Transportakte 26046 van 1981.
6. Gedeelte 22 van die plaas Koelenhof 66, geregistreer onder Transportakte 58424 van 1990.

(14 Augustus 1992)

BOARD NOTICE 237 OF 1992**DEFINING OF THE ESTATE SIMONSIG**

The Wine and Spirit Board, acting under section 6 of the Wine of Origin Scheme published by Government Notice No. R. 1434 of 29 June 1990 hereby—

- (a) defines the pieces of land specified in the Schedule as an estate under the name Simonsig; and
- (b) repeals Board Notice 112 of 1991.

M. H. VAN DER MERWE,

Secretary,

Wine and Spirit Board.

SCHEDULE

1. Portion 31 of the farm Koelenhof 66, registered under Deed of Transfer 58426 of 1990.
2. Portion 14 of the farm Koelenhof 66 registered under Deed of Transfer 1704 of 1983.
3. Remainder of the farm Nooitgedacht 74, registered under Deed of Transfer 58425 of 1990.
4. Portion 11 of the farm Koelenhof 66, registered under Deed of Transfer 45129 of 1985.
5. Remainder of the farm Morgenster 203 and Portion 1 of the farm Veldwachters River Outspan South 279 registered under Deed of Transfer 26046 of 1981.
6. Portion 22 of the farm Koelenhof 66, registered under Deed of Transfer 58424 of 1990.

(14 August 1992)

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RP-VERSLAE

RP 3/1992—(Tweede en laaste druk). Begroting van Inkomste vir die boekjaar wat op 31 Maart 1993 eindig. ISBN 0-621-14014-7. Plaaslik **R4,95**; buitelandse **R5,65**.

RP 4/1992—Aanvullende Begroting van die Uitgawes wat uit Staatsinkomsterekening gedurende die boekjaar wat op 31 Maart 1993 eindig bestry moet word. ISBN 0-621-14009-0. Plaaslik **R4,18**; buitelandse **R4,75**.

RP 19/1992—(Eerste druk). Provinsie die Kaap die Goeie Hoop. Aanvullende Begroting van die Uitgawes vir die boekjaar wat op 31 Maart 1993 eindig. ISBN 0-621-14010-4. Plaaslik **R2,42**; buitelandse **R2,75**.

RP 22/1991—(Eerste druk). Provinsie Natal. Aanvullende Begroting van die Uitgawes vir die boekjaar wat op 31 Maart 1993 eindig. ISBN 0-621-14011-2. Plaaslik **R2,75**; buitelandse **R3,15**.

RP 25/1992—(Eerste druk). Provinsie die Oranje-Vrystaat. Aanvullende Begroting van die Uitgawes vir die boekjaar wat op 31 Maart 1993 eindig. ISBN 0-621-14012-0. Plaaslik **R2,42**; buitelandse **R2,75**.

RP 28/1992—(Eerste druk). Provinsie Transvaal. Aanvullende Begroting van die Uitgawes vir die boekjaar wat op 31 Maart 1993 eindig. ISBN 0-621-14013-9. Plaaslik **R2,75**; buitelandse **R3,15**.

RP 45/1992—Jaarverslag, 1991. Raad vir die Koördinerende van Plaaslike Owerheidsaangeleenthede. Departement van Plaaslike Regering en Nasionale Behuising. ISBN 0-621-14869-3. Plaaslik **R6,71**; buitelandse **R7,65**.

RP 53/1992—Verslag van die Ouditeur-generaal oor die Rekenings van die Droëboneraad vir die boekjaar 1 Januarie 1990 tot 31 Desember 1990. ISBN 0-621-14380-4. Plaaslik **R2,48**; buitelandse **R2,80**.

RP 57/1992—Registrateur van Effektetrustmaatskappye. Verslag vir die jaar geëindig 31 Desember 1990. ISBN 0-621-14389-8. Plaaslik **R8,42**; buitelandse **R9,55**.

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RP 69/1992—Verslag van die Ouditeur-generaal oor die Rekenings van die Droëvrugteraad vir die boekjaar 1 Desember 1989 tot 30 November 1990. ISBN 0-621-14406-1. Plaaslik **R9,46**; buitelandse **R10,75**.

RP 87/1992—Verslag van die Kommissie van Ondersoek na die Sake van die Multilaterale Motorvoertuigongelukkefonds. ISBN 0-621-14022-8. Plaaslik **R34,54**; buitelandse **R39,25**.

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RP 57/1992—Registrar of Unit Trust Companies. Report for the year ended 31 December 1990. ISBN 0-621-14389-8. Local **R8,42**; other countries **R9,55**.

RP 58/1992—Report of the Auditor-General on the Accounts of the Western Cape Regional Services Council for the period 9 January 1987 to 30 June 1989. ISBN 0-621-14390-1. Local **R2,97**; other countries **R3,40**.

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RP 87/1992—Report of the Commission of Inquiry into the Affairs of the Multilateral Motor Vehicle Accidents Fund. ISBN 0-621-14017-1. Local **R34,54**; other countries **R39,25**.

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Report No. 03-51-01 (1990)—Tourism and Migration, 1990. ISBN 0-621-14252-2. Local **R7,00**; other countries **R7,95**.

