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GOVERNMENT GAZETTE

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DEPARTMENT OF THE PRIME MINISTER

DEPARTEMENT VAN DIE EERSTE MINISTER

No. 1201. 18 June 1975.

No. 1201. 18 Junie 1975.

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 53 of 1975: Public Accountants' and Auditors' Amendment Act, 1975.

No. 53 van 1975: Wysigingswet op Openbare Rekenmeesters en Ouditeurs, 1975.

Act No. 53, 1975

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1975.

ACT

To amend the Public Accountants' and Auditors' Act, 1951, in order to give effect to changes in the designations of certain institutions; to further provide for the constitution of the Public Accountants' and Auditors' Board, the circumstances under which a member of that board shall vacate his office, the period of office of the chairman of that board, the meetings of that board, the annual report to be furnished by that board, and the funds and accounts of that board; to authorize the said board to prescribe certain fees to be paid to it, and to establish and control a fund for certain purposes; to impose certain restrictions in connection with persons registered under that Act as non-resident accountants and auditors; to further provide for the requirements for registration of articles of clerkship, the duration of articles, and the number of clerks under articles employed by any person; to further regulate the powers and duties of auditors; to further provide for procedures in connection with the disciplinary powers of the aforementioned board; to increase the fines that may be imposed for certain offences; and to provide for incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 12 June 1975.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 51 of 1951, as amended by section 1 of Act 47 of 1956 and section 1 of Act 30 of 1962.

1. Section 1 of the Public Accountants' and Auditors' Act, 1951 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the substitution for the definition of "examining board" of the following definition:

"'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 Chartered 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;" and

(b) by the substitution for the definition of "society" of the following definition:

"'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 Chartered Accountants;

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
AUDITEURS, 1975.

Wet No. 53, 1975

WET

Tot wysiging van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, ten einde gevolg te gee aan veranderings in die benamings van sekere instellings; om verdere voorsiening te maak vir die samestelling van die Openbare Rekenmeesters- en Ouditeursraad, die omstandighede waaronder 'n lid van daardie raad sy amp moet ontruim, die ampstermyn van die voorsitter van daardie raad, die vergaderings van daardie raad, die jaarverslag wat deur daardie raad verstrekk moet word, en die fondse en rekenings van daardie raad; om genoemde raad te magtig om sekere gelde voor te skryf wat aan hom betaal moet word, en om 'n fonds vir sekere doeleindes in te stel en te bestuur; om sekere beperkings in verband met persone wat kragtens daardie Wet as buitelandse rekenmeesters en ouditeurs geregistreer is, in te stel; om verdere voorsiening te maak vir die vereistes vir registrasie van 'n leerkontrak, die duur van 'n leerkontrak, en die aantal klerke onder leerkontrak in diens by enige persoon; om die bevoegdhede en pligte van ouditeurs verder te reël; om verdere voorsiening te maak vir prosedures in verband met die tugbevoegdhede van voornoemde raad; om die boetes wat vir sekere misdrywe opgelê kan word, te verhoog; en om vir bykomstige aangeleenthede voorsiening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 12 Junie 1975.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Artikel 1 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (hieronder die Hoofwet genoem), word hierby gewysig—

- (a) deur die omskrywing van „eksamenraad” deur die volgende omskrywing te vervang:

„eksamenraad” die „South African Accountants Societies General Examining Board” gestig ingevolge 'n ooreenkoms tussen die vier genootskappe en die „Rhodesia Society of Chartered 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;” en

- (b) deur die omskrywing van „genootskap” deur die volgende omskrywing te vervang:

„genootskap” enigeen van die volgende genootskappe, in hierdie Wet gesamentlik die vier genootskappe genoem, naamlik:

- (a) „The Transvaal Society of Chartered Accountants”;

Wysiging van artikel 1 van Wet 51 van 1951, soos gewysig deur artikel 1 van Wet 47 van 1956 en artikel 1 van Wet 30 van 1962.

Act No. 53, 1975

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1975.

- (b) The Cape Society of Chartered Accountants;
- (c) The Natal Society of Chartered Accountants;
- and
- (d) The Orange Free State Society of Chartered Accountants.”.

Amendment of
section 3 of Act
51 of 1951,
as amended by
section 2 of Act
47 of 1956,
section 2 of Act
30 of 1962,
section 1 of Act
68 of 1965 and
section 15 of Act
80 of 1971.

2. Section 3 of the principal Act is hereby amended—

- (a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

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

- (i) Secretary for Inland Revenue;
- (ii) Chairman of the Board of Trade and Industries;
- (iii) Registrar of Co-operative Societies;
- (iv) Registrar of Financial Institutions;
- (v) Registrar of Companies;
- (vi) Master of the Supreme Court,

or in any other capacities in the fulltime 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, reports or opinions furnished by accountants or auditors;”;

- (b) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) two persons who shall be professors or lecturers in accounting or accountancy matters at any university in the Republic, nominated by the Committee of University Principals established under section 6 of the Universities Act, 1955 (Act No. 61 of 1955);”;

- (c) by the substitution for subsection (3) of the following subsection:

“(3) Whenever any nomination under paragraph (b) or (c) of subsection (1) becomes necessary, the Minister shall call upon the said Committee of University Principals or the society concerned, or cause 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 that Committee or by the society concerned, as the case may be, for appointment to the board.”;

- (d) by the substitution for subsection (4) of the following subsection:

“(4) If after having been called upon by notice under subsection (3) the said Committee of University Principals or any such society 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 concerned, as the case may be, up to the number required, to be members of the board.”; and

- (e) by the substitution for subsection (6) of the following subsection:

“(6) (a) The Minister may, on the recommendation of the board, from time to time appoint a nominee of the Rhodesia Society of Chartered Accountants or any other body representing accountants and auditors in any of the neighbouring states of the Republic to be a member of the board and

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
AUDITEURS, 1975.

