

BUITENGEWONE



EXTRAORDINARY

Staatskoerant

VAN DIE UNIE VAN SUID-AFRIKA
THE UNION OF SOUTH AFRICA

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*Alle Proklamasies, Goewerments- en Algemene Kennisgewings, wat vir die eerste maal gepubliseer word, is in die linker-bohoek met 'n * gemerk.*

*All Proclamations, Government and General Notices published for the first time, are indicated by a * in the left-hand upper corner.*

GOEWERMENTSKENNISGEWINGS.

Onderstaande Goewermentskennisgewings word vir algemene inligting gepubliseer:—

DEPARTEMENT VAN ARBEID.

* No. 1874.] [20 Julie 1951.
NYWERHEID-VERSOENINGSWET, 1937.

BOU- EN MONUMENTKLIPMESSSELWERKNYWERHEDE, TRANSVAAL.

Ek, PAUL OLIVER SAUER, Waarnemende Minister van Arbeid, verklaar hierby—

- (a) kragtens subartikel (1) van artikel *agt-en-veertig* van die Nywerheid-versoeningswet, 1937, dat al die bepalings van die Ooreenkoms wat in die Bylae verskyn en betrekking het op die Bou- en Monumentklipmesselwerknwywerhede, vanaf die tweede Maandag na die datum van bekendmaking van hierdie kennisgewing en vir die tydperk wat eindig op die 7de dag van Januarie 1952, bindend is op die werkgewers en werkgewersorganisasies en vakverenigings wat genoemde Ooreenkoms aangegaan het en op die werkgewers en werknemers wat lede is van daardie organisasies of daardie vakverenigings;
- (b) kragtens subartikel (2) van artikel *agt-en-veertig* van genoemde Wet dat die bepalings vervat in klousules 1, 3 tot en met 15 en 17 tot en met 20 van genoemde Ooreenkoms, vanaf die tweede Maandag na die datum van bekendmaking van hierdie kennisgewing en vir die tydperk wat eindig op die 7de dag van Januarie 1952, bindend is op die ander werkgewers en werknemers betrokke by of in diens in genoemde nywerheid in die magistraatsdistrikte Benoni, Boksburg, Brakpan, Germiston, Heidelberg (Transvaal), Johannesburg, Nigel en Springs; die gebied binne 'n omtrek van 30 myl vanaf die Hoofposkantoor, Krugersdorp; die gebied binne 'n omtrek van 20 myl vanaf die Hoofposkantoor, Vereeniging; die gebiede binne 'n omtrek van 10 myl vanaf die Hoofposkantore, Klerksdorp en Potchefstroom, onderskeidelik; die gebied binne 'n omtrek van 20 myl vanaf die Hoofposkantoor, Pretoria, en die gebiede binne 'n omtrek van 10 myl vanaf die Hoofposkantore Witbank en Middelburg (Transvaal), onderskeidelik; en

GOVERNMENT NOTICES.

The following Government Notices are published for general information:—

DEPARTMENT OF LABOUR.

* No. 1874.] [20 July 1951.
INDUSTRIAL CONCILIATION ACT, 1937.

BUILDING AND MONUMENTAL MASONRY INDUSTRY, TRANSVAAL.

I, PAUL OLIVER SAUER, Acting Minister of Labour, do hereby—

- (a) in terms of sub-section (1) of section *forty-eight* of the Industrial Conciliation Act, 1937, declare that all the provisions of the Agreement which appears in the Schedule hereto and which relates to the Building and Monumental Masonry Industries, shall be binding from the second Monday after the date of publication of this notice and for the period ending the 7th day of January, 1951, upon the employers and employers' organisations and the trade unions which entered into the said Agreement and upon the employers and employees who are members of those organisations or those unions;
- (b) in terms of sub-section (2) of section *forty-eight* of the said Act, declare that the provisions contained in clauses 1, 3 to 15 (inclusive) and 17 to 20 (inclusive) of the said Agreement shall be binding from the second Monday after the date of publication of this notice and for the period ending the 7th day of January, 1952, upon the other employers and employees engaged or employed in the said industry in the Magisterial Districts of Benoni, Boksburg, Brakpan, Germiston, Heidelberg (Transvaal), Johannesburg, Nigel and Springs; the area within a 30 mile radius from the General Post Office, Krugersdorp; the area within a 20 mile radius from the General Post Office, Vereeniging; the area within a 10 mile radius from the General Post Offices, Klerksdorp and Potchefstroom, respectively; the area within a 20 mile radius from the General Post Office, Pretoria, and the area within a 10 mile radius from the General Post Offices, Witbank and Middelburg (Transvaal), respectively; and

(c) kragtens subartikel (4) van artikel *agt-en-veertig* van genoemde Wet dat die bepalings vervat in klousules 1, 3 tot en met 15 en 17 tot en met 20 van genoemde Ooreenkoms, vanaf die tweede Maandag na die datum van bekendmaking van hierdie kennisgewing en vir die tydperk wat eindig op die 7de dag van Januarie 1952, in die magistraatsdistrikte Benoni, Boksburg, Brakpan, Germiston, Heidelberg (Transvaal), Johannesburg, Nigel en Springs; die gebied binne 'n omtrek van 30 myl vanaf die Hoofposkantoor, Krugersdorp; die gebied binne 'n omtrek van 20 myl vanaf die Hoofposkantoor, Vereeniging; die gebiede binne 'n omtrek van 10 myl vanaf die Hoofposkantore, Klerksdorp en Potchefstroom, onderskeidelik; die gebied binne 'n omtrek van 20 myl vanaf die Hoofposkantoor, Pretoria, en die gebiede binne 'n omtrek van 10 myl vanaf die Hoofposkantore, Witbank en Middelburg (Transvaal), onderskeidelik, *mutatis mutandis* van toepassing is ten opsigte van persone in diens in genoemde nywerheid wat nie by die woordomskrywing van die uitdrukking „werknemer” vervat in artikel *een* van genoemde Wet, ingesluit is nie.

P. O. SAUER,
Waarnemende Minister van Arbeid.

BYLAE.

NYWERHEIDSRAAD VIR DIE BOUNYWERHEID (TRANSVAAL).

OOREENKOMS

ingevoelge die bepalings van die Nywerheid-versoeningswet, soos gewysig, gesluit deur die

Master Builders' and Allied Trades Association (Witwatersrand);
Pretoria Master Builders' and Allied Trades Association;
W. R. Barker (Pty.), Ltd., Johannesburg;
W. R. Barker (Pty.), Ltd., Pretoria;
L. Cannata & Son, Johannesburg;
Cannata, Monumentalists, Johannesburg;
Harmsen's Granite Works (Pty.), Ltd., Johannesburg;
Pioneer Granite Works, Ltd., Johannesburg;
J. B. Riley, Johannesburg;
Robertson's Architectural & Monumental Stoneworks (Pty.), Ltd., Johannesburg;
S.A. Monumental Works, Johannesburg;
G. T. Taylor, Johannesburg;
A. Trevenen, Johannesburg;
A.V.B.O.B., Pretoria;
Higgo Bros., Pretoria;
Nell Bros., Pretoria;
Sinclair & Co., Ltd., Pretoria;
Pretoria Granite Industries, Pretoria;

(hierna genoem „die werkgewers” of „die werkgewersorganisasies”), aan die een kant, en

„Amalgamated Society of Woodworkers of South Africa”;
„Building Workers' Industrial Union of South Africa”;
„Operative Plasterers' Trade Union of South Africa”;
„South African Operative Masons' Society”;

(hierna genoem „die werknemers” of „die vakverenigings”), aan die ander kant,
wat die partye is, by die Nywerheidsraad vir die Bounywerheid (Transvaal).

1. BESTEK VAN TOEPASSING VAN OOREENKOMS.

Die bepalings van hierdie Ooreenkoms moet in die gebied Transvaal, soos omskryf in klousule 3, nagekom word deur alle werkgewers en werknemers in die Bounywerheid en die Monumentale Klipmesselnywerheid wat lede is van die werkgewersorganisasies en die vakverenigings, met dien verstande dat—

- (a) dit op vakleerlinge alleen van toepassing is vir sover dit nie met die bepalings van die Wet op Vakleerlinge, 1944, of 'n kontrak ingevolge daarvan aangegaan, of voorwaardes ingevolge daarvan vasgestel, strydig is nie;
(b) hulle nie op S.O.T.O.-leerlinge van toepassing is nie;

2. TERMYN VAN TOEPASSING VAN OOREENKOMS.

Hierdie Ooreenkoms tree in werking op 'n datum wat deur die Minister vasgestel word en bly van krag tot die 7de Januarie 1952, of vir 'n tydperk deur hom bepaal.

3. WOORDBEPALINGS.

Alle uitdrukkings wat in hierdie Ooreenkoms gebesig word en in die Nywerheid-versoeningswet, 1937, bepaal is, het dieselfde betekenis as in daardie Wet, en elke verwysing na 'n wet sluit elke wysiging van die Wet in, en voorts, tensy dit strydig is met die samehang, beteken—

„Wet”, die Nywerheid-versoeningswet, 1937, soos gewysig;
„basiese loon”, daardie gedeelte van die besoldiging wat ten opsigte van die werke, soos in klousule 10 bepaal, in geld aan 'n werknemer betaal moet word;

(c) in terms of sub-section (4) of section *forty-eight* of the said Act, declare that in the Magisterial Districts of Benoni, Boksburg, Brakpan, Germiston, Heidelberg (Transvaal), Johannesburg, Nigel and Springs; the area within a 30 mile radius from the General Post Office, Krugersdorp; the area within a 20 mile radius from the General Post Office, Vereeniging; the area within a 10 mile radius from the General Post Offices, Klerksdorp and Potchefstroom, respectively; the area within a 20 mile radius from the General Post Office, Pretoria; and the area within a 10 mile radius from the General Post Offices, Witbank and Middelburg (Transvaal), respectively; and from the second Monday after the date of publication of this notice and for the period ending the 7th day of January, 1952, the provisions contained in clauses 1, 3 to 15 (inclusive) and 17 to 20 (inclusive) of the said Agreement shall *mutatis mutandis* apply in respect of such persons employed in the said industry as are not included in the definition of the expression “employee” contained in section *one* of the said Act.

P. O. SAUER,
Acting Minister of Labour.

SCHEDULE.

INDUSTRIAL COUNCIL FOR THE BUILDING INDUSTRY (TRANSVAAL).

AGREEMENT

in accordance with the provisions of the Industrial Conciliation Act, as amended, made and entered into between the—

Master Builders' and Allied Trades' Association (Witwatersrand);
Pretoria Master Builders' and Allied Trades' Association;
W. R. Barker (Pty.), Ltd., Johannesburg;
W. R. Barker (Pty.), Ltd., Pretoria;
L. Cannata & Son, Johannesburg;
Cannata Monumentalists, Johannesburg;
Harmsen's Granite Works (Pty.), Ltd., Johannesburg;
Pioneer Granite Works, Ltd., Johannesburg;
J. B. Riley, Johannesburg;
Robertson's Architectural & Monumental Stoneworks (Pty.), Ltd., Johannesburg;
S.A. Monumental Works, Johannesburg;
G. T. Taylor, Johannesburg;
A. Trevenen, Johannesburg;
A.V.B.O.B., Pretoria;
Higgo Bros., Pretoria;
Nell Bros., Pretoria;
Sinclair & Co. Ltd., Pretoria;
Pretoria Granite Industries, Pretoria

(hereinafter referred to as “the employers” or “the employers' organisations”), of the one part, and

Amalgamated Society of Woodworkers of South Africa;
Building Workers' Industrial Union of South Africa;
Operative Plasterers' Trade Union of South Africa;
South African Operative Masons' Society

(hereinafter referred to as “the employees” or “the trade unions”) of the other part,

being the parties to the Industrial Council of the Building Industry (Transvaal).

1. SCOPE OF APPLICATION OF AGREEMENT.

The terms of this Agreement shall be observed in the area of the Transvaal as defined in clause 3 by all employers and employees in the Building and Monumental Masonry Industries who are members of the employers' organisations and the trade unions; provided that they shall—

- (a) apply to apprentices only in so far as they are not inconsistent with the provisions of the Apprenticeship Act, 1944, or any contract entered into or any conditions fixed thereunder;
(b) not apply to C.O.T.T. Trainees.

2. PERIOD OF OPERATION OF AGREEMENT.

This Agreement shall come into operation on such date as may be fixed by the Minister and shall remain in force until the 7th January, 1952, or for such period as may be determined by him.

3. DEFINITIONS.

Any expressions used in this Agreement which are defined in the Industrial Conciliation Act, 1937, shall have the same meanings as in that Act, and any reference to an Act, shall include any amendment of such Act; further, unless inconsistent with the context—

“Act” means the Industrial Conciliation Act, 1937, as amended;
“basic wage” means that portion of the remuneration payable in money to an employee in respect of the hours of work laid down in clause 10;

„nywerheid”, die Bounnywerheid en die Monumentale Klip-messelnywerheid;

„bounnywerheid”, sonder om in enige opsig die gewone betekenis van die uitdrukking te beperk, die nywerheid waarin die werkgever en werknemer verbonde is vir die doel van oprigting, voltooiing, hernuwing, herstel, onderhoud en verandering van geboue en strukture en/of die maak van artikels vir gebruik by die oprigting, voltooiing of verandering van geboue en strukture hetsy die werk gedoen, die materiaal berei, of die nodige artikels op die terrein van die geboue of strukture of elders gemaak word of nie, en sluit in alle werk verrig of uitgevoer deur persone daarin wat die volgende vakke of onderafdelings daarvan beoefen, maar nie klerklike werknemers en administratiewe personeel, of die bedrading van, of die installering van verligtings-, verwarmings-, of ander vaste elektriese uitrusting, of die herstel of onderhoud van hysers in geboue nie—

asfaltwerk sluit in die bedekking van vloere, plat- en/of skuinsdakke, waterdig maak of vogdig maak van kelders of fondamente, hetsy met bereide dakbekledingrolle of asfaltplate met geglseerde of ongeglseerde oppervlaktes, hetsy met of sonder gebruik van teermacadam, neuchatel, limmer of enige ander soort vaste of half-vaste asfalt, mastiek of emulsieasfalt of bitumen, hetsy warm of koud op sulke dakke, vloere, kelders of fondamente aangewend of nie;

messel sluit in betonwerk en die bevestiging van betonblokke, platstukke of plate, beteeeling van mure en vloere, voeg van baksteenwerk, voeg maak, plavei, mosaiekwerk, frontwerk in leiklip, in marmer en in komposisie, rioolaanleg, leidekking, dakbeteeeling en betonkalfater van role;

verniskwerk sluit in poleer met 'n borsel of kussing en spuit met komposisie;

ruite insit sluit in die sny en/of insit van alle soorte glas of soortgelyke produkte in spinnings wat in hoëit of metaaldeure, vensters, rame of sulke toebehore gemaak is en alle bybehorende werksaamhede;

skrynwark sluit in die bevestiging van alle houttoebehore en die maak van alle skrynwarkartikels wat by die bevestiging behoort, hetsy die bevestiging in die gebou of konstruksie uitgevoer word deur die persoon wat die gebruikte artikel gemaak of voorberei het of nie, en sluit in muurkaste, kombuisaste en ander kombuis-toebehore wat as 'n permanente deel by die gebou behoort;

glas in lood, sluit in die vervaardiging en/of insit van glas in lood en/of ander metaalligte en reklametekens (uitgesonder elektriese toebehore wat daarby behoort) en die insit van ruite wat daarby behoort;

klipmesselwerk sluit in klip kap en bou (ook die kap en bou van ornamentale en monumentale klipwerk) betonwerk en die bevestiging of bou van voorafgevormde of kunsmatige klip of marmer, plavei, mosaiekwerk, voegwerk, beteeeling van mure en vloere, werk met 'n Mall en Biax of soortgelyke draagbare draaiskuurskyf, verstelbare, sny-, afwerk- en ander klippewerkingsmasjiene, behalwe klippoleermasjiene en skerpmaak van klippemesselaarsgereedskap, hetsy die bevestiging in die gebou of konstruksie deur die persoon wat die gebruikte artikel maak of voorberei, gedoen word of nie;

metaalwerk sluit in die bevestiging van staalplafonne, metaalvensters, metaaldeure, bousmidswerk, metaalrame en metaaltrappe en boukundige metaalwerk, tesame met die maak en/of bevestiging van getrokke metaalwerk en plaat- en uitgestote metaal, hetsy die bevestiging in die gebou of konstruksie deur die persoon wat die gebruikte artikel maak of voorberei, gedoen word of nie;

verf sluit in dekoreer, plak, ruite insit, met distemper kalk, wit- of kleurkalk, beits, vernis, vlamverf, en marmerverf of spuit, bordjieskilder en muurdekorasie, die gebruik van teer en sy produkte, en sluit ook in skuurpapierbehandeling en alle voorbereidingswerk vir die voornoemde werksaamhede; skuurpapierbehandeling van mure en houtwerk, opvul van krake in mure en stopverf in houtwerk;

pleister sluit in modelleer, modelle maak, gietvorms maak, maak van afgietsels aan lyste, maak en bevestig van pleisterplafonne, en vesel-pleister en ander komposisies lê van granoliet-, terrazzo- en komposisievloere, komposiemuurbedekking aanbring en poleer, werk met 'n Mall en Biax of soortgelyke draaiskuurskyf, verstelbare, sny- en afwerkingsmasjiene, voorafgevormde of kunsmatigeklipwerk, beteeeling van vloere en mure, plavei en mosaiekwerk, metaallatjies aansit, akoestiek-sproeiwerk en alle bykomstige werksaamhede vir die voltooiing van plafonne en mure hetsy die bevestiging in die gebou of konstruksie deur die persoon wat die gebruikte artikel maak of voorberei, gedoen word of nie;

loodgieterswerk sluit in handsoldeer en sweis, loodbrand, aansanleg, sanitêre en huishoudelike ingenieurswerk, rioolaanleg, kalfater, ventilasie, verwarming, warm- en koudwateraanleg, brandblusaanleg en die maak en bevestiging van alle metaalplaatwerk, hetsy die bevestiging in die gebou of konstruksie deur die persoon wat die gebruikte artikel maak of voorberei, gedoen word of nie;

„Industry” means the Building Industry and the Monumental Masonry Industry;

„Building Industry” means, without in any way limiting the ordinary meaning of the expression, the Industry in which employer and employee are associated for the purpose of erecting, completing, renovating, repairing, maintaining or altering buildings and structures and/or the making of articles for use in the erection, completion or alteration of buildings and structures, whether the work is performed, the material is prepared, or the necessary articles are made on the sites of the building or structures or elsewhere, and shall include all work executed or carried out by persons therein who are engaged in the following trades or subdivisions thereof, but shall not include clerical employees and administrative staffs, or the wiring of or installation in buildings of lighting, heating or other permanent electrical fixtures or the repair or maintenance of lifts in buildings:—

Asphalting, which includes covering floors, flat and/or sloping roofs, water proofing, or damp proofing of basements or foundations whether or not with prepared roll roofing or asphalt sheeting having glazed or unglazed surfaces, whether or not using tar, macadam, neuchatel, limmer or any other type of solid or semi-solid asphalt, mastic or emulsified asphalts or bitumens, applied either hot or cold to such roofs, floors, or basements, or foundations;

bricklaying, which includes concreting and the fixing of concrete blocks, slabs or plates, tiling of walls and floors, joining of brick work, pointing, paving, mosaic work, facing work in slate, in marble, and in composition, drainlaying, slating, roof tiling and cement caulking of earthenware drains;

french polishing, which includes polishing with a brush or pad, and spraying with any composition;

glazing, which includes the cutting and/or fixing of all kinds of glass or other like products into rebates, formed in wood or metal doors, windows, frames or like fixtures and all operations incidental thereto;

joinery, which includes the fixing of all wooden fittings and the manufacture of all articles of joinery incidental to such fittings whether or not the fixing in the building or structure is done by the person making or preparing the article used, and shall include cupboards, kitchen dressers or other kitchen fixtures, which accrue to the building as a permanent portion thereof;

light making, which includes the manufacture and/or fixing of lead and/or other metal lights and display signs (excluding electrical fittings incidental thereto), and the glazing relating thereto;

masonry, which includes stone cutting and building (also the cutting and building of ornamental, monumental and memorial stone work), concreting and the fixing or building of precast or artificial stone or marble, paving, mosaic work, pointing, wall and floor tiling, operating of a Mall and Biax or similar type of portable spinner, flexible, cutting, finishing and other stone working machinery, other than stone polishing machinery, and sharpening of masons' tools, whether or not the fixing in the building or structure is done by the person making or preparing the article used;

metal work, which includes the fixing of steel ceilings, metal windows, metal doors, builder's smith work, metal frames and metal stairs and architectural metal work, the manufacture and/or fixing of drawn metal and sheet and extruded metal, whether or not the fixing in the building or structure is done by the person making or preparing the article used;

painting, which includes decorating, paper-hanging, glazing, distemping, lime and colour washing, staining, varnishing, graining and marbling and spraying, sign-writing and wall decoration, the use of tar and its products, and shall include sandpapering and all work preparatory to the operations aforementioned, sandpapering of walls and woodwork, filling cracks in walls and puttying of woodwork;

plastering, which includes modelling, model making, mould making, facing of casts to moulds, making and fixing plaster board ceilings and fibrous plaster or other compositions, granolithic, terrazzo, and composition floorlaying, composition wall covering and polishing, operating a Mall and Biax or similar type of portable spinner, flexible, cutting and finishing machine, precast or artificial stone work, wall and floor tiling, paving and mosaic work, metal lathing, acoustic spraying and all processes incidental to the completion of ceilings and walls, whether or not the fixing in the building or structure is done by the person making or preparing the articles used;

plumbing, which includes brazing and welding, lead burning, gas fitting, sanitary and domestic engineering, drainlaying, caulking, ventilating, heating, hot and cold water fitting, fire installation and the manufacture and fitting of all sheet metal work, whether or not the fixing in the building or structure is done by the person making or preparing the article used;

uitrus van winkels, kantore en banke sluit in die maak en/of aanbring van winkelfronte, vensterkaste, uitstallkaste, toonbanke, skerm en inwendige losse en vaste toebehoere;

staalversterking en/of staalkonstruksie sluit in die aanbring van alle soorte staal- of ander metaalkolomme, hoofbalke, dwarsbalke of metaal in enige ander vorm wat deel uitmaak van 'n gebou of struktuur;

houtbewerking sluit in timmermanswerk, finceerpaneelwerk, en poleer en skuurpapierbewerking; daarvan, werk met houtbewerkingsmasjiene, houtdraai, houtsnij, bevestiging van gegolfdelaatyster, geluid- en akoestiekmetaal, kurk- en asbesisolasië, houtlatjies aansit, komposisiebedekking van plafonne en mure, mure boor en muurproppe insit, bedekking van houtwerk met metaal, blokkies- en ander vloere maak met inbegrip van hout, linoleum, rubber, rubberkomposisies, op asfalt, gelede vloerbedekkings of kurk, met inbegrip van die skuurpapierbewerking daarvan, werk met 'n Mall en Biax of soortgelyke draagbare draaiskuurskyf, verstelbare sny-, afwerking- en poleermasjiens bekisting en/of bereiding van vorme of gietvorme vir beton, hetsy die aanbring of bevestiging in die gebou of konstruksie deur die persoon wat die gebruikte artikel maak of voorberei, gedoen word of nie; met dien verstande ewewel dat die lê van linoleum deur 'n leweransier wie se hoofbesigheid in die kommersiële distribusiebedryf is, van hierdie woordbepaling uitgesluit is as daardie lê behoort by die verkoop van dié linoleum en geen deel van die regstreekse koste vir die klant vorm nie;

„voortdurende toesig”, binne so'n afstand van die werk waarop toesig gehou moet word, bly, dat op al die besonderhede van die werk toesig gehou kan word;

„Raad”, die Nywerheidsraad vir die Bounywerheid (Transvaal), geregistreer ingevolge artikel *negentien* van die Nywerheids-versoeningwet, 1937, soos gewysig;

„lisensieringsowerheid”, elke owerheid wat wetlik bevoeg is om lisensies ten opsigte van voertuie en/of aanhangwaens uit te reik;

„toesluitplek”, 'n skuur, kamer, werkwinkel, fabriek of dergelyke plek wat vier mure en 'n dak het en gebou is van beton, bakstene, hout, yster of 'n kombinasie daarvan, wat veilig toegesluit kan word en dat die geheel so gebou is dat dit 'n plek verskaf om werknemers se gereedskap en klere te eniger tyd veilig te bewaar;

„stukwerk”, elke werkstelsel waarvolgens 'n werknemer se verdienste gedeeltelik of uitsluitlik berus op die hoeveelheid of die omvang van die werk wat verrig is;

„bouwerk”, sluit in mure, grens-, tuin- en steenmure, monumente, grafstene en begraaftplekgedenktekens van watter aard ook al;

„gebied Transvaal”, die magistraatsdistrikte Benoni, Boksburg, Brakpan, Germiston, Heidelberg, Johannesburg, Nigel en Springs, tesame met 'n gebied binne 'n omtrek van 30 myl van die hoofposkantoor Krugersdorp; die gebied binne 'n omtrek van 20 myl van die hoofposkantoor Vereeniging; die gebiede binne 'n omtrek van 10 myl van die hoofposkantore Klerksdorp en Potchefstroom; die gebied binne 'n omtrek van 20 myl van die hoofposkantoor Pretoria, en die gebiede binne 'n omtrek van 10 myl van die hoofposkantore Witbank en Middelburg;

„ongeskoolde arbeider”, 'n werknemer wat alle of enigeen van die ondergenoemde werksaamhede verrig:—

(a) Graaf of uitgraaf van klip of grond vir fondamente, vore, riole en kanale.

(b) Verwydering van uitgegraafde klip of grond.

(c) Inskep of verwydering van materiaal in of uit daga- of betonmengmasjiene en daga of beton met skopgrawe meng.

(d) Oplaai en aflaai van materiaal.

(e) Dra van daga, bakstene, klip, beton en ander materiaal.

(f) Skoonmaak van gebruikte bakstene.

(g) Witkalk en die gebruik van teer of soortgelyke produkte op geboue en private wat deur natuurlike gebruik word, en ru-hout soos hoofbalke, onderkante van vloere; met dien verstande ewewel dat witkalk in verband met geboue en/of private gedurende hul oprigting, of binne sestig dae na voltooiing van enige gebou, van hierdie woordbepaling uitgesluit is.

(h) Uitkap van mure en betonvloere vir aanleg van geleidingsbuise, boor van beton- en baksteenwerk.

(i) Staalversterkingmateriaal met draad vasbind of bevestig en die materiaal sny, buig en inmeekaarsit, oprig en bevestig onder voortdurende toesig van 'n vakman.

(j) Steiers onder die voortdurende toesig van 'n vakman oprig.

(k) Swaaisae en klippleermasjinerie (uitgesonderd 'n Mall en Biax of soortgelyke draaiskuurskyf, verstelbare, sny- en afwerkingmasjiens) onder voortdurende toesig van 'n vakman bedien.

shop, office and bank fittings, which includes the manufacture and/or fixing of shop fronts, window enclosures, show cases, counter screens and interior fittings and fixtures;

steel reinforcing and/or steel construction, which includes the fixing of all classes of steel or other metal columns, girders, steel joists, sheeting or metal in any form which form part of a building or structure;

woodworking, which includes carpentry, veneer panelling and polishing and sandpapering of same, woodworking machining, turning, carving, fixing of corrugated iron, sound and acoustic material, cork and asbestos insulation, woodlathing, composition ceiling and wall covering, drilling and plugging of walls, covering of woodwork with metal, block and other flooring including wood, linoleum, rubber composition, asphalt based floor coverings or cork, including the sandpapering of same, operating a Mall and Biax or similar type of portable spinner; flexible, cutting, finishing and polishing machine; shuttering and/or preparation of forms or moulds for concrete; whether or not the fixing in the building or structure is done by the person making or preparing the article used; provided, however, that the laying of linoleum by a supplier whose main business is in the commercial distributive trade shall be excluded from this definition when such laying is incidental to the sale of such linoleum and forms no portion of the direct cost to the customer;

“constant supervision” means remaining within such a distance of the work to be supervised that all details of such work can be observed;

“Council” means the Industrial Council of the Building Industry (Transvaal), registered in terms of section *nineteen* of the Industrial Conciliation Act, 1937, as amended;

“licensing authority” means any authority empowered by law to issue licenses in respect of vehicles and/or trailers;

“lock up” means any shed, room, workshop, factory or similar place, constructed of four walls and roof, composed of concrete, brickwork, wood, iron or any combination thereof, which can be securely locked, the whole to be so constructed to provide a place for the safe keeping of employees' tools and clothes at any time;

“piece work” means any system of work under which an employee's earnings are partly or wholly based on quantity or output of work done;

“structure” includes walls, boundary, garden and retaining walls, monuments, grave stones and cemetery memorials of all types;

“Transvaal area” means the Magisterial Districts of Benoni, Boksburg, Brakpan, Germiston, Heidelberg, Johannesburg, Nigel and Springs, together with an area within a radius of 30 miles of the General Post Office at Krugersdorp; the area within a radius of 20 miles of the General Post Office at Vereeniging; the area within a radius of 10 miles from the General Post Offices of Klerksdorp and Potchefstroom respectively; the area within a 20 mile radius from the General Post Office, Pretoria, and the area within a radius of 10 miles from the General Post Office of Witbank and Middelburg respectively;

“unskilled labourer” means an employee engaged on one or more of the following operations:—

(a) Digging holes or digging or taking out stone or soil for foundations, trenches, drains or channels.

(b) Removing excavated stone or soil.

(c) Shovelling building materials into or removing them from mortar or concrete mixing machines, and mixing mortar or concrete with shovels.

(d) Loading or unloading goods.

(e) Carrying mortar, bricks, stone, concrete or other building materials.

(f) Cleaning used bricks.

(g) Lime-washing and the use of tar or any similar products on buildings and latrines occupied or used by Natives, or rough timber such as joists, or the underside of floors; provided, however, that lime-washing in connection with buildings or latrines during their erection or within sixty days of their completion shall be excluded from this definition.

(h) Chasing and cutting of walls and concrete floors for conduits, drilling, concrete and brickwork.

(i) Binding or tying with wire, steel reinforcing materials and cutting, bending and assembling, erecting and fixing such materials under constant supervision of an artisan.

(j) Scaffold erecting under constant supervision of an artisan.