Patent Journal (including Trade Marks, Designs and Copyright in Cinematograph Films). Vol. 25, June 1992, No. 6. ISSN 0031-286X. Local **R1,10**; other countries **R1,25**.

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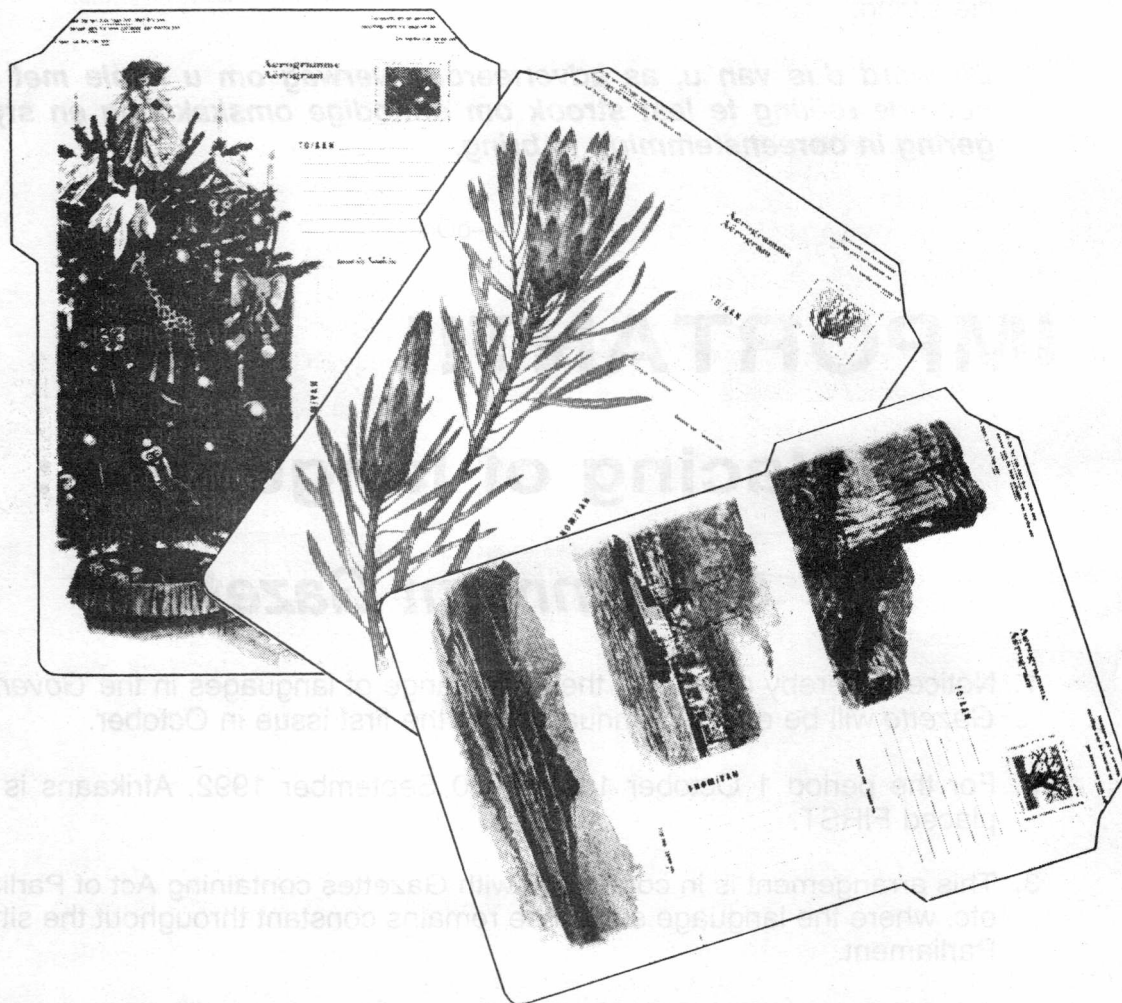
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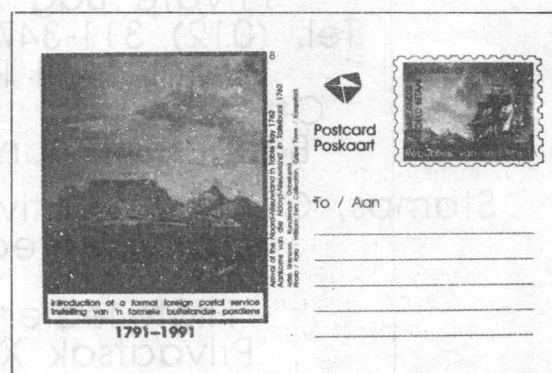
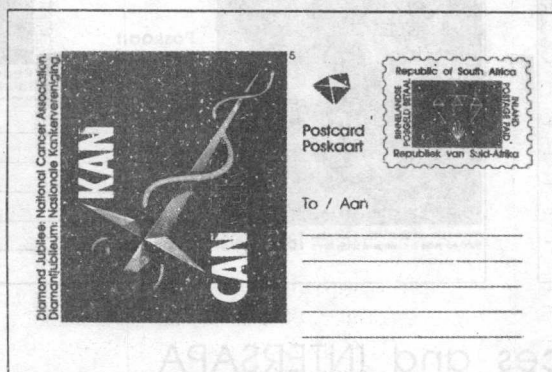
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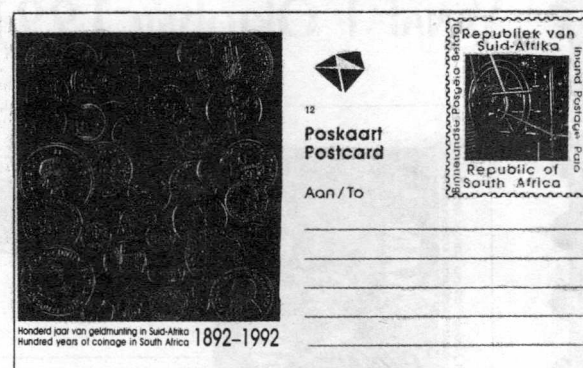
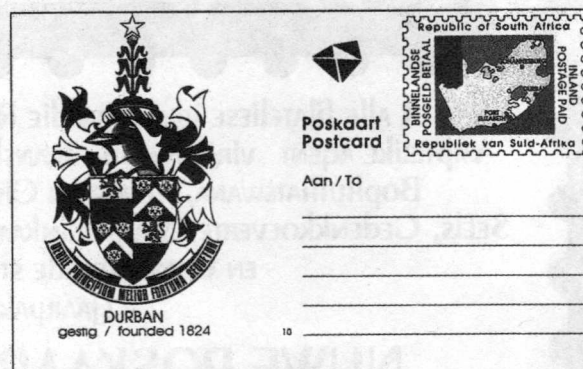
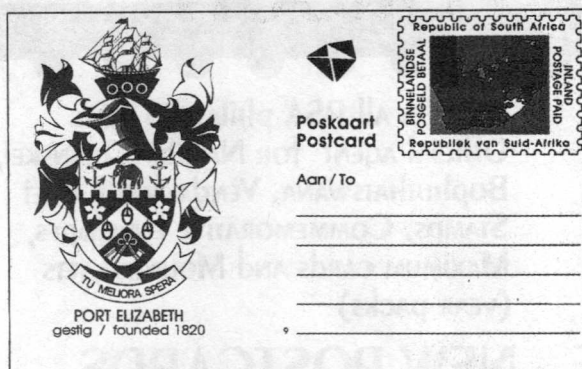
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No.		Bladsy No.	Koerant No.
PROKLAMASIES			
81	Wysigingswet op Aangeleenthede Rakende Korrektiewe Dienste en Toesig (122/1991): Inwerkingtreding van sekere artikels	1	14201
82	Wysigingswet op Sekuriteitsbeamptes (119/1992): Inwerkingtreding	1	14202
83	Wysigingswet op Seevisserij (57/1992): Inwerkingtreding	1	14203
R. 85	Strafregwysigingswet (135/1991): Inwerkingtreding van artikels 4, 5, 6 en 7	1	14196
R. 86	Wysigingswet op Aangeleenthede Rakende Korrektiewe Dienste en Toesig (122/1991): Inwerkingtreding van sekere artikels	1	14204
87	Wysigingswet op Gevaarhoudende Stowwe (53/1992): Inwerkingtreding van sekere artikels	1	14206
88	Kieswet (45/1979): Tussenverkiesing: Raad van Verteenwoordigers: Kiesafdeling Grens	1	14210