Wet No. 53, 1975

- (b) „The Cape Society of Chartered Accountants”;
- (c) „The Natal Society of Chartered Accountants”; en
- (d) „The Orange Free State Society of Chartered Accountants”;

2. Artikel 3 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

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

- (i) Sekretaris van Binnelandse Inkomste;
- (ii) Voorsitter van die Raad van Handel en Nywerheid;
- (iii) Registrateur van Koöperatiewe Verenigings;
- (iv) Registrateur van Finansiële Instellings;
- (v) Registrateur van Maatskappye;
- (vi) Meester van die Hooggeregshof,

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, verslae of menings wat deur rekenmeesters of ouditeurs verstrek word.”;

- (b) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) twee persone wat professors of lektors in die rekeningkunde of in rekeningkundige aangeleenthede aan ’n universiteit in die Republiek is, genomineer deur die Komitee van Universiteits-hoofde ingestel by artikel 6 van die Wet op Universiteite, 1955 (Wet No. 61 van 1955);”;

- (c) deur subartikel (3) deur die volgende subartikel te vervang:

„(3) Wanneer ’n nominasie kragtens paragraaf (b) of (c) van subartikel (1) nodig word, moet die Minister genoemde Komitee van Universiteitshoofde of die betrokke genootskap 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 daardie Komitee of, al na die geval, deur die betrokke genootskap vir aanstelling in die raad genomineer moet word.”;

- (d) deur subartikel (4) deur die volgende subartikel te vervang:

„(4) Indien genoemde Komitee van Universiteits-hoofde of so ’n genootskap in gebreke bly om, na aansegging deur kennisgewing soos in subartikel (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 goedvind, en wat professors of lektors of, al na die geval, lede van die betrokke genootskap is, tot die vereiste aantal aanstel om lede van die raad te wees.”; en

- (e) deur subartikel (6) deur die volgende subartikel te vervang:

„(6) (a) Die Minister kan op aanbeveling van die raad van tyd tot tyd ’n genomineerde van die „Rhodesia Society of Chartered Accountants” of ’n ander liggaam wat rekenmeesters en ouditeurs in enige van die Republiek se buurstate verteenwoordig as lid van die raad aanstel, en ’n aldus

Wysiging van artikel 3 van Wet 51 van 1951, soos gewysig deur artikel 2 van Wet 47 van 1956, artikel 2 van Wet 30 van 1962, artikel 1 van Wet 68 van 1965 en artikel 15 van Wet 80 van 1971.

Act No. 53, 1975

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1975.

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.

- (b) The Minister may, on the recommendation of the board, from time to time appoint another nominee of the Society or a body referred to in paragraph (a), as the case may be, as an alternate to a member appointed in terms of that paragraph, and such alternate may, whenever the member to whom he has been appointed as alternate is absent from a meeting of the board, attend such meeting and take part in the proceedings thereat, but shall not have the right to vote.”.

Amendment of section 4 of Act 51 of 1951, as amended by section 2 of Act 68 of 1965 and section 16 of Act 80 of 1971.

3. Section 4 of the principal Act is hereby amended by the substitution for paragraph (c) of subsection (2) of the following paragraph:

“(c) if he be absent from two consecutive meetings of the board without its leave;”.

Amendment of section 6 of Act 51 of 1951, as substituted by section 3 of Act 47 of 1956.

4. Section 6 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The members of the board shall at their first meeting following their appointment and thereafter as occasion arises, out of their number elect a chairman and a vice-chairman of the board, and any person so elected shall hold office as such until he ceases to be a member of the board on the expiration in terms of section 5 (1) of his current period of office, or by virtue of the provisions of section 4 (2).”.

Amendment of section 7 of Act 51 of 1951, as amended by section 4 of Act 47 of 1956.

5. Section 7 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) (a) The board shall meet at least twice in every year.
(b) The time and place of a meeting of the board in terms of paragraph (a) shall be determined by the board from time to time.”.

Amendment of section 9 of Act 51 of 1951.

6. Section 9 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(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 section 11 (3) in respect of that financial year, and a list of persons on the register of accountants and auditors on a date specified in such list, being a date not earlier than the last day of that financial year.”.

Amendment of section 11 of Act 51 of 1951.

7. Section 11 of the principal Act is hereby amended—

(a) by the substitution for subsection (3) of the following subsection:

“(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 also to every person registered as an accountant and auditor in terms of this Act.”; and

(b) by the substitution for paragraph (a) of subsection (4) of the following paragraph:

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
OUDITEURS, 1975.