(k) Operating swing saws and stone polishing machinery (other than a Mall and Biax or similar type of portable spinner, flexible cutting and finishing machine) under the constant supervision of an artisan.

- (l) Beton waterpas maak en 'n betontriller onder voortdurende toesig van 'n vakman bedien.
- (m) Skroefdrade op pype onder die voortdurende toesig van 'n vakman sny.
- (n) (i) Pleister van staal- of houtoppervlaktes in nuwe geboue verwyder voordat hulle geverf word.
- (ii) Nuwe gegalvaniseerde oppervlaktes met oplossings afwas, mits geen borsels, blaaslampe of verfverwyderaars gebruik word nie.
- (iii) Roes en skaal van yster- of staaloppervlaktes verwyder, mits geen chemikalieë gebruik word nie.
- (iv) Skoonmaak van voorheen geverfde dakke, met inbegrip van draadborselbewerking, voordat geverf word.
- (v) Los en geskilferde verf van geute, afvoerpipe of ander oppervlaktes verwyder, mits geen blaaslamp of verfverwyderaar gebruik word nie.
- (vi) Geskoolde vakmanne help met die skoonmaak of afwas van oppervlaktes, mits geen gereedskap wat gewoonlik deur skilders gebruik word, aangewend word nie en geen vakmanwerk deur ongeskoolde arbeiders verrig word nie.
- (vii) Skraap en afvyl van voorheen witgekalkte oppervlaktes, maar dit sluit nie herstel van oppervlaktes in nie;
- (viii) Skuurpapier van geen fyner graad as Oakey se No. „Strong 2”, of gelyke graad, kan vir enigeen van die bogenoemde skoonmaakbewerkings gebruik word, maar geen ander borsels, behalwe skrob-borsels of draadborsels mag gebruik word nie.

(o) Vakmanne oral waar dit nodig is, help, maar nie geskoolde werk verrig nie.

„werkdag”, enige ander dag as Saterdag, Sondag, Goeie-Vrydag, Paasmaandag, Meidag (as die 1ste op 'n Saterdag of Sondag val, dan die eersvolgende Maandag) en die jaarlikse verlof soos voorgeskryf in klousule 17 van hierdie Ooreenkoms;

„noodsaaklike dienste”, alle werk wat noodsaaklik verrig moet word vir versekering van die gesondheid en veiligheid van die publiek of die voortsitting van 'n ander nywerheid, besigheid of onderneming;

„monumentale klipmesselnywerheid”, die nywerheid waarin werkgewers en werknemers verbonde is vir die doel van vervaardiging en/of oprigting van grafstene, of ander monumente of grafte en/of opbou van grafte.

Vir die doeleindes van hierdie Uitspraak word 'n werknemer geag as geklassifiseer te wees in daardie klas waarin hy uitsluitlik of noodsaaklik werksaam is.

4. BASIESE LOON.

(1) Die basiese loon wat deur 'n werkgewer aan elke lid van die ondergenoemde klasse van sy werknemers betaal moet word is die volgende:—

Klas werknemer.	Per uur.
(a) Ongeskoolde arbeider.....	8½
(b) Bediener van 'n klippoleermasjien (uitgesonderd 'n „Mall & Biax” of soortgelyke draagbare draai-skuurskyf, buigbare, sny- en afwerkingsmasjien) onder toesig van 'n ambagsman.....	9½
(c) Werknemer wat staalversterkingsmateriaal onder toesig sny, buig en aanmeekaarsit, oprig en vasmaak	9½
(d) Werknemer wat steiers onder toesig oprig (uitgesonderd die oprigting van steiers waarna in die woordbepaling van ongeskoolde arbeider, verwys word).....	9½
(e) Bediener van 'n betonmenger, mortel- of soortgelyke masjien.....	10½
(f) Werknemer wat persele patrolleer en eiendom bewaak—sewe sjielings en drie en driekwart pennies per dag.	

(2) 'n Werkgewer wat van 'n lid van een klas van sy werknemers eis of hom toelaat om op enige dag altesame langer as een uur, hetsy behalwe sy eie werk, of in plaas daarvan, werk van 'n ander klas te verrig waarvoor 'n hoër loon as dié wat in subklousule (1) vir sy eie klas voorgeskryf word, moet dié werknemer vir al die werke op daardie dag teen die hoër of hoogste loon, al na die geval, betaal.

(3) Betaling vir werk op sekere dae—wanneer vrystelling van die bepaling van klousule 10 van hierdie Ooreenkoms verleen is, tweemaal die werklike loonskaal van 'n werknemer, moet deur 'n werkgewer betaal word vir alle tyd gewerk op Saterdag [onderworpe aan klousule 11 (3) van hierdie Ooreenkoms], Sondag, Goeie-Vrydag, Paasmaandag, Meidag (ingeval 1 Mei op 'n Saterdag of 'n Sondag val, dan die eersvolgende Maandag), en gedurende die jaarlikse vakansietyd wat in klousule 17 van hierdie Ooreenkoms voorgeskryf is.

5. LEWENSKOSTETOELAE.

Behalwe die basiese lone wat ingevolge hierdie Ooreenkoms aan werknemers betaalbaar is, moet 'n lewenskostetoelae van twee sjielings en negen en driekwart pennies per dag aan 'n werknemer

- (l) Levelling concrete and operating a concrete vibrator under the constant supervision of an artisan.
- (m) Threading of piping under the constant supervision of an artisan.
- (n) (i) Removing plaster from steel or wood surfaces in new buildings prior to painting.
- (ii) Washing down new galvanised surfaces with solutions; provided that brushes, blowlamps or paint removers are not used.
- (iii) Removing rust and scale from iron or steel surfaces, provided no chemicals are used.
- (iv) Cleaning down previously painted roofs including wirebrushing prior to repainting.
- (v) Removing loose and flaking paint from gutters, downpipes, or other surfaces, provided a blow-lamp or paint remover is not used.
- (vi) Assisting skilled artisans in the cleaning or washing down of any surfaces, provided that no tools ordinarily employed by painters are used or artisans' work is done by the unskilled labourer.
- (vii) Scraping and rubbing down previously lime-washed surfaces and not to include repairing of surfaces.
- (viii) Sandpaper of a grade not finer than Oakey's No. Strong 2, or equivalent may be used for any of the above cleaning processes, but no brushes other than scrubbing brushes or wire brushes may be used.

(o) Assisting artisans wherever necessary, but not to perform skilled work.

“working day” means any day other than Saturday, Sunday, Good Friday, Easter Monday, May Day (in the event of the 1st of May falling on a Saturday or Sunday, then the first succeeding Monday) and the annual holiday prescribed in clause 17 of this Agreement;

“essential services” means any work which must necessarily be performed in order to ensure the health and safety of the public or the carrying on of any other industry, business or undertaking;

“monumental masonry industry” means the industry in which employers and employees are associated for the purpose of making and/or erecting tombstones or other monuments over graves and/or building up of graves.

For the purpose of this Agreement an employee shall be deemed to be classified in that class in which he is wholly or mainly employed.

4. BASIC WAGE.

(1) The basic wage which shall be paid by an employer to each member of the undermentioned classes of his employees shall be as follows:—

Class of Employee.	Per Hour.
(a) Unskilled labourer.....	8½
(b) Operator of a stone-polishing machine (other than a Mall & Biax or similar type of portable spinner, flexible, cutting and finishing machine), under the supervision of an artisan.....	9½
(c) Employee engaged on cutting, bending and assembling, erecting and fixing steel re-inforcing materials under supervision.....	9½
(d) Employee engaged on scaffold erecting under supervision.....	9½
(e) Operator of a concrete mixer, mortar or similar machine.....	10½
(f) Employee engaged on patrolling premises and guarding property—seven shillings and three and three-quarter pence per day.	

(2) An employer who requires or permits a member of one class of his employees to perform for longer than one hour in the aggregate on any day, either in addition to his own work or in substitution therefor, work of another class for which a higher wage than that of his own class is prescribed in sub-clause (1), shall pay to such employee for all the hours of work on that day at the higher or the highest rate, as the case may be.

(3) Payment of work on certain days—when exemption has been granted from the provisions of clause 10 of this Agreement, double the actual rate of wages of an employee shall be paid by an employer for all time worked on Saturdays [subject to clause 11 (3) of this Agreement] Sundays, Good Friday, Easter Monday, May Day (in the event of the 1st of May falling on a Saturday or Sunday then the first succeeding Monday), and during the Annual Holiday period prescribed in clause 17 of this Agreement.

5. COST OF LIVING ALLOWANCE.

In addition to the basic wage payable under this Agreement to employees, a cost of living allowance of two shillings and nine and three-quarter pence a day shall be paid to an employee engaged on patrolling premises and guarding property,

of the South-West Africa Constitution Act, 1925 (Act No. 42 of 1925), and his seat shall become vacant.

- (b) No person in respect of whom a notice has been issued in terms of paragraph (a) shall be capable of being chosen as a senator or as a member of the House of Assembly or of a provincial council or the Legislative Assembly of the territory of South-West Africa except with the approval of the Senate or the House of Assembly, as the case may be.”.

Amendment of section 6 of Act 44 of 1950.

5. Section *six* of the principal Act is hereby amended by the substitution in paragraphs (c) and (d) for the word “mainly” of the words “*inter alia*”.

Amendment of section 7 of Act 44 of 1950.

6. Section *seven* of the principal Act is hereby amended—

- (a) by the insertion in sub-section (2) after the word “have” of the words “at any time before or after the commencement of this Act”; and
(b) by the insertion in paragraph (f) of sub-section (3) after the word “have” wherever it occurs of the words “at any time before or after the commencement of this Act”.

Amendment of section 8 of Act 44 of 1950.

7. Section *eight* of the principal Act is hereby amended by the insertion in sub-section (2) after the word “has” of the words “under sub-section (2) of section *two*”.

Amendment of section 12 of Act 44 of 1950.

8. Section *twelve* of the principal Act is hereby amended—

- (a) by the deletion in sub-section (1) of the word “publicly”, and by the insertion in that sub-section after the word “distributed” of the words “or assisted in the distribution of or caused to be distributed”; and
(b) by the insertion in paragraph (a) of sub-section (2) after the word “has” of the words “himself or through another person”, and by the addition at the end of the paragraph of the words “or has encouraged or assisted in the publication, distribution or despatch of such a notice”.

Insertion of new section 17*bis* in Act 44 of 1950.

9. The following section is hereby inserted after section *seventeen* of the principal Act:

“No action for damages lies and no criminal action may be instituted for describing certain persons as communists. 17*bis*. No action for damages shall lie and no criminal action may be instituted against any person who describes as a communist a person—
(a) whose name appears on a list in the custody of the officer referred to in section *eight*; or
(b) who has at any time after the commencement of this Act professed to be a communist; or
(c) who has in terms of the definition of that expression in section *one* been deemed by the Governor-General or the Administrator of the territory of South-West Africa to be a communist and for as long as he is so deemed; or
(d) in respect of whom a notice has been issued in terms of paragraph (a) of sub-section (1)*bis* of section *five*; or
(e) who has been convicted of any of the offences referred to in paragraphs (a) to (i), both inclusive, of section *eleven*.”.

Short title and date of commencement.

10. This Act shall be called the Suppression of Communism Amendment Act, 1951 and shall be deemed to have come into operation on the seventeenth day of July, 1950.

van die „Zuidwest-Afrika Konstitutie Wet, 1925” (Wet No. 42 van 1925), na gelang van die geval, onbevoeg te wees om as senator of so ’n lid sitting te neem, en word sy setel vakant.

- (b) Niemand ten opsigte van wie ’n kennisgewing ingevolge paragraaf (a) uitgereik is, is bevoeg om as senator of lid van die Volksraad of van ’n provinsiale raad of die Wetgewende Vergadering van die gebied Suidwes-Afrika verkies te word nie behalwe met die goedkeuring van die Senaat of die Volksraad, na gelang van die geval.”.

5. Artikel *ses* van die Hoofwet word hiermee gewysig deur Wysiging van in paragrawe (c) en (d) die woorde „in hoofsaak” te vervang artikel 6 van deur die woorde „onder andere”. Wet 44 van 1950.

6. Artikel *sewe* van die Hoofwet word hiermee gewysig— Wysiging van (a) deur in sub-artikel (2) na die woorde „organisasie is of” artikel 7 van die woorde „te eniger tyd voor of na die inwerking- Wet 44 van 1950. treding van hierdie Wet” in te voeg; en

- (b) deur in paragraaf (f) van sub-artikel (3) na die woorde „organisasie is of” waar dit ookal voorkom, die woorde „te eniger tyd voor of na die inwerkingtreding van hierdie Wet” in te voeg.

7. Artikel *agt* van die Hoofwet word hiermee gewysig deur Wysiging van in sub-artikel (2) na die woorde „’n organisasie wat” die woorde artikel 8 van „kragtens sub-artikel (2) van artikel *twee*” in te voeg. Wet 44 van 1950.

8. Artikel *twaalf* van die Hoofwet word hiermee gewysig— Wysiging van (a) deur in sub-artikel (1) die woorde „in die openbaar” artikel 12 van te skrap, en in bedoelde sub-artikel na die woord Wet 44 van 1950. „organisasie” waar dit die derde keer voorkom, die woorde „of met die verspreiding daarvan behulp- saam was of dit laat versprei het” in te voeg; en

- (b) deur aan die begin van paragraaf (a) van sub-artikel (2) die woorde „self of deur iemand anders” in te voeg, en aan die end van die paragraaf die woorde „of die publikasie, verspreiding of uitstuur van so ’n kennisgewing aangemoedig het of daarmee behulp- saam was” by te voeg.

9. Die volgende artikel word hiermee na artikel *sewentien* Invoeging van van die Hoofwet ingevoeg: nuwe artikel 17bis in Wet 44 van 1950.

„Geen aksie vir skadevergoeding is ontvanklik en geen strafregtelike stappe kan ingestel word teen iemand wat ’n persoon—

- (a) wie se naam voorkom op ’n lys wat in die bewaring van die in artikel *agt* bedoelde beampte is; of
(b) wat te eniger tyd na die inwerkingtreding van hierdie Wet betuig het dat hy ’n kommunist is; of
(c) wat ingevolge die woordbepaling van daardie uitdrukking in artikel *een* deur die Goewerneur-generaal of die Administrateur van die gebied Suidwes-Afrika as ’n kommunist geag is en vir solank hy aldus geag word; of
(d) ten opsigte van wie ’n kennisgewing ingevolge paragraaf (a) van sub-artikel (1)*bis* van artikel vyf uitgereik is; of
(e) wat skuldig bevind is aan enigeen van die misdrywe bedoel in paragrawe (a) tot en met (f) van artikel *elf*, as ’n kommunist beskryf nie.”.

10. Hierdie Wet heet die Wysigingswet op die Onderdrukking van Kommunisme, 1951, en word geag op die sewentiende dag van Julie 1950 in werking te getree het. Kort titel en datum van inwerking-treding.

No. 51, 1951.]

ACT

To provide for the establishment of a public accountants' and auditors' board, for the registration of public accountants and auditors, for the regulation of the training of public accountants and auditors, and for other incidental matters.

(Afrikaans text signed by the Governor-General.)
(Assented to 18th June, 1951.)

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:—

Definitions.

1. In this Act, unless the context otherwise indicates—

- (i) "advisory committee" means the Accountants' Registration Advisory Committee established under section *thirteen*; (i)
- (ii) "articled clerk" means a person who is duly bound to serve under articles of clerkship; (iv)
- (iii) "articles" or "articles of clerkship" means a written contract whereby any person is duly bound to serve another for a specified period and is entitled to receive training in the profession of a public accountant and auditor; (v)
- (iv) "board" means the Public Accountants' and Auditors' board established under section *two*; (ix)
- (v) "examining board" means the South African Accountants Societies General Examining Board established in pursuance of an agreement entered into between the four societies and the Rhodesia Society of Accountants and signed on behalf of the four societies and the said Society during the period between the twentieth day of March and the twenty-ninth day of June, 1942; (ii)
- (vi) "Minister" means the Minister of Finance; (vi)
- (vii) "prescribed" means prescribed by or under this Act; (xi)
- (viii) "public accountant" means a person who is engaged in public practice; (viii)
- (ix) "public practice" means the practice of a person who performs the functions of an accountant and auditor, and for that purpose holds himself out as an accountant and auditor and places his services at the disposal of the public for reward, but does not include services which are substantially at the command of any one person or of the State; (vii)
- (x) "society" means any one of the following societies, which are in this Act collectively referred to as the four societies, namely:
 - (a) The Transvaal Society of Accountants;
 - (b) The Cape Society of Accountants and Auditors;
 - (c) The Natal Society of Accountants; and
 - (d) The Society of Accountants and Auditors in the Orange Free State; (iii)
- (xi) "Union" includes the territory of South-West Africa. (x)

Establishment of Public Accountants' and Auditors' Board.

2. There is hereby established a board to be known as the Public Accountants' and Auditors' Board, which shall be a body corporate, capable of suing and being sued in its corporate name, and of performing all such acts as are necessary for or incidental to the carrying out of its objects and the performance of its functions and duties under this Act.

Constitution of board.

3. (1) The board shall consist of the following members to be appointed by the Minister, namely—

- (a) four persons selected by the Minister from amongst the persons for the time being holding office as—

No. 51, 1951.]

WET

Om voorsiening te maak vir die instelling van 'n openbare rekenmeesters- en ouditeursraad, vir die registrasie van openbare rekenmeesters en ouditeurs, vir die reëling van die opleiding van openbare rekenmeesters en ouditeurs, en vir ander daarmee in verband staande aangeleenthede.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 18 Junie 1951.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Tensy uit die samehang anders blyk, beteken in hierdie Woordoms krywing.
Wet—

- (i) „adviserende komitee” die Adviserende Komitee vir die Registrasie van Rekenmeesters kragtens artikel dertien ingestel; (i)
- (ii) „eksamenraad” die „South African Accountants Societies General Examining Board” gestig ingevolge 'n ooreenkoms tussen die vier genootskappe en die „Rhodesia Society of Accountants” aangegaan, en gedurende die tydperk tussen die twintigste dag van Maart en die nege-en-twintigste dag van Junie 1942 namens die vier genootskappe en bedoelde „Society” onderteken; (v)
- (iii) „genootskap” enigee van die volgende genootskappe, in hierdie Wet gesamentlik die vier genootskappe genoem, naamlik:
 - (a) „The Transvaal Society of Accountants”;
 - (b) „The Cape Society of Accountants and Auditors”;
 - (c) „The Natal Society of Accountants”; en
 - (d) „The Society of Accountants and Auditors in the Orange Free State”; (x)
- (iv) „klerk onder leerkontrak” iemand wat behoorlik verbind is om onder leerkontrak te dien; (ii)
- (v) „leerkontrak” 'n skriftelike kontrak waaronder enige persoon behoorlik verbind is om iemand anders vir 'n bepaalde tydperk te dien en geregtig is om opleiding in die beroep van 'n openbare rekenmeester en ouditeur te ontvang; (iii)
- (vi) „Minister” die Minister van Finansies; (vi)
- (vii) „openbare praktyk” die praktyk van 'n persoon wat die werksaamhede van 'n rekenmeester en ouditeur verrig en homself vir daardie doel as 'n rekenmeester en ouditeur voordoen en sy dienste teen vergoeding aan die gemeenskap beskikbaar stel, maar dienste wat hoofsaaklik tot die beskikking van 'n besondere persoon of van die Staat is, is nie daaronder inbegrepe nie; (ix)
- (viii) „openbare rekenmeester” 'n persoon wat openbare praktyk beoefen; (viii)
- (ix) „raad” die Openbare Rekenmeesters- en Ouditeursraad kragtens artikel twee ingestel; (iv)
- (x) „Unie” ook die gebied Suidwes-Afrika; (xi)
- (xi) „voorgeskrif” deur of kragtens hierdie Wet voorgeskryf. (vii)

2. Hierby word 'n raad ingestel, bekend as die Openbare Rekenmeesters- en Ouditeursraad, wat met regspersoonlikheid beklee is en bevoeg is om in sy naam as regspersoon as eiser en verweerder in regte op te tree en om alle handelinge te verrig wat nodig mag wees vir, of in verband staan met, die uitvoering van sy oogmerke en die verrigting van sy werksaamhede en pligte kragtens hierdie Wet.

Instelling van
Openbare
Rekenmeesters-
en Ouditeursraad.

3. (1) Die raad bestaan uit die volgende lede wat deur die Minister aangestel moet word, naamlik—

Samestelling
van raad.

- (a) vier persone deur die Minister gekies uit die persone wat asdan dien in die amp van—

- (i) Commissioner for Inland Revenue;
 - (ii) Chairman of the Board of Trade and Industries;
 - (iii) Registrar of Co-operative Societies;
 - (iv) Registrar of Banks;
 - (v) Registrar of Companies;
 - (vi) Registrar of Insurance;
 - (vii) Registrar of Building Societies,
- or in any other capacities in the full-time service of the State where in the opinion of the Minister they are in the performance of their duties concerned to a considerable extent with certificates furnished by accountants or auditors;
- (b) two persons who shall be professors or lecturers in accounting or accountancy matters at any university in the Union, selected by the Minister from a list of persons nominated by the faculties of commerce of the universities in the Union;
 - (c) one person nominated by each society and an additional person nominated by each society which has more than two hundred and fifty members; and
 - (d) subject to the provisions of sub-section (2), one person nominated jointly by such branches of the Society of Incorporated Accountants and Auditors as have been established in the Union, and one person nominated by each body mentioned in sub-paragraph (ii), (iii) or (iv) of paragraph (b) of sub-section (3) of section *twenty-three*.

(2) If after the expiration of a period of six months from the commencement of this Act, the number of accountants and auditors, registered as such under this Act, who are enrolled as members of such branches of the Society of Incorporated Accountants and Auditors as are in existence in the Union, or as members of any body mentioned in sub-paragraph (ii), (iii) or (iv) of paragraph (b) of sub-section (3) of section *twenty-three*, is reduced to less than forty, the right of such branches or of the body concerned, as the case may be, to nominate any person for appointment to the board shall lapse, and the number of members of the board shall be reduced accordingly, but without prejudice to the right of any person already appointed as a member of the board to continue to act as such until the expiration of the period for which he was appointed.

(3) Whenever any nomination under paragraph (b), (c) or (d) of sub-section (1) becomes necessary, the Minister shall call upon the faculties of commerce of the universities or the society or body concerned, or cause them or it to be called upon, by notice in writing, to nominate, within a period specified in the notice, being not less than thirty days from the date thereof, so many persons as may be required to be nominated by such faculties, or by the society or body concerned, as the case may be, for appointment to the board.

(4) If after having been called upon by notice under sub-section (3) the faculties of commerce of such universities fail, or any such society or body fails to nominate, within the period specified in that notice, so many persons as were in terms of such notice required to be nominated, the Minister may appoint the persons, if any, actually so nominated and such other persons as he may deem fit, being professors or lecturers or members of the society or body concerned, as the case may be, up to the number required, to be members of the board.

(5) For every member of the board appointed in terms of paragraph (b), (c) or (d) of sub-section (1), there shall be an alternate member appointed in the same manner as such member, and any member of the board referred to in paragraph (a) of that sub-section may, with the consent of the Minister, designate a person in the full-time service of the State to act in his stead as an alternate member on the board, and any alternate member so appointed or designated may attend and take part in the proceedings at any meeting of the board whenever the member to whom he has been appointed or designated as alternate member is absent from such meeting.

(6) The Minister may, on the recommendation of the board, from time to time appoint a nominee of the Rhodesia Society of Accountants to be a member of the board, and any person so appointed shall hold office for such period, not exceeding one year, as the Minister may determine, and shall have the right to attend meetings of the board and to take part in the proceedings thereat, but shall not have the right to vote.

(7) The name of every person appointed as a member of the board, and of every person appointed as an alternate to any member, together with the date from which the appointment takes effect, shall be notified in the *Gazette*.

- (i) Kommissaris van Binnelandse Inkomste;
- (ii) Voorsitter van die Raad van Handel en Nywerheid;
- (iii) Registrateur van Koöperatiewe Verenigings;
- (iv) Registrateur van Bankê;
- (v) Registrateur van Maatskappye;
- (vi) Registrateur van Versekeringswese;
- (vii) Registrateur van Bouverenigings,

of in enige ander hoedanigheid in die voltydse diens van die Staat waar hulle volgens die Minister se oordeel by die verrigting van hul pligte in aansienlike mate belang het by sertifikate wat deur rekenmeesters of ouditeurs verstrek word;

- (b) twee persone wat professors of lektors in die rekeningkunde of in rekeningkundige aangeleenthede aan 'n universiteit in die Unie is, deur die Minister gekies uit 'n lys van persone deur die fakulteite van handel van die universiteite in die Unie genomineer;
- (c) een persoon genomineer deur elke genootskap en 'n verdere persoon genomineer deur elke genootskap wat meer as tweehonderd-en-vyftig lede het; en
- (d) behoudens die bepalinge van sub-artikel (2), een persoon gesamentlik genomineer deur sodanige takke van die „Society of Incorporated Accountants and Auditors” as wat in die Unie gevestig is, en een persoon genomineer deur elke liggaam in sub-paragraaf (ii), (iii) of (iv) van paragraaf (b) van sub-artikel (3) van artikel drie-en-twintig genoem.

(2) Indien na verloop van 'n tydperk van ses maande vanaf die inwerkingtreding van hierdie Wet, die getal rekenmeesters en ouditeurs, as sulks kragtens hierdie Wet geregistreer, wat ingeskryf is as lede van sodanige takke van die „Society of Incorporated Accountants and Auditors” as wat in die Unie bestaan, of as lede van 'n liggaam genoem in sub-paragraaf (ii), (iii) of (iv) van paragraaf (b) van sub-artikel (3) van artikel drie-en-twintig, tot minder as veertig daal, vervel die reg van bedoelde takke of, al na die geval, van die betrokke liggaam om iemand vir aanstelling in die raad te nomineer en word die aantal lede van die raad dienoooreenkomstig verminder, maar sonder dat daardeur afbreuk gedoen word aan die reg van iemand wat reeds as lid van die raad aangestel is, om verder as sulks op te tree totdat die tydperk waarvoor hy aangestel is, verstryk het.

(3) Wanneer 'n nominasie kragtens paragraaf (b), (c) of (d) van sub-artikel (1) nodig word, moet die Minister die fakulteite van handel van die universiteite of die betrokke genootskap of liggaam deur skriftelike kennisgewing aansê of laat aansê om binne 'n tydperk in die kennisgewing vermeld, maar minstens dertig dae vanaf die datum van die kennisgewing, soveel persone te nomineer as wat deur bedoelde fakulteite of, al na die geval, deur die betrokke genootskap of liggaam vir aanstelling in die raad genomineer moet word.

(4) Indien die fakulteite van handel van bedoelde universiteite of so 'n genootskap of liggaam in gebreke bly om, na aansegging deur kennisgewing soos in sub-artikel (3) bepaal, binne die tydperk in die kennisgewing vermeld soveel persone te nomineer as wat volgens die kennisgewing genomineer moes geword het, kan die Minister die persone, as daar is, wat werklik aldus genomineer is en sodanige ander persone as wat hy goetvind, en wat professors of lektors of, al na die geval, lede van die betrokke genootskap of liggaam is, tot die vereiste aantal aanstel om lede van die raad te wees.

(5) Vir elke lid van die raad kragtens paragraaf (b), (c) of (d) van sub-artikel (1) aangestel, moet daar 'n plaasvervangende lid op dieselfde wyse as bedoelde lid aangestel word, en 'n in paragraaf (a) van daardie sub-artikel bedoelde lid van die raad kan met toestemming van die Minister 'n persoon in die voltydse diens van die Staat aanwys om in sy plek as 'n plaasvervangende lid van die raad op te tree, en 'n plaasvervangende lid aldus aangestel of aangewys kan 'n vergadering van die raad bywoon en aan die verrigtings aldaar deelneem wanneer die lid vir wie hy as plaasvervangende lid aangestel of aangewys is, van bedoelde vergadering afwesig is.

(6) Die Minister kan op aanbeveling van die raad van tyd tot tyd 'n genomineerde van die „Rhodesia Society of Accountants” as lid van die raad aanstel, en 'n aldus aangestelde persoon beklee sy amp vir so 'n tydperk, maar hoogstens een jaar, as wat die Minister bepaal, en het die reg om vergaderings van die raad by te woon en aan die verrigtings aldaar deel te neem, maar het nie die reg om te stem nie.

(7) Die naam van elke persoon as lid van die raad aangestel, en van elke persoon as plaasvervanger van 'n lid aangestel, en die datum vanaf wanneer die aanstelling geld, moet in die *Staatskoerant* afgekondig word.

Qualifications of members and circumstances under which they vacate office.

4. (1) No person shall be appointed as a member of the board in terms of paragraph (c) or (d) of sub-section (1) of section *three*, or as an alternate to any such member in terms of sub-section (5) of that section, unless he is registered as an accountant and auditor under this Act.

(2) A member of the board shall vacate his office—

- (a) if his estate be sequestrated or a notice with reference to him be published under sub-section (1) of section *ten* of the Farmers' Assistance Act, 1935 (Act No. 48 of 1935);
- (b) if he become of unsound mind or if he be convicted of an offence and sentenced to a term of imprisonment without the option of a fine;
- (c) if he be absent from three consecutive meetings of the board without its leave, which shall not be granted for a period exceeding six consecutive months;
- (d) if, in the case of a member appointed in terms of paragraph (b) of sub-section (1) of section *three*, he cease to be a professor or lecturer in accounting or accountancy matters at a university in the Union; or
- (e) if, in the case of a member appointed in terms of paragraph (c) or (d) of sub-section (1) of section *three*, who at the date of his appointment was registered as an accountant and auditor in terms of this Act, he cease to be so registered.

(3) Sub-section (1) shall come into operation six months after the commencement of this Act.

Tenure of office by members of board.

5. (1) Every member of the board (not being a member appointed under paragraph (a) of sub-section (1) of section *three*, who shall hold office during the Minister's pleasure), shall be appointed for a period of one year, but shall on termination of the period for which he was appointed, continue to hold office for a further period not exceeding three months until his successor has been appointed.

(2) Any person whose period of office as a member of the board has expired, including any person appointed under sub-section (6) of section *three*, shall be eligible for re-appointment, but, subject to the provisions of sub-section (1), no person shall hold office as a member of the board for more than six years during any period of nine years: Provided that in the computation of the total period for which any person has held office as a member of the board, any period during which he held office after the termination of a period for which he was appointed, but before the appointment of his successor, shall not be taken into consideration.