GOEWERMENTS- EN ALGEMENE KENNISGEWINGS

Administrasie: Volksraad

Goewermentskennisgewing

R. 2197	Ordonnansie op Plaaslike Bestuur (17/1939): Munisipaliteit van Tzaneen: Wysiging van die standaard Elektrisiteitsverordeninge	60	14192
---------	---	----	-------

Algemene Kennisgewings

714	Wet op Landboukrediet (28/1966): Kennisgewing van vergadering van skuldeisers: Wesselsbron	20	14210
715	do.: do.: Ficksburg	21	14210
716	do.: do.: Groblersdal	21	14210
720	Waterwet (54/1956): Elandskloof-besproeiingsdistrik: Kieserslys	24	14210

Binnelandse Sake, Departement van

Goewermentskennisgewings

R. 2186	Uitsaaiwet (73/1976): Die Suid-Afrikaanse Uitsaaikorporasie: Wysigings en konsolidasie van regulasies: Televisielisensies	1	14184
2216	Wet op Publikasies (42/1974): Publikasies of voorwerpe: Orgewenste publikasies of voorwerpe	1	14181
2217	do.: do.: Voorwaardes	1	14181
2218	do.: do.: Opheffing van artikel 9 (1)	2	14181
2219	do.: do.: Afgekeurde rolprente	2	14181
2220	do.: do.: Publikasies of voorwerpe: Verhoë ten opsigte van appél	3	14181
2273	Wet op Vreemdelinge (1/1937): Vansverandering: Burchell na De Villiers Burchell	2	14210
2274	do.: do.: Phakathi na Africa	2	14210
2275	do.: do.: Pasley na Páisley	2	14210
2276	do.: do.: Magwaza na Mtuli	2	14210
2277	do.: do.: Swamidass na Naidoo	3	14210
2278	do.: do.: Gambu na Madlala	3	14210
2279	do.: do.: Le Grange na Le Grange-Hatlen	3	14210
2280	do.: do.: Tillicks na Abdul Razak	3	14210
2281	do.: do.: Nsibande na Mkhize	3	14210

