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REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

Registered at the Post Office as a Newspaper *As 'n Nuusblad by die Poskantoor Geregistreer*

PRICE + 1c GST 20c PRYS + 1c AVB
ABROAD 30c BUITELANDS
POST FREE · POSVRY

VOL. 168] CAPE TOWN, 29 JUNE 1979 KAAPSTAD, 29 JUNIE 1979 [No. 6540

DEPARTMENT OF THE PRIME MINISTER

No. 1412. 29 June 1979.

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

No. 91 of 1979: Public Accountants' and Auditors' Amendment Act, 1979.

DEPARTEMENT VAN DIE EERSTE MINISTER

No. 1412. 29 Junie 1979.

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

No. 91 van 1979: Wysigingswet op Openbare Rekenmeesters en Ouditeurs, 1979.

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GENERAL EXPLANATORY NOTE:

[ ] Words in bold type in square brackets indicate omissions from existing enactments.

______ Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Public Accountants' and Auditors' Act, 1951, so as to authorize the Public Accountants' and Auditors' Board to render assistance to bodies representing accountants and auditors in neighbouring states of the Republic; to empower such board to exempt certain non-resident accountants and auditors from certain provisions of the Act; and to make further provision in connection with the matters in respect of which accountants and auditors have to give notice to the said board and certain persons; and to provide for matters incidental thereto.

(Afrikaans text signed by the State President.)
(Assented to 20 June 1979.)

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 21 of Act 51 of 1951, as amended by section 7 of Act 47 of 1956, section 5 of Act 30 of 1962, section 3 of Act 68 of 1965 and section 8 of Act 53 of 1975.

1. Section 21 of the Public Accountants' and Auditors' Act, 1951 (hereinafter referred to as the principal Act), is hereby amended by the insertion after paragraph (iA) of subsection (1) of the following paragraph:

"(iB) to enter into an agreement with a body representing accountants and auditors in any of the neighbouring states of the Republic whereby the board undertakes to render assistance in connection with the performance by the said body of its functions, in such manner and on such conditions as may be agreed upon;".

Insertion of section 23B in Act 51 of 1951.

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

"Exemption of certain non-resident accountants and auditors.

23B. (1) The board may on such conditions as it may determine, exempt a person who is ordinarily resident in a neighbouring state of the Republic and is registered in terms of this Act as a non-resident accountant and auditor or desires to be registered as such, from any or all of the provisions of sections 23 (4)*bis (b)* (ii) and (iii) and (7)*bis* (ii), (iii) and (iv) and 23A in so far as such provisions apply to such person.

(2) An exemption referred to in subsection (1) may be withdrawn by the board by giving the exempted person six months written notice of the withdrawal of his exemption: Provided that the exemption of a person who contravened or failed to comply with a condition of his exemption, may be withdrawn by the board summarily.".

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ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.

______ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, ten einde die Openbare Rekenmeesters- en Ouditeursraad te magtig om hulp aan liggame verteenwoordigend van rekenmeesters en ouditeurs in buurstate van die Republiek te verleen; daardie raad te magtig om sekere buitelandse rekenmeesters en ouditeurs van sekere bepalings van die Wet te onthef; en verdere voorsiening te maak in verband met die aangeleenthede ten opsigte waarvan rekenmeesters en ouditeurs kennis aan genoemde raad en sekere persone moet gee; en om vir bykomstige aangeleenthede voorsiening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 20 Junie 1979.)

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

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, artikel 3 van Wet 68 van 1965 en artikel 8 van Wet 53 van 1975.

1. Artikel 21 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (hieronder die Hoofwet genoem), word hierby gewysig deur na paragraaf (iA) van subartikel (1) die volgende paragraaf in te voeg:

„(iB) om met 'n liggaam wat rekenmeesters en ouditeurs in enige van die Republiek se buurstate verteenwoordig, 'n ooreenkoms aan te gaan waarin die raad onderneem om hulp in verband met die verrigting deur bedoelde liggaam van sy werksaamhede, op dié wyse en dié voorwaardes waarop daar ooreengekom word, te verleen;".

Invoeging van artikel 23B in Wet 51 van 1951.

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

„Vrystelling van sekere buitelandse rekenmeesters en ouditeurs.

23B. (1) Die raad kan op die voorwaardes wat hy bepaal iemand wat gewoonlik woonagtig is in 'n buurstaat van die Republiek en ingevolge hierdie Wet as 'n buitelandse rekenmeester en ouditeur geregistreer is of begerig is om as sodanig geregistreer te word, onthef van enige van of al die bepalings van artikels 23 (4)*bis (b)* (ii) en (iii) en (7)*bis* (ii), (iii) en (iv) en 23A vir sover sodanige bepalings op so iemand van toepassing is.

(2) 'n Vrystelling in subartikel (1) bedoel, kan deur die raad ingetrek word deur die vrygestelde persoon ses maande skriftelike kennis van die intrekking van sy vrystelling te gee: Met dien verstande dat die vrystelling van iemand wat 'n voorwaarde van sy vrystelling oortree het of versuim het om daaraan te voldoen, summier deur die raad ingetrek kan word.".

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Amendment of section 26*bis* 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, section 6 of Act 68 of 1965 and section 13 of Act 53 of 1975.

3. Section 26*bis* of the principal Act is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"(1) Every person who is registered as an accountant and auditor under this Act and is engaged in public practice shall subject to the provisions of subsection (3)—";

(b) 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]** not later than fourteen days after the date on which such change takes place **[and]**: Provided that notice of a change in—

(i) the name or address of any branch office of a firm; or

(ii) the constitution of a firm particularly involving a partner assigned to a branch office of such firm,

shall be given only to the board and such persons to whom professional services are provided from such branch office; and"; and

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

"*(a)* and who is not engaged in public practice shall notify the board forthwith if he commences public practice and of any change in his address;".

Short title.

4. This Act shall be called the Public Accountants' and Auditors' Amendment Act, 1979.

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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, artikel 6 van Wet 68 van 1965 en artikel 13 van Wet 53 van 1975.

3. Artikel 26*bis* van die Hoofwet word hierby gewysig—

(*a*) deur in subartikel (1) die woorde wat paragraaf (*a*) voorafgaan deur die volgende woorde te vervang:

„(1) Elke persoon wat kragtens hierdie Wet as 'n rekenmeester en ouditeur geregistreer is en openbare praktyk beoefen, moet behoudens die bepalings van subartikel (3)—";

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

„(*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]** nie later nie as veertien dae na die datum waarop die verandering plaasvind: **[en]** Met dien verstande dat kennis van 'n verandering in—

(i) die naam of adres van 'n takkantoor van 'n firma; of

(ii) die samestelling van 'n firma waarby 'n vennoot toegewys aan 'n takkantoor van sodanige firma in die besonder betrokke is,

slegs aan die raad en die persone aan wie professionele dienste uit daardie takkantoor gelewer word, gegee moet word; en"; en

(*c*) deur paragraaf (*a*) van subartikel (4) deur die volgende paragraaf te vervang:

„(*a*) en wat nie openbare praktyk beoefen nie, stel die raad onverwyld in kennis as hy met openbare praktyk begin en van 'n verandering in sy adres;".

Kort titel.

4. Hierdie Wet heet die Wysigingswet op Openbare Rekenmeesters en Ouditeurs, 1979.