Wet No. 53, 1975

aangestelde persoon beklee sy amp vir die tydperk, maar hoogstens een jaar, 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.

- (b) Die Minister kan op aanbeveling van die raad van tyd tot tyd 'n ander genomineerde van die 'Society' of 'n liggaam in paragraaf (a) bedoel, na gelang van die geval, aanstel as plaasvervanger van 'n lid ingevolge daardie paragraaf aangestel, en so 'n plaasvervanger kan, wanneer die lid vir wie hy as plaasvervanger aangestel is van 'n vergadering van die raad afwesig is, dié vergadering bywoon en aan die verrigtings aldaar deelneem, maar het nie die reg om te stem nie."

3. Artikel 4 van die Hoofwet word hierby gewysig deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang:

„(c) as hy sonder verlof van die raad van twee agtereenvolgende raadsvergaderings afwesig is;”.

Wysiging van artikel 4 van Wet 51 van 1951, soos gewysig deur artikel 2 van Wet 68 van 1965 en artikel 16 van Wet 80 van 1971.

4. Artikel 6 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Die lede van die raad kies op hul eerste vergadering na hul aanstelling, en daarna wanneer dit nodig word, uit hul midde 'n voorsitter en 'n vise-voorsitter van die raad, en 'n aldus gekose persoon beklee sy amp as sodanig totdat hy, by die verstryking ingevolge artikel 5 (1) van sy lopende ampstermyn, of uit hoofde van die bepalings van artikel 4 (2), ophou om lid van die raad te wees."

Wysiging van artikel 6 van Wet 51 van 1951, soos vervang deur artikel 3 van Wet 47 van 1956.

5. Artikel 7 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(1) (a) Die Raad moet minstens tweemaal elke jaar byeenkom.

- (b) Die tyd en plek van 'n vergadering van die raad ingevolge paragraaf (a) word van tyd tot tyd deur die raad bepaal."

Wysiging van artikel 7 van Wet 51 van 1951, soos gewysig deur artikel 4 van Wet 47 van 1956.

6. Artikel 9 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(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 artikel 11 (3) bedoelde geouditeerde staat van inkomste en uitgawes en balansstaat ten opsigte van daardie boekjaar, en 'n lys van persone wat op 'n datum in die lys vermeld, synde 'n datum nie vroeër as die laaste dag van daardie boekjaar nie, op die register van rekenmeesters en ouditeurs verskyn."

Wysiging van artikel 9 van Wet 51 van 1951.

7. Artikel 11 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (3) deur die volgende subartikel te vervang:

„(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, asook aan elke persoon wat kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is;"

- (b) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:

Wysiging van artikel 11 van Wet 51 van 1951.

Act No. 53, 1975 PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1975.

“(a) The Minister may, out of moneys appropriated by Parliament for that purpose, advance to the board such amounts as he may deem necessary in order to enable it to carry out its functions.”.

Amendment of section 21 of Act 51 of 1951, as amended by section 7 of Act 47 of 1956, section 5 of Act 30 of 1962 and section 3 of Act 68 of 1965.

8. Section 21 of the principal Act is hereby amended—

(a) by the substitution for paragraph (c) of subsection (1) of the following paragraph:

“(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 or transfer of such articles, or in respect of the granting of exemption from service under articles or part thereof;”;

(b) by the substitution for paragraph (e) of the said subsection of the following paragraph:

“(e) to prescribe or conduct or make arrangements for the conduct of examinations for articulated clerks or other persons, and to prescribe the fees which shall be payable to the board in respect of such examinations;”;

(c) by the substitution for paragraph (f) of the said subsection of the following paragraph:

“(f) to prescribe the degrees, diplomas and other qualifications which shall entitle any person to exemption from the requirements to be complied with by persons desiring to be registered as accountants and auditors, as well as the fees which shall be payable to the board in respect of such exemption;”;

(d) by the substitution for paragraph (h)ter of the said subsection of the following paragraph:

“(h)ter to invest its funds in such manner as it may deem fit;”;

(e) by the deletion of the word “and” at the end of paragraph (i) of the said subsection and the insertion after that paragraph of the following paragraph:

“(iA) to establish a fund for the purpose of compensating any person for loss or damage suffered by him as a result of dishonesty or negligence in the conduct of a public practice by any person registered as an accountant and auditor under this Act; to prescribe from time to time an amount which shall be payable to the board by way of contribution to such fund by any person so registered and engaged in public practice, and the times at which such amount shall be so payable; to provide for the administration of such fund by a board of control consisting of the chairman of the board (who shall be chairman of such board of control) and such other persons appointed by the board as the board may deem fit; and to prescribe or authorize such board of control to prescribe the circumstances under which and the conditions subject to which any payment may be made from such fund;”;

(f) by the substitution for subsection (3) of the following subsection:

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

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
OUDITEURS, 1975.

Wet No. 53, 1975

„(a) Die Minister kan, uit gelde deur die Parlement vir dié doel bewillig, die bedrae aan die raad voorskiet wat hy nodig ag om die raad in staat te stel om sy werksaamhede te verrig.”.