For purposes of reference, all Proclamations, Government Notices, General Notices and Board Notices published are included in the following table of contents which thus forms a weekly index. Let yourself be guided by the Gazette numbers in the righthand column:

CONTENTS

and weekly Index

No.		Page No.	Gazette No.
PROCLAMATIONS			
81	Correctional Services and Supervision Matters Amendment Act (122/1991): Commencement of certain sections	1	14201
82	Security Officers Amendment Act (119/1992): Commencement	1	14202
83	Sea Fishery Amendment Act (57/1992): Commencement	1	14203
R. 85	Criminal Law Amendment Act (135/1991): Commencement of sections 4, 5 and 6	1	14196
R. 86	Correctional Services and Supervision Matters Amendment Act (122/1991): Commencement of certain sections	1	14204
87	Hazardous Substances Amendment Act (53/1992): Commencement of certain sections	1	14206
88	Electoral Act (45/1979): By-election: House of Representatives: Electoral Division of Border	1	14210

GOVERNMENT AND GENERAL NOTICES

Administration: House of Assembly

Government Notice

R. 2197	Local Government Ordinance (17/1939): Tzaneen Municipality: Amendment of Standards Electricity By-laws	60	14192
---------	--	----	-------

General Notices

714	Agricultural Credit Act (28/1966): Notice of meeting of creditors: Wesselsbron	20	14210
715	do.: do.: Ficksburg	21	14210
716	do.: do.: Groblersdal	21	14210
720	Water Act (54/1956): Elandskloof Irrigation District: Voters' roll	24	14210

Correctional Services, Department of

Government Notice

2225	Correctional Services and Supervision Matters Amendment Act (122/1991): Termination of functions of institutional committees and release board	1	14205
------	--	---	-------

Environment Affairs, Department of

Government Notices

R. 2209	Sea Fishery Act (12/1988): Regulations: Control measures for the protection of abalone and oyster	1	14199
R. 2221	Sea Fishery Act (12/1988): Regulations	8	14192

Finance, Department of

Government Notices

R. 2192	Customs and Excise Act (91/1964): Amendment of Schedule No. 1 (No. 1/1/490)	1	14192
R. 2193	do.: Amendment of Schedule No. 1 (No. 1/1/491)	2	14192
R. 2194	do.: Amendment of Schedule No. 3 (No. 3/183)	2	14192
R. 2195	do.: Amendment of Schedule No. 4 (No. 4/113)	3	14192

