

No. 54, 1934.]

ACT

To abolish certain quitrents and other taxes and certain debts in respect of land.

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

Interpretation of terms.

1. In this Act—

“prescribed date” means the thirty-first day of December, 1934, except when used in relation to quitrent in respect of land referred to in paragraph (i), (ii), (iii), (iv) or (vi) of the definition of “quitrent”, in which case “prescribed date” means the date on which the period of forty years, reckoned from the date from which such quitrent first became payable in respect of that land, elapses or the thirty-first day of December, 1934, according as the date on which such period of forty years elapses or the thirty-first day of December, 1934, is the later date; and

“quitrent” means—

- (i) any quitrent payable in respect of land situate in the province of the Cape of Good Hope, in terms of the proclamation of Sir John Francis Cradock dated the sixth day of April, 1813, and Acts No. 2 of 1860, No. 4 of 1870, No. 5 of 1870, No. 10 of 1877, No. 14 of 1878, No. 33 of 1879, No. 10 of 1881, No. 37 of 1882, No. 46 of 1899, No. 47 of 1899, No. 41 of 1908 and No. 17 of 1919, and any periodical payment in respect of any such land imposed by any condition or reservation in favour of the State contained in or attached to any deed of grant of such land issued under the said proclamation or under any of the said Acts;
- (ii) any quitrent payable in respect of land situate in that portion of the province of the Cape of Good Hope which was formerly known as the province of Griqualand West, in terms of Ordinance No. 3 of 1874, of the province of Griqualand West;
- (iii) any periodical payment in respect of land situate in those portions of the province of the Cape of Good Hope which were formerly known as the province of Griqualand West and the territory of British Bechuanaland, including the territories formerly known as Stellaland and Goosen, imposed by any condition or reservation in favour of the State contained in or attached to any deed of grant of any such land;
- (iv) the outstanding balance of the debt and any interest secured by any mortgage bond passed under Act No. 15 of 1887 of the Cape of Good Hope whereby land, situate in the province of the Cape of Good Hope and granted under that Act before the first day of April, 1934, was hypothecated;
- (v) any quitrent payable in respect of land situate in the province of Natal, in terms of Act No. 31 of 1907;
- (vi) any periodical payment in respect of any land situate in the province of Natal, imposed by any condition or reservation in favour of the State contained in or attached to any deed of grant of any such land;
- (vii) any tax payable in respect of freehold farms, quitrent farms and burgher-right erven situate in the province of the Transvaal, in terms of article *one hundred and ninety-four* of the Grondwet of the South African Republic, 1858, Volksraad Resolution dated the twenty-fifth day of October, 1866 (article 561), Volksraad Resolution dated the twenty-sixth day of November, 1868 (article 318), Volksraad Resolution dated the twenty-seventh day of November, 1868 (article 319), Volksraad Resolutions dated the fifth day of June, 1869 (articles

155 and 156), Volksraad Resolution dated the fifth day of June 1876 (article 105), Volksraad Resolution dated the seventh day of June, 1876 (article 107), Volksraad Resolutions dated the seventh and eighth days of July, 1882 (articles 743 and 744), First Volksraad Resolution dated the thirtieth day of August, 1893 (article 1235, paragraph 7), Law No. 4 of 1899 and section *twenty* of Act No. 35 of 1923 ;

- (viii) any tax payable in respect of farms situate in the province of the Orange Free State, in terms of Chapter LXIX of the Law Book of the Orange Free State, 1891 ;
- (ix) any tax or fine payable in terms of any law or deed of grant referred to in paragraph (i), (iii), (iv) or (vi) of this definition, by reason of failure to occupy any land in compliance with the requirements of such law or deed of grant.

Abolition of quitrent.

2. (1) Save as is otherwise provided in this Act, the liability to pay quitrent which, were it not for the provisions of this section, would in terms of any law or any deed of grant of any land, fall due on or after the prescribed date, is hereby extinguished

(2) The provisions of sub-section (1) shall not apply to quitrent in respect of any land referred to in paragraph (i), (ii), (iii) or (iv) of the definition of the expression "quitrent" contained in section *one*, unless the Commissioner for Inland Revenue is satisfied that the land in question is, at the prescribed date, not situate in a town or village.

(3) The provisions of sub-section (1) shall not apply to quitrent in respect of any land referred to in paragraph (iv) of the said definition, unless the Commissioner for Inland Revenue is satisfied that the land in question is, at the prescribed date, being used for farming.

Cancellation of mortgage bond registered under Cape Act 15 of 1887.

3. Upon production of a certificate signed by the Commissioner for Inland Revenue stating that interest, which has accrued under a bond such as is referred to in paragraph (iv) of the definition of the expression "quitrent" contained in section *one*, has been paid in respect of a period of forty years, and that, in terms of section *two*, the liability of the mortgagee in respect of the outstanding balance and further interest under that bond has been extinguished, the registrar in charge of the deeds registry in which that bond is registered shall cancel the registration of the bond.

Application of Act.

4. Nothing in this Act shall—

- (a) apply to any quitrent which falls due prior to the prescribed date ;
- (b) confer upon any person any claim to a rebate of any quitrent which has become payable prior to the prescribed date in respect of any period after the prescribed date ;
- (c) confer upon any person any claim to a refund of any amount paid prior to the prescribed date for the purpose of redeeming the quitrent in respect of any land, either wholly or partially ;
- (d) apply to any "native quitrent" as defined by section *nineteen* of Act No. 41 of 1925, as amended by section *five* of Act No. 28 of 1926, other than quitrent payable in terms of any condition or reservation in favour of the State contained in any deed of grant issued under Act No. 14 of 1878 of the Cape of Good Hope ;
- (e) affect the right of any local authority to claim payment of quitrent which under any law is payable to the local authority for the benefit of its own revenues ;
- (f) affect the liability of any person to pay any quitrent which, in accordance with the deed of grant of the land in respect of which it is payable, must be applied in whole or in part to a purpose other than the benefit of the revenues of the State ;
- (g) abridge the power conferred upon provincial councils by section *eleven* of Act No. 10 of 1913, as amended by section *nine* of Act No. 46 of 1925, to raise revenue by means of a tax upon the ownership of immovable property ;
- (h) alter the nature of the tenure of the land in respect of which any quitrent was payable prior to the prescribed date.

Short title.

5. This Act shall be known as the Abolition of Quitrent Act, 1934.