(3) Whenever the office of a member of the board becomes vacant before the expiration of the period for which he was appointed, the Minister may, subject to the applicable provisions of section *three*, appoint a person to fill the vacancy for the unexpired portion of the period for which such member was appointed.

Chairman of board.

6. (1) The members of the board shall at their first meeting following their appointment and thereafter as occasion arises elect one of their number as chairman of the board, and any person so elected shall hold office as such until the expiration of the period for which he was appointed as a member of the board or until he ceases to be a member thereof, whichever event first occurs.

(2) If the chairman of the board vacates his office before the expiration of the period for which he was appointed as a member of the board, another member of the board shall, subject to the provisions of sub-section (1), be elected as chairman of the board.

(3) A member of the board appointed in terms of paragraph (a) or (b) of sub-section (1) of section *three*, shall not be elected as chairman of the board or preside at any meeting thereof.

Meetings of board.

7. (1) The first meeting of the board shall be held at a time and place to be fixed by the Minister, and all subsequent meetings shall, subject to the provisions of sub-section (2), be held at such times and places as may be fixed by the board: Provided that the board shall meet at least twice in every year.

(2) The chairman of the board may at any time call a special meeting of the board to be held at such time and place as he may determine, and shall, upon a written request signed by not less than three members of the board, call a special meeting thereof.

4. (1) Niemand word kragtens paragraaf (c) of (d) van sub-artikel (1) van artikel *drie* as lid van die raad, of kragtens sub-artikel (5) van daardie artikel as plaasvervanger van so 'n lid aangestel nie, tensy hy kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is.

Kwalifikasies van lede en omstandighede waaronder hul amp ontruim word.

(2) 'n Lid van die raad ontruim sy amp—

- (a) as sy boedel gesekwestreer word of 'n kennisgewing wat op hom betrekking het, kragtens sub-artikel (1) van artikel *tien* van die Boere-Bystandswet, 1935, (Wet No. 48 van 1935), gepubliseer word;
- (b) as hy kranksinnig word of weens 'n misdryf veroordeel en tot gevangenisstraf sonder die keuse van 'n boete gevonnis word;
- (c) as hy sonder verlof van die raad, wat nie vir 'n tydperk van meer as ses agtereenvolgende maande toegestaan word nie, van drie agtereenvolgende raadsvergaderings afwesig is;
- (d) as hy, in die geval van 'n ingevolge paragraaf (b) van sub-artikel (1) van artikel *drie* aangestelde lid, ophou om 'n professor of lektor in die rekeningkunde of in rekeningkundige aangeleenthede aan 'n universiteit in die Unie te wees; of
- (e) as hy, in die geval van 'n ingevolge paragraaf (c) of (d) van sub-artikel (1) van artikel *drie* aangestelde lid, wat op die datum van sy aanstelling ingevolge hierdie Wet as 'n rekenmeester en ouditeur geregistreer was, ophou om aldus geregistreer te wees.

(3) Sub-artikel (1) word van krag ses maande na die inwerkingtreding van hierdie Wet.

5. (1) Elke lid van die raad (uitgesonderd 'n kragtens paragraaf (a) van sub-artikel (1) van artikel *drie* aangestelde lid, wat sy amp beklee solank dit die Minister behaag), word aangestel vir 'n tydperk van een jaar, maar behou na verstryking van die tydperk waarvoor hy aangestel is sy amp vir 'n verder tydperk van hoogstens drie maande totdat sy opvolger aangestel is.

Ampsduur van raadslede.

(2) Iemand wie se ampstydperk as lid van die raad verstryk het, met inbegrip van 'n kragtens sub-artikel (6) van artikel *drie* aangestelde persoon, kan weer aangestel word, maar behoudens die bepalings van sub-artikel (1) kan niemand vir meer as ses jaar gedurende enige tydperk van nege jaar die amp van raadslid beklee nie: Met dien verstande dat, by die berekening van die totale tydperk wat 'n persoon die amp van lid van die raad beklee het, enige tydperk waartydens hy daardie amp beklee het na die beëindiging van 'n tydperk waarvoor hy aangestel was, maar voor die aanstelling van sy opvolger, nie in aanmerking geneem word nie.

(3) Wanneer die setel van 'n lid van die raad vakant raak voor die verstryking van die tydperk waarvoor hy aangestel is, kan die Minister, met inagneming van die toepaslike bepalings van artikel *drie*, 'n persoon aanstel om die vakature te vul vir die onverstreke gedeelte van die tydperk waarvoor bedoelde lid aangestel was.

6. (1) Die lede van die raad kies op hul eerste vergadering na hul aanstelling, en daarna wanneer dit nodig word, een uit hul midde as voorsitter van die raad, en 'n aldus gekose persoon beklee sy amp as sulks totdat die tydperk waarvoor hy as lid van die raad aangestel is, verstryk, of totdat hy ophou om lid van die raad te wees, na gelang van watter gebeurtenis die eerste voorval.

Voorsitter van raad.

(2) Indien die voorsitter van die raad sy amp ontruim voor die verstryking van die tydperk waarvoor hy as lid van die raad aangestel is, word, onderworpe aan die bepalings van sub-artikel (1), 'n ander lid van die raad as voorsitter van die raad gekies.

(3) 'n Lid van die raad aangestel kragtens paragraaf (a) of (b) van sub-artikel (1) van artikel *drie*, kan nie tot voorsitter van die raad gekies word of op 'n raadsvergadering voorsit nie.

7. (1) Die eerste vergadering van die raad word gehou op 'n tyd en plek wat die Minister vasstel, en alle daaropvolgende vergaderings word, behoudens die bepalings van sub-artikel (2), gehou op die tye en plekke wat die raad bepaal: Met dien verstande dat die raad minstens tweemaal in elke jaar moet byeenkom.

Vergaderings van raad.

(2) Die voorsitter van die raad kan te eniger tyd 'n buitengewone vergadering van die raad belê wat gehou word op 'n tyd en plek deur hom vasgestel, en moet op skriftelike versoek wat deur minstens drie lede van die raad onderteken is, 'n buitengewone vergadering van die raad belê wat op 'n tyd en plek

to be held within two weeks after the date of receipt of such request, at such time and place as he may determine.

Quorum, majority
decision and
chairman's
casting vote.

8. (1) A majority of all the members of the board shall form a quorum for any meeting of the board.

(2) The chairman shall preside at all meetings of the board at which he is present and, if he is absent from any meeting, the members present thereat shall, subject to the provisions of sub-section (3) of section *six*, elect one of their number to preside at such meeting.

(3) The decision of a majority of the members of the board present at any meeting thereof shall constitute a decision of the board, and in the event of an equality of votes in regard to any matter, the person presiding at the meeting in question shall have a casting vote in addition to his deliberative vote.

(4) A member of the board may require the person presiding at any meeting to direct that his dissent from any resolution passed by the board, and the reasons for such dissent, be recorded in the minutes of the proceedings at which such resolution was passed.

(5) No decision or act done under the authority of the board shall be invalid by reason only of an interim vacancy on the board or of the fact that a person who is disqualified from being a member of the board, or with respect to whose appointment the provisions of this Act had not been observed, sat or acted as a member at the time when the decision was taken or the act was performed or authorized, if the decision was taken or the act was performed or authorized by a majority of the members of the board present at the time who were entitled to sit and act as members.

Reports to
Minister.

9. (1) The board shall in each year, within six months after the close of its financial year, submit to the Minister a report in regard to its activities during that financial year, together with a copy of the audited statement of income and expenditure and the balance sheet referred to in sub-section (3) of section *eleven* in respect of that financial year, and a list of persons on the register of accountants and auditors on the last day of that financial year.

(2) The chairman of the board may from time to time submit to the Minister reports in regard to matters connected with the activities of the board which in his opinion should be brought to the Minister's notice.

(3) Any three or more members of the board who are dissatisfied with a decision taken by the board in regard to any matter within its purview in terms of this Act, may communicate to the Minister their dissent from such decision and the reasons therefor, and the Minister may upon receipt of any such communication, require the board to furnish him with its observations in regard to such matter, together with any information he may deem necessary.

(4) The board shall at the request of the Minister or any person in the service of the State who is charged with the administration of any law, furnish to the Minister or such person advice on questions in connection with the accountancy and auditing profession or cognate matters, and shall communicate to the Minister information acquired by it, in the course of its duties, on matters regarded by it as being of public import.

(5) The Minister shall lay copies of every report submitted to him in terms of sub-section (1), together with the annexures thereto, upon the Tables of both Houses of Parliament within fourteen days after receipt thereof if Parliament is then in ordinary session or, if Parliament is not then in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session.

Committees
of board.

10. (1) The board may establish committees to assist it in the performance of its functions and duties, and may appoint such persons, including persons other than members of the board, as it may deem fit to be members of any such committee.

(2) The board may assign to a committee so established such of its powers as it may deem fit, but shall not be deemed to be divested of any power which it may have assigned to a committee, and may amend or repeal any decision of any such committee.

Funds of board
and keeping
and audit of
accounts.

11. (1) The funds of the board shall consist of the fees received by it in pursuance of any provision made under section *twenty-one*, and such other amounts, including advances referred to in sub-section (4), as may in terms of this Act from time to time become payable to the board.

(2) The board shall cause full and correct account to be kept of all amounts received or expended by it.

deur hom bepaal, gehou word binne twee weke vanaf die datum van ontvangs van bedoelde versoek.

8. (1) Die meerderheid van al die lede van die raad maak 'n kworum vir 'n raadsvergadering uit. Kworum, meerderheidsbesluit en voorsitter se beslissende stem.

(2) Die voorsitter moet voorsit op alle raadsvergaderings waarop hy aanwesig is, en as hy van 'n vergadering afwesig is, kies die aldaar aanwesige lede, met inagneming van die bepalings van sub-artikel (3) van artikel ses, een uit hul midde om op daardie vergadering voor te sit.

(3) Die beslissing van die meerderheid van die lede van die raad wat op 'n raadsvergadering aanwesig is, maak 'n besluit van die raad uit, en by 'n staking van stemme oor enige aangeleentheid het die persoon wat op die betrokke vergadering voorsit, benewens sy beraadslagende stem ook 'n beslissende stem.

(4) 'n Raadslid kan van die persoon wat op 'n vergadering voorsit eis om opdrag te gee dat in die notule van die verrigtings waarop 'n raadsbesluit geneem word, met vermelding van redes aangeteken word dat daardie lid nie met bedoelde besluit eens is nie.

(5) Geen besluit of handeling op gesag van die raad verrig, is ongeldig bloot vanweë 'n tydelike vakature in die raad of omdat 'n persoon wat onbevoeg is om 'n lid van die raad te wees, of met betrekking tot wie se aanstelling die bepalings van hierdie Wet nie nagekom is nie, as 'n raadslid sitting geneem of opgetree het toe die besluit geneem of die handeling verrig of gemagtig is nie, mits die besluit geneem of die handeling verrig of gemagtig is deur 'n meerderheid van die lede van die raad wat toe aanwesig was en geregtig was om as lede sitting te neem en op te tree.

9. (1) Die raad lê elke jaar, binne ses maande na afsluiting van sy boekjaar, aan die Minister 'n verslag voor in verband met die raad se werksaamhede gedurende daardie boekjaar, tesame met 'n afskrif van die in sub-artikel (3) van artikel elf bedoelde geouditeerde staat van inkomste en uitgawes en balansstaat ten opsigte van daardie boekjaar, en 'n lys van persone wat op die laaste dag van daardie boekjaar op die register van rekenmeesters en ouditeurs verskyn. Verslae aan Minister.

(2) Die voorsitter van die raad kan van tyd tot tyd verslae aan die Minister voorlê oor aangeleenthede in verband met die werksaamhede van die raad wat volgens sy mening onder die aandag van die Minister behoort te kom.

(3) Drie of meer raadslede wat ontevrede is met 'n raadsbesluit oor 'n aangeleentheid wat volgens hierdie Wet binne die raad se bevoegdheid is, kan met vermelding van hul redes die Minister in kennis stel dat hulle nie met bedoelde besluit eens is nie, en die Minister kan, by ontvangs van so 'n kennisgewing van die raad sy opmerkings in verband met die aangeleentheid eis, asook enige inligting wat die Minister nodig ag.

(4) Die raad moet, op versoek van die Minister of 'n persoon in diens van die Staat wat met die toepassing van een of ander wet belas is, aan die Minister of bedoelde persoon advies verstrek oor vraagstukke in verband met die rekenmeesters- en ouditeursberoep of verwante aangeleenthede, en moet inligting wat die raad tydens die verrigting van sy pligte bekom omtrent aangeleenthede wat hy van openbare belang ag, aan die Minister meedeel.

(5) Die Minister moet afskrifte van elke verslag wat kragtens sub-artikel (1) aan hom voorgelê word, tesame met die ahangsels daarby, in beide Huise van die Parlement ter Tafel lê binne veertien dae na ontvangs daarvan as die Parlement dan in gewone sitting is, of, as die Parlement nie dan in gewone sitting is nie, binne veertien dae na die aanvang van sy eersvolgende gewone sitting.

10. (1) Die raad kan komitees instel om hom by die verrigting van sy werksaamhede en pligte by te staan, en kan die persone, insluitende persone wat nie lede van die raad is nie, aanstel wat hy goedvind om lede van so 'n komitee te wees. Komitees van raad.

(2) Die raad kan na goeddunke van sy bevoegdhede aan 'n aldus ingestelde komitee oordra, maar word nie geag van 'n bevoegdheid wat hy aan 'n komitee oorgedra het, onthef te wees nie, en kan 'n besluit van so 'n komitee wysig of herroep.

11. (1) Die fondse van die raad bestaan uit gelde deur hom ontvang uit hoofde van enige voorsiening kragtens artikel een-en-twintig gemaak, en ander bedrae, insluitende voorskotte in sub-artikel (4) bedoel, wat van tyd tot tyd ingevolge hierdie Wet aan die raad betaalbaar mag word. Fondse van raad en hou en ouditering van rekenings.

(2) Die raad laat volledige en juiste rekening hou van alle bedrae wat hy ontvang of uitgee.

(3) The board shall cause to be prepared in each year a statement of its income and expenditure during its last preceding financial year and a balance sheet showing its financial position at the end of that financial year, and shall, after such statement and balance sheet have been audited by an auditor appointed by the board, cause copies thereof to be transmitted to every member of the board and to each society and each of the bodies referred to in paragraph (b) of sub-section (3) of section *twenty-three*, and also to every person registered as an accountant and auditor in terms of this Act.

(4) (a) The Minister may, out of moneys appropriated by Parliament for the purpose advance to the board such amounts not exceeding one thousand pounds as he may deem necessary in order to enable it to carry out its functions.

(b) Any such advance shall be made on such conditions and shall be repayable at such times as the Minister may determine.

Remuneration
and allowances
of members
of board and
committees.

12. (1) There shall be payable to a member of the board or a committee of the board, including any person appointed as an alternate to any such member (not being a member or person in the full-time service of the State), such remuneration for services rendered by him in connection with the work of the board and such allowances to cover expenses reasonably incurred by him in the performance of his duties as a member of the board or of any such committee, as the board may, with the approval of the Minister, determine.

(2) A member of the board or any such committee, who is in the full-time service of the State, may, in addition to his remuneration in respect of such service, receive such remuneration for special services rendered by him to the board, as may be determined by the Minister on the recommendation of the Public Service Commission, but not exceeding an amount recommended by the board.

(3) Any remuneration or allowances which may become payable under sub-section (1) or (2), shall be paid out of the funds of the board.

(4) The board shall refund to the Minister any transport or subsistence allowances paid out of public funds to a member of the board appointed in terms of paragraph (a) of sub-section (1) of section *three*, or a person designated by such member under sub-section (5) of that section to act in his stead, or a member of a committee of the board (not being a member of the board), who is in the full-time service of the State, whilst engaged in connection with the business of the board or a committee thereof.

Establishment
of Accountants'
Registration
Advisory
Committee.

13. (1) The Minister shall establish an advisory committee, to be known as the Accountants' Registration Advisory Committee, which shall consist of five members to be appointed by the Minister, of whom—

(a) one shall be an advocate of not less than ten years' standing who shall be the chairman of the committee;

(b) one shall be a person in the full-time service of the State who is charged with the administration of a law which provides for the approval by such person of the appointment of an auditor in respect of any business regulated by such law;

(c) two shall be persons selected by the Minister from a list of persons whose names have been submitted to him by the four societies; and

(d) one shall be a person selected by the Minister from lists of persons, not being members of a society, whose names have been submitted to him by the bodies referred to in paragraph (b) of sub-section (3) of section *twenty-three*.

(2) In the case of a member of the advisory committee referred to in paragraph (c) or (d) of sub-section (1), there shall be an alternate appointed in the same manner as such member, and a member of the advisory committee referred to in paragraph (a) or (b) of that sub-section may, with the consent of the Minister, designate a person to act as a member of the advisory committee in his stead, whenever such member is unable to act.

(3) The provisions of sub-sections (3) and (4) of section *three* shall *mutatis mutandis* apply in connection with the appointment of a member of the advisory committee referred to in paragraph (c) or (d) of sub-section (1) of this section, and the provisions of sub-section (7) of the firstmentioned section shall *mutatis mutandis* apply in respect of all members of such committee.

(3) Die raad moet elke jaar 'n staat van sy inkomste en uitgawe vir sy laaste voorafgaande boekjaar, en 'n balansstaat aantonende sy geldelike toestand aan die end van daardie boekjaar laat opstel, en moet, nadat bedoelde staat en balansstaat geouditeer is deur 'n ouditeur wat die raad aanstel, afskrifte daarvan laat stuur aan elke lid van die raad en aan elke genootskap en elke liggaam waarna in paragraaf (b) van sub-artikel (3) van artikel *drie-en-twintig* verwys word, asook aan elke persoon wat kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is.

(4) (a) Die Minister kan uit gelde deur die Parlement vir daardie doel toegestaan bedrae tot hoogstens duisend pond aan die raad voorskiet, soos hy nodig ag om die raad in staat te stel om sy werksaamhede te verrig.

(b) So 'n voorskot word toegestaan op die voorwaardes en is terugbetaalbaar op die tye wat die Minister bepaal.

12. (1) Daar word aan 'n lid van die raad of 'n komitee van die raad, insluitende 'n persoon wat as plaasvervanger van so 'n lid aangestel is, maar nie so 'n lid of persoon wat in die voltydse diens van die Staat is nie, sodanige besoldiging vir dienste in verband met die werk van die raad deur hom gelewer en sodanige toelaes om uitgawes te dek wat redelikerwys deur hom aangegaan is in verband met die verrigting van sy pligte as lid van die raad of van so 'n komitee, betaal as wat die raad met goedkeuring van die Minister bepaal.

Besoldiging en toelaes van lede van raad en komitees.

(2) 'n Lid van die raad of so 'n komitee, wat in die voltydse diens van die Staat is, kan benewens sy besoldiging ten opsigte van daardie diens, sodanige besoldiging ontvang vir spesiale dienste deur hom aan die raad gelewer as wat die Minister op aanbeveling van die Staatsdienskommissie mag bepaal, maar nie 'n hoër bedrag as wat die raad aanbeveel nie.

(3) Enige besoldiging of toelaes wat ingevolge sub-artikel (1) of (2) betaalbaar mag word, moet uit die fondse van die raad betaal word.

(4) Die raad moet aan die Minister die reis- en verblyftoelaes terugbetaal wat uit Staatsgelde betaal word aan 'n lid van die raad kragtens paragraaf (a) van sub-artikel (1) van artikel *drie* aangestel, of iemand kragtens sub-artikel (5) van daardie artikel deur so 'n lid aangewys om in sy plek op te tree, of 'n lid van 'n komitee van die raad (wat nie lid van die raad is nie), wat in die voltydse diens van die Staat is, terwyl hy besig is met die sake van die raad of 'n komitee van die raad.

13. (1) Die Minister stel 'n adviserende komitee in, genoem die Adviserende Komitee vir die Registrasie van Rekenmeesters, wat bestaan uit vyf lede deur die Minister aangestel, van wie—

Instelling van Adviserende Komitee vir die Registrasie van Rekenmeesters.

(a) een 'n persoon moet wees wat minstens tien jaar advokaat is en voorsitter van die komitee moet wees;

(b) een 'n persoon in die voltydse diens van die Staat moet wees wat belas is met die uitvoering van 'n wet waarin bepaal word dat bedoelde persoon die aanstelling van 'n ouditeur vir 'n besigheid deur daardie wet gereël, moet goedkeur;

(c) twee persone moet wees deur die Minister gekies uit 'n lys van persone wie se name deur die vier genootskappe aan hom voorgelê is; en

(d) een 'n persoon moet wees deur die Minister gekies uit lyste van persone wat nie lede van 'n genootskap is nie en wie se name deur die in paragraaf (b) van sub-artikel (3) van artikel *drie-en-twintig* bedoelde liggame aan hom voorgelê is.

(2) In die geval van 'n in paragraaf (c) of (d) van sub-artikel (1) bedoelde lid van die adviserende komitee word 'n plaasvervanger op dieselfde wyse as daardie lid aangestel, en 'n in paragraaf (a) of (b) van daardie sub-artikel bedoelde lid van die adviserende komitee kan met toestemming van die Minister 'n persoon aanwys om in sy plek as lid van die adviserende komitee op te tree wanneer bedoelde lid nie self kan optree nie.

(3) Die bepalinge van sub-artikels (3) en (4) van artikel *drie* is *mutatis mutandis* van toepassing in verband met die aanstelling van 'n in paragraaf (c) of (d) van sub-artikel (1) van hierdie artikel bedoelde lid van die adviserende komitee, en die bepalinge van sub-artikel (7) van eersgenoemde artikel is *mutatis mutandis* van toepassing ten opsigte van alle lede van so 'n komitee.

Tenure of office
by members of ad-
visory committee.

14. A member of the advisory committee, and any alternate to any such member, shall hold office during the Minister's pleasure, and whenever any such member or alternate vacates his office, the Minister may, subject to the applicable provisions of section *thirteen*, appoint another person to fill the vacancy.

Meetings of
advisory
committee.

15. (1) The first meeting of the advisory committee shall be held at a time and place to be fixed by the Minister, and all subsequent meetings thereof shall, subject to the provisions of sub-section (2), be held at such times and places as the committee may determine.

(2) The chairman of the advisory committee may at any time call a special meeting of that committee to be held at such time and place as he may determine.

(3) The advisory committee may, subject to the approval of the Minister and to the provisions of this Act, make rules as to the procedure at meetings of the committee and such other matters as may be necessary or expedient for the proper functioning of the committee.

Quorum, majority
decision and
chairman's
casting vote.

16. (1) The quorum for a meeting of the advisory committee shall be four persons entitled to be present and take part in the proceedings thereat.

(2) All meetings of the advisory committee shall be presided over by the chairman, or, in his absence, by the person designated by him in terms of sub-section (2) of section *thirteen*.

(3) All questions arising at any meeting of the advisory committee shall be decided by a vote of the majority of the members thereof present at that meeting: Provided that in the event of an equality of votes the person presiding at the meeting shall have a casting vote in addition to his deliberative vote.

Remuneration
and allowances
of members of
advisory
committee.

17. (1) There shall be payable to a member of the advisory committee, including a person appointed as an alternate to any such member or designated by the chairman of the committee to act in his stead (not being a member or person in the full-time service of the State), such remuneration and allowances in respect of his services as may be determined by the Minister on the recommendation of the board.

(2) A member of the advisory committee who is in the full-time service of the State, may receive such remuneration for his services as such a member, in addition to his remuneration in respect of his employment by the State, as may be approved by the Minister on the recommendation of the Public Service Commission, but not exceeding an amount recommended by the board.

(3) Any remuneration or allowances which may become payable under sub-section (1) or (2) shall be paid out of the funds of the board.

(4) The provisions of sub-section (4) of section *twelve* shall *mutatis mutandis* apply in connection with any subsistence and transport allowances paid out of public funds to any person in the full-time service of the State who is a member of the advisory committee or has been designated by such member under sub-section (2) of section *thirteen* to act in his stead.

Staff,
accommodation
and equipment of
advisory
committee.

18. The board shall at its own expense make available to the advisory committee such clerical and other assistance, office accommodation and equipment, and other facilities as the committee may require for the proper performance of its functions.

Functions of
advisory
committee.

19. It shall be the function of the advisory committee to investigate all applications for registration as accountants and auditors under this Act which may be referred to it by the board, and to advise and make recommendations to the board in regard to such applications.

Duration of
advisory
committee.

20. The advisory committee shall be abolished with effect from a date to be fixed by the Minister after consultation with the board, not being later than eighteen months after the commencement of this Act.

General powers
of board.

21. (1) The board shall have power—

- (a) to appoint such servants and to acquire or hire such movable or immovable property as it may consider necessary for the effective performance of its functions;
- (b) to determine the procedure at meetings of the board or any committee of the board;
- (c) to regulate service under articles of clerkship and to prescribe the fees which shall be payable to the board in respect of the registration of such articles;

14. 'n Lid van die adviserende komitee, en 'n plaasvervanger van so 'n lid, beklee sy amp solank dit die Minister behaag, en wanneer so 'n lid of plaasvervanger sy amp ontruim, kan die Minister met inagneming van die toepaslike bepalings van artikel *dertien* 'n ander persoon aanstel om die vakature te vul.

Ampstermyn van lede van adviserende komitee.

15. (1) Die eerste vergadering van die adviserende komitee word gehou op 'n tyd en plek wat die Minister vasstel en alle daaropvolgende vergaderings daarvan word, behoudens die bepalings van sub-artikel (2), gehou op die tye en plekke wat die komitee bepaal.

Vergaderings van adviserende komitee.

(2) Die voorsitter van die adviserende komitee kan te eniger tyd 'n buitengewone vergadering van daardie komitee belê wat gehou word op die tyd en plek wat die voorsitter bepaal.

(3) Die adviserende komitee kan, onderworpe aan die goedkeuring van die Minister en die bepalings van hierdie Wet, reëls uitvaardig aangaande die prosedure op vergaderings van die komitee en die ander aangeleenthede wat nodig of raadsaam mag wees sodat die komitee sy werksaamhede behoorlik kan uitvoer.

16. (1) Die kworum vir 'n vergadering van die adviserende komitee is vier persone wat geregtig is om teenwoordig te wees en aan die verrigtings daarop deel te neem.

Kworum, meerderheidsbesluit en voorsitter se beslissende stem.

(2) Alle vergaderings van die adviserende komitee word gehou onder voorsitterskap van die voorsitter of, in sy afwesigheid, van die persoon wat hy kragtens sub-artikel (2) van artikel *dertien* aangewys het.

(3) Alle vraagstukke wat op 'n vergadering van die adviserende komitee ontstaan, word beslis deur 'n meerderheidstem van die lede wat op die vergadering aanwesig is: Met dien verstande dat by 'n staking van stemme die persoon wat op die vergadering voorsit benewens sy beraadslagende stem ook 'n beslissende stem het.

17. (1) Daar word aan 'n lid van die adviserende komitee, insluitende 'n persoon wat as plaasvervanger van so 'n lid aangestel is of deur die voorsitter van die komitee aangewys is om in sy plek op te tree, maar nie 'n lid of persoon in die voltydse diens van die Staat nie, sodanige besoldiging en toelaes ten opsigte van sy dienste betaal as wat die Minister op aanbeveling van die raad bepaal.

Besoldiging en toelaes van lede van adviserende komitee.

(2) 'n Lid van die adviserende komitee wat in die voltydse diens van die Staat is, kan, benewens sy besoldiging in die diens van die Staat, sodanige besoldiging vir sy dienste as so 'n lid ontvang as wat die Minister op aanbeveling van die Staatsdienskommissie goedkeur, maar nie 'n hoër bedrag as wat die raad aanbeveel nie.

(3) Enige besoldiging of toelaes wat ingevolge sub-artikel (1) of (2) verskuldig mag word, moet uit die fondse van die raad betaal word.

(4) Die bepalings van sub-artikel (4) van artikel *twaalf* is *mutatis mutandis* van toepassing ten opsigte van onderhouds- en vervoertoelaes uit Staatsgelde betaal aan 'n persoon in die voltydse diens van die Staat wat lid is van die adviserende komitee of wat ingevolge sub-artikel (2) van artikel *dertien* deur so 'n lid aangewys is om in sy plek op te tree.

18. Die raad stel op eie koste aan die adviserende komitee die klerklike en ander hulp, kantoorruimte en toerusting en ander geriewe beskikbaar wat die komitee vir die behoorlike verrigting van sy werksaamhede nodig het.

Personeel, kantoorruimte en toerusting van adviserende komitee.

19. Die taak van die adviserende komitee is om ondersoek in te stel in verband met alle aansoeke om registrasie as rekenmeesters en ouditeurs ingevolge hierdie Wet wat die raad na die komitee mag verwys, en om die raad met betrekking tot sodanige aansoeke van advies te dien en daaromtrent aan die raad aanbevelings te doen.

Werksaamhede van adviserende komitee.

20. Die adviserende komitee word afgeskaf vanaf 'n datum wat die Minister na beraadslaging met die raad bepaal, maar nie later nie as agtien maande na die inwerkingtreding van hierdie Wet.

Lewensduur van adviserende komitee.

21. (1) Die raad is bevoeg—

- (a) om die dienaars aan te stel en die roerende of vasgoed aan te skaf of te huur wat die raad vir die doeltreffende verrigting van sy werksaamhede nodig ag;
- (b) om die prosedure op vergaderings van die raad of 'n komitee van die raad te bepaal;
- (c) om diens onder leerkontrak te reël en om die gelde wat ten opsigte van registrasie van so 'n leerkontrak aan die raad betaal moet word, voor te skryf;

Algemene bevoegdhede van raad.

- (d) to prescribe the fees which shall be payable to the board in respect of the registration of any person as an accountant and auditor, and the annual fees which shall be payable to the board by any person so long as he remains registered as an accountant and auditor;
- (e) to prescribe or conduct or make arrangements for the conduct of examinations for articled clerks or other persons;
- (f) to prescribe the degrees, diplomas and other qualifications which shall entitle any person to exemption from compliance with any of the requirements to be complied with by persons desiring to be registered as accountants and auditors;
- (g) to prescribe what conduct on the part of an accountant and auditor registered under this Act shall constitute unprofessional conduct and to determine the method of enquiry into allegations of unprofessional conduct and the punishments, including fines, removal from the register or suspension from practice for such period as the board may determine, which may be imposed in respect thereof;
- (h) to take any steps which it may consider expedient for the maintenance of the integrity, the enhancement of the status and the improvement of the standards of professional qualifications of accountants and auditors and to encourage research in connection with problems relating to any matter affecting the accounting profession;
- (i) to assist in the provision of educational facilities for articled clerks and other persons desiring to become registered as accountants and auditors; and
- (j) generally to exercise the powers and perform the functions and duties specified in this Act.