No.		Bladsy No.	Koerant No.	No.		Page No.	Gazette No.
2282	Wet op Vreemdelinge (1/1937): Vansverandering: Tshotyana na Ngqalela	4	14210	2210	Regional Services Councils Act (109/1985): Publication of rate: Eastern Free State Regional Services Council.....	1	14200
2283	do.: do.: Jaja na Mjaja	4	14210	2211	do.: do.: Bo-Karoo Regional Services Council.....	2	14200
2284	do.: do.: Wolff na Wolff-Piggott.....	4	14210	2212	do.: do.: Drakensberg Regional Services Council.....	2	14200
2285	do.: do.: Mzimela na Hlongwa.....	4	14210	2213	do.: do.: Amatola Regional Services Council.....	3	14200
2286	do.: do.: Nkhahle na Taoana.....	4	14210	R. 2215	Customs and Excise Act (91/1964): Correction Notice: Amendment of Schedules Nos. 1 (1/1/479), 3 (3/177) and 4 (4/108)	4	14192
2287	do.: do.: Sacoor na Akoob.....	5	14210	2244	Value-Added Tax (89/1991): Amendment of Schedule 1	1	14208
2288	do.: do.: Bergman na Errens.....	5	14210	General Notice			
2289	do.: do.: Nene na Sithole.....	5	14210	722	Value-Added Tax Act (89/1991): Directorate: Inland Revenue: VAT Practice Notes: Nos. 1 to 11.....	26	14210
2290	do.: do.: Fish na Le Clercq-Fish	5	14210	Home Affairs, Department of			
2291	do.: do.: Cele na Mkhize.....	5	14210	Government Notices			
2292	do.: do.: Bruwer na Stepanik.....	6	14210	R. 2186	Broadcasting Act (73/1976): The South African Broadcasting Corporation: Amendments and consolidation of regulations: Television licences	1	14184
2293	do.: do.: Theko na Malebe.....	6	14210	2216	Publications Act (42/1974): Publications or objects: Undesirable publications or objects	1	14181
2294	do.: do.: Xaba na Mkhonza	6	14210	2217	do.: do.: Conditions	1	14181
2295	do.: do.: Moathudie na Macludie	6	14210	2218	do.: do.: Withdrawal of section 9 (1)	2	14181
2296	do.: do.: Shokoane na Chiloane.....	6	14210	2219	do.: do.: Rejected films	2	14181
2297	do.: do.: Zuma na Maseko.....	7	14210	2220	do.: do.: Publications or objects: Representations in respect of appeal	3	14181
2298	do.: do.: Siluma na Mtsweni.....	7	14210	2273	Aliens Act (1/1937): Change of surname: Burchell to De Villiers Burchell	2	14210
2299	do.: do.: Fynn na Mbokazi.....	7	14210	2274	do.: do.: Phakathi to Africa	2	14210
2300	do.: do.: Rossouw na Rosseau	7	14210	2275	do.: do.: Paisley to Paisley	2	14210
Finansies, Departement van				2276	do.: do.: Magwaza to Mtuli	2	14210
Goewermentskennisgewings				2277	do.: do.: Swamidass to Naidoo.....	3	14210
R. 2192	Doeane- en Aksynswet (91/1964): Wysiging van Bylae No. 1 (No. 1/1/490)	1	14192	2278	do.: do.: Gambu to Madlala	3	14210
R. 2193	do.: Wysiging van Bylae No. 1 (No. 1/1/491)	2	14192	2279	do.: do.: Le Grange to Le Grange-Hatlen	3	14210
R. 2194	do.: Wysiging van Bylae No. 3 (No. 3/183)	2	14192	2280	do.: do.: Tillicks to Abdul Razak	3	14210
R. 2195	do.: Wysiging van Bylae No. 4 (No. 4/113)	3	14192	2281	do.: do.: Nsibande to Mkhize	3	14210
2210	Wet op Streeksdiensterade (109/1985): Bekendmaking van tarief: Oos-Vrystaat Streeksdiensteraad.....	1	14200	2282	do.: do.: Tshotyana na Ngqalela	4	14210
2211	do.: do.: Bo-Karoo Streeksdiensteraad.....	2	14200	2283	do.: do.: Jaja to Mjaja	4	14210
2212	do.: do.: Drakensberg Streeksdiensteraad	2	14200	2284	do.: do.: Wolff to Wolff-Piggott.....	4	14210
2213	do.: do.: Amatola Streeksdiensteraad	3	14200	2285	do.: do.: Mzimela na Hlongwa.....	4	14210
R. 2215	Doeane- en Aksynswet (91/1964): Verbeteringskennisgewing: Wysiging van Bylaes Nos. 1 (1/1/479), 3 (3/177) en 4 (4/108)	4	14192	2286	do.: do.: Nkhahle na Taoana.....	4	14210
2244	Wet op Belasting op Toegevoegde Waarde (89/1991): Wysiging van Bylae 1	1	14208	2287	do.: do.: Sacoor na Akoob.....	5	14210
Algemene Kennisgewing				2288	do.: do.: Berman to Errens.....	5	14210
722	Wet op Belasting op Toegevoegde Waarde (89/1991): Direktoraat: Binnelandse Inkomste: BTW-Praktyknotas: Nos. 1 tot 11.....	26	14210	2289	do.: do.: Nene na Sithole.....	5	14210
Handel en Nywerheid, Departement van				2290	do.: do.: Fish na Le Clercq-Fish	5	14210
Goewermentskennisgewing				2291	do.: do.: Cele na Mkhize.....	5	14210
R. 2200	Wet op In- en Uitvoerbeheer (45/1963): Invoerbeheer	4	14192	2292	do.: do.: Bruwer to Stepanik.....	6	14210
Algemene Kennisgewings				2293	do.: do.: Theko na Malebe.....	6	14210
695	Maatskappywet (61/1973): Inlywing van maatskappye: Nuwe maatskappye en omskeppings van beslote korporasies in maatskappye	1	14193	2294	do.: do.: Xaba na Mkhonza	6	14210
696	Wet op Beslote Korporasies (69/1984): Inlywing van beslote korporasies: Nuwe beslote korporasies en omskeppings van maatskappye in beslote korporasies.....	8	14193	2295	do.: do.: Moathudie to Macludie	6	14210
712	Wet op Skadelike Sakepraktyke (71/1988): Sakepraktykekomitee: Onderzoek: Sekere maatskappye en persone	19	14210	2296	do.: do.: Shokoane to Chiloane.....	6	14210
721	Doeane- en Aksynstariafaansoeke: Lys 31/92.....	25	14210	2297	do.: do.: Zuma na Maseko.....	7	14210
Justisie, Departement van				2298	do.: do.: Siluma na Mtsweni	7	14210
Goewermentskennisgewings				2299	do.: do.: Fynn na Mbokazi.....	7	14210
R. 2196	Wet op Howe vir Kort Proses en Bemiddeling in Sekere Siviele Sake (103/1991): Reëls van Howe vir Kort Proses en Bemiddelingsverrigtinge, 1992	1	14188	2300	do.: do.: Rossouw to Rosseau	7	14210
				Justice, Department of			
				Government Notices			
				R. 2196	Short Process Courts and Mediation in Certain Civil Cases Act (103/1991): Rules for Short Process Courts and Mediation Proceedings, 1992	1	14188
				R. 2204	Criminal Procedure Act (51/1977): Regulations	1	14196
				R. 2205	Prevention of Public Violence and Intimidation Act (139/1991): Regulations	1	14197
				2243	Indemnity Act (35/1990): Notice of temporary indemnity	1	14207