8. Artikel 21 van die Hoofwet word hierby gewysig—

Wysiging van
artikel 21 van
Wet 51 van 1951,
soos gewysig deur
artikel 7 van
Wet 47 van 1956,
artikel 5 van
Wet 30 van 1962
en artikel 3 van
Wet 68 van 1965.

(a) deur paragraaf (c) van subartikel (1) deur die volgende paragraaf te vervang:

„(c) om diens onder leerkontrak te reël en om die gelde wat ten opsigte van registrasie of oordrag van so 'n leerkontrak, of ten opsigte van vrystelling van diens onder leerkontrak of 'n gedeelte daarvan, aan die raad betaal moet word, voor te skryf;”;

(b) deur paragraaf (e) van genoemde subartikel deur die volgende paragraaf te vervang:

„(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, en om die gelde voor te skryf wat ten opsigte van sodanige eksamens aan die raad betaal moet word;”;

(c) deur paragraaf (f) van genoemde subartikel deur die volgende paragraaf te vervang:

„(f) om die grade, diplomas en ander kwalifikasies voor te skryf uit hoofde waarvan enigiemand geregtig is op vrystelling van die vereistes waaraan persone wat verlang om as rekenmeesters en ouditeurs geregistreer te word, moet voldoen, asook die gelde wat ten opsigte van sodanige vrystelling aan die raad betaal moet word;”;

(d) deur paragraaf (h)ter van genoemde subartikel deur die volgende paragraaf te vervang:

„(h)ter om sy fondse te belê op die wyse wat hy goed ag;”;

(e) deur die woord „en” aan die end van paragraaf (i) van genoemde subartikel te skrap en na daardie paragraaf die volgende paragraaf in te voeg:

„(iA) om 'n fonds in te stel met die doel om enigiemand te vergoed vir verlies of skade deur hom gelyk as gevolg van oneerlikheid of nalatigheid by die uitoefening van 'n openbare praktyk deur iemand wat kragtens hierdie Wet as rekenmeester en ouditeur geregistreer is; om van tyd tot tyd 'n bedrag wat by wyse van bydrae tot bedoelde fonds deur enigiemand wat aldus geregistreer is en openbare praktyk beoefen aan die raad betaal moet word, en die tye waarop bedoelde bedrag aldus betaalbaar is, voor te skryf; om voorsiening te maak vir die administrasie van bedoelde fonds deur 'n beheerraad wat uit die voorsitter van die raad (wat voorsitter van bedoelde beheerraad moet wees) en die ander deur die raad aangestelde persone wat die raad goed ag, bestaan; en om die omstandighede waaronder en die voorwaardes onderworpe waaraan enige betaling uit bedoelde fonds gedoen kan word, voor te skryf of bedoelde beheerraad te magtig om dit voor te skryf;”;

(f) deur subartikel (3) deur die volgende subartikel te vervang:

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

Act No. 53, 1975

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT, 1975.

Amendment of section 23 of Act 51 of 1951, as amended by section 8 of Act 47 of 1956, section 1 of Act 64 of 1957 and section 6 of Act 30 of 1962.

9. Section 23 of the principal Act is hereby amended by the substitution in paragraph (b) of subsection (6) for the words "twenty-five pounds" of the words "fifty rand".

Insertion of section 23A in Act 51 of 1951.

10. The following section is hereby inserted in the principal Act after section 23:

"Restrictions in connection with non-resident accountants and auditors.

23A. (1) No person—

- (a) who is registered under this Act as a non-resident accountant and auditor shall become a member of a partnership of accountants and auditors engaged in public practice of which more than half the members are persons registered as non-resident accountants and auditors or of which more than half the members would be such persons if he became a member thereof;
- (b) who is a member of a partnership referred to in paragraph (a) shall permit a person registered as a non-resident accountant and auditor to become a member of that partnership;
- (c) shall after the expiration of a period of six months (or such longer period as the board may in any particular case allow) as from the commencement of this section be a member of a partnership of accountants and auditors engaged in public practice of which more than half the members are persons registered as non-resident accountants and auditors.

(2) No person registered under this Act as a non-resident accountant and auditor may, in the capacity of an accountant or auditor, in his own name or in the name of the partnership of accountants and auditors of which he is a member, certify, or furnish a report or an opinion on, any financial statement (including any annexure thereto) or other document relating to the operations in the Republic of an undertaking registered or established in the Republic under any law or carrying on business in the Republic."

Amendment of section 24 of Act 51 of 1951, as substituted by section 5 of Act 68 of 1965.

11. Section 24 of the principal Act is hereby amended—

- (a) by the substitution for the proviso to subparagraph (ii) of paragraph (c) of subsection (1) of the following proviso:

"Provided that such certificate shows that, at the examination in question, such person passed in mathematics and achieved in that subject a standard not lower than a standard prescribed by the board, either generally or with reference to that examination; or";

- (b) by the addition to the said paragraph (c) of the following subparagraph:

"(iii) a certificate to the effect that such person has been exempted conditionally from the said matriculation examination, and proof to the satisfaction of the board that he achieved in mathematics or a related subject a standard which the board considers to be adequate.";

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
AUDITEURS, 1975.