(2) The board shall maintain separate registers in respect of articles of clerkship and of accountants and auditors registered under this Act, and such other registers as it may deem fit and any such register shall at all reasonable times be open to inspection by any member of the public upon payment of such fees as the board may prescribe.

(3) Any provision made by virtue of paragraph (e), (f) or (g) of sub-section (1), or any fees prescribed by virtue of sub-section (1) or (2), shall be subject to the approval of the Minister and shall be made known by him by notice in the *Gazette*.

Prohibition on practising as public accountant and auditor by unregistered person.

22. After the expiration of a period of six months from the commencement of this Act, or such further period as the board may in any particular case allow—

- (a) no person shall engage in public practice as an accountant or auditor or hold himself out or allow himself to be held out as an accountant or auditor in public practice, or use any designation or description calculated to create the impression that he is an accountant or auditor in public practice, unless he is registered as an accountant and auditor in terms of this Act; and
- (b) no person other than an accountant and auditor registered under this Act shall accept an appointment or act as an auditor where the appointment of an auditor or the performance of an audit is required by law:

Provided that nothing in this section shall be deemed to prohibit—

- (i) any person employed exclusively at a salary and not carrying on business on his own account, from describing himself as an accountant or internal auditor in relation to the undertaking in which he is employed; or
- (ii) any member of a club, institution or association which is not carried on with a view to profit, from acting as auditor of such club, institution or association, if he receives no fee or other consideration for his services; or
- (iii) any person from practising and describing himself as a secretary, bookkeeper or cost consultant; or
- (iv) any Minister of State, Administrator or officer charged with the administration of any law, from appointing or authorizing or approving of the appointment of any person not registered as an accountant and auditor in

- (d) om die gelde wat ten opsigte van die registrasie van enigiemand as 'n rekenmeester en ouditeur aan die raad betaal moet word, en die jaargelde wat deur enigiemand aan die raad betaal moet word solank hy as 'n rekenmeester en ouditeur geregistreer bly, voor te skryf;
- (e) om eksamens vir klerke onder leerkontrak of ander persone voor te skryf of af te neem of vir die afneem daarvan reëlins te tref;
- (f) om die grade, diplomas en ander kwalifikasies voor te skryf uit hoofde waarvan enigiemand geregtig is op vrystelling van voldoening aan enige vereistes waaraan persone wat verlang om as rekenmeesters en ouditeurs geregistreer te word, moet voldoen;
- (g) om voor te skryf hoedanige gedrag in die geval van 'n kragtens hierdie Wet geregistreerde rekenmeester en ouditeur onprofessionele gedrag uitmaak, en om die metode waarvolgens beweerde onprofessionele gedrag ondersoek moet word, en die strawwe, insluitende boetes, skapping van die register of skorsing van praktyk vir so 'n tydperk as wat die raad vasstel, wat ten opsigte daarvan opgelê mag word, te bepaal;
- (h) om die stappe te doen wat die raad raadsaam ag vir die handhawing van die integriteit, die verhoging van die status en die verbetering van die standaard van professionele kwalifikasies van rekenmeesters en ouditeurs, en om navorsing aangaande vraagstukke in verband met aangeleenthede wat op die beroep van rekeningkunde betrekking het, aan te moedig;
- (i) om hulp te verleen in verband met die voorsiening van opvoedkundige fasiliteite vir klerke onder leerkontrak en ander persone wat verlang om as rekenmeesters en ouditeurs geregistreer te word; en
- (j) om oor die algemeen die bevoegdhede uit te oefen en die werksaamhede en pligte te verrig wat in hierdie Wet uiteengesit word.

(2) Die raad hou aparte registers ten opsigte van leerkontrakte en van rekenmeesters en ouditeurs wat ingevolge hierdie Wet geregistreer is, en sodanige ander registers as wat die raad goedvind, en so 'n register moet op alle redelike tye beskikbaar wees vir insae deur enige lid van die publiek teen betaling van die gelde wat die raad mag voorskryf.

(3) Enige voorsiening wat kragtens paragraaf (e), (f) of (g) van sub-artikel (1) gemaak, of gelde wat kragtens sub-artikel (1) of (2) voorgeskryf word, is onderworpe aan die goedkeuring van die Minister en word deur hom by kennisgewing in die *Staatskoerant* bekendgemaak.

22. Na afloop van 'n tydperk van ses maande vanaf die inwerkingtreding van hierdie Wet, of so 'n verder tydperk as wat die raad in 'n besondere geval mag toelaat—

- (a) mag niemand openbare praktyk as 'n rekenmeester of ouditeur beoefen of homself as 'n rekenmeester of ouditeur in openbare praktyk voordoën of toelaat dat hy aldus voorgedoen word of enige benaming of beskrywing gebruik wat bereken is om die indruk te verwek dat hy 'n rekenmeester of ouditeur in openbare praktyk is nie, tensy hy kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is; en
- (b) mag niemand anders as 'n kragtens hierdie Wet geregistreerde rekenmeester en ouditeur 'n aanstelling as ouditeur aanvaar of as ouditeur optree waar die aanstelling van 'n ouditeur of die uitvoering van 'n ouditering by wet vereis word nie:

Verbod van praktyk as openbare rekenmeester en ouditeur deur ongeregisteerde persoon.

Met dien verstande dat die bepalings van hierdie artikel nie geag word te betel dat—

- (i) 'n persoon wat in diens is uitsluitlik teen 'n salaris en wat nie vir eie rekening sake doen nie, homself as rekenmeester of interne ouditeur beskryf in verband met die onderneming waarin hy in diens is nie; of
- (ii) 'n lid van 'n klub, inrigting of vereniging wat nie met die oog op wins gedryf word nie, as ouditeur van bedoelde klub, inrigting of vereniging optree nie, mits hy geen loon of ander vergoeding vir sy dienste ontvang nie; of
- (iii) iemand as 'n sekretaris, boekhouer of konsulerende kosteberekenaar praktiseer en homself as sulks beskryf nie; of
- (iv) 'n Staatsminister, Administrateur of 'n beampde belas met die uitvoering van 'n wet, iemand wat nie kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is nie, as ouditeur ten opsigte van 'n onderneming

terms of this Act, as auditor in respect of any undertaking regulated by that law where in the opinion of such Minister or officer a person so registered is not readily available or by reason of the nature of the audit required or the amount of work involved therein or any other circumstances contemplated by such law, the appointment of a person so registered is not warranted; or

- (v) the Controller and Auditor-General from appointing any person not registered as an accountant and auditor under this Act as an auditor to carry out on his behalf any audit which he is in terms of any law required to undertake; or
- (vi) a person who has been appointed or whose appointment has been authorized or approved in terms of sub-paragraph (iv) or (v) from carrying out any audit in respect of the undertaking in respect of which he has been so appointed or in respect of which his appointment has been so authorized or approved.

Registration of accountants and auditors.

23. (1) Any person who desires to be registered as an accountant and auditor shall in writing lodge with the board an application for such registration accompanied by the prescribed fee and such information as the board may require.

(2) If after consideration of any such application, the board is satisfied that the applicant—

- (a) is not less than twenty-one years of age and is ordinarily resident in the Union;
- (b) has, except to the extent to which he has been exempted therefrom in terms of this Act, served under articles of clerkship for the prescribed period and passed the prescribed examinations,

the board shall, subject to the provisions of sub-section (6), register the applicant as an accountant and auditor and issue to him a certificate of registration in such form as it may prescribe.

(3) Any person who at the date of commencement of this Act—

- (a) was a member in good standing or was qualified to become a member of a society; or
- (b) was a member in good standing of—
 - (i) any branch of the Society of Incorporated Accountants and Auditors established in the Union;
 - (ii) the South African branch of the Association of Certified and Corporate Accountants;
 - (iii) the Institute of Accountants of South Africa, Limited; or
 - (iv) the Association of Practising Accountants of South Africa,
 and who had been such a member on the first day of January, 1950; or
- (c) was resident in the Union and had passed a final examination, considered by the board to be of a sufficiently high standard, conducted by any organized body of accountants and auditors and, had had not less than five years' practical experience, considered by the board to be of a sufficiently varied and satisfactory nature, in the office of a person who practised as a public accountant or in an accounting practice carried on by himself; or
- (d) was serving or had completed service in the Union with a member of a society or of a body mentioned in paragraph (b) of this sub-section, under articles of clerkship which have subsequently been registered with the board as provided in paragraph (b) of sub-section (4), or (where such articles had been completed) in respect of which notice has been given to the board as provided in the lastmentioned paragraph, and who has—
 - (i) in the case of a person who was serving or had completed service under articles with a member of a society, satisfied the requirements for admission to that society; or
 - (ii) in the case of a person who was serving or had completed service under articles with a member of any such body satisfied the requirements for admission to that body, in accordance with its constitution and bye-laws as in force on the first day of January, 1950; or
- (e) was resident in the Union and was registered as a student with any of the bodies referred to in paragraph (b), and who was so registered on the first day of January,

wat deur bedoelde wet gereël word, aanstel, of sy aanstelling as sulks magtig of goedkeur nie, indien volgens mening van bedoelde Minister of beampte 'n aldus geregistreerde persoon nie gereëlik beskikbaar is nie of, met die oog op die aard van die vereiste ouditering of die hoeveelheid werk daarby betrokke of ander omstandighede in bedoelde wet beoog, die aanstelling van 'n aldus geregistreerde persoon nie geregverdig is nie; of

- (v) die Kontroleur en Ouditeur-generaal 'n persoon wat nie kragtens hierdie Wet as rekenmeester en ouditeur geregistreer is nie, as ouditeur aanstel om namens hom 'n ouditering wat hy ingevolge enige Wet moet onderneem, uit te voer nie; of
- (vi) 'n persoon wat kragtens sub-paragraaf (iv) of (v) aangestel is of wie se aanstelling daarkragtens gemagtig of goedgekeur is, 'n ouditering uitvoer ten opsigte van die onderneming ten opsigte waarvan hy aldus aangestel is of ten opsigte waarvan sy aanstelling aldus gemagtig of goedgekeur is nie.

23. (1) Iemand wat begerig is om as rekenmeester en ouditeur geregistreer te word, moet 'n skriftelike aansoek om sodanige registrasie, vergesel van die voorgeskrewe geld en sodanige inligting as wat die raad mag verlang, by die raad indien.

**Registrasie van
rekenmeesters
en ouditeurs.**

(2) Indien die raad na oorweging van so 'n aansoek oortuig is dat die applikant—

- (a) minstens een-en-twintig jaar oud en gewoonlik in die Unie woonagtig is;
- (b) behalwe vir sover hy kragtens hierdie Wet daarvan vrygestel is, vir die voorgeskrewe tydperk onder leerkontrak gedien en in die voorgeskrewe eksamens geslaag het,

moet die raad, behoudens die bepalinge van sub-artikel (6), die applikant as 'n rekenmeester en ouditeur registreer en aan hom 'n registrasiesertifikaat in die vorm wat die raad voorskryf, uitreik.

(3) Iemand wat op die datum van inwerkingtreding van hierdie Wet—

- (a) 'n volgeregtigde lid van 'n genootskap was of bevoeg was om lid daarvan te word; of
- (b) 'n volgeregtigde lid was van—
 - (i) 'n tak van die „Society of Incorporated Accountants and Auditors” wat in die Unie gevestig is;
 - (ii) die Suid-Afrikaanse tak van die „Association of Certified and Corporate Accountants”;
 - (iii) die Instituut van Rekenmeesters van Suid-Afrika, Beperk; of
 - (iv) die Vereniging van Praktiserende Rekenmeesters van Suid-Afrika,
 en wat op die eerste dag van Januarie 1950 so 'n lid was; of
- (c) in die Unie woonagtig was en geslaag het in 'n eindeksamen, deur die raad van voldoende hoë standaard geag, wat deur 'n georganiseerde liggaam van rekenmeesters en ouditeurs afgeneem is, en minstens vyf jaar praktiese ervaring, deur die raad van voldoende verskeidenheid en bevredigende aard geag, gehad het in die kantoor van 'n persoon wat as 'n openbare rekenmeester gepraktiseer het of in 'n rekenmeesterspraktijk deur hom vir eie rekening beoefen; of
- (d) in diens was of sy dienstdyperk uitgedien het in die Unie by 'n lid van 'n genootskap of van 'n liggaam genoem in paragraaf (b) van hierdie sub-artikel, onder leerkontrak wat daarna volgens voorskrif van paragraaf (b) van sub-artikel (4) by die raad geregistreer is, of (waar die dienstdyperk onder so 'n leerkontrak reeds uitgedien was) ten opsigte waarvan volgens voorskrif van laasgenoemde paragraaf aan die raad kennis gegee is, en wat—
 - (i) in die geval van 'n persoon wat in diens was of sy dienstdyperk uitgedien het onder leerkontrak by 'n lid van 'n genootskap, aan die vereistes vir toelating tot daardie genootskap voldoen het; of
 - (ii) in die geval van 'n persoon wat in diens was of sy dienstdyperk uitgedien het onder leerkontrak by 'n lid van so 'n liggaam, aan die vereistes vir toelating tot daardie liggaam volgens die reëls en verordeninge daarvan soos van krag op die eerste dag van Januarie 1950 voldoen het; of
- (e) in die Unie woonagtig en as student geregistreer was by een van die liggame in paragraaf (b) bedoel, en wat op die eerste dag van Januarie 1950 aldus geregistreer

1950, and has on or before the thirty-first day of December, 1954, satisfied the requirements for admission to that body in accordance with its constitution and bye-laws as in force on the first day of January, 1950, and has on or before the thirty-first day of December, 1956, had not less than five years' practical experience in the office of an accountant in public practice which in the opinion of the advisory committee or of the board was of a sufficiently varied and satisfactory nature; or

- (f) was engaged in the Union in the performance of work which in the opinion of the advisory committee constituted public practice as an accountant and auditor, and who was so engaged on the first day of January, 1950,

shall be deemed to have complied with the requirements of paragraph (b) of sub-section (2), and for the purpose of paragraph (a) or (b) of this sub-section, a certificate from a society or a body referred to in the lastmentioned paragraph that any person is a member in good standing of such society or body, shall be accepted by the board as proof of such membership and standing.

(4) No person shall be registered as an accountant and auditor by virtue of the provisions of sub-section (3), unless—

- (a) in the case of a person referred to in paragraph (c) or (f) of that sub-section, he has applied to the board to be so registered within six months after the commencement of this Act, or within such further period as the board may in any particular case allow; or
- (b) in the case of a person referred to in paragraph (d) or (e) of that sub-section, he has applied to the board for the registration of his articles of clerkship or, if such articles had been completed at the commencement of this Act, has given written notice to the board accordingly, or has applied to the board for registration as a student, as the case may be, within three months after such commencement, or within such further period as the board may in any particular case allow, and has subsequently, within six months after having satisfied the requirements applicable in his case, as set out in the relevant paragraph, or within such further period as the board may in any particular case allow, applied to the board for registration as an accountant and auditor.

(5) The board may, in the case of a person referred to in paragraph (d) or (e) of sub-section (3), accept the passing of an examination prescribed by it and compliance with such other requirements as it may determine as equivalent to compliance by that person with the requirements set out in the relevant paragraph: Provided that the requirements so determined shall not, in the case of a person referred to in paragraph (d) of sub-section (3) include a requirement that such person serve under articles for a period which, together with any period already served under the articles registered with the board in terms of paragraph (b) of sub-section (4), exceeds the period for which such person was required to serve under such last-mentioned articles.

(6) The board shall not register any person as an accountant and auditor under this section—

- (a) if he has at any time been removed from an office of trust on account of misconduct; or
- (b) if he has at any time been convicted of theft, fraud, forgery or uttering a forged document or perjury, and sentenced in respect thereof to imprisonment without the option of a fine or to a fine exceeding twenty-five pounds; or
- (c) if he is of unsound mind,

and may refuse so to register any person who is an unrehabilitated insolvent or who has entered into an arrangement with his creditors.

(7) The board shall cancel the registration as an accountant and auditor of any person who subsequent to his registration becomes subject to any of the disqualifications mentioned in paragraph (a), (b) or (c) of sub-section (6), and may cancel the registration of any person whose estate is sequestrated or who enters into an arrangement with his creditors or whose registration was made in error or on information subsequently proved to be false.

was, en op of voor die een-en-dertigste dag van Desember 1954 aan die vereistes vir toelating tot daardie liggaam ingevolge die reëls en verordeninge daarvan soos van krag op die eerste dag van Januarie 1950 voldoen het, en op of voor die een-en-dertigste dag van Desember 1956 minstens vyf jaar praktiese ervaring in die kantoor van 'n rekenmeester in openbare praktyk opgedoen het wat volgens die mening van die adviserende komitee of die raad van voldoende verskeidenheid en bevredigende aard was; of

- (f) in die besig was met die verrigting van werk wat volgens die mening van die adviserende komitee openbare praktyk as 'n rekenmeester en ouditeur uitgemaak het, en wat op die eerste dag van Januarie 1950 aldus besig was,

word geag aan die vereistes van paragraaf (b) van sub-artikel (2) te voldoen het, en by die toepassing van paragraaf (a) of (b) van hierdie sub-artikel, word 'n sertifikaat van 'n genootskap of 'n in laasgenoemde paragraaf bedoelde liggaam, dat 'n persoon 'n volgeregtigde lid van daardie genootskap of liggaam is, deur die raad as bewys van sodanige lidmaatskap en volgeregtigheid aanvaar.

(4) Niemand word uit hoofde van die bepalings van sub-artikel (3) as 'n rekenmeester en ouditeur geregistreer nie, tensy—

- (a) in die geval van 'n persoon in paragraaf (c) of (f) van daardie sub-artikel bedoel, hy binne ses maande na die inwerkingtreding van hierdie Wet, of binne so 'n verder tydperk as wat die raad in 'n besondere geval mag toelaat, by die raad aansoek gedoen het om aldus geregistreer te word; of

- (b) in die geval van 'n persoon in paragraaf (d) of (e) van daardie sub-artikel bedoel, hy by die raad om registrasie van sy leerkontrak aansoek gedoen het of, as sy diens tydperk onder bedoelde leerkontrak by die inwerkingtreding van hierdie Wet uitgedien was, hy die raad skriftelik dienooreenkomstig kennis gegee het, of hy by die raad aansoek gedoen het om registrasie as student, al na die geval, binne drie maande na bedoelde inwerkingtreding of binne so 'n verder tydperk as wat die raad in 'n besondere geval mag toelaat, en daarna, binne ses maande nadat hy aan die vereistes van toepassing in sy geval, soos in die betrokke paragraaf uiteengesit, voldoen het, of binne so 'n verder tydperk as wat die raad in 'n besondere geval mag toelaat, by die raad om registrasie as 'n rekenmeester en ouditeur aansoek gedoen het.

(5) Die raad kan, in die geval van 'n persoon in paragraaf (d) of (e) van sub-artikel (3) bedoel, welslae in 'n eksamen deur die raad voorgeskryf en voldoening aan die ander vereistes wat die raad bepaal, aanneem as gelykwaardig aan voldoening deur daardie persoon aan die vereistes in die betrokke paragraaf uiteengesit: Met dien verstande dat die aldus bepaalde vereistes nie, in die geval van 'n persoon in paragraaf (d) van sub-artikel (3) bedoel, 'n vereiste mag insluit nie dat bedoelde persoon onder leerkontrak moet dien vir 'n tydperk wat, tesame met enige tydperk reeds gedien ingevolge die leerkontrak kragtens paragraaf (b) van sub-artikel (4) by die raad geregistreer, langer is as die tydperk wat daardie persoon volgens laasbedoelde leerkontrak moes gedien het nie.

(6) Die raad registreer nie 'n persoon ingevolge hierdie artikel as 'n rekenmeester en ouditeur nie—

- (a) indien hy te eniger tyd weens wangedrag van 'n vertrouensamp onthef is; of
- (b) indien hy te eniger tyd veroordeel is weens diefstal, bedrog, vervalsing of die uitgifte van 'n vervalste dokument of meened, en ten opsigte daarvan tot gevangenisstraf sonder die keuse van 'n boete of tot 'n boete van meer as vyf-en-twintig pond gevonnissen is; of
- (c) indien hy kranksinnig is,

en kan weier om iemand wat 'n ongerehabiliteerde insolvente persoon is of wat met sy skuldeisers 'n ooreenkoms aangegaan het, aldus te registreer.

(7) Die raad moet registrasie as 'n rekenmeester en ouditeur kanselleer in die geval van 'n persoon wat na sy registrasie aan 'n diskwalifikasie genoem in paragraaf (a), (b) of (c) van sub-artikel (6) onderhewig word, en kan die registrasie kanselleer van 'n persoon wie se boedel gesekwestreer word of wat 'n ooreenkoms met sy skuldeisers aangaan of wat per abuis geregistreer is of geregistreer is op inligting wat daarna bewys word vals te wees.

(8) The registration of any person as an accountant and auditor shall lapse if such person—

- (a) ceases permanently to reside in the Union; or
- (b) fails to pay any annual fee prescribed under paragraph (d) of sub-section (1) of section *twenty-one* within three months after such fee becomes due or within such further period as the board may in any particular case allow.

(9) Any person whose registration has been refused or cancelled otherwise than on one or other of the grounds mentioned in paragraph (a), (b) or (c) of sub-section (6), or has lapsed on one or other of the grounds mentioned in sub-section (8), may at any time thereafter be registered by the board on application to it and subject to payment of the prescribed fees, if he ceases, in the case of a person whose registration has been so refused or cancelled to be subject to the disqualifications which gave rise to the refusal or cancellation or if, in the case of a person whose registration has lapsed by virtue of the provisions of paragraph (a) of sub-section (8), he ceases to be subject to the disqualification as a result of which his registration has so lapsed.

(10) The board shall, at the written request of any accountant and auditor registered as such under this Act, remove his name from the register, but the removal shall not affect any liability incurred by such accountant and auditor prior to the date of such request.

(11) A person who is registered under this section as an accountant and auditor, may describe himself as a registered accountant and auditor, and shall be entitled to engage in public practice in any part of the Union.

Articles of
clerkship.

24. (1) No service under articles of clerkship entered into after the commencement of this Act shall be recognized for the purpose of this Act unless such articles have been registered with the board, and no articles shall be so registered unless the person with whom service is to be performed thereunder has obtained the consent of the board to engage a clerk under articles, which shall not be given unless there has been lodged with the board—

- (a) evidence of the date of birth of the person to be engaged in terms of the said articles;
- (b) a certificate to the effect that such person has passed the matriculation examination of the Joint Matriculation Board or an examination certified by that Board to be equivalent to such matriculation examination or to entitle such person to exemption therefrom; and
- (c) proof to the satisfaction of the board—
 - (i) that the person with whom service under such articles is to be performed, is actively engaged in public practice in the Union either on his own account or in partnership; and
 - (ii) that such public practice is of such a character as to ensure that the clerk will obtain a sufficiently wide and general practical training and experience.

(2) The board shall determine the maximum number of clerks who may be engaged for service under articles by any person during any particular period, but no person shall have more than four such clerks at any time: Provided that where an articulated clerk is unable to complete his articles with the person by whom he has been engaged for service under such articles, the board may authorize his transfer under articles to some other person, irrespective of the number of clerks serving under articles with that other person.

(3) The period of service under articles shall be five years commencing on the date on which such articles are lodged with the board for registration or on such earlier date, not being more than three months previously, as the board may in any particular case direct: Provided that the board may—

- (a) in the case of a person who has obtained a degree, other than an honorary degree, prescribed by the board, grant exemption from part of the period of service under articles to such extent as it may deem fit; or
- (b) in the case of a person who, in the opinion of the board, has obtained satisfactory practical training and experience by way of service under articles outside the

(8) Die registrasie van enigiemand as 'n rekenmeester en ouditeur verval as so iemand—

- (a) ophou om permanent in die Unie te woon; of
- (b) in gebreke bly om enige jaargeld ingevolge paragraaf (d) van sub-artikel (1) van artikel *een-en-twintig* voorgeskryf, te betaal binne drie maande nadat bedoelde geld betaalbaar word of binne so 'n langer tydperk as wat die raad in 'n besondere geval mag toelaat.

(9) Iemand wie se registrasie geweier of gekanselleer is, andersins as op een van die gronde in paragraaf (a), (b) of (c) van sub-artikel (6) genoem, of verval het op een of ander grond in sub-artikel (8) genoem, kan te eniger tyd daarna op aansoek by die raad en mits die voorgeskrewe gelde betaal word, deur die raad geregistreer word, indien hy, in die geval van iemand wie se registrasie aldus geweier of gekanselleer is, ophou om onderhewig te wees aan die diskwalifikasies wat tot die weiering of kansellering aanleiding gegee het of, in die geval van iemand wie se registrasie uit hoofde van die bepalings van paragraaf (a) van sub-artikel (8) verval het, ophou om onderhewig te wees aan die diskwalifikasie as gevolg waarvan sy registrasie aldus verval het.

(10) Die raad moet, op skriftelike versoek van 'n rekenmeester en ouditeur wat as sulks kragtens hierdie Wet geregistreer is, sy naam in die register skrap, maar die skrapping het geen uitwerking op enige aanspreeklikheid waaraan so 'n rekenmeester en ouditeur voor die datum van bedoelde versoek onderhewig geword het nie.

(11) Iemand wat ingevolge hierdie artikel as 'n rekenmeester en ouditeur geregistreer is, kan homself as 'n geregistreerde rekenmeester en ouditeur beskryf en is geregtig om in enige deel van die Unie openbare praktyk te beoefen.

24. (1) Geen diens onder leerkontrak aangegaan na die inwerkingtreding van hierdie Wet word vir die doeleindes van hierdie Wet erken nie tensy sodanige leerkontrak by die raad geregistreer is, en geen leerkontrak word aldus geregistreer nie tensy die persoon by wie diens daaronder verrig moet word die toestemming van die raad verkry het om 'n klerk onder leerkontrak in diens te neem, en bedoelde toestemming word nie verleen nie tensy daar aan die raad—

Leerkontrakte.

- (a) bewys gelewer is van die geboortedatum van die persoon wat ingevolge bedoelde leerkontrak in diens geneem gaan word;
- (b) 'n sertifikaat verstrekk is ten effekte dat bedoelde persoon geslaag het in die matrikulasie-eksamen van die Gemeenskaplike Matrikulasieraad of 'n eksamen ten opsigte waarvan daardie Raad gesertifiseer het dat dit aan bedoelde matrikulasie-eksamen gelykwaardig is of die betrokke persoon die reg op vrystelling daarvan verleen; en
- (c) bewys tot bevrediging van die raad gelewer is—
 - (i) dat die persoon by wie diens onder sodanige leerkontrak verrig gaan word, daadwerklik openbare praktyk in die Unie beoefen, hetsy vir eie rekening of in vennootskap; en
 - (ii) dat bedoelde openbare praktyk sodanig is dat die klerk algemene praktiese opleiding en ondervinding van voldoende omvangryke aard sal geniet.

(2) Die raad bepaal die maksimum aantal klerke wat deur enige persoon gedurende 'n besondere tydperk onder leerkontrak in diens geneem mag word, maar niemand mag te eniger tyd meer as vier sodanige klerke hê nie: Met dien verstande dat, waar dit vir 'n klerk onder leerkontrak nie moontlik is om sy dienstydkperk onder daardie kontrak by die persoon deur wie hy in diens geneem is, uit te dien nie, die raad sy oorplasing onder leerkontrak na 'n ander persoon kan magtig, afgesien van die aantal klerke wat daardie ander persoon onder leerkontrak in diens het.

(3) Die dienstydkperk onder leerkontrak is vyf jaar bereken vanaf die datum waarop sodanige leerkontrak by die raad vir registrasie ingedien word, of vanaf so 'n vroeër datum, maar hoogstens drie maande vroeër, as wat die raad in 'n besondere geval mag gelas: Met dien verstande dat die raad—

- (a) in die geval van 'n persoon wat 'n deur die raad voorgeskrewe graad, uitgesonderd 'n eregraad, behaal het, in die mate wat die raad goedgevind van 'n gedeelte van die dienstydkperk onder leerkontrak vrystelling kan verleen; of
- (b) in die geval van 'n persoon wat volgens die raad se oordeel by wyse van diens onder leerkontrak buite die Unie bevredigende praktiese opleiding en ondervinding

Union, reduce the period of service under articles to such extent as it may deem fit or grant exemption from service under articles.

(4) Whenever the service of an article clerk is terminated before he has served the prescribed period under articles, the board may in its discretion and on such conditions as it may deem fit, approve of the transfer of such clerk to some other person to complete the remaining portion of his period of service under articles.

(5) No person shall accept any payment or other reward in consideration of the engagement by him of any other person under articles of clerkship.

Examinations.

25. (1) The examinations to be passed by persons desiring to qualify for registration as accountants and auditors shall, subject to the provisions of sub-section (3) of section *twenty-three*, be as prescribed by the board: Provided that pending a date to be fixed by the Minister by notice in the *Gazette*, the examining board may conduct examinations for such persons, and any person who has passed in any examination conducted by the examining board shall be deemed to have passed in the corresponding examination prescribed by the board.

(2) As soon as may be after the date fixed by the Minister under sub-section (1), the examining board shall deliver to the board all documents in its possession or under its control relating to the examinations theretofore conducted by it, and the board shall thereafter assume full responsibility for the conduct of all examinations prescribed by it.

(3) The board may, instead of itself conducting any examination prescribed by it, make arrangements for such examinations or any part thereof to be conducted on its behalf by any one or more universities or institutions approved by the Minister, and may determine the conditions subject to which such examinations shall be so conducted.

(4) Any person entering as a candidate for an examination referred to in this section, including any examination conducted by the examining board, shall indicate whether he wishes to write the examination in English or Afrikaans, and all examination papers shall be supplied to that person and may be answered by him in the language so indicated.