No.		Bladsy No.	Koerant No.	No.		Page No.	Gazette No.
R. 2204	Strafproseswet (51/1977): Regulasies.....	1	14196	Law and Order, Ministry of			
R. 2205	Wet op die Voorkoming van Openbare Geweld en Intimidasie (139/1991): Regu- lasies	1	14197	<i>Government Notices</i>			
2243	Wet op Vrywaring (35/1990): Kennisgew- ing van tydelike vrystelling	1	14207	R. 2251	Public Safety Act (3/1953): Amendment of Unrest Regulations, 1991 (Johannes- burg)	1	14209
Korrektiewe Dienste, Departement van				R. 2252	do.: Amendment of Unrest Regulations, 1991 (Alberton, Boksburg and Kempton Park)	3	14209
<i>Goewermentskennisgewing</i>				R. 2253	do.: Amendment of Unrest Regulations, 1991 (Randburg)	6	14209
2225	Wysigingswet op Aangeleenthede Ra- kende Korrektiewe Dienste en Toesig (122/1991): Beëindiging van werksaam- hede van inrigtingskomitees en vrylatingsraad	1	14205	R. 2254	do.: Amendment of Unrest Regulations, 1991 (Vereeniging)	7	14209
Mannekrag, Departement van				R. 2255	do.: Amendment of Unrest Regulations, 1991 (Vanderbijlpark)	9	14209
<i>Goewermentskennisgewings</i>				R. 2256	do.: Amendment of Unrest Regulations, 1991 (Krugersdorp and Westonaria)	11	14209
R. 2201	Wet op Masjinerie en Beroepsveiligheid (6/1983): Konsepregulasies vir Hysers, Roltrappe en Passasiersvervoerders	60	14192	R. 2257	do.: Amendment of Unrest Regulations, 1991 (Benoni)	13	14209
R. 2228	Wet op Arbeidsverhoudinge (28/1956): Haarkappersbedryf, Port Elizabeth en Uitenhage: Wysiging van Hoofooreen- koms	66	14192	Manpower, Department of			
R. 2238	Wet op Mannekragopleiding (56/1981): Akkreditering van die Lugruimnywerheid Opleidingsraad	69	14192	<i>Government Notices</i>			
R. 2245	Wet op Masjinerie en Beroepsveiligheid (6/1983): Wysiging van die Algemene Veiligheidsregulasies	69	14192	R. 2201	Machinery and Occupational Safety Act (6/1983): Draft Regulations for Lifts, Escalators and Passenger Conveyors	60	14192
R. 2247	Wet op Arbeidsverhoudinge (28/1956): Klerasienywerheid, Oranje-Vrystaat en Noord-Kaapland: Herbekragtiging van Mediese Hulpverenigingsooreenkoms	71	14192	R. 2228	Labour Relations Act (28/1956): Hair- dressing Trade, Port Elizabeth and Uitenhage: Amendment of Main Agreement	66	14192
R. 2248	do.: Juweliersware- en Edelmetaalnywer- heid, Kaap: Wysiging van Hoofooreen- koms	73	14192	R. 2238	Manpower Training Act (56/1981): Accreditation of the Aerospace Industry Training Board	69	14192
R. 2249	do.: Elektrotegniese Nywerheid, Natal: Wysiging van Siektebystandsfondsoor- eenkoms	77	14192	R. 2245	Machinery and Occupational Safety Act (6/1983): Amendment of the General Safety Regulations	69	14192
Mineraal- en Energiesake, Departement van				R. 2247	Labour Relations Act (28/1956): Clothing Industry, Orange Free State and North- ern Cape: Re-enactment of Medical Ben- efit Society Agreement	71	14192
<i>Goewermentskennisgewing</i>				R. 2248	do.: Jewellery and Precious Metal Indus- try, Cape: Amendment of Main Agreement	73	14192
R. 2223	Mineraalwet (50/1991): Wysiging van regulasie	5	14192	R. 2249	do.: Electrical Industry, Natal: Amend- ment of Sick Pay Fund Agreement	77	14192
Nasionale Gesondheid en Bevolkingsontwikkeling, Departement van				Mineral and Energy Affairs, Department of			
<i>Goewermentskennisgewings</i>				<i>Government Notice</i>			
R. 2198	Wet op Aptekers (53/1974): Suid-Afri- kaanse Aptekersraad: Regulasies: Aan- stelling en werksaamhede van amps- draers en Komitees van die Raad, verga- deringsprosedures en die wyse waarop die rekening van die Raad gehou word: Wysiging	7	14192	R. 2223	Minerals Act (50/1991): Amendment of regulations	5	14192
R. 2227	Wet op Geneeshere, Tandartse en Aan- vullende Gesondheidsdiensberoepes (56/1974): Suid-Afrikaanse Geneeskun- dige en Tandheelkundige Raad: Regula- sies: Gelde betaalbaar: Wysiging	8	14192	National Education, Department of			
2261	Wet op Bedryfsiektes in Myne en Be- drywe (78/1973): Verklaring tot beheerde myne en risikowerk: New Arbor Colliery, Uithoek Colliery en Makateeskop Colliery	7	14210	<i>Government Notices</i>			
2317	Wet op Fondsinsameling (107/1978): Verbod op insameling van bydraes: As- sociated Charities/Ken, Derica en Irene Friedman	9	14210	2271	National Monuments Act (28/1969): Re- gistration of conservation-worthy immov- able property: Erf 4682, 14 Neethling Street, Stellenbosch	10	14210
2318	do.: do.: Die Groot Suid-Afrikaanse Mil- joenêrsklub/Mnr. I. G. Buys	10	14210	2272	do.: Provisional declaration of a national monument: The Station Building, Scheid- ing Street, Pretoria	10	14210
				2321	Heraldry Act (18/1962): Bureau of Her- aldry: Application for registration of heral- dic representations and objections there- to	11	14210
				National Health and Population Development, Department of			
				<i>Government Notices</i>			
				R. 2198	Pharmacy Act (53/1974): South African Pharmacy Council: Regulations: Ap- pointment and business of office bear- ers and committees of the Council, meet- ing procedures and the manner in which the accounts of the Council shall be kept: Amendment	7	14192