Wet No. 53, 1975.

9. Artikel 23 van die Hoofwet word hierby gewysig deur in paragraaf (b) van subartikel (6) die woorde „vyf-en-twintig pond” deur die woorde „vyftig rand” te vervang.

Wysiging van artikel 23 van Wet 51 van 1951, soos gewysig deur artikel 8 van Wet 47 van 1956, artikel 1 van Wet 64 van 1957 en artikel 6 van Wet 30 van 1962.

10. Die volgende artikel word hierby in die Hoofwet na artikel 23 ingevoeg:

Invoeging van artikel 23A in Wet 51 van 1951.

„Beperkings in verband met buitelandse rekenmeesters en ouditeurs.

23A. (1) Niemand—

- (a) wat kragtens hierdie Wet as 'n buitelandse rekenmeester en ouditeur geregistreer is, mag 'n lid word nie van 'n vennootskap van rekenmeesters en ouditeurs wat openbare praktyk beoefen en waarvan meer as die helfte van die lede persone is wat as buitelandse rekenmeesters en ouditeurs geregistreer is of waarvan meer as die helfte van die lede sodanige persone sal wees indien hy lid daarvan word;
- (b) wat 'n lid van 'n in paragraaf (a) bedoelde vennootskap is, mag 'n persoon wat as 'n buitelandse rekenmeester en ouditeur geregistreer is, toelaat om 'n lid van daardie vennootskap te word nie;
- (c) mag na die verstryking van 'n tydperk van ses maande (of die langer tydperk wat die raad in 'n bepaalde geval toelaat) vanaf die inwerking-treding van hierdie artikel 'n lid wees nie van 'n vennootskap van rekenmeesters en ouditeurs wat openbare praktyk beoefen en waarvan meer as die helfte van die lede persone is wat as buitelandse rekenmeesters en ouditeurs geregistreer is.

(2) Niemand wat kragtens hierdie Wet as 'n 'n buitelandse rekenmeester en ouditeur geregistreer is, mag, in die hoedanigheid van 'n rekenmeester of ouditeur, uit eie naam of namens die vennootskap van rekenmeesters en ouditeurs waarvan hy 'n lid is, 'n finansiële staat (met inbegrip van 'n bylae daarby) of ander dokument wat betrekking het op die werksaamhede in die Republiek van 'n onderneming wat kragtens die een of ander wet in die Republiek geregistreer of ingestel is of wat besigheid in die Republiek dryf, sertifiseer nie of 'n verslag of mening daarvoor verstrek nie.”

11. Artikel 24 van die Hoofwet word hierby gewysig—

- (a) deur die voorbehoudsbepaling by subparagraaf (ii) van paragraaf (c) van subartikel (1) deur die volgende voorbehoudsbepaling te vervang:

„Met dien verstande dat bedoelde sertifikaat aandui dat bedoelde persoon by die betrokke eksamen in wiskunde geslaag het en in daardie vak 'n standaard behaal het wat nie laer is nie as 'n standaard deur die raad, hetsy in die algemeen of met betrekking tot daardie eksamen, voorgeskryf; of”;

- (b) deur die volgende subparagraaf by genoemde paragraaf (c) te voeg:

„(iii) 'n sertifikaat, ten effekte dat bedoelde persoon voorwaardelike vrystelling van genoemde matrikulasie-eksamen verleen is, en bewys ten genoë van die raad dat hy in wiskunde of 'n verwante vak 'n standaard behaal het wat die raad as toereikend beskou, verstrek is.”;

Wysiging van artikel 24 van Wet 51 van 1951, soos vervang deur artikel 5 van Wet 68 van 1965.

Act No. 53, 1975

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1975.

- (c) by the substitution in subsection (2) for the words preceding the proviso of the following words:

"(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."; and

- (d) by the substitution for the first proviso to subsection (3) of the following proviso:

"Provided that any period of training, in terms of section 3 of the Defence Act, 1957 (Act No. 44 of 1957), in the South African Defence Force (including any training in the South African Police which in terms of that Act is regarded as service for the purposes of any of its provisions), undergone by a person who is serving under articles or who enters into articles after such training shall, subject to a maximum period of three months, be deemed to have been served under articles:".

Amendment of
section 26 of
Act 51 of 1951,
as amended by
section 8 of
Act 30 of 1962.

12. Section 26 of the principal Act is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection:

"(1) No person acting in the capacity of auditor to any undertaking shall, without such qualification as may be appropriate in the circumstances, in pursuance of any audit carried out by him in that capacity, certify or report or express an opinion to the effect that any financial statement, including any annexure thereto, which relates to such undertaking, presents fairly, or gives a true and fair view of, or reflects correctly, the affairs of such undertaking and the results of its operations, or the matters dealt with in such financial statement or annexure, as the circumstances may require, unless—

- (a) he has carried out such audit free of any restrictions whatsoever;
- (b) proper accounting records in one of the official languages of the Republic, or in the case of the territory of South-West Africa, in one of such languages or in the German language, have been kept in connection with the undertaking in question, so as to reflect and explain all its transactions and record all its assets and liabilities correctly and adequately;
- (c) he has obtained all information, vouchers and other documents which in his opinion were necessary for the proper performance of his duties;
- (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 of that undertaking;
- (e) he has by means of such methods as are reasonably appropriate having regard to the nature of the undertaking in question satisfied himself of the existence of all assets and liabilities shown on such financial statement or annexure;
- (f) he is satisfied, as far as is reasonably practicable having regard to the nature of the undertaking in question and of the audit carried out by him, as to the fairness or the truth or the correctness, as the case may be, of such financial statement or annexure;
- (g) any matter referred to in subsection (3) had, at the date on which he so certified or reported, or expressed such opinion, been adjusted to his satisfaction.";

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
OUDITEURS, 1975.