(5) The board may exempt from the obligation to pass in any examination referred to in this section, any person who—

- (a) has passed outside the Union any examination prescribed or approved by the board: Provided that no such person shall be registered as an accountant and auditor until he has passed such examination in the law of the Union as the board may determine; or
- (b) has obtained a degree other than an honorary degree, prescribed or approved by the board: Provided that exemption shall be given only in respect of such part or parts of the examinations as the board may deem fit; or
- (c) has obtained a diploma in the accountancy branch of the Institute of Administration and Commerce of South Africa, or has by examination obtained such other qualifications as in the opinion of the board have afforded him suitable training and proficiency in accountancy: Provided that exemption shall be given only in respect of such part or parts of the examinations as the board may deem fit.

Powers and duties of auditors.

26. (1) No person acting in the capacity of auditor to any undertaking, shall in pursuance of any audit issue an unqualified certificate or certify without qualification as to the correctness of any statement, account, balance sheet or document purporting to be a copy of or an extract from any book or record examined by him in such capacity, unless—

- (a) he has carried out such audit free of any restrictions whatsoever imposed upon him by or on behalf of the undertaking in respect of which the audit was performed;
- (b) proper books and accounts in one of the official languages of the Union have been kept in connection with the undertaking in question, so as to exhibit a true and fair view of the affairs of that undertaking and to explain all the transactions thereof;
- (c) he has obtained all information, vouchers and other documents which in his opinion were necessary for the proper performance of his duties;

opgedoen het, die dienstydperk onder leerkontrak kan verminder in die mate wat die raad goedgevind of vrystelling van diens onder leerkontrak kan verleen.

(4) Wanneer die diens van 'n klerk onder leerkontrak beëindig word voordat hy die voorgeskrewe tydperk onder leerkontrak uitgedien het, kan die raad na goeëdunke en op die voorwaardes wat hy goedgevind, die oorplasing van bedoelde klerk goedkeur na 'n ander persoon om die oorblywende gedeelte van sy diens-tydperk onder leerkontrak uit te dien.

(5) Niemand mag betaling of ander beloning as vergoeding vir die indiensneming deur hom van iemand anders onder leerkontrak aanneem nie.

25. (1) Die eksamens waarin persone moet slaag ten einde **Eksamens.** as rekenmeesters en ouditeurs geregistreer te kan word, moet, behoudens die bepalinge van sub-artikel (3) van artikel drie-en-twintig, deur die raad voorgeskryf word: Met dien verstande dat tot op 'n datum wat die Minister by kennisgewing in die *Staatskoerant* bepaal, die eksamenraad vir sodanige persone eksamens kan afneem, en iemand wat in 'n eksamen deur die eksamenraad afgeneem, geslaag het, word geag in die ooreenstemmende deur die raad voorgeskrewe eksamen te geslaag het.

(2) So gou doenlik na die datum ingevolge sub-artikel (1) deur die Minister vasgestel, moet die eksamenraad alle stukke in sy besit of onder sy beheer wat betrekking het op die eksamens tot daardie datum deur hom afgeneem, aan die raad lewer, en daarna aanvaar die raad volle verantwoordelikheid vir die afname van alle eksamens deur hom voorgeskryf.

(3) Die raad kan, in plaas van self 'n eksamen af te neem wat deur hom voorgeskryf is, reëlings tref om so 'n eksamen of enige deel daarvan, deur een of meer universiteite of inrigtings wat die Minister goedkeur namens die raad te laat afneem, en kan die voorwaardes bepaal waarop bedoelde eksamens aldus afgeneem moet word.

(4) Iemand wat inskryf as kandidaat vir 'n eksamen in hierdie artikel bedoel, insluitende 'n eksamen wat deur die eksamenraad afgeneem word, moet aandui of hy die eksamen in Engels of Afrikaans wil ondergaan, en alle eksamenvraestelle moet in die taal aldus aangedui aan so iemand verskaf en kan daarin deur hom beantwoord word.

(5) Die raad kan vrystelling verleen van die verpligting om in 'n eksamen waarna in hierdie artikel verwys word, te slaag, aan iemand wat—

- (a) buite die Unie geslaag het in 'n eksamen wat deur die raad voorgeskryf of goedgekeur is: Met dien verstande dat so 'n persoon nie as 'n rekenmeester en ouditeur geregistreer word nie totdat hy in so 'n eksamen in die reg van die Unie geslaag het as wat die raad bepaal; of
- (b) 'n graad wat deur die raad voorgeskryf of goedgekeur is, uitgesonderd 'n eregraad, verwerf het: Met dien verstande dat vrystelling verleen word slegs ten opsigte van sodanige gedeelte of gedeeltes van die eksamens as wat die raad goedgevind; of
- (c) 'n diploma in die rekeningkundige afdeling van die „Instituut vir Administrasie en Handel van Suid-Afrika” verwerf het, of deur middel van eksamens sodanige ander kwalifikasies behaal het as wat hom volgens die raad se oordeel van geskikte opleiding en bedrewenheid in die rekeningkunde verseker het: Met dien verstande dat vrystelling verleen word slegs ten opsigte van sodanige gedeelte of gedeeltes van die eksamens as wat die raad goedgevind.

26. (1) Niemand wat in die hoedanigheid van ouditeur van enige onderneming optree, mag na aanleiding van 'n ouditering **Magte en pligte van ouditeurs.** sonder voorbehoud 'n sertifikaat uitreik ten effekte dat, of sertifiseer dat 'n staat, rekening, balansstaat of dokument wat 'n afskrif of uittreksel heet te wees uit 'n boek of register deur hom in bedoelde hoedanigheid nagesien, korrek is nie, tensy—

- (a) hy bedoelde ouditering uitgevoer het sonder enige beperkings hoegenaamd aan hom opgelê deur of ten behoeve van die onderneming ten opsigte waarvan die ouditering uitgevoer is;
- (b) behoorlike boeke en rekeninge in een van die amptelike tale van die Unie in verband met die betrokke onderneming gehou is, wat 'n ware en regverdige uiteensetting van daardie onderneming se sake gee en al die transaksies van die onderneming verduidelik;
- (c) hy al die inligting, bewysstukke en ander dokumente wat volgens sy mening nodig was vir die behoorlike uitvoering van sy pligte verkry het;

- (d) he has, in the case of an undertaking regulated by any law, complied with all the requirements of that law relating to the audit;
- (e) he has by means of the ordinarily accepted methods satisfied himself of the existence of all assets and liabilities shown on any such balance sheet;
- (f) he is satisfied as far as reasonably practicable as to the correctness of any such statement, account, balance sheet or document;
- (g) neither he nor his partner nor any person employed by him or his partner nor any person working under his supervision and control or under the supervision and control of his partner was responsible for keeping the books, records or accounts of the undertaking in question, except to the extent of making closing entries or framing any such statement, account, balance sheet or document from existing records or books of account; and
- (h) any matter referred to in sub-section (3) had at the date on which he gave such certificate, or on which he so certified, been adjusted to his satisfaction.

(2) Any certificate required to be given or statement, document or account required to be certified by an auditor in pursuance of any audit carried out by him, shall be given or certified, as the case may be, within four months after the date on which the audit was completed, and if such auditor is unable to give an unqualified certificate or to certify any statement, document or account without qualification, he shall within the said period give that certificate or certify that statement, document or account, as the case may be, subject to such qualifications as he may deem necessary, and may, if he considers it advisable, endorse on that certificate, statement, document or account the reasons for any such qualification.

(3) The person acting in the capacity of auditor to any undertaking shall report to the person in charge of that undertaking any material irregularity of which he has cause to complain in his capacity as auditor, and shall, if that irregularity is not dealt with to his satisfaction or rectified within a period of one month after the date on which it was so reported, in writing inform the board thereof.

(4) If a person who has been registered as an accountant and auditor under this Act—

- (a) fails to perform any duties devolving upon him in the capacity of an auditor to any undertaking with such a degree of care and skill as in the opinion of the board may reasonably be expected; or
- (b) is negligent in the performance of such duties,

the board may, whether or not such auditor is liable to be or has been criminally charged or has been convicted in respect of such failure or negligence, enquire into the circumstances, and if such failure or negligence is proved to its satisfaction, impose upon that person any of the punishments prescribed under paragraph (g) of sub-section (1) of section *twenty-one*, as it may deem fit: Provided that no such person shall incur liability to punishment by the board by reason of any opinion expressed by him in good faith as to the value or amount of any asset or liability appearing on the balance sheet in respect of the undertaking in connection with which the audit was carried out, or by reason of his having declined to express any opinion thereon, if the board is satisfied that, having regard to the nature of such asset or liability or any other circumstances, he could not reasonably have been expected to express an authoritative opinion.

(5) No action shall be instituted against any auditor or any person registered as an accountant and auditor under this Act in respect of any opinion expressed or certificate given or report or statement made or statement, account or document certified by him in good faith in the ordinary course of his duties, unless it is proved that such opinion was expressed or such certificate was given or such report or statement was made or such statement, account or document was certified maliciously or negligently.

- (d) in die geval van 'n onderneming wat deur 'n wet gereël word, hy aan al die voorskrifte van daardie wet met betrekking tot die ouditering voldoen het;
- (e) hy homself deur middel van die gewone erkende metodes daarvan vergewis het dat al die bates en laste wat op so 'n balansstaat getoon word, wel bestaan;
- (f) hy homself vir sover redelikerwys doenlik van die juistheid van so 'n staat, rekening, balansstaat of dokument vergewis het;
- (g) nóg hy nóg sy vennoot nóg enigiemand wat by hom of sy vennoot in diens is nóg enigiemand wat onder sy toesig of beheer of onder die toesig of beheer van sy vennoot is, verantwoordelik was vir die hou van die boeke, registers of rekenings van die betrokke onderneming, behalwe deur afsluitende inskrywings te maak, of so 'n staat, rekening, balansstaat of dokument uit bestaande registers of rekeningboeke op te stel; en
- (h) enige aangeleentheid in sub-artikel (3) bedoel, op die datum waarop hy so 'n sertifikaat gegee het, of aldus gesertifiseer het, tot sy bevrediging in die reïne gebring was.

(2) 'n Sertifikaat wat deur 'n ouditeur gegee, of staat, dokument of rekening wat deur hom gesertifiseer moet word na aanleiding van 'n ouditering deur hom uitgevoer, moet al na die geval gegee of gesertifiseer word binne vier maande na die datum waarop die ouditering voltooi is, en as bedoelde ouditeur nie in staat is om sonder voorbehoud 'n sertifikaat te gee of 'n staat, dokument of rekening te sertifiseer nie, moet hy binne bedoelde tydperk daardie sertifikaat gee of, al na die geval, daardie staat, dokument of rekening sertifiseer onderworpe aan sodanige voorbehoude as wat hy nodig ag, en kan hy, as hy dit raadsaam ag, op daardie sertifikaat, staat, dokument of rekening die redes vir so 'n voorbehoud endosseer.

(3) Iemand wat in die hoedanigheid van ouditeur van enige onderneming optree, moet aan die persoon in beheer van daardie onderneming verslag doen aangaande elke wesenlike onreëlmatigheid waaromtrent hy, in sy hoedanigheid van ouditeur, rede het om beswaar te maak, en as daar nie tot sy bevrediging in verband met daardie onreëlmatigheid gehandel of dit nie reggemaak word binne 'n tydperk van een maand na die datum waarop daarvoor aldus verslag gedoen is nie, moet hy die raad skriftelik daarvan in kennis stel.

(4) Indien iemand wat kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is—

- (a) versuim om die pligte wat in sy hoedanigheid van ouditeur van 'n onderneming op hom rus, met so 'n mate van versigtigheid en bedrewenheid uit te voer as wat volgens die raad se oordeel redelikerwys verwag kan word; of

- (b) by die uitvoering van bedoelde pligte nalatig is

kan die raad, hetsy bedoelde ouditeur ten opsigte van daardie versuim of nalatigheid aan strafregtelike vervolging onderhewig is of daarvan aangekla of daaraan skuldig bevind is, al dan nie, die omstandighede ondersoek en, as daardie versuim of nalatigheid tot sy bevrediging bewys word, na goeë dunske aan daardie persoon enige van die ingevolge paragraaf (g) van sub-artikel (1) van artikel een-en-twintig voorgeskrewe strawwe oplê: Met dien verstande dat so iemand nie aan straf deur die raad onderhewig is op grond van 'n mening deur hom te goeder trou uitgespreek omtrent die waarde of bedrag van 'n bate of las wat verskyn op die balansstaat ten opsigte van die onderneming in verband waarmee die ouditering uitgevoer is, of op grond van sy weïering om daarvoor 'n mening uit te spreek nie, indien die raad oortuig is dat, met die oog op die aard van die betrokke bate of las of ander omstandighede, daar nie redelikerwys van bedoelde persoon verwag kon gewees het om 'n gesaghebbende mening uit te spreek nie.

(5) Geen regsgeding word teen 'n ouditeur of 'n persoon wat kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is, ingestel nie, ten opsigte van 'n mening deur hom uitgespreek of sertifikaat deur hom gegee of verslag of verklaring deur hom gedoen, of 'n staat, rekening of dokument deur hom gesertifiseer, te goeder trou in die gewone loop van sy pligte, tensy bewys word dat hy in verband met bedoelde mening deur hom uitgespreek of sertifikaat deur hom gegee of verslag of verklaring deur hom gedoen of staat, rekening of dokument deur hom gesertifiseer, kwaadwillig of nalatig gehandel het.

Disciplinary
powers of
board.

27. (1) The board shall be responsible for the discipline and control of persons registered as accountants and auditors under this Act, and shall have power to enquire into cases of alleged misconduct or unprofessional conduct on the part of such persons and to impose in respect thereof any punishment prescribed under paragraph (g) of sub-section (1) of section *twenty-one*: Provided that nothing in this section shall be deemed to affect the right of any society or organized body of professional accountants from taking disciplinary or other action against any of its members in accordance with its constitution and rules.

(2) Whenever any punishment imposed under sub-section (1) consists of, or includes, any fine the amount thereof shall be recoverable by the board from the person concerned and be paid into the funds of the board.

Enquiry
by board.

28. (1) For the purpose of any enquiry under section *twenty-seven*, the board may—

(a) summon any person who in its opinion may be able to give material information concerning the subject of the enquiry or who is believed to have in his possession or custody or under his control any book, document or thing which has any bearing on the subject of the enquiry, to appear before it at a time and place specified in the summons, to be interrogated or to produce that book, document or thing, and retain for examination any book, document or thing so produced;

(f) call and by its chairman administer an oath to, or accept an affirmation from, any person present at the enquiry who was or could have been summoned in terms of paragraph (a) and interrogate him and require him to produce any book, document or thing in his possession or custody or under his control.

(2) A summons for the attendance before the board of any person or for the production of any book, document or thing shall be in the form prescribed by the board with the approval of the Minister, shall be signed by the chairman of the board or a person authorized thereto by it, and shall be served in the same manner as a subpoena in a criminal case issued by a magistrate's court.

(3) If any person who has been duly summoned under this section fails, without sufficient cause, to attend at the time and place specified in the summons, or to remain in attendance until excused from further attendance by the chairman of the board, or if any person called in terms of paragraph (b) of sub-section (1) refuses to be sworn or to affirm as a witness or fails without sufficient cause, to answer fully and satisfactorily to the best of his knowledge and belief all questions lawfully put to him concerning the subject of the enquiry or to produce any book, document or thing in his possession or custody or under his control which he has been required to produce, he shall be guilty of an offence: Provided that in connection with the interrogation of any such person or the production of any such book, document or thing, the law relating to privilege, as applicable to a witness subpoenaed to give evidence or to produce any book, document or thing before a court of law, shall apply.

(4) Any witness who, having been duly sworn or having made an affirmation, gives a false answer to any question lawfully put to him or makes a false statement on any matter, knowing such answer or statement to be false, shall be guilty of an offence.

(5) Any person who wilfully hinders the chairman or any member or officer of the board in the exercise of any powers conferred upon him by or under this section, shall be guilty of an offence.

(6) A person whose conduct is being enquired into by the board shall be informed of the nature of the complaint made against him and shall be entitled to appear by himself or to be represented by some other person duly authorized in writing on his behalf, and to produce evidence, call and examine witnesses on his behalf and cross-examine other witnesses.

(7) Any person convicted of an offence under this section shall be liable to a fine not exceeding fifty pounds.

27. (1) Die raad is verantwoordelik vir die dissipline en beheer van persone wat ingevolge hierdie Wet as rekenmeesters en ouditeurs geregistreer is, en is bevoeg om ondersoek in te stel na gevalle van beweerde wangedrag of onprofessionele gedrag van sodanige persone en om ten opsigte daarvan enige straf op te lê wat ingevolge paragraaf (g) van sub-artikel (1) van artikel *een-en-twintig* voorgeskryf mag wees: Met dien verstande dat die bepalinge van hierdie artikel nie geag word afbreuk te doen aan die reg van 'n genootskap of 'n georganiseerde liggaam van professionele rekenmeesters om ingevolge die reëls en verordeninge van daardie genootskap of liggaam tug- of ander maatreëls op enigen van sy lede toe te pas nie.

Dissiplinêre magte van raad.

(2) Wanneer 'n straf wat kragtens sub-artikel (1) opgelê is, uit 'n boete bestaan of 'n boete insluit, kan die bedrag daarvan deur die raad op die betrokke persoon verhaal en in die fondse van die raad gestort word.

28. (1) Die raad kan, vir die doeleindes van 'n ondersoek kragtens artikel *sewe-en-twintig*—

Ondersoek deur raad.

(a) enige persoon wat volgens sy mening in staat mag wees om inligting van wesenlike belang te verstrek omtrent die onderwerp wat ondersoek word, of wat vermoed word 'n boek, dokument of saak wat betrekking het op die onderwerp wat ondersoek word in sy besit of bewaring of onder sy beheer te hê, dagvaar om op 'n tyd en plek in die dagvaarding gemeld voor die raad te verskyn om ondervra te word of om daardie boek, dokument of saak oor te lê, en kan 'n boek, dokument of saak wat aldus oorgelê is vir ondersoek behou;

(b) enige by die ondersoek aanwesige persoon wat kragtens paragraaf (a) gedagvaar is of kon geword het, oproep en by monde van die voorsitter van die raad aan hom 'n eed oplê of van hom 'n bevestiging aanneem, en hom ondervra en van hom verlang om enige boek, dokument of saak in sy besit of bewaring of onder sy beheer oor te lê.

(2) 'n Dagvaarding van iemand om voor die raad te verskyn of om 'n boek, dokument of saak oor te lê, moet in die vorm wees wat die raad met die Minister se goedkeuring voorskryf, moet deur die voorsitter van die raad of 'n deur die raad daartoe gemagtigde persoon onderteken word, en word op dieselfde wyse gedien as 'n dagvaarding in 'n strafgeding deur 'n magistratshof uitgereik.

(3) Indien iemand wat behoorlik kragtens hierdie artikel gedagvaar is, sonder genoegsame rede in gebreke bly om op die in die dagvaarding bepaalde tyd en plek te verskyn, of om aanwesig te bly totdat die voorsitter van die raad hom van verdere bywoning onthef, of indien iemand wat ooreenkomstig paragraaf (b) van sub-artikel (1) opgeroep is, weier om as getuie beëdig te word of om te bevestig, of sonder genoegsame rede versuim om volledig en bevredigend na sy beste kennis en geloof te antwoord op alle vrae wettiglik aan hom gestel oor die onderwerp wat ondersoek word, of om enige boek, dokument of saak in sy besit of bewaring of onder sy beheer oor te lê wat hy aangesê is om oor te lê, is hy aan 'n misdryf skuldig: Met dien verstande dat in verband met die ondervraging van so 'n persoon, of die oorlegging van so 'n boek, dokument of saak, die regs-bepalinge met betrekking tot priviligie, soos toepaslik op 'n getuie wat gedagvaar is om voor 'n gereghof getuie af te lê, of 'n boek, dokument of saak oor te lê, van toepassing is.

(4) 'n Getuie wat nadat hy behoorlik beëdig is of 'n bevestiging gemaak het, 'n valse antwoord gee op 'n vraag wat wettiglik aan hom gestel is of 'n valse verklaring maak oor enige saak, wetende dat daardie antwoord of verklaring vals is, is aan 'n misdryf skuldig.

(5) Iemand wat die voorsitter of 'n lid of beampte van die raad opsetlik hinder by die uitoefening van enige bevoegdheid deur of ingevolge hierdie artikel aan hom verleen, is aan 'n misdryf skuldig.

(6) Daar moet aan iemand wie se gedrag deur die raad ondersoek word kennis gegee word van die aard van die klag wat teen hom ingebring is, en so iemand is geregtig om persoonlik te verskyn of deur iemand anders wat skriftelik en behoorlik namens hom daartoe gemagtig is, verteenwoordig te word, en om getuie oor te lê, getuies namens homself op te roep en te ondervra en ander getuies onder kruisverhoor te neem.

(7) Iemand wat weens 'n misdryf ingevolge hierdie artikel veroordeel word, is strafbaar met 'n boete van hoogstens vyftig pond.

Admission to societies.

29. (1) Any person who has been registered as an accountant and auditor under this Act, and who—

- (a) has complied with the requirements prescribed in paragraph (b) of sub-section (2) of section *twenty-three*; or
- (b) (i) has passed in the final qualifying examination conducted by the examining board or prescribed by the board or (for a period of two years from the commencement of this Act) in the subjects prescribed by the examining board as at the first day of January, 1950, for its final examination, section B; and
- (ii) has satisfied the board that at the date of his application to be so registered he had had not less than six years' practical experience of a sufficiently varied and satisfactory nature, and obtained either in the office of a public practising accountant or in accountancy practice carried on by the applicant on his own behalf,

shall, subject to compliance with such other requirements as may be prescribed by any society for admission thereto, be entitled upon application to be admitted to membership of that society.

(2) A person who is a member of any society shall, upon application to any other society and subject to compliance with such requirements as may be prescribed by that other society for admission thereto, be entitled to be admitted to membership of that other society.

(3) No person shall for the purpose of this section be deemed to have complied with the requirements prescribed in paragraph (b) of sub-section (2) of section *twenty-three* by reason only of the fact that he has been registered as an accountant and auditor in pursuance of the provisions of sub-section (3) of that section.

Offences and penalties.

30. (1) No person who is registered as an accountant and auditor under this Act, shall—

- (a) except with the consent of the board employ in connection with his practice any person who has been suspended from public practice, or whose registration as an accountant and auditor has been cancelled under any provision of this Act;
- (b) make over to or share with any person (other than a person registered as an accountant and auditor under this Act or practising as an accountant and auditor outside the Union) any portion of his professional fees;
- (c) share profits derived from his practice as an accountant and auditor, or practise in partnership, with any person not registered as an accountant and auditor in terms of this Act;
- (d) practise under a firm name or title which includes the name of any person who is not or was not during his lifetime ordinarily resident in the Union;
- (e) sign any account, statement, report or other document which purports to represent work performed by him, unless such work was performed by himself or under his personal supervision or direction or by or under the personal supervision or directions of one or more of his partners: Provided that the provisions of this paragraph shall not apply in respect of work performed on behalf of a person registered as an accountant and auditor under this Act by another accountant and auditor so registered or in respect of work performed outside the Union by a member of an organized body of professional accountants outside the Union whose status, in the opinion of the board is at least equal to that demanded by the board for the profession in the Union: Provided further that nothing in this paragraph shall be deemed to prevent any person registered as an accountant and auditor under this Act from signing the firm name or title under which he practises;
- (f) perform professional work in connection with any matter which is the subject of dispute or litigation on condition that payment for such work shall be made only if such dispute or litigation ends favourably for the party for whom such work is performed;
- (g) engage in public practice during any period in respect of which he has been suspended from practice.

29. (1) Iemand wat ingevolge hierdie Wet as 'n rekenmeester en ouditeur geregistreer is, en wat— Toelating tot genootskappe.

- (a) aan die vereistes in paragraaf (b) van sub-artikel (2) van artikel drie-en-twintig voorgeskryf, voldoen het; of
- (b) (i) geslaag het in die kwalifiserende eindeksamen deur die eksamenraad afgeneem of deur die raad, voorgeskryf of (vir 'n tydperk van twee jaar vanaf die inwerkingtreding van hierdie Wet) in die vakke wat op die eerste dag van Januarie 1950 deur die eksamenraad vir sy eindeksamen, afdeling B, voorgeskryf was; en
- (ii) die raad oortuig het dat hy op die datum van sy aansoek om aldus geregistreer te word, minstens ses jaar praktiese ervaring van genoegsame verskeidenheid en bevredigende aard gehad het, wat verkry was in die kantoor van 'n rekenmeester in openbare praktyk of in 'n rekeningkundige praktyk deur die applikant vir eie rekening beoefen,

is, mits hy voldoen aan sodanige ander vereistes as wat deur 'n genootskap vir toelating daartoe voorgeskryf mag word, geregtig om op aansoek as lid van daardie genootskap toegelaat te word.

(2) Iemand wat lid van 'n genootskap is, is geregtig om, op aansoek gerig aan 'n ander genootskap, en mits hy voldoen aan sodanige vereistes as wat deur daardie ander genootskap, vir toelating daartoe voorgeskryf mag word, as lid van daardie ander genootskap toegelaat te word.

(3) By die toepassing van hierdie artikel word 'n persoon nie geag aan die in paragraaf (b) van sub-artikel (2) van artikel drie-en-twintig voorgeskrewe vereistes te voldoen het bloot omrede van die feit dat hy ingevolge die bepalings van sub-artikel (3) van daardie artikel as 'n rekenmeester en ouditeur geregistreer is nie.

30. (1) Niemand wat ingevolge hierdie Wet as 'n rekenmeester en ouditeur geregistreer is, mag— Misdrywe en strawwe.

- (a) behalwe met toestemming van die raad, in verband met sy praktyk 'n persoon in diens neem nie wat van openbare praktyk geskors is of wie se registrasie as rekenmeester en ouditeur gekanselleer is ingevolge 'n bepaling van hierdie Wet;
- (b) enige gedeelte van sy professionele gelde oormak aan, of deel met, enige persoon behalwe iemand wat ingevolge hierdie Wet as 'n rekenmeester en ouditeur geregistreer is of wat buite die Unie as 'n rekenmeester en ouditeur praktiseer nie;
- (c) winste deel wat van sy praktyk as 'n rekenmeester en ouditeur verkry is, of praktiseer in vennootskap, met 'n persoon wat nie ingevolge hierdie Wet as 'n rekenmeester en ouditeur geregistreer is nie;
- (d) onder 'n handelsnaam of benaming praktiseer nie wat die naam van 'n persoon wat nie gewoonlik in die Unie woonagtig is of nie gedurende sy leeftyd aldus woonagtig was nie, insluit;
- (e) 'n rekening, staat, verslag of ander dokument onderteken wat deur hom gedane werk heet te verteenwoordig nie, tensy die werk deur hom of onder sy persoonlike toesig of beheer of deur of onder die persoonlike toesig of beheer van een of meer van sy vennote gedoen is: Met dien verstande dat die bepalings van hierdie paragraaf nie van toepassing is nie ten opsigte van werk wat deur 'n kragtens hierdie Wet geregistreerde rekenmeester en ouditeur ten behoeve van 'n ander aldus geregistreerde rekenmeester en ouditeur gedoen word of ten opsigte van werk buite die Unie verrig deur 'n lid van 'n georganiseerde liggaam van professionele rekenmeesters buite die Unie waarvan die status volgens die raad se oordeel minstens gelyk is aan wat die raad van die beroep binne die Unie vereis: Met dien verstande voorts dat die bepalings van hierdie paragraaf nie geag word te belet dat 'n kragtens hierdie Wet geregistreerde rekenmeester en ouditeur die handelsnaam of benaming waaronder hy praktiseer, teken nie;
- (f) professionele werk verrig nie in verband met enige saak wat die onderwerp van 'n geskil of regsgeding uitmaak, op voorwaarde dat betaling vir sodanige werk sal geskied slegs indien bedoelde geskil of geding gunstig verloop vir die persoon vir wie die werk gedoen word;
- (g) openbare praktyk beoefen nie gedurende enige tydperk waartydens hy van praktyk geskors is.

(2) Notwithstanding the provisions of paragraphs (c) and (d) of sub-section (1), an accountant and auditor registered as such under this Act, who, on the twelfth day of April, 1951—

- (a) was sharing profits derived from his practice, or practising in partnership, with a person not so registered who is practising as an accountant and auditor outside the Union and is a member of an organized body of professional accountants whose status in the opinion of the board is at least equal to that demanded by the board for the profession in the Union; or
- (b) was practising under a firm name or title which includes the name of a person who is not, or was not during his lifetime, ordinarily resident in the Union,

may continue so to share profits or so to practise in partnership or to practise under such firm name or title, as the case may be, for such a period, not being less than five years after the commencement of this Act, as the Governor-General may on the recommendation of the Minister, made after consultation with the board, prescribe by proclamation in the *Gazette*.

(3) The exemption conferred by sub-section (2) shall apply also in the case of an accountant and auditor registered as such under this Act who—

- (a) takes over the practice of an accountant and auditor to whom such exemption applies; or
- (b) becomes a partner in a partnership, if the other partners therein who are practising in the Union are persons to whom such exemption applies, and either—
 - (i) the number of partners in that partnership who are practising in the Union, including himself, does not exceed the number of partners, as at the 12th April, 1951, in the partnership theretofore carried on by persons to whom such exemption applies; or
 - (ii) the board has in writing agreed to his becoming a partner in that partnership.

(4) Any person who contravenes or fails to comply with any provision of this Act, shall be guilty of an offence and, where no other penalty is prescribed, liable on conviction to a fine not exceeding one hundred pounds.

Amendment of
Ordinance III
(Private) of 1904,
of the Transvaal.

31. The Accountants' Ordinance, 1904, of the Transvaal, is hereby amended—

- (a) by the repeal of sections *one, two, four to seven inclusive, nine to thirteen inclusive, fifteen and sixteen*;
- (b) by the substitution in section *three* for the words "registered as hereinafter provided" of the words "who at the commencement of the Public Accountants' and Auditors' Act, 1951, are registered under this Ordinance, together with such persons as may at any time after such commencement be admitted to membership of the Society" and by the insertion in that section after the words "dispose thereof" of the words "and to mortgage and deal with such property".
- (c) by the substitution in paragraph (c) of section *seventeen* for the words "registration made in pursuance of this Ordinance" of the words "admission to membership of the Society";
- (d) by the insertion in paragraph (d) of section *seventeen* after the word "examinations" where it occurs the first time of the words "as prescribed in terms of paragraph (g) of section *twenty*";
- (e) by the substitution in section *eighteen* for the words "accountant upon the Register" of the words "member of the Society" and the deletion in that section of all the words after the word "Ordinance" where it occurs the first time;
- (f) by the substitution—
 - (i) in paragraph (a) of section *twenty* for the words "the Register of the Society" of the words "membership of the Society and for prescribing the circumstances under which and the procedure according to which members may be expelled from the Society"; and
 - (ii) in paragraph (b) of that section for the words "registration and other fees" of the words "fees for admission to membership and the subscriptions payable by members of the Society".