No.	Bladsy No.	Koerant No.	No.	Page No.	Gazette No.
Nasionale Opvoeding, Departement van					
<i>Goewermentskennisgewings</i>					
2271	Wet op Nasionale Gedenkwaardighede (28/1969): Inskrywing van bewarenswaardige onroerende goed: Erf 4682, Neethlingstraat 14, Stellenbosch	10	14210		
2272	do.: Voorlopige verklaring van 'n nasionale gedenkwaardigheid: Die Stasiegebou, Scheidingstraat, Pretoria.....	10	14210		
2321	Heraldiekwet (18/1962): Buro vir Heraldiek: Aansoek om registrasie van heraldiese voorstellings, en besware daarteen.....	11	14210		
Omgewingsake, Departement van					
<i>Goewermentskennisgewings</i>					
R. 2209	Wet op Seevisserij (12/1988): Regulasies: Beheermaatreëls ter beskerming van perlemoen en oesters.....	1	14199		
R. 2221	Wet op Seevisserij (12/1988): Regulasies	8	14192		
Parlement van die Republiek van Suid-Afrika					
<i>Algemene Kennisgewing</i>					
713	Vergaderings van Parlementêre Komitees gedurende reses	20	14210		
Provinsiale Administrasie van die Kaap die Goeie Hoop					
<i>Algemene Kennisgewing</i>					
717	Strandwet (21/1935): Port Alfred: Voorgestelde konstruksie van 'n aanlegsteier in die Kowierivier: Erf 3883.....	22	14210		
Transvaalse Provinsiale Administrasie					
<i>Algemene Kennisgewings</i>					
710	Wet op Geestesgesondheid (18/1973): Aanstelling: Hospitaalraad, Sterkfontein-hospitaal, Krugersdorp.....	19	14210		
711	do.: do.: Hospitaalraad, Weskoppies-hospitaal, Pretoria.....	19	14210		
Staatsbesteding, Departement van					
<i>Goewermentskennisgewing</i>					
2309	Staat van Ontvangste in en Oordragte uit die Skatkisrekening: 1 April 1992 tot 31 Julie 1992	13	14210		
Streek- en Grondsake, Departement van					
<i>Goewermentskennisgewing</i>					
2267	Staat van invorderings van Provinsiale Inkomste: 1 April 1991 tot 31 Maart 1992	17	14210		
Suid-Afrikaanse Polisie					
<i>Goewermentskennisgewing</i>					
2214	Wet op Sekuriteitsbeampes (92/1987): Aanstelling van lede in die Raad vir Sekuriteitsbeampes	1	14202		
Vervoer, Departement van					
<i>Algemene Kennisgewings</i>					
718	Wet op Lisensiering van Lugdienste (115/1990): Lugdienslisensieringsraad: Aanhoor van aansoeke rakende lisensies	22	14210		
719	Wet op Internasionale Lugdienste (51/1949): Nasionale Vervoerkommissie: Aanhoor van aansoeke rakende lisensies	23	14210		
Waterwese en Bosbou, Departement van					
<i>Goewermentskennisgewing</i>					
2262	Boswet (122/1984): Verklaring van die Paulpietersburg-brandbeheergebied.....	18	14210		
R. 2227	Medical, Dental and Supplementary Health Service Professions Act (56/1974): South African Medical and Dental Council: Regulations, Fees Payable: Amendment.....	8	14192		
2261	Occupational Diseases in Mines and Works Act (78/1973): Declaration of controlled mines and risk work: New Arbor Colliery, Uithoek Colliery and Makateeskop Colliery	7	14210		
2317	Fund-raising Act (107/1978): Prohibition on collection of contributions: Associated Charities/Ken, Derica and Irene Friedman.....	9	14210		
2318	do.: do.: The South African Millionaires Club/Mr I. G. Buys.....	10	14210		
Parliament of the Republic of South Africa					
<i>General Notice</i>					
713	Meetings of Parliamentary Committees during recess	20	14210		
Provincial Administration of the Cape of Good Hope					
<i>General Notice</i>					
717	Sea-shore Act (21/1935): Port Alfred: Proposed construction of jetty in Kowie River: Erf 3883	22	14210		
Transvaal Provincial Administration					
<i>General Notices</i>					
710	Mental Health Act (18/1973): Appointment: Hospital Board, Sterkfontein Hospital, Krugersdorp	19	14210		
711	do.: do.: Hospital Board, Weskoppies Hospital, Pretoria	19	14210		
Regional and Land Affairs, Department of					
<i>Government Notice</i>					
2267	Statement of Provincial Revenue collections: 1 April 1991 to 31 March 1992	17	14210		
South African Police					
<i>Government Notice</i>					
2214	Security Officers Act (92/1987): Appointment of members to the Security Officer's Board	1	14202		
State Expenditure, Department of					
<i>Government Notice</i>					
2309	Statement of Receipts into and Transfers from the Exchequer Account: 1 April 1992 to 31 July 1992	13	14210		
Trade and Industry, Department of					
<i>Government Notice</i>					
R. 2200	Import and Export Control Act (45/1963): Import Control	4	14192		
<i>General Notices</i>					
695	Companies Act (61/1973): Incorporation of companies: New companies and conversions from close corporations into companies	1	14193		
696	Close Corporations Act (69/1984): Incorporation of close corporations: New close corporations and conversions from companies into close corporations.....	8	14193		
712	Harmful Business Practices Act (71/1988): Business Practices Committee: Investigation: Certain companies and persons	19	14210		
721	Customs and Excise tariff applications: List 31/92	25	14210		