Wet No. 53, 1975

- (c) deur in subartikel (2) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:
„(2) Die raad bepaal die maksimum aantal klerke wat deur enige persoon gedurende 'n besondere tydperk onder leerkontrak in diens geneem mag word.”;
en
- (d) deur die eerste voorbehoudsbepaling by subartikel (3) deur die volgende voorbehoudsbepaling te vervang:
„Met dien verstande dat enige tydperk van opleiding, ingevolge artikel 3 van die Verdedigingswet, 1957 (Wet No. 44 van 1957), in die Suid-Afrikaanse Weermag (met inbegrip van opleiding in die Suid-Afrikaanse Polisie wat ingevolge daardie Wet as diens beskou word by die toepassing van die een of ander bepaling daarvan), wat deur 'n persoon ondergaan word wat onder 'n leerkontrak dien of wat tot 'n leerkontrak na bedoelde opleiding toetree, onderhewig aan 'n maksimum tydperk van drie maande, geag word onder 'n leerkontrak gedien te gewees het.”.

12. Artikel 26 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Niemand wat in die hoedanigheid van ouditeur van enige onderneming optree, mag, sonder sodanige voorbehoud as wat onder die omstandighede gepas is, na aanleiding van 'n ouditering deur hom in daardie hoedanigheid uitgevoer, sertifiseer of verslag doen of 'n mening uitspreek nie ten effekte dat 'n finansiële staat, met inbegrip van 'n bylae daarby, wat op daardie onderneming betrekking het, 'n redelike voorstelling is, of 'n ware en redelike uiteensetting bied, of 'n juiste weergawe is, van die sake van daardie onderneming en die resultate van sy bedryf, of van die aangeleenthede wat in bedoelde finansiële staat of bylae behandel word, na gelang die omstandighede vereis, tensy—

- (a) hy bedoelde ouditering uitgevoer het sonder enige beperkings hoegenaamd;
- (b) behoorlike rekeningkundige rekords in een van die amptelike tale van die Republiek, of in die geval van die gebied Suidwes-Afrika, in een van daardie tale of die Duitse taal, in verband met die betrokke onderneming gehou is, wat al sy transaksies korrek en op afdoende wyse weergee en verduidelik en al sy bates en laste aldus vermeld;
- (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) 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 van daardie onderneming voldoen het;
- (e) hy homself, deur middel van metodes wat met inagneming van die aard van die betrokke onderneming redelikerwys gepas is, daarvan vergewis het dat al die bates en laste wat op daardie finansiële staat of bylae getoon word, wel bestaan;
- (f) hy homself, vir sover redelikerwys doenlik met inagneming van die aard van die betrokke onderneming en van die audit deur hom uitgevoer, vergewis het van die redelikheid of die waarheid of die juistheid, na gelang van die geval, van bedoelde finansiële staat of bylae;
- (g) enige aangeleentheid in subartikel (3) bedoel, op die datum waarop hy aldus gesertifiseer of verslag gedoen het of so 'n mening uitgespreek het, tot sy bevrediging in die reïne gebring was.”;

Wysiging van
artikel 26 van
Wet 51 van 1951,
soos gewysig deur
artikel 8 van
Wet 30 van 1962.

Act No. 53, 1975 PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT, 1975.

- (b) by the substitution for subsection (1)*bis* of the following subsection:

“(1)*bis* No accountant or auditor shall, when acting otherwise than in pursuance of an audit, certify or report, or express an opinion, without such qualification as may be appropriate in the circumstances, to the effect that any account, financial statement (including any annexure thereto) or other document relating to the business or financial affairs of any undertaking, presents fairly, or gives a true and fair view of, or reflects correctly, the matters dealt with therein, unless he has *mutatis mutandis* complied with the provisions of paragraphs (a), (c) and (f) of subsection (1).”;

- (c) by the substitution for subsection (2) of the following subsection:

“(2) Any certificate required to be given or report to be made or opinion to be expressed by an accountant or auditor in his capacity as accountant or auditor in pursuance of any assignment carried out by him, shall be given or made or expressed within a period of four months after the date on which the assignment was completed, and if such accountant or auditor is unable to give an unqualified certificate or make an unqualified report or express an unqualified opinion, he shall within the said period give that certificate or make that report or express that opinion subject to such qualifications as he may deem necessary, and may, if he considers it advisable, endorse on that certificate, report or opinion the reasons for any such qualification.”; and

- (d) by the insertion after subsection (3) of the following subsection:

“(3A) (a) If any person who was acting in the capacity of auditor to any undertaking immediately prior to its sequestration or liquidation (whether provisional or final), is satisfied or has reason to believe that at or before the date of the sequestration or liquidation a material irregularity in the conduct of the affairs of such undertaking was taking place or had taken place, which had caused or was likely to cause financial loss to the undertaking or to any of its members or creditors, and such person did not comply with the provisions of subsection (3) (a) in respect of such irregularity before the said date, he shall forthwith despatch a report in writing, giving particulars of such irregularity, to the person appointed as trustee or provisional trustee, or as liquidator or provisional liquidator, as the case may be, of such undertaking, and at the same time supply copies of such report to the person in charge of such undertaking and to the board.