(2) Ondanks die bepalings van paragrawe (c) en (d) van sub-artikel (1), kan 'n rekenmeester en ouditeur wat ingevolge hierdie Wet as sulks geregistreer is en wat op die twaalfde dag van April 1951—

- (a) winste uit sy praktyk verkry gedeel het, of in vennootskap gepraktiseer het, met 'n persoon wat nie aldus geregistreer is nie en wat buite die Unie as 'n rekenmeester en ouditeur praktiseer en lid is van 'n georganiseerde liggaam van professionele rekenmeesters waarvan die status volgens die raad se oordeel minstens gelyk is aan wat die raad van die beroep binne die Unie vereis; of
- (b) onder 'n handelsnaam of benaming gepraktiseer het wat die naam van 'n persoon wat nie gewoonlik in die Unie woonagtig is nie, of nie gedurende sy leeftyd aldus woonagtig was nie, insluit,

voortgaan om aldus winste te deel of aldus in vennootskap te praktiseer, of om onder so 'n handelsnaam of benaming te praktiseer, al na die geval, vir so 'n tydperk, van minstens vyf jaar vanaf die inwerkingtreding van hierdie Wet, as wat die Goewerneur-generaal op die aanbeveling van die Minister, gedoen na oorlegpleging met die raad, by kennisgewing in die *Staatskoerant* mag voorskryf.

(3) Die vrystelling by sub-artikel (2) verleen, is ook van toepassing in die geval van 'n rekenmeester en ouditeur, as sulks ingevolge hierdie Wet geregistreer, wat—

- (a) die praktyk oorneem van 'n rekenmeester en ouditeur op wie daardie vrystelling van toepassing is; of
- (b) vennoot word in 'n vennootskap, as die ander vennote daarin wat binne die Unie praktiseer, persone is op wie bedoelde vrystelling van toepassing is, en òf—
 - (i) die aantal vennote in daardie vennootskap wat binne die Unie praktiseer, met inbegrip van hom, nie meer is nie as die aantal vennote op 12 April 1951 in die vennootskap tot daardie datum gedryf deur persone op wie sodanige vrystelling van toepassing is; òf
 - (ii) die raad skriftelik toestemming verleen het dat hy in daardie vennootskap 'n vennoot word.

(4) Iemand wat 'n bepaling van hierdie Wet oortree of versuim om daaraan te voldoen, is aan 'n misdryf skuldig, en waar daar nie 'n ander straf voorgeskryf is nie, by veroordeling strafbaar met 'n boete van hoogstens honderd pond.

31. Die „Accountants' Ordinance, 1904”, van Transvaal, word hiermee gewysig—

- (a) deur artikels *een*, *twee*, *vier* tot en met *sewe*, *nege* tot en met *dertien*, *vyftien* en *sestien* te herroep;
- (b) deur in artikel *drie* die woorde „registered as hereinafter provided” deur die woorde „who at the commencement of the Public Accountants' and Auditors' Act, 1951, are registered under this Ordinance, together with such persons as may at any time after such commencement be admitted to membership of the Society” te vervang en na die woorde „disposed thereof” die woorde „and to mortgage and deal with such property” in te voeg;
- (c) deur in paragraaf (c) van artikel *sewentien* die woorde „registration made in pursuance of this Ordinance” deur die woorde „admission to membership of the Society” te vervang;
- (d) deur in paragraaf (d) van artikel *sewentien* na die woord „examinations” waar dit die eerste maal voorkom die woorde „as prescribed in terms of paragraph (g) of section *twenty*” in te voeg;
- (e) deur in artikel *agtien* die woorde „accountant upon the Register” deur die woorde „member of the Society” te vervang, en al die woorde na die woord „Ordinance” waar dit die eerste maal voorkom te skrap;
- (f) deur—
 - (i) in paragraaf (a) van artikel *twintig* die woorde „the Register of the Society” deur die woorde „membership of the Society and for prescribing the circumstances under which and the procedure according to which members may be expelled from the Society” te vervang; en
 - (ii) in paragraaf (b) van daardie artikel die woorde „registration and other fees” deur die woorde „fees for admission to membership and the subscriptions payable by members of the Society” te vervang.

Wysiging van
Ordonnansie III
(Privaat) van
1904, van
Transvaal.

Amendment of
Act 35 of 1909,
of Natal.

32. The Accountants' Act, 1909, of Natal, is hereby amended—

- (a) by the repeal of sections *one, two, four to seven inclusive, nine to fourteen inclusive, sixteen and seventeen*;
- (b) by the substitution in section *three* for the words "registered as hereinafter provided" of the words "who at the commencement of the Public Accountants' and Auditors' Act, 1951, are registered under this Act, together with such persons as may after such commencement be admitted to membership of the Society" and by the insertion in that section after the words "dispose thereof" of the words "and to mortgage and deal with such property";
- (c) by the substitution in paragraph (c) of section *eighteen* for the words "registration made in pursuance of this Act" of the words "admission to membership of the Society";
- (d) by the insertion in paragraph (d) of section *eighteen* after the word "examinations" where it occurs the first time of the words "as prescribed in terms of paragraph (g) of section *twenty-one*";
- (e) by the substitution in section *nineteen* for the words "Accountant upon the Register" of the words "member of the Society" and the deletion in that section of all the words after the word "Act" where it occurs the first time;
- (f) by the substitution—
 - (i) in paragraph (a) of section *twenty-one* for the words "register of the Society" of the words "membership of the Society and for prescribing the circumstances under which and the procedure in accordance with which members may be expelled from the Society"; and
 - (ii) in paragraph (b) of that section for the words "registration and other fees" of the words "fees for admission to membership and the subscriptions payable by members to the Society".

Application
to South-West
Africa.

33. This Act shall apply also to the territory of South-West Africa.

Short title and
commencement.

34. This Act shall be called the Public Accountants' and Auditors' Act, 1951, and shall come into operation upon a date to be fixed by the Governor-General by proclamation in the *Gazette*.

32. Die „Accountants' Act, 1909”, van Natal, word hiermee gewysig— Wysiging van Wet 35 van 1909 van Natal.

- (a) deur artikels *een, twee, vier* tot en met *sewe, nege* tot en met *veertien, sestien* en *sewentien* te herroep;
- (b) deur in artikel *drie* die woorde „registered as hereinafter provided” deur die woorde „who at the commencement of the Public Accountants' and Auditors' Act, 1951, are registered under this Act, together with such persons as may after such commencement be admitted to membership of the Society” te vervang en na die woorde „disposed thereof” die woorde „and to mortgage and deal with such property” in te voeg;
- (c) deur in paragraaf (c) van artikel *agtien* die woorde „registration made in pursuance of this Act” deur die woorde „admission to membership of the Society” te vervang;
- (d) deur in paragraaf (d) van artikel *agtien* na die woord „examinations” waar dit die eerste maal voorkom die woorde „as prescribed in terms of paragraph (g) of section *twenty-one*” in te voeg;
- (e) deur in artikel *negentien* die woorde „Accountant upon the Register” deur die woorde „member of the Society” te vervang en al die woorde na die woord „Act” waar dit die eerste maal voorkom te skrap;
- (f) deur—
 - (i) in paragraaf (a) van artikel *een-en-twintig* die woorde „register of the Society” deur die woorde „membership of the Society and for prescribing the circumstances under which and the procedure in accordance with which members may be expelled from the Society” te vervang; en
 - (ii) in paragraaf (b) van daardie artikel die woorde „registration and other fees” deur die woorde „fees for admission to membership and the subscriptions payable by members to the Society” te vervang.

33. Hierdie Wet is ook op die gebied Suidwes-Afrika van toepassing. Toepassing op Suidwes-Afrika.

34. Hierdie Wet heet die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, en tree in werking op 'n datum wat die Goewerneur-generaal by proklamasie in die *Staatskoerant* bepaal. Kort titel en inwerkingtreding.

No. 54, 1951.]

ACT

To provide for the appointment to the Public Service of certain persons temporarily employed under the Government and of certain persons previously employed in the Public Service, and for matters incidental thereto.

(English text signed by the Governor-General.)
(Assented to 21st June, 1951.)

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:—

Definitions.

1. In this Act—

- (i) "Commission" means the Public Service Commission referred to in section *two* of the principal Act; (iii)
- (ii) "Government" includes every provincial administration and the administration of the Territory, but does not include the South African Railways and Harbours Administration; (iv)
- (iii) "principal Act" means the Public Service Act, 1923 (Act No. 27 of 1923); (ii)
- (iv) "public service" means the public service as defined in section *one* of the principal Act; (v)
- (v) "Territory" means the Territory of South-West Africa. (i)

Appointment to the public service of certain temporary employees, and of certain persons previously employed therein.

2. (1) Notwithstanding anything contained in sub-section (2) of section *ten* or sub-section (1) of section *twelve* of the principal Act, but subject otherwise to the requirements of that Act relating to appointments in the public service, any male person other than a person referred to in paragraph (b) of section *three*—

- (a) who is employed by the Government in a temporary capacity on a whole-time basis at the date of commencement of this Act, and has at that date been so employed continuously for a period of not less than two years, may, on the recommendation of the Commission, be appointed, on probation or otherwise, to a post in the clerical division of the public service;
- (b) who has at any time prior to the commencement of this Act occupied a post in the clerical or the administrative division of the public service in a permanent capacity for a continuous period of not less than one year, may, on the recommendation of the Commission, be appointed, on probation or otherwise, to a post in the clerical or the administrative division of the public service.

(2) The provisions of sub-section (1) of section *eleven* of the principal Act shall not apply in connection with the appointment of any person referred to in paragraph (b) of sub-section (1) of this section.

Application of Act.

3. This Act shall—

- (a) be in force also in the Territory;
- (b) not apply in respect of any person—
 - (i) whose employment and conditions of service are governed in whole or in part by any provincial ordinance or any ordinance of the Legislative Assembly of the Territory or any proclamation of the Administrator of the Territory; or
 - (ii) who, having been a member of the public service, was discharged therefrom under the provisions of paragraph (d), (e) or (f) of sub-section (1) of section *nineteen* of the principal Act.

Short title, commencement and duration of Act.

4. This Act shall be called the Public Servants' (Temporary Employees and Re-appointments) Act, 1951, shall come into operation on the first day of August, 1951, and shall cease to be of force and effect as from the first day of August, 1952.

No. 54, 1951.]

WET

Om voorsiening te maak vir die aanstelling in die Staatsdiens van sekere persone wat tydelik in diens van die Regering is en van sekere persone wat voorheen in die Staatsdiens was, en vir daarmee in verband staande sake.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 21 Junie 1951.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. In hierdie Wet beteken—

Woordbepaling.

- (i) „Gebied” die Gebied Suidwes-Afrika; (v)
- (ii) „Hoofwet” die „Staatsdienst Wet, 1923” (Wet No. 27 van 1923); (iii)
- (iii) „Kommissie” die Staatsdienskommissie in artikel twee van die Hoofwet bedoel; (i)
- (iv) „Regering” ook elke provinsiale administrasie en die administrasie van die Gebied, maar nie ook die Suid-Afrikaanse Spoorweg- en Hawensadministrasie nie; (ii)
- (v) „staatsdiens” die staatsdiens soos in artikel een van die Hoofwet omskryf. (iv)

2. (1) Ondanks enigiets in sub-artikel (2) van artikel tien of sub-artikel (1) van artikel twaalf van die Hoofwet vervat, maar origens onderworpe aan die vereistes van daardie Wet met betrekking tot aanstellings in die staatsdiens, kan enige manlike persoon, behalwe ’n persoon in paragraaf (b) van artikel drie bedoel—

Aanstelling in die staatsdiens van sekere tydelike werknemers en sekere persone wat voorheen daarin in diens was.

- (a) wat op die datum van inwerkingtreding van hierdie Wet in ’n tydelike hoedanigheid op voltydse basis in die diens van die Regering is, en op daardie datum vir ’n aaneenlopende tydperk van minstens twee jaar aldus in diens was, op aanbeveling van die Kommissie op proef of andersins aangestel word in ’n pos in die klerklike tak van die staatsdiens;
- (b) wat te eniger tyd voor die inwerkingtreding van hierdie Wet ’n pos in die klerklike of die administratiewe tak van die staatsdiens vir ’n aaneenlopende tydperk van minstens een jaar in permanente hoedanigheid bekleed het, op aanbeveling van die Kommissie op proef of andersins aangestel word in ’n pos in die klerklike of die administratiewe tak van die staatsdiens.

(2) Die bepalinge van sub-artikel (1) van artikel elf van die Hoofwet is nie in verband met die aanstelling van ’n in paragraaf (b) van sub-artikel (1) van hierdie artikel bedoelde persoon van toepassing nie.

3. Hierdie Wet—

Toepassing van Wet.

- (a) is ook in die Gebied van toepassing;
- (b) is nie van toepassing nie ten opsigte van iemand—
 - (i) wie se indiensneming en diensvoorwaardes geheel of ten dele deur ’n provinsiale ordonnansie of ’n ordonnansie van die Wetgewende Vergadering van die Gebied of ’n proklamasie van die Administrateur van die gebied bepaal word; of
 - (ii) wat lid van die staatsdiens was en kragtens die bepalinge van paragraaf (d), (e) of (f) van sub-artikel (1) van artikel negentien van die Hoofwet daaruit ontslaan is.

4. Hierdie Wet heet die Wet op Staatsamptenare (Tydelike Werknemers en Heraanstellings), 1951, tree in werking op die eerste dag van Augustus 1951, en hou op om van krag te wees vanaf die eerste dag van Augustus 1952.

Kort titel, inwerkingtreding en duur van Wet.

No. 55, 1951.]

ACT

To amend the law relating to the Territory of South-West Africa.

(Afrikaans text signed by the Governor-General.)

(Assented to 27th June, 1951.)

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:—

Amendment of section 44 of Act 42 of 1925 as substituted by section 22 of Act 23 of 1949.

1. Section *forty-four* of the South-West Africa Constitution Act, 1925, is hereby amended—

(a) by the insertion in sub-section (3) after the words "*twenty-six*" of the words "of this Act and sections *two* and *three* of the South-West Africa Affairs Amendment Act, 1951"; and

(b) by the addition thereto of the following sub-section:

"(7) No proclamation issued by or under delegation of the Governor-General under the Treaty of Peace and South-West Africa Mandate Act, 1919, and in force in the territory immediately prior to the date referred to in sub-section (3) of this section shall lapse by reason only of the provisions of the said sub-section (3)."

Governor-General may make laws for the Territory of South-West Africa in relation to certain matters.

2. (1) The Governor-General may, as from the date referred to in sub-section (3) of section *forty-four* of the South-West Africa Constitution Act, 1925 (Act No. 42 of 1925), by proclamation in the *Gazette* and in the *Official Gazette* of the Territory of South-West Africa, make laws applicable to the said territory in relation to any matter in regard to which it is in terms of section *twenty-six* of the said Act not competent for the Legislative Assembly of the territory to make Ordinances.

(2) A proclamation issued under sub-section (1) shall, subject to the provisions of sub-section (2) of section *five*, have effect in and for the said territory so long and as far only as it is not repugnant to or inconsistent with an Act of Parliament applicable to the said territory.

Governor-General's powers to make laws for the Eastern Caprivi Zipfel.

3. (1) As from the date referred to in sub-section (1) of section *two*, the Governor-General may, notwithstanding anything to the contrary in any law contained but subject to the provisions of sub-section (2) of this section, by proclamation in the *Gazette* and in the *Official Gazette* of the Territory of South-West Africa, repeal or amend any law then in force or subsequently coming into force within the area known as the Eastern Caprivi Zipfel and described in the Eastern Caprivi Zipfel Administration Proclamation, 1939 (Governor-General's Proclamation No. 147 of 1939), and make, amend or repeal new laws applicable to the said area.

(2) A proclamation issued in terms of sub-section (1) shall, subject to the provisions of sub-section (2) of section *five*, have effect in and for the said Eastern Caprivi Zipfel so long and as far only as it is not repugnant to or inconsistent with an Act of Parliament applicable to the said Eastern Caprivi Zipfel and passed after the date referred to in sub-section (1) of section *two*.

(3) No Act of Parliament and no Ordinance of the Legislative Assembly of the Territory of South-West Africa passed on or after the date referred to in sub-section (1) of section *two* shall apply to the said Eastern Caprivi Zipfel, unless it is expressly declared to be so applicable.

The Transvaal Provincial Division of the Supreme Court of South Africa and the Attorney-General of the Transvaal to exercise jurisdiction in the Eastern Caprivi Zipfel.

4. (1) The High Court of South-West Africa shall as from the date referred to in sub-section (1) of section *two*, cease to have jurisdiction in the said Eastern Caprivi Zipfel and as from that date the Transvaal Provincial Division of the Supreme Court of South Africa and any circuit court referred to in section *eight* of the General Law Amendment Act, 1949 (Act No. 54 of 1949), shall exercise within the said Eastern Caprivi Zipfel the same jurisdiction as it has in the province of the Transvaal.

No. 55, 1951.]

WET

Tot wysiging van die wetsbepalings op die Gebied Suidwes-Afrika.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 27 Junie 1951.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Artikel vier-en-veertig van die „Zuidwest-Afrika Konstitutie Wet, 1925” word hiermee gewysig—

(a) deur in sub-artikel (3) na die woorde „zes en twintig” die woorde „van deze Wet en artikels twee en drie van de „Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951” in te voeg; en

(b) deur die volgende sub-artikel daaraan toe te voeg:

„(7) Geen proklamatie door of krachtens delegatie van de Goeverneur-generaal krachtens de Vredesverdrag en Zuidwest-Afrika Mandaat Wet, 1919, uitgevaardigd en onmiddellijk vóór de in sub-artikel (3) van dit artikel bedoelde datum in het gebied van kracht, vervalt slechts ten gevolge van de bepalingen van bedoeld sub-artikel (3).”.

Wysiging van artikel 44 van Wet 42 van 1925 soos vervang deur artikel 22 van Wet 23 van 1949.

2. (1) Die Goewerneur-generaal kan, vanaf die in sub-artikel (3) van artikel vier-en-veertig van die „Zuidwest-Afrika Konstitutie Wet, 1925” (Wet No. 42 van 1925), bedoelde datum, by proklamasie in die *Staatskoerant* en in die *Offisiële Koerant* van die Gebied Suidwes-Afrika wette uitvaardig wat van toepassing is op bedoelde gebied met betrekking tot enige aangeleentheid waarvoor die Wetgewende Vergadering van bedoelde gebied volgens artikel ses-en-twintig van genoemde Wet nie bevoeg is om Ordonnansies aan te neem nie.

Die Goewerneur-generaal kan vir die Gebied Suidwes-Afrika wette met betrekking tot sekere aangeleenthede uitvaardig.

(2) 'n Kragtens sub-artikel (1) uitgevaardigde proklamasie is, behoudens die bepalinge van sub-artikel (2) van artikel vyf, in en vir bedoelde gebied van krag vir solank en slegs vir sover dit nie met 'n Wet van die Parlement wat op die gebied van toepassing is, in stryd of onbestaanbaar is nie.

3. (1) Vanaf die in sub-artikel (1) van artikel twee bedoelde datum kan die Goewerneur-generaal, ondanks enige andersluidende wetsbepalings maar behoudens die bepalinge van sub-artikel (2) van hierdie artikel, by proklamasie in die *Staatskoerant* en in die *Offisiële Koerant* van die Gebied Suidwes-Afrika, enige wetsbepaling wat dan van krag is of daarna van krag word in die gebied bekend as die Oostelike Caprivi Zipfel en beskryf in die Proklamasie op die Administrasie van die Oostelike Caprivi Zipfel, 1939 (Goewerneur-generaal se Proklamasie No. 147 van 1939), herroep of wysig, en nuwe wette van toepassing op genoemde gebied uitvaardig, wysig of herroep.

Bevoegdheid van die Goewerneur-generaal om vir die Oostelike Caprivi Zipfel wette uit te vaardig.

(2) 'n Kragtens sub-artikel (1) uitgevaardigde proklamasie is, behoudens die bepalinge van sub-artikel (2) van artikel vyf, in en vir genoemde Oostelike Caprivi Zipfel van krag vir solank en slegs vir sover dit nie met 'n Wet van die Parlement wat op genoemde Oostelike Caprivi Zipfel van toepassing is en na die in sub-artikel (1) van artikel twee bedoelde datum aangeneem is, in stryd of onbestaanbaar is nie.

(3) Geen Wet van die Parlement en geen Ordonnansie van die Wetgewende Vergadering van die Gebied Suidwes-Afrika wat op of na die in sub-artikel (1) van artikel twee bedoelde datum aangeneem word, is op genoemde Oostelike Caprivi Zipfel van toepassing nie, tensy dit uitdruklik aldus van toepassing verklaar word.

4. (1) Die Hoë Hof van Suidwes-Afrika het vanaf die in sub-artikel (1) van artikel twee bedoelde datum geen regsbevoegdheid in genoemde Oostelike Caprivi Zipfel nie en vanaf daardie datum oefen die Transvaalse Provinsiale Afdeling van die Hooggereghof van Suid-Afrika en enige in artikel agt van die Algemene Regswysigingswet, 1949 (Wet No. 54 van 1949), bedoelde rondgaande hof dieselfde regsbevoegdheid binne genoemde Oostelike Caprivi Zipfel uit as wat dit in die provinsie Transvaal besit.

Die Transvaalse Provinsiale Afdeling van die Hooggereghof van Suid-Afrika en die Prokureur-generaal van Transvaal oefen regsbevoegdheid uit in die Oostelike Caprivi Zipfel.

(2) For the purpose of section *eight* of the General Law Amendment Act, 1949, the area of the said Eastern Caprivi Zipfel may be constituted a separate circuit district or may be included in any other circuit district of the Transvaal: Provided that notwithstanding anything in the said section contained, a circuit court referred to in the said section shall be held in the said Eastern Caprivi Zipfel only as and when the Judge-President of the Transvaal Provincial Division of the Supreme Court of South Africa determines that it is necessary for such a court to be held therein.

(3) Any reference in any law applicable to the said Eastern Caprivi Zipfel to the High Court of South-West Africa shall be deemed to be a reference to the Transvaal Provincial Division or a circuit local division of the Supreme Court of South Africa having jurisdiction in the said Eastern Caprivi Zipfel by virtue of the provisions of sub-section (1).

(4) The Attorney-General appointed for the province of the Transvaal shall as from the date referred to in sub-section (1) and subject to the control and directions of the Minister of Justice, exercise in relation to the said Eastern Caprivi Zipfel all the powers vested in the Attorney-General of the Territory of South-West Africa in relation to the said Eastern Caprivi Zipfel.

Proclamations
to be submitted
to Parliament.

5. (1) Any proclamation issued under section *two* or *three* shall be laid on the Tables of both Houses of Parliament within fourteen days after promulgation thereof if Parliament is then in ordinary session, or if Parliament is not then in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session, and shall remain on the said Tables for a period of at least twenty-eight consecutive days, and if Parliament is prorogued before the necessary twenty-eight days have elapsed, such proclamation shall again be laid on the said Tables as aforesaid within fourteen days after the commencement of its next ensuing ordinary session.

(2) If both Houses of Parliament by resolutions passed in the same session (being a session during which a proclamation has been laid on the Tables of both Houses of Parliament in terms of sub-section (1)) disapprove of any such proclamation or of any provision in any such proclamation, such proclamation or such provision thereof shall thereafter cease to be of force and effect to the extent to which it is so disapproved, but without prejudice to the validity of anything done in terms of such proclamation or of such provision thereof up to the date upon which it so ceased to be of force and effect, or to any right, privilege, obligation or liability acquired, accrued or incurred as at the said date under and by virtue of such proclamation or such provision thereof.

Amendment of
section 35 of
Act 23 of 1949.

6. Section *thirty-five* of the South-West Africa Affairs Amendment Act, 1949, is hereby amended by the substitution for sub-section (3), of the following sub-section:

“(3) As soon as practicable after the commencement of the South-West Africa Affairs Amendment Act, 1951, the Governor-General shall issue a proclamation declaring that the provisions of sub-section (3) of section *forty-four* of the principal Act shall be of force and effect.”.

Short title.

7. This Act shall be called the South-West Africa Affairs Amendment Act, 1951.

(2) Vir die doeleindes van artikel *agt* van die Algemene Regswysigingswet, 1949, kan die gebied van genoemde Oostelike Caprivi Zipfel as 'n aparte rondgangdistrik ingedeel word of in enige ander rondgangdistrik van Transvaal opgeneem word: Met dien verstande dat 'n in genoemde artikel bedoelde rondgaande hofsitting, ondanks die bepalings van genoemde artikel, slegs in genoemde Oostelike Caprivi Zipfel gehou word wanneer die Regter-president van die Transvaalse Provinsiale Afdeling van die Hooggeregshof van Suid-Afrika bepaal dat dit nodig is dat so 'n hofsitting daarin gehou moet word.

(3) 'n Verwysing in enige wetsbepaling, wat van toepassing is op genoemde Oostelike Caprivi Zipfel, na die Hoë Hof van Suidwes-Afrika, word geag 'n verwysing te wees na die Transvaalse Provinsiale Afdeling of 'n rondgaande plaaslike afdeling van die Hooggeregshof van Suid-Afrika wat uit hoofde van die bepalings van sub-artikel (1) in genoemde Oostelike Caprivi Zipfel regsbevoegdheid besit.

(4) Die Prokureur-generaal wat vir die provinsie Transvaal aangestel is, oefen vanaf die in sub-artikel (1) bedoelde datum en onderworpe aan die beheer en voorskrifte van die Minister van Justisie, al die bevoegdhede met betrekking tot genoemde Oostelike Caprivi Zipfel uit wat met betrekking tot genoemde Oostelike Caprivi Zipfel by die Prokureur-generaal van die Gebied Suidwes-Afrika berus.

5. (1) 'n Kragtens artikel *twee* of *drie* uitgevaardigde proklamasie word binne veertien dae na afkondiging daarvan in beide Huise van die Parlement ter Tafel gelê indien die Parlement dan in gewone sitting is, of indien die Parlement nie dan in gewone sitting is nie, binne veertien dae na die aanvang van sy eersvolgende gewone sitting, en bly op genoemde Tafels vir 'n tydperk van minstens agt-en-twintig agtereenvolgende dae, en indien die Parlement gepronogeer word voordat die nodige agt-en-twintig dae verloop het, word so 'n proklamasie weer soos voormeld binne veertien dae na die aanvang van sy eersvolgende gewone sitting ter Tafel gelê.

Proklamasies moet aan Parlement voorgelê word.

(2) Indien beide Huise van die Parlement by besluit wat gedurende dieselfde sitting geneem word (naamlik 'n sitting waarin 'n proklamasie ooreenkomstig sub-artikel (1) in beide Huise van die Parlement ter Tafel gelê is) so 'n proklamasie of 'n bepaling van so 'n proklamasie afkeur, verval die regskrag van so 'n proklamasie of so 'n bepaling daarvan vir sover dit aldus afgekeur word, dog sonder afbreuk te doen aan die geldigheid van enigiets wat ingevolge so 'n proklamasie of so 'n bepaling daarvan tot op die datum waarop die regskrag van so 'n proklamasie of so 'n bepaling daarvan aldus verval het, gedoen is, of aan enige reg, voorreg, verpligting of aanspreeklikheid wat op bedoelde datum reeds ingevolge so 'n proklamasie of so 'n bepaling daarvan, verkry, opgeloopt of aangegaan is.

6. Artikel *vyf-en-dertig* van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1949, word hiermee gewysig deur sub-artikel (3) te vervang deur die volgende sub-artikel:

Wysiging van artikel 35 van Wet 23 van 1949.

„(3) So gou doenlik na die inwerkingtreding van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951, vaardig die Goewerneur-generaal 'n proklamasie uit wat verklaar dat die bepalings van sub-artikel (3) van artikel *vier-en-veertig* van die Hoofwet van krag is.”.

7. Hierdie Wet heet die Wysigingswet op Aangeleenthede Kort titel van Suidwes-Afrika, 1951.

No. 61, 1951.]

ACT

To amend the law relating to Excise.

(Afrikaans text signed by the Governor-General.)
(Assented to 27th June, 1951.)

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:—

Amendment of section 1 of Act 45 of 1942, as amended by section 1 of Act 26 of 1944.

1. Section *one* of the Excise Act, 1942 (hereinafter called the principal Act), is hereby amended—

- (a) by the insertion after the definition of the term "dealer" of the following definition:
" 'diesel oil' means any oil fuel suitable for actuating diesel or other compression ignition engines;";
- (b) by the insertion after the definition of the term "fortified wine" of the following definition:
" 'furnace oil' means oil other than diesel oil, suitable for firing furnaces;".

Amendment of section 7 of Act 45 of 1942, as amended by section 1 of Act 23 of 1943 and section 2 of Act 26 of 1944.

2. Section *seven* of the principal Act is hereby amended by the addition thereto of the following sub-section:

- "(5) (a) For the purpose of assessing the duty payable under item 6 of Schedule No. 1 and for the purposes of any declaration which may at any time be required in connection with such duty, the Minister may from time to time determine the value on which such duty is to be calculated.
- (b) For the purpose of paragraph (a) of this sub-section, the said value shall be determined by ascertaining the amount which together with an amount equivalent to the duty which would be paid thereon, would be equivalent to the usual wholesale selling price of similar imported oils in rail tank cars at the coast, to any purchaser in the Union for home consumption.
- (c) When similar oils are not imported or when similar imported oils are sold at the coast under such conditions that the value of diesel oil or furnace oil manufactured in the Union cannot be determined in terms of paragraph (b) of this sub-section, the Minister may from time to time determine a value which shall be deemed to be the determined value of such diesel oil or furnace oil as the case may be."

Substitution of section 82 of Act 45 of 1942 as amended by section 4 of Act 23 of 1943.