No.	Bladsy No.	Koerant No.	No.	Page No.	Gazette No.
Wet en Orde, Ministerie van			Transport, Department of		
Goewermenskennisgewings			General Notices		
R. 2251	Wet op Openbare Veiligheid (3/1953): Wysiging van Onrusregulasies, 1991 (Johannesburg)	1 14209	718	Air Service Licensing Act (115/1990): Air Service Licensing Council: Hearing of applications relating to licences	22 14210
R. 2252	do.: Wysiging van Onrusregulasies, 1991 (Alberton, Boksburg en Kempton Park)	3 14209	719	International Air Services Act (51/1949): National Transport Commission: Hearing of applications relating to licences	23 14210
R. 2253	do.: Wysiging van Onrusregulasies, 1991 (Randburg)	6 14209	Water Affairs and Forestry, Department of		
R. 2254	do.: Wysiging van Onrusregulasies, 1991 (Vereeniging)	7 14209	Government Notice		
R. 2255	do.: Wysiging van Onrusregulasies, 1991 (Vanderbijlpark)	9 14209	2262	Forest Act (122/1984): Declaration of the Paulpietersburg Fire Control Area	18 14210
R. 2256	do.: Wysiging van Onrusregulasies, 1991 (Krugersdorp en Westonaria)	11 14209	BOARD NOTICES		
R. 2257	do.: Wysiging van Onrusregulasies, 1991 (Benoni)	13 14209	224	Local Government Ordinance (17/1939): Town Council of Randburg: Amendment to Traffic By-laws	57 14210
RAADSKENNISGEWINGS			225	do.: Town Council of Vanderbijlpark: Amendment to Standard Standing Orders	58 14210
224	Ordonnansie op Plaaslike Bestuur (17/1939): Stadsraad van Randburg: Wysiging van Verkeersverordeninge	57 14210	226	do.: Town Council of Brakpan: Amendment of By-laws	59 14210
225	do.: Stadsraad van Vanderbijlpark: Wysiging van Reglement van Orde	58 14210	227	do.: Town Council of Brakpan: Amendment of tariff for the issuing of certificates and furnishing of information	62 14210
226	do.: Stadsraad van Brakpan: Wysiging van Verordeninge	59 14210	228	do.: Town Council of Witbank: Amendment to By-laws for the Control of Inflammable Liquids and Substances	62 14210
227	do.: Stadsraad van Brakpan: Wysiging van die tarief vir die uitreiking van sertifikate en verskaffing van inligting	62 14210	229	do.: do.: Amendment of Aerodrome By-laws	63 14210
228	do.: Stadsraad van Witbank: Wysiging van Verordeninge vir die Beheer oor Ontvlambare Vloeistowwe en Stowwe	62 14210	230	do.: City Council of Potchefstroom: Amendment of By-laws concerning Dogs	63 14210
229	do.: do.: Wysiging van Vliegvelverordeninge	63 14210	231	do.: Town Council of Nelspruit: Amendment to Nelspruit Aerodrome By-laws	64 14210
230	do.: Stadsraad van Potchefstroom: Wysiging van Verordeninge betreffende Honde	63 14210	232	do.: Town Council of Brits: Amendment of tariffs	64 14210
231	do.: Stadsraad van Nelspruit: Wysiging van Verordeninge betreffende die Nelspruitse Vliegveld	64 14210	233	do.: Town Council of Nelspruit: Amendment of Standard Standing Orders	65 14210
232	do.: Stadsraad van Brits: Wysiging van tariewe	64 14210	234	do.: Town Council of White River: Adoption of By-laws regarding Preparation of Food at Registered Private Kitchens	65 14210
233	do.: Stadsraad van Nelspruit: Wysiging van Standaard Reglement van Orde	65 14210	235	do.: do.: Determination of charges	66 14210
234	do.: Stadsraad van Witrivier: Aanneme van Verordeninge betreffende Voedselvoorbereiding by Geregistreerde Privaat Kombuise	65 14210	236	Local Authorities Rating Ordinance (11/1977): Town Council of White River: General rate: Fixed day for payment: Financial year 1 July 1992 to 30 June 1993	66 14210
235	do.: do.: Vasstelling van gelde	66 14210	237	Defining of the estate Simonsig	68 14210
236	Ordonnansie op Eiendomsbelasting van Plaaslike Besture (11/1977): Stadsraad van Witrivier: Algemene eiendomsbelasting: Vasgestelde dag vir betaling: Boekjaar 1 Julie 1992 tot 30 Junie 1993	66 14210	Official publications received during June 1992		
237	Omskrywing van die landgoed Simonsig	68 14210			69 14210
Amptelike publikasies ontvang gedurende Junie 1992					
		69 14210			