- (b) The provisions of subsection (3) (c) shall *mutatis mutandis* apply with reference to any information supplied to the board in terms of paragraph (a) of this subsection.”.

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
AUDITEURS, 1975.

Wet No. 53, 1975

- (b) deur subartikel (1)*bis* deur die volgende subartikel te vervang:

„(1)*bis* Geen rekenmeester of ouditeur mag sonder sodanige voorbehoud as wat onder die omstandighede gepas is, wanneer hy anders optree as na aanleiding van 'n ouditering, sertifiseer of verslag doen of 'n mening uitspreek nie ten effekte dat 'n rekening, finansiële staat (met inbegrip van 'n bylae daarby) of ander dokument met betrekking tot die besigheid of finansiële aangeleenthede van 'n onderneming 'n redelike voorstelling is, of 'n ware en redelike uiteensetting bied, of 'n juiste weergawe is, van die aangeleenthede wat daarin handel word, tensy hy *mutatis mutandis* die bepalings van paragrafe (a), (c) en (f) van subartikel (1) nagekom het.”;

- (c) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) 'n Sertifikaat wat deur 'n rekenmeester of ouditeur gegee of 'n verslag wat deur hom uitgebring of 'n mening wat deur hom uitgespreek moet word na aanleiding van 'n opdrag deur hom uitgevoer, moet binne 'n tydperk van vier maande na die datum waarop die opdrag uitgevoer is, gegee of uitgebring of uitgespreek word, en indien die rekenmeester of ouditeur nie in staat is om 'n sertifikaat, verslag of mening sonder voorbehoud te gee of uit te bring of uit te spreek nie, moet hy binne genoemde tydperk daardie sertifikaat gee of daardie verslag uitbring of daardie mening uitspreek behoudens sodanige voorbehoude as wat hy nodig ag, en kan hy, indien hy dit raadsaam ag, op daardie sertifikaat, verslag of mening die redes vir so 'n voorbehoud endosseer.”; en

- (d) deur die volgende subartikel na subartikel (3) in te voeg:

„(3A) (a) Indien iemand wat in die hoedanigheid van ouditeur van 'n onderneming opgetree het onmiddellik voor die sekwestrasie of likwidasie (hetsy voorlopig of finaal) daarvan, oortuig is of rede het om te glo dat daar op of voor die datum van die sekwestrasie of likwidasie 'n wesentlike onreëlmatigheid by die bestuur van die sake van die onderneming besig was om plaas te vind of plaasgevind het, wat geldelike verlies aan die onderneming of aan enige van sy lede of krediteure berokken het of waarskynlik sal berokken, en bedoelde persoon nie voor genoemde datum met betrekking tot daardie onreëlmatigheid aan die bepalings van subartikel (3) (a) voldoen het nie, stuur hy onverwyld 'n skriftelike verslag, waarin besonderhede van die onreëlmatigheid aangegee word, aan die persoon aangestel as trustee of voorlopige trustee, of as likwidateur of voorlopige likwidateur, na gelang van die geval, van daardie onderneming, en verskaf hy terselfdertyd afskrifte van daardie verslag aan die persoon in beheer van daardie onderneming, en aan die raad.

- (b) Die bepalings van subartikel (3) (c) is *mutatis mutandis* van toepassing met betrekking tot inligting wat ingevolge paragraaf (a) van hierdie subartikel aan die raad verstrekk is.”.

Act No. 53, 1975

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT, 1975.

Amendment of section 26bis of Act 51 of 1951, as inserted by section 3 of Act 64 of 1957 and amended by section 9 of Act 30 of 1962 and section 6 of Act 68 of 1965.

13. Section 26bis of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

- “(a) notify the board and every person to whom he or his firm acts as auditor of any change in the name, constitution or address of such firm within fourteen days after the date on which such change takes place; and”.

Amendment of section 27 of Act 51 of 1951, as amended by section 12 of Act 47 of 1956, section 10 of Act 30 of 1962 and section 7 of Act 68 of 1965.

14. Section 27 of the principal Act is hereby amended by the addition of the following subsection:

- “(3) Whenever in the course of any proceedings before any court of law it appears to the court that there is *prima facie* proof of improper conduct on the part of a person registered as an accountant and auditor under this Act, or of conduct on the part of such a person which, regard being had to the profession of an accountant or auditor, is improper, the court shall direct that a copy of the record of the proceedings or such part thereof as relates to such conduct, shall be sent to the board.”.

Amendment of section 28 of Act 51 of 1951, as amended by section 8 of Act 68 of 1965.