3. The following section is hereby substituted for section *eighty-two* of the principal Act:

"Removal of tobacco from licensed premises and sale of cigarettes and cigarette tobacco.
82. (1) No manufacturer shall remove any tobacco or permit the same to be removed from his licensed premises and no person shall sell or expose for sale or have in his possession for the purpose of sale, whether by wholesale or retail, cigarettes or cigarette tobacco (whether manufactured in the Union or not) unless—

- (a) in the case of cigarettes they are securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and holding ten, twenty or fifty cigarettes;
- (b) in the case of cigarettes or cigarette tobacco the container has been stamped in the prescribed manner with a stamp label of a value equivalent to the excise duty or surtax payable by means of such a label, in terms of section *seventy-nine*, on the contents of the container: Provided that this paragraph shall not apply to cigarettes and cigarette tobacco exported by the manufacturer under rebate of duty in terms of items 35, 36 and 37 of Schedule No. 2;

No. 61, 1951.]

WET

Tot wysiging van die Wetsbepalings op Aksyns.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 27 Junie 1951.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Artikel een van die Aksynswet, 1942 (hieronder die Hoofwet genoem), word hiermee gewysig—

(a) deur die volgende woordskrywing na die omskrywing van die uitdrukking „handelaar” in te voeg:

„dieselolie’, enige oliebrandstof wat geskik is om diesel- of ander kompressie-ontstekingsmotors te dryf;”;

(b) deur die volgende woordskrywing na die omskrywing van die uitdrukking „gefortifiseerde wyn” in te voeg:

„brandolie’, olie behalwe dieselolie, wat geskik is om oonde aan te vuur;”.

Wysiging van artikel 1 van Wet 45 van 1942, soos gewysig deur artikel 1 van Wet 26 van 1944.

2. Artikel sewe van die Hoofwet word hiermee gewysig deur die volgende sub-artikel by te voeg:

„(5) (a) Die Minister kan, vir vasstelling van die aksynsreg wat ingevolge item 6 van Bylae No. 1 betaalbaar is en vir ’n verklaring wat te eniger tyd in verband met bedoelde reg vereis mag word, van tyd tot tyd die waarde bepaal waarop so ’n aksynsreg bereken moet word.

(b) By die toepassing van paragraaf (a) van hierdie sub-artikel, word bedoelde waarde bepaal deur die bedrag vas te stel wat, tesame met ’n bedrag gelyk aan die aksynsreg wat daarop betaal sou word, gelyk sou wees aan die gewone groothandelverkoopprys van soortgelyke ingevoerde oliesoorte, in spoorweg-tenk-waens by die kus, vir ’n koper in die Unie vir binne-landse gebruik.

(c) Wanneer soortgelyke oliesoorte nie ingevoer word nie of wanneer soortgelyke ingevoerde oliesoorte onder sodanige omstandighede by die kus verkoop word dat die waarde van diesel- of brandolie in die Unie vervaardig nie ingevolge paragraaf (b) van hierdie sub-artikel bepaal kan word nie, kan die Minister van tyd tot tyd ’n waarde bepaal wat geag word die bepaalde waarde van bedoelde diesel- of brandolie, na gelang van die geval, te wees.”.

Wysiging van artikel 7 van Wet 45 van 1942, soos gewysig deur artikel 1 van Wet 23 van 1943 en artikel 2 van Wet 26 van 1944.

3. Artikel twee-en-tagtig van die Hoofwet word hiermee deur die volgende artikel vervang:

„Verwydering van tabak uit gelisensieerde perseel en verkoop van sigarette en sigaret-tabak.

82. (1) Geen vervaardiger mag tabak van sy gelisensieerde perseel verwyder of toelaat dat dit daarvan verwyder word nie en niemand mag sigarette of sigarettabak (hetsy in die Unie vervaardig al dan nie) verkoop, of te koop uitstal, of in sy besit vir verkoopsdoeleindes hê nie, ditsy by die kleinmaat of by die grootmaat, tensy—

(a) in die geval van sigarette, hulle dig ingesluit is in ’n ongebroke en ongeopende houer wat ’n ongebroke plakseël dra en wat tien, twintig of vyftig sigarette bevat;

(b) in die geval van sigarette of sigarettabak, die houer ’n plakseël op die voorgeskrewe wyse dra van ’n waarde gelyk aan die aksynsreg of oorbelasting wat deur middel van so ’n plakseël ooreenkomstig artikel negen-en-sewentig op die inhoud van die houer betaalbaar is: Met dien verstande dat hierdie paragraaf nie van toepassing is op sigarette en sigarettabak wat deur die vervaardiger onder korting van aksynsreg, ingevolge items 35, 36 en 37 van Bylae No. 2, uitgevoer is nie;

Vervanging van artikel 82 van Wet 45 van 1942, soos gewysig deur artikel 4 van Wet 23 van 1943.

- (c) every container is marked in the manner prescribed; and
- (d) in the case of cigarette tobacco it is securely enclosed in unbroken and unopened containers bearing unbroken stamp labels and containing two ounces or multiples of two ounces up to a maximum of sixteen ounces, net weight.

(2) Any manufacturer or other person who contravenes the provisions of this section shall be guilty of an offence.

(3) Notwithstanding the provisions of this section, tobacco may be removed in bulk from the licensed premises of a manufacturer to the licensed premises of another manufacturer, for manufacturing purposes."

Substitution of section 102 of Act 45 of 1942.

4. The following section is hereby substituted for section *one hundred and two* of the principal Act:

" Disposal of fines and penalties.

102. All fines and penalties recovered under this Act shall be paid to the proper officer to be paid by him into the Consolidated Revenue Fund, and the proceeds of the sale of any property forfeited under this Act, shall also be paid into the said Fund: Provided that the Commissioner may withhold a sum not exceeding one-third of any such fine, penalty or proceeds which he may then award to the officer or other person by whose means or information the fine or penalty was imposed or the forfeiture made: Provided further that no sum shall be awarded to any officer in terms of this section unless he has rendered conspicuous services in connection with the matter."

Amendment of Schedule No. 1 to Act 45 of 1942 as amended by section 5 of Act 23 of 1943, section 6 of Act 26 of 1944, section 4 of Act 22 of 1945, section 3 of Act 20 of 1946, section 1 of Act 27 of 1947, and section 2 of Act 34 of 1950.

5. (1) Schedule No. 1 to the principal Act is hereby amended—

- (a) in the manner shown in the First Schedule to this Act;
- (b) by the substitution for the rates £1 5s. 0d.; £1 10s. 0d.; £1 15s. 0d. and £1 15s. 0d. opposite items 11, 12, 13 and 14, of the rates £1 7s. 6d.; £1 12s. 6d.; £2 0s. 0d. and £2 0s. 0d., respectively;
- (c) by the substitution for the rates £0 1s. 11d. and £0 7s. 6d. opposite paragraphs (a) and (b) of item 22, of the rates £0 2s. 11d. and £0 9s. 0d., respectively.

(2) Paragraph (a) of sub-section (1) shall be deemed to have come into operation on the twenty-eighth day of May, 1951, and paragraphs (b) and (c) on the twenty-first day of March, 1951.

Amendment of Schedule No. 2 to Act 45 of 1942 as amended by section 6 of Act 23 of 1943, section 7 of Act 26 of 1944, section 2 of Act 27 of 1947, and section 3 of Act 34 of 1950.

6. Schedule No. 2 to the principal Act is hereby amended in the manner shown in the Second Schedule to this Act.

Amendment of Schedule No. 3 of Act 45 of 1942 as amended by section 3 of Act 27 of 1947.

7. Schedule No. 3 to the principal Act is hereby amended by the substitution for the words "*Motor Fuel*:" appearing opposite item 4 of the words "*Motor Fuel, Diesel Oil and Furnace Oil*:".

Short title.

8. This Act shall be called the Excise Amendment Act, 1951.

(c) elke houer op die voorgeskrewe wyse gemerk is; en

(d) in die geval van sigarettabak dit dig ingesluit is in ongebroke en ongeopende houers wat ongebroke plakseëls dra en wat twee onse of veelvoude van twee onse tot 'n maksimum van sestien onse, nettogewig bevat.

(2) 'n Vervaardiger of ander persoon wat die bepalings van hierdie artikel oortree, is aan 'n misdryf skuldig.

(3) Ondanks die bepalings van hierdie artikel kan tabak in massa van die gelisensieerde perseel van 'n vervaardiger na die gelisensieerde perseel van 'n ander vervaardiger vir vervaardigingsdoeleindes verwyder word."

4. Artikel *honderd-en-twee* van die Hoofwet word hiermee deur die volgende artikel vervang:

Vervanging van artikel 102 van Wet 45 van 1942.

„Beskikking oor boetes en penes.

102. Alle boetes en penes wat kragtens hierdie Wet verhaal word, word aan die bevoegde amptenaar betaal, om deur hom in die Gekonsolideerde Inkomstefonds gestort te word, en die opbrengs van die verkoping van enige goedere wat kragtens hierdie Wet verbeur is, word ook in genoemde Inkomstefonds gestort: Met dien verstande dat die Kommissaris 'n bedrag van hoogstens een-derde van bedoelde boete, pene of opbrengs kan terughou en dan toeken aan die amptenaar of ander persoon deur die bemiddeling of inligting van wie die boete of pene opgelê is of die verbeuring geskied het: Met dien verstande voorts dat geen bedrag aan 'n amptenaar kragtens hierdie artikel toegeken word nie tensy hy merkwaardige dienste ten opsigte van die saak bewys het."

5. (1) Bylae No. 1 by die Hoofwet word hiermee gewysig—

(a) op die wyse in die Eerste Bylae by hierdie Wet aangetoon;

(b) deur die tariewe van £1 5s. 0d.; £1 10s. 0d.; £1 15s. 0d. en £1 15s. 0d. teenoor items 11, 12, 13 en 14 deur die tariewe £1 7s. 6d.; £1 12s. 6d.; £2 0s. 0d. en £2 0s. 0d. onderskeidelik te vervang;

(c) deur die tariewe van £0 1s. 11d. en £0 7s. 6d. teenoor paragrawe (a) en (b) van item 22, deur die tariewe £0 2s. 11d. en £0 9s. 0d. onderskeidelik te vervang.

(2) Paragraaf (a) van sub-artikel (1) word geag op die agt-en-twintigste dag van Mei 1951 in werking te getree het, en paragrawe (b) en (c) op die een-en-twintigste dag van Maart 1951.

Wysiging van Bylae No. 1 by Wet 45 van 1942 soos gewysig deur artikel 5 van Wet 23 van 1943, artikel 6 van Wet 26 van 1944, artikel 4 van Wet 22 van 1945, artikel 3 van Wet 20 van 1946, artikel 1 van Wet 27 van 1947, en artikel 2 van Wet 34 van 1950.

6. Bylae No. 2 by die Hoofwet word hiermee gewysig op die wyse in die Tweede Bylae by hierdie Wet aangetoon.

Wysiging van Bylae No. 2 by Wet 45 van 1942 soos gewysig deur artikel 6 van Wet 23 van 1943, artikel 7 van Wet 26 van 1944, artikel 2 van Wet 27 van 1947, en artikel 3 van Wet 34 van 1950.

7. Bylae No. 3 by die Hoofwet word hiermee gewysig deur die woord „*Motorbrandstof*:” wat teenoor item 4 voorkom deur die woorde „*Motorbrandstof, Dieselolie en Brandolie*:” te vervang.

Wysiging van Bylae No. 3 by Wet 45 van 1942 soos gewysig deur artikel 3 van Wet 27 van 1947.

8. Hierdie Wet heet die Wysigingswet op Aksyns, 1951.

Kort titel.

First Schedule.

Amendments to Schedule No. 1 of the Excise Act, 1942, as amended.

Tariff item.	Article.	Rate of Duty.
		£ s. d.
6	Substitute for this item the following: "Oil manufactured in the Union: 6. (1) Diesel oil (2) Furnace oil	6 per cent. <i>ad valorem</i> 6 per cent. <i>ad valorem</i> "
7	Substitute for this item the following: "Motor Fuel manufactured in the Union: 7. (1) From crude mineral oil—per gallon .. (2) Other—per gallon	0 0 8½ 0 0 4"

Second Schedule.

Amendments to Schedule No. 2 of the Excise Act, 1942, as amended.

Tariff item.	Article.	Rebate.	Refund.
10bis	Insert the following new item: "10bis. Supplied by a manufacturer under conditions prescribed by the Minister by notice in the <i>Gazette</i> , for the exclusive use of the Government of any Commonwealth country or of any territory under the sovereignty or control of such country	The whole."	
27	Substitute for the words "Three shillings" appearing opposite paragraph (a) of this item under the heading "Rebate", the words "Four shillings and sixpence".		
57, 58	Insert the following new items: "Oil, Diesel and Furnace: 57. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) 58. When it has become unfit for the use for which it was intended or has been destroyed or lost on the premises where it was manufactured		The whole. The whole."

Eerste Bylae.

Wysigings van Bylae No. 1 by die Aksynswet, 1942, soos gewysig.

Tarief-item.	Artikel.	Tarief.
		£ s. d.
6	Vervang hierdie item deur die volgende: „Olie in die Unie vervaardig: 6. (1) Dieselolie (2) Brandolie	6 persent ad valorem 6 persent ad valorem”
7	Vervang hierdie item deur die volgende: „Motorbrandstof in die Unie vervaardig: 7. (1) Van ru-mineraalolie—per gelling .. (2) Ander—per gelling	0 0 8½ 0 0 4”

Tweede Bylae.

Wysigings van Bylae No. 2 by die Aksynswet, 1942, soos gewysig.

Tarief-item.	Artikel.	Korting.	Terug-betaling.
10bis	Voeg die volgende nuwe item in: „10bis. Verskaf deur 'n vervaardiger onder voorwaardes deur die Minister voorgeskryf by kennisgewing in die <i>Staatskoerant</i> , vir die uitsluitlike gebruik van die Regering van enige Statebondsland of van enige gebied onder die soewereiniteit of beheer van sodanige land	Die geheel.”	
27	Vervang die woorde „Drie sjielings” wat teenoor paragraaf (a) van hierdie item onder die opskrif „Korting” voorkom deur die woorde „Vier sjielings en ses pennies”.		
57, 58	Voeg die volgende nuwe items in: „Olie. Diesel- en Brand-: 57. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe Basoetoland, Betsjoeanaland-Protectoraat en Swasieland) 58. Wanneer dit onbruikbaar geword het vir die doel waarvoor dit bestem is of vernietig is of op die perseel waarop dit vervaardig is verlore gegaan het		Die geheel. Die geheel.”

No. 62, 1951.]

ACT

To amend the law relating to Customs.

(English text signed by the Governor-General.)
(Assented to 27th June, 1951.)

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:—

Amendment of
section 34 of
Act 35 of 1944.

1. Section *thirty-four* of the Customs Act, 1944 (hereinafter called the principal Act), is hereby amended by the addition of the following paragraph to the proviso to sub-section (3):

“and

- (iii) no payment of overplus in respect of goods sold shall be made to the owner of the goods unless the application for such payment is received by the Commissioner within three years from the date of sale of the goods.”.

Insertion of
section 87bis in
Act 35 of 1944.

2. The principal Act is hereby amended by the insertion after section *eighty-seven* of the following section:

“Imposition
of tempor-
ary special
duties.

87bis. (1) Whenever, after investigation and report by the Board of Trade and Industries, the Minister is satisfied, in respect of goods which are of a class or kind produced or manufactured in the Union, that such goods have been or are being or are likely to be exported to the Union at an export price and in quantities which may seriously prejudice the production or manufacture in the Union of goods of that class or kind, and that it would be in the public interest to impose in respect of such goods a temporary special duty, the Minister may, by notice in the *Gazette* impose such duty and notify—

- (a) the class or kind of goods;
- (b) the rate of the special duty, which may be either a percentage of the value for duty purposes, or a specific rate per unit of quantity, volume or weight; and
- (c) the period during which it shall operate;

and from the date of publication of such notice in the *Gazette* such special duty shall, in addition to any other duty which may be payable thereon, be paid on such goods on their importation into the Union, during the period mentioned: Provided that—

- (i) any such special duty shall not be leviable on goods shipped or otherwise dispatched to the Union prior to the date of publication of such notice;
- (ii) any such special duty together with any other duty (excepting a duty imposed under section *seventy-eight* or sections *eighty-two* to *eighty-seven*) which may be payable on such goods shall not exceed one-half of the value for duty purposes as defined in section *eighty-eight*;
- (iii) any such special duty brought into operation during any session of Parliament upon a date not less than twenty-eight days before the end of that session shall lapse at the end of that session unless it has been approved of during that session by resolution of both Houses of Parliament; and any such special duty brought into operation at any other time shall lapse at the end of the next ensuing session of Parliament unless it has during that session been approved of by resolution of both Houses of Parliament; but the lapsing of any such special duty shall not detract from its validity before it lapsed.

No. 62, 1951.]

WET

Tot wysiging van die wetsbepalings op Doeane.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 27 Junie 1951.)

DIT WORD BEPAAL deur Sy Majesteit die Koning, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

1. Artikel vier-en-dertig van die Doeanewet, 1944 (hieronder die Hoofwet genoem), word hiermee gewysig deur die volgende paragraaf by die voorbehoudsbepaling by sub-artikel (3) te voeg:

Wysiging van artikel 34 van Wet 35 van 1944.

- „en
(iii) geen betaling van oorskot ten opsigte van goedere wat verkoop word aan die eienaar van die goedere gemaak word nie, tensy die aansoek om daardie betaling binne drie jaar vanaf die datum van verkoop van die goedere deur die Kommissaris ontvang word.”.

2. Die Hoofwet word hiermee gewysig deur na artikel sewen-en-tagtig die volgende artikel in te voeg:

Invoeging van artikel 87bis in Wet 35 van 1944.

„Oplegging van tydelike spesiale reg.

87bis. (1) Wanneer die Minister na ondersoek en rapport van die Raad van Handel en Nywerheid, ten opsigte van goedere van 'n klas of soort wat in die Unie geproduseer of vervaardig word, oortuig is dat sulke goedere na die Unie uitgevoer is of word of waarskynlik uitgevoer sal word teen 'n uitvoerprys en in hoeveelhede wat die produksie of vervaardiging in die Unie van goedere van daardie klas of soort ernstig mag benadeel, en dat dit in die openbare belang sal wees om ten opsigte van daardie goedere 'n tydelike spesiale reg te hef, dan kan die Minister by kennisgewing in die *Staatskoerant* so 'n reg opleë en—

- (a) die klas of soort goedere bekendmaak; asook
- (b) die tarief van die spesiale reg, wat of 'n persentasie van die waarde vir doeanedoeleindes mag wees, of 'n bepaalde tarief per eenheid van hoeveelheid, volume of gewig; en
- (c) die tydperk gedurende welke dit in werking sal wees;

en vanaf die datum van publikasie van die kennisgewing in die *Staatskoerant*, moet op daardie goedere by hulle invoer in die Unie gedurende genoemde tydperk, bo en behalwe alle ander daarop betaalbare regte, bedoelde spesiale reg betaal word: Met dien verstande dat—

- (i) so 'n spesiale reg nie hefbaar is op goedere wat voor die datum van publikasie van bedoelde kennisgewing na die Unie verskeep of andersins versend is nie;
- (ii) so 'n spesiale reg tesame met enige ander reg (behalwe 'n reg gehef kragtens artikel agt-en-sewentig of artikels twee-en-tagtig tot sewen-en-tagtig) wat op bedoelde goedere betaalbaar mag wees, nie meer bedra nie dan die helfte van die waarde vir doeanedoeleindes, soos in artikel agt-en-tagtig omskryf;
- (iii) so 'n spesiale reg wat gedurende enige sessie van die Parlement, op 'n datum minstens agt-entwintig dae voor die end van daardie sessie, opgelê is, aan die end van daardie sessie verval, tensy dit gedurende daardie sessie by besluit van albei Huise van die Parlement goedgekeur is; en so 'n spesiale reg wat op enige ander tyd aldus opgelê is, aan die end van die eerstvolgende sessie van die Parlement verval, tensy dit gedurende daardie sessie by besluit van albei Huise van die Parlement goedgekeur is; maar die verval van so 'n spesiale reg raak nie die geldigheid van die reg voordat dit verval het nie.

(2) The provisions of this section shall lapse after a period of three years from the date of commencement of the Customs Amendment Act, 1951."

Amendment of section 96 of Act 35 of 1944 as amended by section 2 of Act 39 of 1949.

3. Section *ninety-six* of the principal Act is hereby amended by the substitution in paragraph (a) of sub-section (2) for the words "one hundred", "fifty" and "four hundred" of the words "two hundred", "one hundred" and "eight hundred" respectively.

Substitution of new section for section 148 of Act 35 of 1944.

4. The following section is hereby substituted for section *one hundred and forty-eight* of the principal Act:

"Payment and disposal of fines and penalties.

148. All fines or penalties recovered under any law relating to customs shall be paid to the proper officer at the place where those fines or penalties are recovered to be paid by him into the Consolidated Revenue Fund, and the proceeds of the sale of anything forfeited or seized and condemned under any law relating to customs shall also be paid into the said Fund: Provided that the Commissioner may withhold a sum not exceeding one-third of such fine or penalty or proceeds which he may then award to the officer or other person by whose means or information the fine or penalty or forfeiture was imposed or the seizure made: Provided further that no sum shall be awarded to any officer in terms of this section unless he has rendered conspicuous services in connection with the matter."

Amendment of First Schedule to Act 35 of 1944, as amended by Acts 32 of 1945, 29 of 1946, 38 of 1947, 27 of 1948, 39 of 1949 and 33 of 1950.

5. The First Schedule to the principal Act is hereby amended to the extent set out in the First Schedule to this Act.

Amendment of Second Schedule to Act 35 of 1944 as amended by Acts 39 of 1949 and 33 of 1950.

6. The Second Schedule to the principal Act is hereby amended to the extent set out in the Second Schedule to this Act.

Short title.

7. This Act shall be called the Customs Amendment Act, 1951.

(2) Die bepalings van hierdie artikel verval na verloop van 'n tydperk van drie jaar vanaf die datum van inwerkingtreding van die Wysigingswet op Doeane, 1951."

3. Artikel *ses-en-negentig* van die Hoofwet word hiermee gewysig deur in paragraaf (a) van sub-artikel (2) die woorde „honderd”, „vyftig” en „vierhonderd” deur die woorde „tweehonderd”, „honderd” en „agthonderd” onderskeidelik, te vervang.

Wysiging van artikel 96 van Wet 35 van 1944 soos gewysig deur artikel 2 van Wet 39 van 1949.

4. Artikel *honderd agt-en-veertig* van die Hoofwet word hiermee deur die volgende artikel vervang:

Vervanging van artikel 148 van Wet 35 van 1944 deur 'n nuwe artikel.

„Betaling van en beskikking oor boetes en penes.

148. Alle boetes of penes wat kragtens enige wetsbepalings betreffende doeane verhaal word, word aan die bevoegde amptenaar by die plek waar hulle verhaal word, betaal, om deur hom in die Gekonsolideerde Inkomstefonds gestort te word, en die opbrengs van die verkoping van enigiets wat kragtens enige wetsbepalings betreffende doeane verbeur is of in beslag geneem en prysverklaar is, word ook in genoemde Inkomstefonds gestort: Met dien verstande dat die Kommissaris 'n bedrag van hoogstens een-derde van bedoelde boete of pene of opbrengs kan terughou, wat hy dan kan toeken aan die amptenaar of ander persoon deur wie se bemiddeling of inligting die boete of pene of verbeuring opgelê is of die inbeslagneming geskied het: Met dien verstande voorts dat geen bedrag aan 'n amptenaar kragtens hierdie artikel toegeken word nie, tensy hy merkwaaardige dienste ten opsigte van die saak bewys het."

5. Die Eerste Bylae by die Hoofwet word hiermee gewysig vir sover in die Eerste Bylae by hierdie Wet aangedui word.

Wysiging van Eerste Bylae by Wet 35 van 1944, soos gewysig deur Wette 32 van 1945, 29 van 1946, 38 van 1947, 27 van 1948, 39 van 1949 en 33 van 1950.

6. Die Tweede Bylae by die Hoofwet word hiermee gewysig vir sover in die Tweede Bylae by hierdie Wet aangedui word.

Wysiging van Tweede Bylae by Wet 35 van 1944 soos gewysig deur Wette 39 van 1949 en 33 van 1950.

7. Hierdie Wet heet die Wysigingswet op Doeane, 1951.

Kort titel.

Eerste Bylae.

WYSIGINGS VAN DIE EERSTE BYLAE BY DIE DOEANEWET, 1944, SOOS GEWYSIG.

Algemene Nota.—Deur in paragraaf (21) na die woord „rubberbuite-“ waar dit ookal voorkom, die woord „lugbuite-“ in te voeg.

Tarief-item.	Artikel.		Mini-mum-reg.	Inter-mediêre reg.	Maksi-mum-reg.
			£ s. d.	£ s. d.	£ s. d.
50	Deur in paragraaf (c) die mini-mum-, intermediêre en maksimumregte van £4 2s. 6d. per imp. proefgelling tot £4 5s. 0d. per imp. proefgelling in iedere geval te vermeerder				
51	Deur die komma na die woord „spuit-“ te skrap.				
52	Deur in paragraaf (b) die mini-mum-, intermediêre en maksimumregte van 12s. 0d. per imp. gelling tot 13s. 0d. per imp. gelling in iedere geval te vermeerder.				
	Deur in paragraaf (c) die mini-mum-, intermediêre en maksimumregte van £1 6s. 6d. per imp. gelling tot £1 8s. 0d. per imp. gelling in iedere geval te vermeerder.				
63	Deur na die woord „vloer- klede” die woorde „ , en veltstowwe” by te voeg Deur in paragraaf (a) al die woorde na die woord „nie” waar dit vir die tweede keer voorkom te skrap, en die reg- te deur die volgende te ver- vang:—	„ad valorem	5%	10%	20%
		ad valorem	plus 'n opgeskorte belasting van 15%	15%	20%”
	Deur die volgende paragrawe by te voeg:—				
	„(c) Veltstowwe—				
	(i) tapytvelt	ad valorem	5%	10%	20%
		ad valorem	plus 'n opgeskorte belasting van 15%	15%	20%
	(ii) ander	ad valorem	10%	10%	15%
		ad valorem	plus 'n opgeskorte belasting van 15%	15%	25%
	(d) Linoleum en vloerkleed..	ad valorem	5%	10%	20%”
		ad valorem	5%	10%	20%
65	Deur die regte in sub-pa- graaf (iv) van paragraaf (b) deur die volgende te ver- vang:—	„ad valorem	20%	20%	20%
			met 'n minimum per kledingstuk (behalwe vir suigeling) van 0. 0. 4 0. 0. 4 0. 0. 4		
		ad valorem	plus 'n opgeskorte belasting van 5%	5%	15%”
	Deur die regte in sub-pa- graaf (v) van paragraaf (b) deur die volgende te ver- vang:—	„ad valorem	15%	15%	15%
			met 'n minimum per kledingstuk van		
	bevattende 50 persent of meer katoen—				
	onderhemde, onderbroeke en kortonderbroeke vir mans		—	0. 0. 4	0. 0. 4
	frokkes en kniebroeke vir dames		—	0. 0. 3	0. 0. 3
	onderrokke en hempbroeke vir dames		—	0. 0. 5	0. 0. 5
	bevattende 50 persent of meer rayon—				
	onderhemde, onderbroeke en kortonderbroeke vir mans		—	0. 0. 6	0. 0. 6
	frokkes en kniebroeke vir dames		—	0. 0. 4	0. 0. 4
	onderrokke en hempbroeke vir dames		—	0. 0. 7	0. 0. 7
			plus in elke geval 'n opgeskorte belasting van 10%	10%	20%
	NOTA: Artikels bevattende 50 persent katoen en 50 persent rayon word beskou as bestaande uit rayon.	ad valorem	10%		
	ander as die vermelde kleding- stukke	ad valorem	15%	15%	15%
		ad valorem	plus 'n opgeskorte belasting van 10%	10%	20%”

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
66	By substituting in paragraph (a) for the words "and waste rayon" the words "except artificial and synthetic fibre flock"				
	By substituting for the rates of duty in sub-paragraphs (ii) and (iii) of paragraph (b) the following:—	"ad valorem ad valorem	Free plus a 17½%	Free suspended 17½%	5% duty of 25%"
	By adding the following sub-paragraph to paragraph (b): "(iv) Multiple jute and hemp yarns"	ad valorem ad valorem	10% plus a 7½%	10% suspended 7½%	15% duty of 15%"
	By substituting for the rates of duty in paragraph (c) the following:—	"per lb. ad valorem	0 0 10 plus a 17½%	0 0 10 suspended 17½%	0 0 10 duty of 25%"
	By adding the following paragraph:— "(d) Artificial and synthetic fibres— (i) flock and waste rayon (ii) rayon staple fibre (iii) other staple fibres"	ad valorem ad valorem ad valorem ad valorem	Free Free plus a 17½% Free	Free Free suspended 17½% Free	5% 5% duty of 25% 5%"
69	By substituting for the rates of duty in sub-paragraph (i) of paragraph (f) the following:—	"ad valorem ad valorem	25% plus a 5%	25% suspended 5%	25% duty of 5%"
70	By substituting for the rates of duty in paragraph (a) the following:—	"ad valorem ad valorem	10% plus a 15%	10% suspended 15%	10% duty of 25%"
	By substituting for the rates of duty in paragraph (b) the following:—	"ad valorem ad valorem	10% plus a 10%	15% suspended 10%	20% duty of 15%"
73	By substituting for the rates of duty in sub-paragraph (ii) of sub-paragraph (a) of paragraph (l) the following:—	"ad valorem ad valorem	10% plus a 10%	15% suspended 10%	20% duty of 15%"
	By substituting for the rates of duty in sub-paragraph (v) of sub-paragraph (a) of paragraph (l) the following:—	"ad valorem ad valorem	15% plus a 10%	15% suspended 10%	15% duty of 20%"
	By substituting for the rates of duty in sub-paragraph (vii) of sub-paragraph (a) of paragraph (l) the following:—	"ad valorem ad valorem	10% plus a 10%	15% suspended 10%	20% duty of 15%"
	By increasing the maximum rate of duty in sub-paragraph (viii) of sub-paragraph (a) of paragraph (l) from 25% ad valorem to 35% ad valorem				
	By adding the following sub-paragraph to sub-paragraph (a) of paragraph (l):— "(xii) Boot and shoe laces"	ad valorem ad valorem	Free plus a 25%	Free suspended 25%	5% duty of 30%"
76	By substituting in sub-paragraph (i) of paragraph (a), "2s. 0d." for "1s. 3d." and for the rates of duty the following:—	"ad valorem or per yard ad valorem	5% — plus a 20%	10% 0 0 1½ whichever be the greater, suspended 20%	15% 0 0 2 duty shall be the greater, duty of 25%"

