

DOG TAX
(7,5% Increase)

		Tariff	VAT
A.	LICENCES		
1	For each male dog	R 28.07	3.93
2	(a) For the first bitch	R 91.23	12.77
	(b) For any additional bitch	R 136.84 each	19.16
3	For any spayed bitch (owner must supply a certificate of proof from vet) The owner is responsible for payment of tax for a dog which is 6 months or older. When a dog is obtained after June, only 50% of the tax is payable.	R 28.07	3.93

B. EXEMPTIONS

Pensioners

In terms of Section 7 of the Ordinance, the Council resolved that any person receiving a maximum income of **R750.00 (105.00)** per month, will be exempted from payment of the above tariffs (refers Provincial Gazette no. 47/1988 - 1 July 1988).

Such a person only pays **R1.75 (0.25)** for the use of the concerned exemption certificate.

Pensioners are only allowed one dog per site and must pay the full tariff for every additional dog. This concession lapses on 31 March each year. Thereafter the full tariff is payable.

C. GRANTS (S.P.C.A.)

Provincial Administration authorized the payment of an amount per year from the dog tax account as a grant to the S.P.C.A. on condition that such amount does not exceed 10% of the total income received.

D. PENALTIES (Vote 063022012600)

Should the above tariffs not be paid before 31 March, a penalty of 10% per month will be levied with effect from 1 January.

E. Only two dogs allowed per erven. (Regulation 4(1) of Ordinance regarding keeping of dogs.

(Rounded off to nearest Rand)