15. Section 28 of the principal Act is hereby amended—

- (a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) call and, by its chairman or by any other person authorized thereto by it, 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;” and

- (b) by the substitution for subsection (7) of the following subsection:

“(7) Any person convicted of an offence under this section shall be liable to a fine not exceeding two hundred rand.”.

Amendment of section 30 of Act 51 of 1951, as amended by section 14 of Act 47 of 1956, section 4 of Act 64 of 1957 and section 12 of Act 30 of 1962.

16. Section 30 of the principal Act is hereby amended—

- (a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(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 Republic) any portion of professional fees earned by him in respect of work performed by him as an accountant and auditor;”;

- (b) by the substitution for subparagraph (iii) of paragraph (d) of the said subsection of the following subparagraph:

“(iii) if any such partner is not ordinarily resident in the Republic, a statement of that fact and the name of the country in which such partner is ordinarily resident;”;

- (c) by the addition to the said subsection of the following paragraph:

“(h) engage in public practice without carrying such professional indemnity insurance as may have been prescribed by the board;” and

- (d) by the substitution for subsection (4) of the following subsection:

“(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 four hundred rand.”.

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
AUDITEURS, 1975.

Wet No. 53, 1975

13. Artikel 26*bis* van die Hoofwet word hierby gewysig deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

Wysiging van artikel 26*bis* van Wet 51 van 1951, soos ingevoeg deur artikel 3 van Wet 64 van 1957 en gewysig deur artikel 9 van Wet 30 van 1962 en artikel 6 van Wet 68 van 1965.

„(a) die raad en elke persoon vir wie hy of sy firma as ouditeur optree, van enige verandering in die naam, samestelling of adres van die firma in kennis stel binne veertien dae na die datum waarop die verandering plaasvind; en”.

14. Artikel 27 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

Wysiging van artikel 27 van Wet 51 van 1951, soos gewysig deur artikel 12 van Wet 47 van 1956, artikel 10 van Wet 30 van 1962 en artikel 7 van Wet 68 van 1965.

„(3) Wanneer in die loop van verrigtinge voor 'n geregshof dit aan die hof blyk dat daar *prima facie*-bewys is van onbehoorlike gedrag aan die kant van 'n persoon wat kragtens hierdie Wet as rekenmeester en ouditeur geregistreer is, of van gedrag aan die kant van so 'n persoon, wat, met inagneming van die beroep van 'n rekenmeester of ouditeur, onbehoorlik is, moet die hof gelas dat 'n afskrif van die rekord van die verrigtinge of die gedeelte daarvan wat op sodanige gedrag betrekking het, aan die raad gestuur word.”.

15. Artikel 28 van die Hoofwet word hierby gewysig—

Wysiging van artikel 28 van Wet 51 van 1951, soos gewysig deur artikel 8 van Wet 68 van 1965.

(a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(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 of van 'n ander persoon deur die raad daartoe gemagtig, 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;”;

en
(b) deur subartikel (7) deur die volgende subartikel te vervang:

„(7) Iemand wat weens 'n misdryf ingevolge hierdie artikel veroordeel word, is strafbaar met 'n boete van hoogstens tweehonderd rand.”.

16. Artikel 30 van die Hoofwet word hierby gewysig—

Wysiging van artikel 30 van Wet 51 van 1951, soos gewysig deur artikel 14 van Wet 47 van 1956, artikel 4 van Wet 64 van 1957 en artikel 12 van Wet 30 van 1962.

(a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) enige gedeelte van professionele gelde deur hom verdien ten opsigte van werk deur hom verrig as rekenmeester en ouditeur oormak aan, of deel met, enige persoon behalwe iemand wat ingevolge hierdie Wet as 'n rekenmeester en ouditeur geregistreer is of wat buite die Republiek as 'n rekenmeester en ouditeur praktiseer nie;”;

(b) deur subparagraaf (iii) van paragraaf (d) van genoemde subartikel deur die volgende subparagraaf te vervang:

„(iii) indien so 'n vennoot nie gewoonlik in die Republiek woonagtig is nie, 'n verklaring van dié feit en die naam van die land waarin daardie vennoot gewoonlik woonagtig is;”;

(c) deur die volgende paragraaf by genoemde subartikel te voeg:

„(h) openbare praktyk beoefen sonder dat hy gedek is deur die professionele skadeloosstellingsversekering wat deur die raad voorgeskryf is.”; en

(d) deur subartikel (4) deur die volgende subartikel te vervang:

„(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 skuldigbevinding strafbaar met 'n boete van hoogstens vierhonderd rand.”.

Act No. 53, 1975 PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1975.

Application in 17. This Act shall apply also in the territory of South West
South West Africa. Africa.

Short title. 18. This Act shall be called the Public Accountants' and
Auditors' Amendment Act, 1975.

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
OUDITEURS, 1975.

Wet No. 53, 1975

17. Hierdie Wet is ook in die gebied Suidwes-Afrika van Toepassing in
toepassing. Suidwes-Afrika.

18. Hierdie Wet heet die Wysigingswet op Openbare Reken- Kort titel.
meesters en Ouditeurs, 1975.