Tarief- item.	Artikel.		Mini- mum- reg.	Inter- mediêre reg.	Maksi- mum- reg.
			£ s. d.	£ s. d.	£ s. d.
66	Deur in paragraaf (a) die woorde „vlok wol en afvalrayon” deur die woorde „vlok, behalwe kunsmatige en sintetiese veselvlok” te vervang. Deur die regte in sub-paragraaf (ii) en (iii) van paragraaf (b) deur die volgende te vervang:—	„ad valorem ad valorem	Vry plus 'n op 17½%	Vry geskorte be- lasting van 17½%	5% lasting van 25%”
	Deur die volgende sub-paragraaf by paragraaf (b) te voeg:— „(iv) Meervoudige jute- en hennepdrade	ad valorem ad valorem	10% plus 'n op 7½%	10% geskorte be- lasting van 7½%	15% lasting van 15%”
	Deur die regte in paragraaf (c) deur die volgende te vervang:—	„per lb. ad valorem	0 0 10 plus 'n op 17½%	0 0 10 geskorte be- lasting van 17½%	0 0 10 lasting van 25%”
	Deur die volgende paragraaf by te voeg:— „(d) Kunsmatige en sintetiese vesels— (i) vlok en afvalrayon (ii) rayonstapelvesel .. (iii) ander stapelvesels	ad valorem ad valorem ad valorem ad valorem	Vry Vry plus 'n op 17½% Vry	Vry Vry geskorte be- lasting van 17½% Vry	5% 5% lasting van 25% 5%”
69	Deur die regte in sub-paragraaf (i) van paragraaf (f) deur die volgende te vervang:—	„ad valorem ad valorem	25% plus 'n op 5%	25% geskorte be- lasting van 5%	25% lasting van 5%”
70	Deur die regte in paragraaf (a) deur die volgende te vervang:— Deur die regte in paragraaf (b) deur die volgende te vervang:—	„ad valorem ad valorem „ad valorem ad valorem	10% plus 'n op 15% 10% plus 'n op 10%	10% geskorte be- lasting van 15% 15% geskorte be- lasting van 10%	10% lasting van 25% 20% lasting van 15%”
73	Deur die regte in sub-paragraaf (ii) van sub-paragraaf (a) van paragraaf (1) deur die volgende te vervang:— Deur die regte in sub-paragraaf (v) van sub-paragraaf (a) van paragraaf (1) deur die volgende te vervang:— Deur die regte in sub-paragraaf (vii) van sub-paragraaf (a) van paragraaf (1) deur die volgende te vervang:— Deur die maksimumreg in sub-paragraaf (viii) van sub-paragraaf (a) van paragraaf (1) van 25% ad valorem te vermeerder Deur die volgende sub-paragraaf by sub-paragraaf (a) van paragraaf (1) te voeg:— „(xii) Stewel- en skoenveters	„ad valorem ad valorem „ad valorem ad valorem „ad valorem ad valorem ad valorem ad valorem	10% plus 'n op 10% 15% plus 'n op 10% 10% plus 'n op 10% Vry plus 'n op 25%	15% geskorte be- lasting van 10% 15% geskorte be- lasting van 10% 15% geskorte be- lasting van 10% Vry geskorte be- lasting van 25%	20% lasting van 15% 15% lasting van 20% 20% lasting van 15% 5% lasting van 30%”
76	Deur in sub-paragraaf (i) van paragraaf (a), „1s. 3d.” deur „2s. 0d.” en die regte deur die volgende te vervang:—	„ad valorem of per jaart ad valorem	5% — na gelang die hoogste belasting van 20%	10% 0 0 1½ van watter is, plus 'n opgeskorte belasting van 20%	15% 0 0 2 belasting opgeskorte 25%”

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
	By substituting in sub-paragraph (ii) of paragraph (a), "2s. 0d." for "1s. 3d." and for the rates of duty the following:—	"ad valorem or per yard	5%	10%	15%
		ad valorem	plus a 20%	suspended 20%	0 0 1½ whichever be the greater, duty of 25%"
	By substituting in sub-paragraph (iii) of paragraph (a), "2s. 0d." for "1s. 3d." and for the rates of duty the following:—	"ad valorem	10%	10%	15%
		ad valorem	plus a 15%	suspended 15%	duty of 25%"
	By substituting for the rates of duty in paragraph (b) the following:—	"ad valorem	5%	5%	10%
		ad valorem	plus a 20%	suspended 20%	duty of 30%"
	By substituting for the rates of duty in sub-paragraph (i) of paragraph (c) the following:—	"ad valorem or per yard	5%	5%	10%
		ad valorem	plus a 20%	{ 0 0 3 less 5% ad valorem whichever be the greater, duty of 25%"	{ 0 0 4 less 5% ad valorem duty shall be the greater, duty of 25%"
	By substituting for the rates of duty in sub-paragraph (iii) of paragraph (c) the following:—	"ad valorem	Free	Free	5%
		ad valorem	plus a 25%	suspended 25%	duty of 30%"
	By substituting for the rates of duty in sub-paragraph (i) of paragraph (d) the following:—	"ad valorem	5%	5%	15%
		ad valorem	plus a 20%	suspended 20%	duty of 25%"
80	By substituting for the rates of duty in paragraph (a) the following:—	"ad valorem	Free	Free	5%
		ad valorem	plus a 25%	suspended 25%	duty of 30%"
	By substituting for the rates of duty in paragraph (b) the following:—	"ad valorem	5%	5%	10%
		ad valorem	plus a 12½%	suspended 12½%	duty of 20%"
86	By substituting for paragraph (a) the following:—				
	"(a) (i) Bicycles, pedal, and frames and frame sets therefor; but excluding rubber pneumatic tyre covers and tubes ..	each	0 3 0	0 3 0	0 9 0
		ad valorem	plus a 20%	suspended 20%	duty of 20%
	(ii) Parts of pedal bicycles; but excluding electric lamp bulbs, tyres, rubber pneumatic tyre covers and tubes, frames and frame sets, when imported separately ..	ad valorem	5%	5%	15%
		ad valorem	plus a 15%	suspended 15%	duty of 15%
	(iii) Tricycles, pedal, and parts thereof, and accessories of pedal bicycles and tricycles; but excluding electric lamp bulbs, tyres, rubber pneumatic tyre covers and tubes, when imported separately	ad valorem	5%	5%	15%"
	By inserting in paragraph (b) after the word "tyres" the words "rubber pneumatic tyre covers"				

Tarief- item.	Artikel.		Mini- mum- reg.	Inter- mediere reg.	Maksi- mum- reg.
			£ s. d.	£ s. d.	£ s. d.
	Deur in sub-paragraaf (ii) van paragraaf (a), „1s. 3d.” deur „2s. 0d.” en die regte deur die volgende te vervang:—	„ad valorem of per jaar	5%	10%	15%
			—	0 0 1½	0 0 3
			na gelang van watter die hoogste is, plus 'n belasting van		belasting opgeskorte
		ad valorem	20%	20%	25%”
	Deur in sub-paragraaf (iii) van paragraaf (a), „1s. 3d.” deur „2s. 0d.” en die regte deur die volgende te vervang:—	„ad valorem	10%	10%	15%
		ad valorem	plus 'n op 15%	geskorte be 15%	lasting van 25%”
	Deur die regte in paragraaf (b) deur die volgende te vervang:—	„ad valorem	5%	5%	10%
		ad valorem	plus 'n op 20%	geskorte be 20%	lasting van 30%”
	Deur die regte in sub-paragraaf (i) van paragraaf (c) deur die volgende te vervang:—	„ad valorem of per jaar	5%	5%	10%
			—	{ 0 0 3 min 5%	{ 0 0 4 min 5%
			na gelang van watter die hoogste is, plus 'n belasting van	ad valorem	ad valorem
		ad valorem	20%	20%	25%”
	Deur die regte in sub-paragraaf (iii) van paragraaf (c) deur die volgende te vervang:—	„ad valorem	Vry	Vry	5%
		ad valorem	plus 'n op 25%	geskorte be 25%	lasting van 30%”
	Deur die regte in sub-paragraaf (i) van paragraaf (d) deur die volgende te vervang:—	„ad valorem	5%	5%	15%
		ad valorem	plus 'n op 20%	geskorte be 20%	lasting van 25%”
80	Deur die regte in paragraaf (a) deur die volgende te vervang:—	„ad valorem	Vry	Vry	5%
		ad valorem	plus 'n op 25%	geskorte be 25%	lasting van 30%”
	Deur die regte in paragraaf (b) deur die volgende te vervang:—	„ad valorem	5%	5%	10%
		ad valorem	plus 'n op 12½%	geskorte be 12½%	lasting van 20%”
86	Deur paragraaf (a) deur die volgende te vervang:—				
	„(a) (i) Trapfietse, en rame en raamstelle daarvoor; maar met uitsondering van rubberlugbuite- en -binnebande	elk	0 3 0	0 3 0	0 9 0
		ad valorem	plus 'n op 20%	geskorte be 20%	lasting van 20%
	(ii) Onderdele van trapfietse; maar met uitsondering van elektriese gloeilampe, buite-, rubberlugbuite- en -binnebande, rame en raamstelle, indien afsonderlik ingevoer	ad valorem	5%	5%	15%
		ad valorem	plus 'n op 15%	geskorte be 15%	lasting van 15%
	(iii) Driewielers, trap-, en onderdele daarvoor, en toebehoorsels vir trapfietse en -driewielers; maar met uitsondering van elektriese gloeilampe, buite-, rubberlugbuite- en -binnebande, indien afsonderlik ingevoer	ad valorem	5%	5%	15%
	Deur in paragraaf (b) die woorde „en binnebande” deur die woorde „, rubberlugbuite- en -binnebande” te vervang.				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
93	By inserting in sub-paragraph (i) of sub-paragraph (a) of paragraph (1) after the word "tyres" the words " pneumatic tyre covers" By adding in sub-paragraph (ii) of sub-paragraph (a) of paragraph (1) after the word "goods" the words " ; but excluding rubber pneumatic tyre covers and tubes" By adding in sub-paragraph (iii) of sub-paragraph (a) of paragraph (1) after the word "new" the words " ; but excluding rubber pneumatic tyre covers and tubes imported with trailers" By adding the following paragraph:— "(3) Electrically or mechanically propelled transporting apparatus of a class or kind specially constructed for use underground in mines ...	<i>ad valorem</i>	Free	Free	5%"
129	By adding in paragraph (a) after the figure "£400" the words " ; but excluding rubber pneumatic tyre covers and tubes for the running wheels", and by inserting after the word "Tyres" the words " , rubber pneumatic tyre covers" By adding in paragraphs (b) and (c) after the figure "£600" the words " ; but excluding rubber pneumatic tyre covers and tubes" By inserting in paragraphs (e) and (h) after the word "tyres" the words " , rubber pneumatic tyre covers"				
130	By adding in sub-paragraph (i) of paragraph (a) after the word "bodies" the words " ; but excluding rubber pneumatic tyre covers and tubes" By adding in sub-paragraph (ii) of paragraph (a) after the words "(except steam wagons)" the words " ; but excluding rubber pneumatic tyre covers and tubes" By inserting in paragraphs (d) and (e) after the word "tyres" the words " , rubber pneumatic tyre covers"				
147	By reducing the intermediate rate of duty in sub-paragraph (i) of paragraph (f) from 10% <i>ad valorem</i> to 5% <i>ad valorem</i> By substituting for the rates of duty in sub-paragraphs (ii) and (iii) of paragraph (f) the following:— By reducing the intermediate rate of duty in sub-paragraph (iv) of paragraph (f) from 10% <i>ad valorem</i> to Free	<i>ad valorem</i>	Free	Free	10%"
148	By inserting in paragraph (2) after the word "buses" the words " , but excluding rubber pneumatic tyre covers and tubes", and after the word "tyres" the words " , rubber pneumatic tyre covers"				
172	By substituting for the rates of duty in sub-paragraph (ii) of paragraph (b) the following:—	<i>ad valorem</i> <i>ad valorem</i>	5% plus a 15%	5% suspended 15%	15% duty of 15%"

Tarief-item.	Artikel.		Mini-mum-reg.	Inter-mediêre-reg.	Maksi-mum-reg.
			£ s. d.	£ s. d.	£ s. d.
93	Deur in sub-paragraaf (i) van sub-paragraaf (a) van paragraaf (1) die woorde „buite- en binnerubberbande” deur die woorde „rubberbuite- en -lugbuite- en -binnebande” te vervang. Deur in sub-paragraaf (ii) van sub-paragraaf (a) van paragraaf (1) na die woord „goedere” die woorde „; maar met uitsondering van rubberlugbuite- en -binnebande” by te voeg. Deur in sub-paragraaf (iii) van sub-paragraaf (a) van paragraaf (1) na die woord „nuut” die woorde „; maar met uitsondering van rubberlugbuite- en -binnebande met sleepwaens ingevoer” by te voeg. Deur die volgende paragraaf by te voeg:— „(3) Elektries of meganies gedrewe vervoertoestelle van 'n klas of soort wat spesiaal vir ondergrondse gebruik in myne gebou is				
129	Deur in paragraaf (a) na die syfer „£400” die woorde „; maar met uitsondering van rubberlugbuite- en -binnebande vir die lopende wiele” by te voeg, en die woorde „buite- en binnebande” deur die woorde „Buite-, rubberlugbuite- en -binnebande” te vervang. Deur in paragrafe (b) en (c) na die syfer „£600” die woorde „; maar met uitsondering van rubberlugbuite- en -binnebande” by te voeg. Deur in paragrafe (e) en (h) die woorde „en binnebande” deur die woorde „, rubberlugbuite- en -binnebande” te vervang.	ad valorem	Vry	Vry	5%”
130	Deur in sub-paragraaf (i) van paragraaf (a) na die woord „is” die woorde „; maar met uitsondering van rubberlugbuite- en -binnebande” by te voeg. Deur in sub-paragraaf (ii) van paragraaf (a) na die woorde „(behalwe stoomwaens)” die woorde „; maar met uitsondering van rubberlugbuite- en -binnebande” by te voeg. Deur in paragrafe (d) en (e) die woorde „en binnebande” deur die woorde „, rubberlugbuite- en -binnebande” te vervang.				
147	Deur die intermediêre reg in sub-paragraaf (i) van paragraaf (f) van 10% ad valorem na 5% ad valorem te verminder. Deur die regte in sub-paragrafe (ii) en (iii) van paragraaf (f) deur die volgende te vervang:— Deur die intermediêre reg in sub-paragraaf (iv) van paragraaf (f) van 10% ad valorem na Vry te verminder.	ad valorem	Vry	Vry	10%”
148	Deur in paragraaf (2) na die woord „Trolliebusse” die woorde „, maar met uitsondering van rubberlugbuite- en -binnebande” in te voeg, en die woorde „en binnebande” deur die woorde „, rubberlugbuite- en -binnebande” te vervang.				
172	Deur die regte in sub-paragraaf (ii) van paragraaf (b) deur die volgende te vervang:—	ad valorem	5% plus 'n op 15%	5% geskorte belasting van 15%	15% 15%”

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
213	By adding the following paragraph:— “(e) Chronic... ..”	<i>ad valorem</i>	£ s. d. 15% plus a	£ s. d. 15% suspended	£ s. d. 20% duty of 5%”
242	By adding after the word “compounds” the words “and radio-active isotopes”	<i>ad valorem</i>	5%	5%	5%
244	By inserting in paragraph (b) after the word “including” the word “isopropyl,”				
260	By substituting for the item the following:— “260 Rubber pneumatic tyre covers and tubes: (a) Covers, including the weight of the immediate wrapper— (i) when imported (one for each running and spare wheel) with chassis and with metal frames of trailers, for bodies to be built or constructed on such chassis or frames in the Union, or imported for attachment to chassis assembled or manufactured in bond for bodies to be built or constructed in the Union ... (ii) when imported (one for each running and spare wheel) with pedal bicycles, new trailers, motor cars not being second-hand or used, motor trucks and vans for the conveyance of goods, motor charabancs, motor omnibuses, motor ambulance vans, motor hearses and trolley buses; but excluding covers in excess of one each per running wheel provided for in item 129 (a) ... (iii) other ... (b) Tubes— (i) when imported (one for each running and spare wheel) with pedal bicycles, new trailers, motor cars not being second-hand or used, motor trucks and vans for the conveyance of goods, motor charabancs, motor omnibuses, motor ambulance vans, motor hearses and trolley buses; but excluding tubes in excess of one each per running wheel provided for in item 129 (a) ... (ii) for pedal bicycles, n.e.e., and motor cycles ... (iii) other ...	per lb.	0 0 8	0 0 8	0 0 8
		per lb.	0 0 8	0 0 10	0 0 10
		per lb.	0 0 8	0 0 8	0 0 8
		per lb.	0 0 8	0 0 10	0 0 10
		per lb.	0 0 8	0 0 9½	0 0 9½”
263	By reducing the intermediate rate of duty in sub-paragraph (ii) of paragraph (a) from 5% <i>ad valorem</i> to Free				
267	By deleting the comma after the words “husks” and “substances” respectively				
295	By deleting in paragraph (e) the word “sensitized”, and adding the following paragraph:— “(g) Sensitized”	<i>ad valorem</i>	7½% plus a	7½% suspended	10% duty of 10%”
		<i>ad valorem</i>	7½% plus a	7½% suspended	10% duty of 10%”

Tarif-item.	Artikel.		Mini-mum-reg.	Intermediêre reg.	Maksi-mum-reg.
213	Deur die volgende paragraaf by te voeg: „(e) Kroom-”	<i>ad valorem</i>	£ s. d. 15% plus ’n op 5%	£ s. d. 15% geskorte belasting van 5%	£ s. d. 20% lasting van 5%
242	Deur na die woord „Radiummengsels” die woorde „en radioaktiewe isotope” by te voeg.	<i>ad valorem</i>			
244	Deur in paragraaf (b) na die woord „van” die woord „isopropiel,” in te voeg.				
260	Deur die item deur die volgende te vervang: „260 Rubberlugbuite- en -binnebande:				
	(a) Buitebande, met inbegrip van die gewig van die onmiddellike omhulsel—				
	(i) wanneer met chassis en met metaalrame van sleepwaens ingevoer (één elk per lopende en reserwewiel), vir bakke wat in die Unie op bedoelde chassis of rame gebou moet word, of ingevoer vir aanhegting aan chassis wat in entrepôt gemonteer of vervaardig is vir bakke wat in die Unie gebou moet word . . .	per lb.	0 0 8	0 0 8	0 0 8
	(ii) wanneer met trapfietse, nuwe sleepwaens, motorkarre wat nie tweedehands of gebruik is nie, motorvrag- en afleweringswaens vir die vervoer van goedere, motorcharabancs, -omnibusse, -ambulanswaens, -lykwaens en trolliebuse ingevoer (één elk per lopende en reserwewiel); maar met uitsondering van buitebande bo één elk per lopende wiel waarvoor in item 129 (a) voorsiening gemaak is . . .	per lb.	0 0 8	0 0 8	0 0 8
	(iii) ander	per lb.	0 0 8	0 0 10	0 0 10
	(b) Binnebande—				
	(i) wanneer met trapfietse, nuwe sleepwaens, motorkarre wat nie tweedehands of gebruik is nie, motorvrag- en afleweringswaens vir die vervoer van goedere, motorcharabancs, -omnibusse, -ambulanswaens, -lykwaens en trolliebuse ingevoer (één elk per lopende en reserwewiel); maar met uitsondering van binnebande bo één elk per lopende wiel waarvoor in item 129 (a) voorsiening gemaak is . . .	per lb.	0 0 8	0 0 8	0 0 8
	(ii) vir trapfietse, n.e.v., en motorfiets	per lb.	0 0 8	0 0 10	0 0 10
	(iii) ander	per lb.	0 0 8	0 0 9½	0 0 9½
263	Deur die intermediêre reg in sub-paragraaf (ii) van paragraaf (a) van 5% <i>ad valorem</i> na Vry te verminder.				
267	Deur die komma na die woorde „doppe” en „afvalstowwe” onderskeidelik te skrap.				
295	Deur in paragraaf (e) die woord „gevoelige” te skrap, en die volgende paragraaf by te voeg: „(g) Gevoelige”	<i>ad valorem</i>	7½% plus ’n op 7½%	7½% geskorte belasting van 10%	10% lasting van 10%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
329	By adding in paragraph (2) after the word "dressings" the words "; but excluding cotton wool"				

Tariff item.	Article.	Duty rebated as under.
351	By substituting in the final column in paragraph (1) for the words "To the extent of the intermediate duty", the words "The whole duty".	
362	By deleting in paragraph (1) all words before the word "yarns" where it appears for the second time. By deleting in paragraph (5) the word "Yarns" and all words after the word "goods" By adding the following paragraph:— "(7) Detergents and wetting, softening, bleaching, reducing, penetrating, retarding and stabilising agents"	To the extent of the intermediate duty."
371	By inserting in paragraph (14) after the word "manufacture" the words "of chrome pigments and"	
373	By adding the following paragraph:— "(15) Tungsten metal powder, tungsten carbide powder, titanium carbide powder, tungsten titanium carbide powder, tantalum carbide powder, vanadium carbide powder, tungsten oxide and tungstic acid, for the manufacture of tungsten carbide tips"	To the extent of the intermediate duty."
404	By substituting for the item the following:— "404. <i>Electro-plating industry.</i> Unplated pressings, stampings and made-up roughs for use in the manufacture of electro-plated-ware; acetic acid" By adding the following items:— "409. <i>Toepuff manufacturing industry.</i> Materials in the piece, not being leather" 410. <i>Brake fluid manufacturing industry.</i> Castor oil.. .. ."	To the extent of the intermediate duty." To the extent of the intermediate duty." To the extent of the intermediate duty."

Second Schedule.

AMENDMENTS TO THE SECOND SCHEDULE TO THE CUSTOMS ACT, 1944, AS AMENDED.

PART I.

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admitted at minimum rates of duty.
		£ s. d.	£ s. d.	
65	By substituting for the rates of duty in sub-paragraph (v) of paragraph (b) the following:— "ad valorem containing 50 per cent. or more of cotton— men's vests, pants and trunks women's vests and knickers women's slips and combinations containing 50 per cent. or more of rayon— men's vests, pants and trunks women's vests and knickers women's slips and combinations ad valorem Note.—Articles containing 50 per cent. of cotton and 50 per cent. of rayon shall be deemed to be of rayon."	15% with a minimum per garment of — — — — — — plus in each case a suspended duty of 10%	15% 0 0 4 0 0 3 0 0 5 0 0 6 0 0 4 0 0 7 10%	

Tweede Bylae.

DEEL I.

Tarief- item.	Artikel.	Minimum belasting.	Inter- mediêre belasting.	Lande waarvan die produkte teen die minimum- belasting toe- gelaat word.
65	Deur die regte in sub-paragraaf (v) van paragraaf (b) deur die volgende te vervang:— <i>„ad valorem</i>	£ s. d. 15% met 'n min kledings	£ s. d. 15% imum per tuk van	
	bevattende 50 persent of meer katoen—			
	onderhemde, onderbroeke en kortonderbroeke vir mans ...	—	0 0 4	
	frokies en kniebroeke vir dames	—	0 0 3	
	onderrokke en hempbroeke vir dames	—	0 0 5	
	bevattende 50 persent of meer rayon—			
	onderhemde, onderbroeke en kortonderbroeke vir mans ...	—	0 0 6	
	frokies en kniebroeke vir dames	—	0 0 4	
	onderrokke en hempbroeke vir dames	—	0 0 7	
	<i>ad valorem</i>	plus in elke geval 'n opgeskorte belasting van		
		10%	10%	
	<i>Nota.</i> —Artikels bevattende 50 persent katoen en 50 persent rayon word beskou as bestaande uit rayon."			

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admitted at minimum rates of duty.
70	By deleting paragraph (a) and substituting for the rates of duty in paragraph (b) the following:— “ <i>ad valorem</i> <i>ad valorem</i> ”	£ s. d. 10% plus a suspended duty of 10%	£ s. d. 15% 10%	
76	By substituting in sub-paragraph (i) of paragraph (a), “2s. 0d.” for “1s. 3d.” and for the rates of duty the following:— “ <i>ad valorem</i> or per yard <i>ad valorem</i> By substituting in sub-paragraph (ii) of paragraph (a), “2s. 0d.” for “1s. 3d.” and for the rates of duty the following:— “ <i>ad valorem</i> or per yard <i>ad valorem</i> By substituting for the rates of duty in sub-paragraph (i) of paragraph (c) the following:— “ <i>ad valorem</i> or per yard <i>ad valorem</i> ”	5% — whichever be the greater, plus a suspended 20% 5% — whichever be the greater, plus a suspended 20% 5% — whichever be the greater, plus a suspended 20%	10% 0 0 1½ duty shall be the greater, plus a suspended duty of 20% 10% 0 0 1½ duty shall be the greater, plus a suspended duty of 20% 5% 0 0 3 less 5% <i>ad valorem</i> . duty shall be the greater, plus a suspended duty of 20%	
86	By inserting in paragraph (b) after the word “tyres” the words “, rubber pneumatic tyre covers”.			
129	By inserting in paragraph (a) after the word “Tyres” the words “, rubber pneumatic tyre covers”.			
147	By reducing the intermediate rate of duty in sub-paragraph (i) of paragraph (f) from 10% <i>ad valorem</i> to 5% <i>ad valorem</i> , and deleting sub-paragraphs (ii), (iii) and (iv) of paragraph (f).			
260	By substituting for the item the following:— “260. Rubber pneumatic tyre covers and tubes: (a) Covers, including the weight of the immediate wrapper— (iii) other than as described in item 260 (a) (i) and (ii) per lb. (b) Tubes— (ii) for pedal bicycles, n.e.e., and motor cycles . . . per lb. (iii) other than as described in item 260 (b) (i) and (ii) per lb.	0 0 8 0 0 8 0 0 8	0 0 10 0 0 10 0 0 9½	United Kingdom and Canada. United Kingdom and Canada. United Kingdom and Canada.
263	By deleting the item.			

Tarief-item.	Artikel.	Minimum belasting.	Intermediêre belasting.	Lande waarvan die produkte teen die minimum belasting toegelaat word.
		£ s. d.	£ s. d.	
70	Deur paragraaf (a) te skrap en die regte in paragraaf (b) deur die volgende te vervang:— „ad valorem	10% plus 'n opgeskorte belasting van 10%	15% opgeskorte belasting van 10%	
76	Deur in sub-paragraaf (i) van paragraaf (a), „1s. 3d.” deur „2s. 0d.” en die regte deur die volgende te vervang:— „ad valorem of per jaar	5% — na gelang van watter belasting die hoogste is, plus 'n opgeskorte belasting van 20%	10% 0 0 1½ na gelang van watter belasting die hoogste is, plus 'n opgeskorte belasting van 20%	
	Deur in sub-paragraaf (ii) van paragraaf (a), „1s. 3d.” deur „2s. 0d.” en die regte deur die volgende te vervang:— „ad valorem of per jaar	5% — na gelang van watter belasting die hoogste is, plus 'n opgeskorte belasting van 20%	10% 0 0 1½ na gelang van watter belasting die hoogste is, plus 'n opgeskorte belasting van 20%	
	Deur die regte in sub-paragraaf (i) van paragraaf (c) deur die volgende te vervang:— „ad valorem of per jaar	5% — na gelang van watter belasting die hoogste is, plus 'n opgeskorte belasting van 20%	5% 0 0 3 min 5% ad valorem. na gelang van watter belasting die hoogste is, plus 'n opgeskorte belasting van 20%	
86	Deur in paragraaf (b) die woorde „en binnebande” deur die woorde „, rubberlugbuite- en -binnebande” te vervang.	ad valorem	20%	
129	Deur in paragraaf (a) die woorde „en binnebande” deur die woorde „, rubberlugbuite- en -binnebande” te vervang.	ad valorem	20%	
147	Deur die intermediêre reg in sub-paragraaf (i) van paragraaf (f) van 10% ad valorem na 5% ad valorem te verminder, en sub-paragraawe (ii), (iii) en (iv) van paragraaf (f) te skrap.			
260	Deur die item deur die volgende te vervang:— „260 Rubberlugbuite- en -binnebande: (a) Buitebande, met inbegrip van die gewig van die onmiddellike omhulsel— (iii) behalwe dié wat in item 260 (a) (i) en (ii) omskryf is per lb.	0 0 8	0 0 10	Verenigde Koninkryk en Kanada.
	(b) Binnebande— (ii) vir trapfietse, n.e.v., en motorfietse per lb.	0 0 8	0 0 10	Verenigde Koninkryk en Kanada.
	(iii) behalwe dié wat in item 260 (b) (i) en (ii) omskryf is per lb.	0 0 8	0 0 9½	Verenigde Koninkryk en Kanada.
263	Deur die item te skrap.			

No. 1821.]

[20th July, 1951.]

CUSTOMS ACT No. 35 OF 1944.

REBATE OF CUSTOMS DUTY ON SETTLERS' HOUSEHOLD EFFECTS.

It is hereby notified for general information that the Minister of Finance, under the powers vested in him by section *ninety-six* of the Customs Act, No. 35 of 1944, has amended Part I of the Schedule to Government Notice No. 2069 of the 8th December, 1944, as amended, by substituting for the words "one", "fifty" and "four" the words "two", "one hundred" and "eight" respectively.

NOTE.—The effect of this Notice is to increase the value limitations of household effects which settlers may import under rebate of the whole duty.

No. 1821.]

[20 Julie 1951.]

DOEANEWET No. 35 VAN 1944.

KORTING VAN DOEANEREG OP HUISHOUDELIKE BESITTINGS VAN NEDERSETTERS.

Hierby word vir algemene inligting bekendgemaak dat die Minister van Finansies, kragtens die bevoegdheid hom verleen by artikel *ses-en-negentig* van die Doeanewet, No. 35 van 1944, Deel I van die Bylae van Goewermments-kennisgewing No. 2069 van 8 Desember 1944, soos gewysig, gewysig het deur die woorde „honderd”, „vyftig” en „vierhonderd” deur onderskeidelik die woorde „tweehonderd”, „honderd” en „agthonderd” te vervang.

OPMERKING.—Die uitwerking van hierdie kennisgewing is om die waardebeperkings op huishoudelike besittings wat nedersetters onder korting van die hele doeanereg mag invoer, te verhoog.